



Linking the GRI Standards and the SEBI BRSR Framework

2022



Contents

Background on Sustainability Reporting	3
About GRI and the GRI Standards	3
About SEBI and the SEBI BRSR Framework	3
About this linkage document	4
Linking the GRI Standards and the SEBI BRSR Framework	
Table 1: Summary Table	6
Table 2: Comprehensive Table	19

Lead contributors to this document are:

GRI: Julia Ontan Benguerel, Pallavi Atre, Aditi Haldar

BSI Group: Mohua Banerjee, Raghavan Nair Reghu Kumar

BSE: Girish Joshi

Introduction

Background on Sustainability reporting

In 1987, the World Commission on Environment and Development set out an aspirational goal of sustainable development – describing it as 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs'. Through their activities and relationships, all organizations make positive and negative contributions towards the goal of sustainable development.

Organizations, therefore, have a key role to play in achieving this goal. Sustainability reporting is an organization's practice of reporting publicly on its economic, environmental, and social impacts, and hence its contributions – positive or negative – towards the goal of sustainable development.

Organizations report on ESG (environmental, social, and governance) performance in order to provide transparency to their investors, employees, and customers. ESG has historically been a focus for sustainability-minded business leaders. However, in the current business climate, ESG has become an important topic for all executives looking to improve performance.

ESG reports are most often used by investors — both institutional and personal — as a way to analyze and measure factors they consider important. ESG reports are also used by regulators in some industries to keep tabs on issues such as carbon emissions, the use of natural resources, and human rights.

About GRI and the GRI Standards

GRI is an independent, international organization that helps businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts. GRI provides the world's most

widely used standards for sustainability reporting – the GRI Standards, and it is not tied to any one majority interest or funder. GRI has a network of seven regional hubs. The hubs are located in Johannesburg (Africa), Singapore (ASEAN), São Paulo (Brazil), Hong Kong (Greater China Region), Bogota (Hispanic America), New York (North America), and New Delhi (South Asia). All other regions (including Europe) are supported from GRI's global secretariat in Amsterdam (The Netherlands).

ESG frameworks are systems for standardizing the reporting and disclosure of ESG metrics. They are often voluntary but may be required by a certain investor or by regulations in some countries. The Global Reporting Initiative (GRI) framework, a set of standards for responsible environmental, social, economic, and governance conduct is the most commonly used, covering a wide range of topics. 67% of the Fortune Global 500 companies use GRI for their sustainability reporting and the majority of Indian companies on the list also use GRI to report on their impacts.

The GRI Sustainability Reporting Standards, being globally accepted, provide a common language and credible set of disclosures for organizations to communicate about their impacts on the economy, the environment, and society. Organizations can combine their use of the standards to improve the quality and comparability of information they report publicly, thereby enabling better decision making by organizations and their stakeholders, helping to build trust. Find the [GRI Standards](#) on the website.

About SEBI and the SEBI BRSR Framework

The Securities and Exchange Board of India (SEBI) is a statutory regulatory body entrusted with the responsibility to regulate the Indian capital markets. The objective of SEBI is to ensure that the Indian capital market works in a systematic

manner and provide investors with a transparent environment for their investment. They acknowledged increased focus of investors and other stakeholders seeking businesses to be responsible towards the environment and society, and concluded that reporting of company's performance on sustainability-related factors has become as vital as reporting on financial and operational performance. Accordingly, in their circular dated 4 November 2015, they prescribed the format for the Business Responsibility report (BRR) for reporting on ESG (Environment, Social and Governance) parameters for the listed entities. It was later amended in May 2021 and via a new circular dated 10 May 2021, SEBI proposed to revise the ESG reporting requirements to a new format of Business Responsibility and Sustainability Report (BRSR).

The new format has a wider scope as well as more defined parameters to report on. It seeks disclosures from listed entities on their performance against the nine principles of the National Guidelines on Responsible Business Conduct (NGBRCs). Reporting under each principle is divided into 'essential' and 'leadership' indicators. The essential indicators are required to be reported on a mandatory basis while the reporting of leadership indicators is on a voluntary basis. Listed entities are still encouraged to report on the leadership indicators.

SEBI has made the filing of BRSR mandatory from the financial year 2022-23 for the top 1000 listed companies (by market capitalisation) and replace the existing BRR. Filing of BRSR is voluntary for the financial year 2021-22.

About this linkage document

In view of the existing trend of companies already following the ESG reporting frameworks and publishing their sustainability performance, SEBI has accepted a cross-reference of the disclosures made under such framework to the disclosures sought under the BRSR. This linkage document has been designed to serve the purpose of cross referencing the requirements of BRSR to GRI Standards. Most of the BRSR indicators are covered under the GRI Standards.

A similar linkage document was also designed jointly with BSE for linking BRR and

GRI requirements. The same format has been adopted here to make the document look more familiar to the users.

For GRI requirements, this document has considered the GRI Standards 2021 (released in October 2021). The new version has an effective date of 1 January 2023, which means that the organisations using the GRI standards must consider the new version for reporting. However, the adoption of these new standards before the effective date is encouraged.

This linkage document has considered linkage of the disclosures mentioned in the GRI 2: General disclosures 2021, GRI 3: Material topics 2021, and the Topic Standards (200, 300 and 400 series) only. Sector standards are not considered.

For BRSR requirements, the format presented in Annex 1 and the guidance presented in the Annex 2 of the SEBI circular (number SEBI/HO/CFD/CMD-2/P/CIR/2021/562) dated 10 May 2021 is referred to.

Linking the GRI Standards and the SEBI BRSR Framework

GRI and BRSR requirements are compared and presented in a tabular format. Acronyms are used in the summary tables to refer to specific requirements of the BRSR Framework. For example:

A1 refers to the first item under Section A: General disclosures

P1 refers to Principle 1

E1 refers to the first item under Essential indicators

L1 refers to the first item under Leadership indicators

and so on.

While referring to the GRI disclosures, the GRI disclosure numbers are their bullet point numbers, as presented in the GRI Standards 2021.

There are certain requirements of BRSR/GRI standards which do not have a direct corresponding requirement in the other framework that provides the same

information. It was therefore attempted to link these requirements to indicators which indirectly address them. In the Comprehensive tables, these additional linkages are provided in the Remarks column and in the Summary table, which are identified through the phrase 'Can be covered by'.

There are a few differences between these two standards:

- The BRSR requirements refer to the financial year, while the GRI Standards refer to the reporting period. The reporting period for the GRI Standards may be the financial year, but it may also be different.
- Some BRSR indicators require information for the current as well as previous financial year. The GRI Standards mainly require information for the current reporting period. It is, however, recommended to present information for the current reporting period and at least two previous periods (see the Comparability principle in GRI 1: Foundation 2021).
- For BRSR indicators that link to disclosures from the GRI Topic Standards, it is essential to mention that organizations using the GRI Standards are required to only report on the topics that are material, whereas BRSR has already chosen the topics on which reporting has to be made. Hence, there is a possibility that reports according to GRI do not mention some of the disclosures because they are not material topics for the reporting organization - however, it is mandatory for BRSR to report those indicators.

Table 1 Summary Table BRSR Vs GRI Standards

This Summary Table provides a high-level overview of the GRI Standards and disclosures that relate to each section from the BRSR Framework. Additional details can be found in the Table 2, which links BRSR requirements to GRI requirements.

SEBI - BRSR Framework	GRI Standards and Disclosures
Section A: General Disclosures	
I. Details of Listed Entity	
A1	No direct linkage
A2	GRI 2: General Disclosures 2021, Disclosure 2-1-a
A3	No direct linkage
A4	No direct linkage
A5	GRI 2: General Disclosures 2021, Disclosure 2-1-c
A6	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A7	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A8	No direct linkage
A9	GRI 2: General Disclosures 2021, Disclosure 2-3-a,2-3-b
A10	No direct linkage
A11	No direct linkage
A12	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A13	GRI 2: General Disclosures 2021, Disclosure 2-2-a,2-2-c
II. Products / Services	
A14	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A15	GRI 2: General Disclosures 2021, Disclosure 2-6-b-l

SEBI - BRSR Framework	GRI Standards and Disclosures
Section A: General Disclosures	
III. Operations	
A16	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A17a	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A17b	No direct linkage
A17c	GRI 2: General Disclosures 2021, Disclosure 2-6-b-iii
IV. Employees	
A18a	GRI 2: General Disclosures 2021, Disclosures 2-7-a; 2-7-b-i-ii; 2-8-a
A18b	GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-1-b-iii
A19	GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-1-a-i; 405-1-b-i
A20	GRI 401: Employment 2016 Disclosure 401-1-b
V. Holding, Subsidiary and Associate Companies (Including joint ventures)	
A21	GRI 2: General Disclosures 2021, Disclosures 2-2-a; 2-2-b
A22	GRI 201: Economic Performance 2016 Disclosure 201-1-a-i-ii
A23	GRI 2: General Disclosures 2021, Disclosures 2-25-e
A24	GRI 3: Material Topics 2021 Disclosure 3-1-a-i-ii; 3-1-b
	GRI 3: Material Topics 2021 Disclosure 3-2-a
	GRI 3: Material Topics 2021 Disclosure 3-3-a
	GRI 3: Material Topics 2021 Disclosure 3-3-d-i-ii
	Can be covered by-GRI 201: Economic Performance 2016 Disclosure 201-2-a

SEBI - BRSR Framework	GRI Standards and Disclosures
Section B: Management and Process Disclosures	
Policy & Management Processes	
B1 a, b, c	GRI 2: General Disclosures 2021 Disclosure 2-23-a;2-23-c;2-23-d
B2	GRI 2: General Disclosures 2021 Disclosure 2-24-a-ii
B3	GRI 2: General Disclosures 2021 Disclosure 2-23-e
B4	No direct linkage
B5	GRI 3: Material Topics 2021 Disclosure 3-3-c;3-3-e-ii
B6	GRI 3: Material Topics 2021 Disclosure 3-3-e-iii
Governance, Leadership and Oversight	
B7	GRI 2: General Disclosures 2021 Disclosure 2-22-a
B8	GRI 2: General Disclosures 2021 Disclosure 2-13-a-i
B9	GRI 2: General Disclosures 2021 Disclosure 2-9-b; 2-9-c-i-viii
B10	No direct linkage
B11	GRI 2: General Disclosures 2021 Disclosure 2-5-b-i-iii
B12	No direct linkage

SEBI - BRSR Framework	GRI Standards and Disclosures
-----------------------	-------------------------------

Section C: Principle wise Performance Disclosure
--

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

Essential Indicators

P1-E1	GRI 2: General Disclosures 2021 Disclosures 2-17-a; 2-24-a-iv
P1-E2	GRI 2: General Disclosures 2021 Disclosures 2-27 a i- ii; b i-ii; c, d
P1-E3	GRI 2: General Disclosures 2021 Disclosure 2-27 a I, ii
P1-E4	GRI 2: General Disclosures 2021 Disclosures 2-23-a; 2-23-c ; GRI 3: Material Topics 2021 to be used together with GRI 205: Anti-corruption 2016 Disclosure 3-3-c
P1-E5	GRI 205: Anti-corruption 2016 Disclosure 205-3-a; 205-3-b
P1-E6	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-25-e
P1-E7	GRI 205: Anti-corruption 2016 Disclosure 205-3-d

