

Linking the GRI Standards and the SEBI BRR Framework

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Introduction

Background on sustainability reporting

In 1987, the World Commission on Environment and Development set out an aspirational goal of sustainable development – describing it as ‘development which meets the needs of the present without compromising the ability of future generations to meet their own needs.’¹

Through their activities and relationships, all organizations make positive and negative contributions toward the goal of sustainable development. Organizations therefore have a key role to play in achieving this goal.

Sustainability reporting is an organization’s practice of reporting publicly on its economic, environmental, and social impacts, and hence its contributions – positive or negative – towards the goal of sustainable development.

Sustainability reporting has become a mainstream business practice. Almost three-quarters of N100 companies² now report on corporate responsibility, according to KPMG’s 2015 Survey of Corporate Responsibility Reporting.³ Of the world’s largest companies – the G250 – 92% produce sustainability reports, with 74% of these referring to the GRI Guidelines or Standards.

Globally-accepted standards, such as the GRI Sustainability Reporting Standards, provide a common language and credible set of disclosures for organizations to communicate about their impacts on the economy, the environment, and society.

Organizations can combine their use of such instruments to improve the quality and comparability of information they report publicly. This information enables better decision making by organizations and their stakeholders, helping to build the long-term trust that is essential for the functioning of markets.

About this document

The GRI Standards relate to many other reporting frameworks and sustainability initiatives. GRI’s linkage documents are designed to highlight these connections and enable organizations to fulfil multiple reporting requirements.

This linkage document is designed to show companies how requirements under the SEBI BRR Framework correspond to the GRI Standards and disclosures.

The linkage table shows the GRI Standards and disclosures that relate to each requirement in the SEBI BRR Framework. The information collected for these disclosures allows companies to create a sustainability report based on the GRI Standards at the same time as complying with the SEBI BRR Framework, without duplicating effort.

Note that the disclosures in the GRI Standards can have additional reporting requirements, recommendations, and/or guidance that relate to each disclosure. In order to claim that a sustainability report has been prepared in accordance with the GRI Standards, an organization is required to comply with all requirements that relate to the disclosures reported. See [GRI 101: Foundation](#) for more information.

By making use of both the GRI Standards and the SEBI BRR Framework, a company can meet the growing demand for sustainability information, and be more transparent and accountable to its stakeholders, thereby increasing trust.

¹ World Commission on Environment and Development. ‘Our Common Future’. Oxford: Oxford University Press, 1987, p. 43.

² An annual ranking by Fortune magazine of the 100 largest US public and privately-held companies, listed according to market capitalization or enterprise value.

³ Available at www.kpmg.com/CN/en/IssuesAndInsights/ArticlesPublications/Documents/kpmg-survey-of-corporate-responsibility-reporting-2015-O-201511.pdf

About GRI and the GRI Standards

GRI™ is an independent international organization that has pioneered corporate sustainability reporting since 1997. GRI's mission is to empower decision-makers everywhere, through its standards and multi-stakeholder network, to take action towards a more sustainable economy and world.

The GRI Sustainability Reporting Standards (GRI Standards) are a set of modular reporting standards that can be used by any organization to report about its impacts on the economy, the environment, and society. The set includes three universal Standards applicable to all organizations: *GRI 101: Foundation*, *GRI 102: General Disclosures*, and *GRI 103: Management Approach*. In addition, there are 33 topic-specific Standards, organized into Economic, Environmental, and Social categories, which organizations can select from to report on their material topics. See [GRI 101: Foundation](#) for more information on how to use and reference the GRI Standards.

Preparing a sustainability report in accordance with the GRI Standards provides a full and balanced picture of an organization's material topics, the related impacts, and how these impacts are managed.

The GRI Standards are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI.

Thousands of organizations in more than 90 countries currently use the GRI Standards to report sustainability information. The GRI Standards are also referenced in policy or regulation in more than 40 countries and regions, and by more than 20 stock exchanges worldwide.

The full set of GRI Standards can be downloaded at www.globalreporting.org/standards.

More information on the GRI Standards and the GSSB can be found on [GRI's website](#).



About the Bombay Stock Exchange (BSE) and the SEBI BRR Framework

Established in 1875, the Bombay Stock Exchange (BSE) is Asia's first stock exchange and one of India's leading exchange groups. It is also the fastest stock exchange in the world, with a speed of 6 micro seconds.

Over the past 140 years BSE has facilitated growth of the Indian corporate sector by providing an efficient capital-raising platform. BSE provides an efficient and transparent market for trading in equity, debt instruments, derivatives, and mutual funds. It also has a platform for trading in equities of small-and-medium enterprises (SMEs). More than 5700 companies are listed on BSE, making it the world's top exchange in terms of listed companies. The companies listed on BSE command a total market capitalization of USD \$1.57 trillion as of January 01, 2017. BSE is also one of the world's leading exchanges for index options trading.

The Securities and Exchange Board of India (SEBI) is the regulator for the securities market in India. With its circular dated August 13, 2012, SEBI mandated a Business Responsibility Reporting (BRR) requirement for the top 100 listed entities, based on market capitalization. The company may submit the report separately or upload the report on their website and provide a link to the report in the annual report. This reporting requirement is in line with the 'National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs)' notified by the Ministry of Corporate Affairs, Government of India, in 2011. Later, via its circular dated November 30, 2015, SEBI approved the extension of the BRR mandate to the top 500 listed entities, based on market capitalization, as of March 31st of every year. Thus, BSE now receives BRR reports from the top 500 companies, based on market capitalization.

BSE has demonstrated its leadership in the domain of sustainability by being first stock exchange from Asia to join the Sustainable Stock Exchange Initiative (SSE). The Exchange engages with GRI to encourage and guide companies, and to provide recognition for companies leading in sustainability. Further, BSE has provided an electronic submission facility to upload sustainability reports on its Listing Center website. BSE encourages publication of the latest sustainability reports on the Listing Center, recognizing the visibility that it gives Indian companies demonstrating leadership with institutional investors.

For more information on BSE's leadership visit www.bseindia.com/investors/SustainabilityReport.aspx?expandable=3



Linking the GRI Standards and the SEBI BRR Framework

The tables below set out the disclosures from the GRI Standards that relate to each requirement from the SEBI BRR Framework.

Note that *GRI 103: Management Approach* is designed to be used together with the topic-specific GRI Standards (200, 300, and 400 series) to report the organization’s management approach for each material topic. Therefore, in the following tables, *GRI 103: Management Approach* is often referenced together with the topic-specific Standards that relate to a given requirement from the BRR Framework.

