

INTEGRATED GUIDE TO BRSR

- **38 UNIQUE Guides** based on 38 SASB Sub-sectors
- Mapped to **SEBI's** Standardized Industry Classification System
- Mapped to **FIVE** Global Reporting Frameworks
- Guidance based on proprietary **SES ESG Model**
- Guidance on reporting disclosures on **3 Steps of Excellence:**
 - Mandatory Disclosures (Essential BRSR Indicators)
 - Voluntary Disclosure (Leadership BRSR Indicators)
 - Sector Specific Disclosures (As per Global Best Practices)

TECHNICAL PARTNER



SASB - Sustainable Industry Classification System (SICS)

SEBI - Standardization of Industry Classification ([Link](#))

<p>Sub-Sector Guide:</p> <p>Forestry & Paper</p> <p><i>(SASB Sub-sector Code: RR.2)</i></p>	<p>Basic Industries Covered:</p> <p>Paper & Paper Products <i>(Industry Code: IN010401001)</i></p> <p>Forest Products <i>(Industry Code: IN010401002)</i></p> <p>Jute & Jute Products <i>(Industry Code: IN010401003)</i></p>
<p>Industries Covered:</p> <p>Forestry Management <i>(SASB Industry Code: RR-FM)</i></p> <p>Pulp & Paper Products <i>(SASB Industry Code: RR-PP)</i></p>	

Industries:

Paper, Forest & Jute Products
(Industry Code: IN010401)

Sector(s):

Forest Materials
(Sector Code: IN0104)

Macro-Economic Sectors:

Commodities
(MES Code: IN01)

Technical Partner:



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References:

- Apart from its Proprietary ESG Model, SES has referred to the following documents while preparing this guide:*
1. [Linking the GRI Standards and the SEBI \(Securities and Exchange Board of India\) BRSR Framework](#) ([Link](#))
 2. [Linking the SDGs and the GRI Standards](#) ([Link](#))
 3. [Linking GRI and CDP: How are GRI Standards and CDP climate change questions aligned?](#) ([Link](#))
 4. [Driving Alignment in Climate-related Reporting \(how GRI Standards can be used to meet TCFD requirements\)](#) ([Link](#))
 5. [A Practical Guide to Sustainability Reporting Using GRI and SASB Standards](#) ([Link](#))

Disclaimer: These Integrated Guides have been developed in public interest through a collaboration between NSE & SES, using 'SEBI BRSR Format' as a base and by compiling and mapping 'SEBI BRSR Guidance Note' with available Global Reporting Standards (GRI, SASB, CDP, SDG & TCFD), wherever, applicable with additional sustainability related best practices know-how gained by SES through its proprietary ESG Model. SES has taken utmost care in preparing these Integrated Guides, for use by listed companies for preparing their own BRSR reports. The use of this guide is purely voluntary. The reporting entity, while using these guides in preparation and publication of BRSR / Sustainability Reports, will continue to hold ownership of their BRSR reports and would continue to assume full responsibility for their BRSR reports. Neither NSE, nor SES, can assume responsibility for any consequences or damages resulting directly or indirectly from the use of these Integrated Guides.

TABLE OF CONTENTS

SECTION A: GENERAL DISCLOSURES.....	5
SECTION B: MANAGEMENT & PROCESS DISCLOSURES:.....	20
SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE.....	34
PRINCIPLE 1: BUSINESSES SHOULD CONDUCT & GOVERN THEMSELVES WITH INTEGRITY, & IN A MANNER THAT IS ETHICAL, TRANSPARENT & ACCOUNTABLE.	34
Essential Indicators.....	34
Leadership Indicators.....	39
PRINCIPLE 2: BUSINESSES SHOULD RESPECT THE INTERESTS OF & BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.....	42
Essential Indicators.....	42
Leadership Indicators.....	45
PRINCIPLE 3: BUSINESSES SHOULD RESPECT & PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.	51
Essential Indicators.....	51
Leadership Indicators.....	65
PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF & BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.....	70
Essential Indicators.....	70
Leadership Indicators.....	72
PRINCIPLE 5: BUSINESSES SHOULD RESPECT & PROMOTE HUMAN RIGHTS.	75
Essential Indicators.....	75
Leadership Indicators.....	82
PRINCIPLE 6: BUSINESSES SHOULD RESPECT & MAKE EFFORTS TO PROTECT & RESTORE THE ENVIRONMENT.....	87
Essential Indicators.....	87
Leadership Indicators.....	107
PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC & REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE & TRANSPARENT	118
Essential Indicators.....	118
Leadership Indicators.....	119
PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH & EQUITABLE DEVELOPMENT.....	121
Essential Indicators.....	121
Leadership Indicators.....	125
PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH & PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.	130
Essential Indicators.....	130
Leadership Indicators.....	134

INTERPRETING THE GUIDE

1

SECTION (A / B / C) --- PRINCIPLE 1-9: BUSINESSES SHOULD...

Sr. No.	ESSENTIAL / LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS 2
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3

Overview / Objective: It illuminates ...

24.	Overview of the entity's material responsible business conduct issues 4
-----	--

Overview / Objective: Increased awareness & understanding of climate-related risks & opportunities within entity result in better risk management...

11 How to measure?	10 How to disclose?	Connections to Global Frameworks				
		9 GRI	8 SDG	7 TCFD	6 CDP	5 SASB
...	The entity shall disclose...	GRI 3-1-a-i-ii ...	8.5, ...	Governance – (b); ...	C2.1, ...	EM-EP-420a.1, ...

12

Additional Guidance via Global Best Practices

GRI Disclosure 3-1 Process to determine material topics

a. describe the process...

SDG Targets

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all ...

TCFD Recommendations

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities ...

CDP Questionnaire

(C2.1) Does your organization have a process for identifying, assessing, & responding to climate-related risks & opportunities?

SASB Disclosure

13

DISCLOSURE REQUIREMENTS FOR XYZ SUB-SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Reserves Valuation & Capital Expenditures	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions.	Quantitative	Million barrels (MMbbls)...

14

DISCLOSURE REQUIREMENTS FOR XYZ SECTOR AS PER GRI			
PARAMETER	GRI SECTOR RECOMMENDATIONS	CATEGORY	SECTOR STANDARD REF
TOPIC STANDARD DISCLOSURES			
GRI 201: Economic Performance 2016	Report the internal carbon-pricing & oil & gas pricing assumptions that have informed the identification of risks & opportunities due to climate change...	Subjective	11.2.2

15

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Climate Risk	SES recommends the entity to disclose who oversees the Entity's climate related risk	The Risk Management Committee /Management Level personnel / Any other Board committees oversees climate risk	High

Reference

1

Section Heads - **General/ Policy/Principle Wise** Disclosures (P1-P9)

2

Indicates whether disclosure for BRSR Indicator essential/voluntary

3

Provides contextual reference helpful for disclosing on Indicator

4

BRSR Indicator [Two types – Essential & Leadership (Voluntary)]

5

SASB Industry Standard Reference Codes mapped to BRSR Indicator

6

CDP Questionnaire Codes mapped to BRSR Indicator

7

TCFD Recommendation Codes mapped to BRSR Indicator

8

SDG Targets mapped to BRSR Indicator

9

GRI Standards mapped to BRSR Indicator

10

Standard response expected as per BRSR Format & Guidance Note

11

Calculation methods & other formulae for BRSR disclosures

12

Best Global Practices – Go Beyond Leadership Indicator Disclosures

13

Industry Specific Best Global Practices – As per SASB Standards

14

Sector Specific Best Global Practices – As per GRI Sector Standards

15

Disclosure guidance as per SES ESG Model (as per local relevance)

SECTION A: GENERAL DISCLOSURES

1	Corporate Identity Number (CIN) of the Listed Entity
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As Disclosed on the MCA-21 Portal					

2	Name of the Listed Entity
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As Disclosed on the MCA-21 Portal	GRI 2-1-a			C0.1	

Additional Guidance via Global Best Practices

GRI Disclosure 2-1 Organizational details

The organization shall: a. report its legal name; b. report its nature of ownership & legal form; c. report the location of its headquarters; d. report its countries of operation.

CDP

(C0.1) Give a general description & introduction to your organization.

3	Year of incorporation
----------	------------------------------

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as a ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As Disclosed on the MCA-21 Portal				C0.1	

Additional Guidance via Global Best Practices

CDP

(C0.1) Give a general description & introduction to your organization. *[SES Note: Mapped for reference: Can be ignored]*

4	Registered office address
----------	----------------------------------

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

As Disclosed on the MCA-21 Portal				C0.1	
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Additional Guidance via Global Best Practices
CDP

(C0.1) Give a general description & introduction to your organization. *[SES Note: Mapped for reference: Can be ignored]*

5	Corporate address
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As disclosed on the Entity’s website / stock exchange(s)	GRI 2-1-c			C0.1	

Additional Guidance via Global Best Practices
GRI Disclosure 2-1 Organizational details

The organization shall: c. report the location of its headquarters

CDP

(C0.1) Give a general description & introduction to your organization. *[SES Note: Mapped for reference: Can be ignored]*

6	E-mail
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As Disclosed on the MCA-21 Portal	GRI 2-3-d			C0.1	

Additional Guidance via Global Best Practices
GRI Disclosure 2-1 Organizational details

The organization shall: d. report its countries of operation.

CDP

(C0.1) Give a general description & introduction to your organization. *[SES Note: Mapped for reference: Can be ignored]*

7	Telephone
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

As Disclosed on Entity’s website / stock exchange(s)

8 Website

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As Disclosed on stock exchange(s)					

9 Financial year for which reporting is being done

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Financial Year – Reporting period as adopted by the Entity. An Entity must ensure that the reporting period for its sustainability reporting aligns with the period for its financial reporting.	GRI 2-3-(a, b)			CO.2	

Additional Guidance via Global Best Practices

GRI Disclosure 2-3 Reporting period, frequency & contact point

- a. specify the reporting period for, & the frequency of, its sustainability reporting;
- b. specify the reporting period for its financial reporting &, if it does not align with the period for its sustainability reporting, explain the reason for this;
- c. report the publication date of the report or reported information;
- d. specify the contact point for questions about the report or reported information

CDP

(CO.2) State the start & end date of the year for which you are reporting data.

10 Name of the Stock Exchange(s) where shares are listed

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As disclosed in the Entity’s Prospectus. Further, disclosures regarding ADRs/GDRs, if any.					

11 Paid-up Capital

Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
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	GRI	SDG	TCFD	CDP	SASB
As Disclosed on MCA-21 Portal. Also, entities may disclose changes in paid-up capital during the FY.					

12	Name & contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
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Overview / Objective: Disclosure of contact details for any queries relating to BRSR report allows investors a chance for seeking any clarification.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Contact details of point of contact for seeking clarifications concerning BRSR report.	GRI 2-3-d				

Additional Guidance via Global Best Practices

GRI Disclosure 2-3 Reporting period, frequency & contact point

d. specify the contact point for questions about the report or reported information

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 & all the entities which form a part of its consolidated financial statements, taken together).
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Overview / Objective: General disclosures about the entity, being self-contained at the start of the BRSR, act as ready reference for the entity’s investors.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The BRSR seeks disclosure of the reporting boundary i.e. whether the reporting is done for the entity on a stand-alone or consolidated basis. Listed entities shall ensure consistency in reporting boundary across the report & provide detailed disclosures such as any addition of manufacturing plants / units / capacity during the FY.	GRI 2-2-(a, c)			C0.5	

Additional Guidance via Global Best Practices

GRI - 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, & disposal of entities or parts of entities;
 - iii. whether & how the approach differs across the disclosures in this Standard & across material topics.

CDP

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory: Financial control, Operational control, Equity share. If any other, please specify.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Sustainability Report (SR)/Integrated Report (IR)	SES recommends the entity to disclose whether they publish a SR / IR on standalone or consolidated basis	Publishing SR/ESG Report/IR along with Sustainability related data on a consolidated basis with sector, location & entity wise breakup	High

14 Details of Business activities of the entity (accounting for 90% of the entity’s Turnover)

Overview / Objective: This question helps in identifying main businesses of the entity & also provides a context for understanding the organization’s potential impact on the society.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Details of business activities ought to be in line those given in Form MGT-7 as prescribed by MCA. Top products manufactured or services provided has to be provided in descending order along with individual contribution.	GRI 2-6-b-i			CO.1	

Additional Guidance via Global Best Practices

GRI - Disclosure 2-6 Activities, value chain & other business relationships

b. describe its value chain, including: i. the organization's activities, products, services, & markets served

CDP

(CO.1) Give a general description & introduction to your organization.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Business Activities	SES recommends the entity to disclose its business activities as per a Standard Industry Classification System	Disclosure on Basis of Recent SEBI Circular on Standardisation of Industry Classification (Link)	High

15 Details of the products & services sold by the entity (accounting for 90% of the entity’s Turnover)

Overview / Objective: This question helps in identifying main businesses of the entity & also provides a context for understanding the organization’s potential impact on the society.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the top products manufactured or services provided by the listed entity that account for 90% of its turnover (in descending order) along-with the individual contribution of such products / services to the total turnover. The National Industrial Classification (NIC) codes are available here	GRI 2-6-b-i			CO.1 C-PF0.7 C-PF6.8 C-PF6.8a	RR-FM-000.B RR-FM-000.C RR-PP-000.A RR-PP-000.B RR-PP-000.C

Additional Guidance via Global Best Practices

GRI - Disclosure 2-6 Activities, value chain & other business relationships

b. describe its value chain, including: i. the organization's activities, products, services, & markets served

CDP

(C0.1) Give a general description & introduction to your organization.

(C-PF0.7) Which agricultural commodity(ies) that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.

(C-PF6.8) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

(C-PF6.8a) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

ACTIVITY METRIC FOR FORESTRY & PAPER SECTOR AS PER SASB		
ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE
Aggregate standing timber inventory	Quantitative	Cubic meters (m ³)
Timber harvest volume	Quantitative	Cubic meters (m ³)
Pulp production	Quantitative	Air-dried metric tons (t)
Paper production	Quantitative	Air-dried metric tons (t)
Total wood fiber sourced	Quantitative	Metric tons (t)

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Products & Services	SES recommends the entity to disclose the products or services whose design has incorporated social or environmental concerns, risks &/or opportunities	List 3 such products	High

16 **Number of locations where plants/operation/ offices of the entity are located.**

Overview / Objective: This question allows investors to understand about the proximity of a entity’s operations to environmentally sensitive sites such as protected areas, water-stressed zones, etc., also it provides information about the group of customers & region targeted by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Geographical locations of the entity w.r.t. manufacturing, distribution & sale activities	GRI 2-6-b-i			CO.1, CO.3	RR-FM-000.A

Additional Guidance via Global Best Practices

GRI - Disclosure 2-6 Activities, value chain & other business relationships

b. describe its value chain, including: i. the organization's activities, products, services, & markets served - When describing its activities, the organization should report its total number of operations & explain how it defines 'operation'.

CDP

(C0.1) Give a general description & introduction to your organization.

(C0.3) Select the countries/areas in which you operate.

ACTIVITY METRIC FOR FORESTRY & PAPER SECTOR AS PER SASB		
ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE
Area of forestland owned, leased, and/or managed by the entity	Quantitative	Acres (ac)

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE / BEST PRACTICE	MATERIALITY
Location	SES recommends that for each location, disclosures ought to be made of constraints or issues that the entity faces while operating in that location	High
17	Details regarding markets served by the entity.	

Overview / Objective: This question allows investors to understand about the proximity of a entity’s operations to environmentally sensitive sites such as protected areas, water-stressed zones, etc., also it provides information about the group of customers & region targeted by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Geographical locations of the entity w.r.t. distribution & sale activities	GRI 2-6-b-(i, iii)			C0.1, C0.3	

Additional Guidance via Global Best Practices

GRI - Disclosure 2-6 Activities, value chain & other business relationships

b. describe its value chain, including: i. the organization's activities, products, services, & markets served.

When describing the markets served, the organization can report: the geographic locations where products & services are offered; the demographic or other characteristics of the markets; information on the size & relative importance of the markets (e.g., net sales, net revenues).

iii. the entities downstream from the organization & their activities;

The organization can describe:

- 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 & 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.

CDP

(C0.1) Give a general description & introduction to your organization.

(CO.3) Select the countries/areas in which you operate.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE / BEST PRACTICE	MATERIALITY
Location	SES recommends that for each market, the entity may disclose the unique risks that the entity may face / faces and how it intends to mitigate such risks	Medium

18 Details of Employees & Workers (Permanent & temporary)

Overview / Objective: It provides valuable insight into the human capital strategy of the entity & management of certain employment structures

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose the total number of employees & workers, along-with the associated break-up by gender (male / female) & into permanent / other than permanent.</p> <p>The entity should provide details as at the end of the reporting period; however, in case there is any significant change in number of employees / workers from the beginning to the end of the reporting period, the reasons for the same should be indicated.</p>	<p>GRI 2-7-(a, b-i,ii)</p> <p>GRI 2-8-a</p> <p>GRI 405-1-b-iii</p>	<p>5.1,</p> <p>5.5,</p> <p>8.5,</p> <p>10.3</p>			

Additional Guidance via Global Best Practices

GRI - Disclosure 2-7 Employees

- a. report the total number of employees, & a breakdown of this total by gender & by region;
- b. report the total number of: i. permanent employees, & a breakdown by gender & by region; ii. temporary employees, & a breakdown by gender & by region;

Disclosure 2-8 Workers who are not employees

- a. report the total number of workers who are not employees & whose work is controlled by the organization.

Disclosure 405-1 Diversity of governance bodies & employees

- b. Percentage of employees per employee category in each of the following diversity categories: iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).

SDG Targets

- 5.1 End all forms of discrimination against all women & girls everywhere
- 5.5 Ensure women’s full & effective participation & equal opportunities for leadership at all levels of decision making in political, economic & public life
- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
- 10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Workforce Diversity (A)	SES recommends the entity to disclose its workforce, in terms of gender, age, employee	<ul style="list-style-type: none"> - Disclose gender wise data for all employees - Disclose employee category wise data for all employees - Disclose age wise data for all employees 	Medium

	categories (Senior management, labours, etc), Disabled employees.	- Disclose disabled employees’ data for all employees	
Product Outsourcing %	SES recommends disclosure on Proportion of services/ product outsourced.	Disclosure on portion of services/ product outsourced, trend increasing/ decreasing as outsourcing does not capture E & S factors	Low
Temporary workers	Disclosure as per BRSR format	Temporary / non-permanent employees constitute less than 10% of total workforce	High

RECOMMENDED FORMAT OF DISCLOSURE (A)

In addition to
 a. *Employees & workers (including differently abled):*
 b. *Differently abled Employees & workers:*
 as prescribed in BRSR, the following disclosures may be provided:

Particulars	Total	Male						Female					
		Under 30		30 to 50		Above 50		Under 30		30 to 50		Above 50	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Senior management													
Middle management													
Junior management													
Contractual Workers													
Total													

19 Participation/Inclusion/Representation of women (Female members of the BOD/KMP)

Overview / Objective: It signifies the entity’s efforts to implement inclusive recruitment practices based on gender, measures the scope & impact of any gender gaps within the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
In terms of numbers/percentage (%)	GRI 405-1-a-i GRI 405-1-b-i	5.1, 5.5, 8.5, 10.3			

Additional Guidance via Global Best Practices

GRI Disclosure 405-1 Diversity of governance bodies & employees

Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:

- i. Gender;
- ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)

SDG Targets

5.1 End all forms of discrimination against all women & girls everywhere

5.5 Ensure women’s full & effective participation & equal opportunities for leadership at all levels of decision making in political, economic & public life
 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
 10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Gender Diversity	Disclosure as per BRSR format	<ul style="list-style-type: none"> - Women employees constitute more than 10% of total employees or more than 25% of total employee in case of businesses other than manufacturing/processing - % of Women employees as compared to total workforce has increased for last 3 years 	Medium

20 Turnover rate for permanent employees & workers (For past 3 years)

Overview / Objective: Indicates the level of uncertainty & dissatisfaction among employees. It can also signal a fundamental change in the structure of an entity’s core operations.

How to measure?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Turnover rate for a financial year: (No. of persons who have left the employment of the entity in the FY *100) / Average no. of persons employed in the category.</p> <p><u>Average number of persons employed in a category:</u> (Persons employed in the category at the beginning of FY + Persons employed in the category at the end of FY) / 2.</p>	GRI 401-1-b	5.1, 8.5, 8.6, 10.1			

Additional Guidance via Global Best Practices

GRI Disclosure 401-1 New employee hires & employee turnover

b. Total number & rate of employee turnover during the reporting period, by age group, gender & region.

SDG Targets

5.1 End all forms of discrimination against all women & girls everywhere [*SES Note: No Direct Linkage - Mapped for reference*]
 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
 8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training
 10.1 By 2030, progressively achieve & sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Turnover / Attrition Rate	Disclosure as per BRSR format. In addition, attrition rates by age group of under 30 years, 30 to 50 years & above 50 years may be disclosed.	<ul style="list-style-type: none"> - The attrition rate/employee turnover ratio of the entity is less than 2% (Performance) - There has been a decrease in the attrition rate/employee turnover ratio for the last 3 years (Performance) - Note: Attrition rate ought to exclude planned exits like retirement/ completion of term or restructuring or death etc. 	High

21	Details of Holding, Subsidiary & Associate Companies (including joint ventures)
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Overview / Objective: This question gives insight into the entity’s corporate structure & the level of complexity of the group

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As disclosed in Form MGT-7/AOC-1. Participation of the entity in the BR initiatives has to be filled manually.	GRI 2-2-(a, b)				

Additional Guidance via Global Best Practices

GRI 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 & the list included in its sustainability reporting;

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Participation of other entities in BR	SES recommends the entity to disclose the percentage of entities which participate in the BR initiatives of the Entity	Participation of more than 60% entities in the BR initiatives of the entity	High
Organizational Structure	SES recommends the entity to disclose its organisational structure & details on layers of subsidiaries	Disclosure by way of organogram	High

RECOMMENDED FORMAT OF DISCLOSURE					
S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Is the entity indicated at Column A, included in the financial reporting of the Entity? (Yes/No)	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

22	Details of CSR Activities
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Overview / Objective: It demonstrates that the business takes an interest in wider social issues, rather than just those that impact its profit margins.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As per Form AOC-4	GRI 201-1-a-i-ii-iii	8.1, 9.1, 9.5	Strategy – (a), (b)		

Additional Guidance via Global Best Practices

GRI Disclosure 201-1 Direct economic value generated & distributed [SES Note: No Direct Linkage - Mapped for reference]

- a. Direct economic value generated & 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 & benefits, payments to providers of capital, payments to government by country, & community investments;
 - iii. Economic value retained: ‘direct economic value generated’ less ‘economic value distributed’.

SDG Targets

- 8.1 Sustain per capita economic growth in accordance with national circumstances &, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
- 9.1 Develop quality, reliable, sustainable & resilient infrastructure, including regional & transborder infrastructure, to support economic development & human well-being, with a focus on affordable & equitable access for all
- 9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation & substantially increasing the number of research & development workers per 1 million people & public & private research & development spending

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Strategy disclosure – a) Describe the climate related risks & **opportunities** the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & **opportunities** on the organization’s businesses, strategy & financial planning.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETERS	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
CSR	SES recommends the entity to disclose: <ul style="list-style-type: none"> - CSR Policy - Specified programmes/initiatives/projects relating to CSR - Impact Assessment of Entity’s Initiative - Statement that the steps taken by the entity to ensure that community development initiatives are successfully adopted by the community - Mitigation of adverse effects on the local communities 	High

23 **Grievance redressal mechanism for stakeholders**

Overview / Objective: Grievance mechanisms enable stakeholders to raise concerns about, & seek remedy for, the organization’s potential & actual negative impacts on them. This indicates how well the entity is aligning with NGRB & provides a valuable input into corrective action, risk management, & requirements management processes.

Stakeholders are individuals or groups concerned or interested with or impacted by the activities of the businesses & vice-versa, now or in the future. Typically, stakeholders of a business include, but are not limited to, its investors, shareholders, employees & workers (and their families), customers, communities, value chain members (upstream & downstream) & other business partners, regulators, civil society actors, & media.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose it as per NGRBC framework & SEBI requirements, no. of complaints received, pending & resolved during the current & previous financial years. Also, the	GRI 2-25-e	16.6	Strategy – (a), (b); Risk	C12.2	

organization shall disclose the group of stakeholders from whom they have received the complaints along with the details of their redressal mechanism.			Management – (a)	
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Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

e. describe how the organization tracks the effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization’s businesses, strategy & financial planning.

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

CDP

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the **compliance mechanisms** in place.