Leadership Indicators

P1-L1	GRI 2: General Disclosures 2021 Disclosure 2-24-a-iv
P1-L2	GRI 2: General Disclosures 2021 Disclosures 2-10-b-iii; 2-15-a

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

Essential Indicators

P2-E1	No direct linkage
P2-E2	Can be covered by - GRI 308 Supplier environmental assessment Disclosure 308-1-a ; GRI 414 Supplier social assessment Disclosure 414-1-a
P2-E3	GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016 Disclosures 3-3-d and GRI 306: Waste 2020 Disclosure 306-2-a

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe	
Essential Indicators	
P2-E4	No direct linkage
Leadership Indicators	
P2-L1	No direct linkage
P2-L2	GRI 3: Material Topics 2021, to be used together with GRI 306: Waste 2020 Disclosures 3-3-a; - 3-3-d-i-iii ; GRI 306: Waste 2020 Disclosure 306-2-a
P2-L3	GRI 301: Materials 2016 Disclosure 301-2-a
P2-L4	No direct linkage
P2-L5	GRI 301: Materials 2016 Disclosure 301-3-a
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains	
Essential Indicators	
P3-E1a	GRI 401: Employment 2016 Disclosure 401-2-a-I- vii
P3-E1b	No direct linkage
P3-E2	GRI 201: Economic Performance 2016 Disclosures 201-3-b-i-iii; 201-3-c; 201-3-d; 201-3-e
P3-E3	Can be covered by – GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3
P3-P4	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3-c

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains	
Essential Indicators	
P3-E5	GRI 401: Employment 2016 Disclosure 401-3-a; 401-3-b; 401-3-c; 401-3-d; 401-3-e
P3-E6	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-25-b
P3-E7	GRI 2: General Disclosure 2021 Disclosure 2-30-a
P3-E8	GRI 403: Occupational Health and Safety 2018 Disclosure 403-5-a ; GRI 404: Training and Education 2016 Disclosures 404-1-a-l; 404-2-a
P3-E9	GRI 404: Training and Education 2016 Disclosure 404-3-a
P3-E10 a	GRI 403: Occupational Health and Safety 2018 Disclosure 403-1-a, 403-1-b
P3-E10 b	GRI 403: Occupational Health and Safety 2018 Disclosure 403-2-a
P3-E10 c	GRI 403: Occupational Health and Safety 2018 Disclosures 403-2-b; 403-2-c
P3-E10 d	GRI 403: Occupational Health and Safety 2018 Disclosure 403-6-a
P3-E11	GRI 403: Occupational Health and Safety 2018 Disclosure 403-9-a-i-v; 403-9-b-i-v; 403-10-a; 403-10-b-ii
P3-E12	GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3-d-i-iii ; GRI 403: Occupational Health and Safety 2018 Disclosure 403-2-a-i-ii; 403-9-c-iii; 403-9-d; 403-10-c-iii
P3-E13	Can be covered by – GRI 2: General Disclosures 2021 Disclosure 2-25-e
P3-E14	Can be covered by – GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosures 3-3-e-l

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains	

Essential Indicators

P3-E15	GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3 d-i-ii ; GRI 403: Occupational Health and Safety 2018 Disclosures 403-9-c-ii-iii; 403-9-d; 403-10-c-ii-iii
--------	--

Leadership Indicators

P3-L1	No direct linkage
P3-L2	No direct linkage
P3-L3	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3-d-ii
P3-L4	GRI 404: Training and Education 2016 Disclosure 404-2-b
P3-L5	GRI 414: Supplier social Assessment 2016 Disclosure 414-2-a
P3-L6	GRI 414: Supplier social Assessment 2016 Disclosures 414-2-d; 414-2-e

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

Essential Indicators

P4-E1	GRI 2: General Disclosures 2021 Disclosure 2-29-a-l
P4-E2	GRI 3: Material Topics 2021 Disclosure 3-1-b ; GRI 2: General Disclosures 2021 Disclosure 2-29-a-i-iii

Leadership Indicators

P4-L1	GRI 2: General Disclosures 2021 Disclosure 2-29-a-l
-------	--

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders	
Leadership Indicators	
P4-L2	GRI 3: Material Topics 2021 Disclosure 3-1-a-i-ii; 3-1-b
P4-L3	GRI 2: General Disclosures 2021 Disclosure 2-29-a-i-iii
PRINCIPLE 5 Businesses should respect and promote human rights	
Essential Indicators	
P5-E1	GRI 2: General Disclosures 2021 Disclosure 2-24-a-iv GRI 205: Anti-Corruption 2016 Disclosure 205-2-e GRI 403: Occupational Health and Safety 2018 Disclosure 403-5-a GRI 404: Training and Education 2016 Disclosure 404-1-a-i-ii GRI 410: Security Practices 2016 Disclosure 410-1-a
P5-E2	GRI 202: Market Presence 2016 Disclosures 202-1-a; 202-1-b GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-2-a
P5-E3	GRI 2: General Disclosures 2021 Disclosures 2-19-a-i-v; 2-21-a
P5-E4	GRI 2: General Disclosures 2021 Disclosure 2-13-a-i-ii
P5-E5	GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-d; 2-25-e
P5-E6	GRI 406: Non-discrimination 2016 Disclosure 406-1-a Can be covered by – GRI 2: General Disclosures 2021 Disclosure 2-25-e
P5-E7	GRI 2: General Disclosures 2021 Disclosure 2-25-e

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 5 Businesses should respect and promote human rights	

Essential Indicators

P5-E8	GRI 2: General Disclosures 2021 Disclosures 2-23-a-iv; 2-23-e; 2-23-f; 2-24-a-iii ; GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3
P5-E9	No direct linkage
P5-E10	GRI 3: Material Topics 2021, to be used together with each material topic the organization has determined relevant to the Human Rights Rights principle Disclosures 3-3-d-i-ii

Leadership Indicators

P5-L1	GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-e ; GRI 3: Material Topics 2021 Disclosures 3-3-d-i-ii
P5-L2	GRI 3: Material Topics 2021 Disclosures 3-1-a-i; 3-3-a; 3-3-c; 3-3-d
P5-L3	Can be covered by – GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3
P5-L4	GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3 ; GRI 414: Supplier Social Assessment 2016 Disclosures 414-1-a; 414-2-a
P5-L5	GRI 414: Supplier Social Assessment 2016 Disclosures 414-2-d; 414-2-e

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

Essential Indicators

P6-E1	GRI 302: Energy 2016 Disclosure 302-1-a; 302-1-b; 302-1-c-l; 302-1-e GRI 302: Energy 2016 Disclosure 302-3-a; 302-1-b
-------	--

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	
Essential Indicators	
P6-E2	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 302: Energy 2016 Disclosure 3-3
P6-E3	GRI 303: Water and Effluents 2018 Disclosures 303-3-a-i-v; 303-5-a
P6-E4	Can be covered by - GRI 303: Water and Effluents 2018 Disclosures 303-1-a; 303-2-a
P6-E5	GRI 305: Emissions 2016 Disclosure 305-7-a-i-vii
P6-E6	GRI 305: Emissions 2016 Disclosures 305-1 a; 305-1-b; 305-2-a, 305-2-b; 305-2-c; 305-4-a; 305-4-b; 305-4-c
P6-E7	GRI 305: Emissions 2016 Disclosures 305-5-a; 305-5-b; 305-5-c; 305-5-d
P6-E8	GRI 306: Waste 2020 Disclosures 306-3-a; 306-4-a; 306-4-b-i-iii; 306-4-c-i-iii; 306-5-a; 306-5-b-i-iii; 306-5-c-i-iv
P6-E9	GRI 306: Waste 2020 Disclosure 306-2-a ; GRI 3: Material Topics 2021, to be used together with GRI 306: Waste 2020 Disclosures 3-3-c; 3-3-d-i-ii
P6-E10	GRI 304: Biodiversity 2016 Disclosure 304-1-a-i-v
P6-E11	GRI 304: Biodiversity 2016 Topic management disclosures Guidance; GRI 413: Local Communities Disclosure 413-1-a-ii ; GRI 303: Water and Effluents 2018 Disclosure 303-1-a No direct linkage
P6-E12	GRI 2: General Disclosures 2021 Disclosures 2-27a-i-ii; 2-27-b-i-ii

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	

Leadership Indicators

P6-L1	GRI 302: Energy 2016 Disclosures 302-1-a; 302-1-b; 302-1-c-l; 302-1-e
P6-L2	GRI 303: Water and Effluents 2018 Disclosure 303-4-a-i-iv
P6-L3	GRI 303: Water and Effluents 2018 Disclosures 303-3-b-i-iv; 303-4-a-i-ii
P6-L4	GRI 305: Emissions 2016 Disclosures 305-3-a; 305-3-b; 305-4-a; 305-4-b; 305-4-c
P6-L5	GRI 304: Biodiversity 2016 Disclosures 304-2-a-i-vi; 304-2-b-i-iv; 304-3-a
P6-L6	GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016, GRI 302: Energy 2016, GRI 303: Water and Effluents 2018, GRI 304: Biodiversity 2016, GRI 305: Emissions 2016, and GRI 306: Waste 2020 Disclosure 3-3
P6-L7	No direct linkage
P6-L8	GRI 308: Supplier Environmental Assessment 2016 Disclosures 308-2-c; 308-2-d
P6-L9	GRI 308: Supplier Environmental Assessment 2016 Disclosures 308-1-a; 308-2-a

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

Essential Indicators

P7-E1	GRI 2: General Disclosures 2021 Disclosure 2-28-a
P7-E2	GRI 3: Material Topics 2021, to be used together with GRI 206: Anti-competitive Behavior 2016 Disclosure 3-3

Leadership Indicators

P7-L1	GRI 2: General Disclosures 2021 Disclosures 2-28-a; GRI 415: Public Policy 2016 Topic management disclosures
-------	---

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development	
Essential Indicators	
P8-E1	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-i-iii
P8-E2	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-iv
P8-E3	GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3 ; GRI 2: General Disclosures 2021 Disclosure 2-25-b ; GRI 413: Local Communities 2016 413-1-a-viii
P8-E4	GRI 204: Procurement Practices 2016 Disclosures 204-1-a; 204-1-b; 204-1-c
Leadership Indicators	
P8-L1	GRI 413: Local Communities 2016 Disclosure 413-1-a-iv ; GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3-d-i-ii
P8-L2	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-iv
P8-L3	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 204: Procurement Practices 2016 Disclosure 3-3 ; GRI 204: Procurement Practices 2016 Disclosure 204-1-a
P8-L4	Can be covered by - GRI 201: Economic Performance 2016 Disclosure 201-1-a
P8-L5	GRI 3: Material Topics 2021, to be used together with any relevant material topic Disclosure 3-3-d-i-ii
P8-L6	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-ivc
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner	
Essential Indicators	
P9-E1	Can be covered by - GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-d; 2-25-e

