

FUTURE-PROOFING YOUR BUSINESS

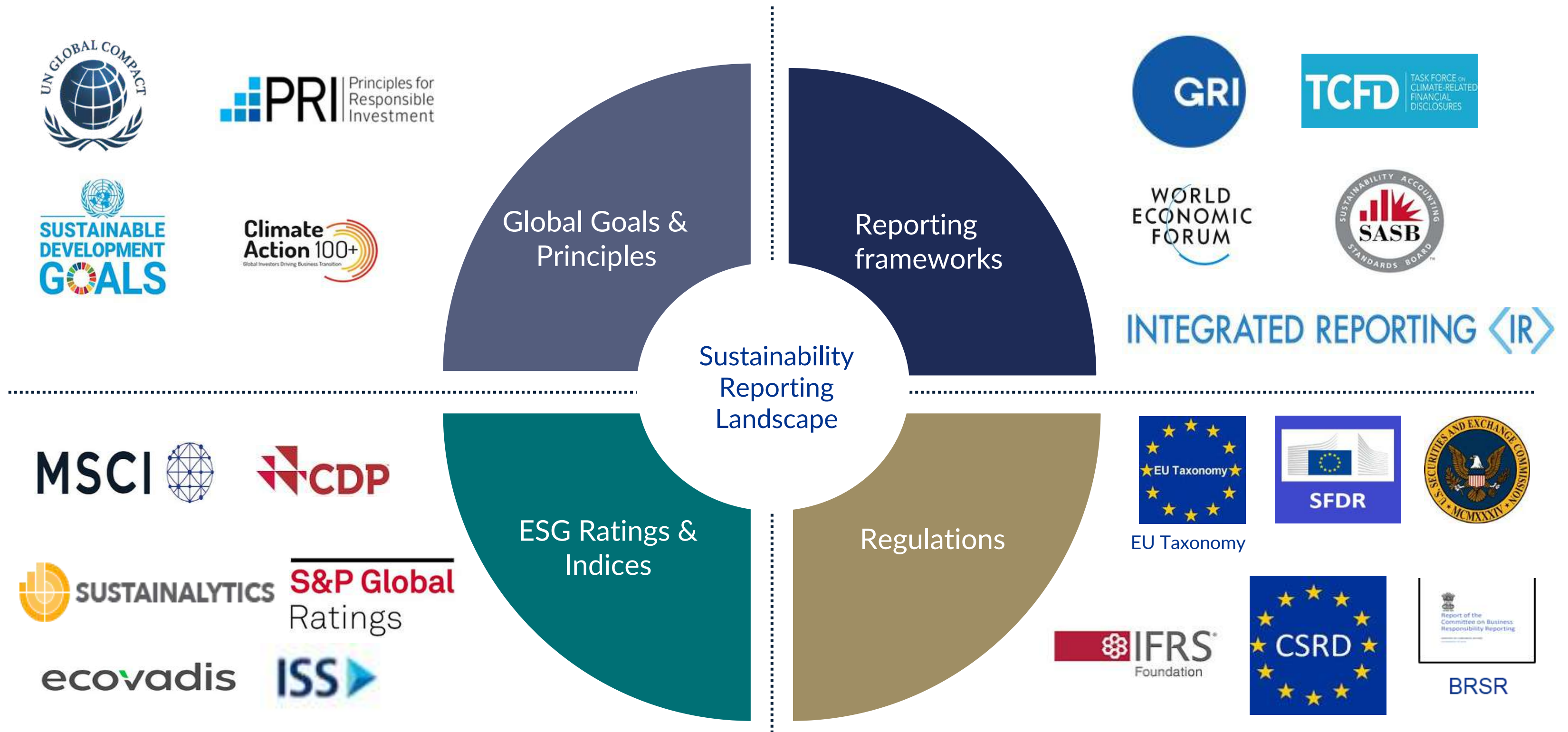
Empowering Sustainable Business Practices



