



Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)



SUSTAINABILITY REPORTING MATURITY MODEL (SRMM)* VERSION 1.0



* Applied for Trade Mark

Introduction

The Institute of Chartered Accountants of India (ICAI) is a statutory body established under the Chartered Accountants Act, 1949 for regulating the profession of Chartered Accountants in India. ICAI is world's premier accountancy body with a strong tradition of service to the public interest and to the Indian economy.

During its more than 71 years of existence, ICAI has always been a firm believer of the fact that Independence, Integrity and Excellence are best accompanied with consistency and persistent eyes on the goals. Today, the respectable position Chartered Accountants carry is not by sheer chance but through a concerted process and efforts of setting high standards. Key highlights of ICAI include:

- Established in 1949 through a Legislative Fiat
- Promoter of Values, Virtues and Vision of Excellence
- Facilitator of Socio-Economic Reforms
- More than 10 lakh Members and Students
- 40 Central Council Members (including 8 Government Nominees)
- 164 Branches and 5 Regional Councils
- 39 Overseas Chapters and 27 Representative Offices spread across 64 Cities in 43 Countries
- 161 Information Technology Centres in India and 1 Centre in Dubai
- 6 Data Analytics/Forensic Labs and 2 Centres of Excellence
- 134 Auditoriums, Conference/Seminar Halls
- 169 Reading Rooms for conducive reading environment.

Sustainability Reporting Standards Board of ICAI

Sustainability Reporting Standards Board (SRSB) has been constituted by the Institute of Chartered Accountants of India (ICAI) in February 2020, with the mission to formulate comprehensive, globally comparable, and understandable standards for measuring and disclosing non-financial information about an entity's progress towards United Nations Sustainable Development Goals (SDG) 2030. Further, the Board strives to develop appropriate reporting technology platforms such as, XBRL Taxonomies and analytical tools/techniques and to interact with Government and Regulators to propagate use of these standards both for general purpose reporting and/or specifically for a regulatory requirement.

The Board is working relentlessly to identify and develop opportunities for Chartered Accountants in Sustainability Reporting, develop audit guidance for Integrated Reporting, take adequate steps to enhance knowledge of members and other stakeholders by conducting workshops, seminars, and courses, publish technical literature on various important topics within sustainability domain and interact with International and National Bodies as well as Regulators to promote policies and regulations towards achieving sustainable development. Further, in its endeavor to benchmark global best practices in Sustainability Reporting formulate Sustainability Reporting Awards to recognize and reward excellence in businesses which are seeking ways to be more sustainable and inclusive in their activities.

Message from President, ICAI



CA. Nihar N Jambusaria
President, ICAI

Globally, momentum is increasing towards establishing a multi-stakeholder effort to increase the coherence of initiatives within the sustainability reporting ecosystem for boosting transparency, corporate performance and supporting usage of non-financial information in the investment process. All initiatives and practices towards responsible business conduct, transformation and growth needs to be put in standardized and consolidated manner before all the stakeholders in the form of non-financial reporting. Sustainability Reporting allows organisations to build public trust through greater transparency of their sustainability initiatives, which will be helpful in accelerating the transition to a sustainable world by making more sustainable business more successful.

“Report of the Committee on Business Responsibility Reporting” issued by the Committee on Business Responsibility Reporting constituted by the Ministry of Corporate Affairs (MCA) in August, 2020 would gradually strengthen the sustainability reporting in the country. BRSR plays a crucial role for corporates to enable them to ensure that they consider their impacts on sustainability issues and be transparent about the risks and opportunities they face. For a sustainable green economy, we need every company accelerating and amplifying their positive impacts and making enhanced disclosures vis a vis non-financial information.

With a view to develop a comprehensive scoring tool based on BRSR, Sustainability Reporting Standards Board (SRSB) of The Institute of Chartered Accountants of India has developed Sustainability Reporting Maturity Model (SRMM) Version 1.0. I compliment CA. (Dr.) Sanjeev Kumar Singhal, Chairman, SRSB, CA. Durgesh Kabra, Vice-Chairman, SRSB, and other members of the Board for taking the lead in developing SRMM Version 1.0, which would form the foundation for benchmarking sustainability reporting of Indian corporates.

ICAI is committed to assist in strengthening sustainability reporting ecosystem in the country. We would urge adoption of SRMM Version 1.0 by the corporates and would also request them to send their feedback and issues in implementation which would help us in developing a robust SRMM Version 2.0.

Message from Vice-President, ICAI



CA. (Dr.) Debashis Mitra
Vice President, ICAI

The United Nations General Assembly adopted the 2030 Agenda for Sustainable Development and 17 Sustainable Development Goals (SDGs) as a universal and transformative development strategy. The 2030 Agenda commits to the global community to “achieve sustainable development in its three dimensions—economic, social and environmental—in a balanced and integrated manner”. Building a sustainable and robust economy requires a shift in corporate business models, a reoriented and mobilized financial system under a regulatory system that promotes transparency and incentivizes action. Recognising the need of the hour, business entities, in today’s scenario round the globe are not only disclosing their non-financial information but are also responding to the call for support for sustainable businesses with their human, financial, and material resources. Business entities are now being increasingly responsible and sustainable towards the environment and society.