24	Overview of the entity’s material responsible business conduct issues
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Overview / Objective: Increased awareness & understanding of climate risks & opportunities within the entity resulting in better risk management & more informed strategic planning

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the material responsible business conduct & sustainability issues pertaining to environmental & social matters that present a risk or an opportunity to its business. In addition to that it shall also Classify the risk / opportunity as environment or social & provide its description, Rationale for identifying the risk, approach to mitigate or adapt to the risk & Indicate the positive & negative impact of such risk or opportunity on the financials of the entity.	GRI 3-1-a-i-ii GRI 3-1-b GRI 3-2-a GRI 3-3-a GRI 3-3-d-i-ii GRI 201-2-a	8.5, 13.1	Governance – (b); Strategy – (a), (b); Risk Management – (a), (b), (c)	C2.1 C2.2 C2.3 C2.4	RR-FM-160a.4 RR-FM-450a.1 RR-PP-140a.2 RR-PP-130a.1

Additional Guidance via Global Best Practices

GRI 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 & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights, across its activities & business relationships;
- ii. how it has prioritized the impacts for reporting based on their significance;

b. specify the stakeholders & experts whose views have informed the process of determining its material topics

GRI Disclosure 3-2 List of material topics

a. list its material topics;

GRI Disclosure 3-3 Management of material topics

a. describe the actual & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights;

d. describe actions taken to manage the topic & 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;

GRI Disclosure 201-2 Financial implications & other risks & opportunities due to climate change

Risks & opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:

- i. A description of the risk or opportunity & 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.

SDG Targets

- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
- 13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries

TCFD

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization’s businesses, strategy & financial planning.

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

(C2.1) Does your organization have a process for identifying, assessing, & responding to climate-related risks & opportunities?

(C2.1a) How does your organization define short-, medium- & long-term time horizons?

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

(C2.2) Describe your process(es) for identifying, assessing & responding to climate-related risks & opportunities.

(C2.2a) Which risk types are considered in your organization’s climate-related risk assessments?

(C2.2g) Why does your organization not have a process in place for identifying, assessing, & responding to climate-related risks & opportunities, & do you plan to introduce such a process in the future?

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

(C2.3b) Why do you not consider your organization to be exposed to climate-related risks with the potential to have a substantive financial or strategic impact on your business?

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

(C2.4b) Why do you not consider your organization to have climate-related opportunities?

SASB

- The entity shall discuss its strategy to optimize the opportunities created by the ecosystem services that its forestlands provide. For ecosystems services that the entity currently does not receive direct payments for, the entity shall describe its approach to managing these ecosystem services and for which the entity does receive direct payments, the entity may disclose the amount the entity receives for non-timber ecosystem goods and services and the type of compensation it receives.
- The entity shall discuss the risks and/or opportunities that are presented by climate change scenarios to its owned, leased, and/or managed forestlands.
- The entity shall discuss how potential climate change risks or opportunities may vary among geographic regions; entity’s products, services, and/or markets; types of tree species harvested; entity’s plantation forestlands and its natural forestlands and how it prioritizes the risks and opportunities identified.
- The entity shall discuss its risk management procedures with respect to climate change risks and opportunities.
- The entity shall describe risks and uncertainties associated with the use of biomass as an energy source, and it shall describe how it manages those risks.
- The entity shall describe its water management risks and discuss its short-term and long-term strategies or plan to mitigate the same.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Ecosystem Services & Impacts	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	Subjective	NA
Climate Change Adaptation	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	Subjective	NA
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy	Subjective	NA
Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	Subjective	NA

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Environmental risks	SES recommends the entity to disclose whether they identify & assess potential environmental risks & mitigation measures adopted in respect of such risks	Disclosure of the environmental risks identified by the Entity for short, Medium & Long-term horizons along with details on mitigation measures of the same	High
Climate Related Risk	SES recommends the entity to disclose who oversees the Entity’s climate related risk	The Risk Management Committee of the Entity/Management Level personnel/Any other Board committees oversees the Entity’s climate related risk	High

SECTION B: MANAGEMENT & PROCESS DISCLOSURES:

Overview / Objective: This section is aimed at helping businesses demonstrate the structures, policies & processes put in place towards adopting the NGRBC Principles & Core Elements.

POLICY & MANAGEMENT PROCESSES

1	Whether your entity’s policy/policies cover each principle & core elements of NGRBCs; Has the policy been approved by Board (Yes/No); If Web link available, provide the same.
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Overview / Objective: The question attempts to provide transparency between the organization & its stakeholders regarding the entity’s policy commitment towards NGRBCs.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity ought to disclose in Yes/No or ✓/✗ format with appropriate links to public content.	GRI 2-23-(a, c, d) GRI 2-11-(a, b)	16.6	Governance – (a)	C1.1, C1.2	RR-PP-430a.1

Additional Guidance via Global Best Practices

GRI 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;

GRI Disclosure 2-11 Chair of the highest governance body

- a. Whether the chair of the highest governance body is also an executive officer in the organization.
- b. If the chair is also an executive officer, describe his or her function within the organization’s management & the reasons for this arrangement

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

CDP

(C1.1) Is there board-level oversight of climate-related issues within your organization?

(C1.1a) Provide further details on the board’s oversight of climate-related issues.

(C1.1b) Why is there no board-level oversight of climate-related issues & what are your plans to change this in the future?

(C1.1c) Does your organization have at least one board member with competence on climate-related issues?

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

SASB

- The entity shall discuss its due diligence practices for fiber that is not from certified forestlands or certified to other fiber sourcing standards and its policies to verify the forestry management and harvesting practices of suppliers, which may include codes of conduct, audits, and/or contracts, among others.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	Quantitative	Percentage (%) by weight

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Energy	SES recommends the entity to disclose whether they have any policy on energy	<ul style="list-style-type: none"> - Policy contains details on renewable energy or separate policy for renewable energy disclosed - Link of such policy or the policy to be disclosed 	Medium
Air	SES recommends the entity to disclose whether they have any policy on GHG/Air Emissions	Link of such policy or the policy to be disclosed	Medium
Water	SES recommends the entity to disclose whether they have any policy relating to water	<ul style="list-style-type: none"> - Policy contains details on Waste Water / Effluents or separate policy for Waste Water / Effluents disclosed - Link of such policy or the policy to be disclosed 	High
Waste	SES recommends the entity to disclose whether they have any policy on Waste Management	Link of such policy or the policy to be disclosed	High

2	Whether the entity has translated the policy into procedures. (Yes / No)
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Overview / Objective: This question attempts to link policy commitments to their actual implementation.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity ought to disclose in Yes/No or ✓/✗ format with appropriate links to public content.	GRI 2-24-a-ii GRI 2-10	5.5, 16.7	Strategy – I; Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-24 Embedding policy commitments

a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities & business relationships, including:

ii. how it integrates the commitments into organizational strategies, operational policies, & operational procedures

GRI Disclosure 2-10 Nomination & selection of the highest governance body

- a. Nomination & selection processes for the highest governance body & its committees.
- b. Criteria used for nominating & selecting highest governance body members, including whether & how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise & experience relating to economic, environmental, & social topics are considered.

SDG Targets

- 5.5 Ensure women’s full & effective participation & equal opportunities for leadership at all levels of decision-making in political, economic & public life
- 16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

3	Do the enlisted policies extend to your value chain partners? (Yes/No)
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Overview / Objective: To help increase entity efficiency so the businesses can be in consonance with sustainability & responsibility goals.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity ought to disclose in Yes/No or ✓/✗ format with appropriate links to public content.	GRI 2-23-e	12.2, 12.4, 12.5, 12.8	Strategy – (a)	C12.1, 12.2, 12.3	

Additional Guidance via Global Best Practices

SDG Targets

- 12.2 By 2030, achieve the sustainable management & efficient use of natural resources
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling & reuse
- 12.8 By 2030, ensure that people everywhere have the relevant information & awareness for sustainable development & lifestyles in harmony with nature

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

CDP

(C12.1) Do you engage with your value chain on climate-related issues?

- (C12.1a) Provide details of your climate-related supplier engagement strategy.
- (C12.1b) Give details of your climate-related engagement strategy with your customers.
- (C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.
- (C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?
- (C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?
- (C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.
- (C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

4	Name of the national & international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity & mapped to each principle.
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Overview / Objective: To enhance the relative trustworthiness of the sustainability data published by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No or ✓/✗ format against each of the 9 principles with appropriate links to public content. Also, they can mention name of the national & international codes/certifications/labels/ standards voluntarily.			Risk Management – (b), (c)		RR-FM-160a.1 RR-FM-160a.2 RR-PP-430a.1

Additional Guidance via Global Best Practices

TCFD

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

SASB

- The entity shall disclose its total forestland area that is certified to a third-party forest management standard. The scope includes forestlands owned, leased, and/or managed by the entity.
- The entity shall disclose the percentage of the total certified forestland that is certified to each forest management standard and indicate the associated certification(s).
- The entity shall provide a brief description of its forestry management practices implemented for non-certified forestlands owned, leased, and/or managed by the entity.
- The entity shall disclose whether any forest management certifications were involuntarily suspended or terminated during the reporting period (i.e., for failure to meet the standard or resolve major non-conformities). Discuss any relevant corrective actions that it has put in place in response to the same.
- The entity may disclose the percentage of the area of forestland with protected conservation status that is certified to a third-party forest management standard.
- The entity shall disclose the percentage of its total wood-fiber-based materials that have been sourced from forestlands that are certified to forest management standards and percentage of its total wood-fiber-based materials that is sourced from non-third-party certified forestlands but meets other fiber sourcing standards.
- The entity shall disclose the percentage of the total wood-fiber-based materials from third-party certified forestlands that is certified to each standard.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB

MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Ecosystem Services & Impacts	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Acres (ac), Percentage (%)
	Area of forestland with protected conservation status	Quantitative	Acres (ac)
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	Quantitative	Percentage (%) by weight

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
ESG principles or initiatives (A)	SES recommends the entity to disclose whether they align with any additional ESG principles/initiatives.	Alignment with the below mentioned global reporting frameworks or most of it	High
Certifications	SES recommends the entity to disclose the certifications obtained	Disclosure of certifications of Environmental Management System/ Energy Management System	High

RECOMMENDED FORMAT OF DISCLOSURE - (A)

Global Reporting Frameworks	Alignment
GRI - Comprehensive	Yes/No
GRI - Core	Yes/No
Integrated Reporting (IIRC)	Yes/No
Task force on Climate related Financial Disclosures (TCFD)	Yes/No
Sustainable Development Goals (SDGs)	Yes/No
CDP	Yes/No
GHG Protocol	Yes/No
Sustainability Accounting Standards Board (SASB)	Yes/No
(Any other Sectoral Reporting Framework)	Yes/No

5	Specific commitments, goals & targets set by the entity with defined timelines, if any.
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Overview / Objective: To evaluate entity Performance & Commitment. It also illustrates the entity engagement with sustainability reporting frameworks that most investors value.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Comprehensive Details about the goals & targets set by the entity covering its subsidiaries / associates / joint ventures / value chain partners. The entity is not mandated to follow the tabular format. It can follow running format too.</p> <p>Such disclosures may include the following:</p> <ul style="list-style-type: none"> • Baseline & context for goals & targets • Entities covered such as subsidiaries / associates / joint ventures / value chain partners 	<p>GRI 3-3-c GRI 3-3-e-ii</p>	<p>5.5, 12.2, 12.4, 12.5</p>	<p>Risk Management – (c); Metrics & Targets – (a) (b), (c)</p>	<p>C4.1, C4.2, C4.3 & C4.5</p>	<p>RR-PP-110a.2 RR-PP-140a.2</p>

<ul style="list-style-type: none"> Expected result or outcome, in quantitative or qualitative terms Expected timeline for achieving each goal & target Whether goals & targets are mandatory (based on legislation) or voluntary. If they are mandatory, the organization should list the relevant legislation. <p>[SES Note: The Reporting entity ought to disclose if it has set any Science Based Targets and if so, have those been approved by SBTi (SBT Initiative)]</p>					
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Additional Guidance via Global Best Practices

GRI 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, & indicators used to evaluate progress;

SDG Targets

- 5.5 Ensure women’s full & effective participation & equal opportunities for leadership at all levels of decision making in political, economic & public life
- 12.2 By 2030, achieve the sustainable management & efficient use of natural resources
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling & reuse

TCFD

- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

- (C4.1) Did you have an emissions target that was active in the reporting year?
- (C4.1a) Provide details of your absolute emissions target(s) & progress made against those targets.
- (C4.1b) Provide details of your emissions intensity target(s) & progress made against those target(s).
- (C4.1c) Explain why you did not have an emissions target, & forecast how your emissions will change over the next five years.
- (C4.2) Did you have any other climate-related targets that were active in the reporting year?
- (C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.
- (C4.2b) Provide details of any other climate-related targets, including methane reduction targets.
- (C4.2c) Provide details of your net-zero target(s).

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning &/or implementation phases.

(C4.3a) Identify the total number of initiatives at each stage of development, & for those in the implementation stages, the estimated CO2e savings.

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

(C4.5) Do you classify any of your existing goods &/or services as low-carbon products?

SASB

- The entity shall discuss its GHG emission reduction target(s) and analyze its performance against the target(s).
- The entity shall discuss any water management goals and/or targets it has prioritized, and an analysis of performance against those goals and/or targets.
- Discuss any activities and investments required to achieve the plans, goals and/or targets, and any risks or limiting factors that might affect achievement of the plans and/or targets.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Subjective	NA
Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	Subjective	NA
RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETERS	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Energy Conservation	SES recommends the entity to disclose any targets to reduce Energy Consumption	- Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually to reduce energy consumption or to conserve energy (Disclosure) - Achievement of targets of previous years (Performance)	Medium
Renewable energy	SES recommends the entity to disclose any targets for increase in Renewable Energy	- Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually for increase in Renewable Energy (Disclosure) - Achievement of targets of previous years (Performance)	High
GHG emissions & other Air emissions	SES recommends the entity to disclose any targets to reduce GHG emissions	- Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually to reduce reduce GHG emission target & data on yearly achievements (Disclosure) - Achievement of targets of previous years (Performance)	Medium
Water Consumption	SES recommends the entity to disclose any targets to reduce Water Consumption	- Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually to reduce Water consumption (Disclosure) - Achievement of targets of previous years (Performance)	High

Solid Waste	SES recommends the entity to disclose any targets to reduce solid waste (hazardous / non-hazardous)	<ul style="list-style-type: none"> - Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually for reduction in solid waste (Disclosure) - Achievement of targets of previous years (Performance) 	High
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6 Performance of the entity against the specific commitments, goals & targets along-with reasons in case the same are not met

Overview / Objective: To evaluate the entity’s Performance against its set Commitments.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Comprehensive Details about the goals & targets set by the entity covering its subsidiaries / associates / joint ventures / value chain partners. The entity is not mandated to follow the tabular format. It can follow running format too.</p> <p>The entity shall state the performance achieved against each goal or target. Any change in goals with regard to timelines, partial achievement of a goal or delay in achievement should also be specifically indicated, & where possible, with reasons</p>	GRI 3-3-e-iii		Risk Management – (c); Metrics & Targets – (a) (b), (c)	C4.1, C4.3, C4.5	

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

e. report the following information about tracking the effectiveness of the actions taken: iii. the effectiveness of the actions, including progress toward the goals & targets;

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C4.1a) Provide details of your absolute emissions target(s) & progress made against those targets.

(C4.1b) Provide details of your emissions intensity target(s) & progress made against those target(s).

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning &/or implementation phases.

(C4.3a) Identify the total number of initiatives at each stage of development, & for those in the implementation stages, the estimated CO2e savings.

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

(C4.5) Do you classify any of your existing goods &/or services as low-carbon products?

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets & achievements.

Overview / Objective: It gives insight into entity contribution towards sustainable development including the key events, achievements, & failures associated with the business.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>This shall include a statement from the director who is responsible for preparation of the report, highlighting the relevance of sustainability to the organization. The entity is at liberty to place this disclosure at the beginning of the report or under Section B.</p> <p>Such statement can include the following:</p> <ul style="list-style-type: none"> The overall vision & strategy of the organization for the short-term, medium term, & long-term, with respect to managing the significant environmental & social impacts that the organization causes, contributes to, or that are directly linked to its activities, products or services Strategic priorities & key topics for the short & medium-term with respect to sustainability Broader trends influencing the sustainability priorities of the entity Key events, achievements, & failures during the reporting period Views on performance with respect to targets Outlook on the organization’s main challenges & targets Any other items pertaining to the organization’s strategic approach 	GRI 2-22-a GRI 2-12-a	5.5, 16.7	Governance – (a), (b); Strategy – (a), (c); Metrics & Targets – (b), (c)	C1.2	

Additional Guidance via Global Best Practices

GRI 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 & its strategy for contributing to sustainable development.

GRI Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts

- a. describe the role of the highest governance body & of senior executives in developing, approving, & updating the organization’s purpose, value or mission statements, strategies, policies, & goals related to sustainable development;
- b. describe the role of the highest governance body in overseeing the organization’s due diligence & other processes to identify & manage the organization’s impacts on the economy, environment, & people, including:
- i. whether & how the highest governance body engages with stakeholders to support these processes;
 - ii. how the highest governance body considers the outcomes of these processes;

SDG Targets

5.5 Ensure women’s full & effective participation & equal opportunities for leadership at all levels of decision making in political, economic & public life

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

8	Details of the highest authority responsible for implementation & oversight of the Business Responsibility policy (ies).
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Overview / Objective: It ensures accountability & increases the awareness & understanding of climate-related risks & opportunities within the entity which results in better risk management & more informed strategic planning.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the details of Committee/KMP/Director responsible for oversight of the Business Responsibility policy (ies). If the organization has a committee in place for the same then details of the committee like composition, head & members shall be disclosed. If the directors are members of such committee, then their DIN, category & position in the committee shall be disclosed.	GRI 2-13-a-i	12.2	Governance – (a), (b); Risk Management – (b), (c)	C.1.1d, C1.2	

Additional Guidance via Global Best Practices

GRI 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, & people, including:

i. whether it has appointed any senior executives with responsibility for the management of impacts;

SDG Targets

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

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
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Overview / Objective: It ensures accountability & increases the awareness & understanding of climate-related risks & opportunities within the entity which results in better risk management & more informed strategic planning.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the details of Committee/KMP/Director responsible for oversight of the Business Responsibility policy (ies). If the organization has a committee in place for the same then details of the committee like composition, head & members shall be disclosed. If the directors are members of such committee, then their DIN, category & position in the committee shall be disclosed.	GRI 2-9-b GRI 2-9-c-i-viii	12.2	Governance – (a), (b)	C1.1a, C1.2	

Additional Guidance via Global Best Practices

GRI Disclosure 2-9 Governance structure & composition

- b. list the committees of the highest governance body that are responsible for decision-making on & overseeing the management of the organization’s impacts on the economy, environment, & people;
- c. describe the composition of the highest governance body & its committees by:
 - i. executive & non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions & commitments held by each member, & the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.

SDG Targets

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

CDP

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

10	Details of Review of NGRBCs by the Entity: Performance against above policies & follow up action; Compliance with statutory requirements of relevance to the principles, &, rectification of any non-compliances
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Overview / Objective: In order to be effective & transparent & to have better risk management & more informed strategic planning.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No or ✓/✗ format against each of the 9 principles with appropriate links to public content with cross referencing to Question 8 &9. If required, entity shall disclose in format requested by SEBI/MCA.			Strategy – (a), (b)	C1.1a, C1.2	

Additional Guidance via Global Best Practices

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

CDP

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Indication of the frequency with which the Board of Directors, Committee of the Board or CEO meet to assess the BR performance of the Entity	SES recommends the Companies to disclose their frequency of meeting of BOD/Committee/CEO to assess BR performance of the Companies in specific timelines for example- Whether they meet yearly, half-yearly, etc.	The Board shall meet & assess the performance quarterly .	
Information about climate-related issues to the Board	SES recommends the Companies to disclose their process & frequency with which board &/or board committees are informed about climate-related issues	Disclosure of the process of informing the Board, along with quantitative frequency of such information.	

11	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.
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Overview / Objective: In order to ensure the relative trustworthiness of the sustainability data published by the entity & to offer credibility of such disclosure.

How to disclose?	Connections to Global Frameworks
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	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No or ✓/✗ format against each of the 9 principles with appropriate links to public content & name of the agency responsible for conducting assessment/evaluation.	GRI 2-5-b-i-iii		Strategy – (a)	C10.1, C10.2	

Additional Guidance via Global Best Practices

GRI 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 & on what basis, including the assurance standards used, the level of assurance obtained, & any limitations of the assurance process;
 - iii. describe the relationship between the organization & the assurance provider.

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

CDP

- (C10.1) Indicate the verification/assurance status that applies to your reported emissions.
- (C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions & attach the relevant statements.
- (C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions & attach the relevant statements.
- (C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions & attach the relevant statements.
- (C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, & C6.5?
- (C10.2a) Which data points within your CDP disclosure have been verified, & which verification standards were used?

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
External Assurance	SES recommends the entity to disclose whether the Sustainability Report/Integrated Report published is externally assured.	The Sustainability Report/Integrated Report shall be externally assured along with the disclosure of the relevant external assurance standard	
12	If any Principle is not covered then reasons need to be stated specifying which principle was not material to the entity’s business, is the entity at a stage where it can formulate & implement the policies on specified principles, whether entity have the financial or/human & technical resources, will it be able to do so in next financial year & if any other reason, then the same needs to be stated.		

Overview / Objective: To give information on how the organization has determined its material topics and to explain why any principle omitted was not material (Was it postponed to be followed later? Was it because of lack of resources-financial/ manpower technical resources)

How to disclose?	Connections to Global Frameworks
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	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose their reasons if they are not following any one of the above 9 principles of NGRBC.			Strategy – (a), (c); Risk Management – (a), (b)		

Global Best Practices

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles & Core Elements with key processes & decisions. The information sought is categorized as “Essential” & “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally & ethically responsible.

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT & GOVERN THEMSELVES WITH INTEGRITY, & IN A MANNER THAT IS ETHICAL, TRANSPARENT & ACCOUNTABLE.

Sr. No. ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

Overview / Objective: It illuminates entity values & a commitment to high standards of ethical conduct. Demonstrating a "good faith effort" to prevent illegal acts may reduce the financial risks associated with government fines for ethical misconduct.

1 Percentage coverage by training & awareness programmes on any of the Principles during the financial year of KMP/BOD/ Employees other than BOD & KMPs, Workers.

Overview / Objective: This gives insight into how the organization embeds its policy commitments for responsible business conduct, including the commitment to respect human rights, throughout its activities. It also ensures that everyone in the organization is aware about the policies & respects human rights.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
Enter the total number of training & awareness programmes held for each of the given segments of stakeholders & the percentage of such persons covered by awareness programmes conducted on the Principles under NGRBC for each category of stakeholder in the current financial year	The entity shall disclose topics/policies/NGRBC's principles covered & its impact on their normal day to day business activities such as: Health & Safety, Environment & Biodiversity Conservation, POSH Training, Code of Conduct Awareness, etc.	GRI 2-17-a GRI 2-24-a-iv	16.3, 16.7	Metrics & Targets – (a)		

Additional Guidance via Global Best Practices
GRI Disclosure 2-17 Collective knowledge of the highest governance body

a. report measures taken to advance the collective knowledge, skills, & experience of the highest governance body on sustainable development

GRI Disclosure 2-24 Embedding policy commitments

- a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities & business relationships, including:
 - iv. training that the organization provides on implementing the commitments.

(The organization can report: the content of the training; to whom training is provided, & whether it is mandatory; the form (e.g., in-person, online) & frequency of training; examples of how the organization has determined that the training is effective; number/percentage of workers, business partners, & other parties that have been trained during the reporting period)

SDG Targets

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

2	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
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Overview / Objective: This gives insight into the ability of management to ensure that the organization conforms to certain performance parameters & to enable stakeholders to evaluate the efficacy & scope of enterprise risk management.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose information on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations & Disclosure Obligations) Regulations, 2015 & as disclosed on the entity’s website.	GRI 2-27-a-i-ii GRI 2-27-b-i-ii GRI 2-27-c GRI 2-27-d		Governance – (a), Strategy – (a), (b)		

Additional Guidance via Global Best Practices
GRI Disclosure 2-27 Compliance with laws & regulations

- a. report the total number of significant instances of non-compliance with laws & regulations during the reporting period, & a breakdown of this total by:
 - i. instances for which fines were incurred;
 - ii. instances for which non-monetary sanctions were incurred;
- b. report total number & the monetary value of fines for instances of non-compliance with laws & regulations that were paid during the reporting period, & a breakdown of this total by:
 - i. fines for instances of non-compliance with laws & regulations that occurred in the current reporting period;
 - ii. fines for instances of non-compliance with laws & 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.

