



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

SUSTAINABILITY REPORTING MATURITY MODEL (SRMM)* VERSION 2.0



* Applied for Trade Mark

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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 (“MCA Committee Report”) and recommended new comprehensive framework for Business Responsibility and Sustainability Report (“BRSR”).

As per the above-mentioned Report, 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 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.

Securities and Exchange Board of India (“SEBI”), vide Circular dated 10th May, 2021 (“SEBI BRSR Circular”), has mandated new reporting requirements by issuing format of BRSR (“SEBI BRSR”)² and made it applicable to top 1000 listed entities (by market capitalization). The new reporting requirement has undergone significant changes in terms of parameters involved. The applicability was voluntary for Financial Year 2021-22 and is mandatory from Financial Year 2022 onwards.

Non-existence of a comprehensive scoring tool was limiting the Indian companies to align their sustainability reporting 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 had developed Sustainability Reporting Maturity Model (“SRMM Version 1.0”) based on MCA Committee Report. SRMM Version 1.0 has been updated to SRMM Version 2.0 to incorporate the changes brought in by SEBI BRSR Circular. Similar to SRMM Version 1.0, this version comprises of total 300 scores, by completing the scoring of all three sections and nine principles of the SEBI BRSR and is given as **Annexure 1**.

SRMM Version 2.0 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 and 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 proposed 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.

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

2 https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

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	The organisations are at the initial level of reporting and are in the process of identifying the need and responsibility of BRSR.	The organisations realize the value of BRSR and responds to it by setting up robust mechanism for reporting, etc.	The organisations have established formal functions/ policies/ systems for BRSR.	The organisations strive for more than compliance and work towards being a market leader.
	Try to establish policies/ systems for data collection and disclosures.	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.	Involved in compliance functions, etc., and focus increasing on qualitative aspects.	Strategically differentiating by enhancing disclosures vis a vis innovative methods/ technique employed.

General Instructions:

- (i) SRMM Version 2.0 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.

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. 6.2 (Principle 6) – “Details any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India” is not applicable to a business entity, then Grand total score would be reduced by 2 and will be 300 minus 2 equal to 298. Further, if the BRSR Score of the entity works out to be 202 then the maturity level would be calculated as a percentage of 298 which would be $(202/298) * 100$ equal to 67.78 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.

- (iii) This version of SRMM is an upgrade over SRMM v1.0 as it aligns the scoring matrix as per SEBI BRSR.

ANNEXURE 1 – PROPOSED BRSR SCORING MECHANISM

Scoring of Business Responsibility and Sustainability Reporting as per SEBI Circular dated 10th May, 2021

Point No.	Parameters and Indicators of BRSR Framework	Scaling	Section A, B, C - Essential Indicators Score	Leadership Indicators Score	Total
Section A: General Disclosures					
1-17	General Information about Company	No Score	0		
18	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		
19	Women Employees	2 for engaging women employees > 25% of total employees; 1 for 25-10%; 0 < 10%	2		
20	Turnover Rate for permanent employees and workers (past 3 years)	2 for turnover rate <10%, 1 for turnover rate between 10-15% and 0 for turnover rate >15% Turnover refers to Average turnover for past 3 years	2		
21a	Do the Subsidiary Company/Companies participate in the Business Responsibility Initiatives of the listed parent company? If yes, then indicate the number of such subsidiaries?	1 for Reported; 0 for Not Reported	1		

22(i)	CSR is applicable as per Section 135 of Companies Act, 2013	No Score	0		
22(ii)	Turnover	No Score	0		
22(iii)	Net Worth	No Score			
23	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		
24	Risk Assessment of environmental, social and governance matters	3 - for assessment and efforts to address the concerns, identifying whether risk or opportunity, rationale and financial implications (negative/ positive); 2 only assessment is done but not addressed; 1 for partial assessment; 0 for Not Reported	3		
Section A Total			18		18
Section B: Management and Process Disclosures					
1a	Company policy covering principles of the NGRBCs	3 for covering all Principles; 2 for covering principles>5; 1 for covering principles> 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/certifications/labels/standards adopted and mapped to principles (For e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea, SA 8000, OHSAS, ISO, BIS)	3 for adopting and mapping for all Principles; 2 for >5; 1 for > 3; 0 for Not Reported	3		
5	Commitments, goals and targets set by the entity with defined timelines, if any.	1 for reporting; 0 for Not Reported	1		
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	3 for meeting > 80% goals, 2 for meeting 60-80% goals, 1 for meeting 50-60% goals, 0 for <50% goals	3		
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	2 for Reporting of Statement with challenges/targets/achievements – 2, Partial Reporting – 1, No Reporting	2		
8	Details of highest authorities responsible for implementing and oversight of Business Responsibility Policy	1 for reporting; 0 for Not Reported	1		
9	Specified committee of the Board/ Directors/ officials for decision making on sustainability issues. If yes, then specify composition	1 for Yes and Composition specified; 0 for No	1		
10	Review of NGRBCs by the Company	3 Half-Yearly Review, 2 for Annual review; 0 for No review	3		

