

## What is Sustainability Reporting?

- Sustainability is a business approach that creates long-term stakeholder value by appropriately managing risks and optimizing opportunities across the economic, environmental and social bottom lines.
- As Indian businesses expand their global footprints, developing a holistic approach towards corporate governance and proactively integrating sustainability into mainstream business strategy is non-negotiable.
- Today, while an increasing number of companies and organizations want to make their operations sustainable, they are struggling to establish clear processes that would help them to set goals, measure and monitor KPIs, manage change and report on their performance.
- A sustainability report provides information on an organization's economic, environmental and social performance against set guidelines or an established framework.
- A balanced sustainability report communicates an organization's positive and negative impacts. Such transparent disclosures are a vital step for moving towards a sustainable global economy – one that combines long term profitability with social justice and environmental care.

## Reporting a must for top 100 listed companies

In order to assess fulfillment of the e-vironmental, social and governance responsibilities of listed entities as enunciated in the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG-SEE) framed by the Ministry of Corporate Affairs (MCA), companies are mandated to produce stand alone Business Responsibility Reports ("BR reports") or include it as part of their Annual reports.

The requirement to include BR Reports as part of the Annual Reports shall be mandatory\* for top 100 listed entities based on market capitalization at BSE and NSE as on March 31, 2012. BSE and NSE have independently drawn up a list of listed entities to whom the circular would be applicable based on the said criteria and have disseminated the same in their websites respectively.

\*SEBI circular CIR/CFD/DIL/8/2012 , 13th August 2012



## What is a GRI Certified **Training Course?**

The GRI Certified Training Course helps participants to understand the sustainability context and coordinate the reporting process. The training course has been designed on global methodologies adapted to Indian needs.

The course will span over 2 days (16 hours) and cover various aspects of sustainability reporting including leading practices, interactive case studies and discussions, latest trends along with insights on the challenges and opportunities associated with sustainability reporting.

This training will help participants to:

- Learn about GRI's reporting framework
- Conduct stakeholder engagement and materiality assessment
- Develop report content
- Manage assurance procedures
- Indian National Voluntary Guidelines

Each attendee would be given a **Certificate of Participation from** GRI and certified training material developed by KPMG and GRI.

## Link the sustainability report to

collation and analysis; ensuring quality of information and conducting internal checks and balances on information to be reported.

## Checking progress and effective communication

To learn about various tools and techniques on report writing; use of appropriate language and tone; effectively communicating performance; aspects of external assurance and planning for the next reporting cycle.

#### Who should attend?

This course has been planned for people who are either involved in development or assessment of sustainability reports.

Participants can include management staff from functions like Corporate Communications, Finance, Health / Safety / Environment, Human Resources, Information Technology, Legal, Marketing, Operations, Public Relations, Secretarial, Social Responsibility, Strategy & Planning, Sustainability and Supply Chain.

The course also caters to Asset Managers, Consultants, Investors, NGOs, Regulatory Agencies and Students - or anyone with an interest in sustainability reporting.

## What are the program highlights and benefits?

The course focuses on providing basic knowledge of GRI, and the fi e phases of the GRI sustainability reporting process in addition to giving a global as well as local context to sustainable development including:

### Introduction to sustainability reporting and GRI

To understand the sustainability context; benefits and challenges of reporting; GRI reporting framework and associated processes and leading practices followed by global organizations.

### Planning the GRI sustainability reporting process

To envision and plan the process of reporting along with introduction to tools to consider sustainability impacts and customize the reporting approach.

#### Initiating and conducting dialogue with stakeholders

To understand the value of stakeholder engagement; tools for identification and prioritization of stakeholders; process of effectively engaging with the stakeholders and linkage of engagement process to materiality assessment.

#### Focusing efforts towards the key aspects of the report

To learn about use of principles of defining report content and GRI te hnical protocol; identification and prioritization of material issues; d veloping strategies to address the issues; identifying and communicating goals.

