



**Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India**

Course Syllabus

Online Certificate Course on Sustainability and BRSR

<u>DAY 1</u>	<u>Introductory Session</u> <i>Sustainability in the Business Context</i> <i>Global Developments in Sustainable Development</i> <i>Emerging trends/ areas in sustainability</i> <i>United Nations Sustainable Development Goals 2030</i> <i>Need for Sustainability Reporting</i> <i>National Guidelines on Responsible Business Conduct, 2018 (NGRBC)</i> <i>Detailed Analysis of SDGs and NGRBC Linkage</i> <i>MCA Committee Recommendation and SEBI Circular on Business Responsibility and Sustainability Reporting (BRSR)</i> <i>Fiduciary Duties of Directors towards Company's stakeholders, community and environmental protection – Section 166 of Companies Act, 2013</i>
<u>DAY 2</u>	<u>BRSR Disclosures</u> <i>Best practices and experiences on how companies are integrating responsible business conduct in their business operations</i> <i>Comparison of BRR Disclosures and BRSR disclosures</i> <i>Sustainable Finance and Green Bonds</i> <i>Business Responsibility & Sustainability Reporting Format – Comprehensive (format notified by SEBI)</i> <ul style="list-style-type: none">• <i>Section A - General Information of the Company</i>• <i>Section B – Management and Process Disclosures</i>• <i>Section C – Performance disclosures on 9 principles</i>
<u>DAY 3</u>	<u>BRSR Disclosures</u> <i>Guidance Note for Business Responsibility & Sustainability Reporting Format</i> <i>Business Responsibility & Sustainability Reporting Format Lite</i>

	<p><i>(Differences from Comprehensive BRSR) as per MCA Report</i></p> <p><i>Guidance Note for Business Responsibility & Sustainability Reporting Format Lite</i></p> <p><i>Practical aspects around Sustainability Data management</i></p> <p><i>Sustainability Reporting Maturity Model (SRMM) - Version 2.0</i></p>
<u>DAY 4</u>	<p><u>BRSR vis-à-vis global frameworks</u></p> <p><i>Case Studies on Business Responsibility and Sustainability Reporting (BRSR)</i></p> <p><i>Overview of ESG Rating Landscape</i></p> <p><i>Overview of GRI, SASB and IR Frameworks (Global)</i></p> <p><i>Mapping of BRSR with GRI and IR Frameworks</i></p> <p><i>WEF Stakeholder Capitalism Metrics</i></p> <p><i>TCFD Framework</i></p> <p><i>Constitution of International Sustainability Standards Board (ISSB) by IFRS Foundation</i></p>
<u>Day 5</u>	<p><u>Deep dive in Governance Issues and Risk Management</u></p> <p><i>Board composition, responsibilities, and evaluation</i></p> <p><i>Anti-corruption and anti-bribery</i></p> <p><i>Ethics and Codes of Good Corporate Behavior</i></p> <p><i>ESG Governance</i></p> <p><i>Risk Management on Sustainability</i></p> <p><i>Identification and Measurement of sustainability related risk</i></p> <p><i>Risk Assessment, Mitigation and Management Strategy</i></p>
<u>DAY 6</u>	<p><u>Materiality Assessment</u></p> <p><i>Navigating materiality in sustainability reporting</i></p> <p><i>Guidance on materiality from global reporting frameworks</i></p> <p><i>The emerging concept of double materiality</i></p> <p><i>Process of materiality assessment</i></p> <p><u>Assurance Aspects</u></p>

	<p><i>Assurance of Corporate Sustainability Report</i></p> <p><i>Standard on Sustainability Assurance Engagements (SSAE) 3000 - Assurance Engagements on Sustainability Information</i></p> <p><i>Standard on Assurance Engagements (SAE) 3410 - Assurance Engagements on Greenhouse Gas Statements</i></p> <p><i>Difference between Limited and Reasonable Assurance</i></p>
<u>Day 7</u>	<p><u>Assurance Process and Walk-through of Assurance Reports</u></p> <p><i>Assurance Framework</i></p> <p><i>Assurance Process</i></p> <p><i>Assurance Report Content</i></p> <p><i>Illustrative Examples of Assurance Reports</i></p> <p><i>Role of accountants in helping corporates prepare and promote use of high-quality comparable, reliable, and relevant BRSR disclosures</i></p>
<u>Day 8</u>	<p><u>Social Stock Exchange</u></p> <p>Introduction to Social Stock Exchange</p> <p>Social Enterprises – Not for Profit organization and For Profit Social Enterprise</p> <p>Fund raising requirements</p> <p>Zero Coupon Zero Principal Instruments</p> <p><u>Social Audit Standards</u></p> <p>Preface to the Social Audit Standards</p> <p>Framework for the Social Audit Standards</p> <p>Social Audit Standards (SAS) on all the sixteen thematic areas specified in SEBI notification</p>