

SEBI comes up with additional disclosures and assurance on Core matters in BRSR

What is BRSR Core?

- a set of **quantifiable** and **outcome-oriented Key Performance Indicators (KPIs)**
- linked to **ESG attributes** (*refer next slide*)

Actionable	Covered entities	Timelines
Reporting as per revised BRSR format	Top 1000 LEs	FY 23-24
Reasonable assurance on BRSR Core	Top 150 LEs	FY 23-24
	Top 250 LEs	FY 24-25
	Top 500 LEs	FY 25-26
	Top 1000 LEs	FY 26-27
ESG disclosures (BRSR Core) of value chain on a comply-or-explain basis	Top 250 LEs	FY 24-25
Limited assurance of above on a comply-or-explain basis	Top 250 LEs	FY 25-26

What is value chain?

- top **upstream** and **downstream** partners of LE
- **cumulatively** comprising **75% of its purchases / sales (by value)** respectively

Amendments in existing BRSR format

- **Quantifiable disclosures** included to enable verification
- Disclosure of intensity ratios based on **revenue adjusted for Purchasing Power Parity (PPP)** to enable global comparison
- **Shifting** of certain disclosures from **“Leadership”** indicators to **“Essential”** disclosures

Who can provide assurance?

- Not specified, however, LEs to ensure **necessary expertise**
- Ensure **no conflict of interest**
 - the assurance provider or any of its associates
 - do not sell its products or provide any non-audit / non-assurance related service including consulting services,
 - to the LE or its group entities

Our resources on Business Responsibility and Sustainability Reporting can be [accessed here](#)

Vinod Kothari & Company
 Mumbai| Kolkata| Delhi
corplaw@vinodkothari.com

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Principle (P) Question (Q)	Attributes	Reporting in BRSR
P6.Q7	GHG footprint	Details of GHG emissions (Scope 1 & 2) with break-up into components
P6.Q3	Water footprint	Disclosure of water withdrawal with sources and intensity
P6.Q1	Energy footprint	Total energy consumption (along with source) and intensity
P6.Q9	Embracing circularity – waste management	Total waste generated with intensity, waste recovered and disposed
P3.Q1(c)	Enhancing employee well-being and safety	Spending on measures towards wellbeing of employees and workers (cost incurred as a % of total revenue of the company)
P3.Q11		Details of safety related incidents for employees and workers
P5.Q3(b)	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid
P5.Q7		Complaints on POSH – reported, as a % of women, and complaints upheld
P8.Q4	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
P8.Q5		Job creation in smaller towns – wages paid as a % of total wages (location-wise)
P9.Q7	Fairness in Engaging with Customers and Suppliers	Details of data breach of customers as a % of total data breach incidents
P1.Q8		Number of days of accounts payable
P1.Q9	Openness of business	Concentration of purchases & sales done with trading houses, dealers, and RPs Loans and advances & investments with related parties