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## **ICMAI Sustainability Standard (ISS2 ) - Climate related disclosures**

The following is the ICMAI Sustainability Standard (ISS2) - Climate related disclosures issued by the Council of the Institute of Cost Accountants of India.

The standard is in conformity with the prevailing regulatory framework from time to time. However, if due to subsequent changes in the regulatory framework a particular Standard or any part thereof becomes inconsistent with the provisions in the regulatory framework, the provisions as per the regulatory framework prevailing then shall be applicable notwithstanding what is stated in this Standard

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### **1.Introduction**

This standard deals with the principles and methods of identification, classification, measurement and disclosure of information about an entity's climate-related risks their likely impact and opportunities that could reasonably be expected to affect the entity's existence, performance, cash flows and prospects over the short, medium and long term and how the entity manages these climate risks, their impacts, and opportunities that is useful to the stakeholders assessment of performance and prospects of the entity including providing resources.

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### **2.Objective**

The objective of this standard is to bring uniformity and consistency in the principles and methods of identification, classification, measurement and disclosure of information about an entity's climate-related risks their likely impact and opportunities that could reasonably be expected to affect the entity's existence, performance, cash flows and prospects , over the short, medium or long term with reasonable accuracy.

### **3.Scope**

This standard should to be applied to that component of Sustainability Reporting which requires identification, classification, measurement and disclosure of information about an entity's climate-related risks their likely impact and opportunities.

This Standard applies to:

**3.1** Climate - related risks to which the entity is exposed and reasonably expected to affect the entity's existence, performance, cash flows and prospects ;including

**3.1.1** Climate - related physical risks; and



### 3.1.2 Climate - related transition risk

**3.2.** Climate Related Opportunities available to the entity and reasonably be expected to affect an entity's existence, performance, cash flows and prospects.

## 4. Definitions

The following terms are being used in this standard with the meaning specified.

**4.1 Air Pollution:** Air pollution means the presence in the atmosphere of any air pollutant.

**4.2 Air Pollutant:** Means any solid, liquid or gaseous substance (including noise) present in the atmosphere in such concentration as may be or tend to be injurious to human beings or other living creatures or plants or property or environment.

**4.3 Business model** – An entity's system of transforming inputs through its activities into outputs and outcomes that aims to fulfil the entity's strategic objectives and purposes and create value for the stakeholders.

**4.4 Value chain** – A value chain comprises of full chain of an entity's activities in offering a product or service -- from initial receipt of materials through after sale market. The value chain framework encompasses entire range of interactions, transactions, resources and relationships connected with reporting entity's business model and strategic objectives encompassing inbound operations, operations, outbound logistics, marketing and sales, and service intertwined with procurement, human resource management, technological development, infrastructure and the financing, in the context of geographical, and regulatory environments in which the entity operates.

**4.5 Climate-related physical risks** – Means risks resulting from climate change that can be event-driven (acute physical risk) or from longer-term shifts in climatic patterns (chronic physical risk).

**4.6 Climate related Transition Risks** - Transitioning to a lower-carbon economy may require and involve comprehensive and radical policy, legal, technology, and market changes to deal with mitigation and adaptation requirements and efforts related to climate change. These risks may carry financial implications for an entity, due possibly to increased operating costs or asset impairment due to new or amended climate-related regulations, shifting consumer demands and the development and deployment of new technology.

**4.7 Climate-related risks and opportunities** – Means Climate-related risks relating to the potential negative effects of climate change on an entity's existence, performance, cash flows and prospects and cash flows over short, medium and long term. These risks are categorized as climate-related physical risks and climate-related transition risks. Climate-related opportunities refers to the positive effects and impacts arising from Efforts to mitigate and adapt to climate change.



**4.8 Climate-related transition plan** – Means an entity’s overall strategy that lays down the entity’s objectives, targets, actions or resources for its transition towards a lower-carbon economy.

**4.9 CO<sub>2</sub> equivalent** - CO<sub>2</sub> equivalent refers to the universal unit of measurement to indicate the global warming potential of each greenhouse gas, expressed in terms of the global warming potential of one unit of carbon dioxide.

**4.10 Environment:** Environment includes water, air and land and the inter-relationship which exists among and between water, air and land, and human beings, other living creatures, plants, micro-organism and property

**4.11 Environment Pollution:** Environmental pollution means the presence in the environment of any environmental pollutant.

**4.12 Environmental Pollutant:** Environmental Pollutant means any solid, liquid or gaseous substance present in such concentration as may be, or tend to be, injurious to environment.

