



# **SUSTAINABLE DEVELOPMENT GOALS**

**ACCOUNTANTS CREATING  
SUSTAINABLE WORLD**

**PART-3**



**Sustainability Reporting Standards Board  
The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament)

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# FOREWORD

**G**lobally, organisations are making dedicated efforts by changing their strategy, and upholding recognized standards and principles on human rights, labour, environment and anti-corruption for ensuring that the 2030 Agenda for Sustainable Development Goals (SDGs) is delivered. SDGs are anticipated to generate at least US\$12 trillion worth of market opportunities by 2030 which provides a strong business case to understand how business activities and operations can be transformed into competitive advantages connected to the SDGs. The focus should be on to identify and mitigate risks related to people and the environment, and also to provide new products and services that support sustainable development.

Accountancy profession is recognised to have a crucial role to play in advancing and achieving the 2030 SDGs Agenda. Accountants facilitate incorporation of sustainable development criteria at all levels of decision-making process as well as effective communication with stakeholders based on integration of SDGs in sustainability reporting. The Institute, as a partner in nation building, has been continuously undertaking several initiatives and partnering with stakeholders, including Government, regulators, and others to help maximize contribution for achievement of SDGs. It is heartening to note that in its endeavour to advance and support entities and professionals towards sustainable practices and reporting, Sustainability Reporting Standards Board (SRSB) of ICAI has released Part 3 of the publication “Sustainable Development Goals - Accountants Creating Sustainable World” covering SDGs 12 to 17. I am happy that with the release of this publication the Board has fulfilled its promise of covering all the 17 SDGs.

I congratulate CA. (Dr.) Sanjeev Kumar Singhal, Chairman, CA. Durgesh Kumar Kabra, Vice-Chairman and all other members of the Board to conceptualize this publication and bringing out the publication for the benefit of members and other stakeholders.

I am confident that this publication would be extremely helpful for the members and other stakeholders and would encourage them to support sustainable decision-making processes, guide innovation and drive better performance for further evolution in the SDG journey.

July 1, 2021  
New Delhi

**CA. Nihar N. Jambusaria**  
President, ICAI

# PREFACE

United Nations Sustainable Development Goals (SDGs) 2030 aim to create a viable model for the future in which all economic growth is achieved without compromising on environment and is focused on enhancing quality of life for one and all. Embracing the relationship with society, the environment and government opens up new opportunities and big efficiency gains for organisations, while also enhancing their brand value. Further, the SDGs also provide a very useful framework for how investors can contribute to the core global challenges through their investments, and thereby lead to alignment between the financial economy and real economy.

Sustainability Reporting Standards Board of ICAI in its endeavor to bring sustainability reporting and thinking within mainstream business practices, which would include measurement and disclosure of non-financial information about an entity's progress towards SDGs, is bringing out Part 3 of the publication "Sustainable Development Goals - Accountants Creating Sustainable World" covering six SDGs (SDG 12 to SDG 17). This publication aims to assist members and other stakeholders in helping organizations identify and act on the full range of priority SDG targets that intersect with their operations and value chains. This would provide a base for identifying specific SDG targets and goals, understanding SDGs in the local contexts, developing policy and strategy framework, etc.

We wish to express our sincere gratitude to CA. Nihar N Jambusaria, President, ICAI and CA. (Dr.) Debashis Mitra, Vice-President, ICAI for their encouragement and support to various initiatives of the Board. We also wish to place on record our sincere thanks to our Council colleagues at the Board, viz., CA. Jay Chhaira, CA. Prafulla P. Chhajed, CA. Tarun Jamnadas Ghia, CA. Nandkishore C. Hegde, CA. Dheeraj Kumar Khandelwal, CA. Chandrashekhar V. Chitale, CA. Shriniwas Y. Joshi, CA. Aniket Sunil Talati, CA. Dayaniwas Sharma, CA. G. Sekar, CA. M. P. Vijay Kumar, CA. Ranjeet Kumar Agarwal, CA. Anuj Goyal, CA Atul Kumar Gupta, CA. Pramod Jain, CA. Charanjot Singh Nanda, CA. Hans Raj Chugh, CA. Pramod Kumar Boob, Adv. Vijay Kumar Jhalani and Ms. Vidhu Sood for their continued support and guidance in activities of the Board.

We would like to thank our co-opted members CA. Sanjeev Maheshwari, CA Harak C Banthia and CA Sachin Bahu Khopde for their continuous guidance. We also wish to thank our special invitees CA Dilip Kumar Jain, CA Rohitt Kapur, CA. Rakesh Kumar Agarwal, Shri Chaitanya Kalia, CA. Heman Sabharwal, CA. Lalit Malik, CA. Navin Gadia, CA. Koushik Chatterjee, Dr. (CMA) Nandita Mishra, CA. Shashank Agrawal, CA Rakesh Rathi and CA Pratiq Shah for their invaluable inputs and support in the various activities of the Board.

We would like to appreciate and thank CA. Saket Kumar Sinha for preparing the draft on SDG 12, SDG 13 and SDG 15 and CA. A N Saripalli for preparing the draft on SDG 16. We commend the efforts of CA. Jyoti Singh, Secretary, SRSB and her team viz, CA. (Dr.) Ruchi Kansil, APO, SRSB and Project Associates - CA. Swati Gupta, CA. Ayushi Agrawal, CA. Tallapragada Bhardwaj for their contribution in finalization of this publication.

We are sure that the members and other stakeholders will find this publication extremely useful in supporting and contributing towards timely achievement of SDG Agenda.

**CA. (Dr.) Sanjeev Kumar Singhal**

Chairman  
Sustainability Reporting Standards Board  
ICAI

**CA. Durgesh Kumar Kabra**

Vice-Chairman  
Sustainability Reporting Standards Board  
ICAI

July 1, 2021  
New Delhi

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# SUSTAINABLE DEVELOPMENT GOAL 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

## CONTEXT OF THE SDG 12<sup>1</sup>

- ⇒ Right from the times of Industrial Revolution, the global material footprint has been increasing at an increasing pace to an extent that consumption is more than what the planet can renew and regenerate.
- ⇒ Due to poor transportation and harvesting practices an estimated one-third of all food produced – equivalent to 1.3 billion tonnes worth around USD 1 trillion – ends up rotting in the dust bins of consumers and retailers or spoiling in a year. In the contrast a large share of the world population is still consuming far too little to meet even their basic needs.
- ⇒ Agriculture is the biggest consumer of water worldwide, and an estimate of close to 70 per cent of all freshwater for human use is used by irrigation.
- ⇒ Whereas more than one billion people still do not have access to freshwater and only 0.5 percent of world's water is available for freshwater needs.
- ⇒ Fossil fuels are also being depleted at a non-renewable rate and Fossil fuel subsidies remain a serious concern. Also, medical waste was generated at an increased rate during this pandemic.
- ⇒ Though the consumption and production drive the global economy but are now threatening planet's health through unsustainable use of natural resources.
- ⇒ Sustainable consumption and production is about promoting resource and energy efficiency, sustainable infrastructure, and providing access to basic services, green and decent jobs and a better quality of life for all.
- ⇒ Since sustainable consumption and production aims at “doing more and better with less,” net welfare gains from economic activities can increase by reducing resource use, degradation and pollution along the whole life cycle, while increasing quality of life. There is the imperative of decoupling economic growth and environmental degradation.
- ⇒ The efficient management of our shared natural resources, and encouraging industries, businesses, and consumers to recycle and reduce waste is important.

<sup>1</sup> Source 1: <https://in.one.un.org/page/sustainable-development-goals/sdg-12/>

Source 2: [https://www.un.org/sustainabledevelopment/wp-content/uploads/2019/07/12\\_Why-It-Matters-2020.pdf](https://www.un.org/sustainabledevelopment/wp-content/uploads/2019/07/12_Why-It-Matters-2020.pdf)

Source 3: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-12-responsible-consumption-and-production.html>

- ⇒ It is important to halve the per capita of global food waste at the retailer and consumer levels thereby resulting in more efficient production and supply chains. This can help with food security and shift us towards a more resource efficient economy.

## FACTS AND FIGURES<sup>2</sup>

- ⇒ 1.3 billion tonnes of food is wasted every year, while almost 2 billion people go hungry or undernourished.
- ⇒ The food sector accounts for around 22 percent of total greenhouse gas emissions, largely from the conversion of forests into farmland.
- ⇒ Globally, 2 billion people are overweight or obese.
- ⇒ Only 3 percent of the world's water is fresh (drinkable), and humans are using it faster than nature can replenish it.
- ⇒ If people everywhere switched to energy efficient lightbulbs, the world would save US\$120 billion annually.
- ⇒ One-fifth of the world's final energy consumption in 2013 was from renewable sources.

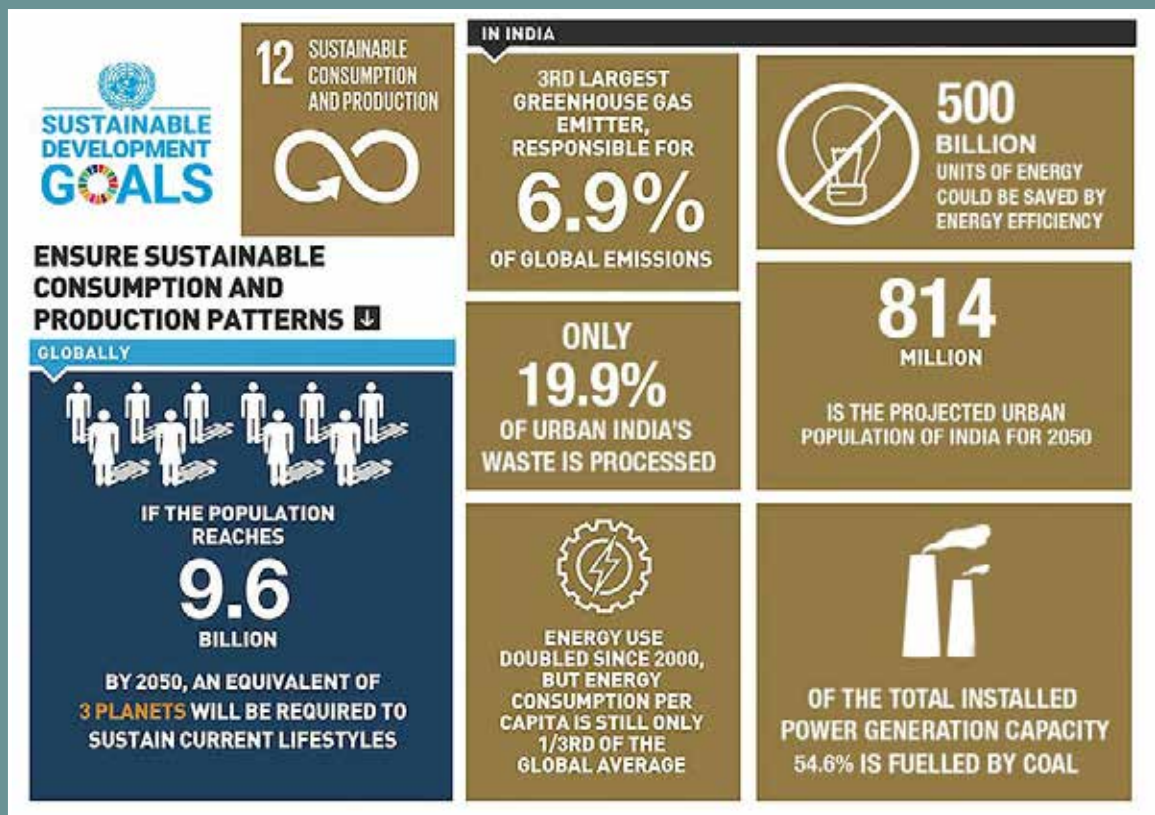


Image source: <https://in.one.un.org/page/sustainable-development-goals/sdg-12/>

<sup>2</sup> Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-12/>

## UN SDG 12 TARGETS AND INDICATORS<sup>3</sup>

| Targets |                                                                                                                                                                                                                                                                                                                 | Indicators |                                                                                                                                                                                                                                 |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12.1    | Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries                                                           | 12.1.1     | Number of countries developing, adopting or implementing policy instruments aimed at supporting the shift to sustainable consumption and production                                                                             |
| 12.2    | By 2030, achieve the sustainable management and efficient use of natural resources                                                                                                                                                                                                                              | 12.2.1     | Material footprint, material footprint per capita, and material footprint per GDP                                                                                                                                               |
|         |                                                                                                                                                                                                                                                                                                                 | 12.2.2     | Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP                                                                                                              |
| 12.3    | By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses                                                                                                                                          | 12.3.1     | (a) Food loss index and (b) food waste index                                                                                                                                                                                    |
| 12.4    | By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment | 12.4.1     | Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement |
|         |                                                                                                                                                                                                                                                                                                                 | 12.4.2     | (a) Hazardous waste generated per capita; and (b) proportion of hazardous waste treated, by type of treatment                                                                                                                   |
| 12.5    | By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse                                                                                                                                                                                                               | 12.5.1     | National recycling rate, tons of material recycled                                                                                                                                                                              |
| 12.6    | Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle                                                                                                                                        | 12.6.1     | Number of companies publishing sustainability reports                                                                                                                                                                           |
| 12.7    | Promote public procurement practices that are sustainable, in accordance with national policies and priorities                                                                                                                                                                                                  | 12.7.1     | Degree of sustainable public procurement policies and action plan implementation                                                                                                                                                |

<sup>3</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

| Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Indicators                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature                                                                                                                                                                                                                                                                                                                                                                     | 12.8.1 Extent to which (i) global citizenship education and (ii) education for sustainable development are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment |
| 12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production                                                                                                                                                                                                                                                                                                                                                           | 12.a.1 Installed renewable energy-generating capacity in developing countries (in watts per capita)                                                                                                                          |
| 12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products                                                                                                                                                                                                                                                                                                                                                                 | 12.b.1 Implementation of standard accounting tools to monitor the economic and environmental aspects of tourism sustainability                                                                                               |
| 12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities | 12.c.1 Amount of fossil-fuel subsidies per unit of GDP (production and consumption)                                                                                                                                          |

## IMPACT OF COVID 19

The conditions laid down by the government which exhorts citizens to maintain certain disciplines in daily living dictate the lifestyle of all the people. A palpable disruption in the supply chain and some areas, has brought certain sectors of industrial activity came to a halt and in some cases, the producer is left with his goods lying in the warehouses for lack of transport.

For non-essential items, consumption and demand have declined. Atleast a partial opening of supplies was desired by the manufacturers, being the production at a standstill. People brought down wasteful consumption forbought and also producers had no resources even to start production.

The demand and supply of the requirements in the market determine the economy of any nation or even any industry, which is difficult to understand, especially when it became a much bigger community. SDG is looking into the development of a sustainable environment where the demand equals the supply of the requirement.

COVID-19 has highlighted that if the countries could control over food waste then enough food could be available for the people. It is the consumers who demand what needs to be produced and how it needs to be produced.

The governments are now focusing on the need to set up efficient supply chains. There is an awareness of the need to put up aggressive efforts to manage production and resources. There is also a concerted effort to see that the most deprived are equipped with sufficient food. The efforts to ensure sustainable consumption and production patterns will surely aid sustainability.

## MAPPING WITH OTHER SDGS

Following SDGs are interconnected with Goal 12 –

- ⇒ SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- ⇒ SDG 3: Ensure healthy lives and promote well-being for all at all ages.
- ⇒ SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- ⇒ SDG 6: Ensure availability and sustainable management of water and sanitation for all.
- ⇒ SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all.
- ⇒ SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- ⇒ SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
- ⇒ SDG 11: Makes cities and human settlements inclusive, safe, resilient and sustainable.
- ⇒ SDG 13: Take urgent action to combat climate change and its impacts.
- ⇒ SDG 14: Conserve and sustainably use The Oceans, Seas and Marine Resources for Sustainable Development.
- ⇒ SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

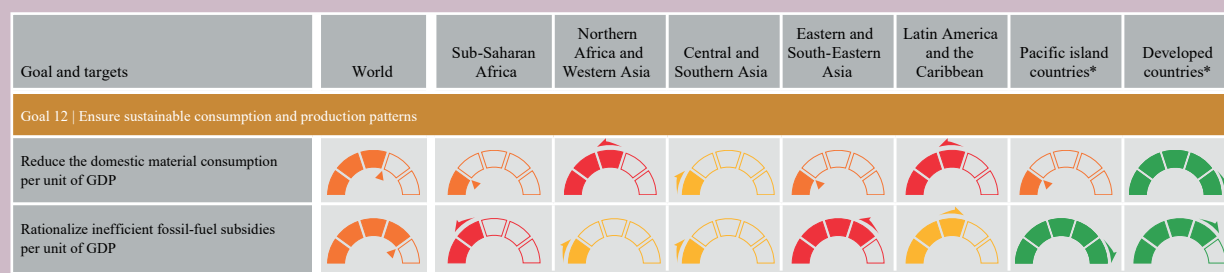
## Goal 12 is closely interrelated with many other Goals as below



## PROGRESS REPORT 2020<sup>4</sup>

- As of 2019, 79 countries and the European Union reported on at least one national policy instrument that contributes to sustainable consumption and production (SCP) in their efforts in the implementation of the 10-Year Framework of Programmes.
- Global domestic material consumption (DMC) per capita rose by 7% from 10.8 metric tons per capita in 2010 to 11.7 metric tons in 2017, with increases in all regions, except North America and Africa. However, the DMC per capita in Europe and North America is still 40% higher than the global average, indicating the need to enhance resource efficiency and practices to reduce consumption in the future.
- The global material footprint rose from 73.2 billion metric tons in 2010 to 85.9 billion metric tons in 2017, a 17.4% increase since 2010 and a 66.5% increase from 2000. The world's reliance on natural resources continued to accelerate in the last two decades.
- The Montreal Protocol on Substances that Deplete the Ozone Layer has been universally ratified by 198 parties and as a result of its implementation, the overall abundance of ozone depleting substances in the atmosphere has decreased over the past two decades, with projections to return to 1980 values in the 2030s for Northern hemisphere mid-latitude ozone.
- Between 2010 and 2019, global e-waste generation grew continuously, from 5.3 kg per capita to 7.3 kg per capita, while the environmentally sound recycling of e-waste increased at a slower pace, from 0.8 kg per capita to 1.3 kg per capita.
- The global fossil fuel subsidies amounted to more than \$400 billion in 2018. The continued prevalence of these subsidies, more than double the estimated subsidies to renewables, adversely affects the task of achieving an early peak in global CO<sub>2</sub> emissions.
- Northern Africa and Western Asia, Latin America and the Caribbean showed deteriorating progress in reducing the domestic material consumption per unit of GDP. On the contrary, Pacific Island countries and Developed countries showed substantial progress in rationalizing inefficient fossil-fuel subsidies per unit of GDP.

## PROGRESS CHART 2020



<sup>4</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

## Legend

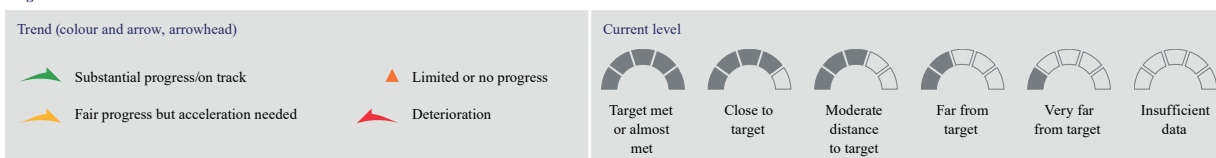


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

## NIF INDICATORS ON SDG 12<sup>5</sup>

| GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION |                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target                          | 12.2: By 2030, achieve the sustainable management and efficient use of natural resources.                                                                                                                                                                                                                              |
| Relevant Global Indicator                       | 12.2.2: Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP.                                                                                                                                                                                            |
| Relevant NIF Indicator                          | 8.4.2: Per capita fossil fuel consumption (in Kg.).                                                                                                                                                                                                                                                                    |
| Indicator Interpretation                        | Higher value means lower performance (-).                                                                                                                                                                                                                                                                              |
| GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION |                                                                                                                                                                                                                                                                                                                        |
| Relevant Global Target                          | 12.4: By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment. |
| Relevant Global Indicator                       | N.A.                                                                                                                                                                                                                                                                                                                   |
| Relevant NIF Indicator                          | 14.1.3: Percentage use of nitrogenous fertilizer to total fertilizer (N,P & K).                                                                                                                                                                                                                                        |
| Indicator Interpretation                        | Higher value means lower performance (-).                                                                                                                                                                                                                                                                              |
| GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION |                                                                                                                                                                                                                                                                                                                        |
| Relevant Global Target                          | 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.                                                                                                                                                                                                               |
| Relevant Global Indicator                       | 12.4.2: Hazardous waste generated per capita and proportion of hazardous waste treated, by type of treatment.                                                                                                                                                                                                          |
| Relevant NIF Indicator                          | N.A.                                                                                                                                                                                                                                                                                                                   |
| Indicator Interpretation                        | Higher value means lower performance (-).                                                                                                                                                                                                                                                                              |

<sup>5</sup> Source : [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

| <b>GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION</b> | <b>Quantity of hazardous waste recycled/utilized to total hazardous waste generated (%)</b>                                                                           |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target                                 | 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.                                                              |
| Relevant Global Indicator                              | 12.5.1: National recycling rate, tons of material recycled.                                                                                                           |
| Relevant NIF Indicator                                 | N.A.                                                                                                                                                                  |
| Indicator Interpretation                               | Higher value means higher performance (+).                                                                                                                            |
|                                                        |                                                                                                                                                                       |
| <b>GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION</b> | <b>Plastic waste generated per 1,000 population (Tonnes/Annum)</b>                                                                                                    |
| Relevant Global Target                                 | 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.                                                              |
| Relevant Global Indicator                              | N.A.                                                                                                                                                                  |
| Relevant NIF Indicator                                 | N.A.                                                                                                                                                                  |
| Indicator Interpretation                               | Higher value means lower performance (-).                                                                                                                             |
|                                                        |                                                                                                                                                                       |
| <b>GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION</b> | <b>Percentage of Bio Medical Waste (BMW) treated to total quantity of BMW generated</b>                                                                               |
| Relevant Global Target                                 | 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.                                                              |
| Relevant Global Indicator                              | N.A.                                                                                                                                                                  |
| Relevant NIF Indicator                                 | N.A.                                                                                                                                                                  |
| Indicator Interpretation                               | Higher value means higher performance (+).                                                                                                                            |
|                                                        |                                                                                                                                                                       |
| <b>GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION</b> | <b>Installed capacity of grid interactive bio power per 10 lakh population (MW)</b>                                                                                   |
| Relevant Global Target                                 | 12.a: Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production. |
| Relevant Global Indicator                              | 12.a.1: Installed renewable energy generating capacity in developing countries, in watts per Capita.                                                                  |
| Relevant NIF Indicator                                 | 12.a.1: Installed renewable energy generating capacity in developing countries, in watts per Capita.                                                                  |
| Indicator Interpretation                               | Higher value means higher performance (+).                                                                                                                            |

## GOVERNMENT INITIATIVES<sup>6</sup>

Some of the Government of India schemes aimed at improving and achieving efficiency in the management of natural resources and encouraging sustainable consumption and production are as follows:

### ► **National Policy on Biofuels**

It was introduced in 2009 by the Ministry of New and Renewable Energy with an aim to accelerate use of biofuels as a substitute to fossil fuels for transportation and other stationary applications as well.

### ► **National Clean Energy Fund**

It was created in 2010-11 to promote research and facilitate investment in projects on development of clean energy technologies, renewable and alternate energy initiatives and environmental management in the areas surrounding energy sector projects.

## PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 12<sup>7</sup>

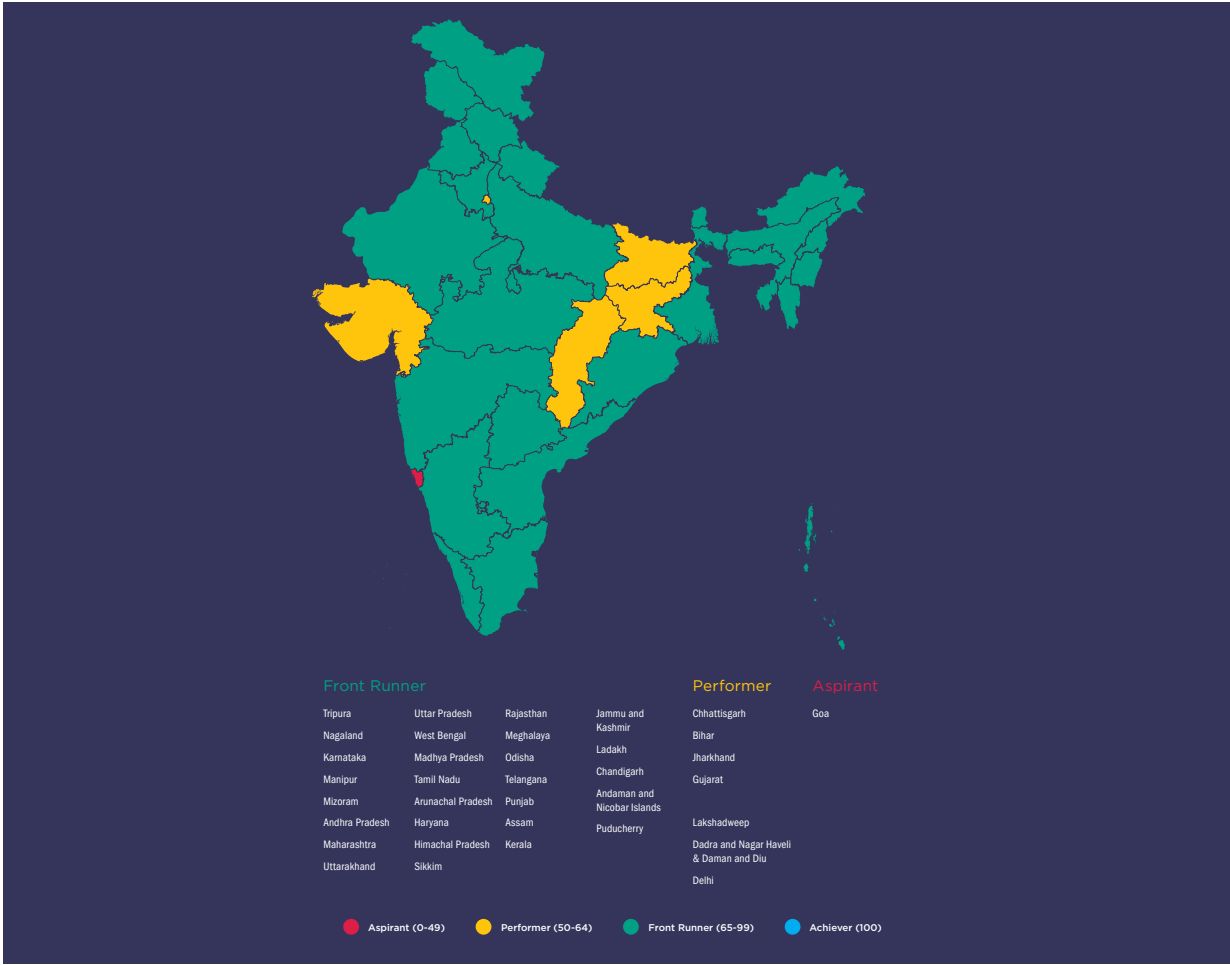
Seven national level indicators have been identified which capture four out of the eleven SDG targets for 2030 defined for Goal 12. The indicator set also covers one SDG target under Goal 8. The indicator set also covers one SDG target under Goal 8. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

## GOAL 12 INDEX SCORE 3.0

SDG Index Score for Goal 12 ranges between 47 and 99 for States and between 50 and 95 for UTs. Tripura and Ladakh and Jammu and Kashmir are the top performing among States and UTs, respectively. Twenty three States and five UTs bagged a position in the category of Front Runners. (score range between 65 and 99, including both). However, Goa fell behind in the Aspirants category (with Index score less than 50).

<sup>6</sup> Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

<sup>7</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)



# INTEGRATING SDG 12 INTO BUSINESS<sup>8</sup>

Some of the key considerations for integrating SDG 12 into businesses are:

- Achieve visible and practical leadership to help drive greater insights and transparency that can lead to a more enlightened and inclusive capital markets system through real change in the way organizations make decisions based on a longer-term perspective. It can be achieved through facilitation by accountants in business, and it can be delivered by:
  - ▶ ensuring that corporate objectives and activities contribute to sustainable development goals, which requires greater connectivity between social and environmental responsibility, and economic benefit
  - ▶ focusing on relevant business risks and opportunities, impacts, and their ability to create value over time and
  - ▶ making strategic and operational decisions that improve resource productivity and allocation and contribute to build a resilient business model, which can deliver both a societal benefit and a financial benefit to the organization.
- Adopt sustainable business practices through integrating sustainability information into business governance, management, and reporting.
- Accountants are well placed to provide relevant insight and analysis to decision makers through their professional and business skills serving as a basis of refining business models that will ultimately determine an organization's ability to create value over time.
- It is important for policymakers and organizations to understand the purpose of the information being disclosed, and help to ensure that reporting is not treated as a matter of compliance but rather as a means of improving strategic and operational decisions, as well as enlightening outside stakeholders.

## MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>9</sup>

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 12 is as under:

### SECTION A: GENERAL DISCLOSURES

#### PART II. PRODUCTS/SERVICES

<sup>8</sup> Source: <https://www.cpacanada.ca/-/media/site/business-and-accounting-resources/docs/01402-rg-2030-agenda-for-sustainable-development-july-2017.pdf?la=en&hash=29F6A238B1E2C05767F9AE80423993AAE6C1A0AA>

<sup>9</sup> Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2: [https://www.sebi.gov.in/sebi\\_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

**Point No. 14.** Details of business activities (accounting for 90% of the turnover)

**Point No. 15.** Products/Services sold by the entity (accounting for 90% of the entity's Turnover).

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 2: Business should provide goods and services in a manner that is sustainable and safe

#### ESSENTIAL INDICATORS

**Point No. 1.** Percentage of R&D and Capital expenditure (CAPEX) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and CAPEX investments made by the entity, respectively including details of improvements in environmental and social impacts.

**Point No. 2.** a. Does the entity have procedures in place for sustainable sourcing?

b. If yes, what percentage of your inputs were sourced sustainably?

**Point No. 3.** Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

**Point No. 4.** Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

#### LEADERSHIP INDICATORS

**Point No. 1.** Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details thereof.

**Point No. 2.** If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

**Point No. 3.** Percentage of recycled or reused input material to total raw material (by value) used in production (for manufacturing industry) or providing services (for service industry) for current and previous financial year.

**Point No. 4.** Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of for Plastics (including packaging), E-waste, Hazardous Waste and Other Waste for current and previous financial year.

### Principle 6: Business should respect and make efforts to protect and restore the environment

#### ESSENTIAL INDICATORS

**Point No. 1.** Details of total energy consumption (in Joules or multiples) and energy intensity

- Total electricity consumption (A)
- Total fuel consumption (B)
- Energy consumption through other sources (C)
- Total energy consumption (A+B+C)
- Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)
- Energy intensity (optional) – the relevant metric may be selected by the entity, etc.
- 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

**Point No. 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.

**Point No. 8.** Provide details related to waste management by the entity like:

- Total Waste Generated (in metric tonnes)
  - o Plastic Waste
  - o E-waste
  - o Bio-medical waste
  - o Construction and demolition waste
  - o Battery Waste
  - o Radioactive Waste
  - o Other Hazardous Waste
  - o Other Non-Hazardous Waste
- For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes).
- For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes).

**Point No. 9.** 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.

**Point No. 12.** 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 there under (Y/N). If not, provide details of all such non-compliances, Fines/ Penalties/ Action taken by Regulatory Agencies and Corrective Action taken.

### LEADERSHIP INDICATORS

**Point No. 1.** Provide break-up of the total energy consumed through electricity, fuel, other sources (in Joules or multiples) from renewable and non-renewable sources.

**Point No. 3.** Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) along with nature of operations.

**Point No. 8.** 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?

**Point No. 9.** Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

### Principle 8: Businesses should promote inclusive growth and equitable development

#### ESSENTIAL INDICATOR

**Point No. 4.** Percentage of Input Material (inputs to total inputs by value) sourced from suppliers being MSMEs/ Small Producers, suppliers within the district and neighbouring districts.

### Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

#### ESSENTIAL INDICATOR

**Point No. 2.** Turnover of products and/or services as a percentage of turnover from all products/services that carry information about environmental and social parameters relevant to the product, safe and responsible usage and recycling and/or safe disposal.

#### LEADERSHIP INDICATOR

**Point No. 2.** Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

# MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>10</sup>

| Target | Available Business Disclosures                                                                                                                                                                                                  | Unit                               | Sources            |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------|
| 12.2   | Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:<br>i. Non-renewable materials used;<br>ii. Renewable materials used. | Tons                               | GRI Standard 301-1 |
| 12.2   | Percentage of recycled input materials used to manufacture the organization's primary products and services.                                                                                                                    | %                                  | GRI Standard 301-2 |
| 12.2   | Percentage of reclaimed products and their packaging materials for each product category                                                                                                                                        | %                                  | GRI Standard 301-3 |
| 12.2   | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.                                                                                                   | Joules or multiples                | GRI Standard 302-1 |
| 12.2   | In joules, watt-hours or multiples, the total:<br>i. Electricity consumption<br>ii. Heating consumption<br>iii. Cooling consumption<br>iv. Steam consumption                                                                    | Joules, watt-hours or multiples    | GRI Standard 302-1 |
| 12.2   | In joules, watt-hours or multiples, the total:<br>i. Electricity sold<br>ii. Heating sold<br>iii. Cooling sold<br>iv. Steam sold                                                                                                | Joules, watt-hours or multiples    | GRI Standard 302-1 |
| 12.2   | Total energy consumption within the organization, in joules or multiples                                                                                                                                                        | Joules or multiples                | GRI Standard 302-1 |
| 12.2   | Energy consumption outside of the organization, in joules or multiples.                                                                                                                                                         | Joules or multiples                | GRI Standard 302-2 |
| 12.2   | Energy intensity ratio for the organization.                                                                                                                                                                                    | Joules or multiples per basic unit | GRI Standard 302-3 |
| 12.2   | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.                                                                                      | Joules or multiples                | GRI Standard 302-4 |
| 12.2   | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.                                                                                                   | Joules or multiples                | GRI Standard 302-5 |

<sup>10</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Unit                                      | Sources              |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------|
| 12.4   | A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).                                                                                                                                                                                                | N/A                                       | GRI Standard 303-1-a |
| 12.4   | A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.                                                                                                                                                                                                                                                                                  | N/A                                       | GRI Standard 303-1-c |
| 12.4   | <ul style="list-style-type: none"> <li>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> </ul>                                                                                                                                    | metric tons of CO <sub>2</sub> equivalent | GRI Standard 305-1   |
| 12.4   | <ul style="list-style-type: none"> <li>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> </ul>                                                  | metric tons of CO <sub>2</sub> equivalent | GRI Standard 305-2   |
| 12.4   | <ul style="list-style-type: none"> <li>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation</li> </ul> | metric tons of CO <sub>2</sub> equivalent | GRI Standard 305-3   |
| 12.4   | Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.                                                                                                                                                                                                                                                                                                                                                                                                                           | metric tons of CFC-11 equivalent          | GRI Standard 305-6   |
| 12.4   | <ul style="list-style-type: none"> <li>a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> <li>i. NO<sub>x</sub></li> <li>ii. SO<sub>x</sub></li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> </ul> </li> </ul>                                                                                                          | Tons of gas or pollutant of methodology   | GRI Standard 305-7   |

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                           | Unit                                 | Sources             |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------|
|        | vii. Other standard categories of air emissions identified in relevant regulations<br>b. Source of the emission factors used.<br>c. Standards, methodologies, assumptions, and/or calculation tools used.                                                                                                                                                                                                                                |                                      |                     |
| 12.4   | Total volume of planned and unplanned water discharges by:<br>i. Destination;<br>ii. Quality of the water, including treatment method;<br>iii. Whether the water was reused by another organization.                                                                                                                                                                                                                                     | Liters                               | GRI Standard 306-1  |
| 12.4   | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:<br>i. Reuse<br>ii. Recycling<br>iii. Composting<br>iv. Recovery, including energy recovery<br>v. Incineration (mass burn)<br>vi. Deep well injection<br>vii. Landfill<br>viii. On-site storage<br>ix. Other (to be specified by the organization)                                                                                  | Tons                                 | GRI Standard 306-2  |
| 12.4   | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:<br>i. Reuse<br>ii. Recycling<br>iii. Composting<br>iv. Recovery, including energy recovery<br>v. Incineration (mass burn)<br>vi. Deep well injection<br>vii. Landfill<br>viii. On-site storage<br>ix. Other (to be specified by the organization)                                                                              | Tons                                 | GRI Standard 306-2  |
| 12.4   | Total number and total volume of recorded significant spills.                                                                                                                                                                                                                                                                                                                                                                            | Number of spills                     | GRI Standard 306-3  |
| 12.4   | The following additional information for each spill that was reported in the organization's financial statements:<br>i. Location of spill;<br>ii. Volume of spill;<br>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization) | Tons and other information of spills | GRI Standard 306-3  |
| 12.4   | Impacts of significant spills                                                                                                                                                                                                                                                                                                                                                                                                            | N/A                                  | GRI Standards 306-3 |

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                   | Unit                 | Sources             |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| 12.4   | Total weight for each of the following:<br>i. Hazardous waste transported<br>ii. Hazardous waste imported<br>iii. Hazardous waste exported<br>iv. Hazardous waste treated                                                                                                                                                                                                                                                                                        | Tons                 | GRI Standards 306-4 |
| 12.4   | Percentage of hazardous waste shipped internationally.                                                                                                                                                                                                                                                                                                                                                                                                           | % of hazardous waste | GRI Standard 306-4  |
| 12.5   | Percentage of recycled input materials used to manufacture the organization's primary products and services.                                                                                                                                                                                                                                                                                                                                                     | %                    | GRI Standard 301-2  |
| 12.5   | Percentage of reclaimed products and their packaging materials for each product category.                                                                                                                                                                                                                                                                                                                                                                        | %                    | GRI Standard 301-3  |
| 12.5   | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:<br>i. Reuse<br>ii. Recycling<br>iii. Composting<br>iv. Recovery, including energy recovery<br>v. Incineration (mass burn)<br>vi. Deep well injection<br>vii. Landfill<br>viii. On-site storage<br>ix. Other (to be specified by the organization)                                                                                                          | Tons                 | GRI Standard 306-2  |
| 12.5   | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:<br>i. Reuse<br>ii. Recycling<br>iii. Composting<br>iv. Recovery, including energy recovery<br>v. Incineration (mass burn)<br>vi. Deep well injection<br>vii. Landfill<br>viii. On-site storage<br>ix. Other (to be specified by the organization)                                                                                                      | Tons                 | GRI Standard 306-2  |
| 12.8   | Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:<br>i. The sourcing of components of the product or service;<br>ii. Content, particularly with regard to substances that might produce an environmental or social impact;<br>iii. Safe use of the product or service;<br>iv. Disposal of the product and environmental or social impacts;<br>v. Other (explain) | N/A                  | GRI Standard 417-1  |

| Target | Available Business Disclosures                                                                                       | Unit | Sources            |
|--------|----------------------------------------------------------------------------------------------------------------------|------|--------------------|
| 12.8   | Percentage of significant product or service categories covered by and assessed for compliance with such procedures. | %    | GRI Standard 417-1 |

## MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM<sup>11</sup>

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pillar 2</b>                 | <b>Planet: Core metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Climate Change</b>           | <b>Green House Gas Emission</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                 | For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e) GHG Protocol Scope 1 and Scope 2 emissions.<br>Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.                                                                                                                                                                     |
|                                 | <b>TCFD implementation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                 | Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050. |
| <b>Nature Loss</b>              | <b>Land use and ecological sensitivity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                 | Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).                                                                                                                                                                                                                                                                                                                                                    |
| <b>Fresh Water Availability</b> | <b>Water consumption and withdrawal in water-stressed areas</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                 | Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool.<br>Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.                                                                                                                                        |
| <b>Pillar 2</b>                 | <b>Planet: Expanded metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Climate Change</b>           | <b>Paris-aligned GHG emissions targets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

<sup>11</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | <p>Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable.</p> <p>If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.</p>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Nature Loss</b>              | <b>Land use and ecological sensitivity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                 | <p>Report for operations (if applicable) and full supply chain (if material):</p> <ul style="list-style-type: none"> <li>– Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).</li> <li>– Year-on-year change in the area of land used for the production of basic plant, animal or mineral commodities.</li> </ul> <p>Note: Supply-chain figures can initially be estimated where necessary based on the mass of each commodity used and the average mass produced per unit of land in different sourcing locations.</p> <ul style="list-style-type: none"> <li>– Percentage of land area in point 1 above or of total plant, animal and mineral commodity inputs by mass or cost, covered by a sustainability certification standard or formalized sustainable management programme. Disclose the certification standards or description of sustainable management programmes along with the percentage of total land area, mass or cost covered by each certification standard/programme.</li> </ul> |
|                                 | <b>Impact of land use and conversion</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                 | Report wherever material along the value chain: the valued impact of use of land and conversion of ecosystems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Fresh Water Availability</b> | <b>Impact of freshwater consumption and withdrawal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                 | Report wherever material along the value chain: the valued impact of freshwater consumption and withdrawal.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Air Pollution</b>            | <b>Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                 | Report wherever material along the value chain: nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), particulate matter and other significant air emissions. Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                 | <b>Impact of Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                 | Report wherever material along the value chain: the valued impact of air pollution, including nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), particulate matter and other significant air emissions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Water Pollution</b>          | <b>Nutrients</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                 | Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                   | <b>Impact of water pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                   | Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.                                                                                                                                                                                                                                                                                                                        |
| <b>Solid Waste</b>                                | <b>Single-use Plastics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                   | Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed.<br>Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted.                                                                                                                                                                                              |
|                                                   | <b>Impact of solid waste disposal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                   | Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.                                                                                                                                                                                                                                                                                                                         |
| <b>Resource Availability</b>                      | <b>Resource circularity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                   | Report the most appropriate resource circularity metric(s) for the whole company and/or at a product, material or site level as applicable. Potential metrics include (but are not limited to) the Circular Transition Indicators (WBCSD), indicators developed by the Ellen MacArthur Foundation and company developed metrics. Disclose the methodological approach used to calculate the chosen circularity metric(s) and the rationale for the choice of metric(s). |
| <b>Pillar 4</b>                                   | <b>Prosperity: Core metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Innovation of better products and services</b> | <b>Total R&amp;D expenses (\$)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                   | Total costs related to research and development.                                                                                                                                                                                                                                                                                                                                                                                                                        |

## CORPORATE INITIATIVES ON SDG 12

| Company                | Reporting Method      | Financial Year | Disclosure                                                                                                                                             |
|------------------------|-----------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Danone <sup>12</sup>   | Integrated Report     | 2019-20        | 81% of the packaging is recyclable, reusable or compostable.                                                                                           |
| Mondi <sup>13</sup>    | Sustainability Report | 2019-20        | 72% Forest Stewardship Council (FSC) or Programme for the Endorsement of Forest Certification (PEFC) certified wood, the remainder is controlled wood. |
| Unilever <sup>14</sup> | Sustainability Report | 2019-20        | 62% of agricultural raw materials sustainably sourced.                                                                                                 |

<sup>12</sup> <https://www.danone.com/content/dam/danone-corp/danone-com/investors/en-all-publications/2019/integratedreports/annual-report-danone-2019.pdf>

<sup>13</sup> [https://www.mondigroup.com/media/11728/mondi\\_2019\\_sustainable\\_development\\_report.pdf](https://www.mondigroup.com/media/11728/mondi_2019_sustainable_development_report.pdf)

<sup>14</sup> [https://www.unilever.com/Images/uslp-performance-summary-2019\\_tcm244-549815\\_en.pdf](https://www.unilever.com/Images/uslp-performance-summary-2019_tcm244-549815_en.pdf)

# SUSTAINABLE DEVELOPMENT GOAL 13 CLIMATE ACTION

## CONTEXT OF THE SDG 13<sup>15</sup>

- ⇒ Since the late 19th century, the planet's average surface temperature has risen about 2.12 degrees Fahrenheit (1.18 degrees Celsius) with the years 2016 and 2020 being the warmest years on record. Such a change is largely driven by increased carbon dioxide emissions into the atmosphere and other human activities.
- ⇒ There is a Glacial Retreat in almost every Glacier around the world - including in the Alps, Himalayas, Andes, Rockies, Alaska, and Africa.
- ⇒ The amount of spring snow cover in the Northern Hemisphere has decreased over the past five decades and the snow is melting earlier as revealed by satellite observations.
- ⇒ In the last century, global sea level has risen by about 8 inches (20 centimeters). This increasing rate in the last two decades being nearly doubled as that of the last century and is also accelerating slightly every year.
- ⇒ The acidity of surface ocean waters has increased by about 30% since the beginning of the Industrial Revolution as a result of the ocean having absorbed between 20% and 30% of total anthropogenic carbon dioxide emissions in recent decades (7.2 to 10.8 billion metric tons per year).
- ⇒ Increased frequency and intensity of extreme weather events such as heat waves, droughts, floods and tropical cyclones, Aggravated water management problems, Reduced agricultural production and food security, Increased health risks, Damaged critical infrastructure and interruption in the provision of basic services such as water and sanitation, education, energy and transport.
- ⇒ The world must transform its energy, industry, transport, food, agriculture and forestry systems to ensure that we can limit global temperature rise to well below 2 degrees, maybe even 1.5 to address the climate change. We also need to anticipate, adapt and become resilient to the current and future impacts of climate change.

<sup>15</sup> Source 1: [https://www.un.org/sustainabledevelopment/wp-content/uploads/2016/08/13\\_Why\\_it\\_Matters\\_Climate\\_Action\\_letter\\_size\\_1p.pdf](https://www.un.org/sustainabledevelopment/wp-content/uploads/2016/08/13_Why_it_Matters_Climate_Action_letter_size_1p.pdf)

Source 2: <https://climate.nasa.gov/evidence/>

Source 3: <https://www.unep.org/pt-br/node/2031>

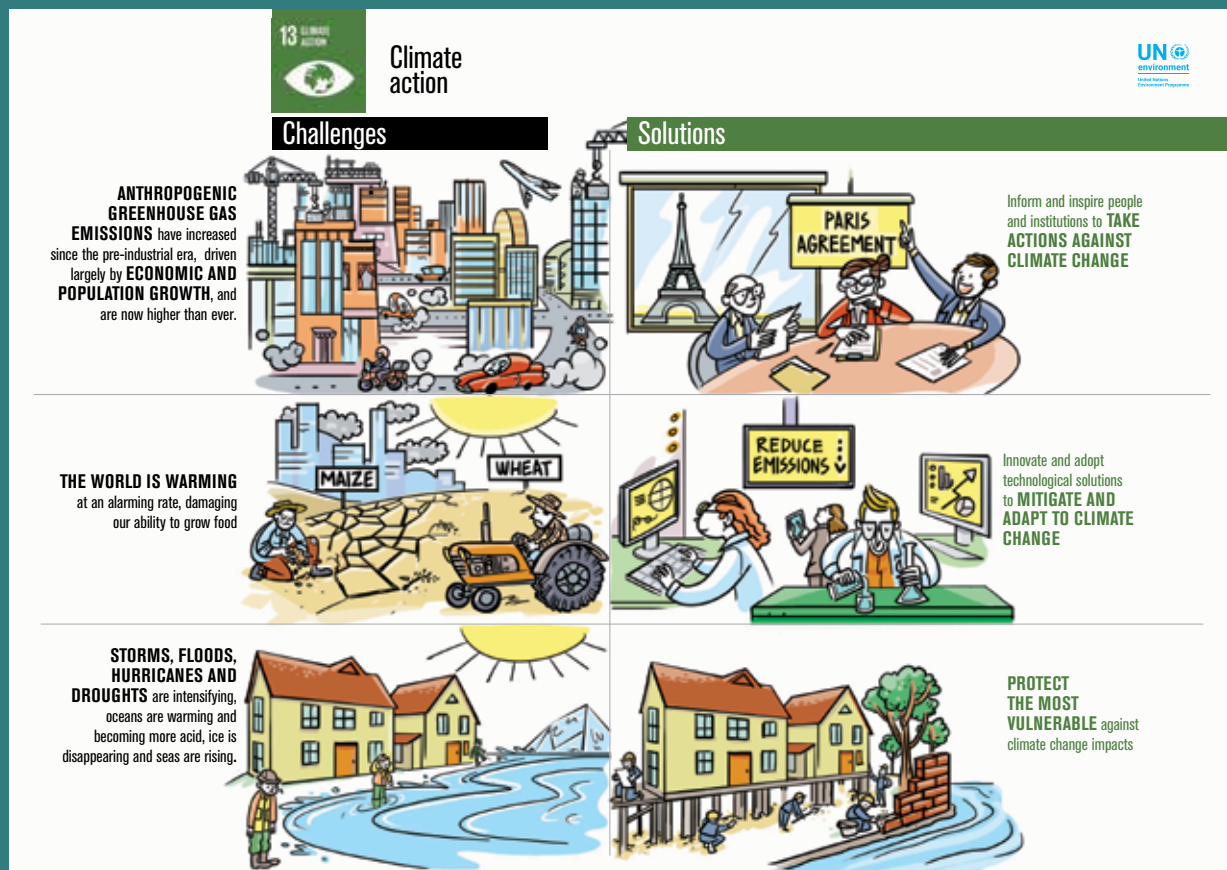


Image Source: <https://www.unenvironment.org/explore-topics/sustainable-development-goals/why-do-sustainable-development-goals-matter/goal-13>

## FACTS AND FIGURES<sup>16</sup>

- ⇒ As of 2017 humans are estimated to have caused approximately 1.0°C of global warming above pre-industrial levels.
- ⇒ Sea levels have risen by about 20 cm (8 inches) since 1880 and are projected to rise another 30–122 cm (1 to 4 feet) by 2100.
- ⇒ To limit warming to 1.5°C, global net carbon dioxide (CO<sub>2</sub>) emissions must drop by 45% between 2010 and 2030 and reach net zero around 2050.
- ⇒ Climate pledges under The Paris Agreement cover only one third of the emissions reductions needed to keep the world below 2°C.
- ⇒ Bold climate action could trigger at least US\$26 trillion in economic benefits by 2030.
- ⇒ The energy sector alone will create around 18 million more jobs by 2030, focused specifically on sustainable energy.

<sup>16</sup> Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-13-climate-action.html#:~:text=As%20of%202017%20humans%20are,warming%20above%20pre%2Dindustrial%20levels.>

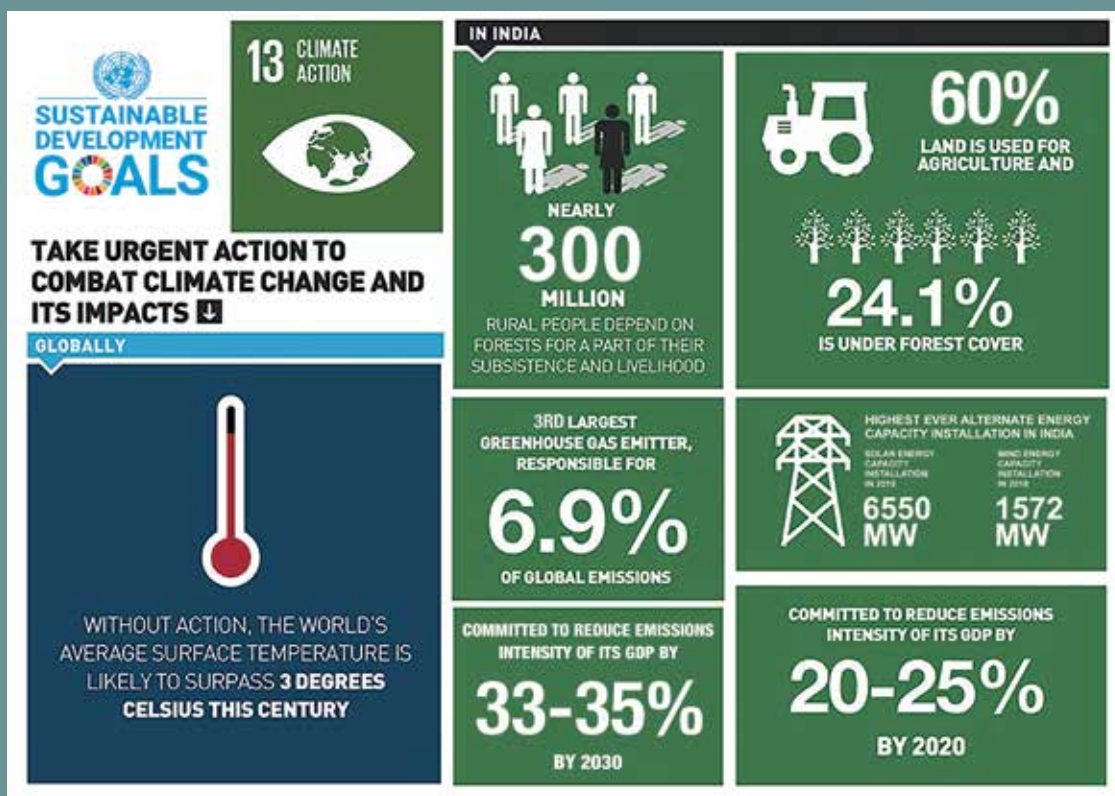


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-13/>

## UN SDG 13 TARGETS AND INDICATORS<sup>17</sup>

| Targets                                                                                                             | Indicators                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. | 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.                                                                                 |
|                                                                                                                     | 13.1.2 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015–2030.                               |
|                                                                                                                     | 13.1.3 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies.                                     |
| 13.2 Integrate climate change measures into national policies, strategies and planning.                             | 13.2.1 Number of countries with nationally determined contributions, long-term strategies, national adaptation plans, strategies as reported in adaptation communications and national communications. |
|                                                                                                                     | 13.2.2 Total greenhouse gas emissions per year.                                                                                                                                                        |

<sup>17</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

| Targets                                                                                                                                                                                                                                                                                                                                                                                                                                            | Indicators                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.                                                                                                                                                                                                                                                                                       | 13.3.1 Extent to which<br>(i) global citizenship education and<br>(ii) education for sustainable development are mainstreamed in<br>(a) national education policies;<br>(b) curricula;<br>(c) teacher education; and<br>(d) student assessment.           |
| 13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible. | 13.a.1 Amounts provided and mobilized in United States dollars per year in relation to the continued existing collective mobilization goal of the \$100 billion commitment through to 2025.                                                               |
| 13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities.                                                                                                                                                                                              | 13.b.1 Number of least developed countries and small island developing States with nationally determined contributions, long-term strategies, national adaptation plans, strategies as reported in adaptation communications and national communications. |

## IMPACT OF COVID 19<sup>18</sup>

A drop in carbon emissions by more than 5% in 2020 would be the largest fall since the 2008 financial crisis.

In China, there is a drop of 40% in NO<sub>2</sub> on 2019 levels for January and February in some areas, which equates to removing a whopping 192,000 cars.

<sup>18</sup> Source1: <https://assets.kpmg/content/dam/kpmg/ie/pdf/2020/05/ie-covid-19-sdgs-under-lockdown.pdf>

Source2: <https://www.weforum.org/agenda/2020/04/coronavirus-lockdowns-air-pollution/>

Source3: <https://www.sciencedirect.com/science/article/abs/pii/S0269749120332887>

Source4: <https://www.orfonline.org/research/onward-to-the-sustainable-development-agenda-2030/>

In India, even a day before the Janta Curfew i.e., 21st March, 54 cities recorded good and satisfactory air quality while 91 cities recorded minimal pollution. Mumbai and Delhi, being one of the most populated cities have observed a substantial decrease in Nitrogen Dioxide (40–50%) in 2020 compared to the same period in 2019.

The above positive changes can be attributed to factors that arose due to COVID-19 pandemic such as:

- Shut-down of factories and businesses
- Cancelled flights and other journeys
- Fewer cars on the road
- Temporary transition to the work-from-home culture

COVID-19 has brought a positive effect on the climate by offering a taste of the air we might breathe in a low-carbon future.

## MAPPING WITH OTHER SDGS

**SDG 13 has connection with the following SDGs:**

- ⇒ SDG-1: End poverty in all its forms everywhere.
- ⇒ SDG-2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- ⇒ SDG-3: Ensure healthy lives and promote well-being for all at all ages.
- ⇒ SDG-4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- ⇒ SDG-5: Achieve gender equality and empower all women and girls.
- ⇒ SDG-6: Ensure availability and sustainable management of water and sanitation for all.
- ⇒ SDG-7: Ensure access to affordable, reliable, sustainable and modern energy for all.
- ⇒ SDG-9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
- ⇒ SDG-10: Reduce Inequality within and among countries.
- ⇒ SDG-11: Make cities and human settlements Inclusive, safe, resilient and sustainable.
- ⇒ SDG-12: Ensure sustainable consumption and production patterns.
- ⇒ SDG-14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
- ⇒ SDG-15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

## Goal 13 is closely interrelated with many other Goals as below



Image Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

## PROGRESS REPORT 2020<sup>19</sup>

- ⇒ The global average temperature of 1.1°C is above estimated pre-industrial levels with the year 2019 being the second warmest on record and the end of the warmest decade (2010- 2019). It shows that the global community is way off track to meeting either the 1.5°C or 2°C targets called for in the Paris Agreement.
- ⇒ Travel bans and economic slowdown resulting from the COVID-19 pandemic have led to a drop of 6% in greenhouse gas emissions in 2020 and improvement in air quality, however such improvements are temporary only. A national disaster risk reduction strategy (DRR) aligned to the Sendai Framework to some extent, since its adoption in 2015 is reported by a total of 85 countries. In 2018, it is reported by 55 countries that at least some of their local governments have a local DRR, which aims to contribute to sustainable development and strengthen socio-economic health and environmental resilience by focusing on poverty eradication, urban resilience, and climate change adaptation.
- ⇒ 186 Parties (185 countries plus the European Union) had communicated their first nationally determined contribution (NDC) and several Parties had communicated their second or updated NDC to the UNFCCC as of 31st March 2020.
- ⇒ It has been requested to the parties to update existing NDCs or communicate new ones by 2020, providing a valuable opportunity for Parties' to increase their level of ambition in climate action.
- ⇒ At least 120 of 153 developing countries had undertaken activities to formulate and implement national adaptation plans (NAPs) in 2019, an increase of 29 countries compared to 2018. The plans will help countries to achieve the global goal on adaptation under the Paris Agreement.
- ⇒ There was a 17% increase in Global Climate Finance from 2013–2014 (\$584 billion) to 2015–2016 (\$681 billion). High levels of new private investment in renewable energy account for the spurt in growth and represent the largest segment of the global total.
- ⇒ While these financial flows are considerable, they are relatively small in relation to the scale of annual investment needed for a low-carbon climate-resilient transition. Moreover, investments in climate activities tracked across sectors were still surpassed by those related to fossil fuels in the energy sector alone (\$781 billion in 2016).
- ⇒ The world has shown deteriorating impact on reduction of global greenhouse gas emissions.

