Business Responsibility and Sustainability Reporting (BRSR): An Overview of India's Emerging Sustainability Reporting Framework

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Abstract

Business Responsibility and Sustainability Reporting (BRSR) has emerged as a significant milestone in strengthening Environmental, Social, and Governance (ESG) disclosures among Indian companies. Introduced by the Securities and Exchange Board of India (SEBI), BRSR replaces the earlier Business Responsibility Report (BRR) with a more comprehensive and standardized reporting framework. The objective of BRSR is to improve corporate transparency, accountability, and sustainable business practices by integrating environmental, social, and governance performance into annual corporate reporting. The framework is aligned with the National Guidelines on Responsible Business Conduct (NGRBC) and reflects India's commitment toward sustainable development and responsible corporate governance. This review presents an overview of the evolution of BRSR, its reporting framework, major disclosure requirements, and its significance in promoting ESG reporting. The paper also discusses the opportunities created by BRSR for businesses, investors, and policymakers while highlighting the challenges associated with implementation. Overall, BRSR represents an important step toward improving sustainability reporting practices and supporting long-term value creation in Indian businesses.

Keywords: Business Responsibility and Sustainability Reporting, BRSR, ESG, Sustainability Reporting, Corporate Governance, Sustainable Development.

1. Introduction

Over the last two decades, sustainability has become one of the most important considerations in corporate management and business decision-making. Traditionally, the success of an organization was measured primarily through financial indicators such as profitability, revenue growth, and shareholder returns. However, increasing concerns regarding climate change, environmental degradation, social inequality, ethical governance, and stakeholder expectations have expanded the definition of corporate performance beyond financial outcomes. Today, businesses are expected to demonstrate responsible practices that balance economic growth with environmental protection and social well-being [1–4].

The concept of Environmental, Social, and Governance (ESG) has therefore gained considerable importance among investors, regulators, governments, and financial institutions. ESG reporting provides organizations with an opportunity to disclose their sustainability performance through measurable indicators related to environmental management, employee welfare, corporate governance, human rights, community development, and ethical business conduct. Such disclosures enhance transparency, improve stakeholder confidence, reduce information asymmetry, and support responsible investment decisions [5–8].

Globally, sustainability reporting has evolved through several internationally recognized frameworks including the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Integrated Reporting () Framework, Task Force on Climate-related Financial Disclosures (TCFD), Carbon Disclosure Project (CDP), and more recently the International Sustainability Standards Board (ISSB). These reporting standards have significantly improved the consistency and comparability of sustainability information disclosed by organizations operating across different industries and geographical regions [7–12].

India has also witnessed substantial progress in corporate sustainability reporting. The Ministry of Corporate Affairs introduced the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business in 2011, encouraging companies to integrate responsible business practices into their operations [13]. Based on these guidelines, the Securities and Exchange Board of India (SEBI) introduced the Business Responsibility Report (BRR) in 2012 for the largest listed companies. The BRR framework represented India's first mandatory sustainability disclosure initiative and encouraged organizations to report their business responsibility practices [1,14].

Although BRR played an important role in promoting responsible business conduct, it primarily emphasized qualitative disclosures and provided limited quantitative ESG indicators. With the rapid growth of sustainable finance, responsible investing, and global ESG reporting standards, the need for a more comprehensive reporting framework became evident. Investors increasingly demanded standardized sustainability information that could be compared across organizations and industries. In response to these changing requirements, SEBI introduced the Business Responsibility and Sustainability Reporting (BRSR) framework in 2021, replacing the BRR system [1,15].

BRSR represents a significant advancement in India's corporate reporting landscape. The framework requires companies to disclose comprehensive environmental, social, and governance information through both qualitative and quantitative performance indicators. Beginning from the financial year 2022–23, BRSR became mandatory for the top 1,000 listed companies based on market capitalization, thereby making India one of the few countries with mandatory ESG reporting requirements for large corporations [1,15]. The framework has also encouraged many non-listed companies and medium-sized enterprises to voluntarily improve their sustainability reporting practices in anticipation of increasing stakeholder expectations and future regulatory developments.

