

BRSR: A STEP TOWARDS RESILIENT BUSINESS IN A SUSTAINABLE WORLD

August 2023

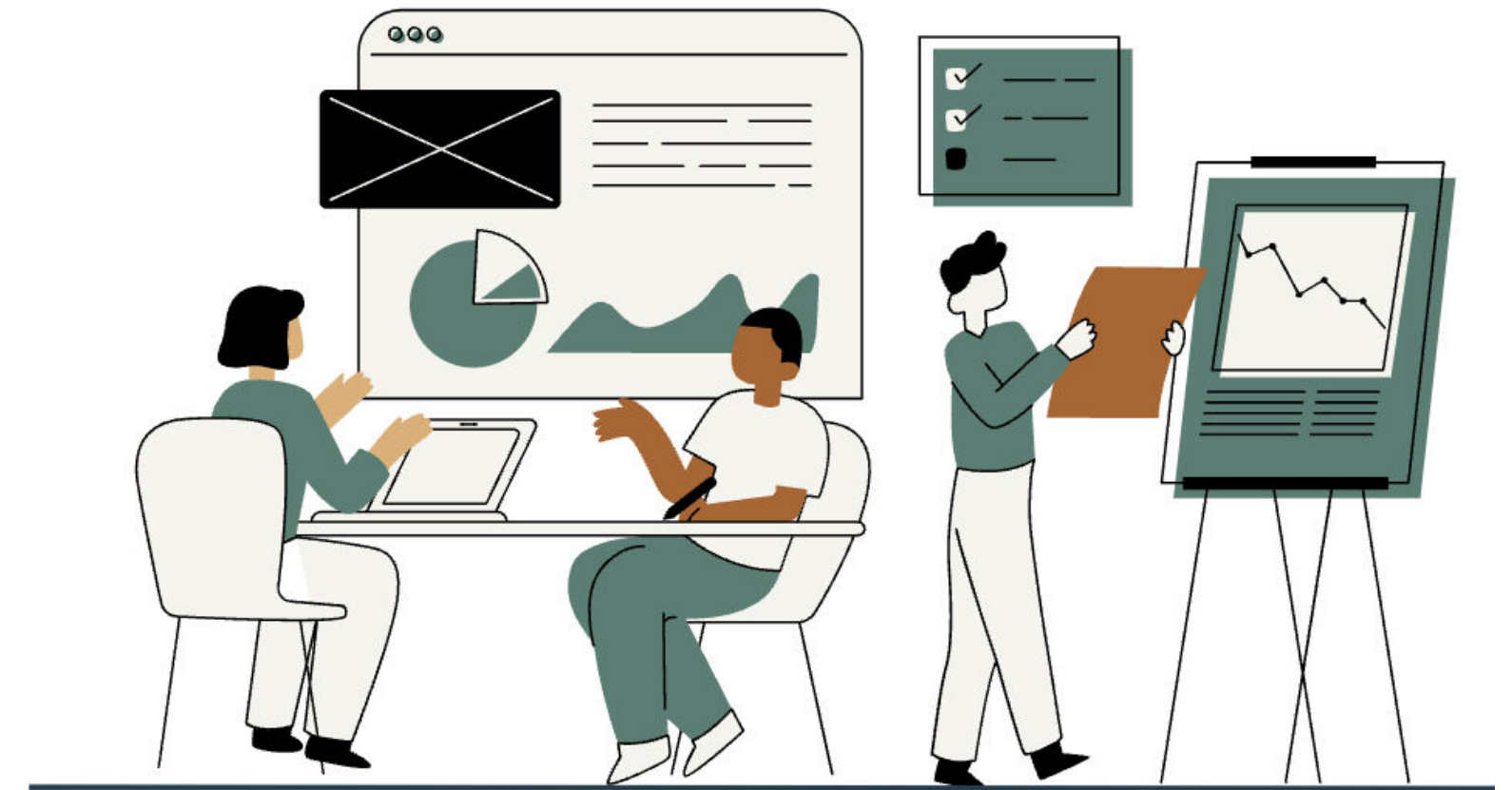


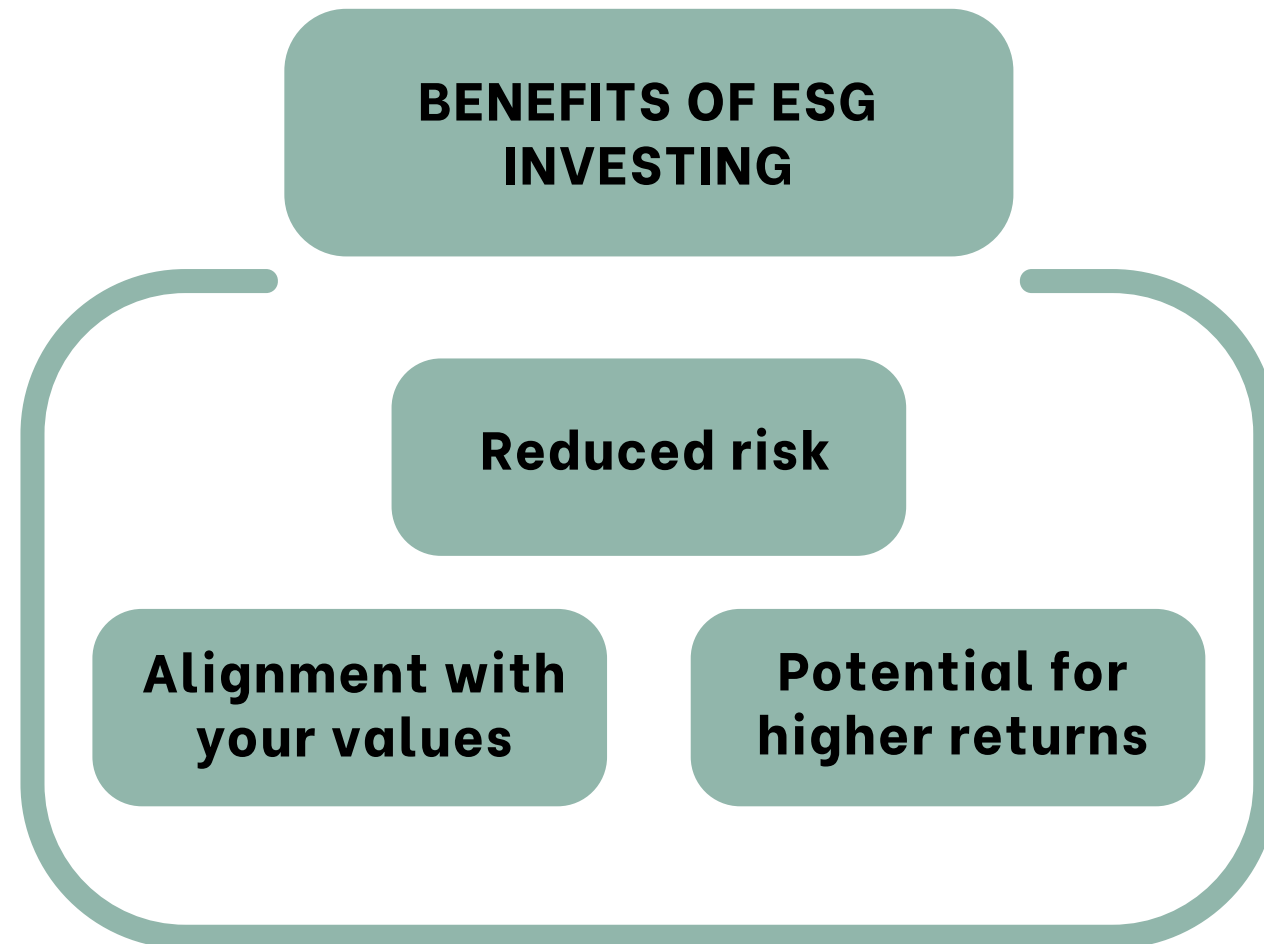
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Dominance of ESG in The Modern Times

A Pervasive Force In The Contemporary Era



Organizations must prioritize ESG performance to **remain competitive and reduce risk**. By developing a **comprehensive strategy, being transparent, and communicating ESG performance** effectively, organizations can **enhance their reputation, reduce risk, save margin, and drive innovation**, ultimately creating a **sustainable future for themselves & the planet**.