SEBI - BRSR Framework	GRI Standards and Disclosures
Section C: Principle wise Performance Disclosure	
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner	
Essential Indicators	
P9-E2	GRI 417: Marketing and Labeling 2016 Disclosures 417-1-a-i-v; 417-1-b
P9-E3	GRI 418: Customer Privacy 2016 Disclosure 418-1-a-i-ii; 418-1-b
P9-E4	Can be covered by - GRI 416: Customer Health and Safety 2016 Disclosure 416-2-a-i-iii
P9-E5	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 418: Customer Privacy 2016 Disclosure 3-3 ; GRI 2: General Disclosures 2021 Disclosures 2-23-a; 2-23-c
P9-E6	GRI 3: Material Topics 2021, to be used together with any relevant material topic Disclosure 3-3-d-i-ii
Leadership Indicators	
P9-L1	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-6-b-l
P9-L2	GRI 3: Material Topics 2021, to be used together with GRI 417: Marketing and Labeling 2016 Disclosure 3-3
P9-L3	No direct linkage
P9-L4	GRI 417: Marketing and Labeling 2016 Disclosures 417-1-a-i-v; 417-1-b
P9-L5	GRI 418: Customer Privacy 2016 Disclosure 418-1-a

Table 2: Comprehensive Table BRSR Vs GRI Standards

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
I	Details of the listed entity		
1	Corporate Identity Number (CIN) of the Listed Entity	No direct linkage	
2	Name of the Listed Entity	GRI 2: General Disclosures 2021 Disclosure 2-1 Organizational details a. report its legal name;	
3	Year of incorporation	No direct linkage	
4	Registered office address	No direct linkage	
5	Corporate address	GRI 2: General Disclosures 2021 Disclosure 2-1 Organizational details c. report the location of its headquarters;	
6	E-mail	GRI 2: General Disclosures 2021 Disclosure 2-3 Reporting period, frequency and contact point d. specify the contact point for questions about the report or reported information.	Disclosure 2-3-d requires disclosing the contact point for questions about the report or reported information, while BRSR indicator(A6) requires an email address of the company.
7	Telephone	GRI 2: General Disclosures 2021 Disclosure 2-3 Reporting period, frequency and contact point d. specify the contact point for questions about the report or reported information.	Disclosure 2-3-d requires disclosing the contact point for questions about the report or reported information, while BRSR indicator (A7) requires a telephone number of the company

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
I	Details of the listed entity		
8	Website	No direct linkage	
9	Financial year for which reporting is being done	<p>GRI 2: General Disclosures 2021 Disclosure 2-3 Reporting period, frequency and contact point a. specify the reporting period for, and the frequency of, its sustainability reporting;</p> <p>b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;</p>	<p>Disclosure 2-3-a requires disclosing the reporting period for an organization's sustainability reporting. 2-3-b requires disclosing the reporting period for an organization's financial reporting. The information reported under 2-3-a and 2-3-b clarifies whether the reporting period for an organization's sustainability reporting aligns with the period for its financial reporting.</p> <p>The GRI Standards recommend organizations to report the information for the same reporting period as covered in their financial reporting.</p>
10	Name of the Stock Exchange(s) where shares are listed	No direct linkage	
11	Paid-up Capital	No direct linkage	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	<p>GRI 2: General Disclosures 2021 Disclosure 2-3 Reporting period, frequency and contact point d. specify the contact point for questions about the report or reported information.</p>	<p>Disclosure 2-3-d requires disclosing the contact point for questions about the report or reported information without specifying the details to be reported, while BRSR indicator (A12) requires the name and contact details of the person who may be contacted in case of any queries on the BRSR report</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
I Details of the listed entity			
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	<p>GRI 2: General Disclosures 2021 Disclosure 2-2 Entities included in the organization's sustainability reporting a. list all its entities included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.</p>	
II Products/services			
14	Details of business activities (accounting for 90% of the turnover):	<p>GRI 2: General Disclosures 2021 Disclosure 2-6 Activities, value chain and other business relationships b. describe its value chain, including: i. the organization's activities, products, services, and markets served</p>	Disclosure 2-6 does not require disclosing the percentage of turnover of each business activity.

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
II Products/services			
15	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):	<p>GRI 2: General Disclosures 2021 Disclosure 2-6 Activities, value chain and other business relationships b. describe its value chain, including: i. the organization's activities, products, services, and markets served;</p>	<p>GRI Standards provide a guidance on this as follows: Guidance to 2-6-b-i When describing its products and services, the organization should report: - the quantity of products or services provided during the reporting period (e.g., number of products or services provided, net sales of products or services provided);</p> <p>Disclosure 2-6 does not require NIC code or percentage of turnover contributed by each products or services</p>
III Operations			
16	Number of locations where plants and/or operations/offices of the entity are situated:	<p>GRI 2: General Disclosures 2021 Disclosure 2-6 Activities, value chain and other business relationships b. describe its value chain, including: i. the organization's activities, products, services, and markets served;</p> <p>Guidance to 2-6-b-i When describing its activities, the organization should report its total number of operations and explain how it defines 'operation'</p>	<p>Disclosure 2-6 does not require breakup of plants and offices specific to national and International operations</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
III Operations			
17	Markets served by the entity:		
	a. Number of locations National (number of states) International (number of countries)	GRI 2: General Disclosures 2021 Disclosure 2-6 Activities, value chain and other business relationships b. describe its value chain, including: i. the organization's activities, products, services, and markets served; Guidance to 2-6-b-i When describing the markets served, the organization can report: <ul style="list-style-type: none"> • the geographic locations where products and services are offered; • the demographic or other characteristics of the markets; • information on the size and relative importance of the markets (e.g., net sales, net revenues) 	Disclosure 2-6-b-I does not require to specifically mention the number of states or number of countries.
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
III	Operations		
17	Markets served by the entity:		
	c. A brief on types of customers	<p data-bbox="864 472 1256 496">GRI 2: General Disclosures 2021</p> <p data-bbox="864 507 1391 571">Disclosure 2-6 Activities, value chain and other business relationships</p> <p data-bbox="864 579 1294 603">b.describe its value chain, including:</p> <p data-bbox="864 611 1285 675">iii. the entities downstream from the organization and their activities;</p> <p data-bbox="864 715 1106 738">Guidance to 2-6-b-iii</p> <p data-bbox="864 751 1234 775">The organization can describe:</p> <ul data-bbox="864 786 1391 1262" style="list-style-type: none"> • the types of downstream entities (e.g., customers, beneficiaries); • the estimated number of downstream entities; • the types of activities related to the organization’s products and services carried out by the downstream entities (e.g., manufacturing, wholesale, retail); • the nature of its business relationships with the downstream entities (e.g., long-term or short-term, contractual or non-contractual, project-based or event-based); • the geographic location of the downstream entities. 	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
IV Employees			
18	Details as at the end of Financial Year:		
	<p>a. Employees and workers (including differently abled):</p> <ul style="list-style-type: none"> - Gender-wise - Permanency of the job 	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-7 Employees</p> <p>a. report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b. report the total number of:</p> <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; <p>Disclosure 2-8 Workers who are not employees</p> <p>a. report the total number of workers who are not employees and whose work is controlled by the organization.</p>	<p>For Workers, there is no specific GRI Disclosure available which requires to present the breakup:</p> <ul style="list-style-type: none"> - based on gender - based on permanent nature of the work <p>GRI Standards also provide the flexibility of reporting based on:</p> <ul style="list-style-type: none"> - the end of the reporting period, - as an average across the reporting period, or using another methodology;
	<p>b. Differently abled employees and workers:</p>	<p>GRI 405: Diversity and Equal Opportunity 2016</p> <p>Disclosure 405-1 Diversity of governance bodies and employees</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). 	<p>GRI Disclosure 405-1 does not require disclosing the number and percentage of permanent and other than permanent employees and workers with disabilities, with a breakdown by gender. However, information on employees with disabilities can be part of Disclosure 405-1-b-iii, as disability is an example of an indicator of diversity.</p> <p>GRI Disclosure 405-1 does not include workers who are not employees</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
IV	Employees		
19	Participation/inclusion/representation of women.	<p>GRI 405: Diversity and Equal Opportunity 2016</p> <p>Disclosure 405-1 Diversity of governance bodies and employees</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p>	<p>In GRI Disclosure 405-1-b, the employee category refers to a breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production).</p> <p>Disclosure 405-1 does not include workers who are not employees</p>
20	Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)	<p>GRI 401: Employment 2016</p> <p>Disclosure 401-1 New employee hires and employee turnover</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	<p>GRI Disclosure 401-1 does not require disclosing the turnover rate for workers and the turnover rate for permanent employees.</p> <p>There is no requirement by GRI Disclosure 401-1-b to provide past 3 year's trend.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
V	Holding, subsidiary and associate companies (including joint ventures)		
21	(a) Names of holding / subsidiary / associate companies / joint ventures		
	A Name of the holding / subsidiary / associate companies / joint ventures (A)	GRI 2: General Disclosures 2021 Disclosure 2-2 Entities included in the organization's sustainability reporting a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;	
	B Indicate whether holding/ subsidiary/ associate/ joint venture	No direct linkage	
	C % of shares held by listed entity	No direct linkage	
	D Does the entity indicated at A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
VI CSR Details			
22	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) (ii) Turnover (in Rs.) (iii) Net worth (in Rs.)	GRI 201: Economic Performance 2016 Disclosure 201-1 Direct economic value generated and distributed a. Direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed:, operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;	Disclosure 201-1 does not address reporting of the following BRSR requirement: (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) (iii) Net worth (in Rs.)

