IJARSCT

International Journal of Advanced Research in Science, Communication and Technology

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

ISSN: 2581-9429

Volume 5, Issue 3, October 2025

Impact Factor: 7.67

The BRSR Mandate and its Effect on Corporate ESG Reporting in India: A Comparative Study

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Abstract: *BRSR Mandate sets out to understand how a major new regulation is changing the way companies in India report their environmental, social, and governance (ESG) efforts. The study aims to evaluate the effectiveness of the SEBI's Business Responsibility and Sustainability Reporting (BRSR) Mandate in enhancing corporate transparency and accountability, by comparing company reports, both from before and after the rule was put in place. A comprehensive analysis of reports from 20 leading Indian companies is conducted to evaluate the effectiveness of the Business Responsibility and Sustainability Report (BRSR) mandate. The study compared pre-mandate corporate reports (2020) with post-mandate BRSR reports (2022–2024) to assess changes in transparency and sustainability performance. The study employed a structured framework to measure each report's quality. The findings indicate that the BRSR mandate has significantly improved corporate reporting. Companies are now providing a lot more specific, quantifiable data, which has made their reports much more trustworthy and useful. However, the change isn't perfect. It was observed that most companies are doing bare minimum, they are following the required rules to a certain extent. It is also seen that companies struggle to get complete information.*

Keywords*:* ESG Reporting, Corporate Governance, SEBI, BRSR Mandate

DOI: 10.48175/IJARSCT-29316