Acronyms are used throughout the tables to refer to specific requirements of the BRR Framework. For example, A1 refers to the first item under Section A: General information about the company, whereas P1-1 refers to the first item under Principle 1 of Section E: Principle-wise performance.

These tables reference the 2016 versions of all GRI Standards.

Table 1: Summary Table

This Summary Table provides a high-level overview of the GRI Standards and disclosures that relate to each section from the BRR Framework. Additional detail can be found in the Comprehensive Table on page 9.

SEBI BRR Framework	GRI Standards and Disclosures
Section A: General information about the company	
A1	Not covered by the GRI Standards.
A2	<i>GRI 102: General Disclosures</i> ; Disclosure 102-1
A3	<i>GRI 102: General Disclosures</i> ; Disclosure 102-3
A4	Not covered by the GRI Standards.
A5	<i>GRI 102: General Disclosures</i> ; Disclosure 102-53
A6	<i>GRI 102: General Disclosures</i> ; Disclosure 102-50
A7	<i>GRI 102: General Disclosures</i> ; Disclosure 102-6 (ii)
A8	<i>GRI 102: General Disclosures</i> ; Disclosure 102-2 (b)
A9	<i>GRI 102: General Disclosures</i> ; Disclosure 102-4
A10	<i>GRI 102: General Disclosures</i> ; Disclosure 102-6
Section B: Financial details of the company	
B1	<i>GRI 102: General Disclosures</i> ; Disclosure 102-7 (a-iv)
B2	<i>GRI 102: General Disclosures</i> ; Disclosure 102-7 (a-iii)
B3	<i>GRI 201: Economic Performance</i> ; Disclosure 201-1 (a-iii)
B4	<i>GRI 103: Management Approach</i> ; Disclosure 103-2 (c-v)
B5	<i>GRI 102: General Disclosures</i> ; Disclosure 102-2 (a)
Section C: Other details	
C1	<i>GRI 102: General Disclosures</i> ; Disclosure 102-45
C2	<i>GRI 102: General Disclosures</i> ; Disclosure 102-45 (b)
C3	<i>GRI 102: General Disclosures</i> ; Disclosure 102-45

SEBI BRR Framework	GRI Standards and Disclosures
Section D: BR Information	
D1	GRI 102: <i>General Disclosures</i> ; Disclosure 102-20
D2	GRI 102: <i>General Disclosures</i> ; Disclosures 102-18 (b), 102-26, 102-43, 102-55 (b-ii) GRI 103: <i>Management Approach</i> ; General requirements for reporting the management approach, Disclosure 103-2 (c-i and c-vi), Disclosure 103-3
D3	GRI 102: <i>General Disclosures</i> ; Disclosures 102-31 and 102-52
Section E: Principle-wise performance	
Principle 1	
P1-1	GRI 102: <i>General Disclosures</i> ; Disclosure 102-16 GRI 103: <i>Management Approach</i> (used together with GRI 205: <i>Anti-corruption</i>); Disclosure 103-2
P1-2	GRI 102: <i>General Disclosures</i> ; Disclosures 102-17 and 102-44
Principle 2	
P2-1	GRI 102: <i>General Disclosures</i> ; Disclosure 102-2 (b)
P2-2	GRI 301: <i>Materials</i> ; Disclosure 301-2 GRI 302: <i>Energy</i> ; Disclosures 302-4 and 302-5 GRI 303: <i>Water</i> ; Disclosure 303-3
P2-3	GRI 103: <i>Management Approach</i> (used together with GRI 204: <i>Procurement Practices</i>); Disclosure 103-2 GRI 204: <i>Procurement Practices</i> ; Disclosure 204-1
P2-4	GRI 103: <i>Management Approach</i> (used together with GRI 204: <i>Procurement Practices</i>); Disclosure 103-2
P2-5	GRI 103: <i>Management Approach</i> (used together with GRI 301: <i>Materials</i> and GRI 306: <i>Effluents and Waste</i>); Disclosure 103-2 GRI 301: <i>Materials</i> ; Disclosure 301-3 (a) GRI 306: <i>Effluents and Waste</i> ; Disclosure 306-2
Principle 3	
P3-1	GRI 102: <i>General Disclosures</i> ; Disclosure 102-7 (a-i)
P3-2	GRI 102: <i>General Disclosures</i> ; Disclosure 102-8 (a and b)
P3-3	GRI 102: <i>General Disclosures</i> ; Disclosure 102-8 (a)
P3-4	GRI 405: <i>Diversity and Equal Opportunity</i> ; Disclosure 405-1 (b-iii)
P3-5	GRI 407: <i>Freedom of Association and Collective Bargaining</i> ; Management approach disclosures
P3-6	Not covered in the GRI Standards.
P3-7	GRI 103: <i>Management Approach</i> (used together with GRI 406: <i>Non-discrimination</i> , GRI 408: <i>Child Labor</i> , and GRI 409: <i>Forced or Compulsory Labor</i>); Disclosure 103-2 (c-vi) GRI 406: <i>Non-discrimination</i> ; Disclosure 406-1 (a)
P3-8	GRI 404: <i>Training and Education</i> ; Disclosures 404-2 (a) and 404-3
Principle 4	
P4-1	GRI 101: <i>Foundation</i> ; Stakeholder Inclusiveness principle GRI 102: <i>General Disclosures</i> ; Disclosures 102-40 and 102-42
P4-2	GRI 101: <i>Foundation</i> ; Stakeholder Inclusiveness principle GRI 102: <i>General Disclosures</i> ; Disclosures 102-40 and 102-42