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
VII Transparency and Disclosures Compliances			
23	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:	<p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Guidance to 2-25-e The organization can report:</p> <ul style="list-style-type: none"> • the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation; • the number of grievances filed during the reporting period that are repeated or recurring; 	Disclosure 2-25-e does not require disclosing the number of grievances by stakeholder category.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
VII Transparency and Disclosures Compliances			
24	<p>Overview of the entity's material responsible business conduct issues (Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications)</p>	<p>GRI 3: Material Topics 2021 Disclosure 3-1 Process to determine material topics a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics</p>	<p>The BRSR requirement of risks and opportunities on business related to social and environmental matters is indirectly addressed by GRI Disclosure 3-1. The GRI Standard focuses on impacts on environment, people and economy, which in turn becomes a sustainability risk for the organisation.</p> <p>The BRSR requirements of presenting the financial implication are covered only for climate change aspects in GRI Standards in: GRI 201: Economic Performance 2016 Disclosure 201-2 Financial implications and other risks and opportunities due to climate change a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including i. description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
VII	Transparency and Disclosures Compliances		
24	Material issue identified	<p>GRI 3: Material Topics 2021</p> <p>Disclosure 3-2 List of material topics</p> <p>a. list its material topics;</p>	
	Indicate whether risk or opportunity	<p>GRI 3: Material Topics 2021</p> <p>Disclosure 3-3 Management of material topics</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p>	Though Disclosure 3-3 specifically does not use the 'Risk/Opportunity' terminology for the material topics, the positive and negative impacts can lead to situations which are 'risks and opportunities' for the organization.
	Rationale for identifying the risk / opportunity	<p>GRI 3: Material Topics 2021</p> <p>Disclosure 3-3 Management of material topics</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p>	
	In case of risk, approach to adapt or mitigate	<p>GRI 3: Material Topics 2021</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section A: General Disclosures			
VII Transparency and Disclosures Compliances			
24	Financial implications of the risk or opportunity (indicate positive or negative implications)	No direct linkage	<p>Only for the material topic related to climate change, GRI Standards have following disclosure provision:</p> <p>GRI 201: Economic Performance 2016 Disclosure 201-2 Financial implications and other risks and opportunities due to climate change a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Policy and management processes			
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) b. Has the policy been approved by the Board? (Yes/No) c. Web Link of the Policies, if available	GRI 2: General Disclosures 2021 Disclosure 2-23 Policy commitments a. describes its policy commitments for responsible business conduct, c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;	BRSR indicator requires only Yes/No as response, whereas GRI Disclosure 2-23 requires a description on the topics presented in BRSR requirements (B1a & B1b).
2	Whether the entity has translated the policy into procedures. (Yes / No)	GRI 2: General Disclosures 2021 Disclosure 2-24 Embedding policy commitments a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures	BRSR indicator requires only Yes/No as response, whereas GRI requires a description on the topics presented in BRSR requirement (B2).

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Policy and management processes			
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	GRI 2: General Disclosures 2021 Disclosure 2-23 Policy commitments e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships;	BRSR indicator requires only Yes/No as response, whereas Disclosure 2-23-e requires a description on the topics.
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 entity and mapped to each principle.	No direct linkage	BRSR indicator requires only Yes/No as response, whereas GRI requires a description on the topics presented in BRSR requirement (B2).
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	GRI 3: Material Topics 2021 Disclosure 3-3 Management of material topics c. describe its policies or commitments regarding the material topic; e. report the following information about tracking the effectiveness of the actions taken: ii. goals, targets, and indicators used to evaluate progress; Guidance to 3-3-e-ii When reporting on goals and targets, the organization should report: the timeline for achieving the goals and targets.	BRSR indicator requires to list the commitments and goals with targets and timelines for all 9 principles of reporting. GRI Disclosure 3-3 requires describing the commitments and goals with targets and timelines for the organizations' material topics only.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Policy and management processes			
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	<p data-bbox="864 408 1193 437">GRI 3: Material Topics 2021</p> <p data-bbox="864 443 1361 507">Disclosure 3-3 Management of material topics</p> <p data-bbox="864 513 1413 647">e. report the following information about tracking the effectiveness of the actions taken: iii. the effectiveness of the actions, including progress toward the goals and targets;;</p> <p data-bbox="864 686 1420 890">Guidance to 3-3-e-iii When reporting progress toward its goals and targets, the organization should report whether progress is satisfactory or not. If a goal or target has not been achieved, the organization should explain why.</p>	<p data-bbox="1536 408 1995 507">BRSR indicator requires to present the performance of goals and targets for 9 principles of reporting.</p> <p data-bbox="1536 513 2040 612">GRI Disclosure 3-3 requires describing the performance of goals and targets for the organizations' material topics only.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Governance, leadership and oversight			
7	Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>GRI 2: General Disclosures 2021 Disclosure 2-22 Statement on sustainable development strategy a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p> <p>Guidance to 2-22 The organization should describe:</p> <ul style="list-style-type: none"> • a view of performance against goals and targets related to the organization’s material topics during the reporting period; • the organization’s main challenges, goals, and targets regarding its contribution to sustainable development for the next year and the coming three to five years 	GRI Disclosure 2-22 requires a statement from the highest governance body or most senior executive of the organization, while BRSR indicator (B7) requires a statement from the Director responsible for the business responsibility report.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>GRI 2: General Disclosures 2021 Disclosure 2-13 Delegation of responsibility for managing impacts a. describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts;</p>	GRI Disclosure 2-13-a-i does not require disclosing details of the highest authority responsible for the Business Responsibility policies, however, it does describe whom the responsibility has been delegated, in case the highest government body is not directly managing the implementation. Hence, indirectly it provides the information on the highest governance body managing organisation’s impact.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Governance, leadership and oversight			
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>GRI 2: General Disclosures 2021 Disclosure 2-9 Governance structure and composition b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization’s impacts on the economy, environment, and people;</p> <p>c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.</p>	GRI Disclosure 2-9-c requires disclosing the composition of the highest governance body and all its committees, while BRSR indicator (B9) only requires details about the Committee of the Board/ Director responsible for decision making on sustainability related issues.
10	Details of review of NGRBCs by the company:	No direct linkage	

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section B: Management and Process disclosures			
Governance, leadership and oversight			
11	<p>Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.</p>	<p>GRI 2: General Disclosures 2021 Disclosure 2-5 External assurance b. if the organization’s sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.</p>	
12	<p>If answer to question (1) above is “No” i.e., not all principles are covered by a policy, reasons to be stated:</p> <hr/> <p>The entity does not consider the principles material to its business (Yes/No)</p> <hr/> <p>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</p> <hr/> <p>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</p> <hr/> <p>It is planned to be done in the next financial year (Yes/No)</p> <hr/> <p>Any other reason (please specify)</p>	<p>No direct linkage</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
1	Percentage coverage by training and awareness programmes on any of the principles during the financial year:	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-17 Collective knowledge of the highest governance body a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development</p> <p>Disclosure 2-24 Embedding policy commitments a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: iv. training that the organization provides on implementing the commitments.</p> <p>Guidance to 2-24-a-iv The organization can report:</p> <ul style="list-style-type: none"> • the content of the training; • to whom the training is provided, and whether it is mandatory; • the form (e.g., in-person, online) and frequency of the training; • examples of how the organization has determined that the training is effective; • the number or percentage of workers, business partners, and other parties that have been trained during the reporting period 	GRI Disclosure 2-17 requires disclosing measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development, which can include training.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
2	<p>Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):</p>	<p>GRI 2: General Disclosures 2021 Disclosure 2-27 Compliance with laws and regulations a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.</p>	<p>GRI Disclosure 2-27 do not require disclosing the name of the regulatory/ enforcement agencies/ judicial institutions and whether an appeal has been preferred.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
3	Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-27 Compliance with laws and regulations</p> <p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred;</p> <p>Guidance to 2-27: This disclosure includes significant instances of non-compliance that resulted in administrative or judicial sanctions and fines that are being appealed during the reporting period.</p>	<p>GRI Disclosure 2-27 does not require disclosing the name of the regulatory/ enforcement agencies/ judicial institutions.</p> <p>BRSR indicator (P1E3) requires to provide case details for each case where action has been appealed. However, GRI Disclosure does not require specific details.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
4	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	<p>GRI 2: General Disclosures 2021 Disclosure 2-23 Policy commitments a. describe its policy commitments for responsible business conduct; c. provide links to the policy commitments if publicly available;</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 205: Anti-corruption 2016 Disclosure 3-3 Management of material topics c. describe its policies or commitments regarding the material topic</p>	<p>GRI Standards defined 'Responsible business conduct' expectations as:</p> <p>'Expectations for responsible business conduct include complying with laws and regulations, respecting all internationally recognized human rights, including workers' rights, and protecting the environment and public health and safety. The expectations also cover combating bribery, bribe solicitation, extortion, and other forms of corruption; adhering to good tax practices; and conducting due diligence to identify, prevent, mitigate, and account for how the organization addresses its negative impacts on the economy, environment, and people, including impacts on their human rights.'</p> <p>(Reference: Page 34, GRI 2: General Disclosures 2021)</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
5	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:	GRI 205: Anti-corruption 2016 Disclosure 205-3 Confirmed incidents of corruption and actions taken a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	GRI Standards definition of 'corruption' includes practices such as bribery. Disclosure 205-3 requirements do not provide the number of directors, key managerial personnel, employees, and workers against whom disciplinary action was taken. They provide information about the total number of confirmed incidents of corruption only.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
6	Details of complaints with regard to conflict of interest:	No direct linkage	<p>Though GRI Disclosure 2-15 Conflicts of interest exists, it does not cover this BRSR requirement</p> <p>GRI Standards do not require disclosing details of complaints with regard to conflict of interest, however, grievances on conflict of interest may be reported under 2-25-e:</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Guidance to 2-25-e The organization can report:</p> <ul style="list-style-type: none"> • the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Essential Indicators			
7	Details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.	GRI 205: Anti-corruption 2016 Disclosure 205-3 Confirmed incidents of corruption and actions taken d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	Though GRI Disclosure 2-15 Conflicts of interest exists, it does not cover this requirement of BRSR