## PROGRESS CHART 2020

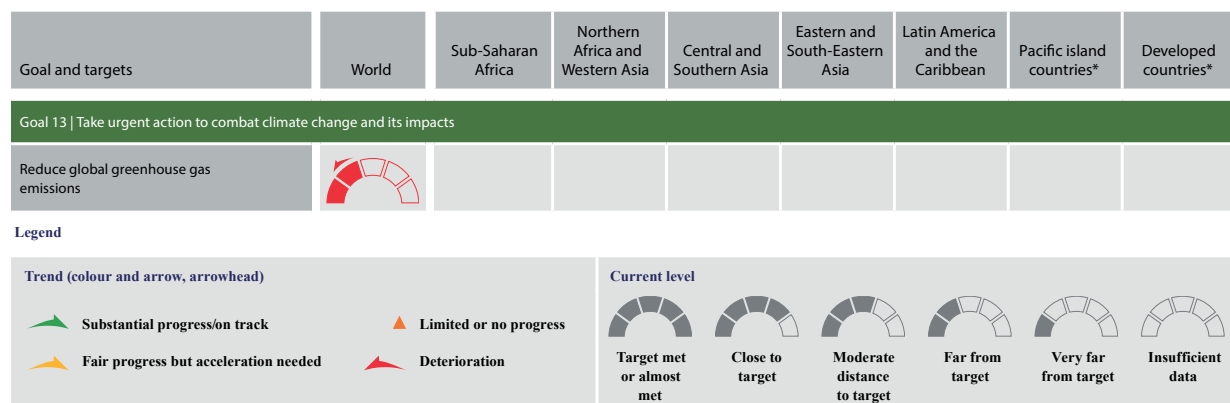


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

<sup>19</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

# NIF INDICATORS ON SDG 13<sup>20</sup>

|                                                                                                               |                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GOAL 13: CLIMATE ACTION</b>                                                                                |                                                                                                                                                                                                                                                 |
| <b>Number of human lives lost per 1 crore population due to extreme weather events</b>                        |                                                                                                                                                                                                                                                 |
| <b>Relevant Global Target</b>                                                                                 | 13.1: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.                                                                                                                            |
| <b>Relevant Global Indicator</b>                                                                              | 13.1.1: Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.                                                                                                                         |
| <b>Relevant NIF Indicator</b>                                                                                 | 13.1.2, 1.5.1 & 11.5.1: Number of deaths attributed to extreme climate per 1,00,000 population.                                                                                                                                                 |
| <b>Indicator Interpretation</b>                                                                               | Higher value means lower performance (-).                                                                                                                                                                                                       |
| <b>GOAL 13: CLIMATE ACTION</b>                                                                                |                                                                                                                                                                                                                                                 |
| <b>Disaster preparedness score as per Disaster Resilience Index</b>                                           |                                                                                                                                                                                                                                                 |
| <b>Relevant Global Target</b>                                                                                 | 13.1: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.                                                                                                                            |
| <b>Relevant Global Indicator</b>                                                                              | N.A.                                                                                                                                                                                                                                            |
| <b>Relevant NIF Indicator</b>                                                                                 | N.A.                                                                                                                                                                                                                                            |
| <b>Indicator Interpretation</b>                                                                               | Higher value means higher performance (+).                                                                                                                                                                                                      |
| <b>GOAL 13: CLIMATE ACTION</b>                                                                                |                                                                                                                                                                                                                                                 |
| <b>Percentage of renewable energy out of total installed generating capacity (Including allocated shares)</b> |                                                                                                                                                                                                                                                 |
| <b>Relevant Global Target</b>                                                                                 | 13.2: Integrate climate change measures into national policies, strategies and planning.                                                                                                                                                        |
| <b>Relevant Global Indicator</b>                                                                              | 7.2.1: Renewable energy share in the total final energy consumption.                                                                                                                                                                            |
| <b>Relevant NIF Indicator</b>                                                                                 | 7.2.1: Renewable energy share in the total installed electricity generation.                                                                                                                                                                    |
| <b>Indicator Interpretation</b>                                                                               | Higher value means higher performance (+).                                                                                                                                                                                                      |
| <b>GOAL 13: CLIMATE ACTION</b>                                                                                |                                                                                                                                                                                                                                                 |
| <b>CO2 saved from LED bulbs per 1,000 population (Tonnes)</b>                                                 |                                                                                                                                                                                                                                                 |
| <b>Relevant Global Target</b>                                                                                 | 13.2: Integrate climate change measures into national policies, strategies and planning.                                                                                                                                                        |
| <b>Relevant Global Indicator</b>                                                                              | N.A.                                                                                                                                                                                                                                            |
| <b>Relevant NIF Indicator</b>                                                                                 | 13.2.2: Achievement of Nationally Determined Contribution (NDC) Goals in post 2020 period.                                                                                                                                                      |
| <b>Indicator Interpretation</b>                                                                               | Higher value means higher performance (+).                                                                                                                                                                                                      |
| <b>GOAL 13: CLIMATE ACTION</b>                                                                                |                                                                                                                                                                                                                                                 |
| <b>Disability Adjusted Life Years (DALY) rate attributable to air pollution (per 1,00,000 population)</b>     |                                                                                                                                                                                                                                                 |
| <b>Relevant Global Target</b>                                                                                 | 13.2: Integrate climate change measures into national policies, strategies and planning.<br>3.9: By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. |
| <b>Relevant Global Indicator</b>                                                                              | N.A.                                                                                                                                                                                                                                            |
| <b>Relevant NIF Indicator</b>                                                                                 | N.A.                                                                                                                                                                                                                                            |
| <b>Indicator Interpretation</b>                                                                               | Higher value means lower performance (-).                                                                                                                                                                                                       |

<sup>20</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

## GOVERNMENT INITIATIVES<sup>21</sup>

The Government of India has been proactive and has adopted many interventions to address the issue of climate change in the country, some of which are discussed below:

### ➤ **National Action Plan on Climate Change (NAPCC)**

It outlines a comprehensive strategy to deal with climate change related issues and events and builds on the development and use of advanced technologies. At the core of NAPCC are eight national missions:

- National Solar Mission
- National Mission for Enhanced Energy Efficiency
- National Mission on Sustainable Habitats
- National Water Mission
- National Mission for Sustaining the Himalayan Ecosystem
- National Mission for a Green India
- National Mission for Sustainable Agriculture
- National Mission on Strategic Knowledge on Climate Change

### ➤ **National Air Quality Monitoring Programme (NAMP)**

- Under this scheme grants are being provided to State Pollution Control Boards, Environment Departments, Central/State Research Institutions, and Other government agencies/ organizations with the aim of strengthening their technical capabilities to achieve the objective of management and control of pollution.
- The Central Pollution Control Board (CPCB), in association with State Pollution Control Boards (SPCBs)/ Pollution Control Committees (PCCs), monitor air quality across the country under National Air Quality Monitoring Programme (NAMP).
- The National Air Quality Monitoring Programme Network comprises of 680 monitoring stations located in 300 cities/towns, covering 29 States and 6 Union Territories (UTs).

### ➤ **Unnat Jyoti by Affordable LEDs for All (UJALA)**

- It promotes energy efficiency through distribution of low-cost LED bulbs.

## PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 13<sup>22</sup>

Five national level indicators have been identified which capture two out of the five SDG targets for 2030 defined for Goal 13. The indicator set also covers one SDG target each from Goals 3, 7 and 11.

### GOAL 13 INDEX SCORE 3.0

SDG Index Score for Goal 13 ranges between 16 and 70 for States and between 18 and 77 for UTs.

Odisha and Andaman and Nicobar Islands are the top performers among the States and UTs, respectively. Six States and three UTs bagged a position in the category of Front Runners (score range between 65 and 99, including both). However, ten States and two UTs fell behind in the Aspirants category (with Index scores less than 50).

<sup>21</sup> Source 1: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

Source 2: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

<sup>22</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)



# INTEGRATING SDG 13 INTO BUSINESS<sup>23</sup>

In order to integrate SDG 13 into businesses, certain leadership qualities would be needed which are as follows:

## Intentionality

- ▶ Intentionality and commitment of top-level leadership are key to realize the fundamental shifts in business required for successful climate action. Intentions must be matched by all organizational functions for climate action to be credible and successful.

## Ambition

- ▶ Action on climate is leading if it aligns with science-based targets.
- ▶ For Climate Changes mitigation action on emissions associated with all stages of production should be taken and which shall serve for life cycles.
- ▶ Planning and action reaching far beyond own operations is required for resilience building.

## Collaboration

- ▶ Climate action involves long and complex paths especially as climate is largely an intergenerational issue that risks being forgotten by citizen action and political agendas.
- ▶ Long-term collaboration with a wide range of stakeholders is therefore critical.

## Accountability

- ▶ Monitoring and publicly reporting on climate action is key to gauging progress at a global level.
- ▶ Where action reaches areas with vulnerable populations and ecosystems, social and environmental safeguards must be in place, and risks of negative impacts carefully managed.

# MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>24</sup>

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 13 is as under:

<sup>23</sup> Source: <https://blueprint.unglobalcompact.org/sdgs/sdg13/>

<sup>24</sup>Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2: [https://www.sebi.gov.in/sebi\\_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 2: Business should provide goods and services in a manner that is sustainable and safe

#### ESSENTIAL INDICATORS

**Point No. 1.** Percentage of R&D and Capital Investment (CAPEX) expenditure in specific technologies to improve the environmental and social impact of products and processes to total R&D and CAPEX investments made by the entity respectively.

**Point No. 2.** a. Does the entity have procedures in place for sustainable sourcing?

b. If yes, what percentage of your inputs was sourced sustainably?

**Point No. 3.** Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging)

(b) E-Waste

(c) Hazardous waste and

(d) Other Waste

#### LEADERSHIP INDICATORS

**Point No. 1.** Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.

**Point No. 2.** If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

**Point No. 3.** Percentage of recycled or reused input material to total raw material (by value) used in production (for manufacturing industry) or providing services (for service industry) for current and previous financial year.

### Principle 6: Business should respect and make efforts to protect and restore the environment

#### ESSENTIAL INDICATORS

**Point No. 4.** Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

**Point No. 5.** Please provide details of air emissions (other than GHG emissions) by the entity.

**Point No. 6.** Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

**Point No. 7.** Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

**Point No. 11.** Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

**Point No. 12.** 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.

**LEADERSHIP INDICATORS**

**Point No. 1.** Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources in current and previous financial year.

**Point No. 4.** Please provide details of total Scope 3 emissions & its intensity.

**Point No. 6.** 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.

**Point No. 7.** Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

**Point No. 8.** 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?

**Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**ESSENTIAL INDICATOR**

**Point No. 1.** a. Number of affiliations with trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

**LEADERSHIP INDICATOR**

**Point No. 1.** Details of public policy positions advocated by the entity.

## MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>25</sup>

| SDG 13 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Unit                | GRI Standard |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------|
| 13.1          | Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol style="list-style-type: none"> <li>A description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li>A description of the impact associated with the risk or opportunity;</li> <li>The financial implications of the risk or opportunity before action is taken;</li> <li>The methods used to manage the risk or opportunity;</li> <li>The costs of actions taken to manage the risk or opportunity.</li> </ol> | \$ currency         | 201-2        |
| 13.1          | Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Joules or multiples | 302-1        |

<sup>25</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

|      |                                                                                                                                                                                                                                                                                                                                                                      |                                    |       |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------|
| 13.1 | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.                                                                                                                                                                                                                                        | Joules or multiples                | 302-1 |
| 13.1 | In joules, watt-hours or multiples, the total:<br>i. Electricity consumption<br>ii. Heating consumption<br>iii. Cooling consumption<br>iv. Steam consumption                                                                                                                                                                                                         | Joules, watt-hours or Multiples    | 302-1 |
| 13.1 | In joules, watt-hours or multiples, the total:<br>i. Electricity sold<br>ii. Heating sold<br>iii. Cooling sold<br>iv. Steam sold                                                                                                                                                                                                                                     | Joules, watt-hours or Multiples    | 302-1 |
| 13.1 | Total energy consumption within the organization, in joules or multiples.                                                                                                                                                                                                                                                                                            | Joules or multiples                | 302-1 |
| 13.1 | Energy consumption outside of the organization, in joules or multiples.                                                                                                                                                                                                                                                                                              | Joules or multiples                | 302-2 |
| 13.1 | Energy intensity ratio for the organization.                                                                                                                                                                                                                                                                                                                         | Joules or multiples per basic Unit | 302-3 |
| 13.1 | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.                                                                                                                                                                                                                           | Joules or multiples.               | 302-4 |
| 13.1 | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.                                                                                                                                                                                                                                        | Joules or multiples                | 302-5 |
| 13.1 | a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.<br>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.                                                                                                                               | Metric tons of CO2 Equivalent      | 305-1 |
| 13.1 | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.                                  | Metric tons of CO2 Equivalent      | 305-2 |
| 13.1 | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.<br>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.<br>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | Metric tons of CO2 Equivalent      | 305-3 |
| 13.1 | GHG emissions intensity ratio for the organization.                                                                                                                                                                                                                                                                                                                  | Metric tons of CO2e per basic unit | 305-4 |
| 13.1 | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.                                                                                                                                                                                                                                                                 | Metric tons of CO2e                | 305-5 |

# MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR STAKEHOLDER CAPITALISM<sup>26</sup>

| Pillar 2                 | Planet: Core metrics and disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate Change           | <b>Green House Gas Emission</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                          | For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e) GHG Protocol Scope 1 and Scope 2 emissions.<br>Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.                                                                                                                                                                                                                                                                                                                                              |
|                          | <b>TCFD implementation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                          | Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above preindustrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.                                                                                                                                                                           |
| Nature Loss              | <b>Land use and ecological sensitivity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                          | Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Fresh Water Availability | <b>Water consumption and withdrawal in water-stressed areas</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                          | Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.                                                                                                                                                                                                                                                                                                                    |
|                          | <b>Expanded metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Climate Change           | <b>Paris-aligned GHG emissions targets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                          | Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable.<br>If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement. |
| Nature Loss              | <b>Land use and ecological sensitivity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

<sup>26</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | <p>Report for operations (if applicable) and full supply chain (if material):</p> <ol style="list-style-type: none"> <li>1. Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).</li> <li>2. Year-on-year change in the area of land used for the production of basic plant, animal or mineral commodities.<br/>Note: Supply-chain figures can initially be estimated where necessary based on the mass of each commodity used and the average mass produced per unit of land in different sourcing locations.</li> <li>3. Percentage of land area in Point No. 1 above or of total plant, animal and mineral commodity inputs by mass or cost, covered by a sustainability certification standard or formalized sustainable management programme. Disclose the certification standards or description of sustainable management programmes along with the percentage of total land area, mass or cost covered by each certification standard/programme.</li> </ol> |
|                                 | <b>Impact of land use and conversion</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                 | Report wherever material along the value chain: the valued impact of use of land and conversion of ecosystems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Fresh Water Availability</b> | <b>Impact of freshwater consumption and withdrawal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                 | Report wherever material along the value chain: the valued impact of freshwater consumption and withdrawal.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Air Pollution</b>            | <b>Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                 | Report wherever material along the value chain: nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), particulate matter and other significant air emissions. Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                 | <b>Impact of Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                 | Report wherever material along the value chain: the valued impact of air pollution, including nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), particulate matter and other significant air emissions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Water Pollution</b>          | <b>Nutrients</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                 | <b>Impact of water pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Solid Waste</b>              | <b>Single-use Plastics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                 | Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed.<br>Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                 | <b>Impact of solid waste disposal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                 | Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Resource Availability                             | Resource circularity                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                   | Report the most appropriate resource circularity metric(s) for the whole company and/or at a product, material or site level as applicable. Potential metrics include (but are not limited to) the Circular Transition Indicators (WBCSD), indicators developed by the Ellen MacArthur Foundation and company developed metrics.<br>Disclose the methodological approach used to calculate the chosen circularity metric(s) and the rationale for the choice of metric(s). |
| <b>Pillar 4</b>                                   | <b>Prosperity: Core metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Innovation of better products and services</b> | <b>Total R&amp;D expenses (\$)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                   | Total costs related to research and development.                                                                                                                                                                                                                                                                                                                                                                                                                           |

## CORPORATE INITIATIVES ON SDG 13

| Company                           | Reporting Method                       | Financial Year | Disclosure                                                                                                                                                                                                                                             |
|-----------------------------------|----------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mahindra & Mahindra <sup>27</sup> | Integrated Report                      | 2019-20        | Committed to Science Based Target (SBT) to restrict average global temperature rise in alignment with the Paris Climate Change Agreement.                                                                                                              |
| Microsoft <sup>28</sup>           | Corporate Social Responsibility Report | 2019-20        | Committed to be carbon negative by reducing carbon emissions by half and removing the rest from the environment, including for supply and value chains by 2030.                                                                                        |
| ANA Airlines <sup>29</sup>        | Environmental Report                   | 2019-20        | Reducing CO2 Emissions per revenue ton kilometer (Volume) Through Aircraft Fuel in FY March 2020 by 20% compared to FY March 2006. Controlled domestic route CO2 emissions to an annual average 4.00 million tons from FY March 2013 to FY March 2021. |
| Apple <sup>30</sup>               | Environmental Progress Report          | 2019-20        | Carbon neutral for its corporate emissions, including corporate travel—resulting from use of 100 percent renewable electricity for its facilities and investing in high-quality projects that protect and restore forests, wetlands, and grasslands.   |
| Toyota India <sup>31</sup>        | Sustainability Report                  | 2019-20        | 88% of electricity sourced from renewal sources resulting in offset of 68121 Tons of CO2.                                                                                                                                                              |
| BNP Paribas <sup>32</sup>         | Sustainability Report                  | 2019-20        | €180 billion of corporate financing contributing to the energy transition and to sectors considered as contributing directly to the achievement of UN SDGs in 2019.                                                                                    |

<sup>27</sup> Source: <https://www.mahindra.com/investors/annual-report-FY2020/220/index.html>

<sup>28</sup> Source: <https://query.prod.cms.rt.microsoft.com/cms/api/am/binary/RE4JaGo>

<sup>29</sup> Source: <https://www.ana.co.jp/group/en/csr/environment/>

<sup>30</sup> Source: [https://www.apple.com/environment/pdf/Apple\\_Environmental\\_Progress\\_Report\\_2020.pdf](https://www.apple.com/environment/pdf/Apple_Environmental_Progress_Report_2020.pdf)

<sup>31</sup> Source: <https://www.toyotabharat.com/toyota-in-india/environment/sustain-report/>

<sup>32</sup> Source: [https://invest.bnpparibas.com/sites/default/files/documents/bnp\\_paribas\\_2019\\_integrated\\_report\\_en.pdf](https://invest.bnpparibas.com/sites/default/files/documents/bnp_paribas_2019_integrated_report_en.pdf)

# SUSTAINABLE DEVELOPMENT GOAL – 14 LIFE BELOW WATER

## CONTEXT OF THE SDG 14<sup>33</sup>

- ⇒ The temperature, chemistry, currents and life of the world's oceans drive global systems that make the Earth habitable for humankind. Marine and coastal biodiversity create livelihoods for over three billion people.
- ⇒ Proper management of this vital resource is essential not only to counterbalance the effects of climate change but also for humanity as a whole.
- ⇒ Since the beginning of the industrial revolution, there is a 26 per cent rise in ocean acidification, as oceans absorb about 30 per cent of the carbon dioxide produced by humans.
- ⇒ With an average of 13,000 pieces of plastic litter found on every square kilometre of ocean, marine pollution is reaching alarming levels. Presently, around 30 per cent of the world's fish stocks are overexploited, reaching below the level at which they can produce sustainable yields.
- ⇒ SDG 14 aims at sustainably managing and protecting marine and coastal ecosystems from pollution, as well as addressing the impacts of ocean acidification.
- ⇒ Enhancing conservation and the sustainable use of ocean-based resources through international law will be a solution for mitigating some of the challenges faced by our oceans.

## FACTS AND FIGURES<sup>34</sup>

- ⇒ Oceans cover three quarters of the Earth's surface, contain 97 per cent of the Earth's water, and represent 99 per cent of the living space on the planet by volume.
- ⇒ Oceans absorb about 30 per cent of carbon dioxide produced by humans, buffering the impacts of global warming. Carbon emissions from human activities are causing ocean warming, acidification and oxygen loss.
- ⇒ The ocean has also absorbed more than 90 per cent of the excess heat in the climate system. Ocean heat is at record levels, causing widespread marine heatwaves.

<sup>33</sup> Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-14-life-below-water.html>

<sup>34</sup> Source: <https://www.un.org/sustainabledevelopment/oceans/>

- ⇒ Over three billion people depend on marine and coastal biodiversity for their livelihoods.
- ⇒ Globally, the market value of marine and coastal resources and industries is estimated at \$3 trillion per year or about 5 per cent of global GDP.
- ⇒ Marine fisheries directly or indirectly employ over 200 million people.
- ⇒ Coastal waters are deteriorating due to pollution and eutrophication. Without concerted efforts, coastal eutrophication is expected to increase in 20 percent of large marine ecosystems by 2050.
- ⇒ Roughly 80 per cent of marine and coastal pollution originates on land – including agricultural run-off, pesticides, plastics and untreated sewage.
- ⇒ Around the world, one million plastic drinking bottles are purchased every minute, while up to 5 trillion single-use plastic bags are used worldwide every year.
- ⇒ Around 680 million people live in low-lying coastal zones – that is expected to increase to a billion by 2050.

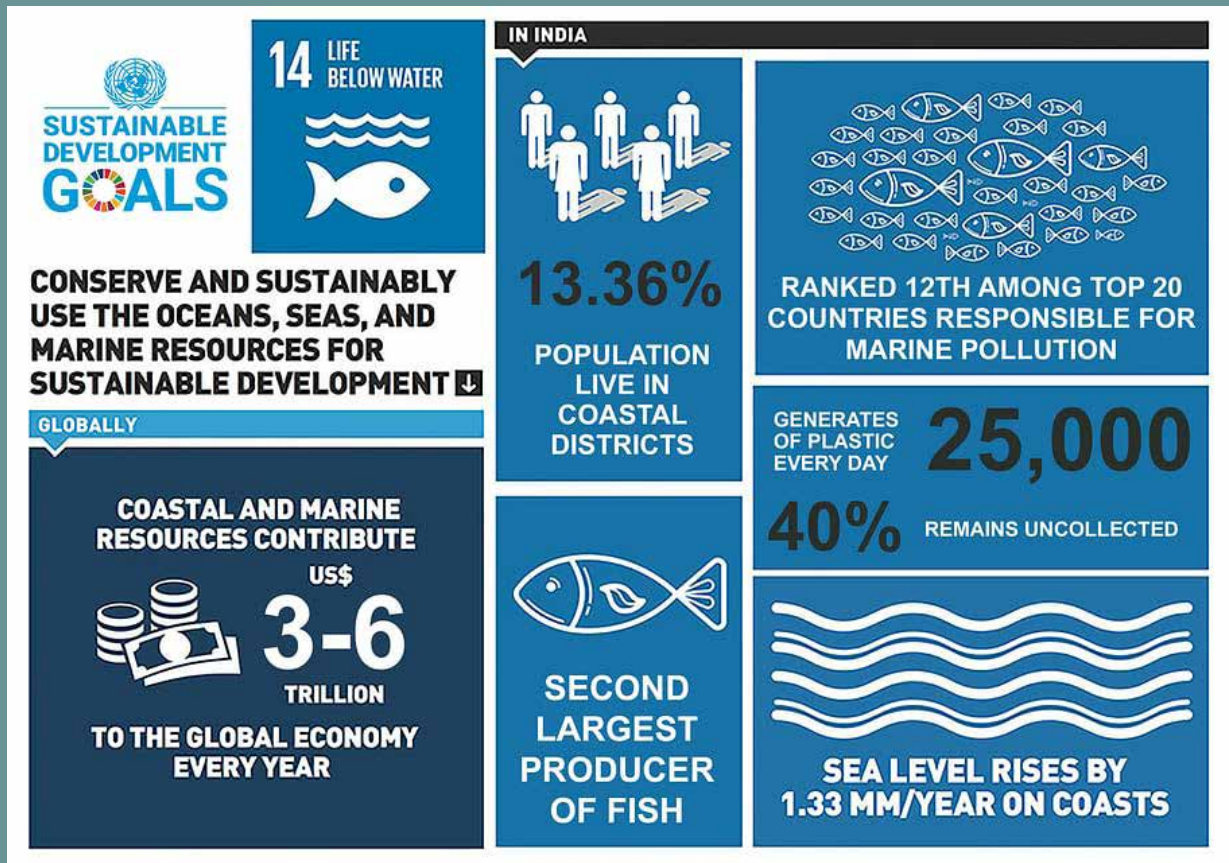


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-14/>

## UN SDG 14 TARGETS AND INDICATORS<sup>35</sup>

| Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Indicators                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution.                                                                                                                                                                                                                                                                                                  | 14.1.1 (a) Index of coastal eutrophication; and (b) floating plastic debris density.                                      |
| 14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans.                                                                                                                                                                                                                   | 14.2.1 Number of countries using ecosystem-based approaches to managing marine areas.                                     |
| 14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels.                                                                                                                                                                                                                                                                                                                                           | 14.3.1 Average marine acidity (pH) measured at agreed suite of representative sampling stations                           |
| 14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.                                                                                           | 14.4.1 Proportion of fish stocks within biologically sustainable levels                                                   |
| 14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information.                                                                                                                                                                                                                                                                                          | 14.5.1 Coverage of protected areas in relation to marine areas                                                            |
| 14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation. | 14.6.1 Degree of implementation of international instruments aiming to combat illegal, unreported and unregulated fishing |

<sup>35</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14.7 By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism                                                                                                                                                                                                      | 14.7.1 Sustainable fisheries as a proportion of GDP in small island developing States, least developed countries and all countries                                                                                                                                                                                                                  |
| 14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Inter-governmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries | 14.a.1 Proportion of total research budget allocated to research in the field of marine technology                                                                                                                                                                                                                                                  |
| 14.b Provide access for small-scale artisanal fishers to marine resources and markets                                                                                                                                                                                                                                                                                                                                                          | 14.b.1 Degree of application of a legal/regulatory/ policy/institutional framework which recognizes and protects access rights for small-scale fisheries                                                                                                                                                                                            |
| 14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of "The future we want"                                                                                         | 14.c.1 Number of countries making progress in ratifying, accepting and implementing through legal, policy and institutional frameworks, ocean-related instruments that implement international law, as reflected in the United Nations Convention on the Law of the Sea, for the conservation and sustainable use of the oceans and their resources |

## IMPACT OF COVID 19<sup>36</sup>

The impact of COVID-19 on the health of the oceans have been largely positive due to the reduction in various sectoral pressures which leads to pollution, overfishing, habitat loss/ conversion, invasive species introductions and the impacts of climate change on the ocean.

Fisheries is considered to be the second most impacted water- based industry after tourism due to significant reduction in export demand of fisheries products like shrimp, octopus, crab, snapper, grouper, squid and mahi-mahi.

<sup>36</sup> Source: <https://www.undp.org/content/undp/en/home/blog/2020/the-ocean-and-covid-19.html#:~:text=In%20the%20near%20term%2C%20the,climate%20change%20on%20the%20ocean.>

COVID-19 also posed a dramatic effect on international shipping. Due to reduction in cargo amounts, many ships are being used for storage of excess supplies of oil, which can be sold in time of demand.

Reduction in shipping traffic decreases about 2.5 percent of greenhouse gas emissions which will benefit the ocean by slowing the pace of acidification, warming and de-oxygenation, though impact may not be sustainable. There is also the risk that continued low oil prices may discourage the industry in its commitments to reduce its carbon footprints through improved energy efficiency in both ship operation and design.

Due to standstill in tourism, a near-term reduction in wastewater emissions from largely unoccupied coastal hotels can be expected, also due to recovery of tourism industry being questionable.

A near-term reduction in stress on coastal eco systems can be presumed due to slowdown in coastal construction and other development.

Sizeable reductions in fossil fuel consumption are already resulting in measurable reductions in greenhouse gas emissions which benefit the ocean by slowing the impacts of climate change.

## MAPPING WITH OTHER SDGS<sup>37</sup>

SDG 14 has connection with the following SDGs:

- ⇒ SDG-1: End poverty in all its forms everywhere.
- ⇒ SDG-2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- ⇒ SDG-8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- ⇒ SDG-12: Ensure sustainable consumption and production patterns.
- ⇒ SDG-13: Take urgent action to combat climate change and its impacts by regulating emissions and promoting developments in renewable energy.

