

Business Responsibility and Sustainability Reporting



In recent times, there is an increased focus on investors and other stakeholders seeking businesses to be responsible and sustainable towards the environment and society. Thus, reporting of a company's performance on ESG related factors has become as vital as reporting on financial and operational performance. Business Responsibility and Sustainability Reporting (BRSR) is an initiative towards ensuring that investors have access to standardized disclosures on ESG parameters.

In order to increase the credibility of ESG Performance, TUV India provides third-party assurance of public/committed disclosures on ESG performance as well as underlying systems, data and processes against suitable criteria and standards. It will be based on requirements of 9 BRSR principles as below:

- Conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
- Provide goods and services in a manner that is sustainable and safe
- Respect and promote the well-being of all employees, including those in their value chains
- Respect the interests of & be responsive to all its stakeholders
- Respect and promote human rights
- Respect and make efforts to protect and restore the environment
- Engagement in influencing public and regulatory policy is done in responsible and transparent manner

TÜV®



- Promote inclusive growth and equitable development
- Engage with and provide value to customers in a responsible manner

SEBI vide Circular dated May 10, 2021 and July 11, 2023, TUV India provides the reasonable level assurance based on the Core disclosures. BRSR CORE assurance will be based on below 9 Attributes:

Green-house gas (GHG) footprint, Water footprint, Energy footprint, Embracing circularity - details related to waste management by the entity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business

Benefits of BRSR and Sustainability Reporting:

- Create and clarify your sustainability strategy
- Communicate your commitment towards it to your stakeholders
- Demonstrate transparency and accountability to all stakeholders
- Substantially improve public image and increase brand reputation
- Achieve international recognition and drive performance within the organization

TUV India Offers:

- BRSR CORE Assurance as per ISAE 3000 (revised)





- Supply Chain Sustainability Audits/Assurance

Assurance Process:

TUV India adopts a risk-based approach, in doing so:

- Review the documents, data, and other information made available by reporting organization for non-Financial Essential and Leadership Indicators (non-financial disclosures).
- Conduct interviews with key representatives, including data owners and decision-makers from different functions of reporting organization.
- Perform sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative).
- Review the adherence to reporting requirements of the BRSR Framework.
- Issuance of an Independent Assurance Statement.
- Perform sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative).
- Review the adherence to reporting requirements of the BRSR Framework.
- Issuance of an Independent Assurance Statement.

Why Choose TUV India?

TUV India is well established and reliable partner for inspection, certification, validation and verification of climate change services. TUV India is an independent, neutral third-party providing BRSR assurance service with qualified environmental specialists. We are a licensed Assurance provider under AA 1000 AS by

TUV India Private Limited Registered & Head Office

801, Raheja Plaza-I, LBS Marg, Ghatkopar (W), Mumbai - 400086

T +91 22 664 77000, T 1800 209 0902

E infoindia@tuv-nord.com

W www.tuv-nord.com/in

TÜV®

Account Ability, UK. Also, we have conducted extensive audits as per GRI, CDP, IIRC, BRSR etc. We are also accredited by UNFCCC to validate, verify and certify international climate protection projects.

About Us:

TUV India Pvt. Ltd. (TÜV NORD GROUP) is a customer-focused, innovative, and independent, technical, quality & safety services organization, dedicated to providing future-proof solutions through technological excellence for the success of its customers with the highest level of integrity. With a presence at over 40 strategic locations in India; a branch office in Sri Lanka and Bangladesh; state-of-the-art laboratories at Pune, Bengaluru, Noida and Jamnagar; 100 important countries worldwide and through digital means, we are always connected to you, our esteemed customer, anywhere, anytime.

We are proud to provide increasing levels of services to the best known, largest global and national companies as well as medium and small industries in diverse sectors like Oil & Gas, Petro-chemical, Nuclear, Renewables, Infrastructure, Food, Power, Manufacturing, Chemicals, Pharma, Paper, Automobiles, Railways, Aerospace, Defence, IT, Health, Hospitality, Retail, etc.

Over 1500 competent and experienced TUV India experts spread across India and over 14000 TÜV NORD experts all over the world, enthusiastically support our clients by providing value-added services in Industry Inspection, European / International Approvals, Management System & IT Certification, Sustainability, Energy Audit, Water Audit, Carbon Services, Building Infrastructure & PMC, Renewable Energy, Food & Packaging Testing, Food Certification & Inspection; Testing of restricted and banned chemicals in Automotive and Electrical & Electronics components and other regulated industries, Product Testing – Electricals, Electronics and Industrial Machinery; Product Certification; Petroleum, Chemicals & Gas Cargo Inspection; Petroleum, Chemicals & Gas Testing; Railway Technology; Engineering, Safety Studies, and knowledge enhancing training programs under TUV India Training Academy.