Unlike traditional corporate reporting, BRSR emphasizes that organizational success should be evaluated not only by financial profitability but also by environmental stewardship, employee welfare, ethical governance, consumer protection, and community development. The reporting framework therefore promotes the concept of long-term value creation by integrating sustainability considerations into corporate strategy and business operations [6,16]. It further supports India's commitment toward achieving the United Nations Sustainable Development Goals (SDGs), climate change mitigation, responsible production and consumption, and inclusive economic growth [17].

The growing importance of ESG investing has further strengthened the relevance of BRSR. Global investors increasingly incorporate ESG information into investment decisions because sustainability performance is often associated with better risk management, improved operational efficiency, stronger corporate governance, and long-term financial resilience. Consequently, organizations with transparent sustainability reporting may enjoy improved access to capital, enhanced investor confidence, stronger corporate reputation, and greater competitiveness in international markets [18–20].

The adoption of BRSR also benefits multiple stakeholders beyond investors. Regulators obtain standardized information for monitoring corporate compliance, customers gain confidence regarding responsible business practices, employees benefit from improved workplace policies, while society receives greater assurance regarding environmental protection and community engagement. Therefore, BRSR serves as an important mechanism for strengthening corporate accountability and promoting sustainable economic development [21].

Despite these advantages, organizations continue to face several implementation challenges. Collecting reliable ESG data across diverse business operations and supply chains remains a complex task, particularly for companies with multiple subsidiaries and international operations. Furthermore, organizations require dedicated sustainability management systems, trained personnel, digital reporting platforms, and effective internal controls to ensure the accuracy and consistency of reported information [22,23]. Concerns regarding greenwashing, limited external assurance, inconsistent reporting methodologies, and evolving global sustainability standards also present challenges for organizations implementing BRSR [24].

Nevertheless, continuous technological advancements are expected to improve sustainability reporting practices in the coming years. Artificial intelligence, blockchain technology, cloud computing, Internet of Things (IoT), big data analytics, and digital monitoring systems can significantly enhance ESG data collection, verification, and reporting efficiency. These technologies are likely to improve transparency while reducing reporting costs and increasing stakeholder confidence in sustainability disclosures [25–27].

Recent studies have further emphasized that sustainability reporting has evolved beyond regulatory compliance and is increasingly viewed as a strategic tool for enhancing organizational transparency, accountability, and long-term competitiveness. The growing scrutiny of ESG disclosures has also highlighted concerns regarding greenwashing, symbolic compliance, and inconsistencies in sustainability ratings, reinforcing the need for standardized reporting frameworks that provide reliable and comparable information to stakeholders [9]. At the same time, organizations are leveraging digital technologies and business automation to improve data management, operational efficiency, and decision-making, thereby supporting more effective implementation of sustainability reporting practices [29]. Furthermore, increasing public awareness and stakeholder expectations regarding corporate responsibility have intensified demands for authentic and transparent disclosures, making robust ESG reporting frameworks such as Business Responsibility and Sustainability Reporting (BRSR) essential for strengthening corporate governance and sustainable business conduct [30]. Recent review studies have further highlighted the growing importance of ESG guidelines, renewable energy adoption, sustainable tourism, and artificial intelligence in promoting sustainable development and responsible corporate practices, indicating that integrated sustainability frameworks such as BRSR can play a crucial role in enhancing environmental performance, social responsibility, and governance across diverse sectors [31–34].