<sup>37</sup> Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

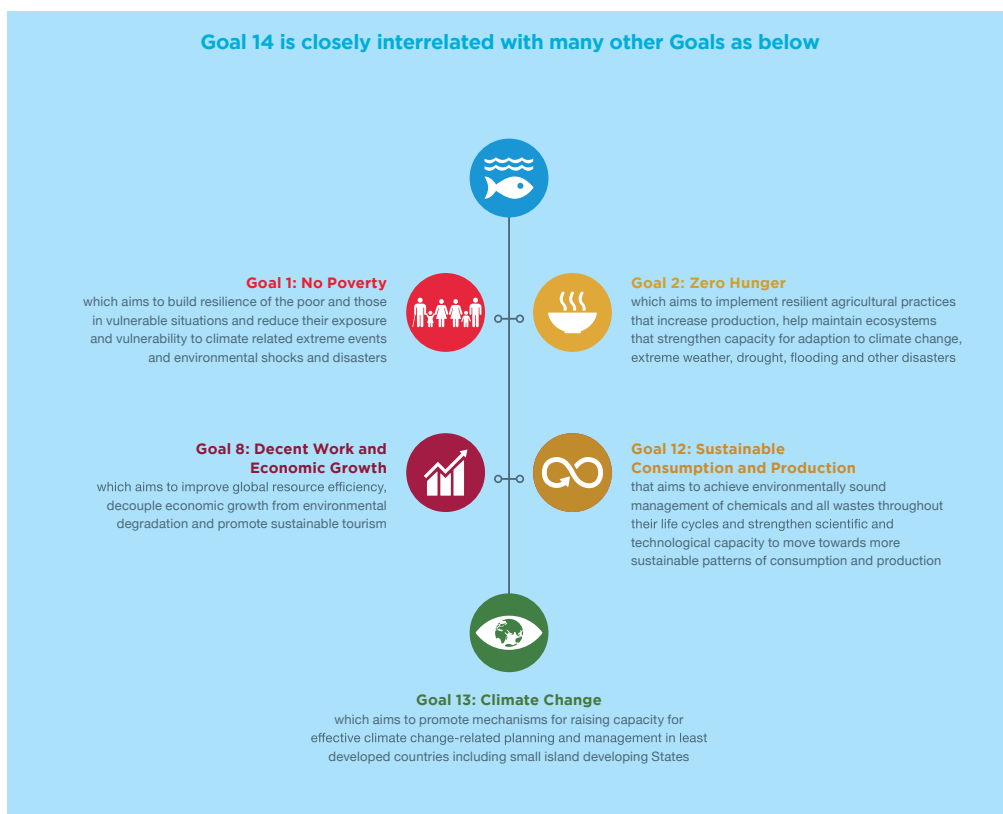


Image Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

## PROGRESS REPORT 2020<sup>38</sup>

- ⇒ 23% of the annual emissions of anthropogenic carbon dioxide (CO<sub>2</sub>) to the atmosphere is absorbed by the oceans helping to lessen the impacts of climate change on the planet, however, resulting in a decreasing pH and acidification of the ocean.
- ⇒ 10-30% of increase of variability in pH and the acidity of the oceans is shown by a new ocean acidification data portal.
- ⇒ The sustainability of global fishery resources continues to decline, though at a reduced rate, with the fraction of fish stocks within biologically sustainable levels at 65.8% in 2017, down from 90% in 1974 and 0.8 percentage point lower than 2015 levels.
- ⇒ As of February 2020, 66 countries joined the Agreement on Port State Measures – the first binding international agreement that specifically targets illegal, unreported and unregulated fishing. The contribution of sustainable marine capture fisheries remains stable at global level, with regional variation and the largest contribution to the GDP in Pacific SIDS and LDCs.
- ⇒ Sub-Saharan Africa, Latin America and the Caribbean, Pacific Island Countries have shown substantial progress in conserving at least 10 percent of coastal and marine areas by 2050.

<sup>38</sup> Source 1: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)  
Source 2: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

# PROGRESS CHART 2020

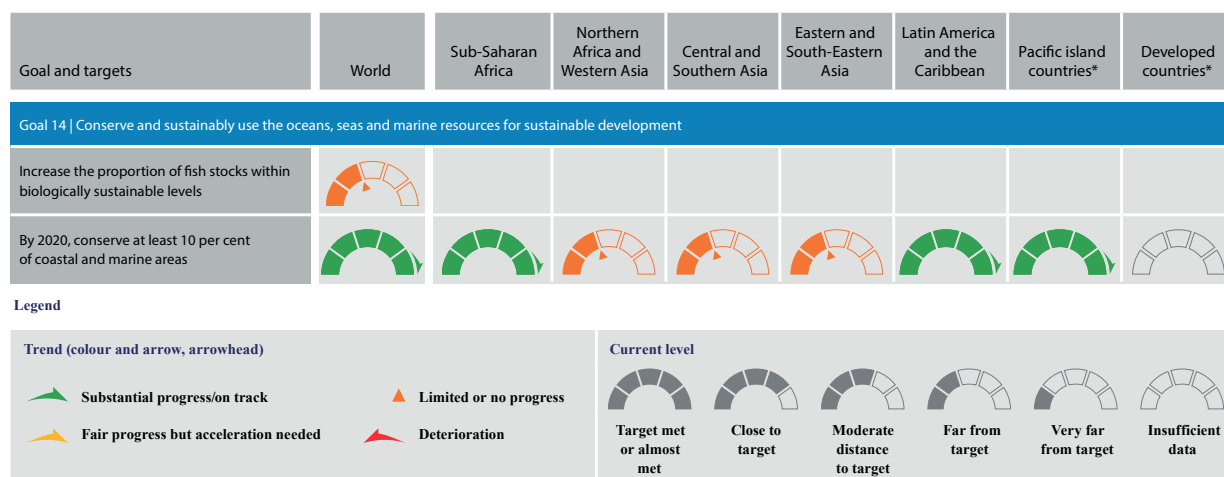


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

## NIF INDICATORS ON SDG 14<sup>39</sup>

| GOAL 14: LIFE BELOW WATER | Mean shore zone coastal water quality - Biochemical Oxygen Demand (BOD)                                                                                                  |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target    | 14.1: By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution. |
| Relevant Global Indicator | N.A.                                                                                                                                                                     |
| Relevant NIF Indicator    | 14.1.1: Coastal Water Quality Index.                                                                                                                                     |
| Indicator Interpretation  | N.A.                                                                                                                                                                     |

| GOAL 14: LIFE BELOW WATER | Mean shore zone coastal water quality -Total Nitrogen (TN)                                                                                                               |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target    | 14.1: By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution. |
| Relevant Global Indicator | N.A.                                                                                                                                                                     |
| Relevant NIF Indicator    | 14.1.1: Coastal Water Quality Index.                                                                                                                                     |
| Indicator Interpretation  | N.A.                                                                                                                                                                     |

| GOAL 14: LIFE BELOW WATER | Percentage increase in area under mangroves                                                                                                                                                                                                             |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target    | 14.2: By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans. |
| Relevant Global Indicator | N.A.                                                                                                                                                                                                                                                    |

<sup>39</sup> Source : [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

|                                 |                                                                                                                                                                              |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Relevant NIF Indicator</b>   | 14.2.1: Percentage change in area under mangroves.                                                                                                                           |
| <b>Indicator Interpretation</b> | States with an increase/no change in area under mangroves will be awarded a score of 100 while States with a decrease in area under mangroves will be assigned a score of 0. |

| <b>GOAL 14: LIFE BELOW WATER</b> | <b>Average marine acidity (pH) measured at representative sampling stations in the shore zone</b>                                             |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Relevant Global Target</b>    | 14.3: Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels.               |
| <b>Relevant Global Indicator</b> | 14.3.1: Average marine acidity (pH) measured at agreed suite of representative sampling stations.                                             |
| <b>Relevant NIF Indicator</b>    | 14.3.1: Average marine acidity (pH) measured at agreed site of representative sampling stations.                                              |
| <b>Indicator Interpretation</b>  | For the five categories of uses of coastal water designated by CPCB, pH values falling in a broad range of 6.5-8.5 is considered permissible. |

| <b>GOAL 14: LIFE BELOW WATER</b> | <b>Percentage of available potential area developed under aquaculture</b>                                                                                                                                                                   |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Relevant Global Target</b>    | 14.7: By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism. |
| <b>Relevant Global Indicator</b> | N.A.                                                                                                                                                                                                                                        |
| <b>Relevant NIF Indicator</b>    | N.A.                                                                                                                                                                                                                                        |
| <b>Indicator Interpretation</b>  | Higher value means higher performance (+).                                                                                                                                                                                                  |

## GOVERNMENT INITIATIVES<sup>40</sup>

The various initiatives/projects undertaken by the Government related to SDG 14 are:

### ⇒ **National Plan for Conservation of Aquatic Eco-systems**

It is a common regulatory framework, launched in 2013, the principal objective of which is holistic conservation, restoration, and sustainable use of resources of lakes and wetlands, adopting an integrated and multidisciplinary approach.

### ⇒ **Project SAGARMALA**

It is a part of the National Perspective Plan (NPP) for the comprehensive development of India's coastline and maritime sector which was unveiled in April 2016 at the Maritime India Summit.

### ⇒ **Mangrove Forest Management**

There has been a net increase of 112 square km in the mangrove cover of the country as compared to the previous assessment. Further in Gujarat, more than 15,000 Ha of mangroves have been planted through active participation of local communities under the Integrated Coastal Zone Management Project. India is a part of the regional initiative 'Mangroves for the Future', being

<sup>40</sup> Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

coordinated by the United Nations Development Programme and the International Union for Conservation of Nature.

⇒ **Marine Protected Areas**

India has 25 Marine Protected Areas in the peninsular region and 106 in islands, collectively covering approximately 10,000 square km of the country's geographical areas. Four major coral reefs have also been identified in the country for intensive conservation and management.

⇒ **Coastal Ocean Monitoring and Prediction System**

It monitors the levels of marine pollution at various locations along the country's coastline.

⇒ **Marine Observation System**

It is being set up along the Coast to gain a better understanding of coastal processes and monitor water quality.

⇒ **Revised National Oil Spill Disaster Contingency Plan, 2015**

It reflects the important national regulations as well as the current international norms. An online mechanism for predicting the movement of oil spills, the Online Oil Spill Advisory System, was launched in 2015.

## PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 14<sup>41</sup>

Five national level indicators have been identified which capture four out of the ten SDG targets for 2030 defined for Goal 14. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

### GOAL 14 INDEX SCORE 3.0

SDG Index Score for Goal 14 ranges between 11 and 82 for the nine coastal States.

Orissa and Andhra Pradesh belong to the category of Front Runner (score range between 65 and 99, including both) while Tamil Nadu fell into the Aspirant category (score less than 50). The remaining 6 coastal states are in the Performer category. (Score range between 50 and 64, including both).

<sup>41</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

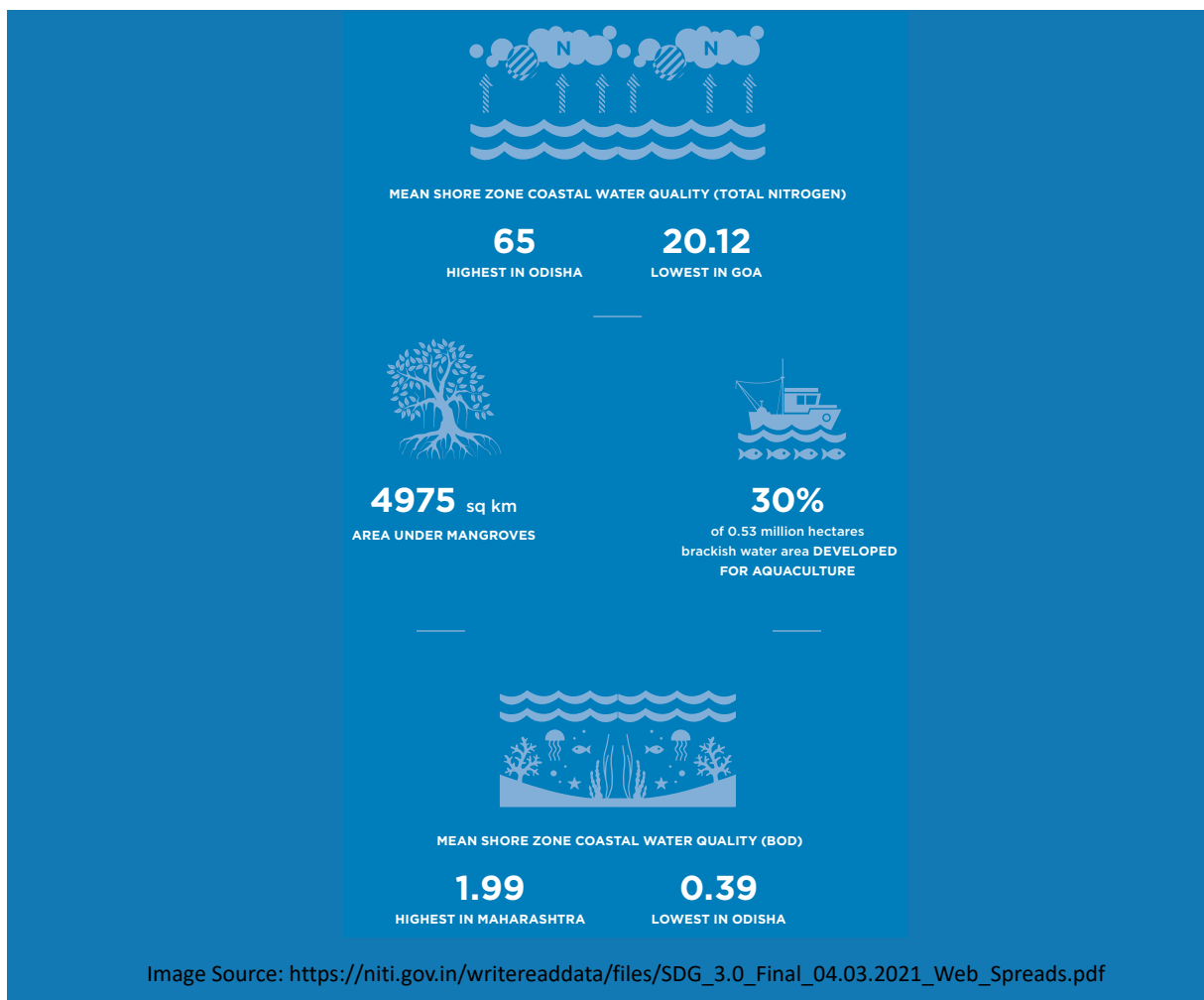
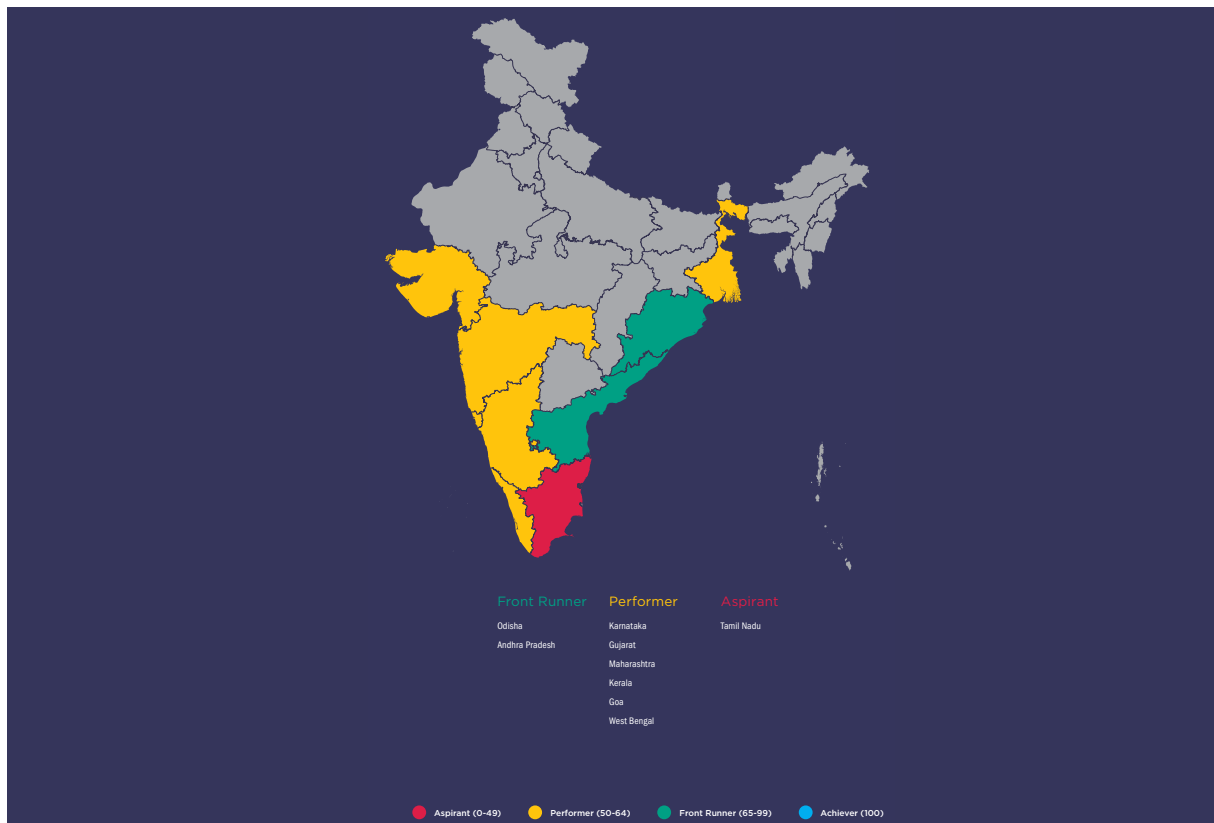


Image Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

# INTEGRATING SDG 14 INTO BUSINESS<sup>42</sup>

Businesses can engage in number of ways in order to integrate SDG 14 into their business operations -

- ⇒ Track the life cycle of products and materials in order to understand how they are disposed and which products could likely find their way into marine environments.
- ⇒ Improve resource efficiency by altering the design, manufacture, or use of products and packaging to reduce the amount of waste that could potentially enter the environment.
- ⇒ Replace, limit or prohibit the use of certain chemicals, additives, or materials that could prevent closing the loop or lead to nutrient pollution or chemical and physical hazards if they happen to reach marine ecosystems.
- ⇒ Prevent waste mismanagement or littering that could pollute the marine environment.
- ⇒ Raise consumer awareness on effective ways to properly dispose of their waste to discourage littering and promote responsible behavior.
- ⇒ Prohibit practices that put marine species and resources at further risk of harm, exploitation or depletion.
- ⇒ Contribute to the development of waste management technologies that minimize the use of clean water.

## MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>43</sup>

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 14 is as under:

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

**Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe**

#### ESSENTIAL INDICATORS

**Point No. 1.** Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively including details of improvements in environmental and social impacts.

<sup>42</sup> Source: <https://www.nmcleaders.com/post/integrating-sdgs-into-business-strategy-sdg-14-life-below-water>

<sup>43</sup> Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2 : [https://www.sebi.gov.in/sebi\\_data/condomdocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/condomdocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

**Point No. 3.** Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste.

**Point No. 4.** Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

#### LEADERSHIP INDICATORS

**Point No. 1.** Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details thereof.

**Point No. 2.** If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

**Point No. 3.** Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

**Point No. 4.** Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed separately for Plastics (including packaging), E-Waste, Hazardous Waste, Other Waste.

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

#### ESSENTIAL INDICATORS

**Point No. 3.** Provide details of the following disclosures related to water (For Current FY and Previous FY):

- Water withdrawal by source (in kilolitres)
  - (i) Surface water
  - (ii) Groundwater
  - (iii) Third party water
  - (iv) Seawater / desalinated water
  - (v) Others
- Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)
- Total volume of water consumption (in kilolitres)
- Water intensity per rupee of turnover (Water consumed / turnover)
- Water intensity (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.

**Point No. 4.** Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

**Point No. 5.** Please provide details of air emissions (other than GHG emissions) by the entity for - NO<sub>x</sub>, SO<sub>x</sub>, Particulate Matter (PM), Persistent Organic Pollutants (POP), Volatile Organic Compounds (VOC), Hazardous Air Pollutants (HAP), Others.

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

**Point No. 6.** Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

**Point No. 7.** Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

**Point No. 8.** Provide details of waste management by the entity -

- Total Waste Generated (in metric tonnes)
  - o Plastic Waste
  - o E-waste
  - o Bio-medical waste
  - o Construction and demolition waste
  - o Battery Waste
  - o Radioactive Waste
  - o Other Hazardous Waste
  - o Other Non-Hazardous Waste
- For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes).
- For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes).

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.

**Point No. 9.** 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.

**Point No. 10.** 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. Also mention whether the conditions of environmental approval/ clearance are being complied with and if not complied reasons thereof and corrective action taken.

**Point No. 11.** Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year with Brief Details of Project, EIA Notification Number, Date, whether assessment conducted by independent external agency or not, Results communicated in public domain or not and relevant web link.

**Point No. 12.** 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 there under (Y/N). If not, provide details of all such non-compliances including Fines/ Penalties/ Action taken by Regulatory Agencies and Corrective Action taken, if any.

## LEADERSHIP INDICATORS

**Point No. 2.** Provide the details of water discharged with treatment and without treatment to Surface Water, Ground Water, Sea Water, Sent to Third Parties and Others.

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.

**Point No. 3.** 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:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal from Sea Water/ Desalinated Water, Water discharge into Surface Water, Ground Water, Sea Water, Third Parties, Others in areas of Water Stress (in Kiloliters) along with nature of operations.

**Point No. 4.** Please provide details of total Scope 3 emissions & its intensity.

**Point No. 5.** With respect to the ecologically sensitive areas reported at Question 10 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.

**Point No. 6.** 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.

**Point No. 8.** 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?

**Point No. 9.** Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

**Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner**

#### ESSENTIAL INDICATOR

**Point No. 2.** Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

- Environmental and social parameters relevant to the product
- Safe and responsible usage
- Recycling and safe disposal.

#### LEADERSHIP INDICATOR

**Point No. 2.** Steps taken to inform and educate consumers, especially vulnerable and marginalized consumers, about safe and responsible usage of products and services.

## MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>44</sup>

| SDG 14 Target | Available Business Disclosures                                                                                                                                                                                                                                  | Unit   | GRI Standard |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------|
| 14.1          | Total volume of planned and unplanned water discharges by: <ul style="list-style-type: none"> <li>i. Destination;</li> <li>ii. Quality of the water, including treatment method;</li> <li>iii. Whether the water was reused by another organization.</li> </ul> | Liters | 306-1        |

<sup>44</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

| SDG 14<br>Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Unit                                 | GRI<br>Standard |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| 14.1             | Total number and total volume of recorded significant spills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Number of spills                     | 306-3           |
| 14.1             | The following additional information for each spill that was reported in the organization's financial statements:<br>i. Location of spill;<br>ii. Volume of spill;<br>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Tons and other information of spills | 306-3           |
| 14.1             | Impacts of significant spills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | N/A                                  | 306-3           |
| 14.2             | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:<br>i. Geographic location;<br>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;<br>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;<br>iv. Type of operation (office, manufacturing or production, or extractive);<br>v. Size of operational site in km <sup>2</sup> (or another unit, if appropriate);<br>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);<br>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km <sup>2</sup> , number of species, | 304-1           |
| 14.2             | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:<br>i. Construction or use of manufacturing plants, mines, and transport infrastructure;<br>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);<br>iii. Introduction of invasive species, pests, and pathogens;<br>iv. Reduction of species;<br>v. Habitat conversion;<br>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).                                                                                                                                                                                                                                                                                                                                                                                                                                                | N/A                                  | 304-2           |

| SDG 14 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                        | Unit                          | GRI Standard |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|
| 14.2          | Significant direct and indirect positive and negative impacts with reference to the following:<br>i. Species affected;<br>ii. Extent of areas impacted;<br>iii. Duration of impacts;<br>iv. Reversibility or irreversibility of the impacts.                                                                                                                                          | N/A                           | 304-2        |
| 14.2          | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.                                                                                                                                                                                                            | Km2                           | 304-3        |
| 14.2          | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.                                                                                                                                                                                               | N/A                           | 304-3        |
| 14.2          | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:<br>i. Critically endangered<br>ii. Endangered<br>iii. Vulnerable<br>iv. Near threatened<br>v. Least concern                                                                                          | Number                        | 304-4        |
| 14.2          | a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:<br>i. The size of the water body and related habitat;<br>ii. Whether the water body and related habitat is designated as a nationally or internationally protected area;<br>iii. The biodiversity value, such as total number of protected species. | Km2, number of species        | 306-5        |
| 14.3          | a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.<br>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.                                                                                                                                                | metric tons of CO2 equivalent | 305-1        |
| 14.3          | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.                                                   | metric tons of CO2 equivalent | 305-2        |
| 14.3          | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.<br>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.<br>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.                  | metric tons of CO2 equivalent | 305-3        |

| SDG 14<br>Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                      | Unit                               | GRI<br>Standard |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------|
| 14.3             | GHG emissions intensity ratio for the organization.                                                                                                                                                                                                                                                                                                 | metric tons of CO2e per basic unit | 305-4           |
| 14.3             | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.                                                                                                                                                                                                                                                | metric tons of CO2e                | 305-5           |
| 14.3             | Significant air emissions, in kilograms or multiples, for each of the following:<br>i. NOX<br>ii. SOX<br>iii. Persistent organic pollutants (POP)<br>iv. Volatile organic compounds (VOC)<br>v. Hazardous air pollutants (HAP)<br>vi. Particulate matter (PM)<br>vii. Other standard categories of air emissions identified in relevant regulations | Kilograms or multiples             | 305-7           |

## MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM<sup>45</sup>

|                        |                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pillar 2</b>        | <b>Planet: Core Metrics and Disclosures</b>                                                                                                                                                                                                                                                                                                                                 |
| <b>Nature loss</b>     | <b>Land use and ecological sensitivity</b>                                                                                                                                                                                                                                                                                                                                  |
|                        | <ul style="list-style-type: none"> <li>Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).</li> </ul>                                                                                                                                                                         |
| <b>Climate change</b>  | <b>Greenhouse gas (GHG) emissions</b>                                                                                                                                                                                                                                                                                                                                       |
|                        | <ul style="list-style-type: none"> <li>For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions.</li> <li>Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.</li> </ul> |
|                        | <b>Expanded Metrics and Disclosures</b>                                                                                                                                                                                                                                                                                                                                     |
| <b>Air pollution</b>   | <b>Air pollution</b>                                                                                                                                                                                                                                                                                                                                                        |
|                        | <ul style="list-style-type: none"> <li>Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions.</li> <li>Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.</li> </ul>                                |
| <b>Water pollution</b> | <b>Nutrients</b>                                                                                                                                                                                                                                                                                                                                                            |

<sup>45</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

|                        |                                                                                                                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | <ul style="list-style-type: none"> <li>Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.</li> </ul>        |
| <b>Water pollution</b> | <b>Impact of water pollution</b>                                                                                                                                                                   |
|                        | <ul style="list-style-type: none"> <li>Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.</li> </ul> |
| <b>Solid waste</b>     | <b>Impact of solid waste disposal</b>                                                                                                                                                              |
|                        | <ul style="list-style-type: none"> <li>Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.</li> </ul>  |

## CORPORATE INITIATIVES ON SDG 14

| Sl. No. | Company Name                   | Source        | Financial Year | Project Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------|---------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Tata Chemicals <sup>46</sup>   | Annual Report | 2019-20        | <ul style="list-style-type: none"> <li>Runs biodiversity conservation programmes like recovery of coral reef, conservation of whale shark, mangrove plantation, rejuvenating indigenous flora and fauna.</li> <li>Whale Shark project focusses on its habitat study and research on migratory pattern and breeding biology.</li> <li>In the Green Program, planted 1.03 lakh mangroves in Dwarka, Gujarat and Sundarbans, West Bengal.</li> <li>Established C-SCAPES in Mithapur as a dedicated knowledge, research and field implementation institution.</li> </ul> |
| 2.      | UPL Limited <sup>47</sup>      | Annual Report | 2019-20        | <ul style="list-style-type: none"> <li>Achieved Zero Liquid Discharge in 60% of operating plants globally.</li> <li>Implemented Stream Identification and Segregation for better wastewater management and treatment.</li> <li>Reduced 2.7% specific wastewater generation as compared to last year.</li> <li>Implemented latest technology for enhancing wastewater quality.</li> <li>Forward Osmosis (FO) technology is used for treating and recycling high Total Dissolved Solids (TDS) and high Chemical Oxygen Demand (COD) wastewater</li> </ul>              |
| 3.      | Aarti Industries <sup>48</sup> | Annual Report | 2019-20        | <ul style="list-style-type: none"> <li>50 KLD sewage recycling plant in Kutch, Gujarat used the Soil Biotechnology (SBT) for wastewater treatment.</li> <li>14 out of 17 manufacturing sites achieved the Zero Liquid Discharge (ZLD) status.</li> </ul>                                                                                                                                                                                                                                                                                                             |

<sup>46</sup> Source: [https://www.tatachemicals.com/upload/content\\_pdf/tata-chemicals-yearly-reports-2019-20.pdf](https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf)

<sup>47</sup> Source: [https://www.upl-ltd.com/pdf/Annual\\_Report\\_2019\\_20.pdf](https://www.upl-ltd.com/pdf/Annual_Report_2019_20.pdf)

<sup>48</sup> Source: <https://www.bseindia.com/bseplus/AnnualReport/524208/65096524208.pdf>

# SUSTAINABLE DEVELOPMENT GOAL 15 LIFE ON LAND

## CONTEXT OF THE SDG 15<sup>49</sup>

- ⇒ Existence of human's depends on the earth as much as the ocean for food, shelter, energy, and livelihoods. Plants provide the oxygen we breathe and over 80% of the food we eat and thus are the foundation of most life on earth.
- ⇒ Forests cover nearly 30 percent of our planet's land area, provide vital habitats for millions of species, and important sources for clean air and water. The sustainable management of forests and halting deforestations is also vital to mitigating the impact of climate change. Each year, 13 million hectares of forests are lost. The persistent degradation of drylands has led to the desertification of 3.6 billion hectares, disproportionately affecting the lives and livelihood of millions of people.
- ⇒ While 15 percent of land is protected, biodiversity is still at risk. Nearly 7,000 species of animals and plants have been illegally traded. Wildlife trafficking not only erodes biodiversity, but creates insecurity, fuels conflict, and feeds corruption.
- ⇒ Urgent action is needed to reduce the loss of natural habitats and biodiversity which are part of our common heritage and support global food and water security, climate change mitigation and adaptation, and peace and security.
- ⇒ The State of the World's Forests Report 2020<sup>50</sup> confirms that deforestation and forest degradation continue to take place at alarming rates, which contributes significantly to the ongoing loss of biodiversity as follows:
  - ▶ Since 1990, it is estimated that some 420 million hectares of forest have been lost through conversion to other land uses, although the rate of deforestation has decreased over the past three decades.
  - ▶ Between 2015 and 2020, the rate of deforestation was estimated at 10 million hectares per year, down from 16 million hectares per year in the 1990s.
  - ▶ The area of primary forest worldwide has decreased by over 80 million hectares since 1990.
  - ▶ More than 100 million hectares of forests are adversely affected by forest fires, pests, diseases, invasive species drought and adverse weather events.
  - ▶ In absolute terms, the global forest area decreased by 178 million hectares between 1990 and 2020, which is an area about the size of Libya.