In India, the seeds of sustainability reporting were sown in 2011 in the form of ‘National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business’ (NVGs) which was revised in 2019 as National Guidelines on Responsible Business Conduct (NGRBC). The Institute of Chartered Accountants of India (ICAI) compliments the Indian regulators for proactively and strategically making up gradation in sustainability reporting framework of the Indian corporates by releasing “Report of the Committee on Business Responsibility Reporting”. Business Responsibility and Sustainability Report is an open and transparent way to communicate intent and commitment of businesses to its stakeholders.

Sustainability Reporting Standards Board (SRSB) of ICAI has taken the lead and has developed Sustainability Reporting Maturity Model (SRMM) Version 1.0 which is a pioneering solution providing the businesses an opportunity to embrace and manage the risks associated with business responsibility and sustainability. SRMM would help the businesses to trace a strategic path for improvements in their sustainability dimensions thereby creating value, promoting superior performance and achieving their vision of sustainable business. The model would also allow stakeholders to evaluate how a company has evolved in the business responsibility and sustainability reporting regime. The model being developed on the basis of scoring as per the Business Responsibility and Sustainability Reporting format issued by the Committee on Business Responsibility Reporting constituted by the Ministry of Corporate Affairs, would allow the rating agencies and assurance providers to compare the sustainable nature of the Indian companies with other international companies. My compliments to all the members of SRSB for their efforts in developing the first ever version of SRMM. Needless to emphasise that this innovative model would prove to be an extremely helpful tool for the members and other stakeholders towards enhancing the quality of sustainability reporting ecosystem in our country.

Message from Chairman, SRSB and Vice Chairman, SRSB



CA. (Dr.) Sanjeev Kumar Singhal
Chairman, SRSB

In recent years, globally there has been a significant shift in the number of companies reporting on sustainability, driven not only by new laws and regulations but also by a growing understanding of the increasing importance of environmental, social and governance (ESG) issues. Sustainability reporting is becoming an important strategic tool for companies, which is having an impact on long term value creation, access to capital and the ability to attract new investors. Being an evolving field, there are undoubtedly a number of challenges to sustainability reporting, including difficulties of estimation and projections, materiality, understanding links between actions and impact, establishing robust indicators, assurance frameworks and the challenge of applying the frameworks/ standards of reporting.



CA. Durgesh Kumar Kabra
Vice-Chairman, SRSB

Sustainability Reporting Standards Board of The Institute of Chartered Accountants of India (ICAI) is working persistently towards upskilling the members in this emerging sustainability ecosystem for contributing in attainment of the global call of sustainability through its various activities. Various initiatives include research, developing assurance standards on areas related to sustainability, bringing out technical publications and partnering with Government(s), regulators and other bodies. Chartered accountants possess core skills which are essential to developing more robust, consistent, effective and useful sustainability reports for public and private sector.

As part of its initiatives to strengthen the sustainability ecosystem in the country, SRSB has developed “Sustainability Reporting Maturity Model (SRMM) Version 1.0” based on the Business Responsibility and Sustainability Reports (BRSR) scoring mechanism issued by the Ministry of Corporate Affairs (MCA). This maturity model tracks an organization’s progress towards sustainability reporting through four defined levels of Sustainability Maturity, and also helps in chalking roadmap for moving up the maturity model. Further, we are also working towards developing a more robust SRMM Version 2.0 based on the inputs received from corporates on implementation of SRMM Version 1.0.

We wish to express our sincere gratitude to CA. Nihar N Jambusaria, President, ICAI and CA. (Dr.) Debashis Mitra, Vice-President, ICAI for their encouragement, guidance and support to the various initiatives of the Board.

We urge the corporates to adopt SRMM Version 1.0 which would assist them in progressing in their sustainability journey, and also in actively contributing towards achieving a more sustainable future.

SUSTAINABILITY REPORTING MATURITY MODEL (SRMM) VERSION 1.0

Sustainability Reporting Standards Board The Institute of Chartered Accountants of India

Committee on Business Responsibility Reporting constituted by the Ministry of Corporate Affairs released its “Report of the Committee on Business Responsibility Reporting”¹ in August 2020 and recommended new comprehensive framework for Business Responsibility and Sustainability Report (BRSR). The aforesaid Committee had the following composition –

- (i) Shri Gyaneshwar Kumar Singh, *Joint Secretary, MCA - Chairperson*
- (ii) Shri Amarjeet Singh, *Executive Director, SEBI*
- (iii) Shri Chandan Kumar, *Deputy Director, MCA*
- (iv) Shri Ashish Garg, *President, ICSI*
- (v) Shri Atul Kumar Gupta, *President, ICAI*
- (vi) Shri Balwinder Singh, *President, ICMAI*
- (vii) Shri Shankar Venkateswaran, *Adjunct Faculty, IICA*
- (viii) Shri Viraf Mehta, *Adjunct Faculty, IICA.*