Considering the growing importance of sustainability reporting in corporate governance, this review paper aims to provide a concise overview of the Business Responsibility and Sustainability Reporting framework in India. The review discusses the evolution of BRSR, its reporting structure, major disclosure requirements, and its role in strengthening ESG reporting. The paper further highlights the major opportunities offered by the framework and briefly discusses the challenges associated with its implementation. By summarizing the existing reporting framework and recent developments, this review intends to provide researchers, practitioners, policymakers, and students with a better understanding of the significance of BRSR in promoting responsible business conduct and sustainable corporate development.

2. Business Responsibility and Sustainability Reporting

Business Responsibility and Sustainability Reporting (BRSR) is India's standardized framework for reporting environmental, social, and governance performance. Developed by the Securities and Exchange Board of India, the framework was introduced to improve the quality, consistency, and comparability of sustainability disclosures made by listed companies [1]. The framework replaces the earlier Business Responsibility Report by introducing comprehensive quantitative as well as qualitative disclosures that enable stakeholders to evaluate an organization's sustainability performance more effectively.

The development of BRSR reflects the changing expectations of investors and regulators regarding corporate accountability. In recent years, ESG information has become an important consideration for investment decisions because financial performance alone is no longer considered sufficient to evaluate the long-term resilience of organizations. Environmental risks, climate change, labour practices, governance quality, supply chain management, and ethical business conduct significantly influence organizational performance and reputation [5,8]. Consequently, sustainability reporting has evolved from a voluntary communication exercise into an essential component of corporate governance. The major milestones in the evolution of sustainability reporting in India, leading to the implementation of the BRSR framework, are summarized in Table 1

Table 1. Evolution of Sustainability Reporting in India

Year	Initiative	Description
2011	National Voluntary Guidelines (NVGs	Introduced by the Ministry of Corporate Affairs encourage responsible business practices.
2012	Business Responsibility Report (BRR)	SEBI mandated BRR for the top listed companies disclose responsible business practices.
2019	National Guidelines on Responsib Business Conduct (NGRBC)	Updated guidelines emphasizing environmental, soci ethical, and governance responsibilities.
2021	Business Responsibility a Sustainability Reporting (BRSR)	SEBI introduced BRSR to replace BRR with comprehensive ESG reporting framework.
2022–23	Mandatory BRSR Reporting	BRSR became mandatory for the top 1,000 list companies based on market capitalization.
2023	BRSR Core Framework	SEBI introduced BRSR Core and assurance requiremei to improve the reliability of ESG disclosures.

The BRSR framework is based on the National Guidelines on Responsible Business Conduct (NGRBC), which encourage organizations to integrate sustainability into every aspect of their business operations. The guidelines emphasize that businesses should operate ethically, protect the environment, respect human rights, promote employee well-being, engage responsibly with stakeholders, support inclusive growth, and create long-term value for customers and society [13]. Rather than treating sustainability as an independent activity, BRSR encourages companies to incorporate ESG considerations into strategic planning, operational decision-making, risk management, and performance evaluation.

Structurally, BRSR consists of three major disclosure components. The first component provides general information regarding the organization, including its business profile, products and services, workforce composition, subsidiaries, geographical presence, and supply chain characteristics. The second component focuses on management and governance processes by describing sustainability policies, leadership responsibilities, risk management systems, stakeholder engagement mechanisms, and internal governance structures. The third and most comprehensive component requires companies to disclose principle-wise performance indicators based on the nine principles of the National Guidelines on Responsible Business Conduct. These disclosures include measurable information related to energy consumption, greenhouse gas emissions, water usage, waste management, occupational health and safety, employee diversity, gender equality, community development, customer satisfaction, ethical governance, and regulatory compliance [1,6,15].

The nine principles serve as the foundation of the BRSR framework and collectively provide a comprehensive approach to responsible business conduct. These principles emphasize ethical and transparent governance, sustainable products and services, employee well-being, stakeholder engagement, respect for human rights, environmental protection, responsible public policy advocacy, inclusive economic development, and customer value creation. Together, they ensure that sustainability reporting extends beyond environmental issues and encompasses broader economic and social responsibilities. The major components of the BRSR framework and their corresponding disclosure requirements are presented in Table 2.