Regulatory Landscape: Global



Global ESG Frameworks and Standards



BRSR and ESG

UN Sustainable
Development Goals



United Nations
Guiding Principles



BRSR

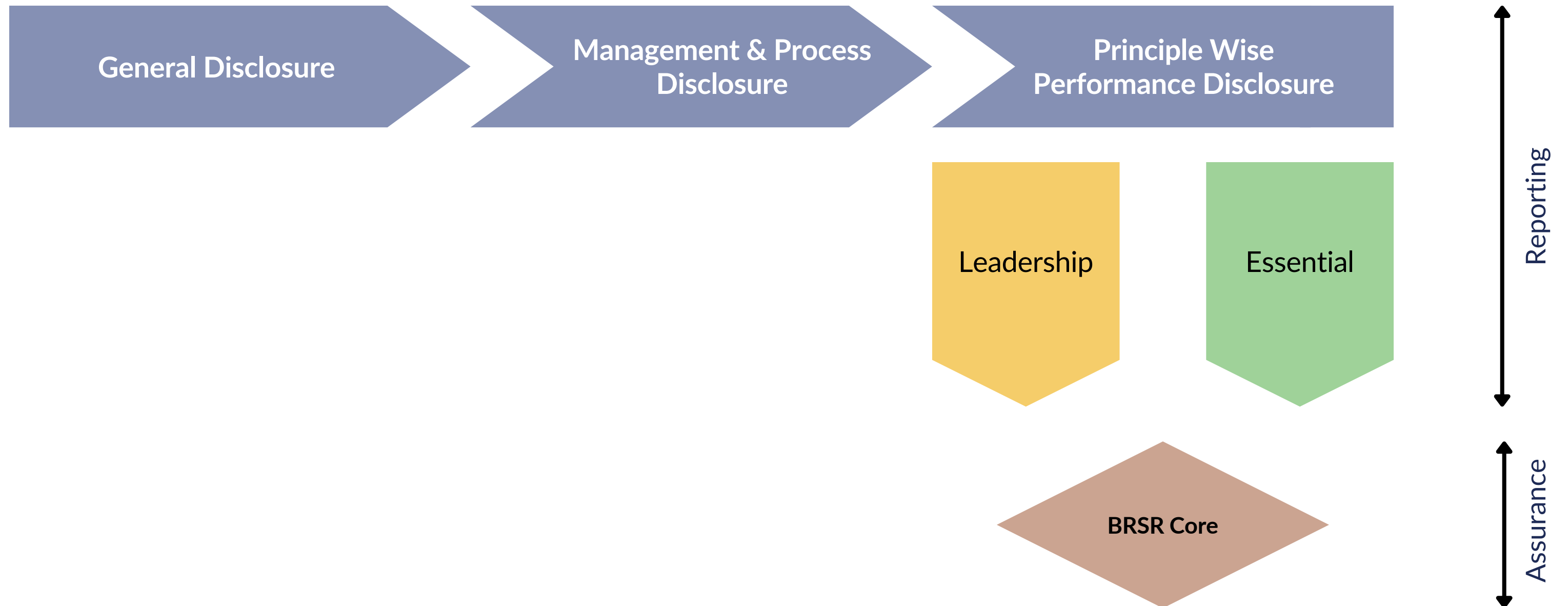
Global Reporting
Initiatives



NGRBC
Guidelines



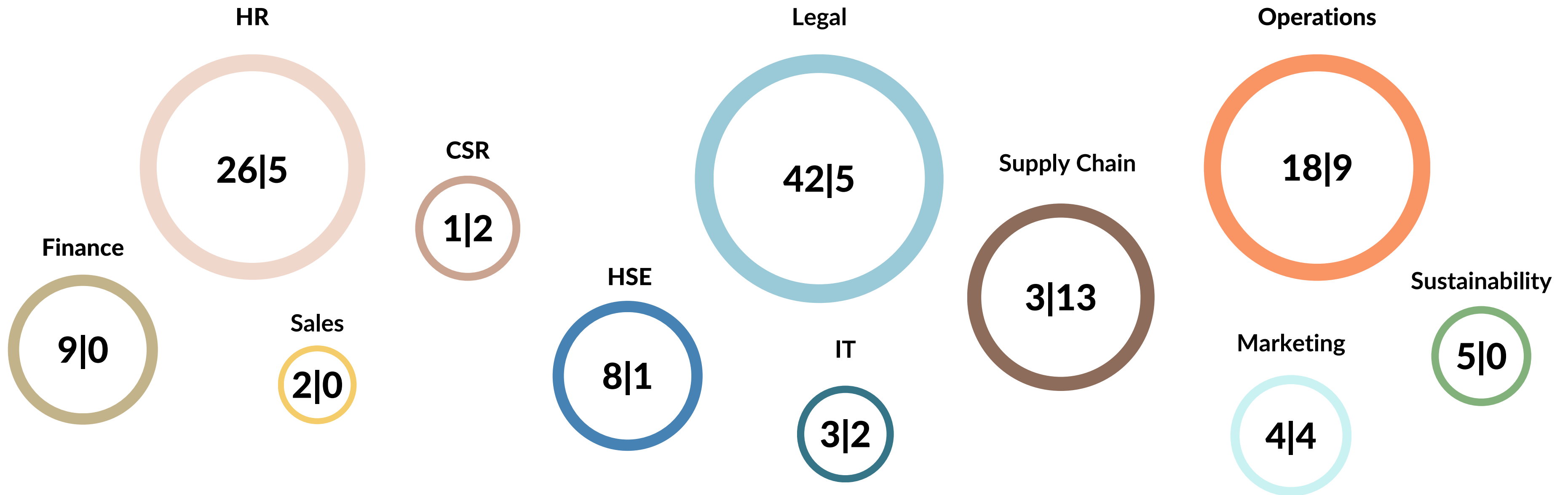
Structure of BRSR 2.0



BRSR 2.0 Data

ESG Committee

*Essential | Leadership





BRSR Deep Dive

BRSR 2.0 Updates

BRSR core disclosures are mandatory (incorporated in BRSR 2.0)

Additional reporting of ESG performance across the value chain (75% of upstream + 75% of downstream)