SEBI BRR Framework	GRI Standards and Disclosures
P4-3	GRI 102: General Disclosures; Disclosure 102-43 GRI 103: Management Approach (used together with GRI 411: Rights of Indigenous Peoples and GRI 413: Local Communities); Disclosure 103-2 (c-vii) GRI 413: Local Communities; Disclosure 413-1 (a-vi)
Principle 5	
P5-1	GRI 103: Management Approach (used together with GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, and GRI 412: Human Rights Assessment); Disclosure 103-2 (c-i)
P5-2	GRI 103: Management Approach (used together with GRI 406: Non-discrimination, GRI 407: Freedom of Association and Collective Bargaining, GRI 408: Child Labor, GRI 409: Forced or Compulsory Labor, GRI 410: Security Practices, GRI 411: Rights of Indigenous Peoples, and GRI 412: Human Rights Assessment); Disclosure 103-2 (c-vi)
Principle 6	
P6-1	GRI 103: Management Approach (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water, GRI 304: Biodiversity, GRI 305: Emissions, GRI 306: Effluents and Waste, and GRI 308: Supplier Environmental Assessment); Disclosure 103-2 (c-i)
P6-2	GRI 102: General Disclosures; Disclosures 102-14 and 102-15 GRI 103: Management Approach, used together with GRI Standards in the 300 series (Environmental topics); Disclosure 103-2 (c-vii) GRI 201: Economic Performance; Disclosure 201-2
P6-3	GRI 102: General Disclosures; Disclosure 102-15 GRI 103: Management Approach, used together with GRI Standards in the 300 series (Environmental topics); Disclosure 103-2 (c-vii) GRI 201: Economic Performance; Disclosure 201-2
P6-4	GRI 103: Management Approach (used together with GRI 307: Environmental Compliance); Disclosure 103-2 (c-ii and c-vii)
P6-5	GRI 103: Management Approach (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water, GRI 304: Biodiversity, GRI 305: Emissions, GRI 306: Effluents and Waste, and GRI 308: Supplier Environmental Assessment); Disclosure 103-2 (c-vii)
P6-6	Not covered by the GRI Standards.
P6-7	Not covered by the GRI Standards.
Principle 7	
P7-1	GRI 102: General Disclosures; Disclosure 102-13
P7-2	GRI 415: Public Policy; Management approach disclosures
Principle 8	
P8-1	GRI 103: Management Approach (used together with GRI 203: Indirect Economic Impacts and GRI 413: Local Communities); Disclosure 103-2 (c-vii)
P8-2	GRI 103: Management Approach (used together with GRI 203: Indirect Economic Impacts and GRI 413: Local Communities); Disclosure 103-2 (a)
P8-3	GRI 413: Local Communities; Disclosure 413-1 (a-i and a-ii)
P8-4	GRI 201: Economic Performance; Disclosure 201-1 (a-ii) GRI 203: Indirect Economic Impacts; Disclosure 203-1

SEBI BRR Framework	GRI Standards and Disclosures
P8-5	GRI 103: Management Approach (used together with GRI 203: Indirect Economic Impacts and GRI 413: Local Communities); Disclosure 103-3
Principle 9	
P9-1	GRI 103: Management Approach (used together with GRI 416: Customer Health and Safety, GRI 417: Marketing and Labeling, GRI 418: Customer Privacy, and GRI 419: Socioeconomic Compliance); Disclosure 103-2 (c-vi)
P9-2	GRI 103: Management Approach (used together with GRI 417: Marketing and Labeling); Disclosure 103-2 (c-ii) GRI 417: Marketing and Labeling; Disclosure 417-1
P9-3	GRI 206: Anti-competitive Behavior; Disclosure 206-1 GRI 417: Marketing and Labeling; Disclosures 417-2 and 417-3
P9-4	GRI 102: General Disclosures; Disclosure 102-43

Table 2: Comprehensive Table

This Comprehensive Table provides additional detail on the GRI Standards and disclosures that relate to each section or requirement from the SEBI BRR Framework. The Table also includes a separate Comments column which highlights key areas of overlap or differences between the two reporting frameworks.

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Section A: General information about the company		
1. Corporate Identity Number (CIN) of the Company	Not covered by the GRI Standards.	
2. Name of the Company	GRI 102: General Disclosures Disclosure 102-1 Name of the organization	
3. Registered address	GRI 102: General Disclosures Disclosure 102-3 Location of the headquarters	
4. Website	Not covered by the GRI Standards.	
5. E-mail id	GRI 102: General Disclosures Disclosure 102-53 Contact point for questions regarding the report	Disclosure 102-53 of <i>GRI 102: General Disclosures</i> , requires disclosing the contact point for questions regarding the report or its content, while A5 requires an email address of the company.
6. Financial Year reported	GRI 102: General Disclosures Disclosure 102-50 Reporting period	Disclosure 102-50 of <i>GRI 102: General Disclosures</i> requires disclosing the reporting period, which can be the financial year.
7. Sector(s) that the Company is engaged in (industrial activity code-wise)	GRI 102: General Disclosures Disclosure 102-6 (ii) Markets served <i>a. Markets served, including:</i> <i>ii. sectors served;</i>	In Disclosure 102-6, 'sectors served' can refer to the public or private sector, as well as industry-specific categories, such as the education, technology, or financial sectors.
8. List three key products/services that the Company manufactures/provides (as in balance sheet)	GRI 102: General Disclosures Disclosure 102-2 (b) Activities, brands, products and services <i>b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.</i>	
9. Total number of locations where business activity is undertaken by the Company (a) Number of International Locations (Provide details of major 5) (b) Number of National Locations	GRI 102: General Disclosures Disclosure 102-4 Location of operations	Disclosure 102-4 of <i>GRI 102: General Disclosures</i> requires disclosing the number of countries where the organization operates, while A9 requires the number of locations.
10. Markets served by the Company – Local/State/National/International	GRI 102: General Disclosures Disclosure 102-6 Markets served	

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Section B: Financial details of the company		
1. Paid up Capital (INR)	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-7 (a-iv) Scale of the organization</p> <p>a. Scale of the organization, including:</p> <p>iv. total capitalization (for private sector organizations) broken down in terms of debt and equity;</p>	Disclosure 102-7 (a-iv) of GRI 102: General Disclosures requires disclosing total capitalization broken down by debt and equity, while B1 does not require this breakdown.
2. Total Turnover (INR)	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-7 (a-iii) Scale of the organization</p> <p>a. Scale of the organization, including:</p> <p>iii. net sales (for private sector organizations) or net revenues (for public sector organizations);</p>	
3. Total profit after taxes (INR)	<p>GRI 201: Economic Performance</p> <p>Disclosure 201-1 (a-iii) Direct economic value generated and distributed</p> <p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</p>	<p>The GRI Standards do not require disclosing the total profit after taxes.</p> <p>However, B3 can serve as input for Disclosure 201-1 (a-iii) of GRI 102: General Disclosures.</p> <p>Disclosure 201-1 (a-iii) requires disclosing 'economic value retained', which is revenues minus 'economic value distributed'.</p> <p>Economic value distributed includes payments to governments, such as taxes.</p>
4. Total Spending on Corporate Social Responsibility (CSR) as percentage of profit after tax (%)	<p>GRI 103: Management Approach</p> <p>Disclosure 103-2 (c-v) The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component.</p> <p>v. Resources</p>	<p>The GRI Standards do not require disclosing reporting the total spending on CSR as a percentage of profit after tax.</p> <p>However, B4 can be reported for individual material topics as part of Disclosure 103-2 (c-v) of GRI 103: Management Approach, which requires disclosing 'resources' spent on the management approach for the material topic.</p>
5. List of activities in which expenditure in 4 above has been incurred:	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-2 (a) Activities, brands, products and services</p> <p>a. A description of the organization's activities.</p>	Disclosure 102-2 (a) of GRI 102: General Disclosures; refers to the organization's activities in general, while B5 refers to those activities where the organization has made expenditures on CSR.
(a) .		
(b) .		
(c) .		