Table 2. Major Components of Business Responsibility and Sustainability Reporting (BRSR)

Component	**Major Disclosures**	**Purpose**
General Disclosures	Company profile, business activities, workfor details, products and services, subsidiaries	Provides basic organizatior information for stakeholders.
Management a Process Disclosures	Sustainability policies, governance structu leadership commitment, stakeholder engageme risk management	Demonstrates organizatior commitment toward responsib business practices.
Environmental Performance	Energy consumption, renewable energy u greenhouse gas emissions, water consumptic waste management, biodiversity initiatives	Evaluates environmen sustainability and climate-relat performance.
Social Performance	Employee health and safety, diversity, trainir human rights, community development, custom welfare	Assesses social responsibility a employee well-being.
Governance Performance	Board composition, ethics, compliance, an corruption measures, whistle-blower mechanis business conduct	Measures governance quali transparency, and accountability.

An important feature of BRSR is its emphasis on Environmental, Social, and Governance (ESG) disclosures. Unlike conventional financial reporting, BRSR requires organizations to present information that reflects their environmental performance, employee welfare, governance practices, and stakeholder engagement. This integrated approach enables investors and regulators to evaluate the sustainability performance of organizations using standardized indicators [6,7]. The framework encourages companies to move beyond compliance-based reporting and incorporate sustainability into their long-term business strategies.

The environmental dimension of BRSR focuses on resource utilization, environmental conservation, and climate-related risks. Organizations disclose information related to energy consumption, renewable energy utilization, greenhouse gas emissions, water consumption, waste generation, recycling initiatives, and biodiversity conservation [7–9]. Such disclosures assist stakeholders in understanding how efficiently companies utilize natural resources and how they manage their environmental impacts. Increasing pressure from investors and international markets has encouraged organizations to adopt cleaner technologies, improve energy efficiency, and reduce carbon emissions as part of their sustainability initiatives [10,11].

The social component of BRSR recognizes that sustainable development extends beyond environmental protection and includes employee welfare and community development. Companies are expected to disclose information regarding workforce diversity, occupational health and safety, employee training, gender equality, human rights, customer satisfaction, and community engagement [6,12]. These disclosures demonstrate an organization's commitment to creating a safe, inclusive, and equitable workplace while contributing positively to society. Businesses that invest in employee development and community welfare generally experience improved stakeholder relationships, enhanced productivity, and stronger organizational reputation [13].

Corporate governance forms the third pillar of BRSR. Effective governance promotes ethical decision-making, transparency, accountability, and regulatory compliance. Organizations report governance-related information such as board composition, business ethics, anti-corruption measures, whistle-blower mechanisms, risk management systems, and compliance with statutory requirements [14,15]. Strong governance practices improve investor confidence by reducing information asymmetry and strengthening organizational accountability. Consequently, governance disclosures have become an important consideration for institutional investors and financial analysts while evaluating long-term business sustainability [16].

The standardized reporting structure adopted by BRSR also improves comparability among organizations operating across different sectors. Since companies report similar sustainability indicators, investors are able to benchmark ESG performance and identify organizations that effectively integrate sustainability into their business operations [17]. This comparability contributes to more informed investment decisions and supports the growth of responsible investment practices in India.

3. Benefits, Challenges and Future Perspectives

The introduction of BRSR has generated several benefits for companies, investors, regulators, and society. One of its major contributions is the improvement of corporate transparency. Standardized sustainability disclosures enable stakeholders to understand organizational performance beyond financial statements, thereby reducing information gaps and enhancing confidence in corporate reporting [18]. Companies that maintain transparent ESG disclosures are often perceived as more responsible and resilient, improving their corporate image and attracting long-term investors [19].