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

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.
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Overview / Objective: This gives insight into the ability of management to ensure that the organization conforms to certain performance parameters & to enable stakeholders to evaluate the efficacy & scope of enterprise risk management.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose information on basis of materiality as specified in Regulation 30 of SEBI LODR, 2015 & as disclosed on the entity’s website.	GRI 2-27-a-i-ii		Governance – (a), Strategy – (a), (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-27 Compliance with laws & regulations

- a. report the total number of significant instances of non-compliance with laws & regulations during the reporting period, & a breakdown of this total by:
- i. instances for which fines were incurred;
 - ii. instances for which non-monetary sanctions were incurred;

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Regulatory Action	SES recommends the entity to disclose aging of cases and amount be disclosed with updated status, if more than one such appeal exists	High

4	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief & if available, provide a web-link to the policy.
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Overview / Objective: It enables the stakeholders to know about the entity's compliance with the applicable laws relating to bribery & corruption & illuminates entity values & a commitment towards high standards of ethical conduct.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The disclosure on the anti-corruption or anti-bribery policy in detail, with specific attention to: <ul style="list-style-type: none"> • Risk assessment procedures & internal controls • Mechanism to deal with complaints on bribery / corruption 	GRI 2-23-a GRI 2-23-c GRI 3-3-c	16.5	Risk Management – (c)		

- Coverage of trainings on anti-corruption issues

GRI 205-1

Additional Guidance via Global Best Practices

GRI 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

GRI Disclosure 3-3 Management of material topics

- c. describe its policies or commitments regarding the material topic

GRI Disclosure 205-1 Operations assessed for risks related to corruption

- a. Total number & percentage of operations assessed for risks related to corruption.
- b. Significant risks related to corruption identified through the risk assessment.

SDG Targets

16.5 Substantially reduce corruption & bribery in all their forms

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE		MATERIALITY
Ethical Audit	SES recommends the entity to disclose whether the entity has conducted Ethical Audit & details of the same		High
RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Fraud	SES recommends that the entity disclose any instance of misappropriation, fraud or other crimes against the entity or its owners or stakeholders	No frauds reported in the last 3 years	High
5	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.		

Overview / Objective: It enables the stakeholders to know about the entity's compliance with the applicable laws relating to bribery & corruption & illuminates entity values & a commitment towards high standards of ethical conduct.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Enter the number of complaints / cases of bribery/corruption/ registered in the current & previous financial year against the entity/employee(s) of the entity with law enforcement agencies or lodged with the Entity internally.	GRI 205-1 GRI 205-3- (a-d)	16.5			

SES Note: The entity may also disclose corrective action taken, complaints closed, complaints pending & complaints acted upon

Additional Guidance via Global Best Practices

GRI Disclosure 205-1 Operations assessed for risks related to corruption

- a. Total number & percentage of operations assessed for risks related to corruption.
- b. Significant risks related to corruption identified through the risk assessment.

GRI Disclosure 205-3 Confirmed incidents of corruption & actions taken

- a. Total number & nature of confirmed incidents of corruption.
- b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period & the outcomes of such cases.

SDG Targets

16.5 Substantially reduce corruption & bribery in all their forms

6	Details of complaints with regard to conflict of interest.
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Overview / Objective: It enables the stakeholders to know about the entity's compliance with the applicable laws relating to bribery & corruption & illuminates entity values & a commitment towards high standards of ethical conduct.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Enter the number of complaints w.r.t. conflict of interest whistle-blower complaints in the current & previous financial year against the Directors & KMPs of the entity with law enforcement agencies or lodged with the Entity internally	GRI 2-25-e GRI 2-15- (a, b)	16.6	Strategy – (a)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

e. describe how the organization tracks the effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

GRI Disclosure 2-15 Conflicts of interest

- a. Describe processes for the highest governance body to ensure conflicts of interest are avoided & managed.
- b. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:
 - i. Cross-board membership;

- ii. Cross-shareholding with suppliers & other stakeholders;
- iii. Existence of controlling shareholder; iv. Related party disclosures.

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

7	Provide 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 & conflicts of interest
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Overview / Objective: It enables the stakeholders to know about the entity's compliance with the applicable laws relating to bribery & corruption & illuminates entity values & a commitment towards high standards of ethical conduct.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Elaborate on the corrective steps taken/underway & if they were/are in line with standard entity policies	GRI 205-3	16.5	Strategy – (c)		

Additional Guidance via Global Best Practices
GRI Disclosure 205-3 Confirmed incidents of corruption & actions taken

- a. Total number & nature of confirmed incidents of corruption.
- b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period & the outcomes of such cases.

SDG Targets

16.5 Substantially reduce corruption & bribery in all their forms

TCFD

Strategy disclosure – c) Describe the resilience of the entity's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Sr. No.	LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS
1	Awareness programmes conducted for value chain partners on any of the Principles during the financial year.

Overview / Objective: Measuring training & awareness of value chain partners increases the resilience of the business w.r.t. supply chain shocks & makes the entity more responsible towards its sustainability goals. Any action or policy in exclusion of value chain does not reduce sustainability risk.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Disclose the details like topics discussed & percentage of participation by value chain partners.</p> <p>The organization can report whether the training covers how to implement the policy commitments in general or in specific situations (e.g., ensuring the commitment to privacy when handling customers’ personal data, ensuring the policy commitments are considered in procurement practices).</p> <p>The organization can report the number or percentage of business partners & other parties that have been trained during the reporting period.</p>	GRI 2-24-a-iv	16.7	Risk Management – (a), (b)	12.1, 12.2, 12.3	

Additional Guidance via Global Best Practices

GRI Disclosure 2-24 Embedding policy commitments

- a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities & business relationships, including:
- iv. training that the organization provides on implementing the commitments.

SDG Targets

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

CDP

(C12.1) Do you engage with your value chain on climate-related issues?

(C12.1a) Provide details of your climate-related supplier engagement strategy.

(C12.1b) Give details of your climate-related engagement strategy with your customers.

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

(C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

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.
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Overview / Objective: In order to do justice towards the interest of Entity, Stakeholders & public at large.

How to disclose?	Connections to Global Frameworks
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	GRI	SDG	TCFD	CDP	SASB
<p>Conflict of interest refers to a situation where an individual is confronted with choosing between the requirements of his or her function & his or her own private interests.</p> <p>The entity shall disclose whether there are processes to ensure that conflict of interests involving members of the Board/ KMPs are avoided or managed along-with details of such processes.</p>	<p>GRI 2-10-b-iii GRI 2-15-a</p>		<p>Strategy – (a), (b), Risk Management – (a), (b), (c)</p>		

Additional Guidance via Global Best Practices

GRI Disclosure 2-10 Nomination & selection of the highest governance body

b. describe the criteria used for nominating & selecting highest governance body members, including whether & how the following are taken into consideration: iii. **independence**; ('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.)

GRI Disclosure 2-15 Conflicts of interest

a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented & mitigated;

TCFD [*SES Note: No Direct Linkage - Mapped for reference*]

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

Risk Management disclosure – a) Describe the organization's processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization's processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization's overall risk management.

PRINCIPLE 2: BUSINESSES SHOULD RESPECT THE INTERESTS OF & BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.



Sr. No. ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

Overview / Objective: This covers an organization’s support for local suppliers or those owned by members of vulnerable groups. It also covers how the organization’s procurement practices (such as the lead times it gives to suppliers, or the purchasing prices it negotiates) cause or contribute to negative impacts in the supply chain or environment.

1	Percentage of R&D & capital expenditure (capex) investments in specific technologies to improve the environmental & social impacts of product & processes to total R&D & capex investments made by the entity in current & previous FY.
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Overview / Objective: Measuring expenditure on R&D on specific technologies to improve the environmental and social impacts: Casts light on major technological shifts & technological advantages, which also demonstrates how the entity has been focusing on mitigating its adverse environmental & social impact.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity must disclose relevant financial data of Capital expenditure & R&D in new technologies to improve the environmental & social impacts in current & previous FYs. The entity must disclose exactly how the new technology had a positive impact on environment & society.			Metrics & Targets – (a)		

Additional Guidance via Global Best Practices

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Expenditure on R&D & capex	SES recommends the entity to disclose expenditure on R&D & Capex investments in specific technologies to improve the environmental & social impacts of product & processes	<ul style="list-style-type: none"> - Disclosure on expenditure on R&D & Capex in previous 2 years in amount as well as percentage to total & as a percentage of revenue. - Benefits of such expenditure such as product improvement, cost reduction, product development or import substitution by technology absorption 	Medium
Capex on Energy Conservation equipment	SES recommends the entity to disclose Capital Investment on Energy Conservation Equipment	<ul style="list-style-type: none"> - Disclosure for last 2 years (Disclosure) - Increase in such investment (Performance) - Increase in such investment as % of revenue (Performance) 	Medium

RECOMMENDED FORMAT OF DISCLOSURE							
	Current FY Amount in ₹ cr	Current FY % to total	Current FY % to Revenue	Previous FY Amount in ₹ cr	Previous FY % to total	Previous FY % to Revenue	Details of improvements in environmental & social impacts
R&D							

Capex						
Capex on Energy conservation equipment						
Revenue						

2 Does the entity have procedures in place for sustainable sourcing, if yes specify the percentage.

Overview / Objective: By actively managing sustainable sourcing, companies act in their own interests, the interests of their stakeholders & the interests of society at large.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall indicate what proportion of its inputs (by quantity or value) are sourced from suppliers who are either covered by the entity’s sustainable sourcing programmes &/or are certified to be compliant with social & environmental standards such as SA 8000, ISO 14001, OHSAS 18001 or relevant labels like Rainforest Alliance, Rugmark, RSPO etc.	GRI 308-1-a GRI 414-1-a	5.2, 8.8, 16.1	Risk Management – (c); Metrics & Targets – (a)	C-PF6.8a	RR-PP-430a.1

Additional Guidance via Global Best Practices

GRI Disclosure 308-1 New suppliers that were screened using environmental criteria

a. Percentage of new suppliers that were screened using environmental criteria.

GRI Disclosure 414-1 New suppliers that were screened using social criteria

a. Percentage of new suppliers that were screened using social criteria.

SDG Targets [SES Note: No Direct Linkage - Mapped for reference]

5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation

8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment

16.1 Significantly reduce all forms of violence & related death rates everywhere

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

CDP

(C-PF6.8a) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

SASB

- The entity shall disclose the percentage of its total wood-fiber-based materials that have been sourced from forestlands that are certified to forest management standards and percentage of its total wood-fiber-based materials that is sourced from non-third-party certified forestlands but meets other fiber sourcing standards.
- The entity shall disclose the percentage of wood fiber that meets each sourcing standard.

- The entity may also disclose the sources of its wood fiber (e.g., from corporate, private, or federally owned forestlands and whether fiber is grown domestically or internationally) and the potential risks associated with procuring fiber from these sources.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	Quantitative	Percentage (%) by weight
3	Describe the processes in place to safely reclaim your products for reusing, recycling & disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste & (d) other waste		

Overview / Objective: Reclaiming refers to collecting products & their packaging materials at the end of their useful lives, for reusing, or recycling or safe disposal. Reclaimed items can include products & their packaging materials that are collected by or on behalf of the organization, by a third-party contractor.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the process it has in place to reclaim & recycle/reuse/disposing of product at the end of life through either end-of-life interventions: - Recovering products, components, & materials from waste through preparation for reuse & recycling.	GRI 3-3-d GRI 306-2-a	3.9, 6.3, 6.6, 8.4, 11.6, 12.4	Risk Management – (c); Metrics & Targets – (a) (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

d. describe actions taken to manage the topic & related impacts.

GRI Disclosure 306-2 Management of significant waste-related impacts

a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities & upstream & downstream in its value chain, & to manage significant impacts from waste generated.

SDG Targets

3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally

6.6 By 2020, protect & restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers & lakes

8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality & municipal & other waste management

12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

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
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Overview / Objective: “Extended Producer Responsibility” means the responsibility of a producer for environmentally sound management of product until the end of its life. The Uniform Framework for Extended Producers Responsibility issued by Ministry of Environment, Forest & Climate Change places responsibility on producers, importers & brand owners to establish a system for collecting back the plastic waste generated due to their products & submit a plan for such collection with the relevant Pollution Control Board(s) (details available [here](#))

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose whether it has EPR is applicable to them. Also it shall disclose how their waste collection plan is in line with EPR submitted to Pollution Control Boards & steps taken to address issues, if any.			Strategy – (a), (c); Risk Management – (b)		

Additional Guidance via Global Best Practices

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Sr. No. LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS

1	Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products or for its services If yes, provide details, i.e. Name of Product /Service, % of total Turnover contributed, Boundary for which the Life Cycle Perspective / Assessment was conducted, whether conducted by external agency.
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Overview / Objective: Product Life Cycle refers to all the stages of a product from extraction or acquisition of raw materials through manufacturing & processing, distribution & transportation, use & reuse, recycling & disposal. In the case of services, it refers to all activities & processes from the design to delivery.

Life cycle assessment is an analytical procedure that involves assessment of the potential environment or social impacts of a product or service, throughout its life cycle.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity will disclose the products & services that have undergone LCA, along with respective NIC codes, their contribution to total turnover, Type of Boundary chosen for LCA, External Assurance & the availability of outcome of the LCA in public domain	-	12.4	Strategy – (a); Metrics & Targets – (a)	C4.5, C10.1	RR-PP-140a.2 RR-PP-430a.2

<p>Boundary of LCA refers to the scope for which the assessment was conducted. For example, in the case of products, the boundary of LCA could be the following:</p> <ul style="list-style-type: none"> • Cradle-to-grave is the full Life Cycle Assessment from resource extraction ('cradle') to use phase & disposal phase ('grave'). • Cradle-to-cradle is a specific kind of cradle-to-grave assessment, where the end-of-life disposal step for the product is a recycling process. • Cradle-to-gate is an assessment of a partial product life cycle from resource extraction (cradle) to the factory gate (i.e., before it is transported to the consumer). 				
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Additional Guidance via Global Best Practices

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

SDG Targets

12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

CDP

(C4.5) Do you classify any of your existing goods &/or services as low-carbon products?

(C4.5a) Provide details of your products &/or services that you classify as low-carbon products.

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

SASB

- The entity shall discuss its strategy to incorporate environmental lifecycle analyses into decisions to source recycled and recovered fiber versus virgin fiber.
- The entity shall discuss how lifecycle trade-off assessments are incorporated into its fiber sourcing decisions.
- The entity shall discuss its short-term and long-term strategies or plan to mitigate water management risks and discuss whether its water management practices result in any additional lifecycle impacts or trade-offs in its organization.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	Subjective	NA
Supply Chain Management	Amount of recycled and recovered fiber procured	Quantitative	Metric tons (t)
RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Product life sustainability	SES recommends the entity to disclose whether they have a policy on product life sustainability & whether such policy is disclosed on the website of the Entity.	Link of such policy to be disclosed	High

Life Cycle Assessment	Cycle	SES recommends the entity to disclose, in respect of life cycle assessment of its products, whether such study was conducted in compliance with any national / international standards	Name of the national / international standards in accordance with which, LCA was conducted	High
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2 If there are any significant social or environmental concerns &/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.

Overview / Objective: It helps the Entity in realising the consequence of the activities involved in the production of its products & services & their subsequent consumption which in turn can support the organization in identifying opportunities for waste prevention & for adopting circularity measures.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose environmental & social risks associated with products or services, identified in the LCA or through other sources & steps/process in place to mitigate them.	GRI 3-3- (a, d) GRI 306-1 GRI 306-2-a	3.9, 6.3, 8.4, 11.6, 12.4	Risk Management – (a), (c);	C2.2	

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

- a. describe the actual & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights;
- d. describe actions taken to manage the topic & 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;
 - iii. actions to manage actual & potential positive impacts;

Disclosure 306-1 Waste generation & significant waste-related impacts

For the organization’s significant actual & potential waste-related impacts, a description of:

- i. the inputs, activities, & outputs that lead or could lead to these impacts;
- ii. whether these impacts relate to waste generated in the organization’s own activities or to waste generated upstream or downstream in its value chain.

Disclosure 306-2 Management of significant waste-related impacts

a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities & upstream & downstream in its value chain, & to manage significant impacts from waste generated.

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality & municipal & other waste management

12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

(C2.2) Describe your process(es) for identifying, assessing & responding to climate-related risks & opportunities.

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

(C2.2g) Why does your organization not have a process in place for identifying, assessing, & responding to climate-related risks & opportunities, & do you plan to introduce such a process in the future?

3	Percentage of recycled or reused input material to total material (by value) used in production or providing services in current & previous FY.
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Overview / Objective: This can predict the possible overloading on current waste management facility capacities & provide decision support for designing strategies to approach resource sustainability.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
Percentage of recycled input materials used = Total recycled input materials used / Total input materials used x 100	The entity shall disclose % recycled/reused material to be used as raw/input material used under the recycle/reuse activity w.r.t total raw material used.	GRI 301-1 GRI 301-2-a	8.4, 12.2, 12.5	Metrics & Targets – (a)		

Additional Guidance via Global Best Practices

GRI Disclosure 301-1 Materials used by weight or volume

Total weight or volume of materials that are used to produce & package the organization’s primary products & services during the reporting period, by:

- i. Non-renewable materials used;
- ii. Renewable materials used.

GRI Disclosure 301-2 Recycled input materials used

a. Percentage of recycled input materials used to manufacture the organization's primary products & services.

SDG Targets

8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling & reuse

TCFD
Metrics & Targets disclosure – a) Describe metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Packaging materials	SES recommends the entity to mention any specific steps taken to increase use of renewable materials in its packaging	Disclosure of Renewable/Non-renewable materials used in packaging, harmful components in its packaging, use of plastic in packaging	Medium

RECOMMENDED FORMAT OF DISCLOSURE				
	Current FY - Total weight or volume	Current FY % to total	Previous FY - Total weight or volume	Previous FY % to total
Renewable materials				
Non- Renewable materials				
Total				
Detailed disclosure of use of any harmful component as part of its packaging material? E.g. PET: polyethylene terephthalate, HDPE: high-density polyethylene, PVC: polyvinyl chloride, etc.			(Disclosure)	
Detailed disclosure of any recyclable packaging provided by the Entity			(Disclosure)	
Detailed disclosure of any plastic used in its packaging & whether such plastic was recyclable or not			(Disclosure)	

4	Products & packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, & safely disposed in the current & previous FY.
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Overview / Objective: This can predict possible overloading on current waste management facility capacities & provide decision support for designing strategies to approach resource sustainability.

How to disclose?	How to measure?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
The entity shall disclose products & packaging reclaimed at end of life under 4 categories: Plastics, E-waste, Hazardous waste & Other.	In Metric Tonnes	GRI 301-2-a GRI 301-3-a	8.4, 12.2, 12.5	Metrics & Targets – (a)		RR-PP-430a.2

Additional Guidance via Global Best Practices
GRI Disclosure 301-2 Recycled input materials used

12. Percentage of recycled input materials used to manufacture the organization’s primary products & services.

GRI Disclosure 301-3 Reclaimed products & their packaging materials

a. Percentage of reclaimed products & their packaging materials for each product category.

SDG Targets

8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling & reuse

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

SASB

- The entity shall disclose the amount of recycled and recovered fiber it procured in metric tons from suppliers as well as recycled and recovered fiber it obtained directly through collection programs.
- The entity may disclose a breakdown of its recycled and recovered fiber use by product segment.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Supply Chain Management	Amount of recycled and recovered fiber procured	Quantitative	Metric tons (t)
5	Reclaimed products & their packaging materials (as percentage of products sold) for each product category		

Overview / Objective: This can predict possible overloading on current waste management facility capacities & provide decision support for designing strategies to approach resource sustainability.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
Percentage of re-used & recycled input material = ((total recycled + re-used input material used)*100) divided by (total input material used to manufacture the entity’s products or to provide services) The entity may use the total weight or the total volume of materials, for calculating this field.	The entity shall disclose % reclaimed product for each product category w.r.t total product sold.	GRI 301-1 GRI 301-3-a	8.4, 12.2, 12.5	Metrics & Targets – (a)		

Additional Guidance via Global Best Practices

GRI Disclosure 301-1 Materials used by weight or volume

Total weight or volume of materials that are used to produce & package the organization’s primary products & services during the reporting period, by:

- i. Non-renewable materials used;
- ii. Renewable materials used.

GRI Disclosure 301-3 Reclaimed products & their packaging materials

a. Percentage of reclaimed products & their packaging materials for each product category.

SDG Targets

8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling & reuse

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT & PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.



Objective - This Principle encompasses all policies & practices of an organization relating to the well-being of all employees or its value chain partners, without discrimination & in an inclusive manner. The principle recognizes that an employee's well-being includes his/her family's well-being & a positive work environment.

Sr. No. ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

Overview / Objective: This illustrates the entity’s engagement with sustainability reporting frameworks that most investors value.

1	<p>Details of measures for the well-being of (a) employees & (b) workers such as:</p> <p>Total number & percentage of various categories covered by: Health insurance, Accident insurance, Maternity benefits, Paternity Benefits & Day Care facilities.</p>
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Overview / Objective: This disclosure gives insight into the organization’s approach towards employees & workers by understanding the kind & extent of benefits it offers. The quality of benefits offered has a key role/influence on an organization’s **attrition rate**. Policies like no gender bias for maternity & paternity leave can lead to the greater recruitment & retention of qualified employees. Offering health/accidental insurance & daycare facilities is a way to promote/ensure the mental well-being of the employee & their family

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
% of employees / workers covered for various benefits = (number of employee or workers covered for various benefits) / total number of permanent employees or workers.	In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.	GRI 401-2-a-i-vii	3.2, 5.4, 8.5, 8.6			

Additional Guidance via Global Best Practices

Disclosure 401-2 Benefits provided to fulltime employees that are not provided to temporary or part-time employees

a. Benefits which are standard for full-time employees of entity but not provided to temporary / part-time employees, by significant locations of operation. These include, as a minimum:

- i. life insurance; ii. health care; iii. disability & invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others.

SDG Targets [SES Note: Mapped for reference]

3.2 By 2030, end preventable deaths of new-borns & children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births & under-5 mortality to at least as low as 25 per 1,000 live births

5.4 Recognize & value unpaid care & domestic work through the provision of public services, infrastructure & social protection policies & the promotion of shared responsibility within the household & the family as nationally appropriate

8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

2 Details of retirement benefits offered to workers & employees, for Current FY & Previous Financial Year: ESI; PF; Gratuity; Others, please specify.

Overview / Objective: In the interest of employees: to provide security. Offering retirement benefits is a way to promote/ensure the mental well-being of the employee & their families as well as the organization’s willingness to have a long-term association with its employees & workers.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose relevant data of % of employees & workers covered under various schemes such as PF, Gratuity, ESI, & any other employee Fund for current & previous FYs as per the BRSR format	GRI-201-3-b-i-iii GRI 201-3-c GRI 201-3-d GRI 201-3-e		Metrics & Targets – (a), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 201-3 Defined benefit plan obligations & 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, & 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

TCFD [SES Note: No Direct Linkage - Mapped for reference]

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

3	Are the premises/offices of the entity accessible to differently-abled employees & 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.
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Overview / Objective: Accessibility refers to physical accessibility such as wheelchair ramps, braille signage & accessible restrooms, & digital accessibility, where information & communication technology is accessible to all &/or compatible with assistive technology devices. This disclosure on accessibility to differently abled persons provides valuable insight into human capital strategy & the level of inclusivity offered by the management regarding certain protected employment classes.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose whether the organization's premises/office spaces are accessible to differently-abled employees & workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016 or not.</p> <p>The entity is required to disclose the actions being taken by it ensure such compliance.</p>	GRI 3-3				

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

c. describe its policies or commitments regarding the material topic;

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.
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Overview / Objective: Freedom from discrimination is a human right & a fundamental right at work. Discrimination can impose unequal burdens on individuals or deny fair opportunities on the basis of individual merit.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose whether it has an equal opportunity policy & also share the weblink of the policy.</p>	GRI 3-3-c				

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

c. describe its policies or commitments regarding the material topic;

5	Return to work & Retention rates of permanent employees & workers that took parental leave based on gender-male & female & in totality
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Overview / Objective: This disclosure gives an overview of whether or not the entity believes inequitable gender choice for maternity & paternity leave & also an insight into the work pressure & working system of the entity. Parental leave refers to maternity & paternity leave.

