



COMPENDIUM ON BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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

	<u>Regulations, 2023 dated June 14, 2023.</u>	<u>Disclosures in the draft Offer Document and Offer Document dated February 28, 2025.</u> 5. <u>Industry Standards on Reporting of BRSR Core circular dated December 20, 2024.</u> 6. <u>Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core dated December 20, 2024.</u> 7. <u>New category of Mutual Fund schemes for Environmental, Social and Governance ("ESG") Investing and related disclosures by Mutual Funds dated July 20, 2023.</u> 8. <u>Business responsibility and sustainability reporting by listed entities dated May 10, 2021.</u> NSE:		
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		1. <u>Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits dated April 01, 2025</u> 2. <u>Filing of Related Party Transactions (RPT) and Business Responsibility & Sustainability Report (BRSR) to be made available on the NEAPS (NSE Electronic Application Processing System) platform dated February 24, 2023.</u> 3. <u>Release of New Digital Portal for filing of Information with the Exchange – for financial results, Related Party Transactions (RPT) and Business Responsibility & Sustainability Report (BRSR) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated July 08, 2022.</u>		
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		BSE: 1. <u>Availability of XBRL utility for submission of Business Responsibility and Sustainability Reporting (BRSR) dated July 15, 2022.</u> 2. <u>Filing of Business Responsibility and Sustainability Reporting (BRSR) with the Exchange dated July 12, 2022.</u>		
2.	<u>Other relevant documents:</u> 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. <u>Consultation Paper on ESG Disclosures, Ratings and Investing dated February 20, 2023.</u> 3. <u>MCA National Guidelines on Responsible Business Conduct dated March 15, 2019.</u>			

Note: Updated as on October 09, 2025