Reasonable assurance mandatory for BRSR

Year

2023 - 2024

2024 - 2025

2025 - 2026

2026 - 2027

Applicability

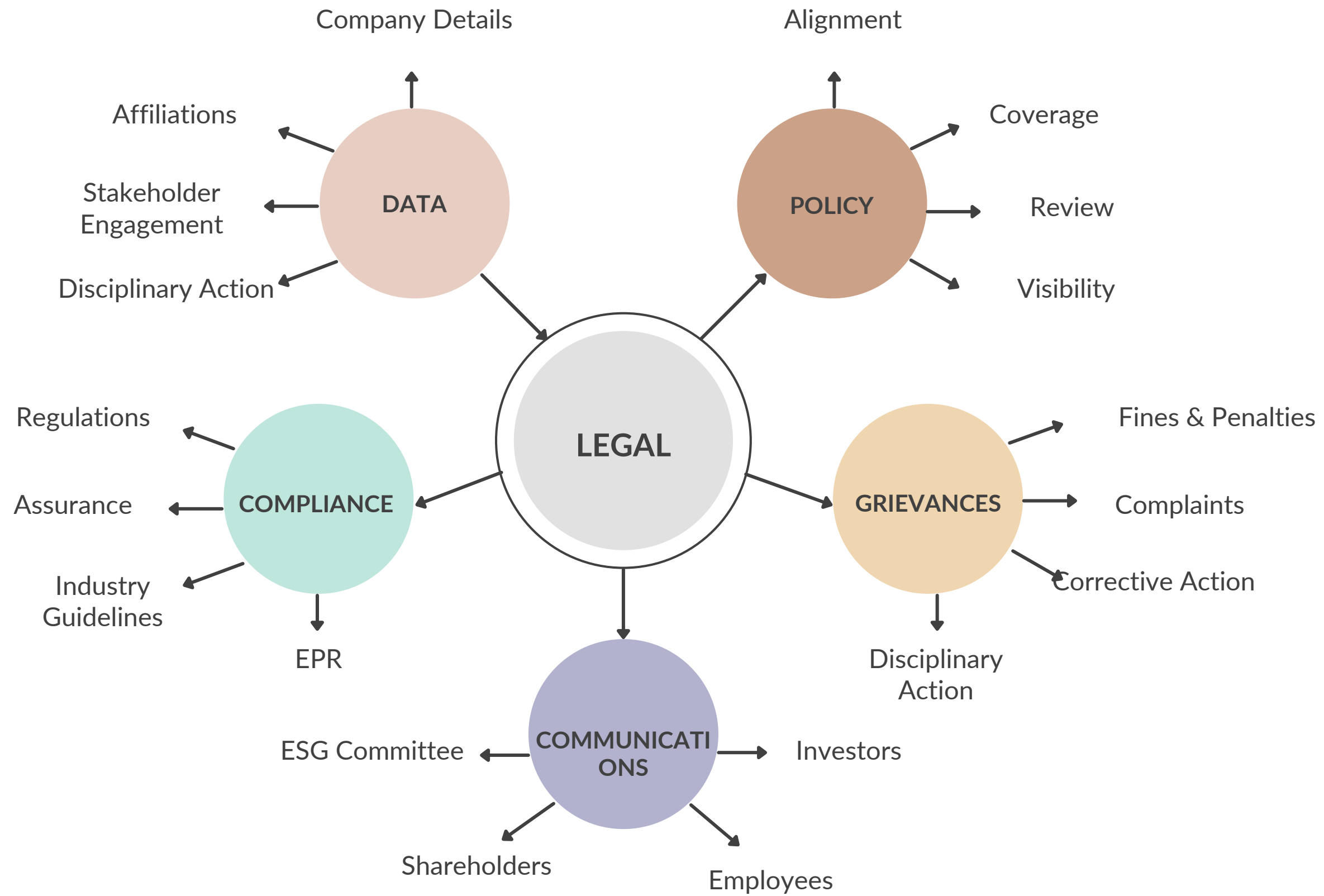
Top 150

Top 250

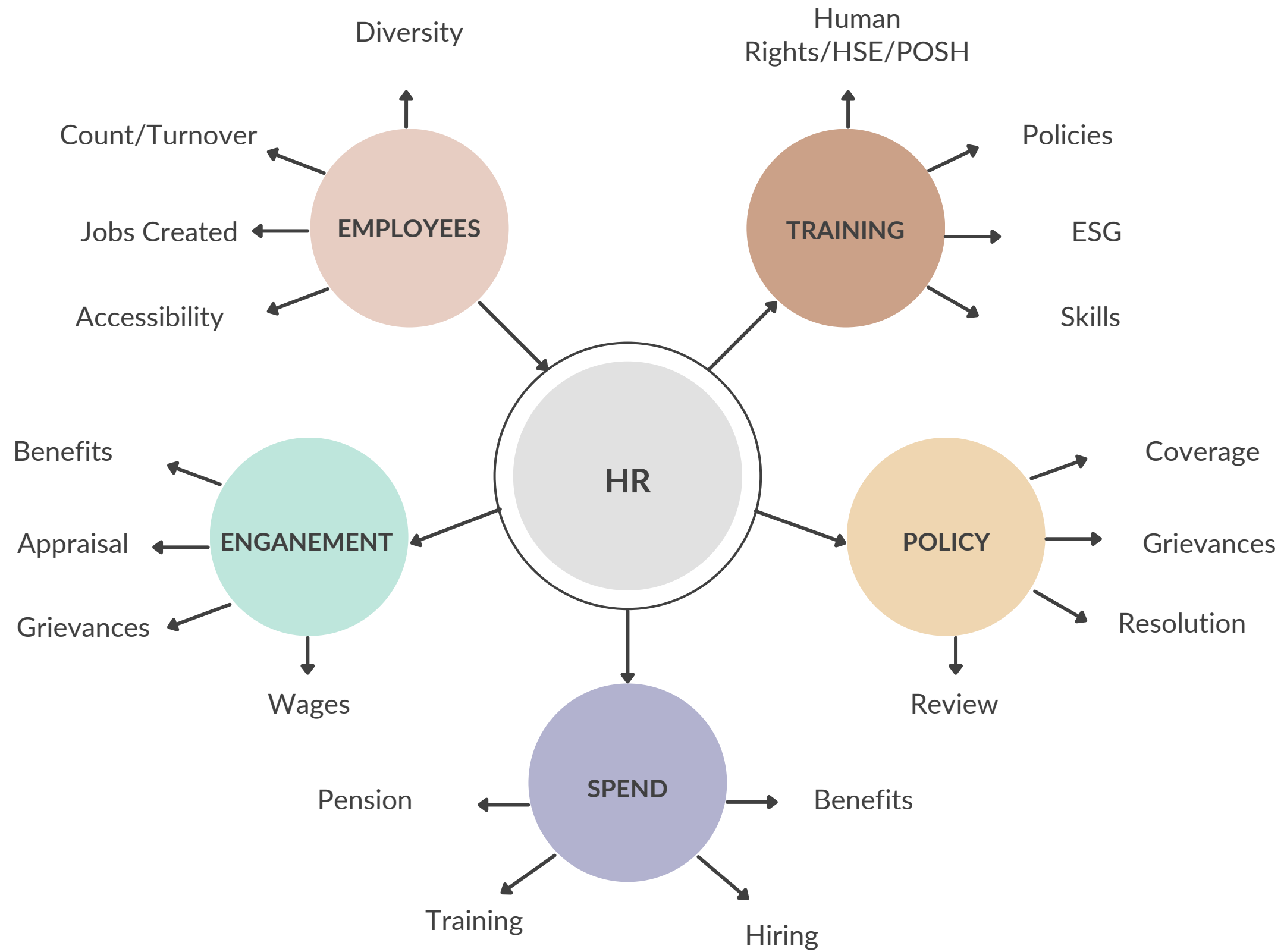
Top 500

Top 1000

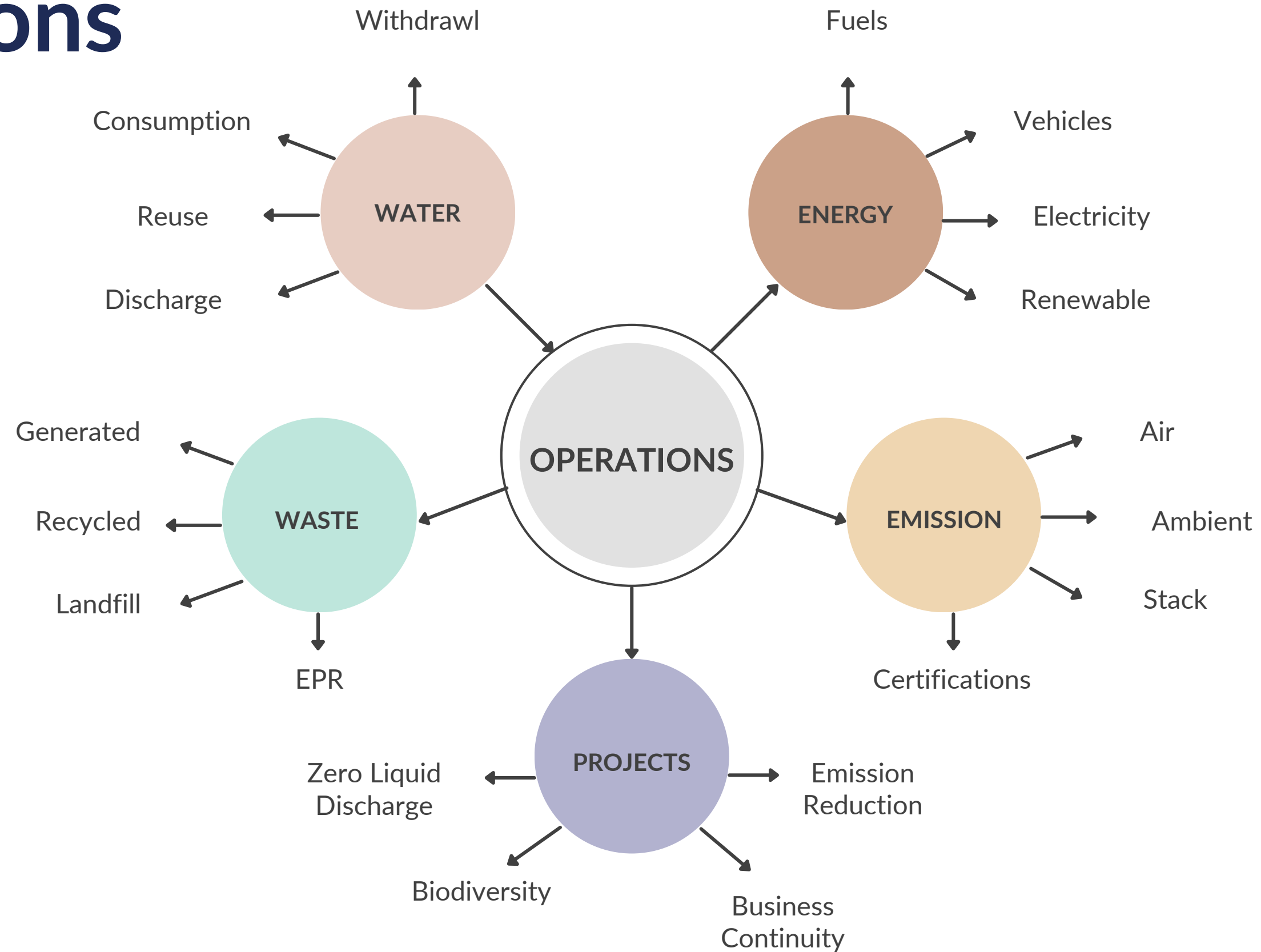
Legal



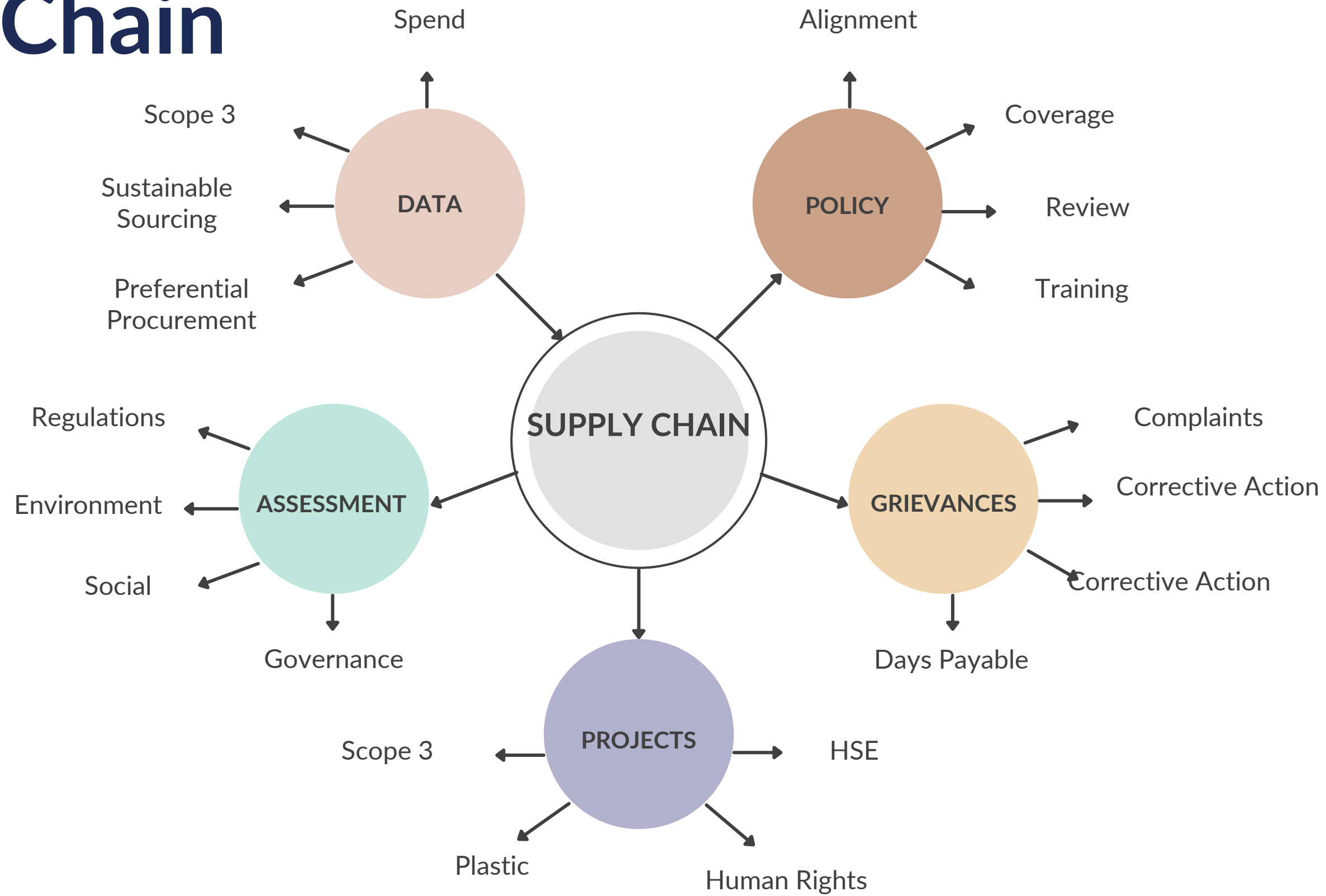
HR



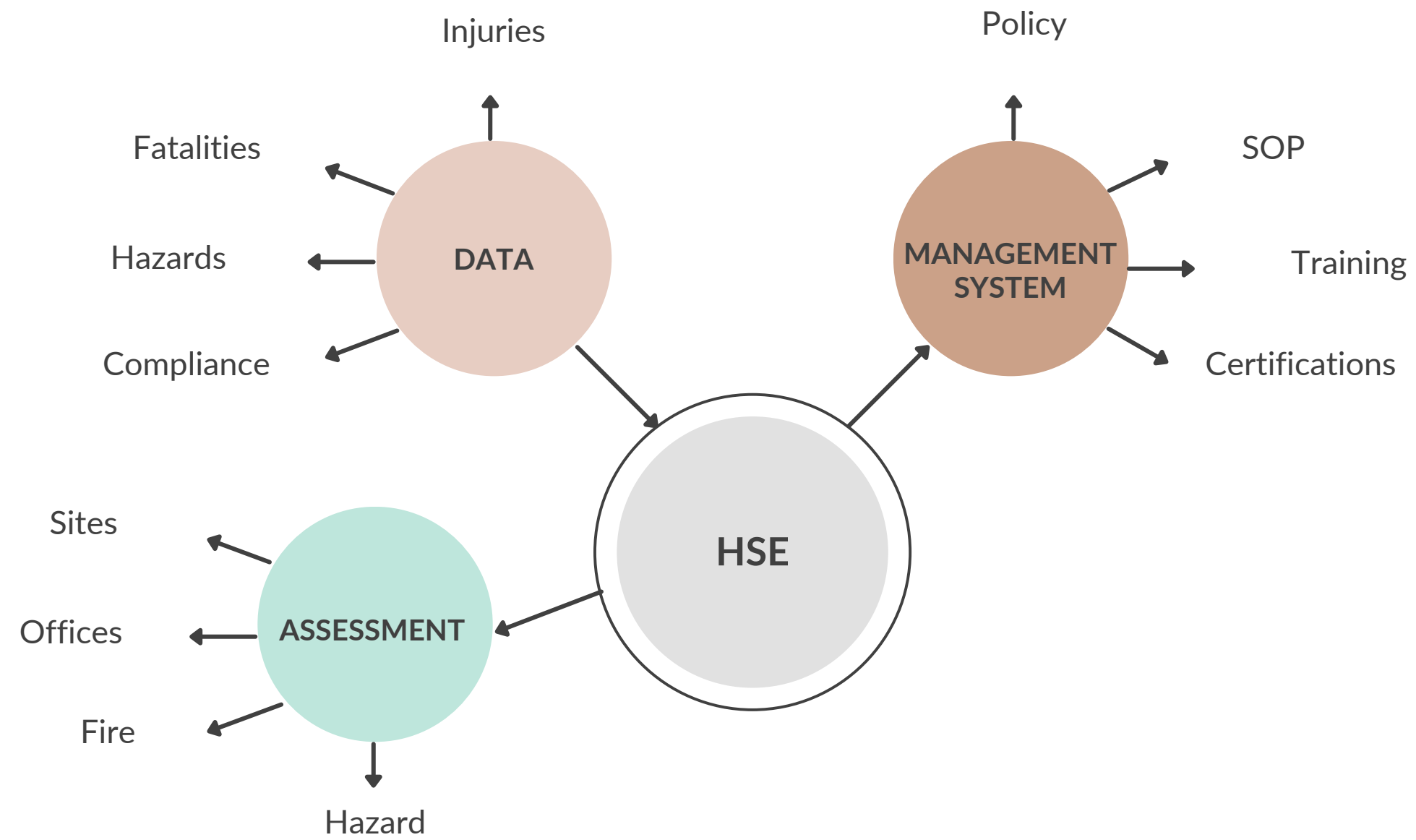
Operations



Supply Chain

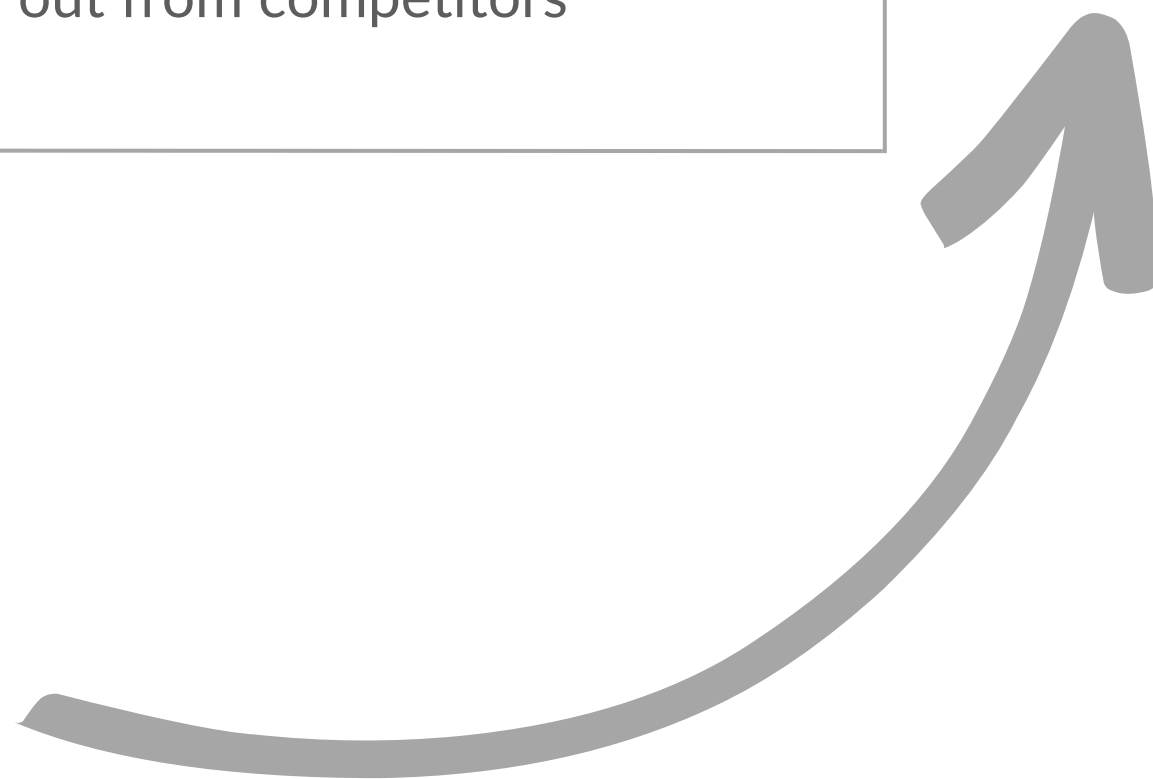


HSE



Typical Corporate's ESG Journey

<p>Leader ESG as differentiator and brand value driver</p>	<p>Become sustainability leader in the sector</p>	<p>Shape the future through superior product innovation</p>	<p>Increasing value for society and entire stakeholder ecosystem</p>