BRSR also promotes better risk management by encouraging organizations to identify environmental and social risks at an early stage. Climate change, resource scarcity, labour practices, and governance failures can significantly affect business continuity. Through regular sustainability reporting, organizations become more aware of these risks and are encouraged to implement appropriate mitigation strategies [20]. Consequently, BRSR contributes to improved organizational resilience and sustainable business growth.

Another important advantage is the encouragement of responsible corporate governance. By integrating sustainability indicators into annual reporting, organizations are motivated to establish stronger governance mechanisms, improve ethical business conduct, and strengthen stakeholder engagement [15,21]. This holistic approach supports long-term value creation rather than focusing exclusively on short-term financial performance.

Despite these advantages, the implementation of BRSR is associated with several challenges. One of the primary concerns is the collection of accurate ESG data across multiple business units and supply chains. Large organizations often operate through numerous subsidiaries and suppliers, making sustainability data collection a complex and time-consuming process [22]. Inconsistent reporting practices and variations in data availability may also affect the reliability and comparability of disclosures.

The financial cost associated with ESG reporting presents another challenge. Companies may need to invest in specialized software, sustainability management systems, employee training, and external assurance services to comply effectively with reporting requirements [23]. Although large listed companies generally possess adequate resources, smaller organizations may experience greater financial and technical constraints while implementing comprehensive sustainability reporting practices.

Another challenge relates to the evolving nature of sustainability standards. Global reporting frameworks continue to develop, requiring organizations to adapt continuously to new disclosure requirements and stakeholder expectations [8,24]. Differences among international reporting standards may also create difficulties for multinational corporations seeking consistency in sustainability reporting across different jurisdictions.

Concerns regarding greenwashing have also attracted considerable attention. In some cases, organizations may overstate sustainability achievements or selectively disclose favourable information while omitting significant environmental or social impacts [25]. Independent assurance, stronger internal controls, and improved regulatory oversight can enhance the credibility of sustainability disclosures and reduce such risks.

Looking ahead, the future of BRSR appears highly promising. The rapid growth of ESG investing is expected to further strengthen the importance of sustainability reporting in corporate decision-making. Investors increasingly recognize that organizations demonstrating strong ESG performance are often better positioned to manage long-term risks and generate sustainable value [19,26]. Consequently, companies are likely to integrate sustainability more deeply into strategic planning and business operations.

Technological advancements are also expected to improve the quality and efficiency of sustainability reporting. Artificial intelligence, blockchain technology, cloud computing, Internet of Things (IoT), and big data analytics can automate ESG data collection, improve data verification, and enhance reporting accuracy [27,28]. Digital technologies may significantly reduce reporting costs while increasing the reliability and transparency of sustainability disclosures.

Furthermore, greater alignment between BRSR and internationally accepted sustainability reporting standards is expected to improve global comparability and facilitate cross-border investment. Continuous refinement of reporting guidelines, increased stakeholder awareness, and stronger assurance mechanisms will further strengthen the effectiveness of the BRSR framework and support India's transition toward sustainable economic development [8,24].

4. Conclusion

Business Responsibility and Sustainability Reporting has emerged as a significant development in India's corporate reporting framework. By replacing the earlier Business Responsibility Report with a more comprehensive ESG reporting system, BRSR has improved the quality, transparency, and consistency of sustainability disclosures among listed companies. The framework encourages organizations to integrate environmental protection, social responsibility, and sound governance into their core business strategies while enhancing accountability to investors and other stakeholders.

Although organizations continue to face challenges related to ESG data collection, implementation costs, reporting consistency, and external assurance, the long-term benefits of standardized sustainability reporting outweigh these limitations. The increasing importance of responsible investment, technological advancements, and global sustainability initiatives is expected to further accelerate the adoption and effectiveness of BRSR. As sustainability becomes an integral component of corporate governance, BRSR is likely to play a vital role in promoting responsible business conduct, improving stakeholder confidence, and supporting India's sustainable economic growth.

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