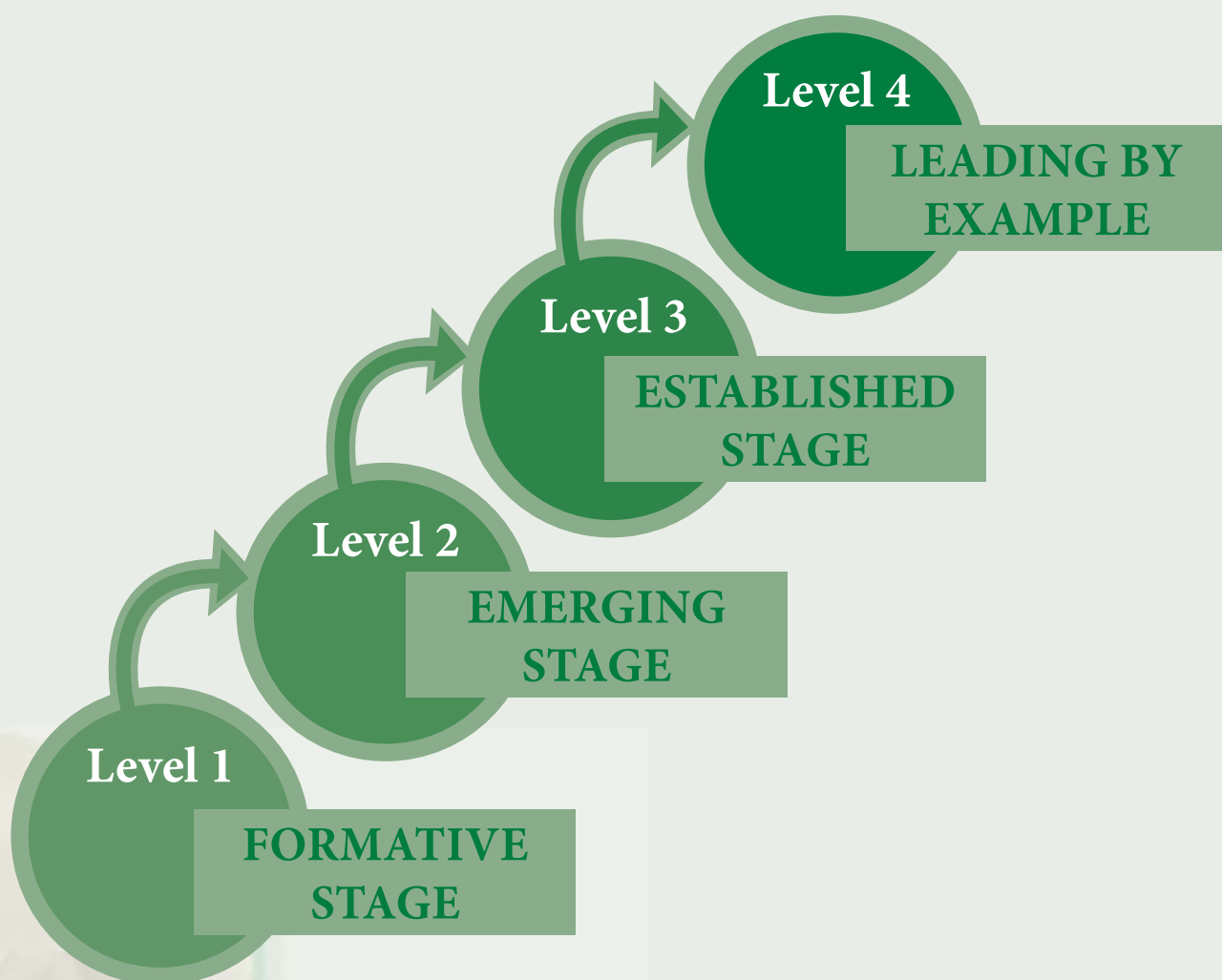
As per the above-mentioned Report, the endeavour of the Committee has been to ensure that the BRSR reporting format serves as a single source for all non-financial disclosures and aligns with the global trends. Comprehensive and comparable disclosures similar to standard international ones will encourage all businesses – private, public and non-profit - towards responsible and sustainable activities. This would also allow and encourage businesses to generate greater impact on environment and society, which in turn will assist India to achieve the Sustainable Development Goals (SDGs) at a higher speed. Overall, higher applicability of BRSR will make the businesses more socially responsible which will not only allow them to generate financial benefits through their sustainable activities but also contribute towards sustainable development.

Presently, non-existence of a comprehensive scoring tool is limiting the Indian companies to align their BRR/ BRSR with standardized international scale as well as the rating agencies and assurance providers to compare the sustainable nature of the Indian companies with other international companies. A scoring mechanism facilitates conversion of qualitative information to measurable and machine-readable quantitative data and provides “comparability index”. Every company can be compared with the international counterparts on sustainable parameters.

Sustainability Reporting Standards Board of The Institute of Chartered Accountants of India has developed scoring of the BRSR which would allow the rating agencies and assurance provider to compare the sustainable nature of the Indian companies with other international companies. BRSR Scoring mechanism comprises of total 300 scores, by completing the scoring of all three sections and nine principles of the BRSR and is given as **Annexure 1**.

¹ http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

SUSTAINABILITY REPORTING MATURITY MODEL (SRMM) VERSION 1.0



SRMM Version 1.0 is a self-assessment tool for Indian corporates based on Business Responsibility and Sustainability Reporting formats issued by the Committee on Business Responsibility Reporting of the Ministry of Corporate Affairs.

