ASSURANCE / ASSESSMENT SERVICES ON

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORTING & BUSINESS RESPONSIBILITY & SUSTAINABLITY REPORTING (BRSR)

(AS PER SEBI NOTIFICATION-10TH MAY'21)

BUSINESS CHALLENGE

Climate change is one of the most critical global environmental issues, which we face today. In an effort to address climate change, numerous voluntary and regulatory Sustainability initiatives have evolved across the globe. In India Corporates listed with Securities & Exchange Board of India (SEBI), are now required to publish a Business Responsibility & Sustainability Reporting (BRSR), through which they are required to disclose the performances of their key indicators against their commitment towards Environmental, Social and Corporate Governance.

PURPOSE OF ESG REPORT

ESG reports as BRSR seeks disclosures from listed entities on their performance against the nine principles of the 'National Guidelines on Responsible Business Conduct' (NGBRCs). Reporting under each principle is divided into essential and leadership indicators. The essential indicators are required to be reported on a mandatory basis while the reporting on leadership indicators is voluntary. Listed entities should endeavour to report the leadership indictors to -

- Enhance the credibility, consistency, and transparency in their disclosures under Environmental, Social and Governance and reporting in a transparent, structured and uniform format.
- Facilitate investors to make better investment decisions.
- Enable them to engage more meaningfully with their stakeholders, by encouraging them to look beyond financials and towards social and environmental impacts.
- Facilitate the development and implementation of Green House Gas (GHG) projects.
- Allow entities to track performance and progress in the reduction of GHG emissions and/or increase in GHG removals.
- Assisting in the identification of ESG risks or liabilities.
- Increase investor and stakeholder confidence.

BUREAU VERITAS

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ASSESSMENT / VERIFICATION / ASSURANCE METHODLOGY

Preliminary Review of ESG report, parameters	On-site Assessment / Verification of ESG Report	Issuance of Assessment Report and Assessment Statement
Review of the responses and clarifications on the findings	Submission of findings of the on-site assessment and document review	Preparation of Assessment / Verification report including final results of Assessment/ Recommendation

WHY CHOOSE BUREAU VERITAS?

- Competent team spread at across South Asia Region
- Vast 'Hands on' experience in certification on Environmental, Social and Governance related Management System standards, GHG, Water, Waste, Energy, Health and Safety and Corporate social Reporting in various sectors like Manufacturing, Cement, Pharmaceutical, Power Generation, Engineering, Construction, Oil and Gas Industry, Refineries, Food, Textile Processing, InfoTech, Service sector like Banks, Hotels, Airlines. Airports, Logistic services etc.
- Experience in validation and verification of GHG emissions reduction projects under Clean Development Mechanism
- Experience in Verification Carbon Footprint Calculation as per GHG protocol, ISO 14064 etc.
- Experience in Assurance of Sustainability reports prepared as per GRI and similar standards/protocols

For more information
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BUREAU VERITAS

Shaping a World of Trust