



**Corporate
Professionals**
WHERE EXCELLENCE IS LAW



Revving up for Business Responsibility & Sustainability Reporting (BRSR)

● Background/ History

2011

- 9 Principles of NGRBC Introduced

2020

- Revamped to BRSR as a voluntary disclosure for the top 100 listed entities.

2012

- Business Responsibility Reporting (BRR) first introduced by SEBI

From 2022-23

- BRSR made mandatory for the top 1,000 listed entities on 9 NGRBC Principles

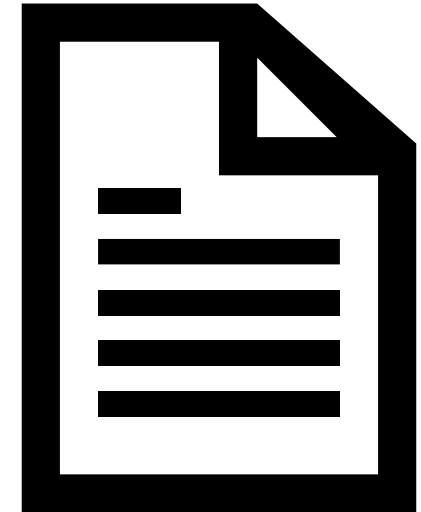


● Need for BRSR Reporting

Stakeholder
Engagement

Transparency,
Accountability,
& Comparability.

Informed
Decision Making



● Latest Developments

12th July, 2023

- “BRSR Core-Framework for assurance and ESG disclosures for value chain” introduced

From 2025-26

- Limited Assurance for Value Chain Disclosures

From 2024-25

- Mandatory Value Chain Disclosures for top 250 listed entities

From 2025-26

- Reasonable Assurance mandated as per glide path.



Glide Path

2023-24

- Top 150 listed entities

2024-25

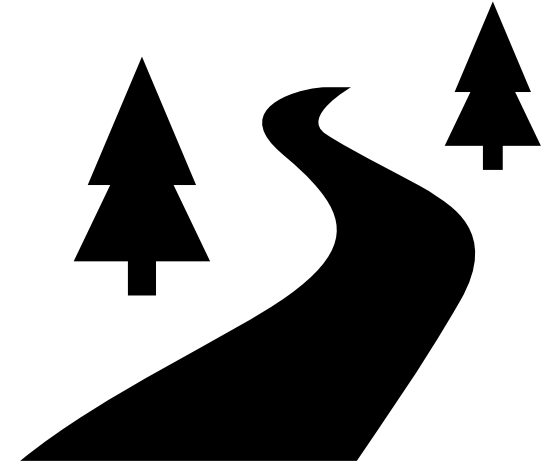
- Top 250 listed entities

2025-26

- Top 500 listed entities

2026-27

- Top 1000 listed entities



9 Principles of NGRBC



9 Principles of NGRBC

01

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

02

Principle 2. Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

03

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

04

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

05

Principle 5. Businesses should respect and promote human rights.



● 9 Principles of NGRBC

Principle 6. Businesses should respect and make efforts to protect and restore the environment.

06

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

Principle 8. Businesses should promote inclusive growth and equitable development.