How to measure?	How to disclose?	Connections to Global Frameworks
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		GRI	SDG	TCFD	CDP	SASB
<p>Return to work rate = (Total number of employees that did return to work after parental leave in the reporting period * 100)/ (Total number of employees due to return to work after taking parental leave in the reporting period)</p> <p>Retention Rate = (Total number of employees retained 12 months after returning to work following a period of parental leave * 100)/ (Total number of employees returning from parental leave in the prior reporting period)</p>	<p>The entity shall disclose no. of employees returned post parental leaves & rate of retention on gender basis as well as in totality.</p> <p>Retention rate determines who returned to work after parental leave ended & were still employed 12 months later.</p>	GRI 401-3	5.1, 5.4, 8.5, 8.6			

Additional Guidance via Global Best Practices

GRI Disclosure 401-3 Parental leave

- a. Total number of employees that were entitled to parental leave, by gender.
- b. Total number of employees that took parental leave, by gender.
- c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.
- 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.
- e. Return to work & retention rates of employees that took parental leave, by gender.

SDG Targets [SES Note: Mapped for reference]

- 5.1 End all forms of discrimination against all women & girls everywhere
- 5.4 Recognize & value unpaid care & domestic work through the provision of public services, infrastructure & social protection policies & the promotion of shared responsibility within the household & the family as nationally appropriate
- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
- 8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE / BEST PRACTICE	MATERIALITY
Parental Leave	Was there any instance of refusal to grant such leave?	High
6	Is there a mechanism available to receive & redress grievances for the following permanent & temporary categories of employees & workers? If yes, give details of the mechanism in brief for all the above-mentioned categories.	

Overview / Objective: Gives an overview of whether there exists a channel for an employee to voice his/her concern over any grievances & how the entity resolves them in order to ensure that the organization can provide for or cooperate in the remediation of negative impacts that it identifies it has caused or contributed to.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose whether there is a grievance redressal mechanism in place for permanent as well as contractual employees & workers. Also, the entity shall share the details of the Grievance Redressal Mechanism for permanent & temporary employees & workers in brief.	GRI 2-25	16.6			

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

- a. Describe commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;
- b. Describe approach to identify & address grievances, including the grievance mechanisms that the organization has established or participates in;
- c. Describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;
- d. Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, & improvement of these mechanisms;
- e. Describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes & report examples of their effectiveness, including stakeholder feedback.

SDG Targets [SES Note: Mapped for reference]

16.6 Develop effective, accountable & transparent institutions at all levels

7	Disclose No. & percentage of Membership of total permanent male & female both categories employees & workers in association(s) or Unions recognized by the listed entity for both current & previous Financial Years.
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Overview / Objective: Gives insights into whether or not the employees' freedom of association & collective bargaining is respected by the entity. Data from both the previous & the current year improves comparability & transparency.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose number & percentage of employees as well as workers on basis of gender & in totality as members of associations/unions.	GRI 2-30-a GRI 402-1 GRI 407-1	8.8			

Additional Guidance via Global Best Practices

GRI Disclosure 2-30 Collective bargaining agreements

a. report the percentage of total employees covered by collective bargaining agreements;

GRI Disclosure 402-1 Minimum notice periods regarding operational changes

a. Minimum no. of weeks’ notice typically provided to employees & their representatives prior to implementation of significant operational changes that could substantially affect them.

b. For organizations with collective bargaining agreements, report whether the notice period & provisions for consultation & negotiation are specified in collective agreements.

GRI Disclosure 407-1 Operations & suppliers in which the right to freedom of association & collective bargaining may be at risk

a. Operations & suppliers in which workers’ rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:

- i. type of operation (such as manufacturing plant) & supplier;
- ii. countries or geographic areas with operations & suppliers considered at risk.

b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association & collective bargaining.

SDG Targets

8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Collective Bargaining & Associations	SES recommends the entity to provide details on Collective Bargaining/Freedom of Association along with details on instances of strike/ labour unrest, etc.	High
8	Details of training on Health & safety measures & on skill up-gradation, given to employees & workers based on gender-male & female, & in totality for both current & previous financial years.	

Overview / Objective: This disclosure provides insight into the scale of an organization’s investment in training & the degree to which the investment is made across the entire employee base. Also to review the current status of the strategies, processes, & activities used by an organization to control risks to health & safety. Training on health & safety can include general training on health & safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health. Training programs on skill upgradation can include both internal training courses & funding support for external training or education.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Number & percentage of employees & workers who attended training in totality & on a gender basis. The entity can further disclose such data based on types of training: <ul style="list-style-type: none"> General training on health & safety Training on specific work-related hazards hazardous activities, or hazardous situations Training on mental health 	GRI 403-5-a GRI 404-1-a-i GRI 404-2-a	4.3, 5.1, 8.2, 8.5, 10.3			

- Internal training courses for skill upgradation
- Funding support for external training or education

Additional Guidance via Global Best Practices

GRI Disclosure 403-5 Worker training on occupational health & safety

a. A description of any occupational health & safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.

GRI 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;

GRI Disclosure 404-2 Programs for upgrading employee skills & transition assistance programs

a. Type & scope of programs implemented & assistance provided to upgrade employee skills.

SDG Targets

4.3 By 2030, ensure equal access for all women & men to affordable & quality technical, vocational & tertiary education, including university

5.1 End all forms of discrimination against all women & girls everywhere

8.2 Achieve higher levels of economic productivity through diversification/technological upgrading/innovation, including through focus on high-value added & labour-intensive sectors

8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value

10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Training	SES recommends the entity to disclose the average hours of training per employee for the last 3 years as well as Hours/Man days of training	- There has been no decrease in average hours of training per employee & Hours/Man days of training for last 3 years (Performance)	High

9 Details of performance & career development reviews of employees & workers on a gender-male & female & in totality for both current & previous financial years.

Overview / Objective: Regular performance & career development reviews can also enhance employee satisfaction, which correlates with improved organizational performance. Regular performance & career development review refers to review based on criteria known to the employee / worker & his or her superior. This disclosure measures the extent to which an organization regularly appraises employee performance. Such a review is undertaken with the knowledge of the employee.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

The entity shall disclose no. & % of employees & workers whose performance & career development reviews have been conducted by the entity for current & previous FYs.	GRI 404-3-a	4.3, 5.1, 8.5, 10.3			
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Additional Guidance via Global Best Practices

GRI Disclosure 404-3 Percentage of employees receiving regular performance & career development reviews

a. Percentage of total employees by gender & by employee category who received a regular performance & career development review during the reporting period.

SDG Targets

4.3 By 2030, ensure equal access for all women & men to affordable & quality technical, vocational & tertiary education, including university

5.1 End all forms of discrimination against all women & girls everywhere

8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value

10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

10	<p>a. Whether an occupational health & safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?</p> <p>b. What are the processes used to identify work-related hazards & assess risks on a routine & non-routine basis by the entity?</p> <p>c. Whether you have processes for workers to report the work-related hazards & to remove themselves from such risks. (Y/N)</p> <p>d. Do the employees/workers of the entity have access to non-occupational medical & healthcare services? (Yes/ No)</p>
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Overview / Objective: It gives insights into how the quality of occupational health services is ensured, whether the services are provided by competent individuals with recognized qualifications & accreditations, & whether it complies with legal requirements &/or recognized standards/guidelines. It enables an organization to identify deficiencies in its overall management of occupational health & safety; address resources, policy, & operational controls; & ensure continual improvement.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<ul style="list-style-type: none"> The entity shall disclose whether it has a health & safety management system in place with its coverage. Also disclose details/process/steps & frequency of conducting safety/hazard/risk identification. Disclose the processes in place for employees & workers to report work-related hazards & to protect/remove themselves. Also, disclose whether it has provided non-occupational medical & healthcare services to its employees/workers. 	GRI 403-1-a GRI 403-1-b GRI 403-2-a GRI 403-2-b GRI 403-2-c GRI 403-4-a GRI 403-6-a	3.3, 3.5, 3.8, 8.8, 16.7			

Additional Guidance via Global Best Practices

GRI Disclosure 403-1 Occupational health & safety management system

- a. A statement of whether an occupational health & safety management system has been implemented;
 - i. the system has been implemented because of legal requirements &, if so, a list of the requirements;
 - ii. the system has been implemented based on recognized risk management &/or management system standards/guidelines &, if so, a list of the standards/guidelines
- b. A description of the scope of workers, activities, & workplaces covered by the occupational health & safety management system, & an explanation of whether &, if so, why any workers, activities, or workplaces are not covered.

GRI Disclosure 403-2 Hazard identification, risk assessment, & incident investigation

- a. A description of the processes used to identify work-related hazards & assess risks on a routine & non-routine basis, & to apply the hierarchy of controls in order to eliminate hazards & minimize risks.
- b. A description of the processes for workers to report work-related hazards & hazardous situations, & an explanation of how workers are protected against reprisals.
- c. A description of the policies & processes for workers to remove themselves from work situations that they believe could cause injury or ill health, & an explanation of how workers are protected against reprisals.
- d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards & assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, & to determine improvements needed in the occupational health & safety management system.

GRI Disclosure 403-4 Worker participation, consultation, & communication on occupational health & safety

- a. A description of the processes for worker participation & consultation in the development, implementation, & evaluation of the occupational health & safety management system, & for providing access to & communicating relevant information on occupational health & safety to workers.

GRI Disclosure 403-6 Promotion of worker health

- a. An explanation of how the organization facilitates workers’ access to non-occupational medical & healthcare services, & the scope of access provided.
- b. A description of any voluntary health promotion services & programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, & how the organization facilitates workers’ access to these services & programs.

SDG Targets [SES Note: Mapped for reference]

- 3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria & neglected tropical diseases & combat hepatitis, water-borne diseases & other communicable diseases
- 3.5 Strengthen the prevention & treatment of substance abuse, including narcotic drug abuse & harmful use of alcohol
- 3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services & access to safe, effective, quality & affordable essential medicines & vaccines for all
- 16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
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Health & Safety	SES recommends the entity to disclose Health & Safety policy of the entity.	<ul style="list-style-type: none"> - Link of the policy or the policy to be disclosed - Certifications along with Health & Safety Management System 	High
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11	<p>Details of safety-related incidents for both employees & workers in current & previous FYs for:</p> <ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) (per one million-person hour worked); Total recordable work-related injuries; No. of fatalities; High consequence work-related injury or ill-health (excluding fatalities)
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Overview / Objective: It is a measure of the extent of harm suffered by employees & workers & enables the entity to recognize & rectify lacks/loopholes in its OHAS Management. Lost time is an indicator of the loss of productivity for an organization as a result of a work-related injury or ill-health. Work related injury & ill-health arise from exposure to hazards at work & are directly related to performance of work-related tasks.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
<p>Lost Time Injury Frequency Rate (LTIFR): (No. of lost time injuries in FY x 1,000,000) / (Total hours worked by all staff in same FY)</p> <p>Recordable work-related injury or ill-health: total number of employees / workers affected by work-related injuries or ill-health, across all incidents during the reporting period & the prior year. In case the same employee or worker is injured multiple times, say thrice, in separate incidents, the same shall be reported as 3</p>	<p>The entity shall disclose numerical data of LTIFR in per 1 million-person hour worked; fatalities etc.</p> <p>Recordable work-related injury or ill-health results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.</p> <p>The entity shall report the report the number of fatalities of employees / workers during the reporting period & the prior year, as a result of work-related injury.</p> <p>Details on high consequence work-related injury or ill-health (excluding fatalities)— rendering person unfit for job done previously</p>	<p>GRI 403-9-a-i-v</p> <p>GRI 403-9-b-i-v</p> <p>GRI 403-10-a</p> <p>GRI 403-10-b-ii</p>	<p>3.3, 3.4, 3.6, 3.9, 8.8, 16.1</p>			

Additional Guidance via Global Best Practices

GRI Disclosure 403-9 Work-related injuries

- a. For all employees:
 - i. The number & rate of fatalities as a result of work-related injury;

- ii. The number & rate of high-consequence work-related injuries (excluding fatalities);
 - iii. The number & rate of recordable work-related injuries;
 - v. The number of hours worked.
- b. For all workers who are not employees but whose work &/or workplace is controlled by the organization:
- i. The number & rate of fatalities as a result of work-related injury;
 - ii. The number & rate of high-consequence work-related injuries (excluding fatalities);
 - iii. The number & rate of recordable work-related injuries;
 - iv. The main types of work-related injury;
 - v. The number of hours worked.

GRI Disclosure 403-10 Work-related ill health

- a. For all employees:
- ii. The number of cases of recordable work-related ill health;
- b. For all workers who are not employees but whose work &/or workplace is controlled by the organization:
- ii. The number of cases of recordable work-related ill health;

SDG Targets [SES Note: Mapped for reference]

- 3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria & neglected tropical diseases & combat hepatitis, water-borne diseases & other communicable diseases
- 3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention & treatment & promote mental health & well-being
- 3.6 By 2020, halve the number of global deaths & injuries from road traffic accidents
- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.1 Significantly reduce all forms of violence & related death rates everywhere

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Safety Related Incidents	SES recommends the entity to disclose the reasons for fatalities/accidents/injuries & preventative measures for the same	High
12	Describe the measures taken by the entity to ensure a safe & healthy workplace.	

Overview / Objective: This disclosure gives an overview of the efforts taken by an entity to protect its workers & employees, & shows the commitment of a entity towards the protection & well being of its employees.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

<p>Under this disclosure, the entity shall report the measures taken to prevent or mitigate significant negative health & safety impacts that are directly linked to its operations, products or services. Also indicate whether these measures are taken for a specific set of activities, employees / workers or facilities of the entity.</p>	<p>GRI 3-3-d-i-iii GRI 403-2-a-i-ii GRI 403-9-c-iii GRI 403-9-d GRI 403-10-c-iii</p>	<p>3.6, 8.8, 16.1</p>	<p>Risk Management – (c)</p>		
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Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

d. describe actions taken to manage the topic & 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;
- iii. actions to manage actual & potential positive impacts;

GRI Disclosure 403-2 Hazard identification, risk assessment, & incident investigation

a. A description of the processes used to identify work-related hazards & assess risks on a routine & non-routine basis, & to apply the hierarchy of controls in order to eliminate hazards & minimize risks, including:

- 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 & continually improve the occupational health & safety management system.

b. A description of the processes for workers to report work-related hazards & hazardous situations, & an explanation of how workers are protected against reprisals.

c. A description of the policies & processes for workers to remove themselves from work situations that they believe could cause injury or ill health, & an explanation of how workers are protected against reprisals.

d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards & assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, & to determine improvements needed in the occupational health & safety management system.

GRI 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 & minimize risks using the hierarchy of controls.
- d. Any actions taken or underway to eliminate other work-related hazards & minimize risks using the hierarchy of controls.

GRI 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 & minimize risks using the hierarchy of controls.

SDG Targets [SES Note: Mapped for reference]

3.6 By 2020, halve the number of global deaths & injuries from road traffic accidents

8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment

16.1 Significantly reduce all forms of violence & related death rates everywhere

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

13	Number of Complaints filed & pending along with remarks on working conditions & health & safety made by employees & workers for current & previous FYs.
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Overview / Objective: Gives insights into the attentiveness of the entity toward the working environment, how effective their grievance redressal system is, data from both the year improves comparability & transparency.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose number of complaints relating to <u>working conditions</u> as well as on <u>health & safety</u> as under for the current as well as previous financial years: <ul style="list-style-type: none"> Filed during the year Pending resolution at the year end Remarks 	GRI 2-25-e	16.6			

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

14	Disclose % of your plants & offices that were assessed (by the entity/ statutory authorities/ third parties) in the current FY for <u>health & safety practices</u> & <u>working conditions</u>
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Overview / Objective: This indicates the relative trustworthiness of the sustainability data published by the entity through various reporting channels.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

The entity shall disclose the percentage of plants/offices assessed with respect to <u>health & safety practices</u> as well as <u>working conditions</u> , separately, along with the details of the Assessing party.	GRI 3-3-e-i		Risk Management – (c); Metrics & Targets – (a) (b), (c)	
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Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

The reporting organization shall report how it manages occupational health & safety

e. report the following information about tracking the effectiveness of the actions taken:

i. processes used to track the effectiveness of the actions;

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

15	Provide details of any corrective action taken or underway to address safety-related incidents (if any) & on significant risks/concerns arising from assessments of health & safety practices & working conditions.
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Overview / Objective: This disclosure gives an overview of the efforts taken by an entity to protect its workers & employees from health & safety related risks, & shows the commitment of a entity towards the protection & well-being of its employees.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Shall share a brief of assessment results as per question No. 14 along with details of any/all corrective actions underway/taken.	GRI 3-3-d-i-ii GRI 403-9-c-ii-iii GRI 403-9-d GRI 403-10-c-ii-iii	8.8	Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

d. describe actions taken to manage the topic & 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;

GRI Disclosure 403-9 Work-related injuries

- c. The work-related hazards that pose a risk of high-consequence injury, including:
 - 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 & minimize risks using the hierarchy of controls.
- d. Any actions taken or underway to eliminate other work-related hazards & minimize risks using the hierarchy of controls.

GRI 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 & minimize risks using the hierarchy of controls.

SDG Targets

8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Sr. No.	LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS
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).

Overview / Objective: Gives an overview of whether or not the entity is concerned about protecting the employees / workmen & their dependents in case they meet any accident or injury while working in the organization.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose in Yes/No format whether it has such policy	GRI 401-a-i	5.4, 8.5			

Additional Guidance via Global Best Practices

GRI 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;

SDG Targets [SES Note: Mapped for reference]

- 5.4 Recognize & value unpaid care & domestic work through the provision of public services, infrastructure & social protection policies & the promotion of shared responsibility within the household & the family as nationally appropriate
- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value

2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted & deposited by the value chain partners.
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Overview / Objective: It gives insights into whether or not the entity’s value chain partners comply with the statutes & legal requirements.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The Entity may disclose if it has a procurement policy in place w.r.t. value chain partners which inter alia provides for a checklist comprising abovementioned condition.	-			C12.2a	

Additional Guidance via Global Best Practices

CDP

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.

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 are rehabilitated & placed in suitable employment or whose family members have been placed in suitable employment for both employee & workers categories for current & previous FYs.
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Overview / Objective: This disclosure gives an overview of the efforts taken by an entity to rehabilitate its workers & employees, & shows the commitment of a entity towards the continued protection & well-being of its employees. ‘Rehabilitation’ refers to a process aimed at enabling persons with disabilities to attain & maintain optimal, physical, sensory, intellectual, psychological environmental or social function levels.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose the following data for employees & workers separately, for previous & current financial year:</p> <ul style="list-style-type: none"> Total no. of affected employees/ workers No. of employees/workers that are rehabilitated & placed in suitable employment or whose family members have been placed in suitable employment <p>Of the employees / workers having suffered high consequence injuries / ill-health, the entity shall disclose the number of employees/ workers rehabilitated or placed in suitable employment during the reporting period. This disclosure can also include family members of the affected employees / workers, who have been placed in suitable employment.</p>	GRI 3-3-d-ii		Risk Management – (c); Metrics & Targets – (a) (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

d. describe actions taken to manage the topic & related impacts, including:

ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

4	Does the entity provide transition assistance programs to facilitate continued employability & the management of career endings resulting from retirement or termination of employment? (Yes/ No)
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Overview / Objective: This disclosure provides insight into the scale of an organization’s investment in transition assistance programs to plan skills acquisition that equips employees to meet strategic targets in a changing work environment. For those facing retirement, confidence, & quality of work relations are improved by the knowledge that they are supported in their transition from work to retirement.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose in Yes/No format whether it has such programs.	GRI 404-2-b	4.3, 8.5, 10.3			

Additional Guidance via Global Best Practices

GRI Disclosure 404-2 Programs for upgrading employee skills & transition assistance programs

b. Transition assistance programs provided to facilitate continued employability & the management of career endings resulting from retirement or termination of employment.

SDG Targets [SES Note: Mapped for reference]

4.3 By 2030, ensure equal access for all women & men to affordable & quality technical, vocational & tertiary education, including university

8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value

10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

5	Disclose % of value chain partners (by the value of business done with them) that were assessed in the current FY for health & safety practices & working conditions
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Overview / Objective: Allows the entity to locate weak & strong spots in its value chain for futuristic risk management & strategy purposes. Also this aids the entity to find out how they can be addressed with tactics or rebalanced with the general management strategy.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

The entity shall disclose the percentage of value chain partners assessed with respect to <u>health & safety practices</u> as well as <u>working conditions</u> .	GRI 414-2-a	5.2, 8.8, 16.1	Risk Management – (c); Metrics & Targets – (a)	C12.1, C12.2, C12.3
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Additional Guidance via Global Best Practices

GRI Disclosure 414-2 Negative social impacts in the supply chain & actions taken

- a. Number of suppliers assessed for social impacts.
- b. Number of suppliers identified as having significant actual & potential negative social impacts.
- c. Significant actual & potential negative social impacts identified in the supply chain.

SDG Targets

- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.8 Protect labour rights, promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.1 Significantly reduce all forms of violence & related death rates everywhere

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
Metrics & Targets disclosure – a) Describe the metrics used by entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

CDP

- (C12.1) Do you engage with your value chain on climate-related issues?
- (C12.1a) Provide details of your climate-related supplier engagement strategy.
- (C12.1b) Give details of your climate-related engagement strategy with your customers.
- (C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.
- (C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?
- (C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?
- (C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.
- (C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

6	Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health & safety practices & working conditions of value chain partners.
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Overview / Objective: To show how much the entity is concerned about assessment of health & safety risks across value chain partners & adheres to industry-wide principles/morals.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

The entity can disclose details of action/measures taken or underway by/for value chain partners to address risk/concerns during assessments.	GRI 414-2-d GRI 414-2-e	5.2, 8.8, 16.1	Risk Management – (c)	C12.1, C12.2, C12.3	
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Additional Guidance via Global Best Practices

GRI Disclosure 414-2 Negative social impacts in the supply chain & actions taken

- d. Percentage of suppliers identified as having significant actual & potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e. Percentage of suppliers identified as having significant actual & potential negative social impacts with which relationships were terminated as a result of assessment, & why No direct linkage.

SDG Targets [SES Note: Mapped for reference]

- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.1 Significantly reduce all forms of violence & related death rates everywhere

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

- (C12.1) Do you engage with your value chain on climate-related issues?
- (C12.1a) Provide details of your climate-related supplier engagement strategy.
- (C12.1b) Give details of your climate-related engagement strategy with your customers.
- (C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.
- (C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?
- (C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?
- (C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.
- (C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF & BE RESPONSIVE TO ALL THEIR STAKEHOLDERS.



Sr. No.	ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
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Overview / Objective: It provides an overview of the strategies used by an entity to engage with its various types of stakeholders & also intends to highlight how effectively the entity engages them. Through this process, engaging with stakeholders helps the organization identify & manage its negative & positive impacts.

1	Describe the processes for identifying key stakeholder groups of the entity.
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Overview / Objective: Gives insight into the organization’s approach to identifying & engaging with various stakeholders.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Under this field, the entity shall disclose the basis for determining stakeholders & determining the groups with whom to engage or not to engage.	GRI 2-29-a-i	16.7	Governance – (a), (b); Risk Management – (a), (b)		

Additional Guidance via Global Best Practices

GRI 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, & how they are identified;

SDG Targets

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Stakeholders	SES recommends the entity to disclose the impact of its policies, decisions, products & services & associated operations on the stakeholders	High

2	List stakeholder groups identified as key for your entity & the method, frequency & purpose of engagement with each stakeholder group.
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Overview / Objective: Gives insight into how it provides stakeholders with information that is understandable & accessible through appropriate communication.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity is required to:</p> <ul style="list-style-type: none"> Identify Stakeholder Groups Disclose if they are identified as Vulnerable & Marginalized Group (Weblink) Disclose channels of communication with them Disclose frequency of engagement (Annually/ Half yearly/ Quarterly / others) Disclose purpose & scope of engagement including key topics & concerns raised during such engagement <p>The entity shall specify the channels of through which stakeholders can access relevant information & can report how it takes into account potential barriers to stakeholder engagement (e.g., language & cultural differences, gender & power imbalances, divisions within a community or group).</p>	<p>GRI 3-1-b GRI 2-29-a-i-iii</p>	<p>16.7</p>	<p>Governance – (a), (b); Risk Management – (a), (b), (c)</p>		

Additional Guidance via Global Best Practices

GRI Disclosure 3-1 Process to determine material topics

b. specify the stakeholders & experts whose views have informed the process of determining its material topics.

GRI Disclosure 2-29 Approach to stakeholder engagement

- a. describe its approach to engaging with stakeholders, including:
- i. the categories of stakeholders it engages with, & how they are identified;
 - iii. how the organization seeks to ensure meaningful engagement with stakeholders.