11	Independent Assessment/ Evaluation of working of policy- External	5 for External assessment/ audit; 0 for No assessment	5		
12	Reasons for not covering all principles in policies	No score	0		
Section B Total			24		24
Total of Section A and B			42		42

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	5 if coverage >90%, 4 if coverage 80 - 90%; 3 for 60-80%; 2 for 50- 60%; 0 for <50% or no awareness program held	5		
1.2	Details of fines / penalties / punishment/ award/ compounding/ settlement paid in the financial year	1 for Reported; 0 for NR	1		
1.2	Details of Monetary Penalty/ Punishment/ Fine/ Award/ Compounding fee	1 for Reported; 0 for NR	1		
1.2	Details of Non-Monetary Cases - Imprisonment/ Punishment	1 for Reported; 0 for NR	1		

1.3	Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned	1 for Reported; 0 for NR	1		
1.4	Existence of anti-corruption or anti bribery policy	3 Existence of Policy and Reported, 1 for no policy but Reported; 0 for NR	3		
1.5	Number of Directors/ KMP/Employees/ Workers against whom disciplinary action was taken for charges of bribery/ corruption in the financial year	1 for Reported; 0 for NR	1		
1.6	Complaints received in relation to issue of Conflict of Interest of Directors / KMP'	1 for Reported; 0 for NR	1		
1.7	Details of corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.	2 if reported and corrective actions taken, 1 if reported but no corrective actions taken, 0 if NR	2		

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 processes in place to avoid/ manage conflict of interests involving members of the Board	2 for process existing and Reported; 1 for process not existing but reported; 0 for NR		2	

Total Principle: 1			19	5	24
PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe					
2.1	% of R&D and capital expenditure in technologies to improve the environmental and social impacts of products/ processes	5 for > 40%, 4 for > 30 %, 3 for > 20%; 2 for 10%-20%; 1 for < 10 %; 0 for NR	5		
2.2a	Procedures for sustainable sourcing are in place	1 for Yes; 0 for No	1		
2.2b	Percentage of inputs sourced sustainably	5 for > 75%, 4 for 50-75%, 3 for 25-50%; 2 for 10-25%; 1 for < 10 %; 0 for NR	5		
2.3	Details of the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life – plastic, e-waste, hazardous waste	1 for Reported; 0 for NR	1		
2.4	Availability of Extended Producer Responsibility (EPR) to the entity’s activities and whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?. Mitigation Steps to address the same.	3 for Availability of EPR, waste collection plan in compliance with EPR and Mitigation steps taken, 2 for availability of EPR, 1 For Reporting, \ 0 for NR	3		
Leadership Indicators					
L2.1	Life Cycle Assessments (LCA) for any or all of its services/ 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	

L2.2	Actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in LCA.	3 for 100% products; 2 for products covering 75% turnover; 1 for product covering > 50% of turnover; 0 for NR		3	
L2.3	Percentage of recycled or reused input material	4 for > 60%, 3 for > 50%; 2 for 25-50%; 1 for < 25 %; 0 for NR		4	
L2.4	Details of quantities collected for reuse, recycling, safe disposal after sale, and at end of life of your products - plastics, e-waste, hazardous and other waste	1 for Reported; 0 for NR		1	
L2.5	Details of Reclaimed Products and their packaging material as % of total products sold	1 for Reported; 0 for NR		1	
Total Principle: 2			15	12	27

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

3.1a	% covered under Health insurance	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
	% covered by Accident insurance	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
	% 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		
	% of employees covered by Day Care Benefits	2 for > 75% employees, 1 for > 50% but < equal to 75% employees, 0 otherwise	2		
3.1b	% covered under Health insurance	2 for > 75% workmen, 1 for > 50% but < equal to 75% workmen, 0 otherwise	2		