<p>Responsible Unify ESG risks with business growth strategy</p>	<p>Implement ESG initiatives to reduce cost & mitigate risk</p>	<p>Leverage ESG rating to stand out from competitors</p>	
<p>Efficient Creating a comprehensive ESG strategy</p>	<p>Creating long-term ESG goals and an aligned ESG strategy</p>		
<p>Compliant Meet legal & policy requirements by a regulator or investor or customer</p>			



Hurdles to Sustainability integration

Multifunctional approach for ESG integration

Lack of **subject matter experts** within the organisation

Data spread across multiple locations, departments and stakeholders

Lack of **transparency & visibility** on supplier data

Separate sustainability reports for customers, regulators, investors etc.

Non-availability of **sector specific solutions**

How we can support your ESG journey?

Leader

Responsible

Efficient

Compliant

- Materiality Assessment
- Benchmarking & Gap Assessment
- Policy Overhaul
- BRSR Reporting

- Data Digitalization for real time monitoring
- ESG Goal Setting
- Supply Chain Involvement
- ESG Road map & Strategy development

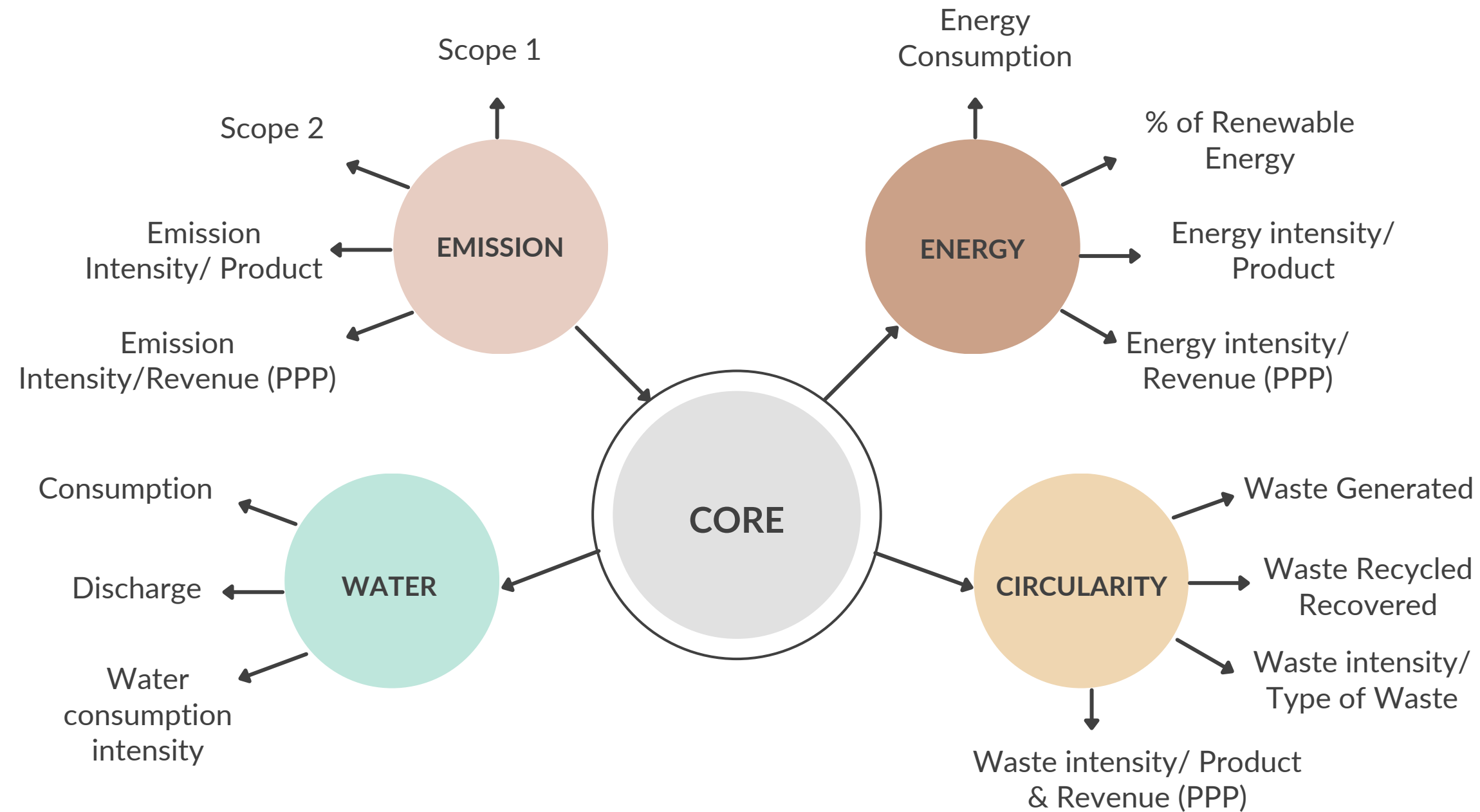
- Focused approach for ESG Initiatives
- Carbon Accounting & Decarbonization Strategy
- ESG Integration into Business Processes
- KPIs Integrated with Business Functions

- Developing Sustainable Products
- Curating New Business Models
- Promoting Circular Practices for better efficiency
- Leading ESG ratings