The entity can disclose preferred channel of communication between stakeholders & entity. This disclosure shall cover stakeholder engagement undertaken by the organization as part of its ongoing activities, rather than specifically for the purpose of sustainability reporting.

SDG Targets

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

- Governance** disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.
- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks
- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Sr. No.	LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS
1	Provide the processes for consultation between stakeholders & the Board on economic, environmental, & social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Overview / Objective: It ensures that stakeholder's feedback is recorded & integrated into decision-making, & how stakeholders are informed about the way in which their feedback has influenced decisions.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose processes or methods of discussion/ consultation between stakeholders & the Board on economic, environmental, & social topics. Also the entity can disclose the methods of sharing feedback received during such consultation.	GRI 2-12-b GRI 2-13- (a, b) GRI 2-29-a	16.7	Governance – (a), (b); Risk Management – (a), (b)	C1.2; Management Responsibility	

Additional Guidance via Global Best Practices

GRI Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts

b. describe the role of the highest governance body in overseeing the organization’s due diligence & other processes to identify & manage the organization’s impacts on the economy, environment, & people, including:

- i. whether & how the highest governance body engages with stakeholders to support these processes;
- ii. how the highest governance body considers the outcomes of these processes;

GRI 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, & people, including:

- ii. whether it has delegated responsibility for the management of impacts to other employees;

b. describe the process & 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, & people

GRI Disclosure 2-29 Approach to stakeholder engagement

- a. describe its approach to engaging with stakeholders, including:
- i. the categories of stakeholders it engages with, & how they are identified;
 - ii. the purpose of the stakeholder engagement;
 - iii. how the organization seeks to ensure meaningful engagement with stakeholders.

SDG Targets

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Governance disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

2	Whether stakeholder consultation is used to support the identification & management of environmental, & 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 & activities of the entity.
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Overview / Objective: It ensures that the stakeholders are informed about the way in which their feedback has influenced decisions.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can indicate if stakeholder engagement is used to support the identification & management of environmental, & social topics. If so, the entity can disclose the key concerns that have been raised through stakeholder engagement & how the organization has responded to this concern, including through changes or modifications in its policies or in its activities. For each concern, the entity should mention the stakeholder group that raised the concern	GRI 3-1-a-i-ii GRI 3-1-b		Risk Management – (a), (c)		

Additional Guidance via Global Best Practices

GRI 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 & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights, across its activities & business relationships;
 - ii. how it has prioritized the impacts for reporting based on their significance;
- b. specify the stakeholders & experts whose views have informed the process of determining its material topics.

TCFD

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

3	Provide details of instances of engagement with, & actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.
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Overview / Objective: To know how an organization engages with at-risk or vulnerable groups e.g., whether it takes specific approaches & gives special attention to potential barriers

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose the key concerns that have been raised through engagement with vulnerable/marginalized groups & how the organization has responded to this concern, including through changes or modifications in its policies or in its activities.	GRI 2-29-a-i-iii	16.7	Governance – (a), (b); Risk		

			Management – (a), (b)		
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Additional Guidance via Global Best Practices

GRI Disclosure 2-29 Approach to stakeholder engagement

- a. describe its approach to engaging with stakeholders, including:
 - i. the categories of stakeholders it engages with, & how they are identified;
 - ii. the purpose of the stakeholder engagement;
 - iii. how the organization seeks to ensure meaningful engagement with stakeholders.

SDG Targets

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD

- Governance** disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.
- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks

PRINCIPLE 5: BUSINESSES SHOULD RESPECT & PROMOTE HUMAN RIGHTS.



Overview / Objective: This Principle is aimed at helping entities demonstrate their performance in integrating their human Rights related values & morals with key processes & decisions.

Sr. No.	ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
1	Details of training provided to employees & workers (Permanent & Temporary) on human rights issues for current & previous years.

Overview / Objective: This disclosure indicates the proportion of the employees & workers that can reasonably be assumed to have been sensitized to the importance of human rights. Also it gives an insight about an entity’s policy commitments for responsible business conduct, including the commitment to respect human rights.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose the number & percentage of employees / workers (permanent as well as contractual) who have been provided training on human rights as prescribed for both Current & Previous year.</p> <p>Training programs on human rights issues & policies for employees & workers could include aspects of human rights that are relevant to operations, including the applicability of human rights policies or procedures to the work done by employees / workers.</p>	<p>GRI 2-24-a-iv GRI 205-2-e GRI 403-5-a GRI 404-1-a-i-ii GRI 410-1-a</p>	<p>4.3, 8.5, 8.8, 10.3, 16.5, 16.7</p>			

Additional Guidance via Global Best Practices

GRI Disclosure 2-24 Embedding policy commitments

- a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities & business relationships, including:
 - iv. training that the organization provides on implementing the commitments.

GRI Disclosure 205-2 Communication & training about anti-corruption policies & procedures

- e. Total number & percentage of employees that have received training on anti-corruption, broken down by employee category & region

GRI Disclosure 403-5 Worker training on occupational health & safety

- a. A description of any occupational health & safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations

GRI 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;

GRI 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 & their application to security,

SDG Targets

- 4.3 By 2030, ensure equal access for all women & men to affordable & quality technical, vocational & tertiary education, including university
- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard
- 16.5 Substantially reduce corruption & bribery in all their forms
- 16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES						
PARAMETER	MANNER OF DISCLOSURE			BEST PRACTICE		MATERIALITY
Workforce Diversity	In addition to BRSR format, disclosure as provided below may be made.			Details of training provided on each human rights issue.		Medium
RECOMMENDED FORMAT OF DISCLOSURE						
Training on Human Rights Issues	Current FY			Previous FY		
	Total	No. of employees / workers covered	% to total	Total	No. of employees / workers covered	% to total
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Other human rights related issues						

2 **Details of minimum wages paid to workers & employees (For both current & previous year)**

Overview / Objective: Measuring wages & salaries contributes in the standardization of an equitable wage & compensation structure, as well as an understanding of pay disparities across different sections of employees.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The Entity shall disclose in terms of number & percentage, male & female employees & workers (permanent & contractual) who were paid: <ul style="list-style-type: none"> • Equal to minimum wage • Above minimum wage as prescribed for both Current & Previous year.	GRI 202-1- (a, b) GRI 405-2-a	1.2, 5.1, 8.5, 10.3			

Additional Guidance via Global Best Practices

GRI 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.

GRI Disclosure 405-2 Ratio of basic salary & remuneration of women to men

a. Ratio of the basic salary & remuneration of women to men for each employee category, by significant locations of operation.
(In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.)

SDG Targets

- 1.2 By 2030, reduce at least by half the proportion of men, women & children of all ages living in poverty in all its dimensions according to national definitions
- 5.1 End all forms of discrimination against all women & girls everywhere
- 8.5 By 2030, achieve full & productive employment & decent work for all women & men, including for young people & persons with disabilities, & equal pay for work of equal value
- 10.3 Ensure equal opportunity & reduce inequalities of outcome, including by eliminating discriminatory laws, policies & practices & promoting appropriate legislation, policies & action in this regard

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Strikes/Lockouts	SES recommends the entity to disclose details regarding any strikes/lockouts by the employees and also disclosure on how minimum wages set (relevant law). Any one paid below min wage? Why?	There has been no such event in the last 3 years (Performance)	High
3	Details of remuneration/salary/wages of BoD/KMP/Employees & Workers (For both Male & Female)		

Overview / Objective: Maintains transparency between the entity & its stakeholders on Senior Management pay policies & gives insights into whether or not Remuneration policies further support the organization’s strategy & contribution to sustainable development & align with stakeholders' interests.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the median (a) Board Pay; (b) KMP Pay; (c) Employee Pay; (d) Worker Pay; bifurcated into male & female categories, for the current as well as the previous financial year.	GRI 2-19-a-i-v GRI 2-21-a	16.7	Governance – (a)		

Additional Guidance via Global Best Practices
GRI Disclosure 2-19 Remuneration policies

- a. describe the remuneration policies for members of the highest governance body & senior executives, including:
- i. fixed pay & variable pay;
 - ii. sign-on bonuses or recruitment incentive payments;
 - iii. termination payments;
 - iv. clawbacks;
 - v. retirement benefits;

GRI Disclosure 2-21 Annual total compensation ratio

a. report the ratio of annual total compensation for organization’s highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);

SDG Targets [SES Note: Mapped for reference]

16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD [SES Note: Mapped for reference]

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

4 Does the organization have an Individual /Committee responsible for addressing human rights impacts or issues caused or contributed to by the business?

Overview / Objective: Indicates the seriousness with which human rights issues are looked at & investigated.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No format with appropriate links to public content	GRI 2-13-a-i-ii				

Additional Guidance via Global Best Practices

GRI 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, & 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;

5 Details of the internal mechanisms in place to redress grievances related to human rights issues.

Overview / Objective: It enable stakeholders to know how they can raise concerns about, & seek remedy for, the organization’s potential & actual negative impacts on them, also it shows an organization's commitment to remediate its negative impacts.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose working of the internal mechanisms in place to redress grievance/complaints related to human rights issues.	GRI 2-25-b GRI 2-25-d GRI 2-25-e	16.6			

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

- b. describe its approach to identify & 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, & improvement of these mechanisms;
- e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

SDG Targets [SES Note: Mapped for reference]

16.6 Develop effective, accountable & transparent institutions at all levels

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Human Rights	SES recommends the entity to disclose Policy on Human Rights	- Link of the policy or the policy is disclosed by the entity. - The policy is also applicable to other stakeholders of the entity.	High
Complaints	Disclosure as per BRSR format. (Also per 1000 employees)	- The entity has not received any complaints on Human Rights Violation in the past 3 years (Performance) - There were no complaints pending on Human Rights Violation in the past 3 years (Performance)	High
Sexual Harassment	SES recommends the entity to disclose Policy on Anti Sexual Harassment	- Link of the policy or the policy is disclosed by the entity.	High

6	Details of complaints made by employees & workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues
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Overview / Objective: It indicates the workplace culture of the entity.

‘Discrimination’ refers to unjust or prejudicial treatment of people, especially on the grounds of, but not limited to, caste, creed, sex, race, ethnicity, age, colour, religion, disability, socio-economic status or sexual orientation.

‘Forced Labour’ or ‘Involuntary Labour’ refers to all work or service that is extracted under the menace of penalty. It also includes terms such as, bonded labour & modern slavery. It also includes any labour for which the worker receives less than the government-stipulated minimum wage.

‘Sexual Harassment’ refers to unwelcome acts or behaviour (direct or indirect) via physical contact, advances, demand or request for sexual favours, making sexually coloured remarks, showing pornography or any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose the number of complaints (filed as well as pending), along with any remarks for the previous & current financial year for following incidents:</p> <ul style="list-style-type: none"> Sexual Harassment Discrimination at workplace Child Labour Forced Labour/Involuntary Labour Wages Other human rights related issues 	<p>GRI 2-25-e, GRI 406-1-a</p>	<p>5.1, 5.2, 8.7, 8.8, 16.2, 16.6</p>			

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

GRI Disclosure 406-1 Incidents of discrimination & corrective actions taken

- a. Total number of incidents of discrimination during the reporting period.
- b. Status of the incidents & actions taken with reference to the following:
 - i. Incident reviewed by the organization;
 - ii. Remediation plans being implemented;
 - iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv. Incident no longer subject to action.

SDG Targets

- 5.1 End all forms of discrimination against all women & girls everywhere
- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.7 Take immediate & effective measures to eradicate forced labour, end modern slavery & human trafficking & secure the prohibition & elimination of the worst forms of child labour, including recruitment & use of child soldiers, & by 2025 end child labour in all its forms
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.2 End abuse, exploitation, trafficking & all forms of violence against & torture of children
- 16.6 Develop effective, accountable & transparent institutions at all levels

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Child labour/forced labour/involuntary labour	SES recommends the entity to disclose Policy or statement relating to prohibition on Child labour/forced labour/involuntary labour	<ul style="list-style-type: none"> - Link of the policy or the policy is disclosed by the entity. - The policy is also applicable to other stakeholders of the entity. 	High
Complaints	Disclosure as per BRSR format	<ul style="list-style-type: none"> - The entity has not received any complaints on child labour/forced labour/involuntary labour & discriminatory employment in the past 3 years (Performance) - There were no complaints pending on child labour/forced labour/involuntary labour & discriminatory employment in the past 3 years (Performance) 	High
Wage Disputes	SES recommends the entity to disclose any wage related disputes or disputes relating to wage settlement / low pay	<ul style="list-style-type: none"> - No such cases for the last 3 years (Performance) 	High

7 Mechanisms to prevent adverse consequences to the complainant in discrimination & harassment cases

Overview / Objective: It indicates the workplace culture of the entity & highlights the mechanisms in place to safeguard the complainants from further harassment.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity must disclose the working/ mechanisms/methods in place to prevent adverse consequences of such complaints	GRI 2-25-e	16.6			

Additional Guidance via Global Best Practices
GRI Disclosure 2-25 Processes to remediate negative impacts

e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

8	Do human rights requirements form part of your business agreements & contracts? (Yes/No)
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Overview / Objective: Shows the commitment of an entity to protect the human rights of its stakeholders

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No format with appropriate links to public content	GRI 2-23-a-iv GRI 2-23-e GRI 2-23-f GRI 2-24-a-iii GRI 414 & GRI 3-3	5.2, 8.8, 16.1, 16.7	Risk Management – (c)		

Additional Guidance via Global Best Practices
GRI 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 & to its business relationships;
- f. describe how the policy commitments are communicated to workers, business partners, & other relevant parties.

GRI Disclosure 2-24 Embedding policy commitments

- a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities & business relationships, including:
 - iii. how it implements its commitments with & through its business relationships;

Disclosure 3-3 Management of material topics

The organization shall report how it manages supplier social assessment

SDG Targets [SES Note: Mapped for reference]

- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.1 Significantly reduce all forms of violence & related death rates everywhere
- 16.7 Ensure responsive, inclusive, participatory & representative decision-making at all levels

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

9	Percentage of your plants & offices that were assessed (by entity or statutory authorities or third parties) for sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues
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Overview / Objective: Provides insight into the entity's commitment to protect the well-being & human rights of its employees.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose such data in percentage - plants & offices that were assessed for above mentioned incidents		5.2, 8.7, 16.2			

Additional Guidance via Global Best Practices

SDG Targets

- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.7 Take immediate & effective measures to eradicate forced labour, end modern slavery & human trafficking & secure the prohibition & elimination of the worst forms of child labour, including recruitment & use of child soldiers, & by 2025 end child labour in all its forms
- 16.2 End abuse, exploitation, trafficking & all forms of violence against & torture of children

10	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above
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Overview / Objective: Provides insight into the entity's commitment to protect the well-being & rights of its employees.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall provide details of any corrective actions taken or underway to address significant risks relating to Human Rights in any form.	GRI 3-3-d-i-ii		Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

- d. describe actions taken to manage the topic & 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

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

1 | Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Overview / Objective: Gives insights into how much an entity is concerned about its stakeholders.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose any new amendments/modification in existing policy/rules & regulation/processing as result of any human rights grievance/complaints.	GRI 2-25- (b, e) GRI 3-3-d-i-ii	16.6	Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

- b. describe its approach to identify & address grievances, including the grievance mechanisms that the organization has established or participates in;
- e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

GRI Disclosure 3-3 Management of material topics

- d. describe actions taken to manage the topic & 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;

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

2 | Details of the scope & coverage of any Human rights due-diligence conducted.

Overview / Objective: Gives insights into the steps taken by the entity to identify & assess the nature of actual & potential adverse human rights impacts that can be caused by its activities.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose brief details of any due diligence conducted including the scope & extent/coverage of any/all human rights issues/topics.	GRI 3-1-a-i GRI 3-3- (a, c, d)		Risk Management – (a), (c)		RR-FM-210a.2

Additional Guidance via Global Best Practices

GRI 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 & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights, across its activities & business relationships;

GRI Disclosure 3-3 Management of material topics

- a. describe the actual & potential, negative & positive impacts on the economy, environment, & people, including impacts on their human rights;
- c. describe its policies or commitments regarding the material topic;
- d. describe actions taken to manage the topic & related impacts

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

SASB

- The entity shall describe its due diligence practices and procedures with respect to: a) upholding the principles covered in human rights frameworks, b) indigenous rights of communities in which it operates or intends to operate.
- The entity shall describe its processes and practices with respect to the communities in areas where it conducts business.
- The discussion shall include how practices apply to business partners, such as contractors, sub-contractors, suppliers, and joint venture partners.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Rights of Indigenous Peoples	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	Subjective	NA

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?

Overview / Objective: Gives insights into the efforts taken by an entity to ensure to persons with disabilities access, on an equal basis with others

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall select Yes or No, as the case may be					

4 Percentage of value chain partners that were assessed (by entity or statutory authorities or third parties) for sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues, along with the corrective action taken to address significant risks & concerns arising from assessments.

Overview / Objective: This informs stakeholders about an entity’s awareness of significant actual & potential negative social impacts in its value chain.

How to disclose?	Connections to Global Frameworks				
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	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose percentage of value chain partners that were assessed for each of the type of incidents, i.e. Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages & Others.	GRI 414-1-a GRI 414-2-a	5.2, 8.7, 8.8, 16.1			

Additional Guidance via Global Best Practices

GRI 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 & audit, & which parts of the supply chain have been certified & audited;

GRI Disclosure 414-1 New suppliers that were screened using social criteria

a. Percentage of new suppliers that were screened using social criteria.

GRI Disclosure 414-2 Negative social impacts in the supply chain & actions taken

a. Number of suppliers assessed for social impacts

SDG Targets

5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation

8.7 Take immediate & effective measures to eradicate forced labour, end modern slavery & human trafficking & secure the prohibition & elimination of the worst forms of child labour, including recruitment & use of child soldiers, & by 2025 end child labour in all its forms

8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment

16.1 Significantly reduce all forms of violence & related death rates everywhere

5	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.
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Overview / Objective: This indicates the willingness of the entity to course correct on human rights issues highlighted in case of its value chain partners.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose details of any corrective actions taken or underway to address significant risks concerning human rights incidents.	GRI 414-2- (d, e)	5.2, 8.7, 8.8, 16.1			

Additional Guidance via Global Best Practices

GRI Disclosure 414-2 Negative social impacts in the supply chain & actions taken

d. Percentage of suppliers identified as having significant actual & potential negative social impacts with which improvements were agreed upon as a result of assessment.

e. Percentage of suppliers identified as having significant actual & potential negative social impacts with which relationships were terminated as a result of assessment, & why.

SDG Targets

- 5.2 Eliminate all forms of violence against all women & girls in the public & private spheres, including trafficking & sexual & other types of exploitation
- 8.7 Take immediate & effective measures to eradicate forced labour, end modern slavery & human trafficking & secure the prohibition & elimination of the worst forms of child labour, including recruitment & use of child soldiers, & by 2025 end child labour in all its forms
- 8.8 Protect labour rights & promote safe & secure working environments for all workers, including migrant workers, in particular women migrants, & those in precarious employment
- 16.1 Significantly reduce all forms of violence & related death rates everywhere

PRINCIPLE 6: BUSINESSES SHOULD RESPECT & MAKE EFFORTS TO PROTECT & RESTORE THE ENVIRONMENT.



Overview / Objective: This Principle emphasizes the importance of environmental stewardship in ensuring long-term economic prosperity & societal well-being by highlighting the interconnections of environmental issues at the local, regional, & global levels, making it critical for businesses to address pollution, biodiversity conservation, sustainable natural resource management, & climate change (mitigation, adaptation, & resilience) in a fair, comprehensive, & systematic manner. The Principle encourages businesses to assess the environmental consequences of their products & operations & to take steps to reduce & mitigate those consequences where they cannot be avoided. The Principle encourages businesses to adopt environmental practices & methods that reduce or eliminate the negative impacts on/of their operations & supply chain.

Sr. No.	ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
1	<p>Details of total energy consumption (in Joules or multiples) & energy intensity as per BRSR format.</p> <p>Also Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.</p>

Overview / Objective: Energy cost, source, availability, & resilience directly impact entity's ability to operate. Knowing such detail aids transparency & pushes efficiency over time.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall report the total electricity, fuel, & energy consumed along with total energy intensity per rupee of turnover during the reporting period. Entities may also specify the other sources, in case the same is significant.</p> <p>If the organization generates electricity from a non-renewable or renewable fuel source & then consumes the generated electricity, the energy consumption shall be counted only once.</p> <p>The above data shall be reported in terms of Joules or multiples such as Giga Joules. Entities should consistently apply conversion factors, for converting fuel consumption into Joules, for the data disclosed. In case, different standards & methodologies are used, the same should be disclosed. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions &/or calculation tools used.</p> <p>Energy intensity per rupee of turnover shall be calculated as the total energy consumed divided by the total turnover in rupees.</p> <p>Apart from turnover, entities may on a voluntary basis, provide energy intensity ratio, based on other metrics, such as: • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m2 floor space); • number of full-time employees</p>	<p>GRI 302-1-a GRI 302-1-b GRI 302-1-c-i GRI 302-1-e GRI 302-3-a GRI 302-1-b</p>	<p>7.2, 7.3, 8.4, 12.2, 13.1</p>	<p>Metrics & Targets – (a), (b), (c)</p>	<p>C8, C8.2, C9.1, C10.2a</p>	<p>RR-PP-130a.1</p>

Additional Guidance via Global Best Practices

GRI Disclosure 302-1 Energy consumption within the organization

- a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, & including fuel types used.
- b. Total fuel consumption within the organization from renewable sources, in joules or multiples, & 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 302-3 Energy intensity

- a. Energy intensity ratio for the organization.
- b. Organization-specific metric (the denominator) chosen to calculate the ratio.

SDG Targets

- 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
- 7.3 By 2030, double the global rate of improvement in energy efficiency
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 12.2 By 2030, achieve the sustainable management & efficient use of natural resources
- 13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries

TCFD

- Metrics & Targets disclosure – a)** Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets disclosure – b)** Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets disclosure – c)** Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

- (C8.1) What percentage of your total operational spend in the reporting year was on energy?
- (C8.2a) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.
- (C8.2d) Provide details on the electricity, heat, steam, & cooling your organization has generated & consumed in the reporting year.
- (C8.2e) Provide details on the electricity, heat, steam, &/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure
- (C9.1) Provide any additional climate-related metrics relevant to your business.
- (C10.2a) Which data points within your CDP disclosure have been verified, & which verification standards were used?

SASB

- The entity shall disclose the total amount of energy it consumed as an aggregate figure, in gigajoules (GJ). The scope of energy consumption includes only energy directly consumed by the entity during the reporting period.
- The entity shall disclose the percentage of energy it consumed that was supplied from grid electricity, percentage that was supplied by biomass and the percentage that was renewable energy, excluding biomass energy.
- The entity shall disclose the amount of energy self-generated by the entity as an aggregate figure, in gigajoules (GJ).
- Apply conversion factors consistently for all data reported under this disclosure.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB

MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy	Quantitative	Gigajoules (GJ), Percentage (%)

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Energy	Disclosure as per BRSR format of total energy consumption (in Joules or multiples) & energy intensity	<ul style="list-style-type: none"> - Disclosure for last 3 years (Disclosure) - Reduction in energy intensity & consumption for last 3 years (Performance) - Steps disclosed for conservation of energy for last 3 years (Disclosure) 	High

Note: SES is of the view that an entity must ideally disclose all intensity related ESG data on basis of volume of production/sales, & not on basis of revenue/profits as such intensity data based on revenue/profit does not account for inflationary trends. **For Eg:** Increase in input cost which is passed on to customers can result in reduction in overall intensity based on revenue.

2 Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, & 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.

Overview / Objective: Perform Achieve & Trade (PAT) scheme has been launched by Bureau of Energy Efficiency under the National Mission for Enhanced Energy Efficiency (NMEEE) [details available at the [link](#)]. Under the Scheme, certain sites / facilities are identified as designated consumers & targets are set for such entities in related to the energy consumption.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes/No format if it has any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, & Trade (PAT) Scheme, & if yes, disclose whether targets set under the scheme have been achieved. If not, disclose reasons for & remedial actions taken.		7.2, 8.4, 12.2, 13.2	Risk Management – (c), Metrics & Targets – (a), (b), (c)	C11.1, C11.2, C11.3	

Additional Guidance via Global Best Practices

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, & if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

SDG Targets

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead

12.2 By 2030, achieve the sustainable management & efficient use of natural resources

13.2 Integrate climate change measures into national policies, strategies & planning

CDP

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

(C11.3) Does your organization use an internal price on carbon? Details.