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Section C: Other details		
1. Does the Company have any Subsidiary Company/ Companies?	GRI 102: General Disclosures Disclosure 102-45 Entities included in the consolidated financial statements	
2. Do the Subsidiary Company/ Companies participate in the BR Initiatives of the parent company? If yes, then indicate the number of such subsidiary company(s)	GRI 102: General Disclosures Disclosure 102-45 (b) Entities included in the consolidated financial statements <i>b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.</i>	The GRI Standards do not require disclosing the number of subsidiary companies that participate in the BR Initiatives of the parent company. However, C2 can be reported as part of Disclosure 102-45 (b) of GRI 102: General Disclosures; refers to organizations that are not covered by the sustainability report, while C2 refers to companies that do not participate in the BR initiatives of the parent company.
3. Do any other entity/entities (e.g. suppliers, distributors etc.) that the Company does business with, participate in the BR initiatives of the Company? If yes, then indicate the percentage of such entity/entities? [Less than 30%, 30-60%, More than 60%]	GRI 102: General Disclosures Disclosure 102-45 Entities included in the consolidated financial statements	The GRI Standards do not require disclosing the percentage of other entities that participate in the BR Initiatives of the parent company. However, C3 can be reported as part of Disclosure 102-45 of GRI 102: General Disclosures.
Section D: BR information		
1. Details of Director/Directors responsible for BR (a) Details of the Director/Director responsible for implementation of the BR policy/policies 1. DIN Number 2. Name 3. Designation (b) Details of the BR head 1. DIN Number 2. Name 3. Designation 4. Telephone number 5. e-mail id	GRI 102: General Disclosures Disclosure 102-20 Executive-level responsibility for economic, environmental, and social topics	The GRI Standards do not require disclosing details of Directors responsible for BR. However, D1 can be reported as part of Disclosure 102-20 of GRI 102: General Disclosures, which requires reporting on whether the organization has appointed an executive-level position with responsibility for economic, environmental and social topics.
2. Principle-wise (as per NVGs) BR Policy/policies (a) Details of compliance (Reply in Y/N) 1. Do you have a policy/policies for... 2. Has the policy being formulated in consultation with the relevant stakeholders?	GRI 102: General Disclosures Disclosure 102-18 (b) Governance structure <i>b. Committees responsible for decision-making on economic, environmental, and social topics.</i> Disclosure 102-26 Role of the highest governance body in setting purpose, values, and strategy	For D2(a), organizations can use Disclosure 103-2 (c-i) of GRI 103: Management Approach, which requires disclosing policies if they are used as part of the management approach for a material topic. Organizations can use Disclosure 103-2 (c-vi) specifically to report on Item 9 of D2 (a), and Disclosure 103-3 (a-i) to report on Item 10.
<i>Continues on next page »</i>	<i>Continues on next page »</i>	<i>Continues on next page »</i>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p style="text-align: center;">» Continues from previous page</p> <ol style="list-style-type: none"> 3. Does the policy conform to any national/international standards? If yes, specify? (50 words) 4. Has the policy being approved by the Board? Is yes, has it been signed by MD/owner/CEO/ appropriate Board Director? 5. Does the company have a specified committee of the Board/Director/Official to oversee the implementation of the policy? 6. Indicate the link for the policy to be viewed online? 7. Has the policy been formally communicated to all relevant internal and external stakeholders? 8. Does the company have in-house structure to implement the policy/policies? 9. Does the Company have a grievance redressal mechanism related to the policy/policies to address stakeholders' grievances related to the policy/policies? 10. Has the company carried out independent audit/evaluation of the working of this policy by an internal or external agency? <p>(b) If answer to the question at serial number 1 against any principle is 'No', please explain why: (Tick up to 2 options)</p> <ol style="list-style-type: none"> 1. The company has not understood the Principles. 2. The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles. 3. The company does not have financial or manpower resources available for the task. 4. It is planned to be done within next 6 months. 5. It is planned to be done within the next 1 year. 6. Any other reason (please specify). 	<p style="text-align: center;">» Continues from previous page</p> <p>Disclosure 102-43 Approach to stakeholder engagement</p> <p>Disclosure 102-55 (b-ii) GRI content index</p> <p>b. For each disclosure, the content index shall include:</p> <ol style="list-style-type: none"> ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; <p>GRI 103: Management Approach</p> <p>General requirements for reporting the management approach</p> <p>1.2 If there is no management approach for a material topic, the reporting organization shall describe:</p> <ol style="list-style-type: none"> 1.2.1 any plans to implement a management approach; or 1.2.2 the reasons for not having a management approach. <p>Disclosure 103-2 (c-i and c-vi) The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component:</p> <ol style="list-style-type: none"> i. Policies vi. Grievance mechanisms <p>Disclosure 103-3 Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <ol style="list-style-type: none"> i. the mechanisms for evaluating the effectiveness of the management approach; 	<p style="text-align: center;">» Continues from previous page</p> <p>Item 2 and 7 (a) can also be reported as part of Disclosure 102-43 of GRI 102: General Disclosures. Item 4 can also be reported as part of Disclosure 102-26. Item 5 can be reported as part of Disclosure 102-18 (b). Item 6 can be indicated in the GRI content index, as part of Disclosure 102-55 (b-ii).</p> <p>The GRI Standards do not require disclosing in-house structure to implement policies, as requested in Item 8.</p> <p>D2(b) can be reported as part of clause 1.2 in the General requirements for reporting the management approach section of GRI 103: Management Approach.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p>3. Governance related to BR</p> <p>(a) Indicate the frequency with which the Board of Directors, Committee of the Board or CEO to assess the BR performance of the Company. Within 3 months, 3-6 months, Annually, More than 1 year</p> <p>(b) Does the Company publish a BR or a Sustainability Report? What is the hyperlink for viewing this report? How frequently it is published?</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-31 Review of economic, environmental, and social topics</p> <p>Disclosure 102-52 Reporting cycle</p>	<p>D3(a) can be reported as part of Disclosure 102-31 of <i>GRI 102: General Disclosures</i>.</p> <p>Disclosure 102-31 does not require choosing from a set of time intervals, while D3(a) requires choosing from four options.</p> <p>D3(b) can be reported as part of Disclosure 102-52 of <i>GRI 102: General Disclosures</i>.</p> <p>The GRI Standards do not require disclosing whether organizations publish a BR or a sustainability report, and for a hyperlink of that report. However, organizations are required to notify GRI when using the Standards for publications. See clause 3.4 of <i>GRI 101: Foundation</i>.</p>
Section E: Principle-wise performance		
Principle 1		
<p>1. Does the policy relating to ethics, bribery and corruption cover only the company? Yes/No. Does it extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs/ Others?</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-16 Values, principles, standards and norms of behavior</p> <p>GRI 103: Management Approach, to be used together with GRI 205: Anti-corruption</p> <p>Disclosure 103-2 The management approach and its components</p> <p>c. <i>A description of the following, if the management approach includes that component:</i></p> <p>i. <i>Policies</i></p>	
<p>2. How many stakeholder complaints have been received in the past financial year and what percentage was satisfactorily resolved by the management? If so, provide details thereof, in about 50 words or so</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-17 Mechanisms for advice and concerns about ethics</p> <p>Disclosure 102-44 Key topics and concerns raised</p>	<p>The GRI Standards do not require disclosing the total number of stakeholder complaints and the percentage that were satisfactorily resolved.</p> <p>However, P1-2 can be reported as part of Disclosure 102-17 and 102-44 of <i>GRI 102: General Disclosures</i>.</p> <p>Disclosure 102-17 covers mechanisms for advice and concerns on ethics, and can cover stakeholder complaints related to ethics.</p> <p style="text-align: right;"><i>Continues on next page »</i></p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
		» Continues from previous page Disclosure 102-44 relates to broader stakeholder feedback and requires disclosing key topics and concerns that have been raised through stakeholder engagement, including how the organization has responded.
Principle 2		
1. List up to 3 of your products or services whose design has incorporated social or environmental concerns, risks and/or opportunities. (a) . (b) . (c) .	GRI 102: General Disclosures Disclosure 102-2 (b) Activities, brands, products, and services <i>b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.</i>	The GRI Standards do not require a list of products or services with design based on social or environmental concerns. However, P2-1 can be reported as part of Disclosure 102-2 (b) of GRI 102: General Disclosures.
2. For each such product, provide the following details in respect of resource use (energy, water, raw material etc.) per unit of product (optional): (a) Reduction during sourcing/ production/distribution achieved since the previous year throughout the value chain? (b) Reduction during usage by consumers (energy, water) has been achieved since the previous year?	GRI 301: Materials Disclosure 301-2 Recycled input materials used GRI 302: Energy Disclosure 302-4 Reduction of energy consumption Disclosure 302-5 Reductions in energy requirements of products and services GRI 303: Water Disclosure 303-3 Water recycled and reused	The GRI Standards do not require details on resource use for each product separately, but for the production process in general. However, P1-2(a) can be used as input for: <i>Disclosure 301-2 of GRI 301: Materials</i> <i>Disclosure 302-4 of GRI 302: Energy</i> <i>Disclosure 303-3 of GRI 303: Water</i> These disclosures require disclosing resource use within the organization, while P2-2(a) requires disclosing resource use throughout the value chain. P1-2(b) can be reported as part of Disclosure 302-5 of GRI 302: Energy, but only for energy use.
3. Does the company have procedures in place for sustainable sourcing (including transportation)? (a) If yes, what percentage of your inputs was sourced sustainably? Also, provide details thereof, in about 50 words or so.	GRI 103: Management Approach, used together with GRI 204: Procurement Practices Disclosure 103-2 The management approach and its components <i>c. A description of the following, if the management approach includes that component:</i> <i>i. Policies</i> GRI 204: Procurement Practices Disclosure 204-1 Proportion of spending on local suppliers	The GRI Standards do not require reporting the percentage of inputs that were sustainably sourced. However, P1-3 can be reported as part of Disclosure 103-2 (c-i) of GRI 103: Management Approach, when used together with GRI 204: Procurement Practices. P1-3 can also serve as input for Disclosure 204-1 of GRI 204: Procurement Practices, which requires the percentage of procurement budget spent on local suppliers.