Based on the BRSR scoring mechanism, a “**Sustainability Reporting Maturity Model Version 1.0**” has been developed which is an innovative solution which offers the possibility for each corporate complying with BRSR to individually assess its position vis a vis various sustainability reporting maturity levels and achieve its vision of sustainable business. Level 1, Level 2, Level 3 and Level 4 of Sustainability Maturity of corporates have been defined based on total range of scores obtained by a corporate in a financial year as per the BRSR scoring mechanism. Leadership Indicators have been given prominence by allocating score of 75 for encouraging companies to target achievement of same. Each maturity level portrays the present level of sustainability reporting and where a new cycle of reporting starts towards a higher level of sustainability reporting. Further, corporates can self- evaluate their current level of maturity on the Sustainability Reporting Maturity Model, identify areas where more focus is required, and then develop a road map for upgrading to a higher level of maturity. This would include formulation of strategies/ processes for internal controls and data collection to progress towards achievement of sustainable goals and thereby moving to higher level of sustainable reporting.

Level	Level 1	Level 2	Level 3	Level 4
Stage	Formative Stage	Emerging Stage	Established Stage	Leading by Example
BRSR Score (Percentage of Grand Total Score)	Up to 25%	> 25% and Up to 50%	> 50% and Up to 75%	> 75%
Explanation	<ul style="list-style-type: none"> The organisations are at the initial level of reporting and are in the process of identifying the need and responsibility of BRSR. Try to establish policies/ systems for data collection and disclosures. 	<ul style="list-style-type: none"> The organisations realize the value of BRSR and responds to it by setting up robust mechanism for reporting, etc. The functions/ policies/ systems for such reporting are still to be formalised/ focussed. The organisation is working towards establishing/ enhancing internal controls, data collection and disclosures. 	<ul style="list-style-type: none"> The organisations have established formal functions/ policies/ systems for BRSR. Involved in compliance functions, etc., and focus increasing on qualitative aspects. 	<ul style="list-style-type: none"> The organisations strive for more than compliance and work towards being a market leader. Strategically differentiating by enhancing disclosures vis a vis innovative methods/ techniques employed.

General Instructions:

- (i) SRMM Version 1.0 is only a self-assessment tool, for corporates and professional accounting firms assisting them in sustainability reporting, for assessing their sustainability maturity and taking steps to move up the SRMM maturity model.
- (ii) This SRMM assessment form should be filled up only after discussions among all the executives responsible for preparing Sustainability report of the corporate.
- (iii) Business Responsibility and Sustainability disclosures extend to all businesses, irrespective of size or ownership. The BRSR formats are generic in that they cut across all business sectors. There may, therefore, be some clauses that may not be applicable to some particular corporate. Thus, it is suggested that in case of non-applicability of disclosure requirements to a particular corporate, the Grand total score obtained in BRSR scoring should be reduced accordingly. The four levels of maturity would be the percentage of such revised Grand total score. For example, in case Point No. 6.7 (Principle 6) – “Air emissions and liquid discharge per unit of production for the 3 major facilities of the company as reported to regulatory authorities” is not applicable to a business entity in Services Sector, then Grand total score would be reduced by 9 and will be 300 minus 9 equal to 291. Further, if the BRSR Score of the entity works out to be 202 then the maturity level would be calculated as a percentage of 291 which would be $(202/291) \times 100$ equal to 69.41 percent. The entity would be considered in “Established Stage – Level 3” of Sustainability Reporting Maturity Model.



Accordingly, grand total score should be calculated only considering the applicable clauses to a particular corporate. The percentage obtained should be considered for assessing the maturity level of the corporate for the particular year.

- (iv) This version of SRMM is simple and has set moderate expectations, with intent to encourage corporates to assess their sustainability maturity. The next version is likely to have more qualitative and quantitative criteria and may define more levels of maturity with a single weighted ranking across all the four sections of competency identified.