	% covered by Accident insurance	2 for > 75% workmen, 1 for > 50% but < equal to 75% workmen, 0 otherwise	2		
	% of employees covered by Maternity Benefits/% of employees covered by Paternity Benefits	2 for > 75% workmen, 1 for > 50% but < equal to 75% workmen, 0 otherwise	2		
	% of employees covered by Day Care Benefits	2 for > 75% workmen, 1 for > 50% but < equal to 75% workmen, 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	Whether premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Steps taken by entity	1 for Reported; 0 for NR	1		
3.4	Existence of equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	1 for Reported; 0 for NR	1		
3.5	Details of Return to work and Retention rates of permanent employees and workers that took parental leave.	1 for Reported; 0 for NR	1		

3.6	Mechanism available to receive and redress grievances of employees/workmen	1 for all employees, 1 for all workmen, 0 otherwise Note: In case of NIL workmen or NIL Employee, the maximum scoring can be taken for the existing class.	2		
3.7	Percentage of employees and workmen part of recognized associations/Union	No Score	0		
3.8a	Percentage of employees and workmen trained on health and safety	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.8a	Percentage of employees and workmen trained on skill upgradation	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.9a	Percentage of performance and career development reviews of employees	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.9a	Percentage of performance and career development reviews of workmen	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.10a	Implementation of occupational health and safety management system and coverage of such system	Coverage of system 1 for Reported; 0 for NR	1		
3.10b	Details of processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity	1 for Reported; 0 for NR	1		

3.10c	Process for workers to report the work related hazards and to remove themselves from such risks.	1 for Reported; 0 for NR	1		
3.10d	Access to non-occupational medical and healthcare services for employees/worker	1 for Reported; 0 for NR	1		
3.11	Details of Safety related incidents which caused fatalities/ high consequence work related injuries or ill health	1 for Reported, 0 for NR	1		
3.12	Measures taken by the company to ensure a safe and healthy workplace.	1 for Reported, 0 for NR	1		
3.13	Percentage of Complaints resolved made by employee/ workmen on working condition and health and safety.	2 for 80 -100%, 1 for 60-80%, 0 otherwise	2		
3.14	Percentage of plants and offices assessed for health/safety and working conditions	2 for 80-100%, 1 for 60-80%, 0 otherwise	2		
3.15	Details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions	1 for Reported, 0 for NR	1		

Leadership Indicators					
L3.1	Life insurance or any compensatory package in the event of death of Employee / Worker	1 for Yes; 0 for No		1	
L3.2	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	
L3.3	Number of Employees/workers having suffered high consequence work related injury/ ill health/fatalities rehabilitated or whose family members placed in suitable employment	3 for > 80% rehabilitated; 2 for 60-80%; 1 for < 60 %; 0 for NR		3	
L3.4	Transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination	1 for Reported; 0 for NR		1	
L3.5	Details on assessment of value chain partners – working conditions, health and safety	1 for Reported; 0 for NR		1	
L3.6	Details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.	1 for Reported and corrective actions taken; 0 for NR		1	

Total Principle: 3			40	9	49
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders					
4.1	Process for identifying key stakeholder groups of the entity	1 for Reported; 0 for NR	1		
4.2	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 processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board	1 for Reported; 0 for NR		1	
L4.2	identification and management of environmental, and social topics through stakeholder consultation and details on usage of inputs	1 for Reported; 0 for NR		1	

L4.3	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	
Total Principle: 4			5	5	10
PRINCIPLE 5: Businesses should respect and promote human rights					
5.1	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		
5.2	Details of minimum wages paid to employees and workers.	3 for reporting and wages paid are at least 30% more than minimum wages stipulated, 2 for reporting and wages paid are at least 20% more than minimum wages stipulated, 1 for Reported; 0 for NR	3		
5.3	Details of remuneration/ salary/wages of all employees - Board of Directors, KMP, employees and workmen	1 for Reported; 0 for NR	1		
5.4	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		

5.5	Internal mechanisms in place to redress grievances related to human rights issue	2 for Mechanism present and Reported, 1 for Reported; 0 for NR	2		
5.6	Details of sexual harassment, child labour, force labour, other human rights related grievances in current financial year	1 for Reported; 0 for NR	1		
5.7	Mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases.	1 for Reported; 0 for NR1	1		
5.8	Do human rights requirements form part of your business agreements and contracts?	1 for Yes; 0 for No	1		
5.9	Details on assessment of plants & offices – child labour, forced labour, sexual harassment, discrimination at work place	1 for Reported; 0 for NR	1		
5.10	Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments above.	1 for Reported; 0 for NR	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	
L5.2	Details of scope and coverage of Human Rights due diligence conducted including in the value chain	1 for 80-100% covered, 1 for < 60% or NR		1	