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Leadership Indicators			
1	Awareness programmes conducted for value chain partners on any of the principles during the financial year:	<p>GRI 2: General Disclosures 2021 Disclosure 2-24 Embedding policy commitments a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: iv. training that the organization provides on implementing the commitments.</p> <p>Guidance to 2-24-a-iv The organization can report:</p> <ul style="list-style-type: none"> • the content of the training; • to whom the training is provided, and whether it is mandatory; • the form (e.g., in-person, online) and frequency of the training; • examples of how the organization has determined that the training is effective. <p>The organization can also specify if training is provided to those with which it has business relationships (e.g., distributors, franchisees, joint ventures, suppliers). The organization can report the number or percentage of workers, business partners, and other parties that have been trained during the reporting period.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.			
Leadership Indicators			
2	Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-10 Nomination and selection of the highest governance body</p> <p>b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:</p> <p>iii. independence;</p> <p>Guidance to 2-10-b-iii</p> <p>'Independence' refers to conditions that enable the members of the highest governance body to exercise independent judgment free from any external influence or conflicts of interest.</p> <p>Disclosure 2-15 Conflicts of interest</p> <p>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe			
Essential Indicators			
1	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 entity, respectively.	No direct linkage	
2	a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?	No direct linkage	<p>Following disclosures can be extended to address this BRSR requirement. The current disclosures do not address the BRSR indicator (P2E2)</p> <p>GRI 308: Supplier environmental assessment Disclosure 308-1 New suppliers that were screened using environmental criteria a. Percentage of new suppliers that were screened using environmental criteria.</p> <p>GRI 414: Supplier social assessment Disclosure 414-1 New suppliers that were screened using social criteria a. Percentage of new suppliers that were screened using social criteria.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe			
Essential Indicators			
3	Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste © Hazardous waste and (d) other waste.	<p>GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016 and GRI 306: Waste 2020</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts.</p> <p>GRI 306: Waste 2020</p> <p>Disclosure 306-2 Management of significant waste-related impacts</p> <p>a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> <p>Guidance to 306-2-a</p> <p>Actions, including circularity measures, to prevent waste generation and to manage significant impacts from waste generated can include:</p> <ul style="list-style-type: none"> • End-of-life interventions: <ul style="list-style-type: none"> - Recovering products, components, and materials from waste through preparation for reuse and recycling. 	GRI disclosures describe organisation waste and product downstream waste in general. It directly does not address the BRSR indicator (P2E3). However, the requirements of this BRSR indicator can be addressed by explicitly mentioning about reclaim processes of plastics, e-waste, hazardous waste and other waste in the GRI disclosures.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe			
Essential Indicators			
4	Whether 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? If not, provide steps taken to address the same.	No direct linkage	
Leadership Indicators			
1	Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?: a) NIC Code b) Name of Product / Service c) % of total Turnover contributed d) Boundary for which the LifeCycle Perspective /Assessment was conducted e) Whether conducted by independent external agency (Yes/No) f) Results communicated in public domain (Yes/No). If yes, provide the web-link	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe			
Leadership Indicators			
2	<p>If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.</p>	<p>GRI 3: Material Topics 2021, to be used with GRI 306: Waste 2020</p> <p>Disclosure 3-3 Management of material topics</p> <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>GRI 306: Waste 2020</p> <p>Disclosure 306-2 Management of significant waste-related impacts</p> <ul style="list-style-type: none"> a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. 	<p>Though GRI Disclosure 2-15 Conflicts of interest exists, it does not cover this requirement of BRSR</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe			
Leadership Indicators			
3	Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).	<p>GRI 301: Materials 2016</p> <p>Disclosure 301-2 Recycled input materials used</p> <p>a. Percentage of recycled input materials used to manufacture the organization's primary products and services.</p>	BRSR indicator requires the percentage calculation to be based on its value. It is applicable to both products and services. Disclosure 301-2 requires the percentage calculation to be based on its weight or volume. It is applicable to products only.
4	Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: Plastics (including packaging) E-waste Hazardous waste Other waste	No direct linkage	BRSR indicator requires the percentage calculation to be based on its value. It is applicable to both products and services. Disclosure 301-2 requires the percentage calculation to be based on its weight or volume. It is applicable to products only.
5	Reclaimed products and their packaging materials (as percentage of products sold) for each product category.	<p>GRI 301: Materials 2016</p> <p>Disclosure 301-3 Reclaimed products and their packaging materials</p> <p>a. Percentage of reclaimed products and their packaging materials for each product category.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
1	a. Details of measures for the well-being of employees: Health Insurance Accident Insurance Maternity benefits Paternity benefits Day care facilities	GRI 401: Employment 2016 Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others.	Disclosure 401-2 does not address the following requirements of BRSR indicator (P3E1): - disclosing the number and percentage of employees covered by health insurance and accident insurance. - inclusion of day care facilities.
	b. Details of measures for the well-being of workers: Health Insurance Accident Insurance Maternity benefits Paternity benefits Day care facilities	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
2	Details of retirement benefits, for Current FY and Previous Financial Year. PF Gratuity ESI Others – please specify	GRI 201: Economic Performance 2016 Disclosure 201-3 Defined benefit plan obligations and other retirement plans b. If a separate fund exists to pay the plan’s pension liabilities: i. the extent to which the scheme’s liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan’s pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
3	<p>Accessibility of workplaces Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.</p>	No direct linkage	<p>Following GRI disclosure can address this BRSR indicator (P3E3) requirement by explicitly mentioning about facilities for differently abled employees and workers:</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3 Management of material topics The reporting organization shall report how it manages diversity and equal opportunity</p>
4	Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	No direct linkage	<p>This BRSR indicator (P3E4) requirement can be addressed through:</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3 Management of material topics c. describe its policies or commitments regarding the material topic;</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			

Essential Indicators

5	<p>Return to work and retention rates of permanent employees and workers that took parental leave.</p> <p>Gender-wise:</p> <p>Return to work rate</p> <p>Retention rate</p> <p>For both permanent employees and workers</p>	<p>GRI 401: Employment 2016</p> <p>Disclosure 401-3 Parental leave</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>	<p>Disclosure 401-3 do not require disclosing the return to work rate and retention rate for workers, but for employees.</p> <p>However, this BRSR indicator (P3E5) requirement applies only to permanent employees, while Disclosure 401-3 applies to all employees.</p>
---	---	---	---

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
6	<p>Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.</p> <p>Permanent workers Other than permanent workers Permanent employees Other than permanent employees</p>	No direct linkage	<p>GRI Disclosure 2-25 addresses the grievance receipt and addressal mechanism, without categorising the sources of grievance. The same disclosure when presented with the source of grievance, specifically category-wise employees and workers as source, can address this BRSR indicator requirement:</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>Guidance to 2-25-b The organization can describe:</p> <ul style="list-style-type: none"> • the intended purpose and users of the mechanisms (i.e., whether they are intended for a particular stakeholder category, topic, or region) and whether they enable users to raise human rights-related concerns.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
7	Membership of employees and worker in association(s) or Unions recognised by the listed entity: Total numbers (gender-wise) for permanent employees and permanent workers.	GRI 2: General Disclosure 2021 Disclosure 2-30 Collective bargaining agreements a. report the percentage of total employees covered by collective bargaining agreements;	Disclosure 2-30 covers the total employees covered by collective bargaining agreement, where the BRSR indicator (P3E7) requires only those employees and workers who are in Associations or with recognised Unions. BRSR indicator additionally requires the break-up of the reported information gender wise for permanent employees and Permanent workers.
8	Details of training given to employees and workers: Gender-wise for employees and workers on: Health and safety measures Skill upgrade Total	GRI 403: Occupational Health and Safety 2018 Disclosure 403-5 Worker training on occupational health and safety a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations. GRI 404: Training and Education 2016 Disclosure 404-1 Average hours of training per year per employee a. Average hours of training that the organization’s employees have undertaken during the reporting period, by: I. gender; Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs a. Type and scope of programs implemented and assistance provided to upgrade employee skills.	BRSR indicator (P3E8) requires the number of trainings conducted on Health and Safety measures and skill upgrade gender-wise for employees. GRI Disclosure 404-1 lists the training hours of employees and workers gender wise, irrespective of the topics of training. Disclosure 403-5 and Disclosure 404-2 describe the types and scope of the trainings conducted in the areas of Health and Safety measures and skill upgrade respectively. GRI Disclosure 404-1, when extended to include the number of trainings under different topics including Health and Safety measures and skill upgrade as well worker category, can address the BRSR indicator requirement.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
9	<p>Details of performance and career development reviews of employees and worker: Gender-wise numbers and %age</p>	<p>GRI 404: Training and Education 2016 Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	<p>GRI Disclosure 404-3 requires percentage coverage of employees only, while BRSR indicator (P3E9) coverage of employees as well as workers.</p>
10	<p>Health and safety management system:</p> <p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?</p>	<p>GRI 403: Occupational Health and Safety 2018 Disclosure 403-1 Occupational health and safety management system a. A statement of whether an occupational health and safety management system has been implemented; b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
10	b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	<p>GRI 403: Occupational Health and Safety 2018 Disclosure 403-2 Hazard identification, risk assessment, and incident investigation a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks.</p>	
	c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	<p>GRI 403: Occupational Health and Safety 2018 Disclosure 403-2 Hazard identification, risk assessment, and incident investigation b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p>	
	d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	<p>GRI 403: Occupational Health and Safety 2018 Disclosure 403-6 Promotion of worker health a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
11	<p>Details of safety related incidents, in the following format for employees & workers:</p> <p>Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)</p> <p>Total recordable work-related injuries</p> <p>No. of fatalities Employee</p> <p>High-consequence work-related injury or ill-health (excluding fatalities)</p>	<p>GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 403-9 Work-related injuries</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>Disclosure 403-10 Work-related ill health</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> ii. The number of cases of recordable work-related ill health; <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> ii. The number of cases of recordable work-related ill health; 	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			

Essential Indicators

12	Describe the measures taken by the entity to ensure a safe and healthy work place.	<p>GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 403-2 Hazard identification, risk assessment, and incident investigation</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <ul style="list-style-type: none"> i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. 	
----	--	--	--

To be continued on next page...

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
12	Describe the measures taken by the entity to ensure a safe and healthy work place.	<p>Disclosure 403-9 Work-related injuries c. The work-related hazards that pose a risk of high-consequence injury, including: iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>Disclosure 403-10 Work-related ill health c. The work-related hazards that pose a risk of ill health, including: iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
13	Number of complaints on the following made by employees and workers: Working Conditions Health and Safety	No direct linkage	<p>GRI Standards do not require disclosing the number of complaints made by employees and workers on working conditions and health and safety, However, following disclosure can address the BRSR requirement when types of grievances are explicitly stated and includes 'Working conditions' and 'Health and Safety':</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback</p> <p>Guidance to 2-25-e The organization can report:</p> <ul style="list-style-type: none"> • the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
14	Assessments for the year: - Health and safety practices - Working conditions	No direct linkage	<p>GRI Standards do not require disclosing the percentage of plants and offices that were assessed for 'Health and safety practices' and 'Working conditions'. However, the following disclosure can address the BRSR requirement when processes followed to track effectiveness are 'internal or external auditing' or 'verification', and the auditing scope includes 'Health and safety practices' and 'Working conditions'.</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 3-3 Management of material topics</p> <p>The reporting organization shall report how it manages occupational health and safety</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>Guidance to 3-3-e-I</p> <p>Processes used to track the effectiveness of actions can include internal or external auditing or verification, impact assessments, measurement systems, stakeholder feedback, grievance mechanisms, external performance ratings, and benchmarking.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
15	Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.	<p>GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; <p>GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 403-9 Work-related injuries</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p>	

To be continued on next page...