ANNEXURE - 1

BRSR SCORING MECHANISM

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
Section A: General Disclosures					
1-16, 18	General Information about Company	No Score	0		
17	Location of top 3 Manufacturing Plants/ Operations/ Offices	For each of the manufacturing plants/ operations/ offices - 1 for Location outside the scope of Category A, B, C & D; 0 for within the scope. Category A - In or within 50 km of protected areas like National Park, Wildlife Sanctuaries, etc. Category B - In or within 50 km of Biodiversity Hotspots, Category C - In high water stressed zones defined as "over exploited "or "critical", Category D - Within Coastal Regulation Zones	3		
19	Categories of Employees and Workmen	3 for engaging differently abled employees >5% of total employees; 2 for 5-2%; 1 for <2%; 0 for Not Engaging. 3 for engaging differently abled workmen >5% of total workmen; 2 for 5-2%; 1 for <2%; 0 for Not Engaging	6		
20	Women Employees (including differently abled)	2 for engaging women employees > 25% total employees; 1 for 25-10%; 0 < 10%. 2 for engaging differently abled women employees >5% total employees; 1 for 5-2%; 0 for <2%	4		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
21a	Do the Subsidiary Company/Companies participate in the Business Responsibility Initiatives of the parent company? If yes, then indicate the number of such subsidiaries?	1 for Reported; 0 for Not Reported	1		
21b	Do any other entity/entities (e.g., suppliers, distributors, etc.) that the Company does business with, participate in the Business Responsibility initiatives of the Company? If yes, then indicate the percentage of such entity/entities?	3 for > 60%; 2 for 30-60%; 1 for < 30%; 0 for Not Reported	3		
22a	CSR is applicable as per Section 135 of Companies Act, 2013	No Score	0		
22b	Net Profits for last three financial years	No Score	0		
23	Average net profit of the company for last three financial years	No Score	0		
24	Prescribed CSR Expenditure	1 for Reported; 0 for Not Reported	1		
25a	Total Spending on CSR as percentage of PAT (%)	3 for > 2%; 2 for 1-2%; 1 for < 1 %; 0 for Not Reported	3		
25b	Amount Spent in Local Areas	3 for >75% amount spent; 2 for >50%; 1>25%; 0 for <25%	3		
25c	List of activities in which CSR expenditure has been incurred	3 for covering >5 activities listed in Schedule VII of the Companies Act, 2013; 2 for 3-5 activities; 1 for 1-2 activities; 0 for Not Reported	3		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
26	Details of Implementing Agency(ies)	1 for Reported; 0 for Not Reported	1		
27	Responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report	1 for Reported; 0 for Not Reported	1		
28	Link to CSR Policy	1 if link is provided; 0 for Not Provided	1		
29	Stakeholders Complaints/ Grievances on Responsible Business Conduct	1 point for Grievance/ Redressal Mechanism in place. 3 for not receiving any complaints or Resolving more than 80% complaints received; 2 for 60-80% complaints resolved and 1 for < 60% complaints resolved; 0 for Not Reported	4		
30	Risk Assessment of up to 3 environmental, social and governance matters	3 for assessment and efforts to address the concerns; 2 only assessment is done but not addressed; 1 for partial assessment; 0 for Not Reported	3		
Section A Total			37		37

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
Section B: Management and Process Disclosures					
1a	Company policy covering principles of the NGRBCs	3 for covering all Principles; 2 for >5; 1 for > 3; 0 for Not Reported	3		
2	Translated the policy into procedures	1 for Yes; 0 for No	1		
3	Policies extended to your value chain partners	1 for Yes; 0 for No	1		
4	National and international codes/ standards adopted and mapped to principles	3 for adopting and mapping for all Principles; 2 for >5; 1 for > 3; 0 for Not Reported	3		
5	Details of directors responsible for implementing Business Responsibility Policy	1 for reporting; 0 for Not Reported	1		
6	Specified committee of the Board/Directors/ officials to oversee the implementation of the BRR policy. If yes, then specify composition	1 for Yes and Composition specified; 0 for No	1		
7	Review of NGRBCs by the Company	1 for Annual review; 0 for No review	1		
8	Independent Assessment/ Evaluation of policy- Internal and External	5 for External assessment/ audit; 2 for Internal assessment; 0 for No assessment	5		
9	Process of Identifying key stakeholders to be described	1 for Reporting; 0 for Not Reported	1		
10-11	Channels to Communicate with stakeholders	3 for identifying >5 channels for communication; 2 for 3-5 channels; 1 for <3 channels; 0 for Not Reported	3		
12	Reasons for not covering all principles in policies	No score	0		
Section B Total			20		20
Total of Section A and B		57			

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
Section C: Principle Wise Performance Disclosure					
PRINCIPLE: 1					
Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable					
1.1a	Number of training and awareness programs held in any or all the Principles	3 if held for Directors, Key Managerial Personnel, employees and others; 2 if for any of two categories; 1 if for only one category; 0 for none/ Not Reported (NR)	3		
1.1b	Percentage coverage by awareness programs conducted on the principles	3 if coverage >80%; 2 for 60-80%; 1 for <60%; 0 for no awareness program held	3		
1.2	Meetings/ dialogues organized on responsible business conduct and sustainability with shareholders and percentage of shareholders in attendance	3 for > 4 meetings/dialogues; 2 for > 2 meetings; 1 for 1-2 meetings and 0 for No meetings 2 for >50% shareholders in value attending and 1 for more than 25% shareholders in value attending	5		
1.3	Details of fines / penalties /punishment/ award paid in the financial year	1 for Reported; 0 for NR	1		
1.4	Details of Monetary Penalty/ Punishment/ Fine/ Award/ Compounding fee	1 for Reported; 0 for NR	1		
1.4	Details of Non-Monetary Cases - Imprisonment/ Punishment	1 for Reported; 0 for NR	1		
1.5	Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned	1 for Reported; 0 for NR	1		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
1.6	Number of complaints / cases of bribery/ corruption received/ registered in the financial year	1 for Reported; 0 for NR	1		
1.7a	Disclosure of Interest by Directors in the financial year as per Section 184 of The Companies Act, 2013	1 for Reported; 0 for NR	1		
1.7b	Complaints received in relation to issue of Conflict of Interest of Directors	1 for Reported; 0 for NR	1		
Leadership Indicators					
L1.1	Awareness programs for value chain partners	3 for all value chain partners for all principles; 2 for > 2 value chain partners for > 5 principles; 1 for 1-2 value chain partners for > 5 principles; 0 otherwise.		3	
L1.2	Details of non-disputed fines/ penalties imposed by regulatory and judicial bodies in the financial year been made available in public domain	1 for Reported; 0 for NR		1	
L1.3	Details of Corrective actions taken on fines/ penalties imposed	1 for Reported; 0 for NR		1	
L1.4	Details of Corrective actions taken on complaints/ cases of corruption/ conflict of interest	1 for Reported; 0 for NR		1	
L1.5	Business continuity and disaster management plan	1 for Reported; 0 for NR		1	
Total Principle: 1			18	7	25