<sup>49</sup> Source 1: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-15-life-on-land.html>

Source 2: <https://in.one.un.org/page/sustainable-development-goals/sdg-15/>

<sup>50</sup> Source : <http://www.fao.org/state-of-forests/en/>

- ⇒ Ironically, the resilience of human food systems and their capacity to adapt to future change depends on:
- that very biodiversity including dry land-adapted shrub and tree species that help combat desertification,
  - forest dwelling insects, bats and bird species that pollinate crops,
  - trees with extensive root systems in mountain ecosystems that prevent soil erosion, and,
  - mangrove species that provide resilience against flooding in coastal areas.
- ⇒ With climate change exacerbating the risks to food systems, the role of forests in capturing and storing carbon and mitigating climate change is of ever-increasing importance for the agricultural sector.

## FACTS AND FIGURES<sup>51</sup>

- ⇒ Around 1.6 billion people depend on forests for their livelihoods including some 70 million indigenous people.
- ⇒ Forests are home to more than 80 percent of all terrestrial species of animals, plants and insects. Overly 80% of the human diet is provided by plants, with rice, maize and wheat providing 60% of energy intake.
- ⇒ 2.6 billion People depend directly on agriculture for a living.
- ⇒ Nature-based climate solutions can contribute about a third of CO<sub>2</sub> reductions by 2030.
- ⇒ The value of ecosystems to human livelihoods and well-being is \$US125 trillion per year.
- ⇒ Mountain regions provide 60-80 percent of the Earth's fresh water.

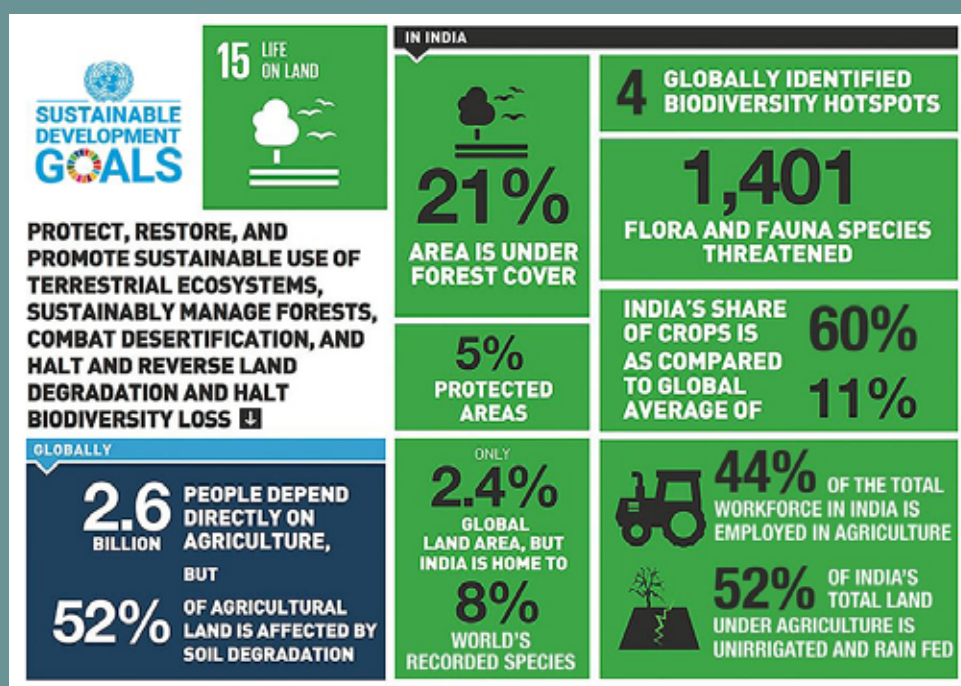


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-15/>

<sup>51</sup> Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-15-life-on-land.html>

# UN SDG 15 TARGETS AND INDICATORS<sup>52</sup>

| Targets                                                                                                                                                                                                                                                     | Indicators                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements | 15.1.1 Forest area as a proportion of total land area.<br>15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type. |
| 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally                                                | 15.2.1 Progress towards sustainable forest management.                                                                                                                                             |
| 15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world                                                                | 15.3.1 Proportion of land that is degraded over total land area.                                                                                                                                   |
| 15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development                                                           | 15.4.1 Coverage by protected areas of important sites for mountain biodiversity.<br>15.4.2 Mountain Green Cover Index.                                                                             |
| 15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species                                                                 | 15.5.1 Red List Index.                                                                                                                                                                             |
| 15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed                                                                       | 15.6.1 Number of countries that have adopted legislative, administrative and policy frameworks to ensure fair and equitable sharing of benefits.                                                   |
| 15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products                                                                                             | 15.7.1 Proportion of traded wildlife that was poached or illicitly trafficked.                                                                                                                     |
| 15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species                                                       | 15.8.1 Proportion of countries adopting relevant national legislation and adequately resourcing the prevention or control of invasive alien species.                                               |

<sup>52</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

|                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts                                                                                     | 15.9.1 (a) Number of countries that have established national targets in accordance with or similar to Aichi Biodiversity Target 2 of the Strategic Plan for Biodiversity 2011–2020 in their national biodiversity strategy and action plans and the progress reported towards these targets; and<br>(b) integration of biodiversity into national accounting and reporting systems, defined as implementation of the System of Environmental-Economic Accounting |
| 15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems                                                                                                        | 15.a.1 (a) Official development assistance on conservation and sustainable use of biodiversity; and<br>(b) revenue generated and finance mobilized from biodiversity-relevant economic instruments                                                                                                                                                                                                                                                                |
| 15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation | 15.b.1 (a) Official development assistance on conservation and sustainable use of biodiversity; and<br>(b) revenue generated and finance mobilized from biodiversity-relevant economic instruments                                                                                                                                                                                                                                                                |
| 15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities                                        | 15.c.1 Proportion of traded wildlife that was poached or illicitly trafficked                                                                                                                                                                                                                                                                                                                                                                                     |

## IMPACT OF COVID 19<sup>53</sup>

COVID-19, a disease that emerged in late 2019 linked to a novel coronavirus, has caused a worldwide health pandemic.

The Government of China has taken emergency measures to close their wildlife markets and ban the consumption of wildlife for food by recognizing the significant threat posed by illegal, unregulated, and high-risk wildlife markets, however the threat of viral transmission and pandemic spread is not just an issue for China.

Many countries have wildlife markets that are high-risk, particularly in Southeast Asia and parts of Africa. Reducing threats and the potential for pandemic sources from wildlife will require shutting down high-risk markets, strengthening law enforcement efforts and reducing consumer demand for key wildlife products, while recognizing the legitimate protein needs of the rural poor that are often met by the harvest of wild animals.

<sup>53</sup> Source: <https://www.worldwildlife.org/pages/covid-19-and-wildlife-trade-perspectives-and-proposed-actions>

This is a pivotal moment to build a safer future for people and the planet. Now is the time for transformative action to protect natural ecosystems in order to reduce the risk of future pandemics and build towards nature positive, carbon neutral, sustainable and just societies.

## *The Sustainable Development Goals Report 2020*

### COVID-19 IMPLICATIONS

#### WILDLIFE TRAFFICKING DISRUPTS ECOSYSTEMS AND CONTRIBUTES TO THE SPREAD OF INFECTIOUS DISEASES

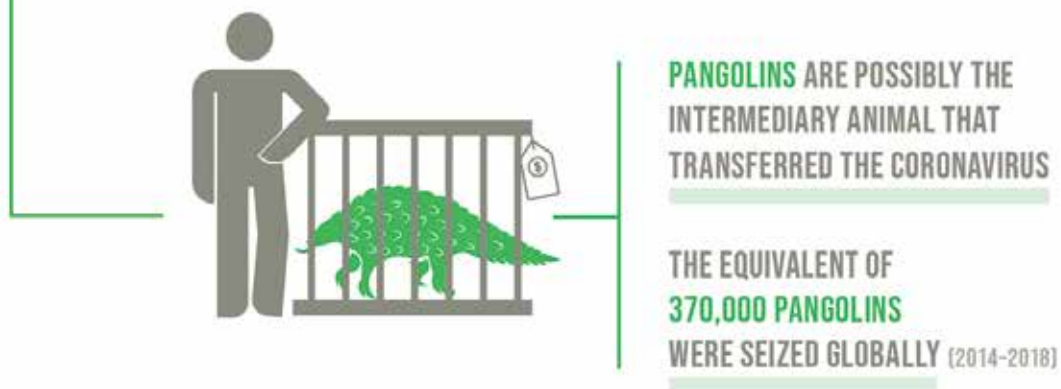


Image Source: <https://www.un.org/en/desa/sustainable-development-goals-report-2020-goal-15-covid-19-implications>

## MAPPING WITH OTHER SDGS

SDG-15 has connection with the following SDGs:

- ⇒ SDG-1: End poverty in all its forms everywhere.
- ⇒ SDG-2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- ⇒ SDG-3: Ensure healthy lives and promote well-being for all at all ages.
- ⇒ SDG-5: Achieve gender equality and empower all women and girls.
- ⇒ SDG-6: Ensure availability and sustainable management of water and sanitation for all.
- ⇒ SDG-10: Reduce Inequality within and among countries.
- ⇒ SDG-12: Ensure sustainable consumption and production patterns.
- ⇒ SDG-13: Take urgent action to combat climate change and its impacts.

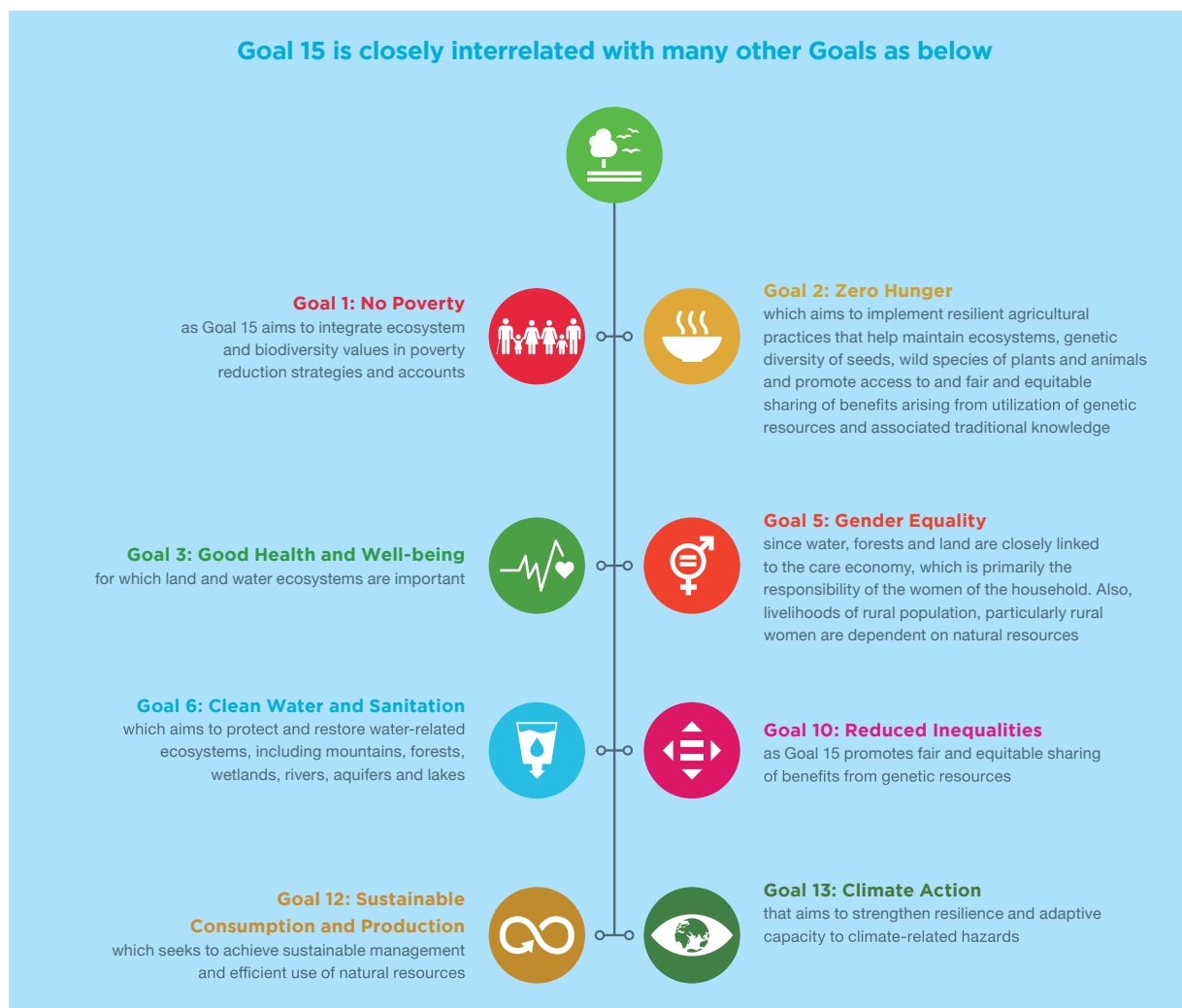


Image Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

## PROGRESS REPORT 2020<sup>54</sup>

- ⇒ The proportion of forest area fell from 31.9% of total land area in 2000 to 31.2% in 2020, representing a net loss of almost 100 million hectares of the world's forests. From 2000 to 2020, forest area increased in Asia, Europe and North America, while significantly decreased in Latin America, sub-Saharan Africa and South-Eastern Asia, driven by land conversion to agriculture.
- ⇒ Despite the overall loss, 2017 data show the proportion of forests in protected areas and under long-term management plans, as well as certified forest area increased or remained stable at the global level and in most regions of the world.
- ⇒ In 2020, on average, 44% of each terrestrial, 41% of each freshwater, and 41% of each mountain Key Biodiversity Area (KBA) were within protected areas, an increase of around 12-13 percentage points since 2000.
- ⇒ Globally, species extinction risk has worsened by about 10% over the last three decades, with the Red List Index (from a value of 1 indicating no threat to extinction to a value of 0 indicating all species are extinct) declining from 0.82 in 1990 to 0.75 in 2015, and to 0.73 in 2020.
- ⇒ As of 1 February 2020, 122 countries and the European Union had ratified the Nagoya Protocol on Access and Benefit-sharing (ABS) (an increase of 53 from 2019) and 63 countries and the

<sup>54</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

European Union had shared information on their Access and Benefit-sharing (ABS) frameworks. Regarding the International Treaty on Plant Genetic Resources for Food and Agriculture, there are now 146 Contracting Parties, and 56 countries have provided information about their ABS measures.

- ⇒ Northern Africa and Western Asia, Central and Southern Asia, Pacific Island countries along with Developed countries showed a deteriorating trend in protecting and preventing the extinction of threatened species.

## PROGRESS CHART 2020

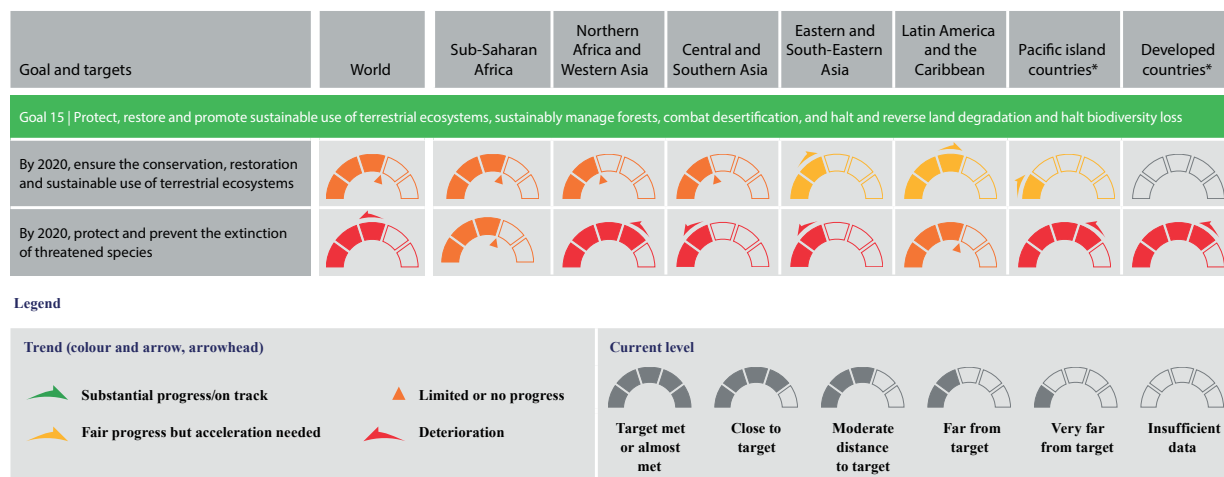


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

## NIF INDICATORS ON SDG 15<sup>55</sup>

| GOAL 15: LIFE ON LAND     | Forest cover as a percentage of total geographical area                                                                                                                                                                                                        |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Target    | 15.1: By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and dry lands, in line with obligations under international agreements. |
| Relevant Global Indicator | 15.1.1: Forest area as a proportion of total land area.                                                                                                                                                                                                        |
| Relevant NIF Indicator    | 15.1.1: Forest area as a proportion of total land area.                                                                                                                                                                                                        |
| Indicator Interpretation  | Higher value means higher performance (+).                                                                                                                                                                                                                     |
| GOAL 15: LIFE ON LAND     | Tree cover as a percentage of total geographical area                                                                                                                                                                                                          |
| Relevant Global Target    | 15.2: By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.                                                 |

<sup>55</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

|                              |                                                                                                                                                                                                                |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Global Indicator    | N.A.                                                                                                                                                                                                           |
| Relevant NIF Indicator       | 15.2.3: Tree cover as percentage of total geographical area.                                                                                                                                                   |
| Indicator Interpretation     | Higher value means higher performance (+).                                                                                                                                                                     |
|                              |                                                                                                                                                                                                                |
| <b>GOAL 15: LIFE ON LAND</b> | <b>Percentage of area covered under afforestation schemes to the total geographical area</b>                                                                                                                   |
| Relevant Global Target       | 15.2: By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally. |
| Relevant Global Indicator    | N.A.                                                                                                                                                                                                           |
| Relevant NIF Indicator       | 15.2.2: Total area covered under different afforestation schemes.                                                                                                                                              |
| Indicator Interpretation     | Higher value means higher performance (+).                                                                                                                                                                     |
|                              |                                                                                                                                                                                                                |
| <b>GOAL 15: LIFE ON LAND</b> | <b>Percentage of degraded land over total land area</b>                                                                                                                                                        |
| Relevant Global Target       | 15.3: By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world.                 |
| Relevant Global Indicator    | N.A.                                                                                                                                                                                                           |
| Relevant NIF Indicator       | 15.3.1: Proportion of land that is degraded over total land area.                                                                                                                                              |
| Indicator Interpretation     | Higher value means lower performance (-).                                                                                                                                                                      |
|                              |                                                                                                                                                                                                                |
| <b>GOAL 15: LIFE ON LAND</b> | <b>Percentage increase in area of desertification</b>                                                                                                                                                          |
| Relevant Global Target       | 15.3: By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world.                 |
| Relevant Global Indicator    | N.A.                                                                                                                                                                                                           |
| Relevant NIF Indicator       | N.A.                                                                                                                                                                                                           |
| Indicator Interpretation     | Higher value means lower performance (-).                                                                                                                                                                      |
|                              |                                                                                                                                                                                                                |
| <b>GOAL 15: LIFE ON LAND</b> | <b>Number of cases under Wildlife Protection Act (1972) per million hectares of protected area</b>                                                                                                             |
| Relevant Global Target       | 15.7: Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products.                                              |
| Relevant Global Indicator    | 15.7.1: Proportion of traded wildlife that was poached or illicitly trafficked.                                                                                                                                |
| Relevant NIF Indicator       | 15.7.1: Number of cases registered under the Wildlife Protection Act, 1972 (in number).                                                                                                                        |
| Indicator Interpretation     | Higher value means lower performance (-).                                                                                                                                                                      |

## GOVERNMENT INITIATIVES<sup>56</sup>

The Government of India has taken various initiatives towards meeting the targets set under SDG 15:

⇒ **National Environment Policy, 2006 and National Agro forestry Policy, 2014**

The above policies aim to mainstream environmental concerns into all developmental activities and address the problems faced by the agro forestry sector.

⇒ **Green Highways Policy, 2015**

It was launched to promote greening of National Highway corridors across the country.

⇒ **National Afforestation Programme**

It targets development of forest resources with the involvement of people, with a focus on sustainability and improvement in livelihoods of the forest-fringe communities and especially the poor.

⇒ **Integrated Development of Wildlife Habitats Programme**

It includes Project Tiger and Project Elephant and focuses on:-

- ▶ Capacity building of staff,
- ▶ Wildlife research and evaluation,
- ▶ Anti-poaching activities,
- ▶ Wildlife veterinary care,
- ▶ Addressing man-animal conflicts, and,
- ▶ Promoting eco-tourism.

⇒ **Programme on Conservation of Natural Resources and Eco-systems**

It aims through its different sub-programmes at conserving biosphere reserves, natural resources and the ecosystems of the country.

## PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 15<sup>57</sup>

Six national level indicators have been identified which capture four out of the twelve SDG targets for 2030 defined for Goal 15.

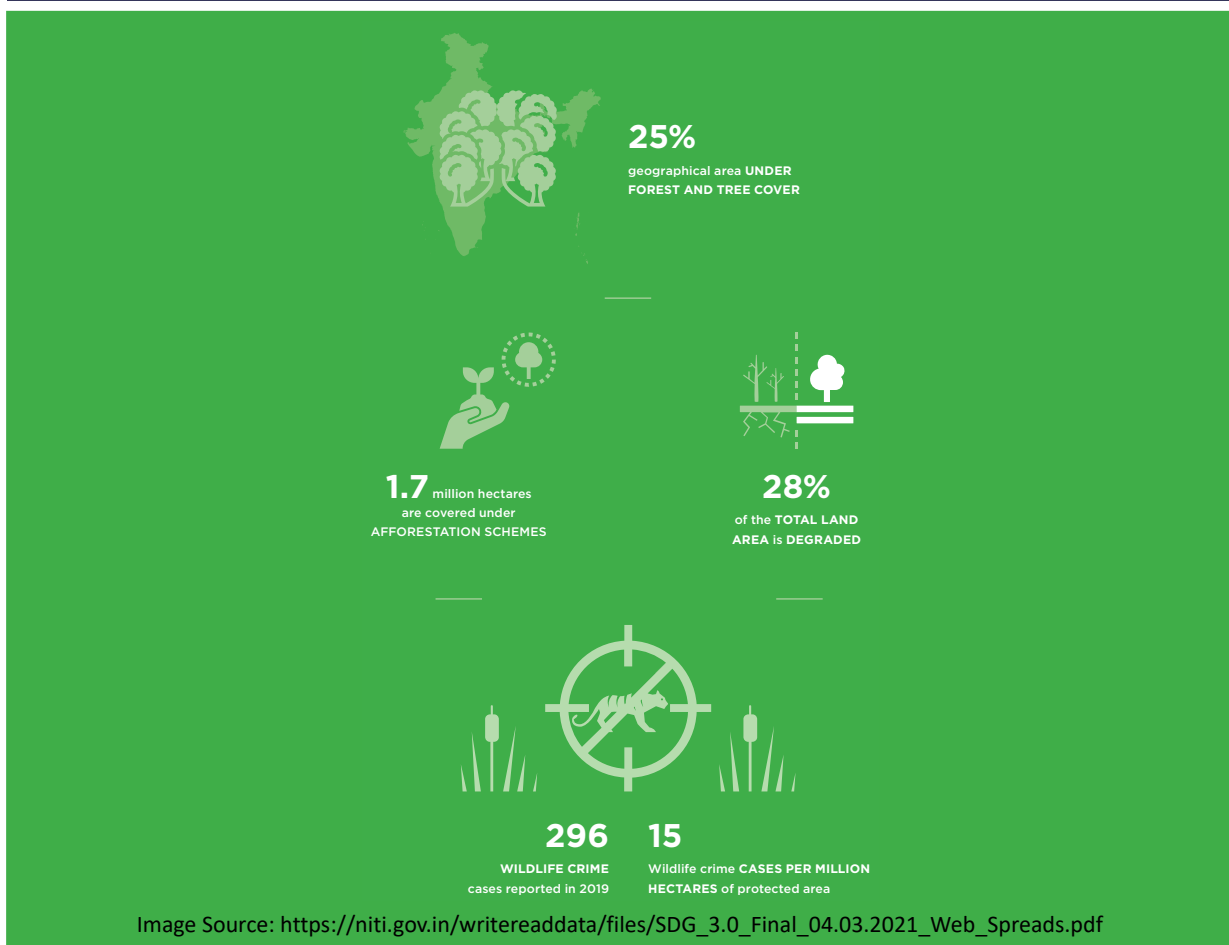
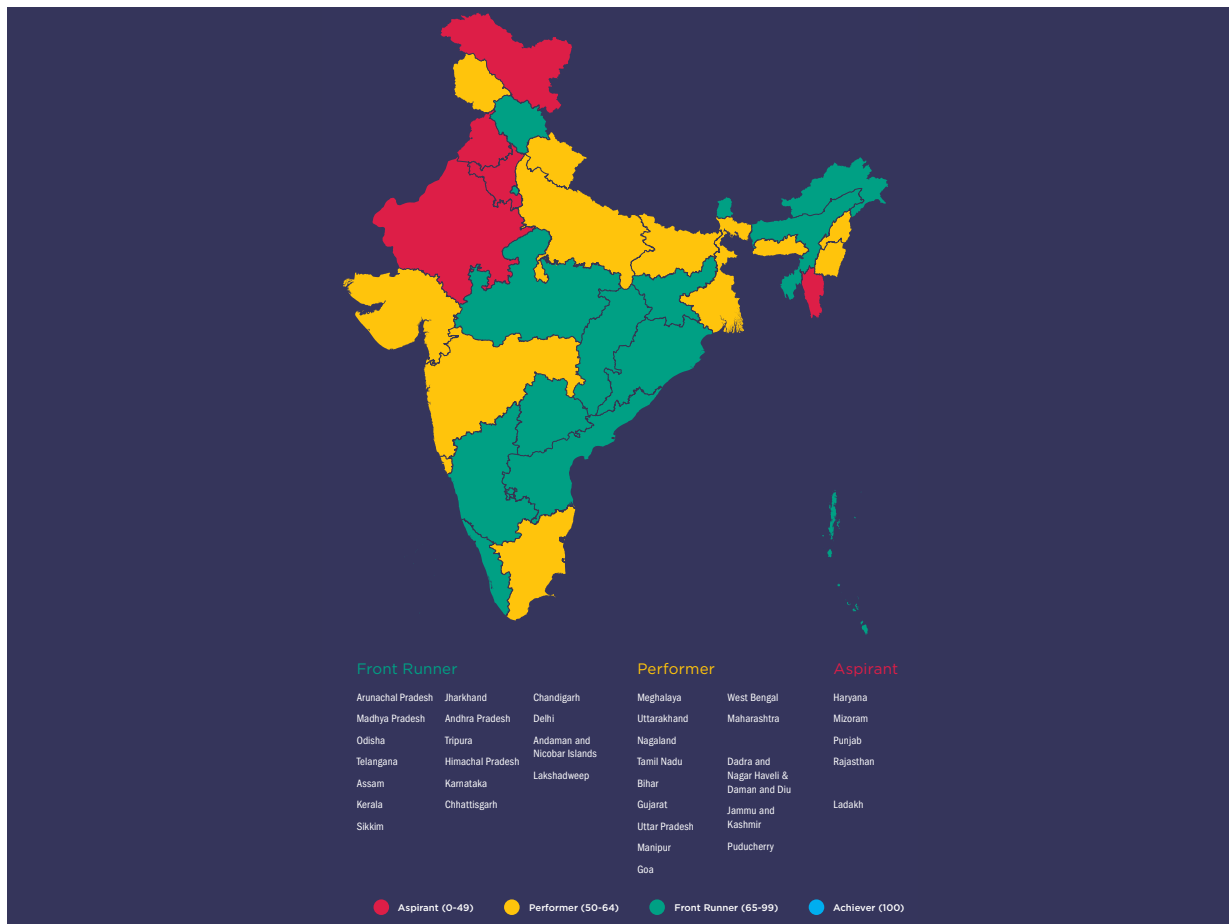
### GOAL 15 INDEX SCORE 3.0

SDG Index Score for Goal 15 ranges between 43 and 93 for States and between 27 and 85 for UTs.