08

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



Key Concepts for Understanding



● Environmental Factors

Sustainable
Sourcing

Energy
Consumption

Intensity

Water
Consumption

Zero-Liquid
Discharge

Greenhouse
Gases



● Environmental Factors

Emissions

Waste
Management

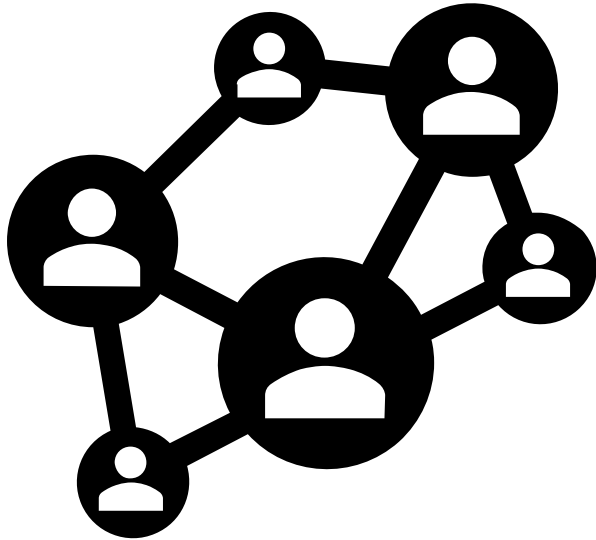
Traditional
Knowledge

Life Cycle
Assessment

Ecologically
Sensitive
Areas



● Social Factors



Purchasing
Power Parity

Disability

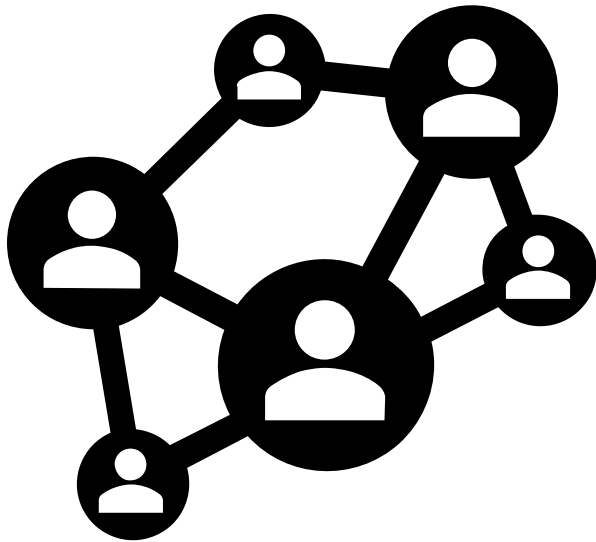
Accessibility

Lost-Time
Injuries

Key
Stakeholders



• Social Factors



Marginalised
& Vulnerable
Groups

Human
Rights Issues

Social Impact
Assessment

Diversity and
Inclusion



Grey Areas

**Understanding
Value Chain**

**Sustainable
Sourcing**

**Value Chain
Assurance**



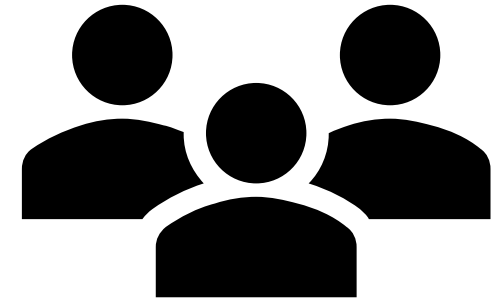
Governance Factors

**Leadership
Indicators/
Voluntary
Disclosures**

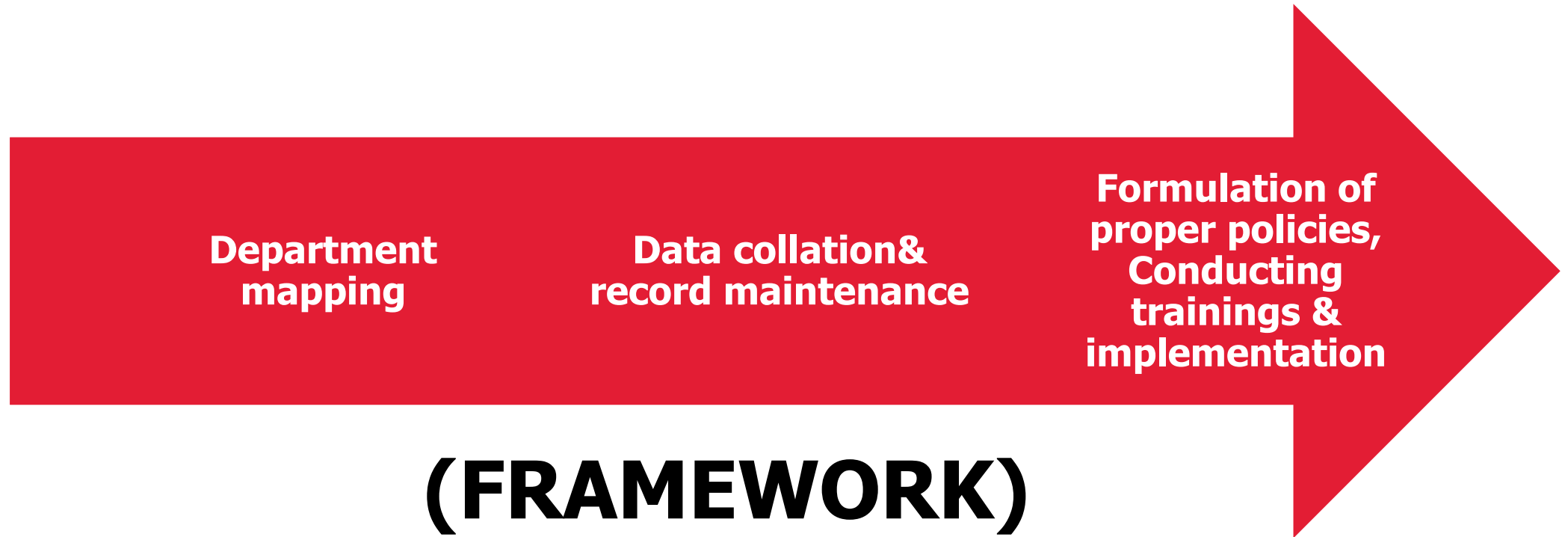
**Value Chain
Partners**

**Employee
Wellbeing**

Assurance



● How to Prepare for BRSR



● Departments Involved

**HUMAN
RESOURCES
DEPARTMENT**

**LEGAL/
SECRETARIAL
DEPARTMENT**

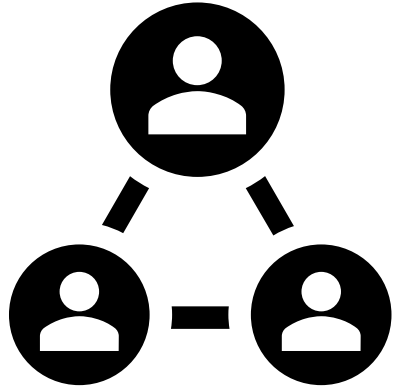
**RECRUITMENT/
OPERATIONS
DEPARTMENT**

**FINANCE
DEPARTMENT**

IT DEPARTMENT



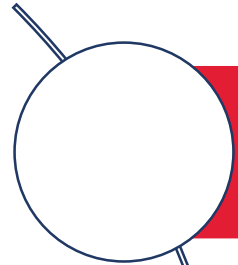
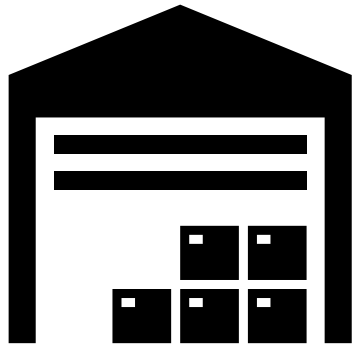
● Human Resources Department