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p>4. Has the company taken any steps to procure goods and services from local & small producers, including communities surrounding their place of work?</p> <p>(a) If yes, what steps have been taken to improve their capacity and capability of local and small vendors?</p>	<p>GRI 103: Management Approach, used together with GRI 204: Procurement Practices</p> <p>Disclosure 103-2 The management approach and its components</p>	
<p>5. Does the company have a mechanism to recycle products and waste? If yes what is the percentage of recycling of products and waste (separately as 10%). Also, provide details thereof, in about 50 words or so.</p>	<p>GRI 103: Management Approach, used together with:</p> <ul style="list-style-type: none"> • GRI 301: Materials • GRI 306: Effluents and Waste <p>Disclosure 103-2 The management approach and its components</p> <p>GRI 301: Materials</p> <p>Disclosure 301-3 (a) Reclaimed products and their packaging materials</p> <p>a. <i>Percentage of reclaimed products and their packaging materials for each product category.</i></p> <p>GRI 306: Effluents and Waste</p> <p>Disclosure 306-2 Waste by type and disposal method</p> <p>a. <i>Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse</i></p> <p style="padding-left: 20px;">ii. <i>Recycling</i></p> <p>b. <i>Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:</i></p> <p style="padding-left: 20px;">ii. <i>Recycling</i></p>	<p>Disclosure 301-3 (a) of <i>GRI 301: Materials</i> requires disclosing the percentage of reclaimed products and their packaging materials by product category, while P2-5 does not require this breakdown.</p> <p>The percentage of recycling of waste can be used as input for Disclosure 306-2 (a-ii) and 306-2 (b-ii) of <i>GRI 306: Effluents and Waste</i>, which require disclosing total recycled hazardous and non-hazardous waste.</p> <p>Details of the organization's recycling mechanism can be reported as part of Disclosure 103-2 of <i>GRI 103: Management Approach</i>, when used together with <i>GRI 301: Materials</i> and <i>GRI 306: Effluents and Waste</i>.</p>
Principle 3		
<p>1. Please indicate the Total number of employees.</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-7 (a-i) Scale of the organization</p> <p>a. <i>Scale of the organization, including:</i></p> <p style="padding-left: 20px;">i. <i>total number of employees</i></p>	