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
PRINCIPLE: 2					
Businesses should provide goods and services in a manner that is sustainable and safe					
2.1	Life Cycle Assessments (LCA) for any or all of its top 3 brands/ products	3 if conducted by External Agency and results in public domain; 2 if any of the two are true, 1 if any one, 0 for NR	3		
2.2	Actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in LCA	3 for all products; 2 for 3 mentioned products; 1 for any product; 0 for NR	3		
2.3	% of R&D and capital expenditure in technologies to improve the environmental and social impacts of products/ processes	3 for > 20%; 2 for 10%-20%; 1 for < 10 %; 0 for NR	3		
2.4a	Procedures for sustainable sourcing are in place	1 for Yes; 0 for No	1		
2.4b	Percentage of inputs sourced sustainably	3 for > 50%; 2 for 25-50%; 1 for < 25 %; 0 for NR	3		
2.5	Percentage of input material (by value of all inputs) to total inputs sourced from suppliers	2 for >80% input from suppliers adhere to International/national standards; 1 for >50% and < 80% input from suppliers adhere to International/ national standards 2 for adhering to internal standards > 80% input from suppliers, 1 for adhering to internal standards > 50% and <80% input from suppliers 2 for MSME and small producers > 80% input from suppliers, 1 for MSME and small producers > 50% and < 80% input from suppliers	8		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
		2 for > 50% input from suppliers within the district and neighbouring districts, 1 for < 50% input from suppliers within the district and neighbouring districts			
2.6	Processes to safely collect, reuse, recycle and dispose after sale and at the end of life of your products - plastic, e-waste, and other waste	1 for Reported; 0 for NR	1		
Leadership Indicators					
L2.1	Improvements in environmental and social impacts of product and processes due to R&D and Capex Investment	1 for Reported; 0 for NR		1	
L2.2	Preference to purchase from suppliers comprising marginal/ vulnerable groups	1 for Yes; 0 for No		1	
L2.2	Percentage of total procurement from such groups	3 for > 20%; 2 for 10-20%; 1 for < 10%; 0 for NR		3	
L2.3	Communication of Impact of product to stakeholders	3 for quarterly; 2 for half yearly; 1 for annually; 0 for NR		3	
L2.4	Feedback received from stakeholders was used for improvements - 3 instances	1 for Reported; 0 for NR		1	
L2.5	Percentage of recycled or reused input material	3 for > 50%; 2 for 25-50%; 1 for < 25%; 0 for NR		3	

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
L2.6	Details of quantities collected for reuse, recycling, safe disposal after sale, and at end of life of your products - plastics, e-waste, and other waste	1 for Reported; 0 for NR		1	
Total Principle: 2			22	13	35

PRINCIPLE: 3

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

3.1	% covered under Health insurance	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
3.1	% covered by Accident insurance	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
3.1	% of employees covered by Maternity Benefits/% of employees covered by Paternity Benefits	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
3.1	% of employees covered by Day Care Benefits	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
3.2	Percentage of employees and workmen – PF, Gratuity, ESI deducted and deposited with the authorities approved by the government	No Score	0		
3.3	Mechanism available to receive and redress grievances of employees/ workmen	1 for all employees, 1 for all workmen, 0 otherwise	2		
3.4	Percentage of Complaints resolved made by employee/ workmen	2 for 80 -100%, 1 for 60-80%, 0 otherwise	2		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
3.5	Percentage of employees and workmen part of recognized associations	No Score	0		
3.6	Percentage of plants and offices assessed for child labour, forced labour, etc.	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.7a	Percentage of employees and workmen meeting minimum wage requirements	3 for more than minimum for all employees and workmen, 2 for equal to minimum for all employees and workmen, 1 for equal to minimum for only employees, 0 for NR	3		
3.7b	Percentage of differently abled employees and workmen meeting minimum wage requirements	3 for more than minimum for all employees and workmen, 2 for equal to minimum for all employees and workmen, 1 for equal to minimum for only employees, 0 for NR	3		
3.8	Details of Safety related incidents which caused fatalities/ disabilities	1 for Reported, 0 for NR	1		
3.9a	Percentage of employees and workmen trained on health and safety	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.9a	Percentage of employees and workmen trained on skill upgradation	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.9b	Percentage of differently abled trained on health and safety measure	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.9b	Percentage of differently abled trained on skill upgradation	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
3.10	Measures taken by the company to ensure a safe and healthy workplace	1 for Reported, 0 for NR	1		
Leadership Indicators					
L3.1	Measure taken by the company to ensure Statutory dues are deducted and deposited by the value chain partners	2 for Complied and Reported; 1 for either Complied or Reported, 0 otherwise		2	
L3.2	Corrective actions for children/adolescents identified as employed in your establishment/ value chain partner	1 for Reported; 0 for NR		1	
L3.3	Corrective actions taken for forced/ involuntary labour identified in establishment/ value chain partner	1 for Reported; 0 for NR		1	
L3.4	Actions taken to prevent adverse consequences to complainants in discrimination and harassment cases	1 for Reported; 0 for NR		1	
L3.5	Percentage of accident-affected employees/ workmen rehabilitated	3 for > 80%; 2 for 60-80%; 1 for < 60 %; 0 for NR		3	
L3.6	Detailed assessment on sexual harassment, working conditions, health and safety etc. provided	1 for Reported; 0 for NR		1	
L3.7	Details on assessment of value chain partners - forced labour/ sexual harassment	1 for Reported; 0 for NR		1	
Total Principle: 3			30	10	40