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Essential Indicators			
15	Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.	Disclosure 403-10 Work-related ill health c. The work-related hazards that pose a risk of ill health, including: ii. which of these hazards have caused or contributed to cases of ill health during the reporting period. iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Leadership Indicators			
1	Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).	No direct linkage	
2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Leadership Indicators			
3	Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment: Employees Workers	No direct linkage	<p>GRI Standards do not require disclosing the number of employees rehabilitated after facing high-consequence work-related injury/ill health/fatalities. However, the following disclosure can address the BRSR requirement when remediation process includes ‘rehabilitation of employees /family members of employees who have suffered high-consequence work-related injury/ill health/fatalities and the number of such cases are presented.</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>Guidance to 3-3-d-ii The organization should report:</p> <ul style="list-style-type: none"> • examples of actions taken to remediate actual negative impacts, including examples of specific remedies or types of remedy provided;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains			
Leadership Indicators			
4	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)	GRI 404: Training and Education 2016 Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	
5	Details on assessment of value chain partners: Health and Safety Practices Working conditions	GRI 414: Supplier Social Assessment 2016 Disclosure 414-2 Negative social impacts in the supply chain and actions taken e. Number of suppliers assessed for social impacts.	GRI Disclosure 414-2-a reports the social assessment carried out on the suppliers, while the BRSR indicator (P3L5) requires particular focus on health and safety practices and working condition assessment for entire value chain partners.
6	Provide details of any corrective actions taken or underway to address significant risks /concerns arising from assessments of health and safety practices and working conditions of value chain partners.	GRI 414: Supplier Social Assessment 2016 Disclosure 414-2 Negative social impacts in the supply chain and actions taken d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders			
Essential Indicators			
1	Describe the processes for identifying key stakeholder groups of the entity.	<p>GRI 2: General Disclosures 2021 Disclosure 2-29 Approach to stakeholder engagement a. describe organization’s approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified;</p>	
2	List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.	<p>GRI 3: Material Topics 2021 Disclosure 3-1 Process to determine material topics b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</p> <p>Guidance to 3-1-b The organization can report whether and how it has prioritized stakeholders for engagement and the methods used to engage with them.</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-29 Approach to stakeholder engagement a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>	The frequency of engagement is not specifically mentioned in any of these GRI disclosures, however, it can be a part of the ‘methods used’ as defined in the Guidance 3-1-b.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders			
Leadership Indicators			
1	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts</p> <p>b. describe the role of the highest governance body in overseeing the organization’s due diligence and other processes to identify and manage the organization’s impacts on the economy, environment, and people, including:</p> <p>i. whether and how the highest governance body engages with stakeholders to support these processes;</p> <p>ii. how the highest governance body considers the outcomes of these processes;</p> <p>Disclosure 2-13 Delegation of responsibility for managing impacts</p> <p>a. describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including:</p> <p>ii. whether it has delegated responsibility for the management of impacts to other employees;</p> <p>b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization’s impacts on the economy, environment, and people</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders			
Leadership Indicators			
2	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.	<p>GRI 3: Material Topics 2021</p> <p>Disclosure 3-1 Process to determine material topics</p> <p>a. describe the process it has followed to determine its material topics, including:</p> <ul style="list-style-type: none"> i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; <p>b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders			
Leadership Indicators			
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	<p>GRI 2: General Disclosures 2021 Disclosure 2-29 Approach to stakeholder engagement a. describe organization’s approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p> <p>Guidance to 2-29-a-I Common categories of stakeholders for organizations are business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, and vulnerable groups.</p> <p>Guidance to 2-29-a-iii The organization can report: • how it engages with at-risk or vulnerable groups (e.g., whether it takes specific approaches and gives special attention to potential barriers); • how it provides stakeholders with information that is understandable and accessible through appropriate communication channels; • how stakeholder feedback is recorded and integrated into decision-making, and how stakeholders are informed about the way in which their feedback has influenced decisions;</p>	This GRI disclosure includes the views of the vulnerable groups as the guidance suggests.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
1	<p>Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format: For current and previous financial year for - Permanent and other employees Permanent and other workers</p>	<p>GRI 2: General Disclosures 2021 Disclosure 2-24 Embedding policy commitments a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: iv. training that the organization provides on implementing the commitments.</p> <p>Guidance to 2-24-a-iv The organization can report: • to whom the training is provided, and whether it is mandatory;</p> <p>GRI 205: Anti-Corruption 2016 Disclosure 205-2 Communication and training about anti-corruption policies and procedures e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region</p>	<p>GRI Disclosure 404-1 requires average training hours and not on number of employees / workers trained.</p> <p>GRI Disclosure 2-24, Disclosure 403-5 and Disclosure 410-1 do not require presenting the number of employees/workers trained by gender or by category.</p> <p>GRI Disclosure 205-2 does not require presenting the number of employees/workers trained gender wise.</p>

To be continued on next page...

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
1	<p>Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format: For current and previous financial year for - Permanent and other employees Permanent and other workers</p>	<p>GRI 403: Occupational Health and Safety 2018 Disclosure 403-5 Worker training on occupational health and safety a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations,</p> <p>GRI 404: Training and Education 2016 Disclosure 404-1 Average hours of training per year per employee a. Average hours of training that the organization’s employees have undertaken during the reporting period, by: I. gender; ii. employee category;</p> <p>GRI 410: Security Practices 2016 Disclosure 410-1 Security personnel trained in human rights policies or procedures a. Percentage of security personnel who have received formal training in the organization’s human rights policies or specific procedures and their application to security,</p>	<p>GRI Disclosure 404-1 requires average training hours and not on number of employees / workers trained.</p> <p>GRI Disclosure 2-24, Disclosure 403-5 and Disclosure 410-1 do not require presenting the number of employees/workers trained by gender or by category.</p> <p>GRI Disclosure 205-2 does not require presenting the number of employees/workers trained gender wise.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
2	<p>Details of minimum wages paid to employees and workers, in the following format: For current and previous financial year, gender-wise for- Permanent and other employees Permanent and other workers</p>	<p>GRI 202: Market Presence 2016 Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization’s activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-2 Ratio of basic salary and remuneration of women to men a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p>	<p>GRI Disclosure 202-1 requires the information on entry level wage only with gender wise and region wise breakup, while BRSR indicator (P3E2) requires the information for all employees and workers with gender-wise and category-wise breakup.</p> <p>GRI Disclosure 405-2 includes only existing employees and not the workers. It also does not compare the wages with minimum wages.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
3	Details of remuneration/salary/wages, in the following format (gender-wise): Board of Directors (BoD) Key Managerial Personnel (KMP) Employees other than BoD and KMP Workers	GRI 2: General Disclosures 2021 Disclosure 2-19 Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; Disclosure 2-21 Annual total compensation ratio a. report the ratio of the annual total compensation for the organization’s highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);	BRSR indicator (P5E3) requires gender-wise breakup of Median remuneration of Highest level, Senior level, Employee level as well as the worker level people. While GRI Disclosure 2-19 is associated with Highest level and Senior level employees only. It also does not specifically mention reporting the median remuneration, but instead requires the breakup of their payments and benefits. GRI Disclosure 2-21 specifically requires the ratio of compensation between the highest paid and the median of the remaining set of employees.
4	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	GRI 2: General Disclosures 2021 Disclosure 2-13 Delegation of responsibility for managing impacts a. describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees;	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
5	Describe the internal mechanisms in place to redress grievances related to human rights issues.	<p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p>	The grievance addressal mechanism in Disclosure 2-25 is all inclusive.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
6	Number of Complaints on the following made by employees and workers:	No direct linkage	<p>GRI Standards do not require disclosing details by each human rights issue separately, however, grievances on each of the human rights issues may be reported under 2-25-e.</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Guidance to 2-25-e The organization can report:</p> <ul style="list-style-type: none"> • the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
6	Sexual Harassment Discrimination at workplace	GRI 406: Non-discrimination 2016 Disclosure 406-1 Incidents of discrimination and corrective actions taken a. Total number of incidents of discrimination during the reporting period. Compilation requirements 2.1 When compiling the information specified in Disclosure 406-1, the reporting organization shall include incidents of discrimination on grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period.	Sexual harassment is considered as discrimination based on sex.
	Child Labour	No direct linkage	Existing Child labour related indicator in the GRI Standards - Disclosure 408-1 does not require quantitative reporting on the number of complaints made by employees and workers about child labour. Rather, it requires reporting on the operations and suppliers at significant risk for incidents of child labour.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
6	Forced/ Involuntary Labour	No direct linkage	Existing Forced labour related indicator in the GRI Standards- Disclosure 409-1 does not require quantitative reporting on the number of complaints made by employees and workers about forced labour. Rather, it requires reporting on the operations and suppliers at significant risk for incidents of forced or compulsory labour.
	<u>Wages</u> <u>Other human rights related issues</u>	No direct linkage	<p>GRI Standards do not require disclosing details by each human rights issue separately, however, grievances on human rights issues may be reported under 2-25-e.</p> <p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-25 Processes to remediate negative impacts</p> <p>e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Guidance to 2-25-e</p> <p>The organization can report:</p> <ul style="list-style-type: none"> • the number and types of grievances filed during the reporting period, and the percentage of grievances that were addressed and resolved, including the percentage that were resolved through remediation

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
7	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	<p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Guidance to 2-25-e The organization can report: how the organization seeks to ensure it respects users' human rights and protects them against reprisals (i.e., non-retaliation for raising complaints or concerns)</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
8	Do human rights requirements form part of your business agreements and contracts? (Yes/No)	<p>GRI 2: General Disclosures 2021 Disclosure 2-23 Policy commitments a. describe its policy commitments for responsible business conduct, including: iv. whether the commitments stipulate respecting human rights; e. report the extent to which the policy commitments apply to the organization’s activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p> <p>Disclosure 2-24 Embedding policy commitments a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: iii. how it implements its commitments with and through its business relationships;</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3 Management of material topics The organization shall report how it manages supplier social assessment. Guidance The reporting organization can also disclose: - how expectations are established and defined in contracts with suppliers to promote the prevention, mitigation, and remediation of significant actual and potential negative social impacts, including targets and objectives;</p>	The BRSR requirement is only a confirmation in terms of Yes/No. GRI Disclosures require describing in detail how these are executed.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Essential Indicators			
9	<p>Assessments for the year: (% of your plants and offices that were assessed (by entity or statutory authorities or third parties))</p> <hr/> <p>Child labour</p> <hr/> <p>Forced/involuntary labour</p> <hr/> <p>Sexual harassment</p> <hr/> <p>Discrimination at workplace</p> <hr/> <p>Wages</p> <hr/> <p>Others – please specify</p>	No direct linkage	Self-assessment by the organization is acceptable as per GRI Standard.
10	Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 9 above.	<p>No direct linkage GRI 3: Material Topics 2021, to be used together with each material topic the organization has determined from Question 9 above</p> <p>Disclosure 3-3 Management of material topics</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Leadership Indicators			
1	Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	<p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>GRI 3: Material Topics 2021, to be used together with each material topic the organization has determined Disclosure 3-3 Management of material topics d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>Guidance to 3-3-d-ii how grievance mechanisms or other remediation processes have made it possible for actual negative impacts to be remediated.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Leadership Indicators			
2	Details of the scope and coverage of any human rights due-diligence conducted.	<p>GRI 3: Material Topics 2021, to be used together with each material topic the organization has determined</p> <p>Disclosure 3-1 Process to determine material topics</p> <p>a. describe the process it has followed to determine its material topics, including:</p> <p>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</p> <p>Disclosure 3-3 Management of material topics</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts</p>	The GRI Disclosure 3-1 and 3-3 address the BRSR requirement only if it is a material topic.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Leadership Indicators			
3	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	No direct linkage	<p>Following GRI Disclosure can be extended to address this BRSR requirement by including specific mention on accessibility of premises/offices for differently:</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016</p> <p>Disclosure 3-3 Management of material topics The organization shall report how it manages diversity and equal opportunity.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 5 Businesses should respect and promote human rights			
Leadership Indicators			
4	<p>Details on assessment of value chain partners: chain partners (% of value chain partners that were assessed)</p> <p>Sexual Harassment Discrimination at workplace Child Labour Forced Labour/Involuntary Labour Wages Others – please specify</p>	<p>GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3 Management of material topics The organization shall report how it manages supplier social assessment. Guidance The reporting organization can also disclose: - a list of the type, system, scope, frequency, current implementation of assessment and audit, and which parts of the supply chain have been certified and audited; GRI 414: Supplier Social Assessment 2016 Disclosure 414-1 New suppliers that were screened using social criteria a. Percentage of new suppliers that were screened using social criteria. Disclosure 414-2 Negative social impacts in the supply chain and actions taken a. Number of suppliers assessed for social impacts</p>	<p>GRI Disclosure 414-1-a and Disclosure 414-2-a report the social assessment carried out on the new and existing suppliers, while the BRSR indicator (P3L5) requires particular focus on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour and Wages related assessment for entire value chain partners.</p>
5	<p>Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 4 above.</p>	<p>GRI 414: Supplier Social Assessment 2016 Disclosure 414-2 Negative social impacts in the supply chain and actions taken d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.</p>	<p>GRI Disclosure 414-1-a and Disclosure 414-2-a report the social assessment carried out on the new and existing suppliers, while the BRSR indicator (P3L5) requires particular focus on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour and Wages related assessment for entire value chain partners.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
1	Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: Total electricity consumption (A) Total fuel consumption (B) Energy consumption through other sources © Total energy consumption (A+B+C)	GRI 302: Energy 2016 Disclosure 302-1 Energy consumption within the organization a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption e. Total energy consumption within the organization, in joules or multiples.	GRI Disclosure 414-1-a and Disclosure 414-2-a report the social assessment carried out on the new and existing suppliers, while the BRSR indicator (P3L5) requires particular focus on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour and Wages related assessment for entire value chain partners.
	Energy intensity per rupee of turnover Energy intensity (optional) – the relevant metric may be selected by the entity	GRI 302: Energy 2016 Disclosure 302-3 Energy intensity a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio.	GRI Disclosure 302-3 specifies Compilation requirements as: 2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator);