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
2. Please indicate the Total number of employees hired on temporary/ contractual/ casual basis.	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-8 (a and b) Information on employees and other workers</p> <p>a. Total number of employees by employment contract (permanent and temporary), by gender.</p> <p>b. Total number of employees by employment contract (permanent and temporary), by region.</p>	Disclosure 102-8 (a) and 102-8 (b) of GRI 102: General Disclosures require disclosing the total number of employees by gender and by region, while P3-2 does not require this breakdown.
3. Please indicate the Number of permanent women employees.	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-8 (a) Information on employees and other workers</p> <p>a. Total number of employees by employment contract (permanent and temporary), by gender.</p>	
4. Please indicate the Number of permanent employees with disabilities.	<p>GRI 405: Diversity and Equal Opportunity</p> <p>Disclosure 405-1 (b-iii)</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	<p>The GRI Standards do not require reporting the total number of permanent employees with disabilities.</p> <p>However, this number can be part of Disclosure 405-1 (b-iii) of GRI 405: Diversity and Equal Opportunity.</p>
5. Do you have an employee association that is recognized by management.	<p>GRI 407: Freedom of Association and Collective Bargaining</p> <p>Management approach disclosures</p> <p>1.2 The reporting organization should describe any policy or policies considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities.</p>	P3-5 can be reported as part of the management approach disclosures (clause 1.2) of GRI 407: Freedom of Association and Collective Bargaining.
6. What percentage of your permanent employees are members of this recognized employee association?	Not covered in the GRI Standards.	The GRI Standards only require the percentage of total employees covered by collective bargaining agreements in Disclosure 102-41 of GRI 102: General Disclosures.
7. Please indicate the Number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year.	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 406: Non-discrimination • GRI 408: Child Labor • GRI 409: Forced or Compulsory Labor <p style="text-align: right;">Continues on next page »</p>	The number of complaints related to sexual harassment can also be reported as part of Disclosure 406-1 (a) of GRI 406: Non-discrimination.