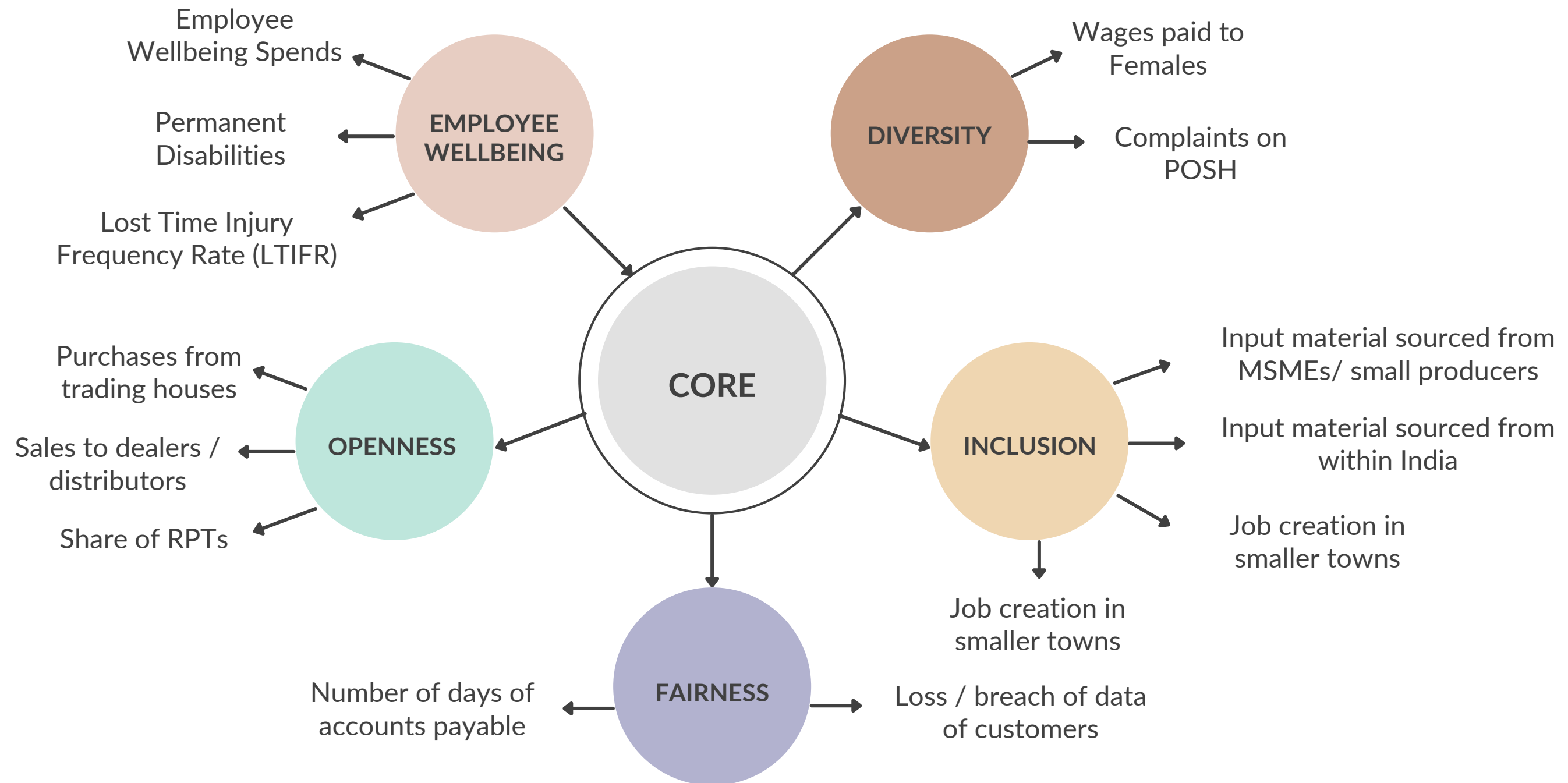


BRSR Core

Environment



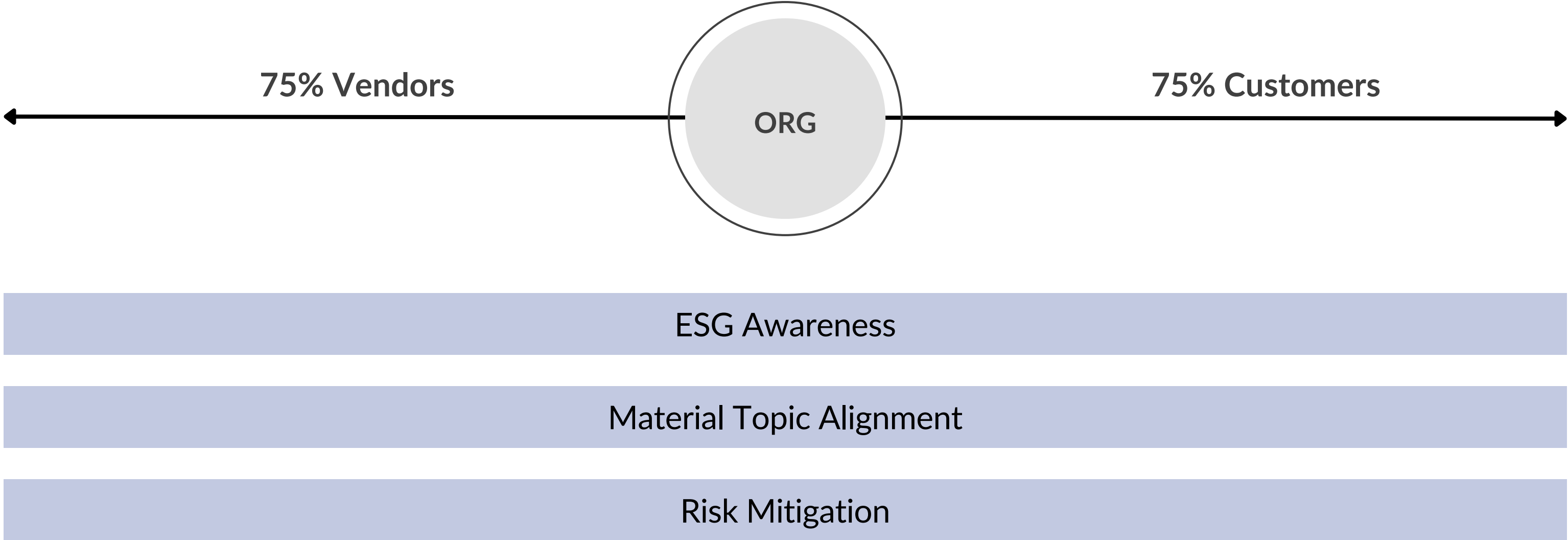
Social & Governance



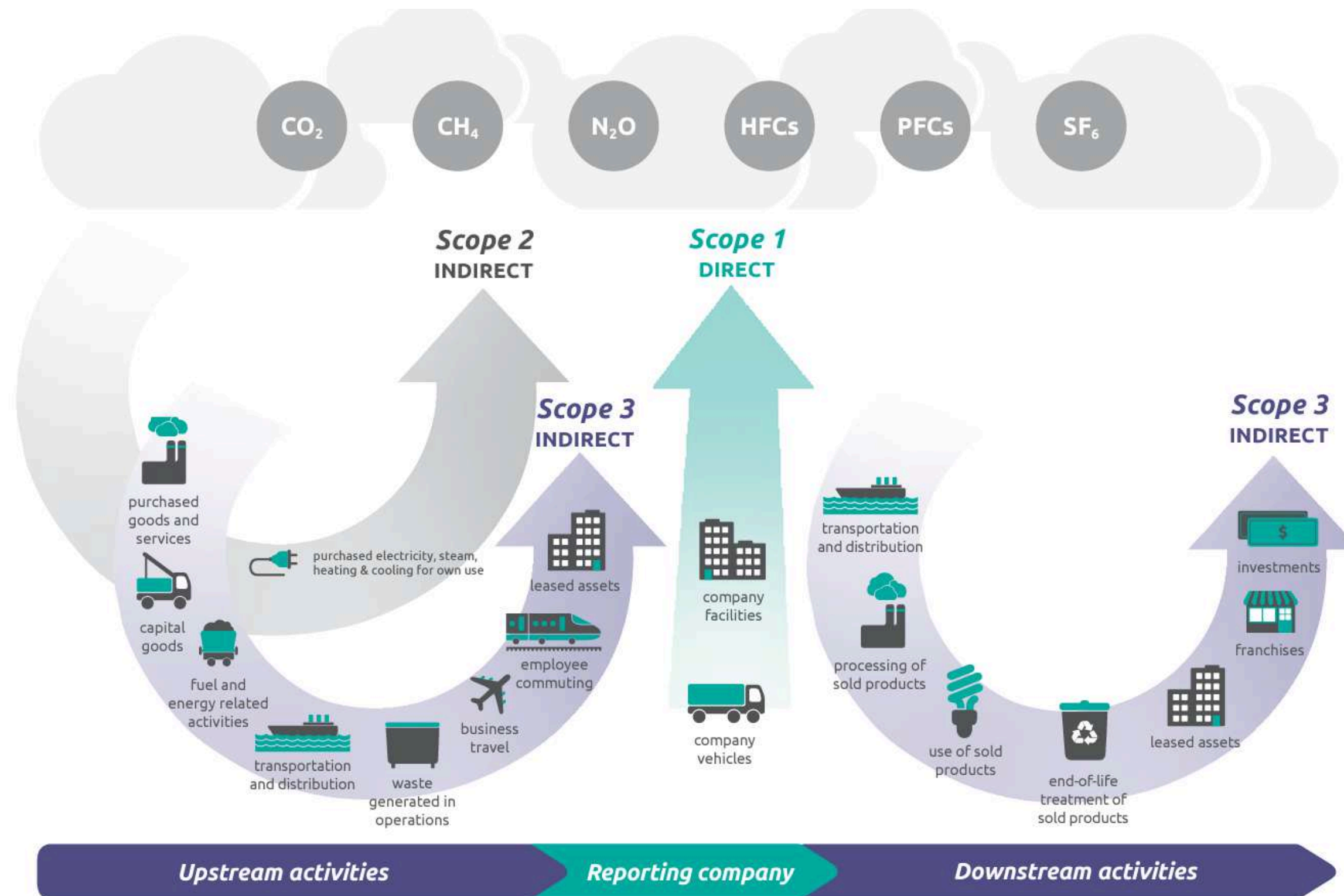


Value Chain Sustainability

Value Chain Sustainability



Scope 3

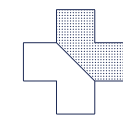




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Thank you!

Contact us:

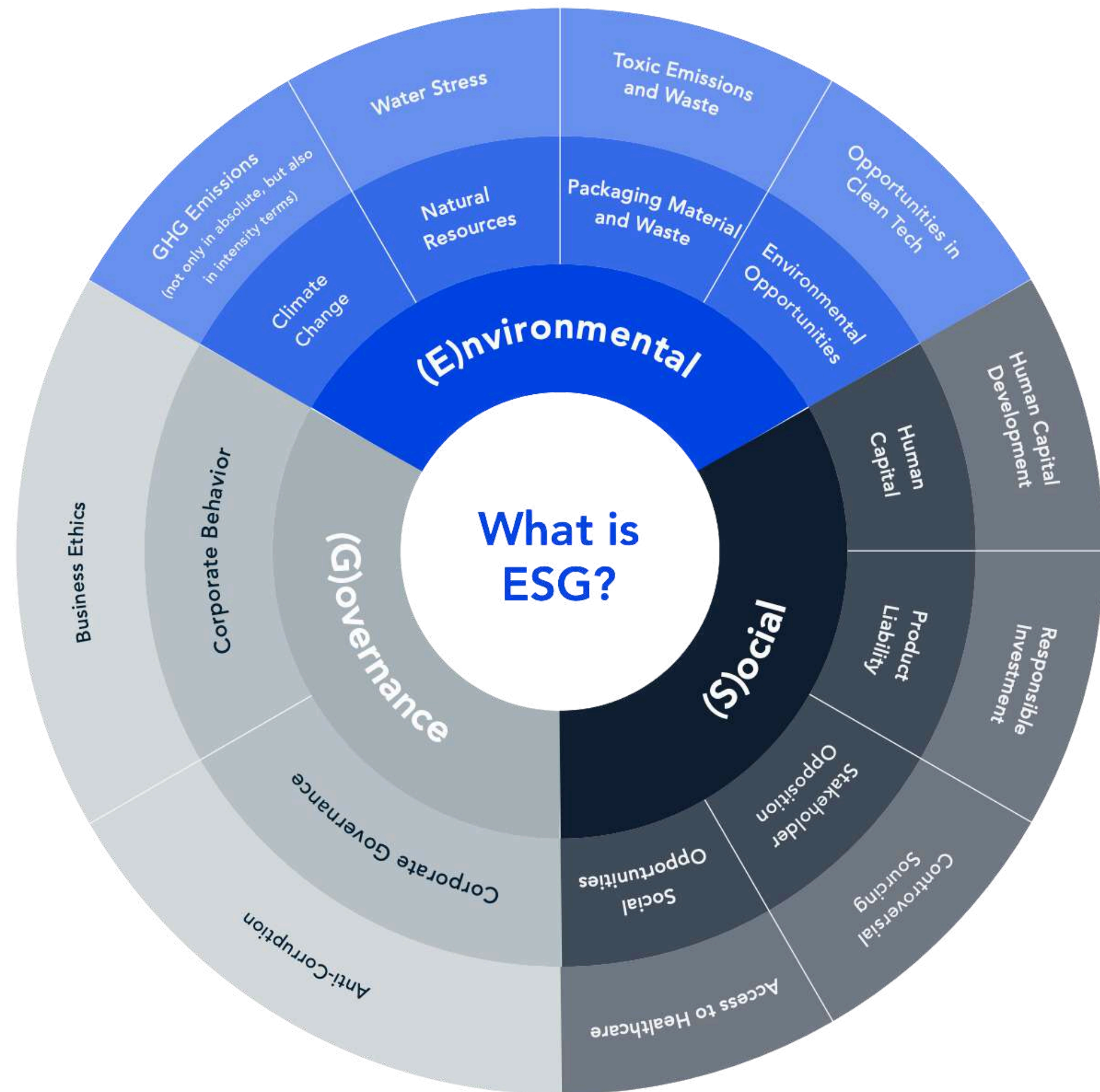


Abhirup Das

(+91) 967-379-4567

abhirup@orennow.com

Decoding ESG



Material Topics



India's Climate Commitment

India's Vision to become \$5 trillion economy by 2030