**4.13 Pollution Control:** Pollution Control means the control of emissions and effluents into environment. It constitutes the use of materials, processes, or practices to reduce, minimize, or eliminate the creation of pollutants or wastes. It includes practices that reduce the use of toxic or hazardous materials, energy, water, and / or other resources

**4.14 Greenhouse gases** - The seven greenhouse gases listed in the Kyoto Protocol are carbon dioxide (CO<sub>2</sub>); methane (CH<sub>4</sub>); nitrous oxide (N<sub>2</sub>O); hydro fluorocarbons(HFCs); nitrogen tri fluoride (NF<sub>3</sub>); per fluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>).

**4.15 Scope 1 greenhouse gas emissions-** Means direct greenhouse gas emissions that occur from sources that are owned or controlled by an entity.

**4.16 Scope 2 greenhouse gas emissions-** Means Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heating or cooling consumed by an entity. Scope 2 greenhouse gas emissions physically occur at the facility where electricity is generated.

**4.17 Scope 3 greenhouse gas emissions** – Means Indirect greenhouse gas emissions that occur in the value chain of an entity, including both upstream and downstream emissions. Scope 3 greenhouse gas emissions include the Scope 3 categories in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

**4.18 Scope 3 categories** - Scope 3 greenhouse gas emissions are categorized into 15 categories—as described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011):

**4.18.1** purchased goods and services;

**4.18.2** capital goods;



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**4.18.3** fuel- and energy-related activities not included in Scope 1 greenhouse gas emissions or Scope 2 greenhouse gas emissions;

**4.18.4** upstream transportation and distribution;

**4.18.5** waste generated in operations;

**4.18.6** business travel;

**4.18.7** employee commuting;

**4.18.8** upstream leased assets;

**4.18.9** downstream transportation and distribution;

**4.18.10** processing of sold products;

**4.18.11** use of sold products;

**4.18.12** end-of-life treatment of sold products;

**4.18.13** downstream leased assets;

**4.18.14** franchises; and

**4.18.15** investments.

**4.19 Soil Pollution:** Soil pollution means the presence of any soil pollutant(s) in the soil which is harmful to the living beings when it crosses its threshold concentration level.

**4.20 Soil Pollutant:** Soil Pollutant is a substance which is the source of soil contamination.

**4.21 Water pollution:** Water pollution means contamination of water or alteration of the physical, chemical or biological properties of water as may, or is likely to, render such water harmful or injurious to public health or safety, or to the life and health of animals or plants or of aquatic organisms.

## **5.Principles of identification and measurement**

The principles, taken together, are designed to assist organizations in identification, classification and measurement of climate related risks, their impact and opportunities.

### **5.1 Assessing the circumstances**

The approach used by an entity for climate-related scenario analysis shall be commensurate with its context and circumstances as at the time the entity provides climate-related disclosures.

To assess its context and circumstances the entity shall consider:

**5.1.1.** The entity's exposure to climate-related risks, their respective impact and opportunities ,and



**5.1.2** The skills, capabilities and resources available to the entity for the climate-related disclosures.

## **5.2 Exposure to climate-related risks and opportunities**

An entity shall consider its exposure to climate-related risks , their impact and opportunities in its assessment of its context and circumstances while providing climate-related disclosures. This provides facilitates for determination of relevant and appropriate approach to climate-related disclosures which may be quantitative, non –quantitative.

**5.3 Assessing Impacts** - Each type of sustainability risk exposure shall be treated as a distinct activity, if material and identifiable. The process for determining material sustainability risk exposure shall be as under:

- 5.3.1** Understand the entity's context and circumstances
- 5.3.2** Identify actual and potential risks and their likely impacts
- 5.3.3** Assess the significance of the risks and their impact
- 5.3.4** Prioritize the most significant risks and their impacts for Sustainability reporting

**5.4 Time frame-** Entities should consider the time frames used to conduct their assessments of Risks, Their impact and opportunities. The impacts and opportunities associated with some of the sustainability- related risks may manifest and have implications for an entity over a longer period. It is, therefore, important for entities to consider the appropriate time frames when assessing sustainability-related risks.

**5.5 Selecting inputs-** The inputs selected for climate risk disclosures shall be relevant to the entity's context and circumstances, for example, to the particular activities the entity undertakes and the geographical location of those activities taking into consideration the entity's sustainability-related risks, their impact and opportunities

**5.6 Resources Consumption Model (RCM)** - A resource consumption model is a decision support methodology and a tool that can facilitate assessment of resource effectiveness, Identifying areas for improvement, minimizing resource usage and waste, and Enhancing environmental viability of an entity.