L5.3	Accessibility to premise/office of the entity to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016	1 for having accessibility and reported, 0 for NR		1	
L5.4	Details on assessment of value chain partners – child labour, forced labour, sexual harassment etc.	2 if 100% value chain partners assessed, 1 >75% value chain partners assessed and Reported; 0 for NR		2	
L5.5	Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments above.	1 for Reported; 0 for NR		1	
Total Principle: 5			14	6	20
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment					
6.1	Details of total energy consumption and energy intensity vis a vis turnover	1 for Reported; 0 for NR	1		
6.1	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment	1		
6.2	Details any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India and whether targets set under the PAT scheme have been achieved. Or details of remedial action taken.	2 for Targets achieved and reported, 1 for Reported; 0 for NR	2		

6.3	Details relating to water withdrawal, consumption and intensity	1 for Reported; 0 for NR	1		
6.3	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment	1		
6.4	Company has mechanism for Zero Liquid Discharge, its coverage and implementation details	2 for Mechanism Present and Reported, 1 for Reported; 0 for NR	2		
6.5	Details of air emissions (other than GHG emissions) by the entity – NOx, SOx, PM, POP, VOC, HAP etc.	1 for Reported; 0 for NR	1		
6.5	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for No Assessment	1		
6.6	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity - CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	1 for Reported; 0 for NR	1		
6.6	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment	1		
6.7	Company has projects related to reducing Green House Gas emission	5 for having projects for reducing GHS, 1 for Reported; 0 for NR	5		

6.8	Details related to waste management by the entity, waste recovered and waste disposed – Plastic waste, e-waste, bio-medical waste, construction waste, battery waste etc.	1 for Reported; 0 for NR	1		
6.8	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment	1		
6.9	Company has waste management practices and strategies to reduce usage of hazardous and toxic chemicals in products and processes and to manage such wastes	5 for having waste management practises and reported, 1 for Reported; 0 for NR	5		
6.10	Entity has operations in/ around ecologically sensitive areas and is complying with the environmental approval/clearances required.	1 for Reported; 0 for NR	1		
6.11	Details of environmental impact assessments of projects	4 for assessment by independent external agency and communicated in public domain; 3 for internal assessment and communicated; 2 for assessment done but not communicated; 1 for Reported, 0 for NR	4		

6.12	Entity is compliant with applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder.	5 for 100% compliance and reported, 1 for Reported; 0 for NR	5		
Leadership Indicators					
L6.1	Details of energy consumed from renewable and non-renewable sources in financial year	2 for Reported and consumption from renewable source>50%, 1 for consumption 25-50%; 0 for below 25% or NR		2	
L6.1	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment		1	
L6.2	Details of water discharged by destination and level of treatment	5 (1 for each for treatment done – Surface water, Ground water, seawater, sent to 3rd parties, others), 0 for NR/No Treatment		5	
L6.2	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment		1	
L6.3	Details of Water withdrawal, consumption and discharge in areas of water stress with level of treatment	1 for Reported; 0 for NR		1	

L6.3	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment		1	
L6.4	Details of total Scope 3 emissions & its intensity - CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	2 for Reported with breakup and intensity on downstream and upstream categories; 0 for NR		2	
L6.4	Independent assessment/ evaluation/assurance has been carried out by an external agency.	1 for External Agency Assessment; 0 for no assessment		1	
L6.5	Details of significant direct & indirect impact of the entity on biodiversity in ecological sensitive areas along-with prevention and remediation activities	1 for Reported; 0 for NR		1	
L6.6	Details of specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated	1 for Reported; 0 for NR		1	
L6.7	Company has business continuity and disaster management plan.	1 for Reported; 0 for NR		1	
L6.8	Details of significant adverse impact to the environment, arising from the value chain of the entity, mitigation/ adaptation methods for the same.	1 for Reported; 0 for NR		1	

L6.9	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	2 for Reported and 100% value chain partners covered, 1 for >60%, 0 for < 60% or NR		2	
Total Principle: 6			34	20	54