- ESG factors are becoming pivotal for investors, as there's a growing belief that companies with ESG-focused strategies are primed for long-term success. Research by the Morgan Stanley Institute for Sustainable Investing indicates that ESG-focused funds typically outperform the market.
- The modern consumer is more environmentally and socially conscious than ever, driving a demand surge for sustainable products and services. Studies, like those by Nielsen, suggest that a significant portion of global consumers are inclined to pay a premium for ESG-compliant products.
- **Governments** are increasingly **regulating ESG factors** to **protect the environment** and ensure responsible company operations. **The European Union** has introduced regulations like the **Sustainable Finance Disclosure Regulation** and **Corporate Sustainability Reporting Directive**. **The Indian government** has brought-in the **BRSR mandate**.

ESG Trends for the New Decade



CLIMATE CHANGE:
THE PATH TO NET
ZERO



**THE NEXT PHASE OF GOOD
GOVERNANCE:**
ENVIRONMENTAL &
SOCIAL ISSUES



ESG INVESTING:
FROM STEWARDSHIP
TO INTEGRATION



**DIVERSITY AND
INCLUSION:** BEYOND
BOARDROOM
DIVERSITY



**EXECUTIVE
COMPENSATION:**
INCREASED FOCUS ON
METRICS AND GOALS



ECONOMIC ACTIVISM:
GOVERNANCE AS A
DRIVER FOR CHANGE



ESG DISCLOSURES:
THE NEW NORMAL



**DATA AND
TECHNOLOGY:**
SMARTER ANALYTICS
DRIVE PRACTICES



ESG ENGAGEMENT:
ASSET MANAGERS
TAKE THE LEAD



POLITICAL IMPACTS:
GEOPOLITICS AND
PUBLIC PRESSURE

Understanding BRSR Landscape

Brief Timeline of BRSR



What is BRSR?



- BRSR stands for **Business Responsibility & Sustainability Reporting**.
- The BRSR framework was introduced by the **Securities and Exchange Board of India (SEBI) in 2021**, and it replaces the previous **Business Responsibility Report (BRR) framework**.
- The BRSR covers **three section ESG attributes**:

Section A:

Essential company details and overarching activities

Section B:

Overview of the company's ESG management strategies and operational processes

Section C:

Overview of the company's ESG management strategies and operational processes

PRINCIPLE 2



Businesses should provide goods and services in a manner that is sustainable and safe.

PRINCIPLE 1



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

NGRBC PRINCIPLES

PRINCIPLE 3



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

PRINCIPLE 4



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

PRINCIPLE 5



Businesses should respect and promote human rights.

PRINCIPLE 6



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

PRINCIPLE 7



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

PRINCIPLE 8



Businesses should promote inclusive growth and equitable development.

PRINCIPLE 9

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



Our Offerings

What we offer?

We are a leading provider of **Business Responsibility and Sustainability Reporting (BRSR)** and **Business Responsibility Reporting (BRR)** support services. Our team of experts is committed to **helping you implement and manage your BRSR and BRR related initiatives**, so you can meet **compliance standards** and elevate your **strategic approach to sustainability**. Our specialized services encompass:

- **BRSR-BRR In-Depth Reporting**
- **BRSR-BRR Competitive Benchmarking**
- **BRSR-BRR Policy Alignment**
- **BRSR-BRR Trainings**