**5.7 Resources to Value Mapping** - Resources Value Mapping aims to map and classify activities and related energy/resource consumptions including estimation of the total resources and reuse potential available, as well as their financial values.

**5.8 Impact Analysis** - Impact Analysis is a structured approach for looking at a proposed change,with a view to identifying its impact on environmental. Social and financial performance, prospects and cash flows of the entity over the short, medium and long term.



**5.9 Environmental Cost Analysis** - Environmental cost-benefit analysis (CBA) is the application of Cost Benefit Analysis to projects or policies that are aimed at environmental protection, improvement or actions that affect and impact the natural environment as an indirect consequence. Environmental costs can be classified in four categories - prevention cost, detection cost, internal failure cost and external failure cost.

**5.10 Activity Based Management** - Activity-based management (ABM) facilitates identification and evaluation of activities that an entity performs, leveraging activity-based costing, value chain analysis or a re-engineering initiative to improve strategic and operational decisions in an entity.

## **6 Process of Identification and Measurement**

### **6.1 The Entity and Its Environment:**

**6.1.1.** Describe the nature of the entity, in case of manufacturing details about its operations, business processes, major inputs, joint & by-Products and wastages and in case of services details about its various services provided along with operating processes and activities, major inputs and wastages etc.

**6.1.2** Describe the entity's ownership, relevant industry, regulatory, and other external factors including the applicable cost and financial reporting framework.

**6.1.3.** Description of entity's internal control systems

**6.1.4** Description of IT Architecture, Systems and programs in use in the entity;

### **6.2 Governance**

The objective of climate-related financial disclosures on governance is to enable users of general-purpose financial reports to understand the governance practices including controls an entity used to monitor, manage and oversee climate-related risks and opportunities.

**6.2.1.** Describe the governance body(s) (which can include a board, committee ) responsible for oversight of climate-related risks, their impacts and opportunities.

**6.2.1** Describe how responsibilities for climate -related risks, their impacts and opportunities are reflected in mandates, role descriptions

**6.2.2** Describe the process how the body(s) or individual(s) determines whether appropriate skills and competencies are available to respond to climate - related risks, their impacts and opportunities

**6.2.3** Provide information about how the controls and procedures are applied to the management of climate-related risks, their impacts and opportunities and their integration with governance, strategies, performance, and prospects.



**6.2.4** Describe the process by which the body(s) or individual(s) takes into account climate – related risks, their impacts and opportunities when overseeing, reviewing and guiding the entity’s strategy, major plans of action, risk management policies, annual budgets, setting the entity’s performance objectives, monitoring performance and progress against goals and targets, and overseeing major capital expenditures, acquisitions, and progress against goals and targets.

**6.2.5** Describe the Process for delegating authority from the highest governance body to senior executives and other employees for dealing with Climate risks, their impacts and opportunities.

**6.2.6** Describe the Processes for consultation between stakeholders and the body(s) or individual(s) on Climate risks, their impacts and opportunities.

**6.2.7** Describe the process by which the body(s) or individual(s) reviews and approves the entity’s climate risk disclosures and ensures that all material topics are covered.

### **6.3 Strategy**

The objective of climate-related financial on strategy is to enable stakeholders to understand an entity’s strategy for managing climate-related risks, their impact and opportunities.

Specifically, an entity shall disclose information to enable the stakeholders to understand:

**6.3.1** The climate-related risks, their impact and opportunities that could reasonably be expected to affect the entity’s existence, performance, prospects and cash flows over the short, medium and long term,

**6.3.2** The current and anticipated effects of those climate-related risks, their impacts and opportunities on the entity’s business model and value chain.

**6.3.3** The effects of climate -related risks, their impact and opportunities on the entity’s strategy about adaptation, mitigation and / or its sustainability -related transition plan

**6.3.4** The climate resilience of the entity’s strategy and its business model to climate-related changes, taking into consideration the entity’s identified climate-related risks, their impact and opportunities.

**6.3.5** Information about how the entity has responded to, and plans to respond to, climate -related risks and opportunities in its strategy and decision-making, including the entity’s plans to achieve climate -related targets it has set internally / required to meet by law or regulation.