3	Provide details of water withdrawal from different sources, total volume of water withdrawal & consumed, & Water intensity per rupee of turnover (Water consumed / turnover) as per BRSR format. Also, indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency
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Overview / Objective: Gives insights into the negative effects of an organization's activities on the environment i.e water. Also confirms whether the reporting organization has identified significant water-related impacts in the value chain, which includes activities carried out by the organization, & by entities upstream & downstream from the organization. Total water consumption is a measure of water used by an organization, that it is no longer available for use by the ecosystem or local community, such as water that has been withdrawn & incorporated into products or has evaporated or is polluted to the point of being unusable by other users, & is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
<p>Total water consumption = Total water withdrawal – total water discharge.</p> <p>Water intensity per rupee = Total water consumed divided by the total turnover in rupees.</p> <p>Apart from turnover, entities may on a voluntary basis, provide water intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> units of product; production volume (such as metric tons, litres, or MWh); size (such as m2 floor space); number of full-time employees 	<p>The entity shall report the total water withdrawn for any use, along-with a break-up of its source into the following:</p> <ul style="list-style-type: none"> Surface water - refers to water that occurs naturally on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, & streams Ground water – refers to water that is being held in, & that can be recovered from, an underground formation Third party water – refers to municipal water & other private suppliers of water Sea-water / desalinated water – refers to water in a sea or ocean Other sources - Entities may specify the other sources, in case the same are significant. 	<p>GRI 303-1 GRI 303-3-a-i-iv GRI 303-5-a</p>	<p>6.3, 6.4, 12.4</p>	<p>Metrics & Targets – (a), (b), (c)</p>	<p>RR-PP-140a.1 RR-PP-140a.2</p>	

Additional Guidance via Global Best Practices

GRI Disclosure 303-1 Interactions with water as a shared resource

- a. A description of how the organization interacts with water, including how & where water is withdrawn, consumed, & discharged, & the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff).
- c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, & how it engages with suppliers or customers with significant water-related impacts.
- d. An explanation of the process for setting any water-related goals & targets that are part of the organization’s approach to managing water & effluents, & how they relate to public policy & the local context of each area with water stress.

GRI Disclosure 303-3 Water withdrawal

12. Total water withdrawal from all areas in megaliters, & a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water.

GRI Disclosure 303-5 Water consumption

- a. Total water consumption from all areas in megaliters.
- b. Report the total water consumption from all areas with water stress in megaliters.

SDG Targets

- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally
- 6.4 By 2030, substantially increase water-use efficiency across all sectors & ensure sustainable withdrawals & supply of freshwater to address water scarcity & substantially reduce the number of people suffering from water scarcity
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

SASB

- The entity shall disclose the amount of water that was withdrawn from all sources, the amount of water that was consumed in its operations.
- The entity may disclose portions of its supply by source if, for example, significant portions of withdrawals are from non-freshwater sources.
- The entity shall describe its water management risks associated with water withdrawals, water consumption, and discharge of water and/or wastewater, the potential impacts that these risks may have on its operations and the timeline over which such risks are expected to manifest. The entity shall discuss its short-term and long-term strategies or plan to mitigate these risks.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Subjective	NA

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Water	Disclosure as per BRSR format	<ul style="list-style-type: none"> - Disclosure for last 3 years (Disclosure) - Reduction in Water intensity & consumption or water positive for last 3 years (Performance) - Steps disclosed for conservation of Water for last 3 years (Disclosure) 	High
<p>Note: SES is of the view that an entity must ideally disclose all intensity related ESG data on basis of volume of production/sales, & not on basis of revenue/profits as such intensity data based on revenue/profit does not account for inflationary trends. For Eg: Increase in input cost which is passed on to customers can result in reduction in overall intensity based on revenue.</p>			
Use of recycled water	SES recommends the entity to disclose data on Rain Water Harvesting or re-use of Water & % water consumed from recycled & harvested sources	<ul style="list-style-type: none"> - Disclosure on Rain Water Harvesting or re-use of Water for last 3 years (Disclosure) - Increase in Water consumption from recycled & harvested sources & % of same for last 3 years (Performance) 	High

4 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage & implementation.

Overview / Objective: A zero liquid discharge system involves using advanced waste-water treatment technologies to recycle, recover & then re-use the treated waste-water; towards ensuring that there is not discharge of waste-water to environment. This question reveals efforts taken by entity to eliminate liquid discharge & promote recycling & reuse of water.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose in Yes / No format, if it has implemented a mechanism for Zero Liquid Discharge & if it has, provide details of its coverage & implementation.	GRI 303-1-a GRI 303-2-a	6.3, 6.4, 6.A, 12.4	Metrics & Targets – (a), (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 303-1 Interactions with water as a shared resource.

a. An explanation of the process for setting any water-related goals & targets that are part of the organization’s approach to managing water & effluents, & how they relate to public policy & the local context of each area with water stress.

GRI Disclosure 303-2 Management of water discharge related impacts

a. A description of any minimum standards set for the quality of effluent discharge, & how these minimum standards were determined;

SDG Targets

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally

6.4 By 2030, substantially increase water-use efficiency across all sectors & ensure sustainable withdrawals & supply of freshwater to address water scarcity & substantially reduce the number of people suffering from water scarcity

6.a By 2030, expand international cooperation & capacity-building support to developing countries in waterand sanitation-related activities & programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling & reuse technologies

12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, & if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Toxic waste water / effluents	SES recommends the entity to disclose any targets to reduce toxic waste water / effluents	<ul style="list-style-type: none"> - Short term targets (upto 3 years) & Long term targets (more than 3 years) set by the Entity individually to reduce toxic waste water / effluents (Disclosure) - Achievement of targets of previous years (Performance) 	High
Effluents	SES recommends the entity to disclose effluents emissions & intensity	<ul style="list-style-type: none"> - Disclosure for last 3 years (Disclosure) - Reduction in effluents emission/intensity or waste water discharge or Zero Waste Water discharge for last 3 years (Performance) - Steps disclosed to reduce effluents emissions for last 3 years (Disclosure) 	High
<p>Note: SES is of the view that an entity must ideally disclose all intensity related ESG data on basis of volume of production/sales, & not on basis of revenue/profits as such intensity data based on revenue/profit does not account for inflationary trends. For Eg: Increase in input cost which is passed on to customers can result in reduction in overall intensity based on revenue.</p>			
Effluents or waste water treated	SES recommends the entity to disclose the % of effluents or waste water that were treated before release	80-100% of effluents/waste water treated before release or Zero Water / Effluents Discharge (Performance)	High

5 Please provide details of air emissions (other than GHG emissions) by the entity, in BRSR format. Also, indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency

Overview / Objective: Disclosure of air emissions helps in assessing the efforts taken to lower its emissions, & increases transparency & comparability. Greenhouse Gas (GHG) emissions are significant determinants of climate change & global environmental health.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose details of air emissions like NOx, SOx, Particulate matter (PM), Persistent organic pollutants (POP), Volatile organic compounds (VOC), Hazardous air pollutants (HAP), etc. in proper units for current & previous financial year, along with details of any independent assessment if carried out with the name of the agency. Also, the Entities should disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions, &/or calculation tools used.	GRI 305-7-a-i-vii	3.9, 12.4, 14.3, 15.2	Governance – (b); Risk Management – (a), (b), (c); Metrics & Targets – (a), (b), (c)	C10.1	RR-PP-120a.1

Additional Guidance via Global Best Practices
GRI Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), & 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

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 14.3 Minimize & address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests & substantially increase afforestation & reforestation globally

TCFD

- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks
- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, & if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

SASB

- The entity shall disclose its emissions of air pollutants, in metric tons per pollutant, that are released into the atmosphere.
- The entity shall disclose its emissions of (1) oxides of nitrogen (NOx), (2) oxides of sulfur (SO₂), (3) emissions of non-methane volatile organic compounds (VOCs), f (4) emissions of particulate matter (PM), and (5) emissions of hazardous air pollutants (HAPs).

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SO ₂ , (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs)	Quantitative	Metric tons (t)
RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Other Air Emissions	Disclosure as per BRSR format	<ul style="list-style-type: none"> - Disclosure for last 3 years (Disclosure) - Reduction in other Air emissions for last 3 years (Performance) 	High

	- Steps disclosed to reduce other air emissions for last 3 years (Disclosure)	
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6	Provide details of greenhouse gas emissions (Scope 1 & Scope 2 emissions) & its intensity per rupee of turnover as per BRSR format. Also, indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.
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Overview / Objective: GHG reporting is an opportunity for businesses to be transparent. Complete & accurate GHG emissions disclosures provide greater clarity to stakeholders. This enables better decision-making & helps to guide capital towards companies that are consciously addressing their impact on climate change.

‘Green-house Gases’: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur hexafluoride (SF₆), Nitrogen trifluoride (NF₃)

Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere.

Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, & steam consumed by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The unit for these disclosures shall be metric tonnes of CO₂ equivalent. Further, entities should disclose the standards, methodologies, assumptions &/or calculation tools used, including sources of the global warming potential (GWP) rates & emission factors used.</p> <p>Scope 1 & Scope 2 emission intensity per rupee of turnover shall be calculated as the total Scope 1 & Scope 2 emissions generated divided by the total turnover in rupees.</p> <p>The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 1 & Scope 2 GHG emissions.</p> <p>Entities may, on a voluntary basis, provide a break-up of the Scope 1 & Scope 2 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃</p> <p>Any emissions that are not physically controlled but result from intentional or unintentional releases of GHGs, such as equipment leakages, methane emissions (eg: from coal mines), shall also be included in the calculations.</p> <p>The entity shall share details of any independent assessment if carried out, along with the name of the agency.</p>	<p>GRI 305-1 GRI 305-2 GRI 305-3 GRI-305-4</p>	<p>3.9, 12.4, 13.1, 14.3, 15.2</p>	<p>Governance – (b); Risk Management – (a), (b), (c); Metrics & Targets – (a), (b), (c)</p>	<p>C5.1, C5.2, C5.3; C6.1-C6.5, C6.10, C7, C10.1 C-PF0.6 C-PF6.9 C-PF6.9a C-PF7.4 C-PF7.4a C-PF7.4b C-PF7.4c</p>	<p>RR-PP-110a.1</p>

Additional Guidance via Global Best Practices

GRI 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, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

GRI 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.

GRI Disclosure 305-3 Other indirect (Scope 3) GHG emissions

- a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.
- b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

GRI 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), &/or other indirect (Scope 3).
- d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries
- 14.3 Minimize & address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests & substantially increase afforestation & reforestation globally

TCFD

- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks
- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

- (C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?
- (C5.1b) Has your emissions accounting methodology, boundary, &/or reporting year definition changed in the reporting year?
- (C5.1c) Have your organization’s base year emissions been recalculated as result of the changes or errors reported this time?
- (C5.2) Provide your base year & base year emissions.
- (C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data & calculate emissions.
- (C6.1) What were your organization’s gross global Scope 1 emissions in metric tons CO₂e?
- (C6.2) Describe your organization's approach to reporting Scope 2 emissions.

- (C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?
- (C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 & Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?
- (C6.4a) Provide details of the sources of Scope 1 & Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure.
- (C6.5) Account for your organization’s gross global Scope 3 emissions, disclosing & explaining any exclusions.
- (C6.5a) Disclose or restate your Scope 3 emissions data for previous years.
- (C6.10) Describe your gross global combined Scope 1 & 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue & provide any additional intensity metrics that are appropriate to your business operations.
- (C7) Emissions breakdown: by Scope, Country & segment
- (C10.1) Indicate the verification/assurance status that applies to your reported emissions.
- (C-PF0.6) Are emissions from agricultural/forestry, processing/manufacturing, distribution activities or emissions from the consumption of your products – whether in your direct operations or in other parts of your value chain – relevant to your current CDP climate change disclosure?
- (C-PF6.9) Do you collect or calculate greenhouse gas emissions for each commodity reported as significant to your business in C-AC0.7/C-FB0.7/C-PF0.7?
- (C-PF6.9a) Report your greenhouse gas emissions figure(s) for your disclosing commodity(ies), explain your methodology, and include any exclusions
- (C-PF7.4) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?
- (C-PF7.4a) Select the form(s) in which you are reporting your agricultural/forestry emissions
- (C-PF7.4b) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.
- (C-PF7.4c) Why do you not include greenhouse gas emissions pertaining your business activity(ies) in your direct operations as part of your global gross Scope 1 figure? Describe any plans to do so in the future.

SASB

- The entity shall disclose the gross global Scope 1 GHG emissions to the atmosphere of the seven GHGs covered under the Kyoto Protocol - Carbon dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF₆), and Nitrogen Trifluoride (NF₃).
- GHG emission data shall be consolidated and disclosed according to the approach with which the entity consolidates its financial reporting data.
- Discuss any change in its emissions from the previous reporting period, including whether the change was due to emissions reductions, divestment, acquisition, mergers, changes in output, and/or changes in calculation methodology.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO ₂ -e
RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
GHG Emissions	Disclosure as per BRSR format Scope 1, Scope 2 & Scope 3 emissions & its intensity	<ul style="list-style-type: none"> - Disclosure for last 3 years (Disclosure) - Reduction in GHG emissions intensity/emissions or carbon positive for last 3 years (Performance) - Steps disclosed to reduce GHG emissions for last 3 years (Disclosure) 	High

Note: SES is of the view that an entity must ideally disclose all intensity related ESG data on basis of volume of production/sales, & not on basis of revenue/profits as such intensity data based on revenue/profit does not account for inflationary trends. **For Eg:** Increase in input cost which is passed on to customers can result in reduction in overall intensity based on revenue.

7 Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Overview / Objective: Apart from disclosing data, the organization can describe reduction initiatives & their targets when reporting how it manages this topic.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The reporting organization can prioritize disclosing reduction initiatives that were implemented in the reporting period, & that have the potential to contribute significantly to reductions.</p> <p>Reduction initiatives can include: process redesign; conversion & retrofitting of equipment; fuel switching; changes in behaviour; offsets, etc.</p>	<p>GRI 305-5-a GRI 305-5-b GRI 305-5-c GRI 305-5-d</p>	<p>3.9, 7.2, 12.4, 13.1, 14.3, 15.2</p>	<p>Governance – (b); Risk Management – (a), (b), (c); Metrics & Targets – (a), (b), (c)</p>	<p>4.3,</p>	<p>RR-PP-110a.2</p>

Additional Guidance via Global Best Practices

GRI 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), &/or other indirect (Scope 3).
- e. Standards, methodologies, assumptions, &/or calculation tools used.

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries
- 14.3 Minimize & address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests & substantially increase afforestation & reforestation globally

TCFD

- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning &/or implementation phases.

(C4.3a) Identify the total number of initiatives at each stage of development, & for those in the implementation stages, the estimated CO2e savings.

(C4.3b) Provide details on the initiatives implemented in the reporting year.

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

SASB

- The entity shall discuss its long-term and short-term strategy or plan to manage its Scope 1 greenhouse gas (GHG) emissions, its emission reduction target(s) and analyse its performance against the target(s).
- The entity shall discuss the activities and investments required to achieve the plans and/or targets, and any risks or limiting factors that might affect achievement of the plans and/or targets.
- The entity shall discuss whether its strategies, plans, and/or reduction targets are related to, or associated with, emissions limiting and/or emissions reporting-based programs or regulations.
- Disclosure of strategies, plans, and/or reduction targets shall be limited to activities that were ongoing (active) or reached completion during the reporting period.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Subjective	NA
8	Provide details of waste generated, waste recycled & waste dumped with breakup into categories like hazardous, plastic, e-waste, bio-medical waste etc. as per BRSR format. Also, indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.		

Overview / Objective: To have availability of valuable materials to reuse - reducing, reusing & recycling the waste is important for the environment, which also generate new business opportunities. This question provides a holistic overview of waste generation & its causes & reveals the effectiveness of the waste management practices adopted by the organization.

Waste may be **‘recovered’** through any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Preparation for re-use & recycling are examples of recovery operations.

‘Preparation for re-use’ means checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived.

‘Recycling’ refers to reprocessing of products or components of products that have become waste, to make new materials.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

<p>The entity shall report the total waste generated in its activities, with a break-up as per the categories specified in various Waste Management Rules issued by the Ministry of Environment, Forests & Climate Change, along with details of any independent assessment if carried out with the name of the agency.</p> <p>For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction & demolition waste, battery waste, radio-active waste, other hazardous & other non-hazardous waste), the entity shall report the waste that is recovered through recycling, preparing for re-use or through other recovery operations.</p> <p>For each respective category of waste generated, the entity shall disclose the waste that is disposed with the break-up of the disposal method, as follows:</p> <ul style="list-style-type: none"> • Waste that is incinerated – incinerations refers to controlled burning of waste at high temperatures • Waste that is sent to a landfill - landfilling refers to depositing of waste in sanitary landfills, & excludes uncontrolled waste disposal such as open burning & dumping • Other disposal operations: Entities may specify the other disposal operations used, in case the same are significant. 	GRI 306-3-a GRI 306-4-a GRI 306-4-b-i-iii GRI 306-4-c-i-iii GRI 306-5-a GRI 306-4-5-i-iii GRI 306-5-c-i-iv	3.9, 6.6, 8.4, 11.2, 11.6, 12.4, 15.1	Metrics & Targets – (a), (b), (c)	C9.1, C10.1	
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Additional Guidance via Global Best Practices

GRI Disclosure 306-3 Waste generated

a. Total weight of waste generated in metric tons, & a breakdown of this total by composition of the waste.

GRI Disclosure 306-4 Waste diverted from disposal

a. Total weight of waste diverted from disposal in metric tons, & a breakdown of this total by composition of the waste.

b. Total weight of hazardous waste diverted from disposal in metric tons, & a breakdown of this total by the following recovery operations:

i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.

c. Total weight of non-hazardous waste diverted from disposal in metric tons, & a breakdown of this total by the following recovery operations:

i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.

d. For each recovery operation listed in Disclosures 306-4-b & 306-4-c, a breakdown of the total weight in metric tons of hazardous waste & of non-hazardous waste diverted from disposal:

i. onsite; ii. offsite.

GRI Disclosure 306-5 Waste directed to disposal

a. Total weight of waste directed to disposal in metric tons, & a breakdown of this total by composition of the waste.

b. Total weight of hazardous waste directed to disposal in metric tons, & a breakdown of this total by the following disposal operations:

i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.

c. Total weight of non-hazardous waste directed to disposal in metric tons, & a breakdown of this total by the following disposal operations:

i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 6.6 By 2020, protect & restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers & lakes
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 11.2 By 2030, provide access to safe, affordable, accessible & sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities & older persons
- 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality & municipal & other waste management
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 15.1 By 2020, ensure the conservation, restoration & sustainable use of terrestrial & inland freshwater ecosystems & their services, in particular forests, wetlands, mountains & drylands, in line with obligations under international agreements

TCFD

- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

- (C9.1) Provide any additional climate-related metrics relevant to your business.
- (C10.1) Indicate the verification/assurance status that applies to your reported emissions.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Waste Intensity	SES recommends that the entity disclose the total solid wastes Intensity in addition to format prescribed by BRSR	<ul style="list-style-type: none"> - Disclosure of total solid wastes Intensity for last 3 years - Decrease of total solid wastes Intensity for last 3 years (Performance) - Steps disclosed to reduce solid wastes for last 3 years (Disclosure) 	High
Note: SES is of the view that a entity must ideally disclose all intensity related ESG data on basis of volume of production/sales, & not on basis of revenue/profits as such intensity data based on revenue/profit does not account for inflationary trends. For Eg: Increase in input cost which is passed on to customers can result in reduction in overall intensity based on revenue.			
Waste recycling	SES recommends that the entity disclose the % of recycle / reuse of waste in addition to format prescribed by BRSR	<ul style="list-style-type: none"> - Disclosure of % of recycle / reuse of waste for last 3 years - Increase of recycling of products & waste for last 3 years (Performance) - Steps disclosed to reduce GHG emissions for last 3 years (Disclosure) 	High
Waste diverted from disposal	SES recommends that the entity disclose % of Waste diverted from disposal out of total waste generated	The entity has diverted 80% to 100% of Waste from disposal out of total waste generated	High
9	Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your entity to reduce usage of hazardous & toxic chemicals in your products & processes & the practices adopted to manage such wastes.		

Overview / Objective: To have availability of valuable materials to reuse - reducing, reusing & recycling the waste is important for the environment, which also generate new business opportunities. This question provides a holistic overview of waste generation & its causes & reveals the effectiveness of waste management practices adopted by the organization.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Under this field, the entity may consider including a description of the activities that lead to significant waste-related impact & the actions taken to manage the impact from such waste. Such actions could include the following:</p> <ul style="list-style-type: none"> • Improving materials selection & product design • Using recycled, re-used or renewable materials • Substituting inputs that have hazardous characteristics with inputs that are non-hazardous <p>If the waste generated by the entity in its own activities is managed by a third party, the entity may consider including a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p>	GRI 306-2-a GRI 3-3-c GRI 3-3-d-i-ii	3.9, 6.3, 6.6, 8.4, 11.6, 12.4	Risk Management – (c); Metrics & Targets – (a), (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 306-2 Management of significant waste related impacts

a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities & upstream & downstream in its value chain, & to manage significant impacts from waste generated.

GRI Disclosure 3-3 Management of material topics

- c. describe its policies or commitments regarding the material topic;
- d. describe actions taken to manage the topic & 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;

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally
- 6.6 By 2020, protect & restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers & lakes
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality & municipal & other waste management
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

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, please specify details like: Location of operations/offices; Type of operations; the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof & corrective action taken, if any.
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Overview / Objective: Monitoring which activities are taking place in both protected areas & areas of high biodiversity value outside protected areas makes it possible for the organization to reduce the risks of impacts. It also makes it possible for the organization to manage impacts on biodiversity or to avoid mismanagement.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose location of operations/offices (along with type of operations) & whether the conditions of environmental approval / clearance are being complied with, in Yes / No format. If Not, the reasons thereof & corrective action taken, if any.	GRI 304-1-a-i-v	6.6, 14.2, 15.1, 15.5	Strategy – (a), (c); Risk Management – (b)	C15.1- C15.5	RR-FM-160a.2 RR-FM-160a.3

Additional Guidance via Global Best Practices

GRI Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas & areas of high biodiversity value outside protected areas

For each operational site owned, leased, managed in, or adjacent to, protected areas & areas of high biodiversity value outside protected areas, the following information:

- i. Geographic location;
- ii. Subsurface & 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);
- vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);
- vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)

Size & location of all habitat areas protected or restored, & whether the success of the restoration measure was or is approved by independent external professionals

SDG Targets

6.6 By 2020, protect & restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers & lakes

14.2 By 2020, sustainably manage & protect marine & coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, & take action for their restoration in order to achieve healthy & productive oceans

15.1 By 2020, ensure the conservation, restoration & sustainable use of terrestrial & inland freshwater ecosystems & their services, in particular forests, wetlands, mountains & drylands, in line with obligations under international agreements

15.5 Take urgent & significant action to reduce the degradation of natural habitats, halt the loss of biodiversity &, by 2020, protect & prevent the extinction of threatened species

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

CDP

(C15.1) Is there board-level oversight &/or executive management-level responsibility for biodiversity-related matters within your organization?

(C15.2) Has your organization made a public commitment &/or endorsed any initiatives related to biodiversity?

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?

SASB

- The entity shall disclose the area of its owned, leased, and/or managed forestland (by acreage) that has protected conservation status. The scope includes areas of conservation status that are actively managed by or for the entity and excludes areas of conservation status that are exclusively set aside for conservation and are not actively managed.
- The entity shall disclose the area of its owned, leased, and/or managed forestland (by acreage) that is located in endangered species habitat. The scope of disclosure includes forestlands owned, leased, and/or managed by the entity.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Ecosystem Services & Impacts	Area of forestland with protected conservation status	Quantitative	Acres (ac)
	Area of forestland in endangered species habitat	Quantitative	Acres (ac)
11	Share name & details of environmental impact assessments of projects undertaken by the entity along with EIA notification No.& date; in the current financial year. Also share whether EIA is conducted by independent external agency (Yes/No); if yes then whether Results communicated in public domain (Yes/No) & Relevant Web link.		