Arunachal Pradesh and Chandigarh are the top performers among the States and UTs, respectively. Thirteen States and four UTs bagged a position in the category of Front Runners (score range between 65 and 99, including both). However, four States and one UT fell behind in the Aspirants category (with Index scores less than 50).

<sup>56</sup> Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

<sup>57</sup> Source : [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)



## INTEGRATING SDG 15 INTO BUSINESS<sup>58</sup>

The Millennium Ecosystem Assessment states that biodiversity is the foundation on which human lives depend. Biodiverse ecosystems not only provide essential goods including food, water, fibre, and medicines, but also irreplaceable services such as the regulation of disease and the purification of air and water.

Integrating SDG into business requires the following action as below:

- ⇒ A commitment in corporate strategy and top-level leadership can motivate employees and can be used to communicate the strategic objective to suppliers to ensure respect and support for biodiversity in the wider supply chain.
- ⇒ To protect life on land requires minimizing and ultimately negating a company's impact on natural ecosystems. It involves innovation across business activities and the value chain to decouple economic activity from the degradation of natural capital.
- ⇒ Business should have incentive structures that promote the protection of natural capital across all business functions.
- ⇒ To protect natural ecosystems requires working with value chain partners to build capacity and ensure that they can also undertake measures to protect life on land. It requires working closely with government authorities and scientific bodies to understand key conservation policies.
- ⇒ Business actions to protect these ecosystems should be accountable, assessable and verifiable. The impact of business activities on ecosystems should be continually monitored and accounted for, with meaningful engagement with impacted communities to minimize risks of negative impact.

## MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>59</sup>

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 15 is as under:

### SECTION A: GENERAL DISCLOSURES

#### PART III. OPERATIONS

**Point No. 16.** Number of locations where plants and/or operations/offices (of the entity are situated: National and International).

<sup>58</sup> Source: <https://blueprint.unglobalcompact.org/sdgs/sdg15/>

<sup>59</sup> Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2: [https://www.sebi.gov.in/sebi\\_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

**PART VI. CSR DETAILS**

**Point No. 22.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

**PART VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

**Point No. 24.** Overview of the entity's responsible business conducts issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications.

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES**

**Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe**

**ESSENTIAL INDICATORS**

**Point No. 1.** Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

**Point No. 2. a.** Does the company have procedures in place for sustainable sourcing? (Yes/No)

b. If yes, what percentage of inputs were sourced sustainably?

**Point No. 3.** Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

- (a) Plastics (including packaging)
- (b) E-waste and
- (c) Hazardous waste and
- (d) Other waste.

**Point No. 4.** Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

**LEADERSHIP INDICATORS**

**Point No. 1.** Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.

**Point No. 2.** If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

**Point No. 3.** Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry) for current and previous financial year.

**Point No. 4.** Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of Plastics (including packaging), E-waste, Hazardous waste and Other waste.

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

### **ESSENTIAL INDICATORS**

**Point No. 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.

**Point No. 7.** Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

**Point No. 9.** 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.

**Point No. 10.** 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.

**Point No. 12.** 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.

### **LEADERSHIP INDICATORS**

**Point No. 6.** 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.

**Point No. 8.** 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?

## **Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

### **ESSENTIAL INDICATOR**

**Point No. 1. a.** Number of affiliations with trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

### **LEADERSHIP INDICATOR**

**Point No. 1.** Details of public policy positions advocated by the entity.

## **Principle 8: Businesses should promote inclusive growth and equitable development**

### **ESSENTIAL INDICATORS**

**Point No. 1.** Details of Social Impact Assessments (SIA) undertaken by the entity based on applicable laws, in the current financial year.

**Point No. 3.** Describe the mechanisms to receive and redress grievances of the community.

### **LEADERSHIP INDICATORS**

**Point No. 1.** Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

**Point No. 6.** Details of beneficiaries of CSR Projects.

**Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner**

#### ESSENTIAL INDICATOR

**Point No. 2.** Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

- Environmental and social parameters relevant to the product
- Safe and responsible usage
- Recycling and safe disposal.

#### LEADERSHIP INDICATORS

**Point No. 2.** Steps taken to inform and educate consumers about safe and responsible usage of products and/ or services.

**Point No. 4.** Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable). If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

## MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>60</sup>

| SDG-15 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Unit                   | GRI Standard |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------|
| 15.1          | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:<br>i. Geographic location;<br>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;<br>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;<br>iv. Type of operation (office, manufacturing or production, or extractive);<br>v. Size of operational site in km2 (or another unit, if appropriate);<br>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);<br>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km2, number of species | 304-1        |

<sup>60</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

| SDG-15 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Unit                                 | GRI Standard |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------|
| 15.1          | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:<br>i. Construction or use of manufacturing plants, mines, and transport infrastructure;<br>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);<br>iii. Introduction of invasive species, pests, and pathogens;<br>iv. Reduction of species;<br>v. Habitat conversion;<br>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | N/A                                  | 304-2        |
| 15.1          | Significant direct and indirect positive and negative impacts with reference to the following:<br>i. Species affected;<br>ii. Extent of areas impacted;<br>iii. Duration of impacts;<br>iv. Reversibility or irreversibility of the impacts.                                                                                                                                                                                                                                                                                                                                                  | N/A                                  | 304-2        |
| 15.1          | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.                                                                                                                                                                                                                                                                                                                                                                                                                    | Km2                                  | 304-3        |
| 15.1          | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.                                                                                                                                                                                                                                                                                                                                                                                                       | N/A                                  | 304-3        |
| 15.1          | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:<br>i. Critically endangered<br>ii. Endangered<br>iii. Vulnerable<br>iv. Near threatened<br>v. Least concern                                                                                                                                                                                                                                                                                                  | Number                               | 304-4        |
| 15.1          | Total number and total volume of recorded significant spills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Number of spills                     | 306-3        |
| 15.1          | The following additional information for each spill that was reported in the organization's financial statements:<br>i. Location of spill;<br>ii. Volume of spill;<br>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).                                                                                                                                                     | Tons and other information of spills | 306-3        |
| 15.1          | Impacts of significant spills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | N/A                                  | 306-3        |

| SDG-15 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Unit                                                     | GRI Standard |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|--------------|
| 15.1          | a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: <ul style="list-style-type: none"> <li>i. The size of the water body and related habitat;</li> <li>ii. Whether the water body and related habitat is designated as a nationally or internationally protected area;</li> <li>iii. The biodiversity value, such as total number of protected species.</li> </ul>                                                                                                              | Km2, number of species and other descriptive information | 306-5        |
| 15.2          | a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.<br>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.                                                                                                                                                                                                                                                                                                                        | metric tons of CO2 equivalent                            | 305-1        |
| 15.2          | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.                                                                                                                                                                                                                           | metric tons of CO2 equivalent                            | 305-2        |
| 15.2          | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.<br>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.<br>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.                                                                                                                                                                                          | metric tons of CO2 equivalent                            | 305-3        |
| 15.2          | GHG emissions intensity ratio for the organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | metric tons of CO2e per basic unit                       | 305-4        |
| 15.2          | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | metric tons of CO2e                                      | 305-5        |
| 15.2          | a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> <li>i. NOX</li> <li>ii. SOX</li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> b. Source of the emission factors used.<br>c. Standards, methodologies, assumptions, and/or calculation tools used. | Tons of gas or pollutant of methodology                  | 305-7        |

| SDG-15 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Unit                         | GRI Standard |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------|
| 15.5          | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:<br>i. Geographic location;<br>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;<br>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;<br>iv. Type of operation (office, manufacturing or production, or extractive);<br>v. Size of operational site in km2 (or another unit, if appropriate);<br>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);<br>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km2,<br>number of<br>species | 304-1        |
| 15.5          | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:<br>i. Construction or use of manufacturing plants, mines, and transport infrastructure;<br>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);<br>iii. Introduction of invasive species, pests, and pathogens;<br>iv. Reduction of species;<br>v. Habitat conversion;<br>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/A                          | 304-2        |
| 15.5          | Significant direct and indirect positive and negative impacts with reference to the following:<br>i. Species affected;<br>ii. Extent of areas impacted;<br>iii. Duration of impacts;<br>iv. Reversibility or irreversibility of the impacts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                          | 304-2        |
| 15.5          | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Km2                          | 304-3        |
| 15.5          | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | N/A                          | 304-3        |

| SDG-15 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                        | Unit   | GRI Standard |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------|
| 15.5          | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:<br>i. Critically endangered<br>ii. Endangered<br>iii. Vulnerable<br>iv. Near threatened<br>v. Least concern                                                                                          | Number | 304-4        |
| 15.5          | a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:<br>i. The size of the water body and related habitat;<br>ii. Whether the water body and related habitat is designated as a nationally or internationally protected area;<br>iii. The biodiversity value, such as total number of protected species. | N/A    | 306-5        |

## MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM<sup>61</sup>

| Pillar 2       | Planet: Core metrics and disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate Change | <b>Green House Gas Emission</b><br>For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e) GHG Protocol Scope 1 and Scope 2 emissions.<br>Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.                                                                                                                                                               |
|                | <b>TCFD implementation</b><br>Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above preindustrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050. |
| Nature Loss    | <b>Land use and ecological sensitivity</b><br>Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).                                                                                                                                                                                                                                                                                                                                   |

<sup>61</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fresh Water Availability</b> | <b>Water consumption and withdrawal in water-stressed areas</b><br>Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool.<br>Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Pillar 2</b>                 | <b>Expanded Metrics and Disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Climate Change</b>           | <b>Paris-aligned GHG emissions targets</b><br>Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable.<br>If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Nature Loss</b>              | <b>Land use and ecological sensitivity</b><br>Report for operations (if applicable) and full supply chain (if material): <ol style="list-style-type: none"> <li>1. Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).</li> <li>2. Year-on-year change in the area of land used for the production of basic plant, animal or mineral commodities. Note: Supply-chain figures can initially be estimated where necessary based on the mass of each commodity used and the average mass produced per unit of land in different sourcing locations.</li> <li>3. Percentage of land area in point 1 above or of total plant, animal and mineral commodity inputs by mass or cost, covered by a sustainability certification standard or formalized sustainable management programme. Disclose the certification standards or description of sustainable management programmes along with the percentage of total land area, mass or cost covered by each certification standard/programme.</li> </ol><br><b>Impact of land use and conversion</b><br>Report wherever material along the value chain: the valued impact of use of land and conversion of ecosystems. |
| <b>Fresh Water Availability</b> | <b>Impact of freshwater consumption and withdrawal</b><br>Report wherever material along the value chain: the valued impact of freshwater consumption and withdrawal.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Air Pollution</b>                              | <b>Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                   | Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions. Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.                                                                                                                                                                                          |
|                                                   | <b>Impact of Air Pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                   | Report wherever material along the value chain: the valued impact of air pollution, including nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions.                                                                                                                                                                                                                                                                         |
| <b>Water Pollution</b>                            | <b>Nutrients</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                   | Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.                                                                                                                                                                                                                                                                                                                                  |
|                                                   | <b>Impact of water pollution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                   | Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.                                                                                                                                                                                                                                                                                                                           |
| <b>Solid Waste</b>                                | <b>Single-use Plastics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                   | Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed.<br>Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted.                                                                                                                                                                                                 |
|                                                   | <b>Impact of solid waste disposal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                   | Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.                                                                                                                                                                                                                                                                                                                            |
| <b>Resource Availability</b>                      | <b>Resource circularity</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                   | Report the most appropriate resource circularity metric(s) for the whole company and/or at a product, material or site level as applicable. Potential metrics include (but are not limited to) the Circular Transition Indicators (WBCSD), indicators developed by the Ellen MacArthur Foundation and company developed metrics.<br>Disclose the methodological approach used to calculate the chosen circularity metric(s) and the rationale for the choice of metric(s). |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Pillar 4</b>                                   | <b>Prosperity: Core metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Innovation of better products and services</b> | <b>Total R&amp;D expenses (\$)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                   | Total costs related to research and development.                                                                                                                                                                                                                                                                                                                                                                                                                           |

## CORPORATE INITIATIVES ON SDG 15

| Company                    | Reporting Method      | Financial year | Disclosure                                                                                                                                                                                                                                                                                                                         |
|----------------------------|-----------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Natura & Co. <sup>62</sup> | Sustainability Report | 2019           | <ul style="list-style-type: none"> <li>1.8 M Hectares of rain forest protected</li> </ul>                                                                                                                                                                                                                                          |
| L'Oréal <sup>63</sup>      | Sustainability Report | 2019           | <ul style="list-style-type: none"> <li>100% of Soya from Latin America is certified sustainable.</li> <li>100% of paper used for the instructions included with products is certified.</li> <li>99.9% of cardboard used for product packaging is certified.</li> </ul>                                                             |
| Danone <sup>64</sup>       | Annual Report         | 2019           | <ul style="list-style-type: none"> <li>Danone co-founded the Farming for Generations alliance of agricultural sector leaders to support dairy farmers in the U.S., Europe and Russia in preserving and renewing resources, respecting animal welfare and ensuring economically viable farming for the next generations.</li> </ul> |
| HP Inc. <sup>65</sup>      | Sustainability Report | 2019           | <ul style="list-style-type: none"> <li>200,000 acres to be restored and protected through the HP Sustainable Forests Collaborative</li> <li>Achieve zero deforestation associated with HP brand paper and paper-based product packaging.</li> </ul>                                                                                |

<sup>62</sup> Source: [https://naturaeco.com/report\\_2019\\_en.pdf](https://naturaeco.com/report_2019_en.pdf)

<sup>63</sup> Source: [https://www.loreal-finance.com/system/files/2020-06/EN\\_2019%20L%27Oreal%20Progress%20Report.pdf](https://www.loreal-finance.com/system/files/2020-06/EN_2019%20L%27Oreal%20Progress%20Report.pdf)

<sup>64</sup> Source: <https://www.danone.com/content/dam/danone-corp/danone-com/rai/2019/annual-report-danone-2019.pdf>

<sup>65</sup> Source: <https://h20195.www2.hp.com/v2/GetDocument.aspx?docname=c05179523>

# SUSTAINABLE DEVELOPMENT GOAL 16

## PEACE, JUSTICE AND STRONG INSTITUTIONS

### CONTEXT OF THE SDG 16<sup>66</sup>

- ⇒ We cannot expect sustainable development without peace, stability, human rights and effective governance. Yet our world is increasingly divided. Some regions of the World are trapped in endless cycles of violence and conflict, while others are enjoying constant level of peace, security and prosperity. This is not unavoidable and must be addressed. High levels of armed conflict and insecurity have a destructive impact on a country's development, effecting economic growth and often resulting in grievances that last for generations.
- ⇒ The first step to fulfilling the Global Sustainable Development Agenda for 2030 is to begin with restoring security and human rights to individuals whose very lives and basic freedoms are under threat either due to direct violence or through institutional restrictions to justice.
- ⇒ Further, the threats of international homicide, violence against children, human trafficking and sexual violence are equally important to address to promote peaceful and inclusive societies for sustainable development.
- ⇒ SDG 16 ushers in a new kind of development: one where people could influence the decisions that affect their lives and create communities that thrive.
- ⇒ SDG 16 articulates the key role that governance and the rule of law play in promoting peaceful, just, and inclusive societies and in ensuring sustainable development.

### FACTS AND FIGURES<sup>67</sup>

- ⇒ By the end of 2017, 68.5 million people had been forcibly displaced as a result of persecution, conflict, violence or human rights violations.
- ⇒ There are at least 10 million stateless people who have been denied nationality and its related rights.

<sup>66</sup> Source 1 : <https://www.un.org/ruleoflaw/sdg-16/>

Source 2 : <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-16-peace-justice-and-strong-institutions.html>

<sup>67</sup> Source : <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-16-peace-justice-and-strong-institutions.html>

- ⇒ Corruption, bribery, theft and tax evasion cost developing countries US\$1.26 trillion per year.
- ⇒ 49 countries lack laws protecting women from domestic violence.
- ⇒ In 46 countries, women now hold more than 30 percent of seats in at least one chamber of national parliament.
- ⇒ 1 billion people are legally 'invisible' because they cannot prove who they are. This includes an estimated 625 million children under 14 whose births were never registered.

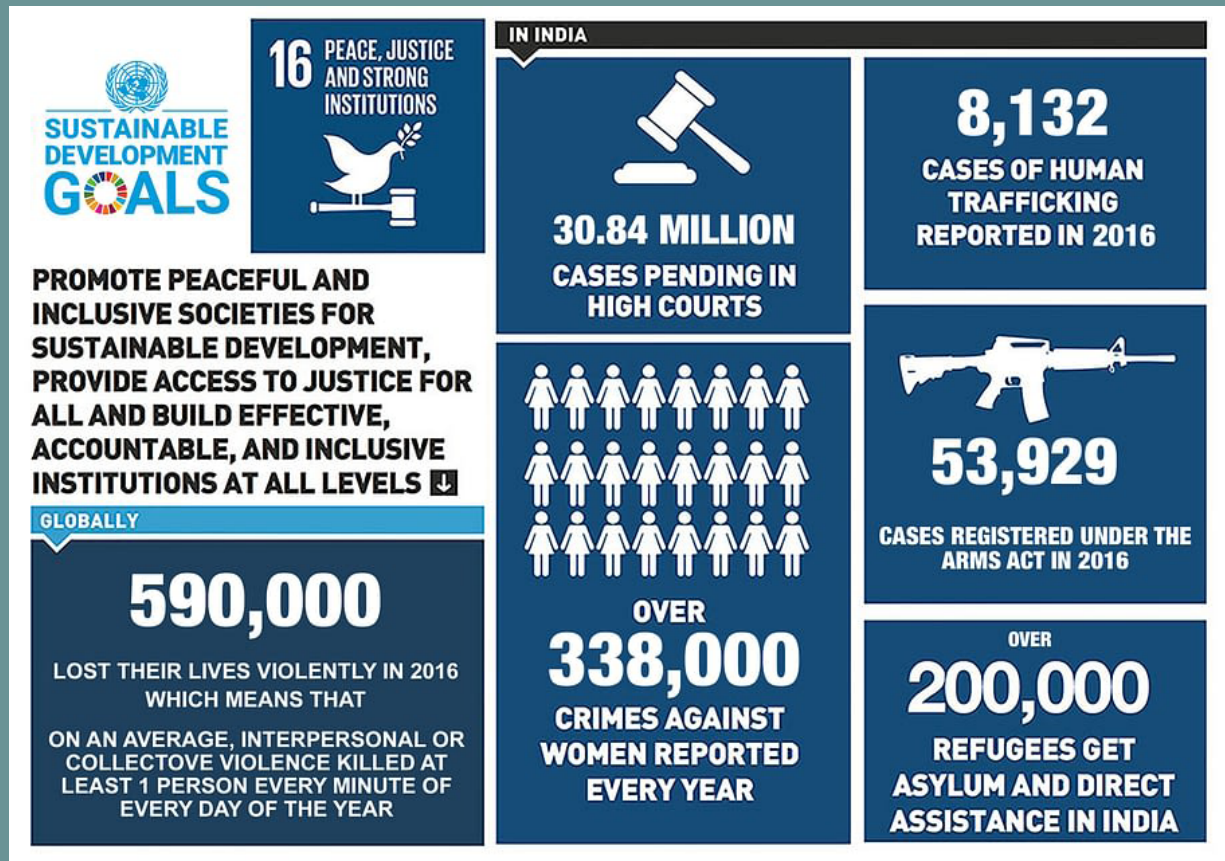


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-16/>

## UN SDG 16 TARGETS AND INDICATORS<sup>68</sup>

| Target                                                                             | Indicator                                                                                                                                                 |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16.1 Significantly reduce all forms of violence and related death rates everywhere | 16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age                                                                   |
|                                                                                    | 16.1.2 Conflict-related deaths per 100,000 population, by sex, age and cause                                                                              |
|                                                                                    | 16.1.3 Proportion of population subjected to<br>(a) physical violence,<br>(b) psychological violence and<br>(c) sexual violence in the previous 12 months |
|                                                                                    | 16.1.4 Proportion of population that feel safe walking alone around the area they live                                                                    |

<sup>68</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

| Target                                                                                                                                                           | Indicator                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children                                                              | 16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month                                                                                                       |
|                                                                                                                                                                  | 16.2.2 Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation                                                                                                                                                  |
|                                                                                                                                                                  | 16.2.3 Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18                                                                                                                                                         |
| 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all                                                 | 16.3.1 Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms                                                                  |
|                                                                                                                                                                  | 16.3.2 Unsented detainees as a proportion of overall prison population                                                                                                                                                                                      |
|                                                                                                                                                                  | 16.3.3 Proportion of the population who have experienced a dispute in the past two years and who accessed a formal or informal dispute resolution mechanism, by type of mechanism                                                                           |
| 16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime | 16.4.1 Total value of inward and outward illicit financial flows (in current United States dollars)                                                                                                                                                         |
|                                                                                                                                                                  | 16.4.2 Proportion of seized, found or surrendered arms whose illicit origin or context has been traced or established by a competent authority in line with international instruments                                                                       |
| 16.5 Substantially reduce corruption and bribery in all their forms                                                                                              | 16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months                                              |
|                                                                                                                                                                  | 16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months                                          |
| 16.6 Develop effective, accountable and transparent institutions at all levels                                                                                   | 16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)                                                                                                                               |
|                                                                                                                                                                  | 16.6.2 Proportion of the population satisfied with their last experience of public services                                                                                                                                                                 |
| 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels                                                                | 16.7.1 Proportion of positions in national and local institutions, including<br>(a) the legislatures;<br>(b) the public service; and<br>(c) the judiciary, compared to national distributions, by sex, age, persons with disabilities and population groups |
|                                                                                                                                                                  | 16.7.2 Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group                                                                                                                       |

| Target                                                                                                                                                                                                                      | Indicator                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance                                                                                                              | 16.8.1 Proportion of members and voting rights of developing countries in international organizations                                                                                                                                                                                                                                                                         |
| 16.9 By 2030, provide legal identity for all, including birth registration                                                                                                                                                  | 16.9.1 Proportion of children under 5 years of age whose births have been registered with a civil authority, by age                                                                                                                                                                                                                                                           |
| 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements                                                                            | 16.10.1 Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months<br>16.10.2 Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information |
| 16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime | 16.a.1 Existence of independent national human rights institutions in compliance with the Paris Principles                                                                                                                                                                                                                                                                    |
| 16.b Promote and enforce non-discriminatory laws and policies for sustainable development                                                                                                                                   | 16.b.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law                                                                                                                                                       |

## IMPACT OF COVID 19<sup>69</sup>

All regions are reacting differently to the pandemic, but in a globalized world, where our economies, policies and societies are so interdependent, the effect of the pandemic will take a heavy toll in all regions of the world.

Covid 19 has come out not only as a health crisis but also as a human rights and justice crisis. The need of justice is increasing all over the world as the number of family disputes, domestic violence, labour disputes etc. are alarmingly increasing.

Emergency measures taken in response to the pandemic are also creating new problems, as they impact on the rights and liberties.

Being safe at home during quarantine is not guaranteed for everyone and gender-based violence has increased during the pandemic. Addressing this surge is of the utmost importance in order to ensure accountability for human rights abuses.

UNDP country offices are supporting national partners to address situations of emergency and mitigate negative effects of COVID-19 through tailor-made interventions.

<sup>69</sup> Source: <https://www.undp.org/content/undp/en/home/blog/2020/the-changes-and-challenges-to-justice-in-the-time-of-covid-19.html>

Lockdowns have constrained delivery of public services, including water, electricity, education, health care, etc resulting in weakening of the social contract between governments and citizens and popular protests.

COVID-19 hits hardest on forcibly displaced persons, (refugees, IDPs, migrants), which are groups largely excluded in COVID-19 policy responses; and these creates increased stigmatization, discrimination and xenophobia.

## MAPPING WITH OTHER SDGS

SDG-16 has connection with the following SDGs:

- ⇒ SDG-1: End poverty in all its forms everywhere.
- ⇒ SDG-4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- ⇒ SDG-5: Achieve gender equality and empower all women and girls.
- ⇒ SDG-8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- ⇒ SDG-10: Reduce inequality within and among countries.
- ⇒ SDG-11: Make cities and human settlements inclusive, safe, resilient and sustainable.

**Goal 16 is closely interrelated with many other Goals as below:**



Image Source: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

## PROGRESS REPORT 2020<sup>70</sup>

- ⇒ The global rate of homicide per 100,000 population slowly declined from 6.8 in 2000 to 5.9 in 2015 and 5.8 in 2018, corresponding to approximately 440,000 victims of homicide, of which 81% male and 19% female. Latin America and the Caribbean (33%) and sub-Saharan Africa (36%) accounted for over two thirds of homicide victims globally.
- ⇒ The World witnesses' violent forms of discipline against children. In 69 countries (mostly low and middle-income countries) with data from 2012 to 2019, nearly eight in ten children aged one to 14 were subjected to some form of psychological aggression and/or physical punishment at home in the previous month.
- ⇒ Sexual violence is one of the most unsettling of children's rights violations. In slightly more than one in four countries with comparable data from 2012 to 2019 (45 countries), at least 5% of women between 18 and 29 years of age reported experiencing sexual violence in childhood.
- ⇒ The 2016-2018 data show that the proportion of prisoners held in detention without being sentenced for a crime is 31%, the same level as in 2005. Significant increases over the past three years were recorded in Asia and Oceania.
- ⇒ Past decade data suggests that high income countries have the lowest prevalence of bribery (average of 3.7%), while lower income countries bear the heaviest bribery burden when accessing public services (at 22.3%).
- ⇒ By implementing birth registration with proof of legal identity, children's rights can be protected and universal access to justice and social services can be enabled. Yet, based on data from 2010-2019, the births of around one in four children under age 5 worldwide had never been officially recorded. The number of countries with binding laws and policies giving individuals a right to access information held by public authorities (right to information) has reached 127 as of 2019. At least 43 countries adopted such guarantees in the past ten years with 40% of them in Africa.
- ⇒ In 2019, 40% of countries had successfully achieved compliance of national human rights institutions (NHRIs) with the Paris Principle. Peoples' access to internationally recognized NHRIs, however, remains overdue in 78 countries, particularly in Eastern and South Eastern Asia, Latin America and the Caribbean, Oceania, and sub-Saharan Africa.
- ⇒ Northern Africa and Western Asia, Eastern and South-Eastern Asia, Pacific Island Countries along with developed countries showed a deteriorating trend in reducing the proportion of unsentenced detainees while Latin America and the Caribbean showed substantial progress towards the same.