India's commitment to become Net Zero by 2070 and reduce the carbon intensity of its GDP by 45% by 2030

India will meet 50% of its energy requirements from renewable energy by 2030

India will achieve its non-fossil energy capacity to 500 GW by 2030

India will reduce total projected carbon emissions by 1 billion tonnes by 2030



India at COP 28

India is one of the few economies on track to accomplishing NDC or national plans to limit global warming to 1.5 degrees celsius.

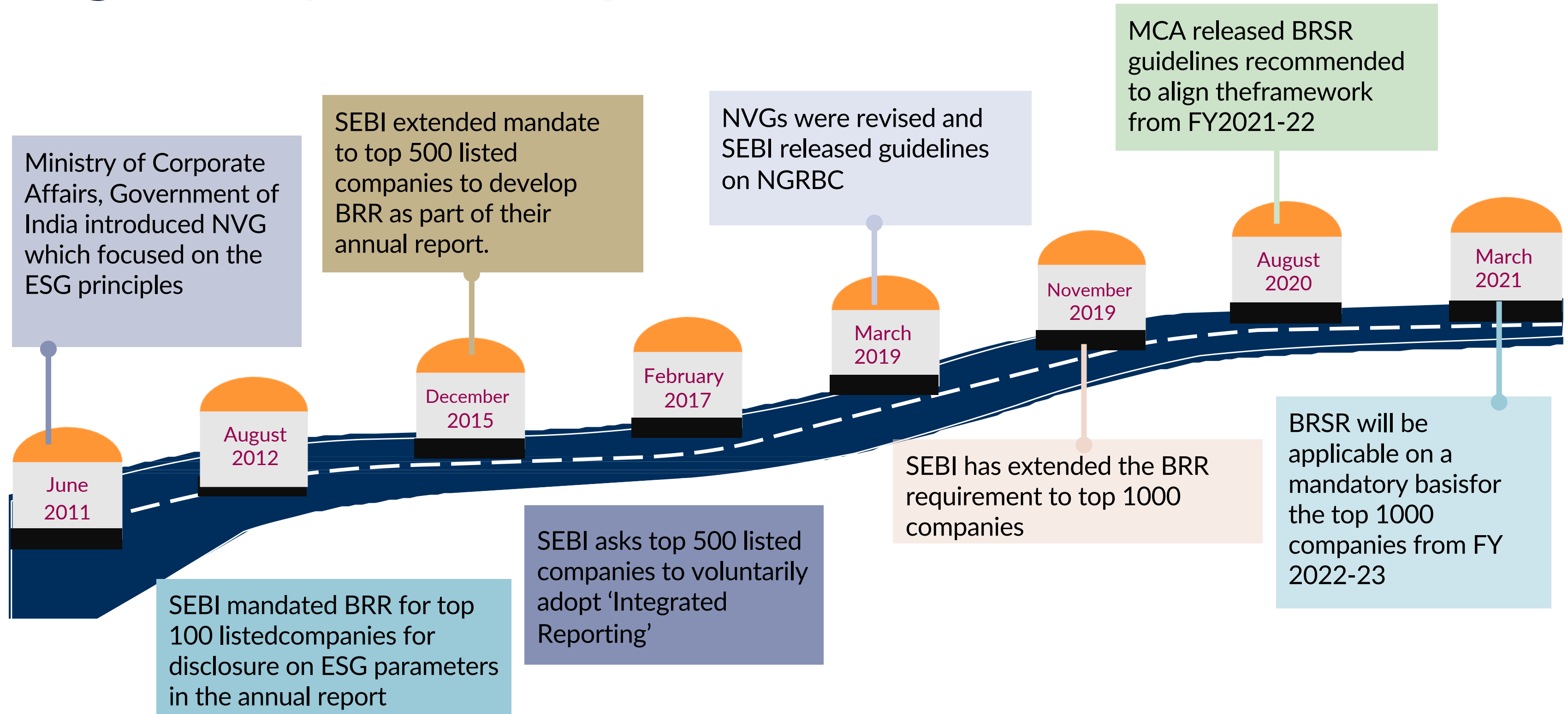
Proposed hosting the COP33 Summit in India in 2028