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
	<p style="text-align: center;">» Continues from previous page</p> <p>Disclosure 103-2 (c-vi)</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>vi. Grievance mechanisms</p> <p>GRI 406: Non-discrimination</p> <p>Disclosure 406-1 (a) Incidents of discrimination and corrective actions taken</p> <p>a. Total number of incidents of discrimination during the reporting period.</p>	
<p>8. What percentage of your under mentioned employees were given safety & skill upgradation training in the last year?</p> <p>(a) Permanent Employees</p> <p>(b) Permanent Women Employees</p> <p>(c) Casual/Temporary/Contractual Employees</p> <p>(d) Employees with Disabilities</p>	<p>GRI 404: Training and Education</p> <p>Disclosure 404-2 (a) Programs for upgrading employee skills and transition assistance programs</p> <p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews</p>	<p>The GRI Standards do not require the percentage of employees who were given safety and skill upgradation training.</p> <p>However, Disclosure 404-3 of GRI 404: Training and Education requires reporting of the percentage of employees who received a regular performance and career development review, while P3-8 refers to safety and skill upgradation training.</p> <p>In GRI 404: Training and Education, programs for upgrading employee skills are covered in Disclosure 404-2 (a).</p>
Principle 4		
<p>1. Has the company mapped its internal and external stakeholders? Yes/No</p>	<p>GRI 101: Foundation</p> <p>Stakeholder Inclusiveness principle</p> <p>1.1 The reporting organization shall identify its stakeholders, and explain how it has responded to their reasonable expectations and interests.</p> <p>GRI 102: General Disclosures</p> <p>Disclosure 102-40 List of stakeholder groups</p> <p>Disclosure 102-42 Identifying and selecting stakeholders</p>	<p>Organizations can refer to the Stakeholder Inclusiveness principle in GRI 101: Foundation for guidance on stakeholder mapping.</p> <p>Disclosure 102-40 and 102-42 of GRI 102: General Disclosures can be used to disclose information about the organization's stakeholders and how they are identified.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p>2. Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders.</p>	<p>GRI 101: Foundation</p> <p>Stakeholder Inclusiveness principle</p> <p>1.1 <i>The reporting organization shall identify its stakeholders, and explain how it has responded to their reasonable expectations and interests.</i></p> <p>GRI 102: General Disclosures</p> <p>Disclosure 102-40 List of stakeholder groups</p> <p>Disclosure 102-42 Identifying and selecting stakeholders</p>	<p>Organizations can refer to the Stakeholder Inclusiveness principle in <i>GRI 101: Foundation</i> for guidance on identifying these stakeholders and how to take their views and concerns into account.</p> <p>Disclosure 102-40 and 102-42 of <i>GRI 102: General Disclosures</i> can be used to disclose disadvantaged, vulnerable and marginalized stakeholders and how they are identified.</p>
<p>3. Are there any special initiatives taken by the company to engage with the disadvantaged, vulnerable and marginalized stakeholders. If so, provide details thereof, in about 50 words or so.</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-43 Approach to stakeholder engagement</p> <p>GRI 103: Management Approach, used together with:</p> <ul style="list-style-type: none"> • GRI 411: Rights of Indigenous Peoples • GRI 413: Local Communities <p>Disclosure 103-2 (c-vii)</p> <p>c. <i>A description of the following, if the management approach includes that component:</i></p> <p>vii. <i>Specific actions, such as processes, projects, programs and initiatives</i></p> <p>GRI 413: Local Communities</p> <p>Disclosure 413-1 (a-vi) Operations with local community engagement, impact assessments, and development programs</p> <p>a. <i>Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</i></p> <p>vi. <i>broad based local community consultation committees and processes that include vulnerable groups;</i></p>	<p>Disclosure 102-43 of <i>GRI 102: General Disclosures</i> requires disclosing the approach to stakeholder engagement for all stakeholder groups, while P4-3 only refers to engagement with disadvantaged, vulnerable and marginalized stakeholder.</p> <p>Organizations can also report P4-3 specifically for indigenous peoples and local communities as part of Disclosure 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with: <i>GRI 411: Rights of Indigenous Peoples</i> <i>GRI 413: Local Communities</i>.</p> <p>P4-3 can serve as input for Disclosure 413-1 (a-vi) of <i>GRI 413: Local Communities</i>, which requires the percentage of operations with implemented local community engagement, including with vulnerable groups.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Principle 5		
<p>1. Does the policy of the company on human rights cover only the company or extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs/Others?</p>	<p>GRI 103: Management Approach, used together with:</p> <ul style="list-style-type: none"> • GRI 406: Non-discrimination • GRI 407: Freedom of Association and Collective Bargaining • GRI 408: Child Labor • GRI 409: Forced or Compulsory Labor • GRI 410: Security Practices • GRI 411: Rights of Indigenous Peoples • GRI 412: Human Rights Assessment <p>Disclosure 103-2 (c-i) The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p>	<p>P5-1 can be reported as part of Disclosure 103-2 (c-i) of <i>GRI 103: Management Approach</i>, when used together with individual human rights related GRI Standards from the 400 series (Social topics), such as child labor.</p>
<p>2. How many stakeholder complaints have been received in the past financial year and what percent was satisfactorily resolved by the management?</p>	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 406: Non-discrimination • GRI 407: Freedom of Association and Collective Bargaining • GRI 408: Child Labor • GRI 409: Forced or Compulsory Labor • GRI 410 Security Practices • GRI 411: Rights of Indigenous Peoples • GRI 412: Human Rights Assessment <p>Disclosure 103-2 (c-vi)</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>vi. Grievance mechanisms</p>	<p>Disclosure 103-2 (c-vi) of <i>GRI 103: Management Approach</i> requires reporting on grievance mechanisms for Standards from the 400 series (Social topics), such as child labor. P5-2 refers to stakeholder complaints in general.</p> <p>Guidance for Disclosure 103-2 (c-vii) suggests to report the number of resolved grievances, while P5-2 requires the percentage of satisfactorily resolved complaints.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Principle 6		
<p>1. Does the policy related to Principle 6 cover only the company or extends to the Group/Joint Ventures/Suppliers/Contractors/NGOs/others?</p>	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 301: Materials • GRI 302: Energy • GRI 303: Water • GRI 304: Biodiversity • GRI 305: Emissions • GRI 306: Effluents and Waste • GRI 308: Supplier Environmental Assessment <p>Disclosure 103-2 (c-i)</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p>	<p>P6-1 can be reported as part of Disclosure 103-2 (c-i) of <i>GRI 103: Management Approach</i>, when used together with individual GRI Standards from the environmental (300) series, such as <i>GRI 301: Materials</i>.</p>
<p>2. Does the company have strategies/initiatives to address global environmental issues such as climate change, global warming, etc? Y/N. If yes, please give hyperlink for webpage etc.</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>GRI 103: Management Approach, used together with GRI Standards in the 300 series (Environmental topics)</p> <p>Disclosure 103-2 (c-vii)</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>GRI 201: Economic Performance</p> <p>Disclosure 201-2 Financial implications and other risks and opportunities due to climate change</p>	<p>P6-2 can be reported as part of Disclosure 102-14 and 102-15 of <i>GRI 102: General Disclosures</i>.</p> <p>P6-2 can also be reported as part of Disclosure 201-2 of <i>GRI 201: Economic Performance</i>, or of Disclosure 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with GRI Standards in the 300 series (Environmental topics).</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
3. Does the company identify and assess potential environmental risks? Y/N	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>GRI 103: Management Approach, used together with GRI Standards in the 300 series (Environmental topics)</p> <p>Disclosure 103-2 (c-vii)</p> <p>c. <i>A description of the following, if the management approach includes that component:</i></p> <p>vii. <i>Specific actions, such as processes, projects, programs and initiatives</i></p> <p>GRI 201: Economic Performance</p> <p>Disclosure 201-2 Financial implications and other risks and opportunities due to climate change</p>	<p>P6-3 can be reported as part of Disclosure 102-15 of <i>GRI 102: General Disclosures</i>.</p> <p>Environmental risks related to climate change can also be reported as part of Disclosure 201-2 of <i>GRI 201: Economic Performance</i>, or of Disclosure 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with GRI Standards in the 300 series (Environmental topics).</p>
4. Does the company have any project related to Clean Development Mechanism? If so, provide details thereof, in about 50 words or so. Also, if Yes, whether any environmental compliance report is filed?	<p>GRI 103: Management Approach, to be used together with GRI 307: Environmental Compliance</p> <p>Disclosure 103-2 (c-ii and c-vii) The management approach and its components</p> <p>c. <i>A description of the following, if the management approach includes that component:</i></p> <p>ii. <i>Commitments</i></p> <p>vii. <i>Specific actions, such as processes, projects, programs and initiatives</i></p>	<p>P6-4 can be reported as part of Disclosure 103-2 (c-ii) and 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with <i>GRI 307: Environmental Compliance</i>.</p> <p>The GRI Standards do not require specific reporting on Clean Development Mechanisms.</p>
5. Has the company undertaken any other initiatives on – clean technology, energy efficiency, renewable energy, etc. Y/N. If yes, please give hyperlink for web page etc.	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 301: Materials • GRI 302: Energy • GRI 303: Water • GRI 304: Biodiversity • GRI 305: Emissions • GRI 306: Effluents and Waste • GRI 308: Supplier Environmental Assessment <p>Disclosure 103-2 (c-vii) The management approach and its components</p> <p style="text-align: right;"><i>Continues on next page »</i></p>	<p>P6-5 can be reported as part of Disclosure 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with GRI Standards in the 300 series (Environmental topics), such as materials.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
	<p>» Continues from previous page</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p>	
6. Are the Emissions/Waste generated by the company within the permissible limits given by CPCB/SPCB for the financial year being reported?	Not covered by the GRI Standards.	<p>The GRI Standards do not cover emission and waste limits in GRI 305: Emissions and GRI 306: Effluents and Waste.</p> <p>Organizations can report emission and waste limits as part of Disclosure 103-3 (a-i) of GRI 103: Management Approach, when used together with:</p> <ul style="list-style-type: none"> • GRI 305: Emissions • GRI 306: Effluents and Waste.
7. Number of show cause/ legal notices received from CPCB/SPCB which are pending (i.e. not resolved to satisfaction) as on end of Financial Year.	Not covered by the GRI Standards.	<p>The GRI Standards do not cover show cause/legal notices received from government bodies.</p> <p>Organizations can disclose the number of show cause/legal notices as part of Disclosure 103-2 of GRI 103: Management Approach, when used together with:</p> <ul style="list-style-type: none"> • GRI 305: Emissions • GRI 306: Effluents and Waste.
Principle 7		
1. Is your company a member of any trade and chamber or association? If Yes, Name only those major ones that your business deals with: (a) . (b) . (c) . (d) .	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-13 Membership of associations</p>	
2. Have you advocated/lobbied through above associations for the advancement or improvement of public good? Yes/ No; if yes specify the broad areas (drop box: Governance and Administration, Economic Reforms, Inclusive Development Policies, Energy security, Water, Food Security, Sustainable Business Principles, Others)	<p>GRI 415: Public Policy</p> <p>Management approach disclosures</p> <p>1.2 The reporting organization should report:</p> <p>1.2.1 the significant issues that are the focus of its participation in public policy development and lobbying;</p>	<p>Clause 1.2 from the management approach disclosures of GRI 415: Public Policy does not specify any issues, while P8-2 specifies broad areas of public policy activities for organizations to choose from.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
Principle 8		
1. Does the company have specified programmes/initiatives/projects in pursuit of the policy related to Principle 8? If yes details thereof?	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 203: Indirect Economic Impacts • GRI 413: Local Communities <p>Disclosure 103-2 (c-vii) The management approach and its components</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p>	<p>P8-1 can be reported as part of Disclosure 103-2 (c-vii) of <i>GRI 103: Management Approach</i>, when used together with:</p> <ul style="list-style-type: none"> • <i>GRI 203: Indirect Economic Impacts</i> • <i>GRI 413: Local Communities</i>
2. Are the programmes/projects undertaken through in-house team/own foundation/external NGO/government structures/any other organization?	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 203: Indirect Economic Impacts • GRI 413: Local Communities <p>Disclosure 103-2 (a) The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p>	<p>The GRI Standards do not require disclosing structure through which the programmes/projects are undertaken.</p> <p>However, P8-2 can be reported as part of Disclosure 103-2 (a) of <i>GRI 103: Management Approach</i>, when used together with:</p> <ul style="list-style-type: none"> • <i>GRI 203: Indirect Economic Impacts</i> • <i>GRI 413: Local Communities</i>
3. Have you done any impact assessment of your initiative?	<p>GRI 413: Local Communities</p> <p>Disclosure 413-1 (a-i and a-ii) Operations with local community engagement, impact assessments, and development programs</p> <p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</p> <ul style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; 	<p>Disclosure 413-1 (a-i) and 413-1 (a-ii) of <i>GRI 413: Local Communities</i> require the percentage of operations with implemented impact assessments, while P8-3 refers to an impact assessment of the initiative only.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p>4. What is your company's direct contribution to community development projects- Amount in INR and the details of the projects undertaken.</p>	<p>GRI 201: Economic Performance</p> <p>Disclosure 201-1 (a-ii) Direct economic value generated and distributed</p> <p>a. <i>Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</i></p> <p>ii. <i>Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</i></p> <p>GRI 203: Indirect Economic Impacts</p> <p>Disclosure 203-1 Infrastructure investments and services supported</p>	<p>P8-4 can be reported as part of Disclosure 201-1 (a-ii) of GRI 201: <i>Economic Performance</i>, which requires the economic value distributed in terms of community investments.</p> <p>Infrastructure investments in the community can also be reported as part of Disclosure 203-1 of GRI 203: <i>Indirect Economic Impacts</i>.</p>
<p>5. Have you taken steps to ensure that this community development initiative is successfully adopted by the community? Please explain in 50 words, or so.</p>	<p>GRI 103: Management Approach, to be used together with:</p> <ul style="list-style-type: none"> • GRI 203: Indirect Economic Impacts • GRI 413: Local Communities <p>Disclosure 103-3 Evaluation of the management approach</p>	<p>Organizations can describe the steps taken to ensure the successful adoption of community initiatives as part of Disclosure 103-3 of GRI 103: <i>Management Approach</i>, when used together with:</p> <ul style="list-style-type: none"> • <i>GRI 203: Indirect Economic Impacts</i> • <i>GRI 413: Local Communities</i>
Principle 9		
<p>1. What percentage of customer complaints/consumer cases are pending as on the end of financial year.</p>	<p>GRI 103: Management Approach, used together with:</p> <ul style="list-style-type: none"> • GRI 416: Customer Health and Safety • GRI 417: Marketing and Labeling • GRI 418: Customer Privacy • GRI 419: Socioeconomic Compliance <p>Disclosure 103-2 (c-vi)</p> <p>c. <i>A description of the following, if the management approach includes that component:</i></p> <p>vi. <i>Grievance mechanisms</i></p>	<p>P9-1 can be reported as part of Disclosure 103-2 (c-vi) of GRI 103: <i>Management Approach</i>, when used together with Standards from the 400 series (Social topics), such as customer health and safety.</p> <p>The guidance of Disclosure 103-2 (c-vi) suggests to report the number of grievances that were addressed (or reviewed) during the reporting period, while P9-1 refers to the percentage of pending cases at the end of the financial year.</p>