Overview / Objective: A key element in managing environment impacts on people in local communities is assessment & planning in order to understand the actual & potential impacts, & strong engagement with local communities to understand their expectations & needs. There are many elements that can be incorporated into local community engagement, impact assessments, & development programs. This disclosure seeks to identify which elements have been consistently applied, organization-wide.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
This disclosure shall be made, if the entity has undertaken EIA in compliance with applicable environmental laws. The entity shall share whether EIA is conducted by independent external agency in a Yes / No format with relevant weblink for details.	GRI 304 GRI 413-1-a-ii GRI 303-1- (a,c)	6.3, 6.A, 12.4	Strategy – (a); Risk Management – (b)		RR-PP-140a.2

Additional Guidance via Global Best Practices

GRI 304: Biodiversity 2016 - Topic management disclosures Guidance

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, & 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.

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
 - ii. environmental impact assessments & ongoing monitoring;

GRI Disclosure 303-1 Interactions with water as a shared resource

- a. A description of how the organization interacts with water, including how & where water is withdrawn, consumed, & discharged, & the water-related impacts caused or contributed to, or directly linked to the organization’s activities, products or services by a business relationship (e.g., impacts caused by runoff).
- c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, & how it engages with suppliers or customers with significant water-related impacts.

SDG Targets

- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally
- 6.a By 2030, expand international cooperation & capacity-building support to developing countries in water & sanitation-related activities & programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling & reuse technologies
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

SASB

- The entity may discuss the potential impacts that water management risks may have on its operations and the timeline over which such risks are expected to manifest.
- The entity shall discuss its short-term and long-term strategies or plan to mitigate water management risks and discuss whether its water management practices result in any additional lifecycle impacts or trade-offs in its organization.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB

MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	Subjective	NA

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Environment related projects	SES recommends the entity to disclose whether they have any environment related projects in place & details of such projects	The entity shall disclose any projects related to Clean Development Mechanism/Low Carbon Economy / Afforestation/CAMPA, etc.	High

12 Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention & Control of Pollution) Act, Air (Prevention & Control of Pollution) Act, Environment Protection Act & rules thereunder (Y/N). If not, provide details of all such non-compliances as per BRSR format.

Overview / Objective: Non-compliance with laws & regulations can give insight into the ability of management to ensure that the organization conforms to certain performance parameters.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose compliance with environmental laws in following format: <ul style="list-style-type: none"> • Non-compliance with particular environmental law along with details thereof • Fines/penalties/action taken by regulators like pollution control boards/ courts • Corrective action taken, if any 	GRI 2-27-a-i-ii GRI 2-27-b-i-ii		Governance – (a); Strategy – (a)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-27 Compliance with laws & regulations

- a. report the total number of significant instances of non-compliance with laws & regulations during the reporting period, & 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 & the monetary value of fines for instances of noncompliance with laws & regulations that were paid during the reporting period, & a breakdown of this total by:
 - i. fines for instances of non-compliance with laws & regulations that occurred in the current reporting period;
 - ii. fines for instances of non-compliance with laws & regulations that occurred in previous reporting periods.

TCFD

Governance disclosure – a) Describe the board’s oversight of climate-related risks & opportunities.

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
CPCB/SPCB (Emissions)	SES recommends the entity to disclose whether the emissions by the entity were within limits as prescribed by CPCB/SPCB & whether any show cause notices in relation to emissions were issued by CPCB/SPCB & if any of them are pending with the entity	- Emissions in the last 3 years were within the limits prescribed by CPCB/SPCB - No show cause notice received/pending relating to emissions in the last 3 years	High
CPCB/SPCB (Effluents)	SES recommends the entity to disclose whether the effluents by the entity were within limits as prescribed by CPCB/SPCB & whether any show cause notices in relation to effluents were issued by CPCB/SPCB & if any of them are pending with the entity	- Effluents in the last 3 years were within the limits prescribed by CPCB/SPCB - No show cause notice received/pending relating to effluents in the last 3 years	High
CPCB/SPCB (Waste)	SES recommends the entity to disclose whether the Waste by the entity were within limits as prescribed by CPCB/SPCB & whether any show cause notices in	- Waste in the last 3 years were within the limits prescribed by CPCB/SPCB	High

	relation to Waste were issued by CPCB/SPCB & if any of them are pending with the entity	- No show cause notice received/pending relating to Waste in the last 3 years	
Entity operations	SES recommends the entity to disclose any incident regarding environmental pollution/ regulatory action or changes due to business operations of the Entity	- There was no such incident in the past 3 years (Performance)	High

Sr. No. LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS

1	Provide break-up of the total energy consumed (in Joules or multiples) from renewable & non-renewable sources as per BRSR format. Also indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
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Overview / Objective: It aids in the identification of energy sources & provides a comprehensive overview of how much renewable & non-renewable energy is consumed. Disclosing previous years' data aids in comparison.

Renewable energy sources are those that can be replenished in a short time through ecological cycles or agricultural processes. Renewable energy sources can include geothermal, wind, solar, hydro, & biomass.

Non-renewable energy sources are those that cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes. These include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, & heating oil; natural gas, such as compressed natural gas (CNG), & liquefied natural gas (LNG); fuels extracted from natural gas processing & petroleum refining, such as butane, propane, & liquefied petroleum gas (LPG); coal; & nuclear power.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Under this field, the entity shall provide a break-up of electricity, fuel & other energy consumption (Refer: P6, Essential Question 1), from renewable & non-renewable sources.	GRI 302-1-a GRI 302-1-b GRI 302-1-c-i GRI 302-1-e	7.2, 7.3, 8.4, 12.2, 13.1	Metrics & Targets – (a), (b), (c)	C8.2; 9.1, C10.1	

Additional Guidance via Global Best Practices

GRI Disclosure 302-1 Energy consumption within the organization

- a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, & including fuel types used.
- b. Total fuel consumption within the organization from renewable sources, in joules or multiples, & 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

SDG Targets

- 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
- 7.3 By 2030, double the global rate of improvement in energy efficiency
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 12.2 By 2030, achieve the sustainable management & efficient use of natural resources

13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, & if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C8.2a) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

(C9.1) Provide any additional climate-related metrics relevant to your business.

(C10.2a) Which data points within your CDP disclosure have been verified, & which verification standards were used?

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES							
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE				MATERIALITY	
Renewable energy consumed	Disclosure as per BRSR format of the total energy consumed (in Joules or multiples) from renewable & non-renewable sources	- Disclosure for last 3 years (Disclosure) - Increase in renewable energy consumed/ % of renewable energy from total energy consumption in last 3 years (Performance) - Steps disclosed for increase in usage of Renewable Energy for last 3 years (Disclosure)				High	
RECOMMENDED FORMAT OF DISCLOSURE							
Parameter as per BRSR	FY __	FY __ % to total	FY __	FY __ % to total	FY __	FY __ % to total	

2	Share details of water discharge by destination & level of treatment (in kilolitres) for current & previous FYs as per BRSR format. Also indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
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Overview / Objective: This question provides a holistic overview of the water usage & the methods adopted by the organization for its discharge

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall report the total water discharged i.e. the total effluents, water released (unused or after use) for which the organization has no further use, along-with a break-up by destination (to surface water, groundwater, seawater, sent to third parties or others – refer the guidance at Question 3 of Essential indicators under P6) & by level of treatment. The organization can break down its water discharge by the following treatment levels: <ul style="list-style-type: none"> Primary treatment, which aims to remove solid substances that settle or float on the water surface; Secondary treatment, which aims to remove substances & materials that have remained in the water, or are dissolved or suspended in it; 	GRI 303-4-a-i-iv	6.3	Metrics & Targets – (a), (b), (c)	C9.1, C10.1	

- Tertiary treatment, which aims to upgrade water to a higher level of quality before it is discharged. It includes processes that remove, for example, heavy metals, nitrogen, & phosphorus.

In case an organization withdraws & discharges water of good quality that does not require treatment, the same can be explained.

Additional Guidance via Global Best Practices

GRI Disclosure 303-4 Water discharge

- a. Total water discharge to all areas in megaliters, & a breakdown of this total by the following types of destination, if applicable:
- i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, & the volume of this total sent for use to other organizations, if applicable.

SDG Targets

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.

Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C9.1) Provide any additional climate-related metrics relevant to your business.

(C10.2a) Which data points within your CDP disclosure have been verified, & which verification standards were used?

3	Water withdrawal, consumption & discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the information: (i) Name of the area (ii) Nature of operations (iii) Water withdrawal, consumption & discharge with level treatment as per BRSR format.
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Overview / Objective: Gives insights into the negative effects of an organization's activities on the environment i.e water in water stressed areas. Also confirms whether the reporting organization has identified significant water-related impacts in the value chain, which includes activities carried out by it, & by entities upstream & downstream from the organization.

Areas of water stress are those where there is inability to meet the human & ecological demand for water. It can refer to the availability, quality, or accessibility of water. Further, areas classified as “over-exploited” or “critical” by the Central Groundwater Board, shall fall under area of water stress

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity may refer to the guidance at Question 3 of Essential indicators & Question 2 of Leadership Indicators under P6.	GRI 303-3-b-i-iv GRI 303-4-a-i-ii	6.3	Metrics & Targets – (a), (b), (c)		RR-PP-140a.1

Additional Guidance via Global Best Practices

GRI Disclosure 303-3 Water withdrawal

- b. Total water withdrawal from all areas with water stress in megaliters, & a breakdown of this total by the following sources, if applicable:

i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water;
 Third-party water, & a breakdown of this total by the withdrawal sources listed in i-iv.

GRI Disclosure 303-4 Water discharge

- a. Total water discharge to all areas with water stress in megaliters, & a breakdown of this total by the following categories:
 i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids)

SDG Targets

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping & minimizing release of hazardous chemicals & materials, halving the proportion of untreated wastewater & substantially increasing recycling & safe reuse globally

TCFD

- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
Metrics & Targets disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
Metrics & Targets disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

SASB

- The entity shall analyse all of its operations for water risks and identify activities that withdraw and consume water in locations with High (40–80 percent) or Extremely High (> 80 percent) Baseline Water Stress.
- The entity shall disclose its water withdrawn and water consumed in locations with High or Extremely High Baseline Water Stress as a percentage of the total water withdrawn.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB			
MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)
4	Provide details of Scope 3 GHG emissions & its intensity per rupee of turnover as per BRSR format. Also, indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.		

Overview / Objective: Scope 3 emissions are indirect GHG emissions (not included in energy indirect (Scope 2) GHG emissions) that occur outside of the organization, including both upstream & downstream emissions. Upstream categories can include purchased goods & services, capital goods, upstream transportation & distribution, business travel, etc. Downstream categories can include downstream transportation & distribution, processing of sold products, end-of-life treatment of sold products etc.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The unit for disclosures shall be metric tonnes of CO2 equivalent . Entities should consistently apply global warming potential (GWP) rates & emission factors used for the data disclosed & also disclose the source of the rates / factors. Further, entities should disclose the standards, methodologies, assumptions &/or calculation tools used, including sources of the global warming potential (GWP) rates & emission factors used.	GRI 305-3- (a, b) GRI 305-4- (a-d)	3.9, 12.4, 13.1, 14.3, 15.2	Governance – (b); Risk Management – (a), (b), (c); Metrics & Targets – (a), (b), (c)	C6.5, C7, C10.1	

<p>Scope 3 emission intensity per rupee of turnover shall be calculated as the total Scope 3 emissions generated divided by the total turnover in rupees.</p> <p>Entities may, on a voluntary basis, provide a break-up of the Scope 3 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.</p> <p>The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 3 GHG emissions.</p> <p>Apart from turnover, entities may on a voluntary basis, provide Scope 3 GHG emission intensity ratio, based on other metrics, like: units of product; production volume (such as metric tons, litres, / MWh); size (such as m² floor space); number of full-time employees</p>					
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Additional Guidance via Global Best Practices

GRI Disclosure 305-3 Other indirect (Scope 3) GHG emissions

- a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.
- b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

GRI 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), &/or other indirect (Scope 3).
- d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

SDG Targets

- 3.9 By 2030, substantially reduce the number of deaths & illnesses from hazardous chemicals & air, water & soil pollution & contamination
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment
- 13.1 Strengthen resilience & adaptive capacity to climate related hazards & natural disasters in all countries
- 14.3 Minimize & address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests & substantially increase afforestation & reforestation globally

TCFD

- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks
- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

(C6.5) Account for your organization’s gross global Scope 3 emissions, disclosing & explaining any exclusions.

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

(C7) Emissions breakdown: by Scope, Country & segment

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

5	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 & remediation activities.
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Overview / Objective: Monitoring which activities are taking place in both protected areas & areas of high biodiversity value outside protected areas makes it possible for the organization to reduce the risks of impacts. It also makes it possible for the organization to manage impacts on biodiversity or to avoid mismanagement.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
Under this field, for the ecologically sensitive areas reported by the entity at Question 10 of Essential indicators under Principle 6, the entity can report any impact of its operations that could adversely affect the integrity of such an area, either directly or indirectly, by substantially changing its ecological features, structures, & functions across its whole area, & over the long term, so that habitat, its population levels, & the particular species that make the habitat important cannot be sustained.	GRI 304-2-a-i-vi GRI 304-2-b-i-iv GRI 304-3-a	6.6, 14.2, 15.1, 15.5	Strategy – (a), (b); Risk Management – (b), (c)	C15.1- C15.5	

Additional Guidance via Global Best Practices
Disclosure 304-2 Significant impacts of activities, products & services on biodiversity

- a. Nature of significant direct & indirect impacts on biodiversity with reference to one or more of the following:
 - i. Construction or use of manufacturing plants, mines, & transport infrastructure;
 - ii. Pollution (introduction of substances that do not naturally occur in the habitat from point & non-point sources);
 - iii. Introduction of invasive species, pests, & 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 & indirect positive & 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.

GRI Disclosure 304-3 Habitats protected or restored

- a. Size & location of all habitat areas protected or restored, & whether the success of the restoration measure was or is approved by independent external professionals.

SDG Targets

6.6 By 2020, protect & restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers & lakes

14.2 By 2020, sustainably manage & protect marine & coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, & take action for their restoration in order to achieve healthy & productive oceans

15.1 By 2020, ensure the conservation, restoration & sustainable use of terrestrial & inland freshwater ecosystems & their services, in particular forests, wetlands, mountains & drylands, in line with obligations under international agreements

15.5 Take urgent & significant action to reduce the degradation of natural habitats, halt the loss of biodiversity &, by 2020, protect & prevent the extinction of threatened species

TCFD

Strategy disclosure – a) Describe the climate related risks & opportunities the organization has identified over the short, medium, & long term.

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

(C15.1) Is there board-level oversight &/or executive management-level responsibility for biodiversity-related matters within your organization?

(C15.2) Has your organization made a public commitment &/or endorsed any initiatives related to biodiversity?

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?

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 as per BRSR format.
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Overview / Objective: Gives an overview of the reduction initiatives that were implemented in the reporting period, & that have the potential to contribute significantly to reductions. This disclosure can be used to monitor reduction of GHG emissions with reference to the organization’s targets, or to regulations & trading systems at the national level.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose details of such initiatives & outcome under following heads: <ul style="list-style-type: none"> Initiative undertaken Details of the initiative Outcome of the initiative 	GRI 3-3	8.4, 11.6, 12.2, 12.4	Governance – (b); Risk Management – (a), (b), (c); Metrics & Targets – (a), (b), (c)	C-PF4.4 C-PF4.4a C-PF13.1 C-PF13.1a	

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

The organization shall report how it manages materials, energy, water & effluents, biodiversity, emissions, & waste.

The information can be covered as part of the following disclosures:

(GRI 3: Material Topics 2021, GRI 301: Materials 2016, GRI 302: Energy 2016, GRI 303: Water & Effluents 2018, GRI 304: Biodiversity 2016, GRI 305: Emissions 2016, & GRI 306: Waste 2020)

SDG Targets

- 8.4 Improve progressively, through 2030, global resource efficiency in consumption & production & endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption & Production, with developed countries taking the lead
- 11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality & municipal & other waste management
- 12.2 By 2030, achieve the sustainable management & efficient use of natural resources
- 12.4 By 2020, achieve the environmentally sound management of chemicals & all wastes throughout their life cycle, in accordance with agreed international frameworks, & significantly reduce their release to air, water & soil in order to minimize their adverse impacts on human health & the environment

TCFD

- Governance** disclosure – b) Describe management’s role in assessing & managing climate-related risks & opportunities.
- Risk Management** disclosure – a) Describe the organization’s processes for identifying & assessing climate-related risks.
- Risk Management** disclosure – b) Describe the organization’s processes for managing climate-related risks
- Risk Management** disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.
- Metrics & Targets** disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.
- Metrics & Targets** disclosure – b) Disclose Scope 1, Scope 2, &, if appropriate, Scope 3 greenhouse gas (GHG) emissions, & the related risks.
- Metrics & Targets** disclosure – c) Describe the targets used by the entity to manage climate-related risks & opportunities & performance against targets.

CDP

- (C-PF4.4) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaption benefit?
- (C-PF4.4a) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.
- (C-PF13.1) Do you know if any of the management practices implemented on your own land disclosed in C-AC4.4a/C-FB4.4a/C-PF4.4a have other impacts besides climate change mitigation/adaptation?
- (C-PF13.1a) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Strategies/ initiatives to address global environmental issues	SES recommends the entity to disclose whether they have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics & emergencies, natural disasters etc.	The entity shall disclose such initiatives & strategies in their Sustainability Report/Website, etc.	High
Environmental Management System	SES recommends the entity to disclose whether they have in place an Environmental Management System	The entity shall have an Environment Management system	High
7	Does the entity have a business continuity & disaster management plan? Give details in 100 words/ web link.		

Overview / Objective: Gives insight into the organization's preparation for potentially disruptive events & risk management strategy.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB

The entity shall disclose details of any business continuity / disaster management plan set up by it, along with weblinks, if any.			Strategy – (c); Risk Management – (b)	
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Additional Guidance via Global Best Practices

TCFD
Strategy disclosure – c) Describe the resilience of the entity’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.
Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

8	Disclose any significant adverse impact to the environment, arising from value chain of entity. What mitigation/adaptation measures have been taken by entity in this regard.
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Overview / Objective: This disclosure informs stakeholders about entity’s awareness & involvement in actual / potential negative environmental impacts caused by its value chain. The organization’s ‘**value chain**’ includes the range of activities carried out by the organization, & by entities upstream & downstream from the organization, to bring the organization’s products or services from their conception to their end use. Entities upstream from the organization provide products or services used in the development of the organization’s own products or services. Entities downstream from the organization are those that receive products or services from the organization. Entities in the value chain include entities beyond the first tier, both upstream & downstream.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose any significant adverse impact to the environment, arising from value chains of entity along with its climate-related supplier/customer engagement strategy	GRI 308-2-c GRI 308-2-d		Strategy – (b)	C12.1, C12.2, C12.3 C-PF12.2a C-PF13.2 C-PF13.2a	

Additional Guidance via Global Best Practices

GRI Disclosure 308-2 Negative environmental impacts in the supply chain & actions taken
c. Significant actual & potential negative environmental impacts identified in the supply chain.
d. Percentage of suppliers identified as having significant actual & potential negative environmental impacts with which improvements were agreed upon as a result of assessment.

TCFD
Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

CDP
(C12.1) Do you engage with your value chain on climate-related issues?
(C12.1a) Provide details of your climate-related supplier engagement strategy.
(C12.1b) Give details of your climate-related engagement strategy with your customers.
(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

- (C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?
- (C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?
- (C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.
- (C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?
- (C-PF12.2a) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.
- (C-PF13.2) Do you know if any of the management practices mentioned in C-AC12.2a/C-FB12.2a/C-PF12.2a that were implemented by your suppliers have other impacts besides climate change
- (C-PF13.2a) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Responsibilities of Value Chain	SES recommends that the entity disclose the steps taken by them to ensure that everyone connected with its designers, producers, value chain members, customers & recyclers are aware of their responsibilities	High
Value Chain	SES recommends the entity to disclose the ESG impacts that occur as a result of the Entity’s relationships with other entities in detail	High
9	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	

Overview / Objective: This disclosure informs stakeholders about an organization’s awareness of actual & potential negative environmental impacts caused by its value chain.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the percentage of value chain partners that were assessed for environmental impacts by: <ul style="list-style-type: none"> screening using environmental criteria & Location Significant actual & potential negative environmental impacts identified in supply chain <i>(Negative impacts include those that are either caused or contributed to by an entity, or that are directly linked to its operations, products, or services by its relationship with a supplier)</i>	GRI 308-1-a GRI 308-2-a		Risk Management – (c); Metrics & Targets – (a)	C12.1, C12.2, C12.3 C-PF12.2 C-PF12.2b	

Additional Guidance via Global Best Practices

GRI Disclosure 308-1 New suppliers that were screened using environmental criteria

a. Percentage of new suppliers that were screened using environmental criteria.

GRI Disclosure 308-2 Negative environmental impacts in the supply chain & actions taken

a. Number of suppliers assessed for environmental impacts.

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

CDP

(C12.1) Do you engage with your value chain on climate-related issues?

(C12.1a) Provide details of your climate-related supplier engagement strategy.

(C12.1b) Give details of your climate-related engagement strategy with your customers.

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

(C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, & what are your plans to do so in the future?

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process & the compliance mechanisms in place.

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

(C-PF12.2) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

(C-PF12.2b) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC & REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE & TRANSPARENT



Overview / Objective: The organization may have a significant role in an association or advocacy organization when it holds a position in the governance body, participates in projects or committees, or provides substantive funding beyond routine membership dues. The role may also be significant when the organization views its membership as strategic to influencing the mission or objective of the association that is critical to the organization’s own activities.

Sr. No.	ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
1	Details of affiliations with trade & industry chambers/ associations. (Name of top 10 trade & industry chambers)

Overview / Objective: It gives insight into whether or not an organization's affiliation with a particular trade & industry association influences the mission or objective of that particular association. Also, to find out whether an Associations’ primary objective of helping existing businesses to grow locally, expand into new markets & remain competitive in an increasingly complex & evolving global marketplace is being fulfilled or not.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose, in numbers, its affiliations with Trade & Industry chambers/associations & also the names of top 10 trade & industry chambers, the entity is a member of.	GRI 2-28-a			C12.3	

Additional Guidance via Global Best Practices

GRI Disclosure 2-28 Membership associations

a. report industry associations, other membership associations, & national or international advocacy organizations in which it participates in a significant role.

CDP

- (C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?
- (C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?
- (C12.3b) Provide details of the trade associations your organization engages with which are likely to take a position on any policy, law or regulation that may impact the climate.
- (C12.3c) Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

2	Details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.
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Overview / Objective: This disclosure addresses non-compliance, or failure to comply with, laws & regulations that apply to the organization. Level of compliance with laws & regulations can give insight into the ability of management to ensure that the organization conforms to certain performance parameters.

How to disclose?	Connections to Global Frameworks
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	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the details of corrective action taken under below heads: <ul style="list-style-type: none"> Name of the Authority Brief of the case corrective action taken 	GRI 206-1 GRI 3-3	16.3	Risk Management – (c)	12.3	

Additional Guidance via Global Best Practices
GRI Disclosure 3-3 Management of material topics

The organization shall report how it manages anti-competitive behaviour.

GRI Disclosure 206-1 Legal actions for anti-competitive behaviour, anti-trust, & monopoly practices

- a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour & violations of anti-trust & monopoly legislation in which the organization has been identified as a participant.
- b. Main outcomes of completed legal actions, including any decisions or judgements.

SDG Targets

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

CDP

(C12.3c) Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Sr. No.	LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS
1	Details of the Public policy advocated by the entity.

Overview / Objective: Identifies an organization’s support for public issues, provides an indication of the extent to which an organization’s monetary contributions are in line with its stated policies, goals, or other public positions.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The listed shall firstly, disclose issues that are the focus of its participation in public policy development.	GRI 2-28-a GRI 415	16.5		C12.3	

Further, the entity shall provide the details of methods resorted to in each case including affiliation with other similar business entities by forming coalitions, representing through trade chambers, social marketing, etc.

The entity shall select Yes or No, as the case may be, for the availability of information on each public policy advocated in public domain.

Select the appropriate frequency of Board review, such as:

- Quarterly • Half-yearly • Annually • Others, please specify

Also provide the link of the document containing details of such public policy position advocated in the public domain, if available.

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Additional Guidance via Global Best Practices

GRI Disclosure 2-28 Membership associations

a. report industry associations, other membership associations, & national or international advocacy organizations in which it participates in a significant role.

GRI 415: Public Policy 2016 Topic management disclosures 1.2

The reporting organization should report: the significant issues that are the focus of its participation in public policy development & lobbying;

SDG Targets

16.5 Substantially reduce corruption & bribery in all their forms

CDP

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH & EQUITABLE DEVELOPMENT



Sr. No.	ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
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Overview / Objective: The Principle recognizes the value of the energy & enterprise of businesses & encourages them to innovate & contribute to the overall development of the country with a specific focus on disadvantaged, vulnerable & marginalized communities, as articulated in Section 135 of the Companies Act, 2013. The Principle also emphasizes the need for collaboration amongst businesses, government agencies & civil society in furthering this development agenda in line with SDGs.