## Building the report

To understand the steps involved in planning and managing data collection,

## Why KPMG?

- KPMG's Global Climate Change and Sustainability (CC&S) services practice has over 700 professional staff working in more than 50 countries worldwide. In India, KPMG's CC&S service has over 30 professionals focusing on assurance and advisory solutions on sustainability reporting, strategy, risk assessment and benchmarking.
- KPMG's CC&S team in India draws from its vast experience of training more than 1200 personnel in the last 3 years through customized training programs on sustainability and climate change.
- KPMG is closely associated with Global Reporting Initiative in developing the GRI G4 guidelines on sustainability reporting. Additionally, we are also involved with World Business Council on Sustainable Development (WBCSD), AccountAbility and International Integrated Reporting Committee (IIRC).
- KPMG has worked with more than 40 Indian reporters across sectors like apparels, automobiles, cement, chemicals, composites, construction & real estate, energy, fertilizers, finance, FMCG, he vy engineering, hospitality, IT, logistics, metals & mining, oil & gas, petrochemicals, retail and telecommunication.

## Trainers profile

#### Santhosh Jayaram | Director

Santhosh with over nineteen years of experience is recognized as one of the prolific thought leaders i the South-Asian region in the areas of sustainability and climate change. He is a regular speaker on important platforms on Sustainability in the country, an occasional writer on the subject, with published articles and interviews in mainstream media in India. Santhosh is also involved in development of standards in the sustainability domain, he has worked on the standards committee at AccountAbility for the development of AA1000 Stakeholder Engagement Standard and he was also part of the working group for the development of the GRI G4 guidelines. Santhosh has also conducted over 30 trainings or capacity building workshops on the subject of Sustainability Reporting.

#### Anand Kulkarni | Associate Director

Anand has over 16 years of experience in environmental management and industrial safety. He is a qualified management systems Auditor with over 700 mandays of Quality, Environmental and Health & Safety management system auditing, in India and abroad.

Anand is a qualified trainer for IRCA and IEMA accredited 5-day Lead Auditor training programmes on ISO 14001 and OHSAS 18001 and has conducted number of trainings on ISO 9001, ISO 14001 and OHSAS 18001.

Anand has also conducted GRI approved training programmes on GRI G3.1 and G4 sustainability reporting guidelines.

He has conducted quality, environment and occupational health & safety management system audits, risk assessments, EHS corporate protocol audits for variety of sectors including mining, power, paper & pulp, food & beverage, pharma, engineering, automobile, IT etc in India and abroad.

He has also been involved in verification an validation of carbon emission reduction projects for registration with the UNFCC under the Kyoto Protocol.

Anand has also conducted Environmental Impact Assessment (EIA) studies, environmental due diligence in mining, ports, power and manufacturing industries.

#### **Prathmesh Raichura | Associate Director**

Prathmesh has more than 10 years of experience in the field of environment management with focus on Climate Change, Corporate Sustainability Reporting and EHS Due Diligence. He is a qualified auditor in Quality, Environment and Safety Management Systems and has extensive experience in the field of sustainability reporting. He has successfully lead the sustainability reporting advisory and assurance engagements across various sectors. Prathmesh has extensive experience in the projects supported by Indian Government and has worked on Life Cycle assessment projects and Developing of National Master plan for converting waste to energy. He has contributed to the recent thought leadership on Status of CSR "Philanthropy to Business Sustainability" published by BCCI and KPMG in India.

## For registration, please contact:

Prathmesh RaichuraAssociate Director+91-99209 86056prathmesh@kpmg.comNovneet KumarConsultant+91-97570 23660novneetkumar@kpmg.comAkanksha SinhaConsultant+91-72596 55800akankshasinha@kpmg.com

#### **Key contacts**

# Nitin Atroley Partner and Head

Sales and Markets **T:** +91 124 307 4887 **E:** nitinatroley@kpmg.com

## Mritunjay Kapur Partner and Head

Risk Consulting **T:** +91 124 307 4797 **E:** mritunjay@kpmg.com

## Santhosh Jayaram Director

Climate Change and Sustainability Services T: +91 80 3065 4114 E: santhoshj@kpmg.com

## Prathmesh Raichura Associate Director

Climate Change and Sustainability Services **T:** +91 22 3090 2377 **E:** prathmesh@kpmg.com

#### kpmg.com/in

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