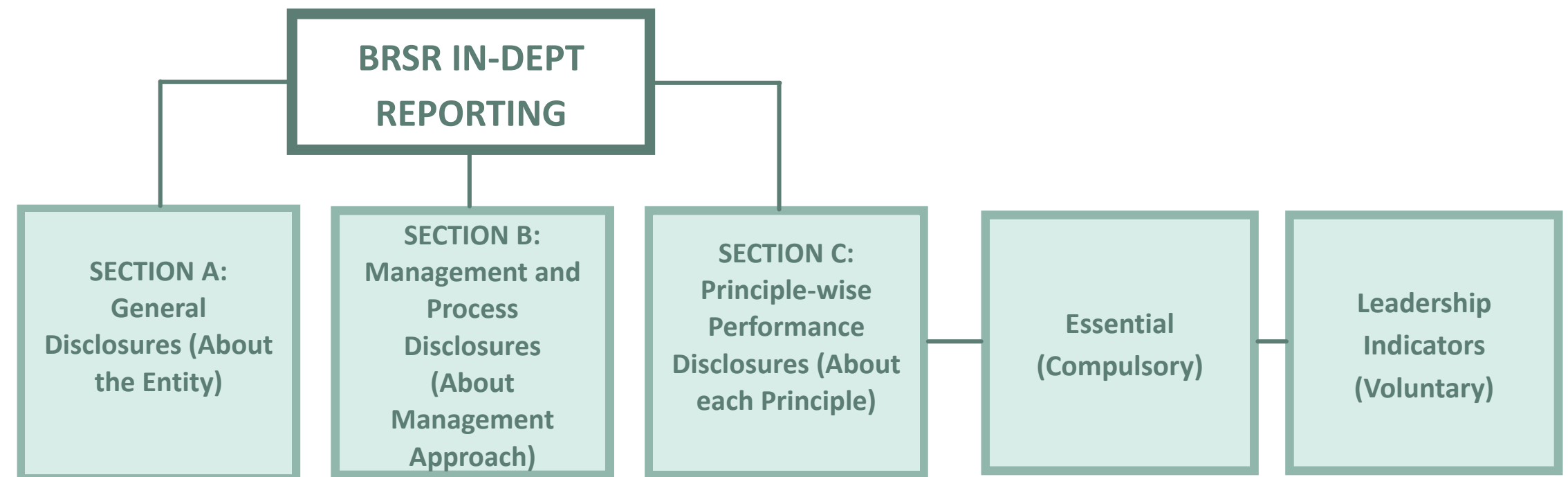


BRSR-BRR In-Depth Reporting

Comprehensive assessment and drafting of a company’s business responsibility and sustainability performance. This involves a deep dive into a company’s policies, practices, and outcomes, culminating in a detailed report.

BENEFITS:

- Ensure **compliance and meet with environmental, social, and governance** regulatory requirements and industry standards.
- Identify **areas of improvement** to enhance **sustainability** and **responsibility** performance.
- Enhance **corporate image** and strengthen **stakeholder trust** that leads to increased brand awareness, **sales, and market coverage**.
- Identify and implement resource and **cost saving measures**.



BRSR Touch-points

Environment:

Waste, water, biodiversity, energy, sourcing, R&D, EPR, LCA, EIA, emission, others

Social:

Employee, perks, CSR, impact, inclusion, H&S, assessments, stakeholders, others

Governance:

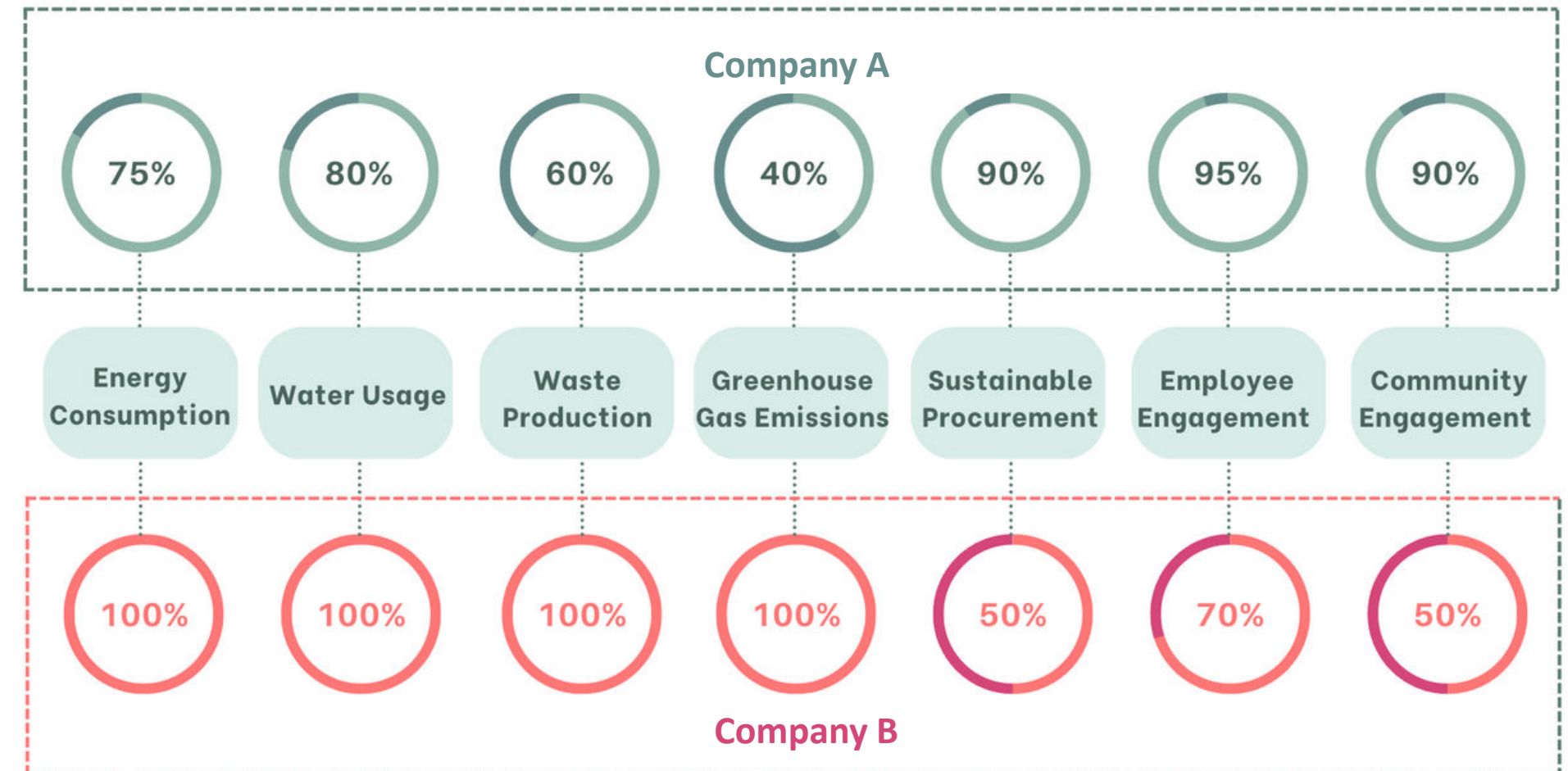
Policies, mechanisms, complaints, materiality, assessment, disciplinary actions, others

BRSR-BRR Competitive Benchmarking

Analysis of how a company's BRSR and BRR performance stacks up against peers or industry benchmarks. This involves quantitative metrics, qualitative analysis, and strategic insights.

BENEFITS:

- **Understanding market position** helps companies compare sustainability and reputation to competitors, **identify areas for improvement**, and **attract new customers and partners**.
- **Learn best practices** to improve sustainability performance and **capitalize on opportunities** to **capitalize on competitors' weaknesses**.
- BRSR focuses on **making informed decisions to outpace peers** by understanding sustainability performance and **learning from best practices**.



DID YOU KNOW?

- that competitive benchmarking can act as a catalyst for innovation, pushing companies to develop more sustainable products, services, and practices?
- that transparency in reporting builds trust with external stakeholders & also boosts employee morale and pride?
- that competitive benchmarking isn't just about identifying where you lag behind but also spotlighting areas where you lead, offering opportunities for thought leadership in sustainability?

BRSR-BRR Policy Alignment

Ensuring that a company’s policies are in line with best practices in BRSR and BRR. This involves revising existing policies or drafting new ones, as per the requisite of the NGRBC.

BENEFITS:

- **Reduced risk** associated with **non-compliance or outdated policies**.
- **Ensure consistency in business responsibility and sustainability** practices.
- Enhance **employee understanding** and **alignment towards sustainable goals**.
- **Reduced risk of reputational damage**.

“Policy alignment is the key to success in any industry. When policies are aligned, they create a clear framework for decision-making and help to ensure that everyone in the organization is working towards the same goals.”

