

## COMPLIANCE GUIDE

# BRSR Readiness Guide for IT Companies

*Step-by-step guide to Business Responsibility and Sustainability Reporting compliance*

**Key fact:** Only 25% of India's top 1,000 companies have filed BRSR reports as required by SEBI. Singapore has mandated sustainability reporting for all organisations. Many other countries will follow. GCF and partner Xellentro provide end-to-end BRSR support — from baseline carbon assessment through to SEBI filing.

**25%**

Companies BRSR Filed

**9**

NGRBC Principles

**3**

Scopes to Disclose

**5**

Steps to Compliance

## What is BRSR?

Business Responsibility and Sustainability Reporting (BRSR) is a framework mandated by SEBI for the top 1,000 listed companies in India. It requires disclosure of performance across environmental, social, and governance (ESG) parameters — structured around nine principles of the National Guidelines on Responsible Business Conduct (NGRBC). For IT companies, environmental disclosures cover energy consumption, water usage, greenhouse gas emissions (Scope 1, 2, and 3), e-waste management, and supply chain sustainability.

## Key BRSR Disclosure Requirements for IT Companies

Section	Disclosure Area	IT-Specific Considerations
Section A	General Disclosures	Revenue from IT services, employee count, geographies of operation
Section B	Management & Process	ESG governance structure, CSO/sustainability team composition
Principle 2	Sustainable Products	Green software practices, energy-efficient code, responsible procurement
Principle 6	Environment	Scope 1/2/3 GHG emissions, energy (kWh), water use (L), e-waste (kg)
Principle 8	Inclusive Growth	Digital divide initiatives, sustainable AI accessibility programmes

Principle 9	Customer Value	Data privacy, responsible AI deployment, customer carbon impact
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### Step 1: Baseline GHG Assessment (Months 1–2)

Scope 1 (direct emissions from owned generators, company vehicles) is typically minimal for IT companies. Scope 2 (purchased electricity) is the largest material category — measure kWh consumed across all offices, data centres, and cloud workloads, then multiply by India's grid emission factor (0.71 kgCO<sub>2</sub>e/kWh for FY 2023-24). Scope 3 includes employee commuting, business travel, purchased goods, and use of sold products.

- Tool: Asuene carbon platform (via Xellentro) for automated Scope 1/2/3 data collection
- India grid emission factor: 0.71 kgCO<sub>2</sub>e/kWh (CEA, FY 2023-24) — use for Scope 2
- AI workloads: measure separately using BirchLogic kgCO<sub>2</sub>e per inference
- E-waste: document all device disposal with MoEFCC-certified recycler certificates

### Step 2: Water Usage Disclosure (Months 1–2)

IT companies must disclose total water consumption. Data centres are significant water consumers — cooling towers use 0.2–0.5 litres per kWh of IT load. If you use colocation or cloud data centres, obtain Water Usage Effectiveness (WUE) data from your provider.

- Measure total water consumption across all owned and leased premises
- For cloud workloads: Microsoft's data centres used 1.7 billion gallons in FY2022 — request WUE
- Target: WUE < 1.5 L/kWh for on-premise facilities; select cloud providers with water-positive commitments

### Step 3: Energy Efficiency Initiatives (Months 2–3)

BRSR requires disclosure of energy conservation measures taken during the year. Document all initiatives: virtualisation programmes, server consolidation, laptop lifecycle extension, renewable energy procurement, and AI workload optimisation efforts.

- Renewable energy: report percentage of electricity from renewable sources
- Compute efficiency: report PUE (Power Usage Effectiveness) for all owned or leased data centres
- AI efficiency: report average kgCO<sub>2</sub>e per AI inference for all production workloads

### Step 4: E-Waste Management (Months 3–4)

IT companies are significant generators of e-waste. BRSR requires disclosure of e-waste generated and disposed through certified channels under the E-Waste Management Rules 2022.

- Register with a MoEFCC-authorized e-waste collection agency or recycler
- Maintain records: device type, quantity, weight (kg), disposal date, recycler certificate number
- Target: 100% of end-of-life devices through certified channels — zero to unregistered aggregators

## Step 5: Report and Disclose (Months 4–6)

Compile all data into the BRSR format. GCF recommends using the Asuene platform (via Xellentro) to automate data collection, calculate totals, and generate BRSR-ready output. Commission third-party assurance for all material claims.

- Use Asuene's BRSR reporting template — pre-mapped to all nine NGRBC principles
- Obtain Limited Assurance from a Big 4 or specialist ESG assurance provider for credibility
- Board approval: BRSR must be reviewed and approved by the board before filing with SEBI
- File with SEBI via the SCORES platform as part of the Annual Report

## GCF & Xellentro — Your BRSR Partners

GCF and commercial partner Xellentro provide end-to-end BRSR support — from baseline carbon assessment through SEBI filing. Xellentro is the India implementation partner for the Asuene carbon management platform. Contact: [niladric@greencomputingfoundation.org](mailto:niladric@greencomputingfoundation.org) or visit [xellentro.com](https://xellentro.com). Free AI-powered sustainability learning: [ecobodhai.in](https://ecobodhai.in)