

11th May 2021

NOTICE

Sub: Business responsibility and sustainability reporting by listed entities

To all Listed Companies

Attention of such aforesaid listed companies are drawn to SEBI Circular Ref. No. [SEBI/HO/CFD/CMD-2/P/CIR/2021/562](#) dated **May 10, 2021** (copy available at CSE web-site at www.cse-india.com and SEBI web-site at www.sebi.com) wherein”

“In recent times, adapting to and mitigating climate change impact, inclusive growth and transitioning to a sustainable economy have emerged as major issues globally. There is an increased focus of investors and other stakeholders seeking businesses to be responsible and sustainable towards the environment and society. Thus, reporting of company’s performance on sustainability related factors has become as vital as reporting on financial and operational performance.

SEBI vide Circular no. CIR/CFD/CMD/10/2015 dated November 04, 2015 has prescribed the format for the Business Responsibility Report (BRR) in respect of reporting on ESG (Environment, Social and Governance) parameters by listed entities.”

In addition to the above:

“In terms of the aforesaid amendment, with effect from the financial year 2022-2023, filing of BRSR shall be mandatory for the top 1000 listed companies (by market capitalization) and shall replace the existing BRR. Filing of BRSR is voluntary for the financial year 2021-22.

The Stock Exchanges are advised to bring the provisions of this circular to the notice of all listed entities and also disseminate the same on their websites.”

This is for information and necessary action.

The Calcutta Stock Exchange Ltd.

CFO