**6.3.6** Current and planned direct or indirect climate risk mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);

**6.3.7** Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods.





## **6.4 Climate-related risks and opportunities**

An entity shall disclose information that enables stakeholders to understand the current and anticipated effects of climate-related risks, their impact and opportunities on the entity's business model, strategy and value chain. Specifically, the entity shall provide:

**6.4.1** A description of the current and anticipated effects of climate-related risks, their impact and opportunities on the entity's business model, strategy and value chain; and the key assumptions the entity made in the analysis, including assumptions about climate-related policies in the jurisdictions in which the entity operates.

**6.4.2** A description of current and anticipated direct and indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);

**6.4.3** A description of any climate-related transition plan the entity has made, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies;

**6.4.4** A description of current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks, their impact and opportunities.

**6.4.5** The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including; the availability of, and flexibility in action to address climate-related risks, their impacts and to take advantage of emerging climate-related opportunities by the entity's ability to redeploy, repurpose, upgrade or decommission existing assets.

## **6.5 Risk management**

The objective of climate-related disclosures on risk management is to enable stakeholders to understand an entity's processes to identify, assess, priorities and monitor climate-related risks, their impact and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management architecture:

To achieve this objective, an entity shall disclose information about:

**6.5.1** The processes and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks and their impact in the context and circumstances in which the entity operates including information about the inputs and parameters and the activities and processes the entity uses.

**6.5.2** A description of how the entity assesses the nature, likelihood, magnitude effects and impacts (such as the qualitative factors, quantitative thresholds and other criteria used); associated with climate related risks and their impact.

**6.5.3** A description of how the entity identifies and monitors sustainability-related risks in the context and relative to other types of risk;





**6.5.4** Describe how, the architecture and processes for identifying, assessing, prioritizing and monitoring climate-related risks, their impact and opportunities are integrated into the entity's overall risk management architecture and process.

Whether the entity has changed the processes it uses for risk management compared with the previous reporting period; If yes, what are the changes made; and reasons thereof.

## **6.6 Performance, cash flows and prospects**

An entity shall disclose information about :

**6.6.1** The effects of climate-related risks, their impact and opportunities on the entity's existence, performance, cash flows and prospects.

**6.6.2** A description of how climate -related risks and opportunities are included in the entity's business model and business planning

**6.6.3** A description of how the entity expects its performance , prospects and cash flows to change over time, given its strategy to manage climate-related risks, their impact and opportunities, taking into consideration: its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements)

## **6.7 Metrics and targets**

The objective of climate-related disclosures on metrics and targets is to enable stakeholders to understand an entity's performance, prospects and cash flows in relation to its climate-related risks, their impact and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.

To achieve this objective, an entity shall disclose:

**6.7.1** A description of targets set by the entity/ required to meet by law or regulation, to mitigate or adapt to climate -related risks and their impact over the short, medium and long term or take advantage of climate -related opportunities,

**6.7.2.** A description of industry-based metrics that are associated with particular business models, activities and circumstances.

**6.7.3** Metrics, including Scope 1, 2 and 3 emissions, and targets used to assess and manage climate related risks and opportunities;

**6.7.4** A description whether the targets the entity has set to manage climate-related risks their impact and opportunities have been validated by a third party;

**6.7.5** In describing their targets, organizations should consider including the following

- whether the target is absolute or intensity based,
- time frames over which the target applies,
- base year from which progress is measured, and



- key performance indicators used to assess progress against target
- description of the methodologies used to calculate targets and measures

## 7. Judgements and Assumptions

**7.1** In the process of preparing climate-related disclosures, an entity makes various judgements, apart from those involving estimations, that can significantly affect the context and relevance of information reported in the entity's climate-related disclosures.

**7.2** When amounts reported in climate-related disclosures cannot be measured directly and can only be estimated, uncertainty in measurement arises. In some cases, an estimate involves assumptions about possible future events with uncertain outcomes. The use of reasonable estimates is an essential part of preparing sustainability-related disclosures.

## 8. Errors of Prior period

- 8.1** Prior Period numbers shall be corrected for errors by restating them except where it is not practicable to do so.
- 8.2** Errors could be either omissions or misstatements or both in the case of Sustainability-related disclosures of numbers in the Prior Period. Such errors or misstatements could arise from a neglect to use or misuse of reliable relevant information which was available when the sustainability-related disclosures for that period(s) were authorised for issue and could reasonably be expected to have been obtained and considered in the preparation of those disclosures.
- 8.3** Changes in estimates of Prior Period arising out of information available after the sustainability-related disclosures for that period(s) were authorised for issue do not fall within the meaning of Errors dealt with by this Paragraph.