ACCORDANCE WITH BRSR/BRR	OUTDATED POLICIES	UPDATED POLICIES	ACCORDANCE WITH BRSR/BRR
✗	Lacks sustainability performance reporting regularly and public availability	Sustainability Performance Reports Quarterly & Publicly Available	✓
✗	Permits discrimination against employees and customers based on protected classes	Company prohibits discrimination based on race, gender, religion, sexual orientation	✓
✗	Fails to regularly engage stakeholders for sustainability	Prioritizes regular stakeholder engagement for sustainability	✓
✗	Doesn't include diversity in the board	Seeks 50% female, 25% minority board	✓
✗	Ignores illegal human rights violations	Prohibits human rights violations	✓

BRSR-BRR Trainings

Offering training sessions to company and stakeholders, ranging from top-level executives to ground-level employees, on the importance, methodologies, and best practices related to BRSR and BRR.

BENEFITS:

- **Improve internal awareness and capacity** for **responsible** and **sustainable business** practices.
- Ensure a **unified approach** across the organization in **aligning with NGRBC principles**.
- **Enhance employee engagement** and foster a **culture of responsibility** and **sustainability**.
- Helps to **reduce the risk of non-compliance** with BRSR requirements.
- Improve **stakeholder engagement**.
- **Streamline communication** channels by ensuring everyone speaks the same 'sustainability language.'
- Empower **employees to be ambassadors** of orgs. ESG goals.
- **Facilitate knowledge-sharing**, allowing for the exchange of best practices among different departments or teams.
- **Boosts investor confidence** by demonstrating ESG performance
- **Improve resilience and adaptability of the organization** in the face of changing ESG landscapes.



About Us

Our Story

A home-grown initiative, we began our journey with a **strong passion for sustainability and responsible business practices**, laying the foundation of **our mission as a dedicated Environmental, Social, and Governance (ESG) consultancy firm**. Our commitment to fostering a sustainable future has driven us to **empower organizations**, aiding them in **integrating ESG considerations seamlessly** into their strategic plans.

Our story unfolds through our extensive work, **guiding numerous businesses** in the **creation and implementation of robust ESG frameworks**. This has allowed them to navigate the complex yet rewarding terrain of sustainable business, **meeting challenges head-on while capitalizing on opportunities**.

What sets us apart is **our team of experienced professionals**, each bringing diverse experiences and a shared commitment to sustainability. They form the **backbone of our innovative solutions** and **personalized consultancy services**, all tailored to meet the unique needs of each client.

As a constantly evolving entity, **we strive to stay at the forefront of ESG trends and developments**. Our journey is marked by **continuous growth and learning**, ensuring our consultancy services remain relevant, effective, and timely.

As we move forward, our home-grown initiative remains excited to continue this journey, **collaborating with our clients to shape a more sustainable, responsible, and resilient business landscape**.



Visit Us: <https://sigmaearth.com>

Our Expertise

Credentials

ESG Reporting

Crafted a comprehensive report for a key enterprise in the renewable power sector, illuminating their wide-ranging operations throughout India

ESG Reporting

Formulated an in-depth report for a frontrunner in the packaging manufacturing industry, reflecting their expansive endeavors across India

BRSR Reporting

Authored an extensive BRSR for a renowned company in the packaging industry, showcasing their commitment to responsible business practices

BRSR Reporting

Conducted an in-depth creation of a BRSR for a prominent entity in the sugar production realm, highlighting their support to the stakeholders

ESG Assurance

Conducted thorough ESG assurance for a notable organization, fortifying their commitment to environmental, social, and governance principles

Integrated Reporting

Created an IR for a leading enterprise, effectively consolidating financial & non financial elements to present a holistic view of their performance

BRR Reporting

Composed a detailed BRR for a prominent firm, demonstrating their adherence to sustainable business practices and societal responsibility

Capacity Building

Directed a robust Capacity Building initiative for multiple establishment, strengthening their ability to fulfill their mission and augmenting their impact on sustainable development

Credentials

CSR Impact

Performed an extensive CSR Impact study for a leading corporation, identifying and assessing the tangible effects of their socially responsible initiatives

CSR Impact

Conducted a comprehensive CSR Impact analysis for a well-established entity, evaluating the real-world implications of their social responsibility programs

CSR Assessment

Completed a thorough CSR Assessment for a reputable organization, evaluating their social responsibility initiatives' alignment with best practices

CSR Assessment

Executed an in-depth CSR Assessment for a significant player, assessing the effectiveness and efficiency of their social commitment actions

CSR Gap Assessment

Undertook a robust CSR Gap Assessment for a prominent firm, identifying opportunities for enhancing their corporate social responsibility initiatives.

