

# Scinnovation Consultants Pvt. Ltd.





# Business Responsibility And Sustainability Reporting

- BRSR is an initiative towards ensuring that investors have access to standardized disclosures on ESG parameters along with the Financial reporting.
- Access to relevant and comparable information, will enable investors to identify and assess sustainability-related risks and opportunities of companies and make better investment decisions
- In designing the structure of the report, the Committee has made a conscious effort to balance the objective of self-regulation through disclosures while ensuring that there is no undue compliance burden on companies.



- The Committee recommends that the BRSR be integrated with the MCA21 portal.
- A Guidance Note on BRSR should be prepared to enable companies to disclose their actions on the principles in a more meaningful manner.
- The endeavour of the Committee has been to ensure that the BRSR reporting format would serve as a single source for all non-financial disclosures

BRSR Collateral -<u>file:///C:/Users/USER/Downloads/BRR\_11082020.pdf</u>





# **ESG Parameters**



Climate change strategy,
Biodiversity,
Water efficiency,
Energy efficiency,
Carbon intensity,
Enviromental
management system



Equal opportunities,
Freedom of association,
Health and safety,
Human rights,
Customer &
products resposibility,
Child labour



#### GOVERNANCE

Business ethics, Compliance, Board independence, Executive compensation, Shareholder democracy





### ESG measures how companies make money...

...rather than just how much money they make

Inputs

**Outcomes** 

How companies are run

Business model and strategy

The assets they own

How much money they make

**Investment** performance

Long term drivers





## Linking theory to practice

#### Stakeholder lens translates ESG concepts to tangible analysis



109, Marine Chambers, 1st Floor, 43, New Marine Lines, Opp. SNDT College, Mumbai-400020( INDIA)

Tel.: 91-22-66669647 | Email: helpdesk@scinnovation.in | W : www.scinnovation.in



### ESG factors important through investment processes

Social and environmental views are important across activities

Investment strategy

**Company** analysis

Portfolio construction

Stewardship

Measurement & reporting

☐ Where investors look for performance

☐ The factors that drive investment returns □ Construction and maintenance of portfolios Activeownership andinfluence

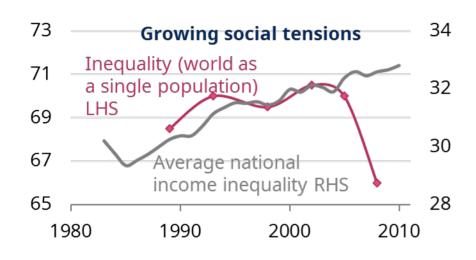
Tracking and explaining performance against goals

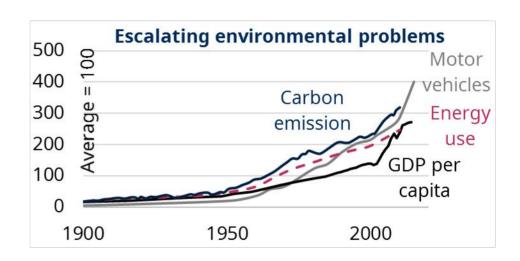




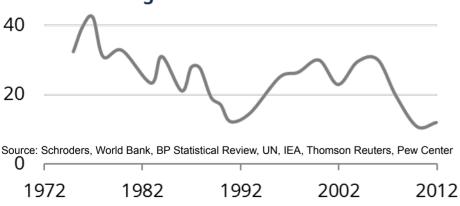
## New challenges to making money

#### Companies face change on a bigger scale and faster pace than ever

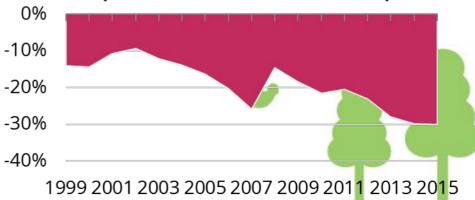




#### Falling confidence in financial firms



#### Corporate externalities, % mkt cap.



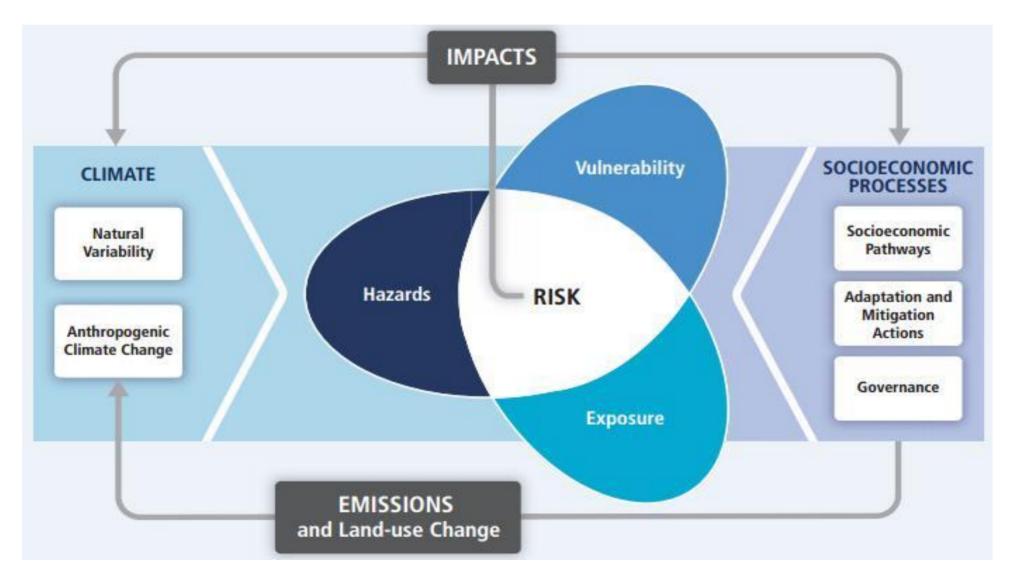


- There is an increasing need for businesses to not only make profits but also positively benefit the Environment, Society, and other stakeholders
- Post Covid19 pandemic, investors globally are focused on ESG indicative investments which have a positive impact with USD 40 trillion waiting for investment globally
- Businesses are increasingly facing scrutiny from Govt., customers, investors and activists to ensure their business is green and sustainable
- Climate change and environmental risks are real issues and risk mitigation is essential to ensure the long term continuity of the business





## Climate Risk Assessment







TUHIN DEY

ESG Vertical Head
(linkedin.com/in/tuhin-dey-8b283411a)



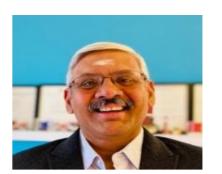
RAJEEV SURANA

CEO & Managing
Director
(linkedin.com/in/suranarajeev)



Compliance & Networking (linkedin.com/in/biplab-ketan-paul-06a6a47)

**BIPLAB PAUL** 



**Dr. KUMAR M. IYER**Mentoring
(linkedin.com/in/dr-kumar-m-iyer-a6971328)



RAJESH RAVINDRANATHAN

Customer Experience Head
(https://www.linkedin.com/in/
rajesh-ravindranathan-383727102/