ONLINE CERTIFICATE COURSE ON
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India

Objectives of the Certificate Course: To understand the current regulatory framework of Business Responsibility and Sustainability Reporting, analyze disclosures made by Indian companies, assurance aspects and discuss best practices adopted.

The participants will learn to:

- Build strategies and effectively encourage and/or guide businesses to integrate sustainability matters into all business practices dealing with strategy, finance, operations, and communications
- Prepare Business Responsibility and Sustainability Report
- Assess performance of businesses and their value chain partners
- Provide Assurance of Business Responsibility and Sustainability Reports
- Map Business Responsibility and Sustainability Report to Global Reporting Initiative (GRI) and Integrated Reporting Framework

Who should attend:

This Certificate Course is targeted towards members of ICAI working in both the public and private sectors, who want to upskill as sustainability practitioners and gain competitive advantage. This course would impart essential skills and knowledge to enable members to provide professional services as preparers, assurance providers, risk managers, investment appraiser of projects in emerging sustainability area.

Duration: 4 hours each for 5 days (including half an hour for Q&A each day)

Fee: Rs. 3,540/- **(**Rs. 3,000 + 18% GST)

CPE hours: 20 Structured CPE hours

(15 CPE Hours on completion of course with 80% attendance
5 CPE Hours shall be granted only after qualifying the Examination)

Registration:

Registration will be on first come-first serve basis. (Registration for online batch can be done only through Digital Learning platform of ICAI, i.e., https://learning.icai.org/iDH/icai/)

Refund Policy:
In case refund/admission cancellation request has been received from the member for any reason, before commencement of the Certificate Course, 10% of Gross fee paid (inclusive of GST) will be deducted as per norms of ICAI. No refund request will be entertained after commencement of the batch.

In case, batch has been cancelled by the Board due to unavoidable circumstances, full fees will be refunded to the member by the Board.

Assessment Examination: Online Assessment Exam will be held within one month of completion of classes.

Question Paper Pattern:

Type of Question	**No. of Questions**	**Marks**	**Total Marks**
Multiple Choice Questions (MCQs)	60 MCQs	1.5 mark each	90
Case Studies	1 case study (5 MCQs based on case study)	10 marks (2 marks*5 MCQs)	10
Total			**100**

Passing Criteria:
The minimum marks required for passing is 50% i.e. 50 marks out of 100.

Eligibility for Examination: 80% Attendance is required to appear in the examination.

Examination Fee: No fee for first assessment exam. A fee of Rs. 500/- each time would be charged if a candidate is required to re-appear for the examination.

Certificate:
A certificate will be awarded to the members on successful completion of the course and passing the examination.

Note: *It is clarified for information of the members that Certificate Course on BRSR is a Certificate Course. On successful completion of this Course, a member is awarded a certificate to this effect. However, a certificate course does not grant any qualification, and therefore it should not be mentioned by the members as qualification along with their name.*

For any clarification, please mail at sustainability@icai.in

<u>Course Syllabus</u>

<u>Online Certificate Course on Business Responsibility and Sustainability Reporting</u>

<u>DAY 1</u>	<u>Introductory Session</u> *Need for Sustainability Reporting* *Global Trends in Corporate Sustainability Reporting* *Sustainable Development* *United Nations Sustainable Development Goals 2030* *National Guidelines on Responsible Business Conduct, 2018 (NGRBC)* *Detailed Analysis of SDGs and NGRBC Linkage* *MCA Committee Recommendation and SEBI Circular on Business Responsibility and Sustainability Reporting (BRSR)* *Fiduciary Duties of Directors towards Company's stakeholders, community and environmental protection – Section 166 of Companies Act, 2013*
<u>DAY 2</u>	<u>BRSR Disclosures</u> *Best practices and experiences on how companies are integrating responsible business conduct in their business operations* *Comparison of BRR Disclosures and BRSR disclosures* *Sustainable Finance and Green Bonds* *Business Responsibility & Sustainability Reporting Format – Comprehensive (format notified by SEBI)* • *Section A - General Information of the Company* • *Section B – Management and Process Disclosures* • *Section C – Performance disclosures on 9 principles*
<u>DAY 3</u>	<u>BRSR Disclosures</u> *Guidance Note for Business Responsibility & Sustainability Reporting Format* *Business Responsibility & Sustainability Reporting Format Lite (Differences from Comprehensive BRSR) as per MCA Report* *Guidance Note for Business Responsibility & Sustainability Reporting Format Lite* *Aspects related to quality and utility of disclosures*

	Sustainability Reporting Maturity Model (SRMM) - Version 1.0
DAY 4	BRSR vis-à-vis global frameworks *Case Studies on Business Responsibility and Sustainability Reporting (BRSR)* *Overview of ESG Rating Landscape* *Overview of GRI, SASB and IR Frameworks (Global)* *Mapping of BRSR with GRI and IR Frameworks* *Constitution of International Sustainability Standards Board (ISSB) by IFRS Foundation* *WEF Stakeholder Capitalism Metrics* *TCFD Framework*
DAY 5	Assurance Aspects *Assurance of Corporate Sustainability Report* *Assurance Framework* *Assurance Standards for Sustainability Reporting – ISAE 3000* *Difference between Limited and Reasonable Assurance* *Assurance Report Content* *Role of accountants in helping corporates prepare and promote use of high-quality comparable, reliable, and relevant BRSR disclosures*