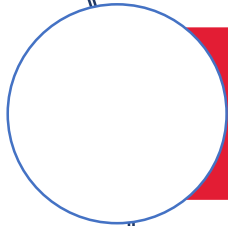
● Legal/ Secretarial Department



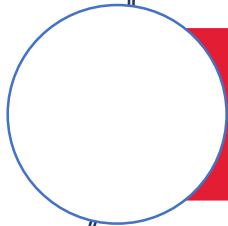
● Procurement/ Operations Department



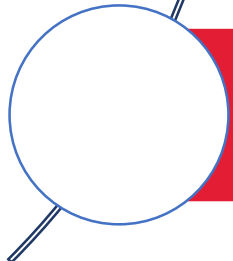
Sustainable Sourcing Policy



Details of Value Chain Partners



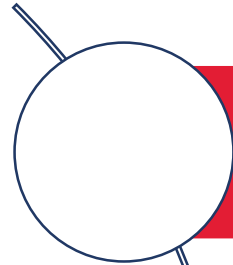
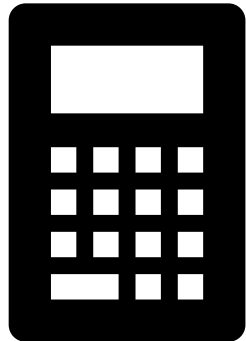
List of Inputs/ Sustainably Sourced Inputs



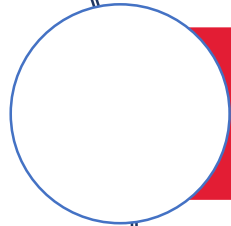
Sustainability Certifications



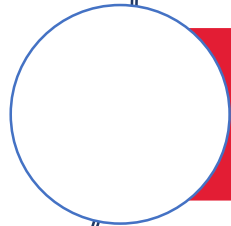
● Finance Department



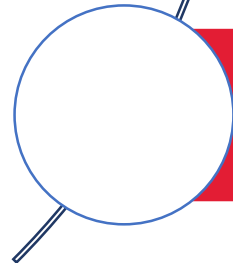
Financial Statements



Water & Electricity Bills



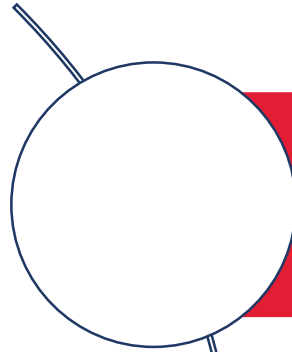
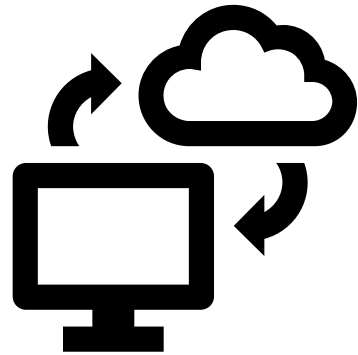
Per Product Turnover



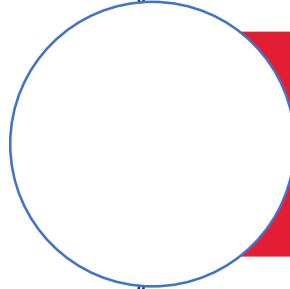
Specific R&D Expenditure on Product Sustainability



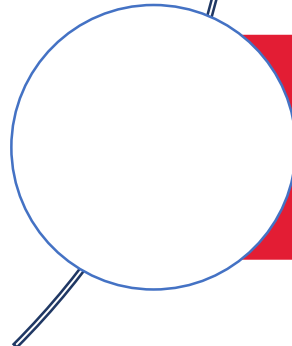
● IT Department



IT Policies



Data Breach Incidents



Data Privacy Complaints



● Must Have Policies

**Anti-
Corruption
Anti-Bribery
Policy**

**Sustainable
Sourcing Policy**

**Waste
Management
Policy**

**Equal
Opportunity
Policy**

**Grievance
Redressal
Policy**

**Health &
Safety Policy**

**Employee
Wellbeing
Policy**

**Resource
Management
Policy**

POSH Policy

**Cyber Security
Policy**

**Consumer
Grievance
Redressal
Policy**





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