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
2	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.	No direct linkage	<p>The information can be covered as a part of the following disclosure:</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 302: Energy 2016</p> <p>Disclosure 3-3 in GRI 3: Material Topics 2021</p> <p>The reporting organization shall report how it manages energy.</p> <p>Guidance: The reporting organization can also explain whether it is subject to any country, regional, or industry-level energy regulations and policies. Additionally, it can provide examples of these regulations and policies;</p>
3	Provide details of the following disclosures related to water, in the following format: Water withdrawal by source (in kilolitres) (i) Surface water (ii) Groundwater (iii) Third party water (iv) Seawater / desalinated water (v) Others Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	<p>GRI 303: Water and Effluents 2018</p> <p>Disclosure 303-3 Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <p>i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
3	Total volume of water consumption (in kilolitres)	GRI 303: Water and Effluents 2018 Disclosure 303-5 Water consumption a. Total water consumption from all areas in megaliters.	
	Water intensity per rupee of turnover (Water consumed / turnover) Water intensity (optional) – the relevant metric may be selected by the entity	No direct linkage	
4	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	No direct linkage	The information can be covered as a part of the following disclosure: GRI 303: Water and Effluents 2018 Disclosure 303-1 Interactions with water as a shared resource. a. An explanation of the process for setting any water-related goals and targets that are part of the organization’s approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress. Disclosure 303-2 Management of water discharge related impacts a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
5	Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: NOx SOx Particulate matter (PM) Persistent organic pollutants (POP) Volatile organic compounds (VOC) Hazardous air pollutants (HAP) Others – please specify	GRI 305: Emissions 2016 Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions a. Significant air emissions, in kilograms or multiples, for each of the following: I. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations	
6	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format: Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Metric tonnes of CO2 equivalent Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Metric tonnes of CO2 equivalent	GRI 305: Emissions 2016 Disclosure 305-1 Direct (Scope 1) GHG emissions a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2 , CH4 , N2 O, HFCs, PFCs, SF6 , NF3 , or all. Disclosure 305-2 Energy indirect (Scope 2) GHG emissions. a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
6	<p>Total Scope 1 and Scope 2 emissions per rupee of turnover</p> <p>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</p>	<p>GRI 305: Emissions 2016 Disclosure 305-4 GHG emissions intensity a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p>	<p>Following guidance for GRI Disclosure 305-4 is also supporting the BRSR requirements Disclosure 305-4 GHG emissions intensity</p> <p>Guidance for Disclosure 305-4: Organization-specific metrics (denominators) can include: • monetary units (such as revenue or sales).</p>
7	<p>Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details</p>	<p>GRI 305: Emissions 2016 Disclosure 305-5 Reduction of GHG emissions a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3)</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
8	Provide details related to waste management by the entity, in the following format: Total Waste generated (in metric tonnes) Plastic waste (A) E-waste (B) Bio-medical waste © Construction and demolition waste (D) Battery waste (E) Radioactive waste (F) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Total (A+B + C + D + E + F + G + H)	GRI 306: Waste 2020 Disclosure 306-3 Waste generated a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.	GRI standard allows the organization to present the waste composition at their convenience, when BRSR specifies the composition of waste information to be presented in the report.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
8	<p>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</p> <p>(I) Recycled (ii) Re-used (iii) Other recovery operations Total</p>	<p>GRI 306: Waste 2020</p> <p>Disclosure 306-5 Waste directed to disposal</p> <p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.</p> <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
9	Briefly describe the waste management practices adopted in your establishments. 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.	<p>GRI 306: Waste 2020</p> <p>Disclosure 306-2 Management of significant waste related impacts</p> <p>a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 306: Waste 2020</p> <p>Disclosure 3-3 Management of material topics</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
10	If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required	<p>GRI 304: Biodiversity 2016</p> <p>Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ul style="list-style-type: none"> i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate) 	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
11	Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:	<p>No direct linkage</p> <p>GRI 304: Biodiversity 2016</p> <p>Topic management disclosures</p> <p>Guidance</p> <p>The reporting organization can also describe its strategy for achieving its policy on biodiversity management. A biodiversity strategy can contain a combination of elements related to the prevention, management, and remediation of damage to natural habitats resulting from the organization’s activities. An example of this is the integration of biodiversity considerations into analytical tools, such as environmental site impact assessments.</p> <p>GRI 413: Local Communities</p> <p>Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs</p> <p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</p> <p>ii. environmental impact assessments and ongoing monitoring;</p>	The GRI standard requirement could not be fully comprehensive of what can be included in EIA.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
11	Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:	<p>GRI 303: Water and Effluents 2018</p> <p>Disclosure 303-1 Interactions with water as a shared resource</p> <p>a. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>Guidance for Disclosure 303-1-b</p> <p>When assessing impacts, it is important that the organization considers its future impacts on water quality and availability, as these factors can change over time.</p> <p>Tools and methodologies for identifying impacts can include life cycle assessments, environmental impact assessments, water footprint assessments, scenario analysis, and stakeholder engagement. If information is estimated or modelled, rather than sourced from direct measurements, the organization can explain its estimation or modelling methods.</p>	The GRI standard requirement could not be fully comprehensive of what can be included in EIA.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
12	<p>Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:</p> <p>a. Specify the law /regulation /guidelines which was not complied with</p> <p>b. Provide details of the noncompliance</p> <p>c. Any fines /penalties / action taken by regulatory agencies such as pollution control boards or by courts</p> <p>d. Corrective action taken, if any</p>	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-27 Compliance with laws and regulations</p> <p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred;</p> <p>b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <p>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</p> <p>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods.</p>	<p>GRI Disclosure 2-27 is inclusive of environment related Laws and regulations as defined in the guidance:</p> <p>Guidance: Laws and regulations include:</p> <ul style="list-style-type: none"> • international declarations, conventions, and treaties; • national, subnational, regional, and local regulations; • binding voluntary agreements made with regulatory authorities and developed as a substitute for implementing a new regulation; • voluntary agreements (or covenants), if the organization directly joins the agreement, or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation.

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
1	<p>Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:</p> <p>From renewable sources Total electricity consumption (A) Total fuel consumption (B) Energy consumption through other sources © Total energy consumed from renewable sources (A+B+C)</p> <p>From non-renewable sources Total electricity consumption (D) Total fuel consumption (E) Energy consumption through other sources (F) Total energy consumed from non-renewable sources (D+E+F)</p>	<p>GRI 302: Energy 2016 Disclosure 302-1 Energy consumption within the organization</p> <p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total: i. electricity consumption</p> <p>e. Total energy consumption within the organization, in joules or multiples.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
2	<p>Water discharge by destination and level of treatment (in kilolitres)</p> <p>(i) To Surface water</p> <ul style="list-style-type: none"> - No treatment - With treatment – please specify level of treatment <p>(ii) To Groundwater</p> <ul style="list-style-type: none"> - No treatment - With treatment – please specify level of treatment <p>(iii) To Seawater</p> <ul style="list-style-type: none"> - No treatment - With treatment – please specify level of treatment <p>(iv) Sent to third-parties</p> <ul style="list-style-type: none"> - No treatment - With treatment – please specify level of treatment <p>(v) Others</p> <ul style="list-style-type: none"> - No treatment - With treatment – please specify level of treatment <p>Total water discharged (in kilolitres)</p>	<p>GRI 303: Water and Effluents 2018</p> <p>Disclosure 303-4 Water discharge</p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. 	<p>The GRI Disclosure 303-4 additionally recommends the following:</p> <p>Compilation requirements</p> <p>2.4.1 The number of occasions on which discharge limits were exceeded;</p> <p>2.4.2 A breakdown of total water discharge to all areas in megaliters by level of treatment, and how the treatment levels were determined;</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
3	<p>Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):</p> <p>For each facility / plant located in areas of water stress, provide the following information:</p> <p>(i) Name of the area</p> <p>(ii) Nature of operations</p> <p>(iii) Water withdrawal, consumption and discharge in the following format:</p> <p>Water withdrawal by source (in kilolitres) – with breakup</p> <p>Water discharge by destination and level of treatment (in kilolitres) – with breakup</p>	<p>GRI 303: Water and Effluents 2018</p> <p>Disclosure 303-3 Water withdrawal</p> <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <p>i. Surface water;</p> <p>ii. Groundwater;</p> <p>iii. Seawater;</p> <p>iv. Produced water;</p> <p>Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.</p> <p>Disclosure 303-4 Water discharge</p> <p>a. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <p>i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);</p> <p>ii. Other water ($> 1,000$ mg/L Total Dissolved Solids).</p>	<p>The GRI Disclosure 303-3 additionally provides the following guidance:</p> <p>Guidance for Disclosure 303-3-b</p> <p>Based on these tools, water stress in an area may be assessed using either of the following indicators and their thresholds:</p> <ul style="list-style-type: none"> •The ratio of total annual water withdrawal to total available annual renewable water supply (i.e., baseline water stress) is high (40-80%) or extremely high ($>80\%$); •The ratio of water consumption-to-availability (i.e., water depletion) is moderate (dry-year depletion, where for at least 10% of the time, the monthly depletion ratio is $>75\%$), high (seasonal depletion, where for one month of the year on average, the depletion ratio is $>75\%$), or very high (ongoing depletion, where the depletion ratio on average is $>75\%$)

