

IN PURSUIT OF PROFESSIONAL EXCELLENCE Statutory body under an Act of Parliament (Under the jurisdiction of Ministry of Corporate Affairs)

COMPENDIUM ON BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

S.	Regulations	Master Circular/ Circulars	Informal Guidance	FAQs		
No.						
1.	Regulation 34 of LODR	SEBI	1. Informal Guidance	SEBI		
	Regulations 2015.	1. Master Circular for ESG Rating	<u>by way of an</u>	1. SEBI Frequently Asked		
		Providers (ERPs) dated July 11, 2025.	'interpretative letter'	Questions (FAQs) on		
	POF	2. Clarificatory and Procedural changes to	under Securities and	the Business		
. AT	Regulation 34 of LODR Regulations.p	aid and strengthen ESG Rating	Exchange Board of	Responsibility and		
11 27	LODK Regulations.p	Providers (ERPs) dated April 29, 2025.	<u>India</u> (Informal	Sustainability Report		
	Amendment	3. Measures to facilitate ease of doing	Guidance) Scheme,	(BRSR) Core dated		
	Amendment	business with respect to framework for	2003 regarding the	August 8, 2023.		
	Convities and Evolution		applicability of			
	Securities and Exchange		<u>Business</u>	NSE and BSE:		
80	Board of India (Listing	disclosures for value chain, and	Responsibility and	1. FAQs & General		
100	Obligations and	introduction of voluntary disclosure on	<u>Sustainability</u>	Observations /		
	<u>Disclosure</u>	green credits dated March 28, 2025.	Reporting (BRSR)	Guidelines for filing of		
	Requirements) (Second	4. Industry Standards on Key	dated May 31, 2023.	BRSR dated May 10,		
	Amendment)	Performance Indicators ("KPIs")		<u>2024.</u>		

Regulations, 2023 dated	Disclosures in the draft Offer Document	
June 14, 2023.	and Offer Document dated February 28,	
	<u>2025.</u>	
	5. Industry Standards on Reporting of	
	BRSR Core circular dated December 20,	
	<u>2024.</u>	
	6. Industry Standards Note on Business	
	Responsibility and Sustainability	
	Report (BRSR) Core dated December	
	<u>20, 2024.</u>	
	7. New category of Mutual Fund schemes	
	for Environmental, Social and	
	Governance ("ESG") Investing and	
	related disclosures by Mutual Funds	Street Street
	dated July 20, 2023.	
	8. <u>Business</u> responsibility and	
	sustainability reporting by listed	
	entities dated May 10, 2021.	
	NSE:	

		11						
. 100		1.	Measures to facilitate ease of doing					
			business with respect to framework					
HV.			for assurance or assessment, ESG		Stores 1			
			disclosures for value chain, and					
			introduction of voluntary disclosure					
						35.63		
			on green credits dated April 01, 2025					
7.00		2.	Filing of Related Party Transactions		070			
		145	(RPT) and Business Responsibility &		STEEL STEEL			
Hz.			Sustainability Report (BRSR) to be		Storage T			
115			made available on the NEAPS (NSE			1. 11. 2		
5 4			Electronic Application Processing			14 (4		
			System) platform dated February 24,					
		11.00	<u>2023.</u>		W. 1			
		3.	Release of New Digital Portal for filing					
Maria Separate	North Control	100	of Information with the Exchange – for	North Control	NO THE			
110		Teres	financial results, Related Party				i i jana	
			<u>Transactions (RPT) and Business</u>					
20		nia.	Responsibility & Sustainability Report					
110 110			(BRSR) under SEBI (Listing		.00	The second		
-14		1	Obligations and Disclosure					
		180	Requirements) Regulations, 2015		W. The			
11/3-3		Teles	dated July 08, 2022.			1. 11		
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- 1. Availability of XBRL utility for submission of Business Responsibility and Sustainability Reporting (BRSR) dated July 15, 2022.
- 2. Filing of Business Responsibility and Sustainability Reporting (BRSR) with the Exchange dated July 12, 2022.

2. Other relevant documents:

- 1. <u>Consultation Paper on the Recommendations of the Expert Committee for Facilitating Ease of Doing Business with respect to Business Responsibility and Sustainability Report (BRSR) dated May 22, 2024.</u>
- 2. Consultation Paper on ESG Disclosures, Ratings and Investing dated February 20, 2023.
- 3. MCA National Guidelines on Responsible Business Conduct dated March 15, 2019.

Note: Updated as on October 09, 2025