1	Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
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Overview / Objective: A key element in managing impacts on people in local communities is assessment & planning in order to understand the actual & potential impacts, & strong engagement with local communities to understand their expectations & needs. There are many elements that can be incorporated into local community engagement, impact assessments, & development programs. This seeks to identify which elements have been consistently applied, organization-wide.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
This disclosure shall be made, if the entity has undertaken SIA in compliance with laws such as the Right to Fair Compensation & Transparency in Land Acquisition, Rehabilitation & Resettlement Act, 2013.	GRI 413-1-a-i-iii GRI 203-1	1.4, 2.3, 9.1, 9.4, 11.2			RR-FM-210a.1

Additional Guidance via Global Best Practices

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs.

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
 - i. social impact assessments, including gender impact assessments, based on participatory processes;
 - ii. environmental impact assessments & ongoing monitoring;
 - iii. public disclosure of results of environmental & social impact assessments;

GRI Disclosure 203-1 Infrastructure investments & services supported

- a. Extent of development of significant infrastructure investments & services supported.
- b. Current or expected impacts on communities & local economies, including positive & negative impacts where relevant.
- c. Whether these investments & services are commercial, in-kind, or pro bono engagements

SDG Targets

- 1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance
- 2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

9.1 Develop quality, reliable, sustainable & resilient infrastructure, including regional & trans-border infrastructure, to support economic development & human well-being, with a focus on affordable & equitable access for all

9.4 By 2030, upgrade infrastructure & retrofit industries to make them sustainable, with increased resource-use efficiency & greater adoption of clean & environmentally sound technologies & industrial processes, with all countries taking action in accordance with their respective capabilities

11.2 By 2030, provide access to safe, affordable, accessible & sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities & older persons

SASB

The entity shall disclose the area by acreage of its owned, leased, and/or managed forestlands that are located in areas that are considered to be indigenous peoples’ land.

DISCLOSURE REQUIREMENTS FOR FORESTRY & PAPER SECTOR AS PER SASB

MATERIAL TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE
Rights of Indigenous Peoples	Area of forestland in indigenous land	Quantitative	Acres (ac)

2 Provide information on project(s) for which ongoing Rehabilitation & Resettlement (R&R) is being undertaken by your entity, in the following format:

Overview / Objective: This educates stakeholders about a entity's understanding of its negative effects on the community. It also allows the business to better prioritise & improve its attention to local communities across the board.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose requested information like (i) Name, (ii) place, (iii) no. of affected families, (iv) % of such families covered & (v) amounts paid for the ongoing R&R project.	GRI 413-1-a-iv GRI 413-2-a	1.4, 2.3, 9.1, 11.2	Strategy – (b), Risk Management – (b)		

Additional Guidance via Global Best Practices

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
 - iv. local community development programs based on local communities’ needs

GRI Disclosure 413-2 Operations with significant actual & potential negative impacts on local communities

- a. Operations with significant actual & potential negative impacts on local communities, including:
 - i. the location of the operations;
 - ii. the significant actual & potential negative impacts of operations.

SDG Targets

1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance

2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

9.1 Develop quality, reliable, sustainable & resilient infrastructure, including regional & trans-border infrastructure, to support economic development & human well-being, with a focus on affordable & equitable access for all

11.2 By 2030, provide access to safe, affordable, accessible & sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities & older persons

TCFD

Strategy disclosure – b) Describe the impact of climate-related risks & opportunities on the organization's businesses, strategy & financial planning.

Risk Management disclosure – b) Describe the organization's processes for managing climate-related risks

3 Describe the mechanisms to receive & redress grievances of the community.

Overview / Objective: To have an effective grievance mechanism which is legitimate, accessible, predictable, equitable, transparent, rights-compatible, & a source of continuous learning further it shows how an organization deals with the grievances.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
“Local community” – persons or groups of persons living &/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization’s operations. The local community can range from persons living adjacent to an organization’s operations, to those living at a distance who are still likely to be impacted by these operations.	The entity shall disclose steps/process/measure/mechanism in place to receive & redress grievances/complaints of the nearby local community. The nature of complaints could be economical, social or environmental.	GRI 3-3 GRI 2-25-b GRI 413-1-a-viii	1.4, 2.3, 9.1, 9.4, 16.6	Risk Management – (b), (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

The organization shall report how it manages local communities.

GRI Disclosure 2-25 Processes to remediate negative impacts

b. describe its approach to identify & address grievances, including the grievance mechanisms that the organization has established or participates in;

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs

a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:

- viii. formal local community grievance processes.

SDG Targets

1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance

2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

- 9.1 Develop quality, reliable, sustainable & resilient infrastructure, including regional & trans-border infrastructure, to support economic development & human well-being, with a focus on affordable & equitable access for all
- 9.4 By 2030, upgrade infrastructure & retrofit industries to make them sustainable, with increased resource-use efficiency & greater adoption of clean & environmentally sound technologies & industrial processes, with all countries taking action in accordance with their respective capabilities
- 16.6 Develop effective, accountable & transparent institutions at all levels

TCFD

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:
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Overview / Objective: This gives insight into the organization support for local suppliers, MSMEs, small producers etc. Local sourcing can be a strategy to help ensure supply, support a stable local economy, & maintain community relations.

‘Small producers’ mean those where the owner herself or himself is a worker & includes informal &/or producers such as self-help groups & home-based workers as well as producer-owned entities such as cooperatives, producer companies.

‘MSME’ is defined by Ministry of MSME as:

- Micro: Investment in Plant & Machinery or Equipment not more than Rs.1 crore & Annual Turnover not more than Rs. 5 crore
- Small: Investment in Plant & Machinery or Equipment not more than Rs.10 crore & Annual Turnover not more than Rs. 50 crore
- Medium: Investment in Plant & Machinery or Equipment not more than Rs.50 crore & Annual Turnover not more than Rs. 250 crore

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose percentage of input material (inputs to total inputs by value) sourced from suppliers for current & previous financial years from: <ul style="list-style-type: none"> • Small producers - Directly sourced from MSMEs • Local communities within the district & neighbouring districts 	GRI 204-1-a GRI 204-1-b GRI 204-1-c	8.3	Metrics & Targets – (a)	(C12.1a)	

Additional Guidance via Global Best Practices
GRI Disclosure 204-1 Proportion of spending on local suppliers

- a. Percentage of procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as % of products & services purchased locally).
- b. The organization’s geographical definition of ‘local’.
- c. The definition used for ‘significant locations of operation’

SDG Targets

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity & innovation, & encourage the formalization & growth of micro-, small- & medium-sized enterprises, including through access to financial services

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

CDP

(C12.1a) Provide details of your climate-related supplier engagement strategy.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Local & small vendors	SES recommends the entity to disclose the steps that have been taken to improve the capacity & capability of local & small vendors	High

Sr. No.	LEADERSHIP INDICATORS– IMPORTANCE TO INVESTORS
1	Provide details of actions taken to mitigate any negative social impacts identified in Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Overview / Objective: A key element in managing impacts on people in local communities is assessment & planning in order to understand the actual & potential impacts, & strong engagement with local communities to understand their expectations & needs. There are many elements that can be incorporated into local community engagement, impact assessments, & development programs. This seeks to identify which elements have been consistently applied, organization-wide.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity can disclose details of corrective actions taken to mitigate any negative impacts identified in the Social Impact Assessments as disclosed in Q1 of P8	GRI 3-3-d-i-ii GRI 413-1-a-iv GRI 203-1	1.4, 2.3	Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

- d. describe actions taken to manage the topic & 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;

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs.

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
 - i. social impact assessments, including gender impact assessments, based on participatory processes;
 - ii. environmental impact assessments & ongoing monitoring;
 - iii. public disclosure of results of environmental & social impact assessments;

GRI Disclosure 203-1 Infrastructure investments & services supported

- a. Extent of development of significant infrastructure investments & services supported.
- b. Current or expected impacts on communities & local economies, including positive & negative impacts where relevant.
- c. Whether these investments & services are commercial, in-kind, or pro bono engagements

SDG Targets

1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance

2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

2 Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies

Overview / Objective: Being able to measure & report on your organization's social impact can ultimately attract investors, retain top talent, boost reputation, & boost business performance alongside several other potential benefits.

As per the ‘Transformation of Aspirational Districts’ programme of the Government, a list of districts has been identified for quick & effective transformation.

For additional details, refer to the following link: [Click here](#)

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
For each CSR Project undertaken by the entity, enter: (a) total number of beneficiaries, (b) percentage of such beneficiaries belonging to vulnerable & marginalised group	For each CSR Project undertaken by the entity, the entity can disclose details like state & location of project along with amount spent.	GRI 413-1-a-iv GRI 203-1	1.4, 2.3			

Additional Guidance via Global Best Practices

GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs.

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
 - i. social impact assessments, including gender impact assessments, based on participatory processes;
 - ii. environmental impact assessments & ongoing monitoring;
 - iii. public disclosure of results of environmental & social impact assessments;

GRI Disclosure 203-1 Infrastructure investments & services supported

- a. Extent of development of significant infrastructure investments & services supported.
- b. Current or expected impacts on communities & local economies, including positive & negative impacts where relevant.
- c. Whether these investments & services are commercial, in-kind, or pro bono engagements

SDG Targets

1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance

2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

3	Details of procurement policy in respect to marginalized /vulnerable groups.
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Overview / Objective: Gives insight into the organization's support for marginalized or vulnerable groups.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose its procurement policy w.r.t. from suppliers such as marginalized or vulnerable groups, if any, & provide details of such procurement in terms of former's percentage to total procurement (by value)	GRI 3-3 GRI 203-1 GRI 204-1-a	8.3, 11.2	Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

The organization shall report how it manages procurement practices.

GRI Disclosure 203-1 Infrastructure investments & services supported

- a. Extent of development of significant infrastructure investments & services supported.
- b. Current or expected impacts on communities & local economies, including positive & negative impacts where relevant.
- c. Whether these investments & services are commercial, in-kind, or pro bono engagements

GRI 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 % of products & services purchased locally).

SDG Targets

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity & innovation, & encourage the formalization & growth of micro-, small- & medium-sized enterprises, including through access to financial services

11.2 By 2030, provide access to safe, affordable, accessible & sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities & older persons

TCFD

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization's overall risk management.

4	Details of the benefits derived & shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge
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Overview / Objective: This gives insights into the steps taken by an organization to develop & maintain the entity's long term revenue streams & increase shareholder's value. Further, this also reflects on the steps taken by an organization to resolve conflicts & maintain compliance.

'Intellectual property' refers to creations of the mind: such as inventions, literary, musical & artistic works, & symbols, names, images & designs used in commerce, for which the IP owners are granted certain exclusive rights under the corresponding national IP laws. Common types of IP include patents (inventions), copyrights, trademarks, industrial designs, software, geographic indications & trade secrets, etc.

'Traditional Knowledge' refers to any indigenous, technical, ecological, scientific, medical or cultural knowledge which is not necessarily documented but is in use by or generally known to communities. Typical examples include antiseptic properties of neem, turmeric, etc.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, mention Yes / No for Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such IPRs are shared on the lines of Access to Biological Resources & Associated Knowledge & Benefits Sharing Regulations, 2014.</p> <p>Briefly outline the basis for calculating the benefits shared by the entity with the “owners” of such traditional knowledge.</p>	GRI 201-1	8.1, 9.1, 9.5			

Additional Guidance via Global Best Practices

GRI Disclosure 201-1 Direct economic value generated & distributed

- a. Direct economic value generated & 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 & benefits, payments to providers of capital, payments to government by country, & community investments;
 - iii. Economic value retained: ‘direct economic value generated’ less ‘economic value distributed’.
- b. Where significant, report EVG&D separately at country, regional, or market levels, & the criteria used for defining significance.

SDG Targets

- 8.1 Sustain per capita economic growth in accordance with national circumstances &, in particular, at least 7 per cent gross domestic product growth per annum in least developed countries
- 9.1 Develop quality, reliable, sustainable & resilient infrastructure, including regional & trans-border infrastructure, to support economic development & human well-being, with a focus on affordable & equitable access for all
- 9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation & substantially increasing the number of research & development workers per 1 million people & public & private research & development spending

5	Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved
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Overview / Objective: This gives insights into the steps taken by an organization to develop & maintain the entity's long term revenue streams & increase shareholder's value. Further, this also reflects on the steps taken by an organization to resolve conflicts & maintain compliance.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Briefly disclose corrective actions taken based on adverse order in IPR related disputes wherein usage of traditional knowledge is involved as under following heads:</p> <ul style="list-style-type: none"> • Name of authority • Brief of the Case • Corrective action taken 	GRI 3-3-d-i-ii		Risk Management – (c)		

Additional Guidance via Global Best Practices
GRI Disclosure 3-3 Management of material topics

- d. describe actions taken to manage the topic & 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;

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

6	Details of beneficiaries of CSR Projects
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Overview / Objective: Being able to measure & report on your organization's social impact can ultimately attract investors, retain top talent, boost reputation, & boost business performance alongside several other potential benefits.

How to measure?	How to disclose?	Connections to Global Frameworks				
		GRI	SDG	TCFD	CDP	SASB
For each CSR Project undertaken by the entity, enter: (a) total number of beneficiaries, (b) percentage of such beneficiaries belonging to vulnerable & marginalised group	For each CSR Project undertaken by the entity, the entity can disclose details like state & location of project along with amount spent.	GRI 413-1-a-iv GRI 203-1	1.4, 2.3			

Additional Guidance via Global Best Practices
GRI Disclosure 413-1 Operations with local community engagement, impact assessments, & development programs.

- a. Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of:
- i. social impact assessments, including gender impact assessments, based on participatory processes;
 - ii. environmental impact assessments & ongoing monitoring;
 - iii. public disclosure of results of environmental & social impact assessments;

GRI Disclosure 203-1 Infrastructure investments & services supported

- a. Extent of development of significant infrastructure investments & services supported.
- b. Current or expected impacts on communities & local economies, including positive & negative impacts where relevant.
- c. Whether these investments & services are commercial, in-kind, or pro bono engagements

SDG Targets

- 1.4 By 2030, ensure that all men & women, in particular the poor & the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership & control over land & other forms of property, inheritance, natural resources, appropriate new technology & financial services, including microfinance
- 2.3 By 2030, double the agricultural productivity & incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists & fishers, including through secure & equal access to land, other productive resources & inputs, knowledge, financial services, markets & opportunities for value addition & non-farm employment

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH & PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.



Sr. No. ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

Overview / Objective: This principle addresses the topic of customer health & safety, including an organization’s systematic efforts to address health & safety across the life cycle of a product or service, & its adherence to customer cyber security & privacy regulations & voluntary codes.

1 Describe the mechanisms in place to receive & respond to consumer complaints & feedback.

Overview / Objective: Gives a holistic overview of the Grievance redressal mechanism in place: whether they enable users to raise privacy related issues, can the consumer use this mechanism anonymously, etc.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall share the details of its Grievance Redressal Mechanism for customer/consumer complaints & customer survey/feedback.	GRI 2-25- (b, d, e) GRI 2-29-a	16.6	Risk Management – (b)		

Additional Guidance via Global Best Practices

GRI Disclosure 2-25 Processes to remediate negative impacts

- b. describe its approach to identify & 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, & improvement of these mechanisms;
- e. describe how the organization tracks effectiveness of grievance mechanisms & other remediation processes, & report examples of their effectiveness, including stakeholder feedback.

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.

SDG Targets

16.6 Develop effective, accountable & transparent institutions at all levels

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – b) Describe the organization’s processes for managing climate-related risks

2 Turnover of products &/ services as a percentage of turnover from all products/service that carry information about, Environmental & social parameters relevant to the product, Safe & responsible usage & Recycling &/or safe disposal.

Overview / Objective: It provides an overview to understand what could be potential risks & opportunities in terms of ESG compliances or investment or finance related to any product & its overall impact on the organization's turnover & financial standing.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose relevant data as % of entity's overall turnover for following heads: <ul style="list-style-type: none"> Environmental & social parameters relevant to the product Safe & responsible usage Recycling &/or safe disposal 	GRI 417-1-a-i-v GRI 417-1-b	12.8	Metrics & Targets – (a)		

Additional Guidance via Global Best Practices

Disclosure 417-1 Requirements for product & service information & labelling

- a. Whether each of the following types of information is required by the organization’s procedures for product & service information & 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 & environmental or social impacts;
 - v. Other (explain).
- b. Percentage of significant product or service categories covered by & assessed for compliance with such procedures.;

SDG Targets

12.8 By 2030, ensure that people everywhere have the relevant information & awareness for sustainable development & lifestyles in harmony with nature

TCFD

Metrics & Targets disclosure – a) Describe the metrics used by the entity to assess climate-related risks & opportunities in line with its strategy & risk management process.

3	Number of consumer complaints in respect of the Data privacy, Advertising, Cyber-security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices & other Received & pending during current & previous FY.
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Overview / Objective: This disclosure provides an evaluation of the success of complaints management systems & procedures relating to them.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
As per the consumer grievance redressal mechanism, the entity shall share the relevant data for complaints received during the year as well as those pending resolution at end of year for the current & previous financial years for: <ul style="list-style-type: none"> Data privacy 	GRI 418-1-a-i-ii GRI 418-1-b	16.3, 16.10			

<ul style="list-style-type: none"> Advertising Cyber-security Delivery of essential services Restrictive Trade Practices Unfair Trade Practices Others 					
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Additional Guidance via Global Best Practices

GRI Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy & losses of customer data

- a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:
- i. complaints received from outside parties & substantiated by the organization;
 - ii. complaints from regulatory bodies.
- b. Total number of identified leaks, thefts, or losses of customer data.

SDG Targets [SES Note: Mapped for reference]

- 16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all
- 16.10 Ensure public access to information & protect fundamental freedoms, in accordance with national legislation & international agreements

4 Details of instances of product recalls on account of safety issues.

Overview / Objective: A product recall is the process of retrieving defective &/or potentially unsafe goods from consumers. Such data can reveal the extent of entity's safety measures & their effectiveness.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose the number of forced as well as voluntary product recalls in a given year along with reasons for such recall.	GRI 416-2-a-i-iii	16.3			

Additional Guidance via Global Best Practices

GRI Disclosure 416-2 Incidents of non-compliance concerning the health & safety impacts of products & services

- a. Total number of incidents of non-compliance with regulations &/or voluntary codes concerning the health & safety impacts of products & 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.

SDG Targets [SES Note: Mapped for reference]

- 16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES

PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Product recall	SES recommends that the entity disclose if the entity's products were recalled due to environmental reasons	There was no such incident of product recall in the past 3 years (Performance)	High

5 Does the entity have a framework/ policy on cyber security & risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Overview / Objective: This disclosure can help stakeholders assess a entity's cybersecurity risk & level of disclosures & provide regulators with information on whether additional legislative standards are necessary for encouraging companies to disclose more about their cybersecurity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose if it has a policy on cyber security & risks in a Yes / No format & also share the web-link of such policy.	GRI 2-23-a GRI 2-23-c GRI 3-3 GRI 418	16.3, 16.10			

Additional Guidance via Global Best Practices

(GRI 3: Material Topics 2021, to be used together with GRI 418: Customer Privacy 2016)

GRI Disclosure 3-3 Material Topics

The reporting organization shall report how it manages Customer Privacy

GRI 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

SDG Targets [SES Note: Mapped for reference]

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

16.10 Ensure public access to information & protect fundamental freedoms, in accordance with national legislation & international agreements

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES		
PARAMETER	MANNER OF DISCLOSURE/BEST PRACTICE	MATERIALITY
Data Security	SES recommends the entity to disclose steps taken by the entity to ensure safe security system (IT security, firewalls, initiatives etc) & any IT related certifications that the entity may have	High

6 Provide details of any corrective actions taken or underway on issues relating to advertising, & delivery of essential services; cyber security & data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Overview / Objective: This disclosure provides an overview of the success of management systems & procedures relating to overall customer satisfaction.

How to disclose?	Connections to Global Frameworks
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	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose details of any corrective action/steps/measures taken /underway on issues relating to</p> <ul style="list-style-type: none"> advertising, & delivery of essential services; cyber security & data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / service 	GRI 3-3-d-i-ii		Risk Management – (c)		

Additional Guidance via Global Best Practices

GRI Disclosure 3-3 Management of material topics

- d. describe actions taken to manage the topic & 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;

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

Sr. No.	LEADERSHIP INDICATORS – IMPORTANCE TO INVESTORS
1	Channels / platforms where information on products & services of the entity can be accessed (provide web link, if available).

Overview / Objective: This disclosure guides various stakeholders on the nature of products & services provided by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>Describe the Channels / platforms where information on goods & services of the business can be accessed.</p> <p>For Example, websites of the entity, Mobile Apps, Help Desks, Call Centres, etc.</p> <p>Also, provide the link of the document containing such information if available in the public domain</p>	2-6-b-i				

Additional Guidance via Global Best Practices

GRI Disclosure 2-6 Activities, value chain & other business relationships

- b. describe its value chain, including:
- i. the organization’s activities, products, services, & markets served;

2	Steps taken to inform & educate consumers about safe & responsible usage of products &/or services
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Overview / Objective: This disclosure provides an overview of procedures asset up by the entity to raise awareness regarding the nature & use of its products / services.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose relevant steps taken to inform & educate consumers about safe & responsible usage of products &/or services	GRI 417 GRI 3-3	12.8, 16.3	Risk Management – (c)		

Additional Guidance via Global Best Practices

(GRI 3: Material Topics 2021, to be used together with GRI 417: Marketing & Labelling 2016)

Disclosure 3-3 in GRI 3: Material Topics 2021

The reporting organization shall report how it manages Marketing & Labelling
Access to this information helps customers to make informed purchasing choices.

SDG Targets

12.8 By 2030, ensure that people everywhere have the relevant information & awareness for sustainable development & lifestyles in harmony with nature
16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

TCFD [SES Note: Mapped for reference]

Risk Management disclosure – c) Describe how processes for identifying, assessing, & managing climate-related risks are integrated into the organization’s overall risk management.

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES				
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE		MATERIALITY
Impact on consumers	SES recommends that the entity disclose any incident relating to Entity’s product which had environmental impact on the consumers	There was no such incident in the past 3 years (Performance)		High

3	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
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Overview / Objective: Access to this information helps customers to make informed purchasing choices.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
The entity shall disclose relevant mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.					

4	Does the entity display product information on the product over & 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).
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Overview / Objective: This disclosure provides investors with valuable information regarding overall level of customer satisfaction relating to the entity’s products & services.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall firstly disclose whether it displays product information on the product over & above what is mandated as per local laws in a Yes / No format.</p> <p>Next, the entity shall disclose whether it carries 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, along with relevant details.</p>	<p>GRI 417-1-a-i-v GRI 417-1-b</p>	<p>12.8, 16.3</p>			

Additional Guidance via Global Best Practices

GRI Disclosure 417-1 Requirements for product & service information & labelling

a. Whether each of the following types of information is required by the organization’s procedures for product & service information & 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 & environmental or social impacts;
- v. Other (explain).

b. Percentage of significant product or service categories covered by & assessed for compliance with such procedures.;

SDG Targets

12.8 By 2030, ensure that people everywhere have the relevant information & awareness for sustainable development & lifestyles in harmony with nature

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all

RECOMMENDED ADDITIONAL GENERAL DISCLOSURES AS PER SES			
PARAMETER	MANNER OF DISCLOSURE	BEST PRACTICE	MATERIALITY
Product Ban	SES recommends that the entity disclose if the entity’s products/services were banned in the market due to environmental reasons	There was no such incident in the past 3 years (Performance)	High
5	<p>Provide the information relating to data breaches Number of instances of data breaches along with impact & Percentage of data breaches involving personally identifiable information of customers</p>		

Overview / Objective: This disclosure informs stakeholders on the effectiveness of safety systems relating to customer data set up by the entity.

How to disclose?	Connections to Global Frameworks				
	GRI	SDG	TCFD	CDP	SASB
<p>The entity shall disclose following data for the current financial year:</p> <ul style="list-style-type: none"> • Number of instances of data breaches along-with impact 	<p>GRI 418-1-a</p>	<p>16.3</p>			

- Percentage of data breaches involving personally identifiable information of customers

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Additional Guidance via Global Best Practices

GRI Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy & losses of customer data

a. Total number of identified leaks, thefts, or losses of customer data.

SDG Targets

16.3 Promote the rule of law at the national & international levels & ensure equal access to justice for all