<sup>70</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

# PROGRESS CHART 2020

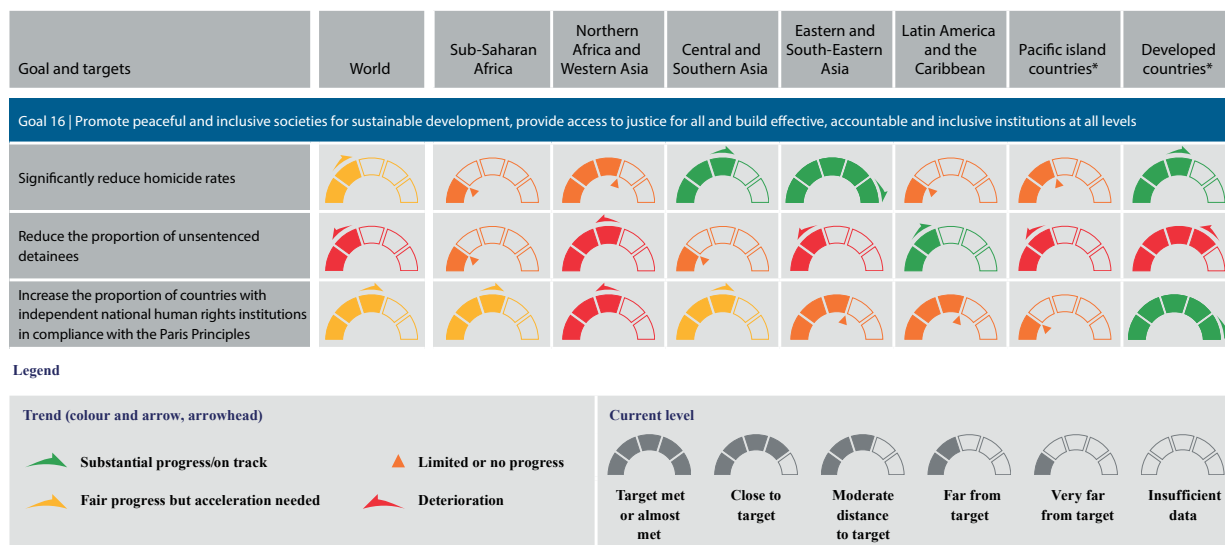


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

## NIF INDICATORS ON SDG 16<sup>71</sup>

|                                                        |                                                                                           |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Murders per 1,00,000 population</b>                                                    |
| <b>Relevant Global Target</b>                          | 16.1: Significantly reduce all forms of violence and related death rates everywhere.      |
| <b>Relevant Global Indicator</b>                       | 16.1.1: Number of victims of intentional homicide per 100,000 population, by sex and age. |
| <b>Relevant NIF Indicator</b>                          | 16.1.1: Number of victims of intentional homicide per 100,000 population.                 |
| <b>Indicator Interpretation</b>                        | Higher value means lower performance (-).                                                 |

|                                                        |                                                                                                       |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Cognizable crimes against children per 1,00,000 population</b>                                     |
| <b>Relevant Global Target</b>                          | 16.2: End abuse, exploitation, trafficking and all forms of violence against and torture of children. |
| <b>Relevant Global Indicator</b>                       | N.A.                                                                                                  |
| <b>Relevant NIF Indicator</b>                          | 16.2.2: Proportion of crime committed against children during the year (per 1,00,000 children).       |
| <b>Indicator Interpretation</b>                        | Higher value means lower performance (-).                                                             |

|                                                        |                                                                                                       |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Number of victims of human trafficking per 10 lakh population</b>                                  |
| <b>Relevant Global Target</b>                          | 16.2: End abuse, exploitation, trafficking and all forms of violence against and torture of children. |

<sup>71</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

|                                  |                                                                                                              |
|----------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Relevant Global Indicator</b> | 16.2.2: Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation. |
| <b>Relevant NIF Indicator</b>    | 8.7.1: Human trafficking cases per 10,00,000 population.                                                     |
| <b>Indicator Interpretation</b>  | Higher value means lower performance (-).                                                                    |

|                                                        |                                                                                                              |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Number of missing children per 1,00,000 child population</b>                                              |
| <b>Relevant Global Target</b>                          | 16.2: End abuse, exploitation, trafficking and all forms of violence against and torture of children.        |
| <b>Relevant Global Indicator</b>                       | 16.2.2: Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation. |
| <b>Relevant NIF Indicator</b>                          | 16.2.3: Number of missing children.                                                                          |
| <b>Indicator Interpretation</b>                        | Higher value means lower performance (-).                                                                    |

|                                                        |                                                                                                                                                                                              |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>No. of courts per 1,00,000 population</b>                                                                                                                                                 |
| <b>Relevant Global Target</b>                          | 16.3: Promote the rule of law at the national and international levels and ensure equal access to justice for all.                                                                           |
| <b>Relevant Global Indicator</b>                       | 16.3.1: Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms. |
| <b>Relevant NIF Indicator</b>                          | 16.3.1: Number of courts per 1,00,000 population.                                                                                                                                            |
| <b>Indicator Interpretation</b>                        | Higher value means higher performance (+).                                                                                                                                                   |

|                                                        |                                                                                                                                                                                                                  |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Cases under Prevention of Corruption Act and related sections of IPC per 10 lakh population</b>                                                                                                               |
| <b>Relevant Global Target</b>                          | 16.5: Substantially reduce corruption and bribery in all their forms.                                                                                                                                            |
| <b>Relevant Global Indicator</b>                       | 16.5.1: Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months. |
| <b>Relevant NIF Indicator</b>                          | 16.5.1: Persons arrested in total cognizable crime cases under offences under Prevention of Corruption Act and Related Sections of Indian Penal Code (IPC).                                                      |
| <b>Indicator Interpretation</b>                        | Higher value means lower performance (-).                                                                                                                                                                        |

|                                                        |                                                                                                                       |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Percentage of births registered</b>                                                                                |
| <b>Relevant Global Target</b>                          | 16.9: By 2030, provide legal identity for all, including birth registration.                                          |
| <b>Relevant Global Indicator</b>                       | 16.9.1: Proportion of children under 5 years of age whose births have been registered with a civil authority, by age. |

|                                 |                                            |
|---------------------------------|--------------------------------------------|
| <b>Relevant NIF Indicator</b>   | 16.9.1: Percentage of births registered.   |
| <b>Indicator Interpretation</b> | Higher value means higher performance (+). |

|                                                        |                                                                              |
|--------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS</b> | <b>Percentage of population covered under Aadhaar</b>                        |
| <b>Relevant Global Target</b>                          | 16.9: By 2030, provide legal identity for all, including birth registration. |
| <b>Relevant Global Indicator</b>                       | N.A.                                                                         |
| <b>Relevant NIF Indicator</b>                          | 16.9.2: Proportion of population covered under Aadhaar.                      |
| <b>Indicator Interpretation</b>                        | Higher value means higher performance (+).                                   |

## GOVERNMENT INITIATIVES<sup>72</sup>

The various initiatives taken by Government for SDG 16 are:

⇒ **73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendment Acts**

The Constitutional Amendment Acts provide for democratic institutions of local governance in rural and urban areas respectively.

⇒ **The Right to Information Act, 2005**

It is one of a strong system of rights-based legislation that allows citizens to access information from public authorities, thus ensuring transparency and accountability of institutions.

⇒ **The Aadhaar**

It is one of the world's largest unique national identification projects which has resulted in efficient service delivery and reducing corruption. Besides creating a biometric-based legal identity system, it also assists in providing direct benefit transfers of government subsidies to its beneficiaries.

⇒ **The Panchayats**

Panchayats act as nodal agencies for achieving effective, accountable and transparent implementation of government schemes and programmes across sectors.

⇒ **Gram Nyayalays**

Gram Nyayalaya are local judicial bodies through which India has prioritized strengthening and spreading the reach of its judicial infrastructure.

⇒ **Pragati platform**

It is a public grievance redressal system through which India has prioritized strengthening and spreading the reach of its judicial infrastructure.

⇒ **Birth Registration Target**

As per the National Population Policy, the target is to have all births registered. Thirteen States and UTs have 100 percent birth registration.

<sup>72</sup> Source 1: [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

Source 2: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

# PERFORMANCE MONITORING SDG

## INDIA INDEX ON SDG 16<sup>73</sup>

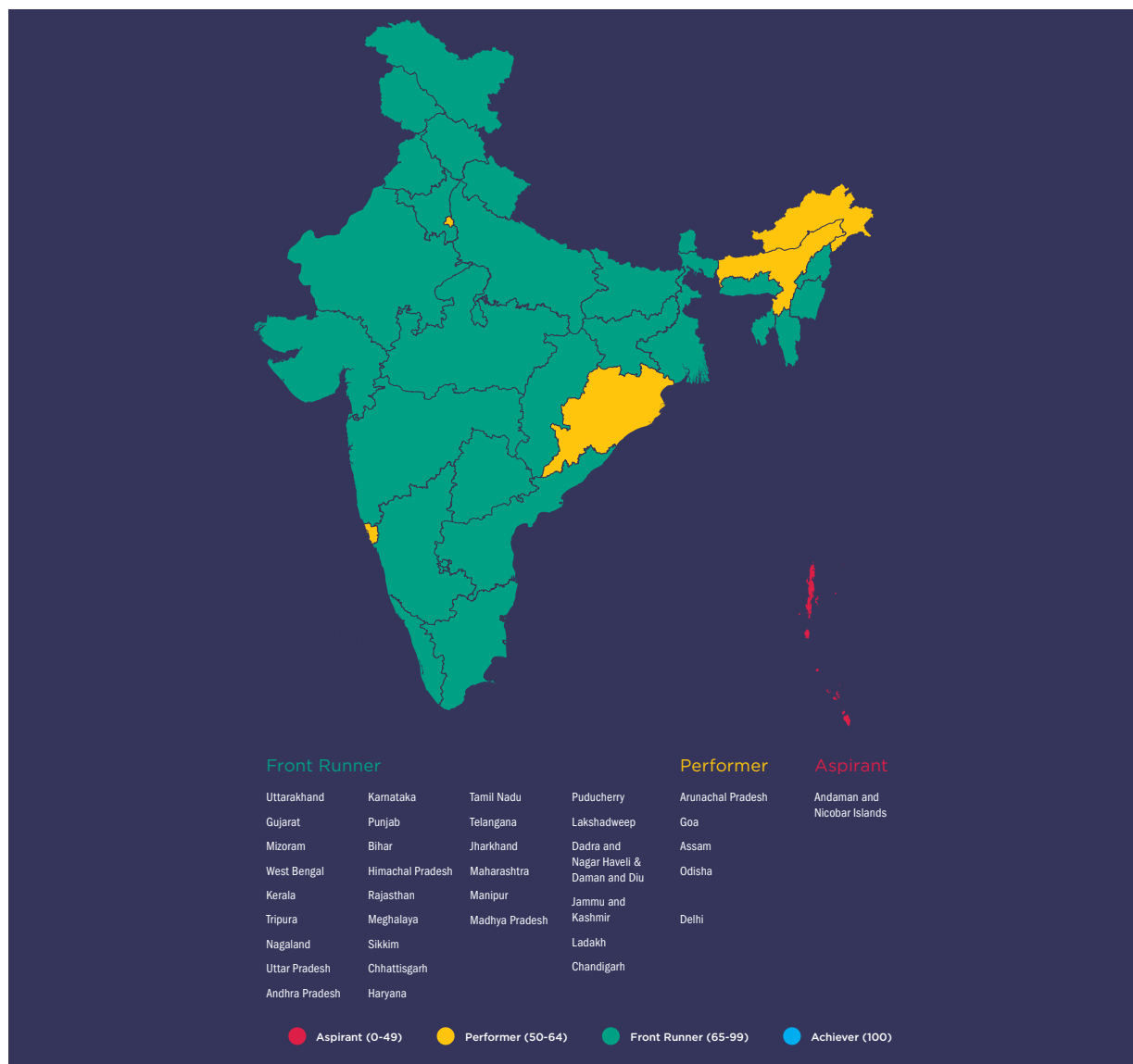
Eight national level indicators have been identified which capture five out of the twelve SDG targets for 2030 defined for Goal 16. The indicator set also covers one SDG target under Goal 8.

### GOAL 16 INDEX SCORE 3.0

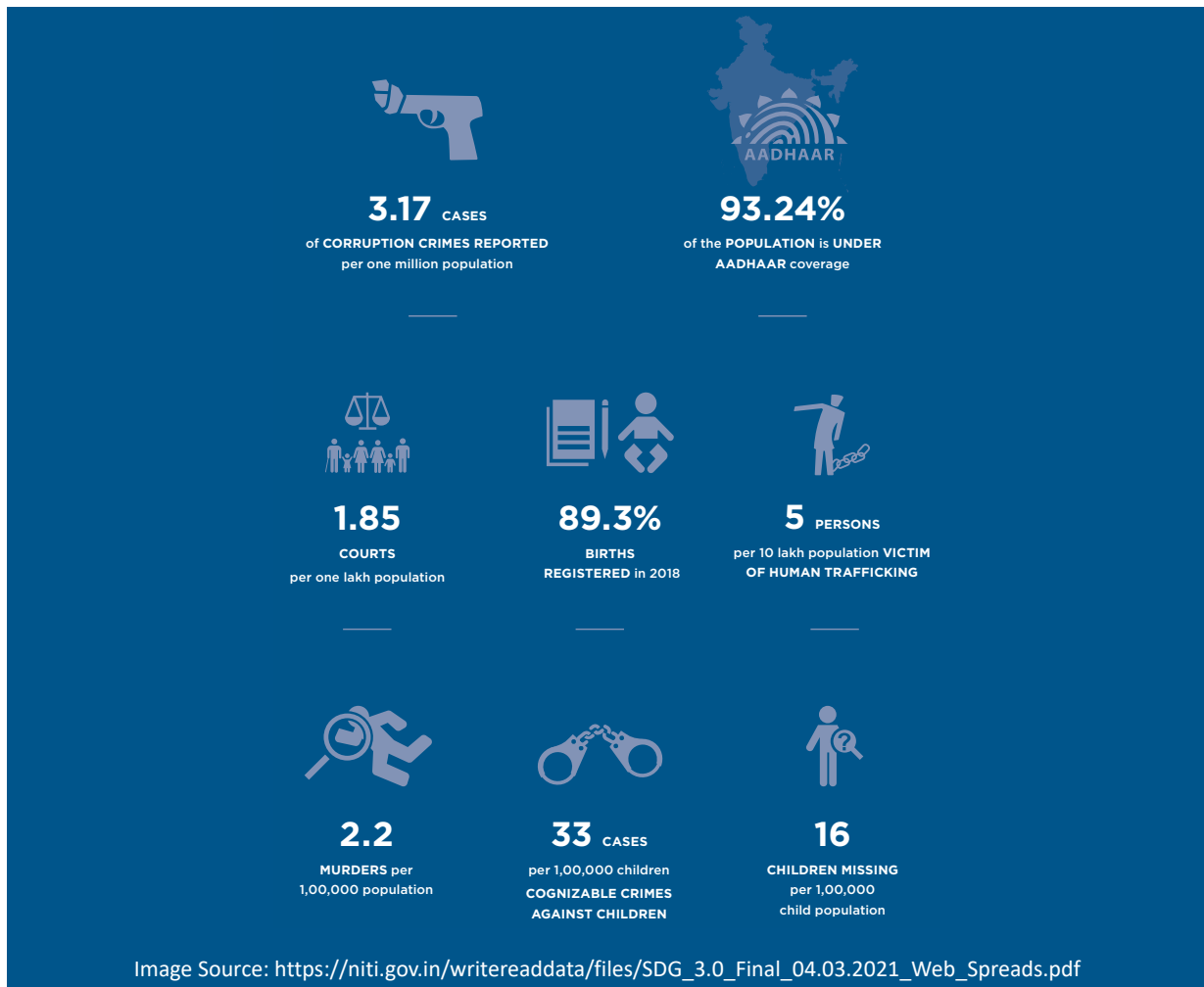
SDG Index Score for Goal 16 ranges between 59 and 86 for States and between 46 and 86 for UTs.

Uttarakhand and Puducherry are the top performers among the States and UTs, respectively.

Twenty four States and six UTs bagged a position in the category of Front Runners (score range between 65 and 99, including both). Four States and one UT belonged to the Performers category (score range between 50 and 64, including both). Only Andaman and Nicobar Islands fell behind in the Aspirants category (with Index score less than 50).



<sup>73</sup> Source: [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)



## INTEGRATING SDG 16 INTO BUSINESS<sup>74</sup>

Progress in promoting peace and justice - together with fostering effective, accountable, and inclusive institutions - is a decisive challenge across the globe which requires:

- ⇒ Successful implementation of action as a lack of commitment can delay and hamper other action and lead to serious infringement of human rights.
- ⇒ Collaborated efforts of all stakeholders together since the results depend on the collaborations between related parties as well as government.
- ⇒ Far-reaching, innovative solutions and committed action by businesses that transcends changes in the context of its own operations would prompt peers and other actors to take similar leading action.
- ⇒ Actions need to be consistently applied across all organizational functions and whatever incentives may need to be aligned to create a supportive corporate culture.

<sup>74</sup> Source: <https://blueprint.unglobalcompact.org/sdgs/sdg16/>

# MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>75</sup>

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 16 is as under:

## SECTION A: GENERAL DISCLOSURES

### PART IV. EMPLOYEES

**Point No. 19.** Participation/Inclusion/Representation of women in Board of Directors and Key Management Personnel by number and percentage of Females.

### PART VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

**Point No. 24.** Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications.

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**Principle 1: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable**

### ESSENTIAL INDICATORS

**Point No. 2.** Details of fines/ penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors or KMPs) with regulators/ law enforcement agencies/ judicial institutions in the financial year.

**Point No. 3.** Details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

**Point No. 4.** Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

**Point No. 5.** Number of Directors/ KMPs/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

**Point No. 6.** Details of complaints with regard to Conflict of Interest of Directors and KMPs.

**Point No. 7.** Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

### LEADERSHIP INDICATOR

<sup>75</sup>Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2: [https://www.sebi.gov.in/sebi\\_data/commondocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/commondocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

**Point No. 2.** Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If Yes, provide details of the same.

**Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**

#### ESSENTIAL INDICATORS

**Point No. 1.** a. Number and percentage of employees covered by Health insurance, Accident insurance, Maternity benefits, Paternity benefits and Day Care facilities, being permanent and other than permanent further categorized into Male and Female.

b. Number and percentage of workers covered by Health insurance, Accident insurance, Maternity benefits, Paternity benefits and Day Care facilities, being permanent and other than permanent further categorized into Male and Female.

**Point No. 2.** Details of retirement benefits (PF, Gratuity, ESI, Others) with percentage of employees and workers covered, amount deducted and deposited with the authority in current and previous financial year.

**Point No. 3.** Accessibility of workplaces - Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

**Point No. 4.** Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

**Point No. 6.** Is there a mechanism available to receive and redress grievances for Permanent, Other than Permanent employees and worker? If yes, give details of the mechanism in brief.

**Point No. 7.** Membership of employees and worker in association(s) or Unions recognised by the listed entity for Permanent Employees and Permanent Workers further divided into Male and Female for current and previous financial year.

**Point No. 10.** Health and safety management system:

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks (Y/N).

**Point No. 13.** Number of complaints on working conditions and health and safety filed by employees and workers during the current and previous financial year and pending resolution at the end of current and previous financial year.

**Point No. 14.** Percentage of your plants and offices that were assessed for health and safety practices as well as for working conditions.

**Point No. 15.** Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

#### LEADERSHIP INDICATORS

**Point No. 2.** Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

**Point No. 5.** Percentage of value chain partners that were assessed for health and safety practices as well as working conditions.

**Point No. 6.** Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

#### **Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**

##### **ESSENTIAL INDICATORS**

**Point No. 1.** Describe the processes for identifying key stakeholder groups of the entity.

**Point No. 2.** List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

##### **LEADERSHIP INDICATORS**

**Point No. 1.** Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

**Point No. 2.** Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

**Point No. 3.** Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.

#### **Principle 5: Businesses should respect and promote human rights**

##### **ESSENTIAL INDICATORS**

**Point No. 2.** Details of minimum wages paid to employees and workers at equal to minimum wage and more than minimum wage with number and percentage of employees and workers being permanent, other than permanent and further categorized into Male and Female.

**Point No. 4.** Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

**Point No. 5.** Describe the internal mechanisms in place to redress grievances related to human rights issues.

**Point No. 6.** Number of complaints on Sexual harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages, Other Human Rights related issues made by employees and workers in current and previous financial year.

**Point No. 7.** Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

**Point No. 8.** Do human rights requirements form part of your business agreements and contracts?

**Point No. 9.** Percentage of your plants and offices that were assessed for Child Labour, Forced/ Involuntary Labour, Sexual harassment, Discrimination at workplace, Wages, Others.

**Point No. 10.** Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

##### **LEADERSHIP INDICATORS**

**Point No. 1.** Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

**Point No. 2.** Details of the scope and coverage of any Human rights due diligence conducted.

**Point No. 3.** Is the premise/ office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

**Point No. 4.** Percentage of value chain partners (by value of business done with such partners) that were

assessed for Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Others.

**Point No. 5.** Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

**Principle 8: Businesses should promote inclusive growth and equitable development**

**ESSENTIAL INDICATOR**

**Point No. 3.** Describe the mechanisms to receive and redress grievances of the community.

**LEADERSHIP INDICATOR**

**Point No. 5.** Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

## MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>76</sup>

| SDG 16 Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Unit      | GRI Standard |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
| 16.1          | Report the information for all employees about:<br>i. The number and rate of fatalities as a result of work-related injury;<br>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);<br>iii. The number and rate of recordable work-related injuries;<br>iv. The main types of work-related injury;<br>v. The number of hours worked.<br>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.<br>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.                                                                                 | number, % | 403-9-a      |
| 16.1          | Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization:<br>i. The number and rate of fatalities as a result of work-related injury;<br>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);<br>iii. The number and rate of recordable work-related injuries;<br>iv. The main types of work-related injury;<br>v. The number of hours worked.<br>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.<br>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. | number, % | 403-9-b      |

<sup>76</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |          |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------|
| 16.1 | <p>The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> <p>Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p>                                                                                                                    | N/A                     | 403-9-c  |
| 16.1 | <p>Report the following information for all employees:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded</p> <p>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>                                                                                      | number, %               | 403-10-a |
| 16.1 | <p>Report the following information for all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health</li> </ul> <p>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded</p> <p>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p> | number, %               | 403-10-b |
| 16.1 | <p>Report the work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls</li> </ul>                                                                                                                                                                                                                                                                  | N/A                     | 403-10-c |
| 16.1 | Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | % of security personnel | 410-1    |
| 16.1 | Whether training requirements also apply to third-party organizations providing security personnel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | N/A                     | 410-1    |
| 16.1 | Percentage of new suppliers that were screened using social criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | % of new suppliers      | 414-1    |
| 16.1 | Number of suppliers assessed for social impacts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No. of suppliers        | 414-2    |

|      |                                                                                                                                                                                                                                                                                      |                                            |        |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------|
| 16.1 | Number of suppliers identified as having significant actual and potential negative social impacts.                                                                                                                                                                                   | Number of suppliers                        | 414-2  |
| 16.1 | Significant actual and potential negative social impacts identified in the supply chain.                                                                                                                                                                                             | N/A                                        | 414-2  |
| 16.1 | Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.                                                                                                            | % of suppliers                             | 414-2  |
| 16.1 | Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.                                                                                                   | % of suppliers                             | 414-2  |
| 16.2 | Operations and suppliers considered to have significant risk for incidents of:<br>i. Child labor;<br>ii. Young workers exposed to hazardous work.                                                                                                                                    | N/A                                        | 408-1  |
| 16.2 | Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:<br>i. Type of operation (such as manufacturing plant) and supplier;<br>ii. Countries or geographic areas with operations and suppliers considered at risk.             | N/A                                        | 408-1  |
| 16.2 | Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.                                                                                                                                                         | N/A                                        | 408-1  |
| 16.3 | A description of the organization's values, principles, standards and norms of behavior                                                                                                                                                                                              | N/A                                        | 102-16 |
| 16.3 | A description of internal and external mechanisms for:<br>i. Seeking advice about ethical and lawful behavior, and organizational integrity;<br>ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity                                            | N/A                                        | 102-17 |
| 16.3 | Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.                                                   | Number of legal actions                    | 206-1  |
| 16.3 | Main outcomes of completed legal actions, including any decisions or judgments.                                                                                                                                                                                                      | N/A                                        | 206-1  |
| 16.3 | Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:<br>i. Total monetary value of significant fines;<br>ii. Total number of non-monetary sanctions;<br>iii. Cases brought through dispute resolution mechanisms. | \$ currency, number of sanctions and cases | 307-1  |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                   |       |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------|
| 16.3 | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:<br>i. Incidents of non-compliance with regulations resulting in a fine or penalty;<br>ii. Incidents of non-compliance with regulations resulting in a warning;<br>iii. Incidents of non-compliance with voluntary codes. | Number of incidents               | 416-2 |
| 16.3 | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:<br>i. Incidents of non-compliance with regulations resulting in a fine or penalty;<br>ii. Incidents of non-compliance with regulations resulting in a warning;<br>iii. Incidents of non-compliance with voluntary codes.                                       | Number of incidents               | 417-2 |
| 16.3 | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing, communications, including advertising, promotion, and sponsorship, by:<br>i. Incidents of non-compliance with regulations resulting in a fine or penalty;<br>ii. Incidents of non-compliance with regulations resulting in a warning;<br>iii. Incidents of non-compliance with voluntary codes.       | Number of incidents               | 417-3 |
| 16.3 | Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:<br>i. Complaints received from outside parties and substantiated by the organization;<br>ii. Complaints from regulatory bodies.                                                                                                                                                                      | Number of complaints              | 418-1 |
| 16.3 | Total number of identified leaks, thefts, or losses of customer data.                                                                                                                                                                                                                                                                                                                                           | Number of leaks, thefts or Losses | 418-1 |
| 16.3 | Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:<br>i. Total monetary value of significant fines;<br>ii. Total number of non-monetary sanctions;<br>iii. Cases brought through dispute resolution mechanism                                                                                                            | \$ currency, number of Sanctions  | 419-1 |
| 16.5 | Total number and percentage of operations assessed for risks related to corruption.                                                                                                                                                                                                                                                                                                                             | Number and % of operation         | 205-1 |
| 16.5 | Significant risks related to corruption identified through the risk assessment.                                                                                                                                                                                                                                                                                                                                 | N/A                               | 205-1 |

|      |                                                                                                                                                                                                                                                                                                                                      |                                         |        |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------|
| 16.5 | Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.                                                                                                                                                             | Number and % of governance body members | 205-2  |
| 16.5 | Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.                                                                                                                                                     | Number and % of employees               | 205-2  |
| 16.5 | Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. | Number and %                            | 205-2  |
| 16.5 | Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.                                                                                                                                                                                                        | Number and % of governance body members | 205-2  |
| 16.5 | Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.                                                                                                                                                                                                | Number and % of employees               | 205-2  |
| 16.5 | Total number and nature of confirmed incidents of corruption.                                                                                                                                                                                                                                                                        | Number                                  | 205-3  |
| 16.5 | Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.                                                                                                                                                                                                                                 | Number of incidents                     | 205-3  |
| 16.5 | Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.                                                                                                                                                                                    | Number of incidents                     | 205-3  |
| 16.5 | Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases                                                                                                                                                                                 | N/A                                     | 205-3  |
| 16.5 | Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.                                                                                                                                                                         | \$ currency                             | 415-1  |
| 16.6 | <p>a. Whether the chair of the highest governance body is also an executive officer in the organization.</p> <p>b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.</p>                                                            | N/A                                     | 102-23 |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |        |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| 16.6 | <ul style="list-style-type: none"> <li>a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.</li> <li>b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:               <ul style="list-style-type: none"> <li>i. Cross-board membership;</li> <li>ii. Cross-shareholding with suppliers and other stakeholders;</li> <li>iii. Existence of controlling shareholder;</li> <li>iv. Related party disclosures.</li> </ul> </li> </ul>                                                 | N/A    | 102-25 |
| 16.7 | <ul style="list-style-type: none"> <li>a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.</li> <li>b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.</li> </ul>                                                                                                                                                                                                                                | N/A    | 102-21 |
| 16.7 | <p>Composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> <li>i. Executive or non-executive;</li> <li>ii. Independence;</li> <li>iii. Tenure on the governance body;</li> <li>iv. Number of each individual's other significant positions and commitments, and the nature of the commitments;</li> <li>v. Gender;</li> <li>vi. Membership of under-represented social groups;</li> <li>vii. Competencies relating to economic, environmental, and social topics;</li> <li>viii. Stakeholder representation.</li> </ul> | Number | 102-22 |
| 16.7 | Nomination and selection processes for the highest governance body and its committees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | N/A    | 102-24 |
| 16.7 | <p>Criteria used for nominating and selecting highest governance body members, including whether and how:</p> <ul style="list-style-type: none"> <li>i. Stakeholders (including shareholders) are involved;</li> <li>ii. Diversity is considered;</li> <li>iii. Independence is considered;</li> <li>iv. Expertise and experience relating to economic, environmental, and social topics are considered.</li> </ul>                                                                                                                                                      | N/A    | 102-24 |
| 16.7 | Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.                                                                                                                                                                                                                                                                                                                                                 | N/A    | 102-29 |
| 16.7 | Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.                                                                                                                                                                                                                                                                                                                                                               | N/A    | 102-29 |
| 16.7 | <ul style="list-style-type: none"> <li>a. How stakeholders' views are sought and taken into account regarding remuneration.</li> <li>b. If applicable, the results of votes on remuneration policies and proposals.</li> </ul>                                                                                                                                                                                                                                                                                                                                           | N/A    | 102-37 |

|       |                                                                                                                                                                                                                                                                                                       |                                   |         |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------|
| 16.7  | A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. | N/A                               | 403-4-a |
| 16.7  | Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.                                                      | N/A                               | 403-4-b |
| 16.10 | Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:<br>i. Complaints received from outside parties and substantiated by the organization;<br>ii. Complaints from regulatory bodies.                                                            | Number of complaints              | 418-1   |
| 16.10 | Total number of identified leaks, thefts, or losses of customer data.                                                                                                                                                                                                                                 | Number of leaks, thefts or Losses | 418-1   |

## MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR MEASURING STAKEHOLDER CAPITALISM<sup>77</sup>

| Pillar 1          |                                                                                                                                                                                                                                                                                                     | Governance: Core metrics and disclosures |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Ethical behaviour | Protected ethics advice and reporting mechanisms                                                                                                                                                                                                                                                    |                                          |
|                   | A description of internal and external mechanisms for:                                                                                                                                                                                                                                              |                                          |
|                   | <ol style="list-style-type: none"> <li>1. Seeking advice about ethical and lawful behaviour and organizational integrity; and</li> <li>2. Reporting concerns about unethical or unlawful behaviour and lack of organizational integrity.</li> </ol>                                                 |                                          |
|                   | Anti-corruption                                                                                                                                                                                                                                                                                     |                                          |
|                   | <ol style="list-style-type: none"> <li>1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.</li> </ol>                                                  |                                          |
|                   | <ol style="list-style-type: none"> <li>2. a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and<br/>b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.</li> </ol> |                                          |
|                   | <ol style="list-style-type: none"> <li>3. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.</li> </ol>                                                                                                  |                                          |

<sup>77</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Quality of governing body</b> | <b>Governance body composition</b><br>Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.                            |
| <b>Stakeholder engagement</b>    | <b>Material issues impacting stakeholders</b><br>A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.                                                                                                                                                                                                                                                                             |
| <b>Pillar 1</b>                  | <b>Expanded metrics and disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Ethical behaviour</b>         | <b>Alignment of strategy and policies to lobbying</b><br>The significant issues that are the focus of the company's participation in public policy development and lobbying; the company's strategy relevant to these areas of focus; and any differences between its lobbying positions and its purpose, stated policies, goals or other public positions.                                                                                                                    |
| <b>Pillar 3</b>                  | <b>People: Core Metrics and Disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Dignity and equality</b>      | <b>Risk for incidents of child, forced or compulsory labour</b><br>An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: <ol style="list-style-type: none"> <li>type of operation (such as manufacturing plant) and type of supplier; and</li> <li>countries or geographic areas with operations and suppliers considered at risk.</li> </ol> |
| <b>Health and well being</b>     | <b>Health and safety</b><br>The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.<br>An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.                   |
| <b>Pillar 3</b>                  | <b>Expanded Metrics and Disclosures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Dignity and equality</b>      | <b>Human rights review, grievance impact &amp; modern slavery</b> <ol style="list-style-type: none"> <li>Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.</li> <li>Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts.</li> </ol>                                    |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | <p>3) Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:</p> <p>a) type of operation (such as manufacturing plant) and type of supplier; and</p> <p>b) countries or geographic areas with operations and suppliers considered at risk.</p>                 |
| <b>Health and well being</b> | <p><b>Employee well being</b></p> <p>1) The number of fatalities as a result of work related ill health, recordable work related ill health injuries, and the main types of work related ill health for all employees and workers.</p> <p>2) a) Percentage of employees participating in “best practice” health and well-being programmes, and</p> <p>b) Absentee rate (AR) of all employees.</p> |

## CORPORATE INITIATIVES ON SDG 16

| S. No. | Company Name                      | Source                | Financial Year | Description                                                                                                                                                                                                                                                                                                 |
|--------|-----------------------------------|-----------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Daikin <sup>78</sup>              | Sustainability Report | 2020           | Committed to operating based on 10 universally accepted principles in areas including human rights, labor, the environment, and anti-corruption.                                                                                                                                                            |
| 2      | Sony <sup>79</sup>                | Sustainability Report | 2020           | Closely monitors global anti-corruption law enactment and enforcement trends to ensure that the corporates global ethics and compliance program and internal controls properly address these evolving risks.                                                                                                |
| 3      | Nissan <sup>80</sup>              | Sustainability Report | 2020           | The corporate Anti-Bribery Policy establishes a global framework for preventing and responding to corruption.                                                                                                                                                                                               |
| 4      | Hitachi <sup>81</sup>             | Sustainability Report | 2020           | Established rules against bribery and corruption along with guidelines indicating specific spending thresholds for entertainment, gifts, and other arrangements provided to public officials. Also has policies banning facilitation payments and requiring due diligence procedures for business partners. |
| 5      | Samsung Electronics <sup>82</sup> | Sustainability Report | 2020           | Revised the global anti-corruption and bribery policy and prepared detailed guidelines for employees to refer to when performing their duties, including the external sponsorship guideline.                                                                                                                |

<sup>78</sup> Source: [https://www.daikin.com/csr/report/2020/daikin\\_csr2020\\_Eng\\_all.pdf](https://www.daikin.com/csr/report/2020/daikin_csr2020_Eng_all.pdf)

<sup>79</sup> Source: [https://www.sony.net/SonyInfo/csr/library/reports/SustainabilityReport2020\\_E.pdf](https://www.sony.net/SonyInfo/csr/library/reports/SustainabilityReport2020_E.pdf)

<sup>80</sup> Source: [https://www.nissan-global.com/EN/DOCUMENT/PDF/SR/2020/SR20\\_E\\_All.pdf](https://www.nissan-global.com/EN/DOCUMENT/PDF/SR/2020/SR20_E_All.pdf)

<sup>81</sup> Source: [https://www.hitachi.com/sustainability/download/pdf/en\\_sustainability2020\\_print.pdf](https://www.hitachi.com/sustainability/download/pdf/en_sustainability2020_print.pdf)

<sup>82</sup> Source: [https://images.samsung.com/is/content/samsung/p5/uk/pdf/Sustainability\\_report\\_2020\\_en\\_new.pdf](https://images.samsung.com/is/content/samsung/p5/uk/pdf/Sustainability_report_2020_en_new.pdf)

# SUSTAINABLE DEVELOPMENT GOAL 17 PARTNERSHIPS FOR THE GOALS

## CONTEXT OF THE SDG 17<sup>83</sup>

The SDGs can only be realized with strong global partnerships and cooperation.