SEBI BRR Framework	GRI Standards and Disclosures	Comments (where applicable)
<p>2. Does the company display product information on the product label, over and above what is mandated as per local laws? Yes/No/N.A./Remarks(additional information)</p>	<p>GRI 103: Management Approach, used together with GRI 417: Marketing and Labeling</p> <p>Disclosure 103-2 (c-ii)</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>ii. Commitments</p> <p>GRI 417: Marketing and Labeling</p> <p>Disclosure 417-1 Requirements for product and service information and labeling</p>	<p>For Disclosure 103-2 (c-ii) of <i>GRI 103: Management Approach</i> it is recommended to report whether the commitment to manage the topic is based on regulatory compliance or extends beyond it.</p> <p>Organizations can also choose to disclose P9-2 as part of Disclosure 417-1 of <i>GRI 417: Marketing and Labeling</i>.</p>
<p>3. Is there any case filed by any stakeholder against the company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour during the last five years and pending as on end of financial year. If so, provide details thereof, in about 50 words or so.</p>	<p>GRI 206: Anti-competitive Behavior</p> <p>Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</p> <p>GRI 417: Marketing and Labeling</p> <p>Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling</p> <p>Disclosure 417-3 Incidents of non-compliance concerning marketing communications</p>	<p>Complaints about unfair trade practices and anti-competitive behavior can be reported as part of Disclosure 206-1 of <i>GRI 206: Anti-competitive Behavior</i>.</p> <p>Complaints about irresponsible advertising can be reported as part of Disclosure 417-2 and 417-3 of <i>GRI 417: Marketing and Labeling</i>.</p>
<p>4. Did your company carry out any consumer survey/ consumer satisfaction trends?</p>	<p>GRI 102: General Disclosures</p> <p>Disclosure 102-43 Approach to stakeholder engagement</p>	<p>Guidance for Disclosure 102-43 of <i>GRI 102: General Disclosures</i> suggests customer surveys as one method to carry out stakeholder engagement.</p>

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