CSR Strategy

Developed a strategic CSR plan for a renowned enterprise, outlining their path to increased social engagement and sustainability

CSR Strategy

Crafted a purpose-driven CSR Strategy for a noteworthy organization, mapping journey towards increased societal impact & sustainable growth

Value Chain Assessment

Carried out an exhaustive Value Chain Assessment for a key industry player, illuminating their impacts and dependencies at every stage of their operations

Team Details

Farhan Khan

Farhan, a seasoned Sustainability and CSR Consultant, brings a rich tapestry of experience spanning ESG and BRSR reporting, assurance services, policy development, CSR assessments, and NGO post-grant reviews. His expertise in these areas has seen him lead a wide spectrum of industries towards greater transparency, accountability, and sustainability. With a reputation for delivering impactful insights and strategic direction, Farhan has been instrumental in guiding organizations through the intricate landscape of modern business responsibility. A staunch advocate of balancing profitability with purpose, Farhan's multifaceted skills serve to empower businesses to excel in both economic performance and societal impact.

Aftab Hussain

Aftab is a dedicated professional in the areas of ESG, BRSR, and EHS. He has played a pivotal role in assisting numerous organizations in adopting responsible and ethical business methodologies. Central to Aftab's expertise is his acumen in reporting. He's adept at crafting precise ESG reports, underscoring an organization's commitment to principled governance and environmental responsibility. In BRSR, Aftab seamlessly synthesizes narratives that merge a company's economic objectives with its broader societal obligations. On the EHS front, Aftab ensures that the drafted reports not only align with the necessary regulations but also champion best practices in environmental protection, workplace safety, and health. Through his knack for simplifying intricate data into accessible insights, Aftab consistently aids organizations in aligning their business aspirations with responsible actions.

Sajeela Ghaffar

Sajeela, an esteemed GRI Consultant, brings a decade of experience in environmental services across India, the US, and the GCC including UAE. Her expertise spans ESG/sustainability studies, environmental impact evaluations, and technical writing. She offers specialized consulting in data analytics, environmental policy, and waste management planning. With credentials like GRI Courses 1 & 2 under her belt, Sajeela is also NEBOSH-certified in occupational health & safety. Holding a Master's in Environmental Engineering, she emphasizes precision in her projects, valuing both timeliness and quality. Being GRI certified, Sajeela excels in working with clients, understanding their business challenges, and thoroughly evaluating their reports. Her profound expertise and dedication set her apart in the environmental domain.

Saba

Saba brings a nuanced blend of expertise as a Data Analyst with a special focus on Sustainability, ESG (Environmental, Social, and Governance), and Climate. With a rich background in these specific domains, she has been the force behind the data-driven transformation of numerous enterprises, aiding their shift towards sustainable business models. Delving deep into ESG metrics, Saba's prowess extends to comprehensive data interpretation, ensuring compliance, benchmarking sustainable performance, and unveiling strategic avenues for eco-centric growth. Alongside her analytical capabilities, her profound experience in research provides a holistic perspective on the evolving landscape of climate trends and sustainability benchmarks.

Abhirup Bhattacharjee

Abhirup Bhattacharjee is a seasoned ESG Data Analyst and Sustainability expert, with a rich background in environmental, social, and governance (ESG) data interpretation, sustainability reporting, and trend analysis. His specialized focus in these areas has guided various industries toward implementing data-driven, sustainable practices. As a proficient analyst, Abhirup's expertise extends to detailed ESG data assessment, ensuring compliance, benchmarking performance, and identifying strategic opportunities for growth in sustainability. Recognized for his analytical rigor and strategic insights, he has been instrumental in helping organizations navigate the complex terrain of ESG standards and regulations. Committed to merging sustainability with business intelligence, Abhirup's distinct skillset enables companies to thrive economically while accentuating their societal and environmental responsibilities.

Thank You

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