India has achieved 33% of reduction in its emission intensity since 2019, surpassing its 2030 target

India has been on the forefront of implementing the Montreal protocol - phasing out HCFCs in manufacturing exceeding the protocol's target



Regulatory Landscape: India



BRSR 2.0 New Updates

Environment

- Energy consumption from renewable & non-renewable
- Water Discharge
- Energy intensity per rupee of turnover adjusted for PPP
- Water intensity per rupee of turnover adjusted for PPP
- Waste intensity per rupee of turnover adjusted for PPP

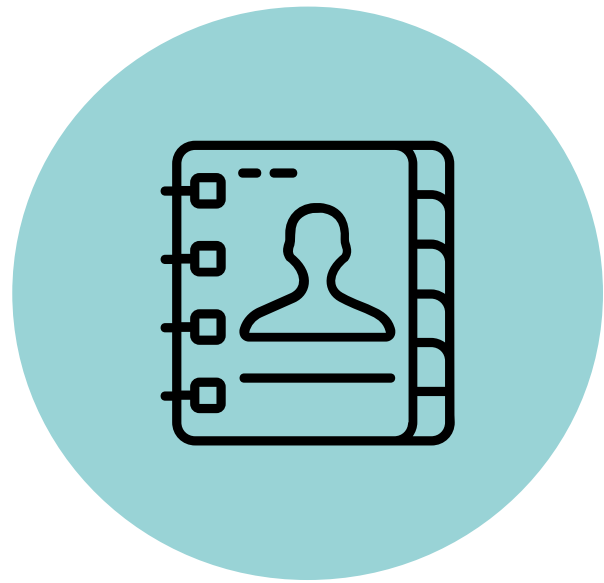
Social

- Spending on employee well-being
- Gross wages paid to females as % of total wages
- Complaints filed under POSH
- Job creation in smaller towns

Governance

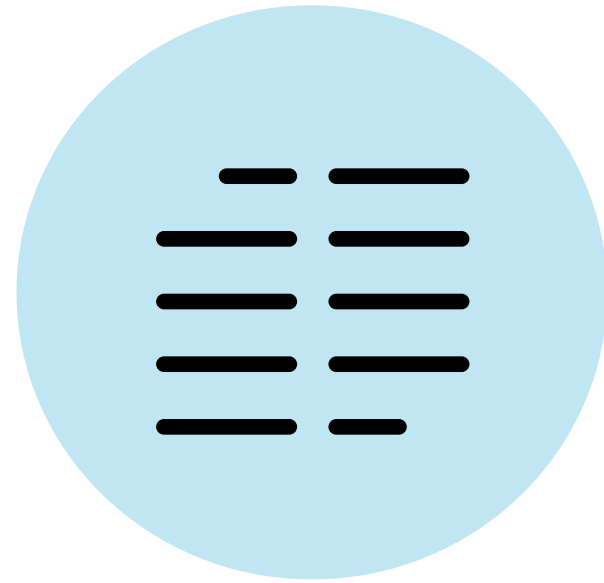
- Number of days of accounts payables
- Open-ness of business
- Percentage of input material from India
- Number of instances of data breaches
- Percentage of data breaches involving personally identifiable information

How Oren can help



ALIGNMENT

Setting up Responsible Procurement Process and Supplier code of conduct



TRAINING

Developing ESG understanding through training for Value Chain partners.



ASSESSMENTS

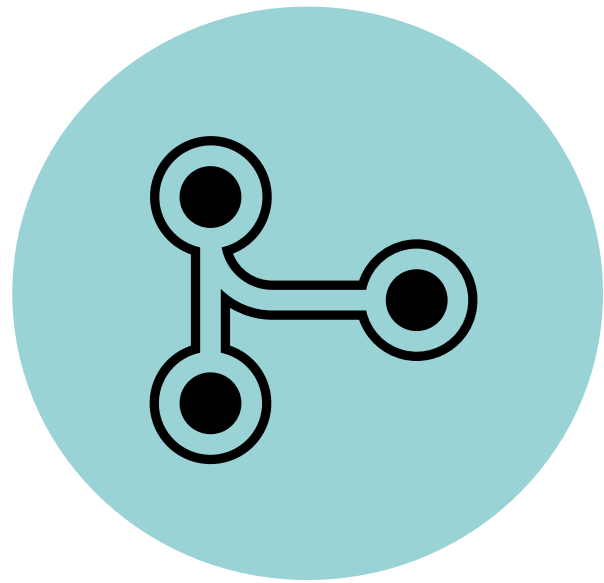
Assessing partner's ESG performance & Scope 3 through Oren's platform.



IMPROVING

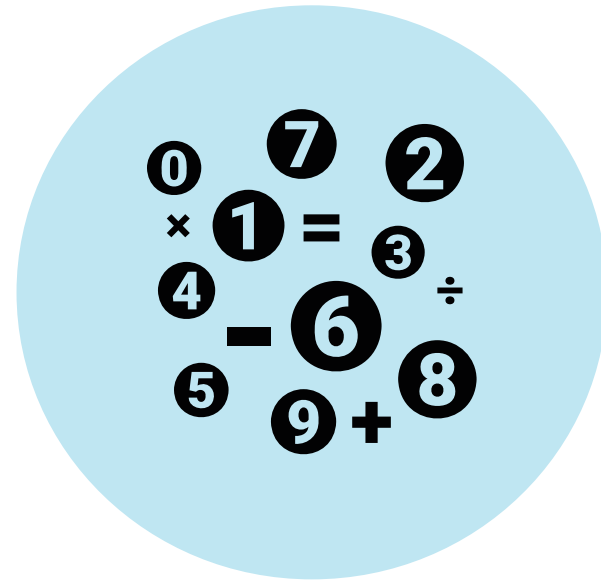
Hotspot Analysis and Responsible Procurement Improvement roadmap

How Oren can help



CONSOLIDATION

Connecting data from different sources/ locations/ departments



CALCULATION

Computing energy/ water/ waste/ emissions/ intensity data



VALIDATION

Data verification based on trend analysis and supporting proofs



ASSURANCE

Reasonable assurance on BRSR Core by competent agency