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
PRINCIPLE: 4					
Businesses should respect the interests of and be responsive to all its stakeholders					
4.1	Key Stakeholder group identified and frequency of engagement	2 if reported for all stakeholders identified; 1 if not for all; 0 for No response 2 if > 80% of identified stakeholders are vulnerable and marginalized group, 1 if < 80% of identified stakeholders are vulnerable and marginalized group, 0 otherwise	4		
Leadership Indicators					
L4.1	Details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups	3 for quarterly engagement, 2 for half yearly engagement, 1 for annual engagement and 0 for No engagement		3	
L4.2	Inputs received from stakeholders were incorporated into policies and activities	2 for all inputs, 1 for < 50% input, 0 otherwise		2	
Total Principle: 4			4	5	9
PRINCIPLE: 5					
Businesses should respect and promote human rights					
5.1a	Percentage of employees and workmen that have been provided training on human rights issues and policy(ies) of the company	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
5.1b	Percentage of differently abled employees and workmen that have been provided training on human rights issues and policy(ies) of the company	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
5.2a	Details of remuneration/salary/ wages of all employees - Board of Directors, KMP, employees and workmen	1 for Reported; 0 for NR	1		
5.2b	Details of remuneration/salary/ wages of all differently abled employees	1 for Reported; 0 for NR	1		
5.3	Focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business	1 for Yes, 0 for No	1		
5.4	Internal mechanisms in place to redress grievances related to human rights issue	1 for Reported; 0 for NR	1		
5.5	Stakeholders groups covered by the grievance redressal mechanism for Human Rights issues	1 for Reported; 0 for NR	1		
5.6	Details of Human Rights related grievances in current financial year	1 for Reported; 0 for NR	1		
5.7	Do human rights requirements form part of your business agreements and contracts?	1 for Yes; 0 for No	1		
Leadership Indicators					
L5.1	Business process being modified / introduced as a result of addressing human rights grievances/ complaints	1 for Modified, 0 for Not modified		1	

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
L5.2	Details of scope and coverage of Human Rights due diligence conducted including in the value chain	3 for 80-100% covered, 2 for 60-80%, 1 < 60%, 0 – NR		3	
Total Principle: 5			11	4	15

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

6.1	Company has strategies/ initiatives to address global environmental issues	1 for Reported; 0 for NR	1		
6.2	Company has any project on low carbon Economy	1 for Reported; 0 for NR	1		
6.3	Emissions/waste generated by the company exceeded the limits prescribed under the relevant environmental laws	1 for No, 0 for Yes	1		
6.4	Details of environmental impact assessments of projects	3 for assessment by independent external agency and communicated in public domain; 2 for internal assessment and communicated; 1 for assessment done but not communicated; 0 for NR	3		
6.5	Material Environmental Risks to the business identified	5 if reported for all (1 for each category) ² , 0 for NR	5		
6.5	Mitigation measures adopted with regard to environmental risks identified	5 if reported for all (1 for each category) ² , 0 for NR	5		
6.6	Energy consumed/ turnover in current financial year	1 for Reported; 0 for NR	1		

² The five categories are - Land use, Emissions, Water, Energy and Biodiversity.

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
6.6	Water consumed/turnover in current financial year	1 for Reported; 0 for NR	1		
6.6	Percentage of recycled water consumed	3 for > 50%, 2 for 25-50%, 1 < 25%, 0 - NR	3		
6.6	Percentage of groundwater consumed	3 for < 25%, 2 for 25-50%, 1 > 50%, 0 - NR	3		
6.7	Air emissions and liquid discharge per unit of production for the 3 major facilities of the company as reported to regulatory authorities	For each plant - 3 less than permissible limit, 2 for equal to, 1 for more than, 0 - NR - Maximum score can be 9	9		
6.8	Solid waste generated details	1 for Reported; 0 for NR	1		
6.8	Percentage of solid waste recycled	3 for > 50%, 2 for 25-50%, 1 < 25%, 0 - NR	3		
6.8	Percentage solid waste sent to landfill	3 for < 25%, 2 for 25-50%, 1 > 50%, 0 - NR	3		
Leadership Indicators					
L6.1	Carbon emission details of whole business	1 for Reported; 0 for NR		1	
L6.1	Carbon emission details of top 3 products	3 for 3 products, 2 for 2 products, 1 for 1 product, 0 for NR		3	
L6.2	Percentage of renewable energy to total energy consumed	2 for > 50%, 1 for 25-50%, 0 for < 25%		2	
L6.3	Percentage non-biodegradable waste to total waste generated	2 for < 25%, 1 for 25-50%, 0 for > 50%		2	
L6.3	Percentage recyclable waste to total waste generated	2 for > 50%, 1 for 25-50%, 0 for < 25%		2	
L6.3	Percentage of hazardous waste to total waste generated	2 for < 25%, 1 for 25-50%, 0 for > 50%		2	