## 9 General requirements

An entity shall apply judgement to identify information that:

- 9.1** is relevant to the decision-making of stakeholders; and
- 9.2** faithfully represents sustainability-related risks and their impact as well as sustainability-related opportunities over short, medium and long term.

## 10. Presentation

In the Business Responsibility and Sustainability Reporting (BRSR), Information relating to climate risk shall be presented as per PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment, prescribed in the Business Responsibility and Sustainability Reporting framework as per following components ( Appendix 1)



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## **11. Disclosures**

**11.1** Disclosures shall be made only where material and significant

**11.2.** Disclosures should be presented in sufficient detail to enable stakeholders to assess the entity's exposure and approach to addressing climate-related risks and their impact.

**11.3** Disclosures should be presented using standardized and consistent formats, language, and metrics from period to period to allow for inter-period comparisons.

**11.4** Key assumptions used for future-oriented data should be clarified.

**11.5** Terms used in the disclosures should be explained or defined for a proper understanding by the shareholders.

**11.6** Disclosures should be defined, collected, recorded, and analyzed in such a way that the information reported is verifiable to ensure it is high quality.

**11.7** Where estimates are made of future / expected climate related risks and their impact , the basis of estimate shall be disclosed separately.

**11.8** Any change in the methods applied for the Identification and measurement of climate related risks and their impact during the period covered by the BRSR report which has a material effect on the entity's existence, performance, cash flows and prospects shall be disclosed. Where the effect of such change is not ascertainable wholly or partly the fact shall be indicated.

### **Effective Date**

#### **This Sustainability Standard (ISS 2)**

**Climate related disclosures shall be effective from 1<sup>st</sup> April, 2025 and will apply for collation and reporting of Climate related disclosures by the entities covered under BRSR from the financial year 2025-26**

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

### Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)		
<b>Total energy consumed from renewable sources (A+B+C)</b>		
<b>From non-renewable sources</b>		
Total electricity consumption (D)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
<b>Total energy consumed from non-renewable sources (D+E+F)</b>		
<b>Total energy consumed (A+B+C+D+E+F)</b>		
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)		
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)		
<b>Energy intensity in terms of physical output</b>		
Energy intensity ( <i>optional</i> ) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.
3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)		
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)		
<b>Water intensity in terms of physical output</b>		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

4. Provide the following details related to water discharged:

<b>Parameter</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?  
(Y/N) If yes, name of the external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

<b>Parameter</b>	<b>Please specify unit</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
NOx			



<b>Parameter</b>	<b>Please specify unit</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others– please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

<b>Parameter</b>	<b>Unit</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
<b>Total Scope 1 emissions</b> (Break-up of the GHG into <b>CO<sub>2</sub></b> , <b>CH<sub>4</sub></b> , <b>N<sub>2</sub>O</b> , <b>HFCs</b> , <b>PFCs</b> , <b>SF<sub>6</sub></b> , <b>NF<sub>3</sub></b> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 2 emissions</b> (Break-up of the GHG into <b>CO<sub>2</sub></b> , <b>CH<sub>4</sub></b> , <b>N<sub>2</sub>O</b> , <b>HFCs</b> , <b>PFCs</b> , <b>SF<sub>6</sub></b> , <b>NF<sub>3</sub></b> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)			



<b>Parameter</b>	<b>Unit</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>			
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> — the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

9. Provide details related to waste management by the entity, in the following format:

<b>Parameter</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)</b>		
E-waste <b>(B)</b>		
Bio-medical waste <b>(C)</b>		
Construction and demolition waste <b>(D)</b>		
Battery waste <b>(E)</b>		
Radioactive waste <b>(F)</b>		
Other Hazardous waste. Please specify, if any. <b>(G)</b>		
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B + C + D + E + F + G + H)</b>		



<b>Parameter</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)		
<b>Waste intensity in terms of physical output</b>		
<b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.
11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link

13. Is the entity compliant with the 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 (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		

(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)		
<b>Water intensity(optional)</b> – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

<b>Parameter</b>	<b>Unit</b>	<b>FY ____</b> <b>(Current Financial Year)</b>	<b>FY ____</b>
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			<b>(Previous Financial Year)</b>
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	<i>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 3 emissions per rupee of turnover</b>			
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

- With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.
- If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative ( <i>Web-link, if any, may be provided along-with summary</i> )	Outcome of the initiative

- Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
- Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.