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.	1 for Reported, 0 for NR	1		
7.1b	List of top 10 trade and industry chambers/ associations	1 for Reported, 0 for NR	1		
7.2	Details of corrective action taken based on Adverse Judicial or regulatory orders for anti-competitive conduct in financial year	3 for No adverse order, 2 for adverse order reported and corrective action taken, 1 for reported, 0 otherwise	3		

Leadership Indicators

L7.1	Public policy positions advocated by the company	2 for Positions advocated, 0 otherwise		2	
Total Principle: 7			5	2	7

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	Mechanisms to receive and redress grievances of the community	1 for Reported; 0 for NR	1		
8.4	Percentage of input material (by value of all inputs) to total inputs sourced from suppliers	3 for MSME and small producers > 80% input from suppliers, 2 for MSME and small producers > 50% and < 80% input from suppliers; 3 for > 50% input from suppliers within the district and neighbouring districts, 2 for < 50% input from suppliers within the district and neighbouring districts, 1 for Reported, 0 for NR	6		
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	CSR projects undertaken by your company in designated aspirational districts identified by government bodies	2 for doing in all designated districts; for only 1 district; 0 for NR		2	
L8.3	Preference to purchase from suppliers comprising marginal/vulnerable groups	1 for Yes;0 for No		1	
L8.3	Percentage of total procurement from such groups	1 for > 10%; 0 for < 10 or NR		1	
L8.4	Basis of calculating benefits shared derived of the various intellectual properties owned or acquired	1 for Reported; 0 for NR		1	

L8.5	Corrective actions taken in intellectual property related cases	1 for corrective actions for all IP related cases, 0 otherwise		1	
L8.6	Beneficiaries of CSR Projects	2 for giving > 80% benefits to vulnerable and marginalized groups; 1 for 50-80%; 0 for <50% or for NR		2	
Total Principle: 8			15	9	24
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	2 for Mechanism Present and Reported, 1 for Reported; 0 for NR	2		
9.2	Percentage of products and services with information on Environment and social parameter	5 for 90-100% products/services, 4 for 75-90%, 3 for 70-75%, 2 for 60-70%, 1< 60%, 0 - NR	5		
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. Note: In case of no complaints, maximum marks may be awarded.	3		
9.3	Percentage of Consumer complaints on advertising resolved	3 for 80-100%, 2 for 60-80%, 1< 60%, 0 – NR Note: In case of no complaints, maximum marks may be awarded.	3		

9.3	Percentage of Consumer complaints on cyber security resolved	3 for 80-100%, 2 for 60-80%, 1< 60%, 0 – NR Note: In case of no complaints, maximum marks may be awarded.	3		
9.3	Percentage of Consumer complaints on essential services resolved	3 for 80-100%, 2 for 60-80%, 1< 60%, 0 – NR Note: In case of no complaints, maximum marks may be awarded.	3		
9.3	Percentage of Consumer complaints on restrictive trade practices resolved	3 for 80-100%, 2 for 60-80%, 1< 60%, 0 – NR Note: In case of no complaints, maximum marks may be awarded.	3		
9.3	Percentage Consumer complaints on unfair trade practices resolved	3 for 80-100%, 2 for 60-80%, 1< 60%, 0 – NR Note: In case of no complaints, maximum marks may be awarded.	3		
9.4	Details of instances of product recall on account of safety issues – voluntary and forced recalls	2 in case Reported and no recalls, 1 for Reported; 0 for NR Note: In case of no recalls, maximum marks may be awarded.	2		
9.5	Entity has a framework/ policy on cyber security and risks related to data privacy	2 for existence of framework and reported, 1 for Reported; 0 for NR	2		
9.6	Corrective actions taken in respect of complaints received on data privacy, advertising, etc.	1 for steps taken, 0 for steps not taken/NR	1		

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 about safe and responsible usage	1 for steps taken, 0 for steps not taken/NR		1	
L9.3	Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services	1 for Yes, 0 for No/NR		1	
L9.4	Product information available on the product over and above what is legally mandated	1 for Yes/NA, 0 for No/ NR		1	
L9.4	Any consumer survey carried out by the company	1 for Yes, 0 for No		1	
L9.5a	Details regarding data breaches: Number of instances along with impact	1 for Reported; 0 for Not Reported		1	
L9.5b	Percentage of data breaches involving personally identifiable information of customers	1 for Reported; 0 for Not Reported		1	
Total Principle: 9			36	7	43
Grand Total Principles 1-9		258			
Grand Total		300	225	75	300