- ⇒ A successful development agenda requires inclusive partnerships - at the global, regional, national and local levels - built upon principles and values, and upon a shared vision and shared goals placing people and the planet at the centre.
- ⇒ While humanitarian crises brought on by conflict or natural disasters continue to demand more financial resources and assistance. Many countries also require Official Development Assistance to encourage growth and trade.
- ⇒ The world is more interconnected than ever. Improving access to technology and knowledge is an important way to share ideas and foster innovation.
- ⇒ Coordinating policies to help developing countries manage their debt, as well as promoting investment for the least developed, is vital for sustainable growth and development.
- ⇒ Promoting international trade, and helping developing countries increase their exports is a part of achieving a universal rules-based and equitable trading system that is fair and open and benefits all.
- ⇒ Strong international cooperation is needed now more than ever to ensure that countries have the means to recover from the COVID 19 pandemic, build back better and achieve the Sustainable Development Goals.

<sup>83</sup> Source 1: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-17-partnerships-for-the-goals.html>

Source 2: <https://www.un.org/sustainabledevelopment/globalpartnerships/#:~:text=The%20SDGs%20can%20only%20be,the%20planet%20at%20the%20centre.>

## FACTS AND FIGURES<sup>84</sup>

- ⇒ Net Official Development Assistance flows by member countries of the Development Assistance Committee (DAC) of the Organization for Economic Cooperation and Development totalled \$147.4 billion in 2019.
- ⇒ 79 per cent of imports from developing countries enter developed countries duty-free.
- ⇒ The debt burden on developing countries remains stable at about 3 per cent of export revenue.
- ⇒ Almost half of the world's population is not connected to the internet, particularly in poor countries.

### US\$5 trillion

The UN Conference on Trade and Development (UNCTAD) says achieving SDGs will require US\$5 trillion to \$7 trillion in annual investment.

### US\$147.2 billion

Total official development assistance reached US\$147.2 billion in 2017.

### US\$613 billion

In 2017, international remittances totalled US\$613 billion; 76 percent of it went to developing countries.

### 6

In 2016, 6 countries met the international target to keep official development assistance at or above 0.7 percent of gross national income.

### US\$18.2 trillion

Sustainable and responsible investments represent high-potential sources of capital for SDGs. As of 2016, US\$18.2 trillion was invested in this asset class.

### US\$155.5 billion

The bond market for sustainable business is growing. In 2018 global green bonds reached US\$155.5 billion, up 78 percent from previous year.

Image Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-17-partnerships-for-the-goals.html>

## UN SDG 17 TARGETS AND INDICATORS<sup>85</sup>

| Targets                                                                                                                                                                             | Indicators                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <b>Finance</b>                                                                                                                                                                      |                                                                                                                                    |
| 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection. | 17.1.1 Total government revenue as a proportion of GDP, by source<br>17.1.2 Proportion of domestic budget funded by domestic taxes |

<sup>84</sup> Source: <https://www.un.org/sustainabledevelopment/globalpartnerships/#:~:text=The%20SDGs%20can%20only%20be,the%20planet%20at%20the%20centre.>

<sup>85</sup> Source: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf)

| Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Indicators                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries. | 17.2.1 Net official development assistance, total and to least developed countries, as a proportion of the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee donors' gross national income (GNI) |
| 17.3 Mobilize additional financial resources for developing countries from multiple sources.                                                                                                                                                                                                                                                                                                                                                                                                     | 17.3.1 Foreign direct investments, official development assistance and South-South Cooperation as a proportion of gross national income<br>17.3.2 Volume of remittances (in United States dollars) as a proportion of total GDP              |
| 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress.                                                                                                                                                                                                         | 17.4.1 Debt service as a proportion of exports of goods and services                                                                                                                                                                         |
| 17.5 Adopt and implement investment promotion regimes for least developed countries.                                                                                                                                                                                                                                                                                                                                                                                                             | 17.5.1 Number of countries that adopt and implement investment promotion regimes for developing countries, including the least developed countries.                                                                                          |
| <b>Technology</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                              |
| 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United National level, and through a global technology facilitation mechanism.                                                                                                                   | 17.6.1 Fixed Internet broadband subscriptions per 100 inhabitants, by speed                                                                                                                                                                  |
| 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed.                                                                                                                                                                                                                                                                     | 17.7.1 Total amount of funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies                                                                              |

| Targets                                                                                                                                                                                                                                                                                                                                                                        | Indicators                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology.                                                                                                                    | 17.8.1 Proportion of individuals using the Internet                                                                                                                 |
| <b>Capacity-building</b>                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                     |
| 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation.                                                                                                      | 17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries |
| <b>Trade</b>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                     |
| 17.10 Promote a universal, rules-based, open, non discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda.                                                                                                                                             | 17.10.1 Worldwide weighted tariff-average                                                                                                                           |
| 17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020.                                                                                                                                                                                                        | 17.11.1 Developing countries' and least developed countries' share of global exports                                                                                |
| 17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access. | 17.12.1 Weighted average tariffs faced by developing countries, least developed countries and small island developing States                                        |
| <b>Systemic issues</b>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                     |
| <b>Policy and institutional coherence</b>                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                     |
| 17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence.                                                                                                                                                                                                                                                                      | 17.13.1 Macroeconomic Dashboard                                                                                                                                     |
| 17.14 Enhance policy coherence for sustainable development.                                                                                                                                                                                                                                                                                                                    | 17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development                                                         |
| 17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development.                                                                                                                                                                                                                              | 17.15.1 Extent of use of country-owned results frameworks and planning tools by providers of development cooperation                                                |
| <b>Multi-stakeholder partnerships</b>                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                     |

| Targets                                                                                                                                                                                                                                                                                                                                                                                                      | Indicators                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.                                                                                     | 17.16.1 Number of countries reporting progress in multi-stakeholder development effectiveness monitoring frameworks that support the achievement of the Sustainable Development Goals                                                                                                                                                                                 |
| 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.                                                                                                                                                                                                                                           | 17.17.1 Amount of United States dollars committed to public-private partnerships for infrastructure                                                                                                                                                                                                                                                                   |
| <b>Data, monitoring and accountability</b>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                       |
| 17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts. | 17.18.1 Statistical capacity indicator for Sustainable Development Goal monitoring<br>17.18.2 Number of countries that have national statistical legislation that complies with the Fundamental Principles of Official Statistics<br>17.18.3 Number of countries with a national statistical plan that is fully funded and under implementation, by source of funding |
| 17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product and support statistical capacity-building in developing countries.                                                                                                                                                                                        | 17.19.1 Dollar value of all resources made available to strengthen statistical capacity in developing countries<br>17.19.2 Proportion of countries that (a) have conducted at least one population and housing census in the last 10 years; and (b) have achieved 100 per cent birth registration and 80 per cent death registration                                  |

## IMPACT OF COVID 19<sup>86</sup>

Strengthening global partnerships and enhancing the means of implementation of the SDGs remain challenging due to lack of financial resources, trade stress, technological constraints, and lack of data.

The pandemic is adding more difficulties in the implementation of the SDGs. As COVID 19 continues to spread, global financial markets have experienced a lot of losses and intense volatility, as over \$100 billion in capital has flowed out of emerging markets since the outbreak, the largest ever recorded outflow.

<sup>86</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

Strengthening multilateralism and global partnership are more important than ever before. The global nature of the pandemic requires the participation of government, the private sector, civil society organizations and people around the world.

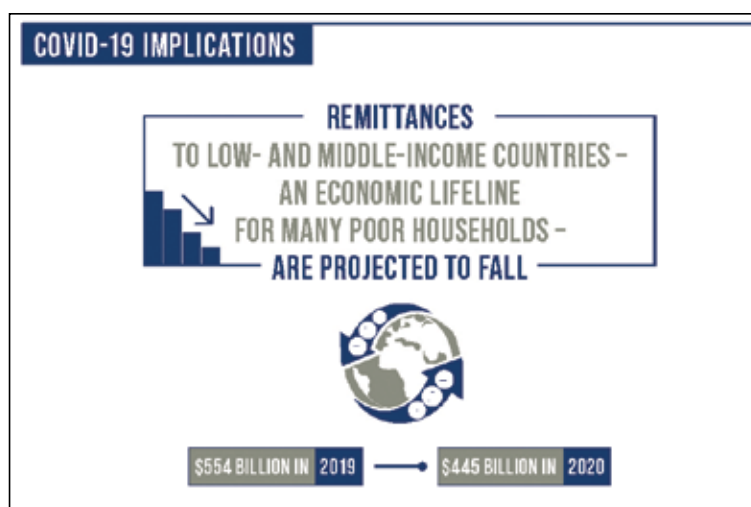


Image Source: <https://sdgs.un.org/goals/goal17>

## PROGRESS REPORT 2020<sup>87</sup>

- ⇒ Net Official Development Assistance (ODA) flows totalled \$147 billion in 2019, almost the same level as in 2018, but with an increased share going to the neediest countries. Bilateral ODA to LDCs rose by 3% in real terms from 2018, aid to Africa rose by 1%, but humanitarian aid fell by 3%.
- ⇒ Global foreign direct investment (FDI) flows continued to fall and were \$1.3 trillion in 2018 from \$1.5 trillion in 2017. The decline was mainly due to large repatriations of accumulated foreign earnings by multinational enterprises, following tax reforms introduced at the end of 2017. However, projections for 2020-22 reveal further fall of 30% to 40%.
- ⇒ Remittance flows to low- and middle-income countries (LMICs) are estimated to have reached \$554 billion in 2019, which is a fall to 4.7% as compared to 8.6% in 2018. In 2019, remittances overtook FDI flows to LMICs, according to estimates. Global remittances are projected to fall by 20% in 2020 to \$445 billion, due to the pandemic.
- ⇒ More than half of the world's population is now online. At the end of 2019, 53.6% of individuals, or 4.1 billion people, were using the Internet, ranging from only 20% in Oceania (excluding Australia and New Zealand) and 26% in sub-Saharan African to 84% in Europe and Northern America and 87% in Australia and New Zealand.
- ⇒ Globally, there were almost 15 fixed-broadband subscriptions for every 100 inhabitants in 2019, ranging from 33.6 in developed countries to only 11.2 in developing countries. In LDCs, due to the high cost and lacking infrastructure, there were almost no fixed-broadband connections.

<sup>87</sup> Source: [https://sustainabledevelopment.un.org/content/documents/26158Final\\_SG\\_SDG\\_Progress\\_Report\\_14052020.pdf](https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf)

Total ODA for capacity-building and national planning stood at \$33.5 billion in 2017 and represented 14% of total sector allocable aid, stable since 2010. The main sectors assisted were public administration, energy and the financial sector, which received a total of \$13.0 billion.

- ⇒ The share of LDC exports in global merchandise trade remained marginal at just above 1% in 2018. Growth in global exports of LDCs stagnated over the last decade, missing the target of doubling the share of global LDC exports by 2020 from 2011. In 2018, LDCs recorded significant year-on-year growth in services exports reaching a global share of 0.8%. Developing regions' share of global services exports has flattened over the last years, with a share of 30% at the end of 2018.
- ⇒ In 2019, 132 countries reported to have national statistical legislation that was compliant with the United Nations Fundamental Principles of Official Statistics, up from 111 countries in 2018.
- ⇒ In 2017, countries received \$689 million in support from multilateral and bilateral donors for all areas of statistics, up from \$623 million in 2016. However, this amount accounts for only 0.34% of total ODA. International funding for data and statistics is only around half the level that it needs to be.
- ⇒ Developed Countries has showed substantial progress in proportion of countries with a national statistical plan that is fully funded, while other countries showed fair or no progress. Sub-Saharan Africa has the lowest percentage of fully funded plans with only 25% of plans fully funded, compared to 95% in North America and Europe.
- ⇒ Enhanced access to technology by increasing internet use has also been noticed in developed countries as well as Latin America and the Caribbean.

## PROGRESS CHART 2020

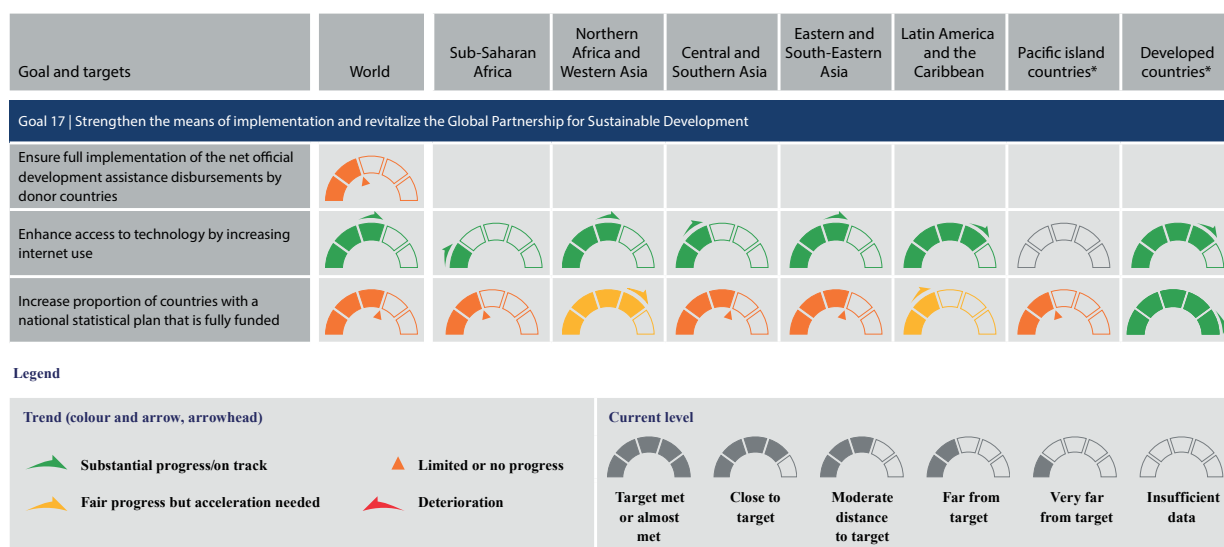


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

## GOVERNMENT INITIATIVES<sup>88</sup>

Government is taking various initiatives on bringing development in awareness on SDGs, aligning local development plans with SDGs, identifying the state-specific indicators for monitoring of the SDGs, building partnerships under the motto of leaving no one behind. An illustrative list of the Government Initiatives is as follows:-

### ⇒ **Augmenting domestic resource mobilization**

Over the last few years, the Government of India and many State Governments have implemented policy reforms like Goods and Services Tax Reform and process simplification with a view to improving predictability, fairness and automation. This has helped bring about India's surge to the top 100 in the World Bank's Ease of Doing Business (EoDB) rankings in recent years.

### ⇒ **Improving Public Expenditure Efficiency**

Major expenditure reforms have been introduced over the last few years. Besides simplification of the appraisal and approval processes, structural changes in the process of budget making itself (e.g. removal of Plan/Non-plan distinction) have been made.

### ⇒ **Promoting entrepreneurship and the private sector**

Through sustained focus and careful design on key business reforms for improving business environment in the country, India has registered a steady improvement, over the last few years, across indicators in the Ease of Doing Business Index. The government has also implemented several initiatives that improved the efficiency of cross-border trade by reducing border and documentary compliance time for both exports and imports.

### ⇒ **Strengthening South-South Cooperation**

India has acted with a deep and abiding commitment to South-South Cooperation which it views as development partnership to distinguish it from traditional donor-donee relationships. Government of India's capacity building efforts, through its flagship Indian Technical & Economic Cooperation (ITEC) programme, reach 160 countries across the developing world.

### ⇒ **Coalition based approach**

India continues to take new and innovative measures as it walks alongside its development partners. These steps include the recent launches of the Coalition for Disaster Resilient Infrastructure (CDRI) and the International Solar Alliance (ISA).

### ⇒ **COVID-19 and India's Global Response**

India was able to supply, after ensuring adequate domestic stockpiles, essential lifesaving drugs, antibiotics, medical consumables and now vaccines to consumers across the world living up to its role as the "pharmacy of the world".

### ⇒ **Revisiting ODA commitments and performance**

It is a cause of concern that net ODA flows slid down by 4.3 percent in 2018, with a dwindling share going to countries that most needed it. Development cooperation needs to be stronger than ever if the SDGs are to be achieved. Therefore, India supports the global call for change of course for making good the ODA commitments.

<sup>88</sup> Source 1 : [https://niti.gov.in/writereaddata/files/SDG\\_3.0\\_Final\\_04.03.2021\\_Web\\_Spreads.pdf](https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf)

Source 2 : [http://niti.gov.in/writereaddata/files/SDX\\_Index\\_India\\_21.12.2018.pdf](http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf)

⇒ **Improving data, monitoring and accountability**

The three editions of the NITI Aayog SDG India Index provide a comparative perspective on progress on SDGs and build up a competitive ethos among the States and UTs for better performance as well as wider generation of data along an increasing number of indicators.

## **INTEGRATING SDG 17 INTO BUSINESS**

The SDGs will not be achieved without businesses supporting partnerships to pursue shared objectives or address systemic challenges. Partnerships can be across the supply chain partners, within their sector or with governments and civil society organizations.

Strong partnerships and collaboration are the most important components for achieving the SDGs. Cross-sector institutional partnerships ensure every Goal has the support and resources it needs.

IFAC partners with stakeholders, including PAOs, INTOSAI, governments, accountancy firms, international donors and other development agencies, regulators, and others to help maximize contribution to the SDGs.

Together with governments and taxpayers, accountants have a significant role in improving revenue collection at the national level, and in preventing tax evasion and illicit cash flows.

The International Integrating Reporting Council have taken various measures to achieve an integrated approach to corporate reporting, enabling better quality and more meaningful reporting that acts as a catalyst for behavioural change and long-term thinking.

## **MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)<sup>89</sup>**

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 17 is as under:

### **SECTION A: GENERAL DISCLOSURES**

#### **PART VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

**Point No. 24.** Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications.

<sup>89</sup>Source 1: [https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities\\_50096.html](https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html)

Source 2: [https://www.sebi.gov.in/sebi\\_data/condomdocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1\\_p.PDF](https://www.sebi.gov.in/sebi_data/condomdocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF)

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**Principle 1: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable.**

### ESSENTIAL INDICATOR

**Point No. 1.** Percentage coverage by training and awareness programmes on any of the Principles in the financial year for Board of Directors, Key Managerial Personnel, Employees other than BOD and KMPs and Workers.

### LEADERSHIP INDICATOR

**Point No. 1.** Percentage of value chain partners covered by awareness programmes on any or all the Principles in the financial year.

**Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

### ESSENTIAL INDICATORS

**Point No. 1.** a. Number of affiliations with trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

**Point No. 2.** Details of corrective action taken or underway on any issues related to for anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

### LEADERSHIP INDICATOR

**Point No. 1.** Details of public policy positions advocated by the entity.

**Principle 8: Businesses should promote inclusive growth and equitable development**

### ESSENTIAL INDICATORS

**Point No. 1.** Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

**Point No. 2.** Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

**Point No. 3.** Describe the mechanisms to receive and redress grievances of the community.

**Point No. 4.** Percentage of input material (inputs to total inputs by value) directly sourced from suppliers being MSMEs/ small producers and from within the district and neighbouring districts in current and previous financial year.

### LEADERSHIP INDICATORS

**Point No. 1.** Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

**Point No. 2.** Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.

**Point No. 3.** (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

(b) From which marginalized /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

**Point No. 6.** Details of beneficiaries of CSR Projects.

# MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES<sup>90</sup>

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Unit | GRI Standard |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|
| 17.1   | The reporting organization shall report the following information:<br>a. A description of the approach to tax, including:<br>i. Whether the organization has a tax strategy and, if so, a link to this strategy if publicly available.<br>ii. The governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review.<br>iii. The approach to regulatory compliance.<br>iv. How the approach to tax is linked to the business and sustainable development strategies of the organization.                                                                                                                                                                                                                                                               | N/A  | 207-1        |
| 17.1   | The reporting organization shall report the following information:<br>a. A description of the tax governance and control framework, including:<br>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;<br>ii. how the approach to tax is embedded within the organization;<br>iii. the approach to tax risks, including how risks are identified, managed, and monitored;<br>iv. How compliance with the tax governance and control framework is evaluated.<br>b. A description of the mechanisms for reporting concerns about unethical or unlawful behaviour and the organization's integrity in relation to tax.<br>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion | N/A  | 207-2        |
| 17.1   | The reporting organization shall report the following information:<br>a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:<br>i. the approach to engagement with tax authorities;<br>ii. the approach to public policy advocacy on tax;<br>iii. The processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.                                                                                                                                                                                                                                                                                                                                                                                                  | N/A  | 207-3        |

<sup>90</sup> Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Unit | GRI Standard |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|
| 17.1   | <p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</li> <li>b. For each tax jurisdiction reported in Disclosure 207-4-a: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.</li> </ul> </li> <li>c. The time period covered by the information reported in Disclosure 207-4</li> </ul> | N/A  | 207-4        |
| 17.3   | <p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. A description of the approach to tax, including: <ul style="list-style-type: none"> <li>i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. How the approach to tax is linked to the business and sustainable development strategies of the organization.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | N/A  | 207-1        |
| 17.3   | <p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the organization;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> </li> <li>b. A description of the mechanisms for reporting concerns about unethical or unlawful behaviour and the organization's integrity in relation to tax.</li> <li>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</li> </ul>                                                                                                                                                                                                                                                                                  | N/A  | 207-2        |

| Target | Available Business Disclosures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Unit | GRI Standard |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|
| 17.3   | <p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/A  | 207-3        |
| 17.3   | <p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</li> <li>b. For each tax jurisdiction reported in Disclosure 207-4-a: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.</li> </ul> </li> <li>c. The time period covered by the information reported in Disclosure 207-4</li> </ul> | N/A  | 207-4        |

# MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR MEASURING STAKEHOLDER CAPITALISM<sup>91</sup>

| Pillar 4                         |  | Prosperity: Core metrics and disclosures                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------|--|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employment and wealth generation |  | <b>Economic contribution</b>                               | <div>1. Direct economic value generated and distributed (EVG&amp;D), on an accruals basis, covering the basic components for the organization’s global operations, ideally split out by:<ul style="list-style-type: none"><li>–Revenues</li><li>–Operating costs</li><li>–Employee wages and benefits</li><li>–Payments to providers of capital</li><li>–Payments to government</li><li>–Community investment</li></ul></div> <div>2. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.</div> |
|                                  |  |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Community and social vitality    |  | <b>Total tax paid</b>                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                  |  |                                                            | The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.                                                                                                                                                                                                                                                                                                                                                                           |
| Pillar 4                         |  | Expanded metrics and disclosures                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Community and social vitality    |  | <b>Additional tax remitted</b>                             | The total additional global tax collected by the company on behalf of other taxpayers, including VAT and employee-related taxes that are remitted by the company on behalf of customers or employees, by category of taxes.                                                                                                                                                                                                                                                                                                                                                                                               |
|                                  |  | <b>Total tax paid by country for significant locations</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                  |  |                                                            | Total tax paid and, if reported, additional tax remitted, by country for significant locations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

<sup>91</sup> Source: [http://www3.weforum.org/docs/WEF\\_IBC\\_Measuring\\_Stakeholder\\_Capitalism\\_Report\\_2020.pdf](http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf)

# CORPORATE INITIATIVES ON SDG 17

| Company                      | Reporting Method      | Financial Year | Disclosure                                                                                                                                                                                                                                                                                                                                      |
|------------------------------|-----------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tata Chemicals <sup>92</sup> | Integrated Report     | 2019-20        | <ul style="list-style-type: none"> <li>Strong partnerships with global glass and detergent companies</li> <li>Partnerships with scientific institutes for collaborative R&amp;D</li> <li>Partnership with Tata Technologies to establish own Battery Engineering Centre in Pune.</li> </ul>                                                     |
| JSW <sup>93</sup>            | Annual Report         | 2019-20        | Joined 'Aatma Nirbhar Bharat Abhiyan' by making wide range of high-quality steel products available to domestic engineering goods manufacturers at international prices. This initiative is in partnership with the Engineering Export Promotion Council (EEPC).                                                                                |
| Hindalco <sup>94</sup>       | Sustainability Report | 2019-20        | Technological solutions for bauxite residue utilisation in cement plants and mine backfilling are areas where the company is partnering with private companies and Government agencies.                                                                                                                                                         |
| SBI <sup>95</sup>            | Sustainability Report | 2019-20        | SHG (Self-help Group) Financing aims to empower those who lack access to formal banking by providing them with the funds they need to enhance their skills and generate sustainable livelihoods. Preference is given to women SHGs to promote gender equality, and the groups' linkage with NGOs further contributes towards capacity-building. |

<sup>92</sup> Source: [https://www.tatachemicals.com/upload/content\\_pdf/tata-chemicals-yearly-reports-2019-20.pdf](https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf)

<sup>93</sup> Source: [https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/JSW%20Steel\\_AR%202020%20Final.pdf](https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/JSW%20Steel_AR%202020%20Final.pdf)

<sup>94</sup> Source: <http://www.hindalco.com/upload/pdf/sustainability-report-2019-20.pdf>

<sup>95</sup> Source: [https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20\\_07\\_2020\\_Spread\\_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977](https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20_07_2020_Spread_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977)



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