

General Disclosures (Section A)

Management and Process Disclosures (Section B)

Principle-Wise Performance Disclosures (Section C)

Information about the reporting entity, including details with respect to:

- (i) business activities, products, and services
- (ii) operations, contribution of exports, customers
- (iii) employees, including in respect of differently abled persons, representation of women, and turnover rate of employees
- (iv) group companies
- (v) corporate social responsibility
- (vi) complaints received from stakeholders on any of the nine NGRBC principles and grievance redressal mechanism in place (if any)

As part of the general disclosures, companies are also required to disclose responsible business conduct and sustainability related issues which materially pertain to

BRSR lays specific emphasis on the role of corporate governance in achieving sustainable goals.

Accordingly, under Section B, companies are required to disclose information on policies and processes relating to the nine NGRBC principles concerning leadership, governance, and stakeholder engagement. The company may voluntarily disclose if it has any specific commitment, goal, or target against any of the NGRBC principles along with the expected outcome of these goals, as well as the timelines for the achievement of such goals; the entities (group companies, joint ventures, value chain partners) covered, along with nature of these goals if they are legally mandatory or voluntary.

Furthermore, a statement from the director who is responsible for preparation of the report is required to be included,

BRSR requires specific disclosures under all the nine principles of the NGRBC. Entities are required to provide quantitative data points, as well as qualitative responses (where the issues are more subjective), in the manner prescribed by SEBI.

Disclosures under Section C have been categorized as essential indicators (mandatory) and leadership indicators (voluntary).

Disclosures under the leadership category are expected to be transitioned into disclosures under the essential category by the next cycle of review.

It is suggested that entities may treat voluntary disclosures as a pathway to transitioning to a more comprehensive disclosure regime in the future.

General Disclosures (Section A)

environmental and social matters – especially those that present a risk or an opportunity to the business along with its positive or negative impacts. In cases of any risk, the measures taken to ensure mitigation of such risks are also required to be mandatorily disclosed.

Management and Process Disclosures (Section B)

highlighting the relevance of sustainability to such company. In addition, the seniority or the authority of the member responsible for implementation and oversight of ESG-related policies also need to be disclosed.

In sum, the purpose of disclosures under this section is to understand whether the company has the necessary foundation in place that will enable responsible business conduct.

Principle-Wise Performance Disclosures (Section C)

Disclosures in respect of essential indicators broadly relate to matters of corporate governance, human resources, environment and sustainability, and stakeholders and public policy.