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
L6.4	Solid waste management practices adopted	1 for Adopted and Reported; 0 for NR		1	
L6.5	Strategy to reduce hazardous and toxic waste in products/ processes	1 for Strategy framed and Reported; 0 for NR		1	
L6.6	Innovative technologies/ solutions for material environmental mitigation adopted for different environmental components (like land use, emissions etc.)	5 if reported for all (1 for each - Land, Air, Water, Energy and Biodiversity), 0 for NR		5	
Total Principle: 6			40	19	59

PRINCIPLE: 7

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

7.1a	Number of affiliations with trade and industry chambers/ associations	No Score	0		
7.2	Adverse Judicial or regulatory orders for anti-competitive conduct in financial year	2 for No adverse order, 1 for adverse order reported, 0 otherwise	2		
Leadership Indicators					
L7.1	Public policy positions advocated by the company	2 for Positions advocated, 0 otherwise		2	
L7.2	Corrective action for anti-competitive conduct taken based on adverse orders from regulatory authorities	2 for Corrective action taken, 0 otherwise		2	
Total Principle: 7			2	4	6

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
PRINCIPLE: 8					
Businesses should promote inclusive growth and equitable development					
8.1	Social Impact Assessments (SIA) conducted in financial year	5 for Assessment by independent external agency, 2 for Internal assessment, 0 for NR	5		
8.2	Project(s) for which ongoing Rehabilitation and Resettlement is undertaken	3 if > 2 projects, 2 for 2 projects, 1 for one project; 0 for NR	3		
8.3	CSR projects undertaken by your company in designated aspirational districts identified by government bodies	3 for doing in all designated districts; 2 for some districts and 1 for only 1 district; 0 for NR	3		
8.4	Mechanisms to receive and redress grievances of the community	1 for Reported; 0 for NR	1		
8.5	Benefits of intellectual properties owned or acquired and shared equitably	3 if >2 IPs, 2 for 2 IPs, 1 for one IP; 0 for NR	3		
8.6	List of adverse orders and case details of intellectual property rights disputes	1 for Reported; 0 for NR	1		
Leadership Indicators					
L8.1	Actions taken to mitigate any negative social impacts identified in SIA	1 for Corrective actions for all activities identified having negative social impact, 0 otherwise		1	
L8.2	Basis of calculating benefits shared derived of the various intellectual properties owned or acquired	1 for Reported; 0 for NR		1	
L8.3	Corrective actions taken in intellectual property related cases	2 for corrective actions for all IP related cases, 1 for not covering all; 0 otherwise		2	

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
L8.4	Beneficiaries of CSR Projects	3 for giving > 80% benefits to vulnerable and marginalized groups; 2 for 60-80%; 1 for <60%; 0 for NR		3	
Total Principle: 8			16	7	23

PRINCIPLE: 9

Businesses should engage with and provide value to their consumers in a responsible manner

9.1	Mechanisms to receive and respond to consumer complaints and feedback	1 for Reported; 0 for NR	1		
9.2	Percentage of products and services with information on Environment and social parameter	3 for 80-100% products/ services, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.2	Percentage of products and services with information on Safe/ responsible usage	3 for 80-100% products/ services, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.2	Percentage of products and services with information on recycling and safe disposal	3 for 80-100% products/ services, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.3	Percentage of Consumer complaints on data privacy resolved	3 for 80-100%, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.3	Percentage of Consumer complaints on advertising resolved	3 for 80-100%, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.3	Percentage of Consumer complaints on essential services resolved	3 for 80-100%, 2 for 60-80%, 1 < 60%, 0 - NR	3		
9.3	Percentage of Consumer complaints on restrictive trade practices resolved	3 for 80-100%, 2 for 60-80%, 1 < 60%, 0 - NR	3		

Scoring of Business Responsibility and Sustainability Reporting (BRSR)					
Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
9.3	Percentage Consumer complaints on unfair trade practices resolved	3 for 80-100%, 2 for 60-80%, 1 < 60%, 0 - NR	3		
Leadership Indicators					
L9.1	Channels / platforms where information on products and services can be accessed	1 for Reported; 0 for Not Reported		1	
L9.2	Steps taken to inform and educate consumers, especially vulnerable and marginalised consumers, about safe and responsible usage	1 for steps taken, 0 for steps not taken/NR		1	
L9.3	Corrective actions taken in respect of complaints received on data privacy, advertising, etc.	1 for steps taken, 0 for steps not taken/NR		1	
L9.4	Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services	1 for Yes, 0 for No/NR		1	
L9.5	Product information available on the product over and above what is legally mandated	1 for Yes, 0 for No/NR		1	
L9.6	Any consumer survey carried out by the company	1 for Yes, 0 for No		1	
Total Principle: 9			25	6	31
Grand Total Principles 1-9		243			
Grand Total			225	75	300

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