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
4	<p>Please provide details of total Scope 3 emissions & its intensity, in the following format: Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Metric tonnes of CO2 equivalent</p> <p>Total Scope 3 emissions per rupee of turnover</p> <p>Total Scope 3 emission intensity (optional) – The relevant metric may be selected by the entity</p>	<p>GRI 305: Emissions 2016 Disclosure 305-3 Other indirect (Scope 3) GHG emissions a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>GRI 305: Emissions 2016 Disclosure 305-4 GHG emissions intensity a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p>	<p>Following guidance for GRI Disclosure 305-4 is also supporting the BRSR requirements</p> <p>Guidance for Disclosure 305-4 Organization-specific metrics (denominators) can include: • monetary units (such as revenue or sales).</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
5	<p>With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.</p>	<p>GRI 304: Biodiversity 2016 Disclosure 304-2 Significant impacts of activities, products and services on biodiversity a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. Disclosure 304-3 Habitats protected or restored a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
6	If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives,	<p>The information can be covered as part of the following disclosures:</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016, GRI 302: Energy 2016, GRI 303: Water and Effluents 2018, GRI 304: Biodiversity 2016, GRI 305: Emissions 2016, and GRI 306: Waste 2020</p> <p>Disclosure 3-3 Management of material topics The organization shall report how it manages materials, energy, water and effluents, biodiversity, emissions, and waste.</p>	
7	Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.	No direct linkage	
8	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.	<p>GRI 308: Supplier Environmental Assessment 2016</p> <p>Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p>	

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Leadership Indicators			
9	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	<p>GRI 308: Supplier Environmental Assessment 2016</p> <p>Disclosure 308-1 New suppliers that were screened using environmental criteria</p> <p>a. Percentage of new suppliers that were screened using environmental criteria.</p> <p>Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken</p> <p>a. Number of suppliers assessed for environmental impacts.</p>	BRSR requirements focus on assessment of the suppliers, irrespective of new or existing. GRI Standards make a distinction between new and already existing value chain partners.
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.	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-28 Membership associations</p> <p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>	
	b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-28 Membership associations</p> <p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent			
Essential Indicators			
2	Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.	<p>GRI 3: Material Topics 2021, to be used together with GRI 206: Anti-competitive Behavior 2016</p> <p>Disclosure 3-3 Management of material topics The organization shall report how it manages anti-competitive behavior.</p>	<p>Following GRI Disclosure could be relevant to mention against this BRSR indicator:</p> <p>GRI 206: Anti-competitive Behavior 2016 Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</p> <p>a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.</p> <p>b. Main outcomes of completed legal actions, including any decisions or judgements.</p>
Leadership Indicators			
1	Details of public policy positions advocated by the entity:	<p>GRI 2: General Disclosures 2021</p> <p>Disclosure 2-28 Membership associations a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.;</p> <p>GRI 415: Public Policy 2016 Topic management disclosures 1.2 The reporting organization should report: 1.2.1 the significant issues that are the focus of its participation in public policy development and lobbying;</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			

Essential Indicators

1	<p>Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.</p> <ul style="list-style-type: none"> • Name and brief details of project • SIA Notification No. • Date of notification • Whether conducted by independent external agency (Yes /No) • Results communicated in public domain (Yes / No) • Relevant Web link 	No direct linkage	<p>Following GRI Disclosure can partially address this BRSR requirement:</p> <p>GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs. a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments;</p>
---	--	-------------------	--

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Essential Indicators			
2	Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Name of Project for which R&R is ongoing State District No. of Project Affected Families (PAFs) % of PAFs covered by R&R Amounts paid to PAFs in the FY (In INR)	No direct linkage	Following GRI Disclosure can be elaborated to cover this BRSR requirement GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: iv. local community development programs based on local communities' needs Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations. Recommendations to this disclosure include: 2.2.2 report the exposure of the local community to its operations due to higher than average use of shared resources or impact on shared resources, including: 2.2.2.4 land conversion and resettlement;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Essential Indicators			
3	Describe the mechanisms to receive and redress grievances of the community.	<p>GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3 Management of material topics The organization shall report how it manages local communities.</p> <p>GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: viii. formal local community grievance processes.</p>	
4	Percentage of input material (inputs to total inputs by value) sourced from suppliers: - Directly sourced from MSMEs/ small producers - Sourced directly from within the district and neighbouring districts	<p>GRI 204: Procurement Practices 2016 Disclosure 204-1 Proportion of spending on local suppliers a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation</p>	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Leadership Indicators			
1	Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):	<p>GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: iv. local community development programs based on local communities' needs; GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3 Management of material topics d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p>	
2	Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: State Aspirational District Amount spent (In INR)	No direct linkage	Following GRI Disclosure can be elaborated to cover this BRSR requirement GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: iv. local community development programs based on local communities' needs;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Leadership Indicators			
3	(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) (b) From which marginalized /vulnerable groups do you procure? (c) What percentage of total procurement (by value) does it constitute?	No direct linkage	<p>Following GRI Disclosure can be elaborated to cover this BRSR requirement</p> <p>GRI 3: Material Topics 2021, to be used together with GRI 204: Procurement Practices 2016</p> <p>Disclosure 3-3 Management of material topics The organization shall report how it manages procurement practices.</p> <p>GRI 204: Procurement Practices 2016 Disclosure 204-1 Proportion of spending on local suppliers a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>Guidance for Disclosure 204-1 The reporting organization can also: - describe policies and practices used to select locally-based suppliers, either organization wide or for specific locations; - describe policies and practices used to promote economic inclusion when selecting suppliers.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Leadership Indicators			
4	<p>Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:</p> <ul style="list-style-type: none"> - Intellectual Property based on traditional knowledge - Owned/ Acquired (Yes/No) - Benefit shared (Yes / No) - Basis of calculating benefit share 	No direct linkage	<p>Following GRI Disclosure can be elaborated to cover this BRSR requirement</p> <p>GRI 201: Economic Performance 2016 Disclosure 201-1 Direct economic value generated and distributed a. Direct economic value generated and distributed (EVG&D) on an accruals basis;</p> <p>Guidance for Disclosure 201-1 Revenues An organization can calculate revenues as net sales plus revenues from financial investments and sales of assets. Revenues from sale of assets can include: intangibles, such as intellectual property rights, designs, and brand names.</p>
5	<p>Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.</p>	<p>No direct linkage</p> <p>GRI 3: Material Topics 2021, to be used together with any relevant material topic the organization has determined</p> <p>Disclosure 3-3 Management of material topics d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; 	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Leadership Indicators			
6	Details of beneficiaries of CSR Projects - CSR Project - No. of persons benefitted from CSR Projects - % of beneficiaries from vulnerable and marginalized groups	No direct linkage	Following GRI Disclosure can be elaborated to cover this BRSR requirement GRI 413: Local Communities 2016 Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: iv. local community development programs based on local communities' needs;

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Essential Indicators			
1	Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	No direct linkage	<p>Following GRI Disclosure can be elaborated to cover this BRSR requirement: GRI 2: General Disclosures 2021 Disclosure 2-25 Processes to remediate negative impacts b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p> <p>Disclosure 2-29 Approach to stakeholder engagement a. describe its approach to engaging with stakeholders, including: iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Essential Indicators			
2	Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: <ul style="list-style-type: none"> - Environmental and social parameters relevant to the product - Safe and responsible usage - Recycling and/or safe disposal 	GRI 417: Marketing and Labeling 2016 Disclosure 417-1 Requirements for product and service information and labelling <ol style="list-style-type: none"> a. Whether each of the following types of information is required by the organization's procedures for product and service information and labelling: <ol style="list-style-type: none"> i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.; 	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Essential Indicators			
3	Number of consumer complaints in respect of the following: Data privacy Advertising Cyber-security Delivery of essential services Restrictive Trade Practices Unfair Trade Practices Other	GRI 418: Customer Privacy 2016 Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data.	No direct linkage in GRI Standards to the following topics of this BRSR requirement: Number of consumer complaints in respect of Restrictive Trade Practices and Unfair Trade Practices
4	Details of instances of product recalls on account of safety issues: - Voluntary recalls - Forced recalls	No direct linkage	Following GRI Disclosure can be elaborated to cover this BRSR requirement: GRI 416: Customer Health and Safety 2016 Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.

Sl. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Essential Indicators			
5	Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	No direct linkage	Following GRI Disclosure can be elaborated to cover this BRSR requirement: GRI 3: Material Topics 2021, to be used together with GRI 418: Customer Privacy 2016 Disclosure 3-3 in GRI 3: Material Topics 2021 The reporting organization shall report how it manages Customer Privacy GRI 2: General Disclosures 2021 Disclosure 2-23 Policy commitments a. describe its policy commitments for responsible business conduct, c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this
6	Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.	GRI 3: Material Topics 2021, to be used together with any relevant material topic the organization has determined Disclosure 3-3 Management of material topics d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Leadership Indicators			
1	Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	No direct linkage	The following disclosure can partially cover the information required: GRI 2: General Disclosures 2021 Disclosure 2-6 Activities, value chain and other business relationships b. describe its value chain, including: i. the organization’s activities, products, services, and markets served;
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services	GRI 3: Material Topics 2021, to be used together with GRI 417: Marketing and Labeling 2016 Disclosure 3-3 in GRI 3: Material Topics 2021 The reporting organization shall report how it manages Marketing and Labeling	
3	Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services.	No direct linkage	

SI. No	SEBI - BRSR Framework	GRI Standards and Disclosures	Remarks
Section C: Principle-wise performance disclosure			
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner			
Leadership Indicators			
4	<p>Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)</p>	<p>GRI 417: Marketing and Labeling 2016 Disclosure 417-1 Requirements for product and service information and labelling a. Whether each of the following types of information is required by the organization’s procedures for product and service information and labelling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.;</p>	<p>GRI Standards do not cover the following part of the BRSR requirement: ‘Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)’</p>
5	<p>Provide the following information relating to data breaches: a. Number of instances of data breaches along with impact b. Percentage of data breaches involving personally identifiable information of customers</p>	<p>GRI 418: Customer Privacy 2016 Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data a. Total number of identified leaks, thefts, or losses of customer data.</p>	<p>GRI Standards do not cover the following part of the BRSR requirement: b. Percentage of data breaches involving personally identifiable information of customers</p>



Contact

GRI

Barbara Strozzilaan 336
1083 HN Amsterdam
The Netherlands

Telephone: +31(0) 20 531 00 00
Email: info@globalreporting.org

C/O, BSI Group India. 1 &2,
Ishwar Nagar, Mathura Road,
New Delhi, 110065, India