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# CORPORATE BEHAVIOUR OF INDIAN BRANDS TOWARDS ESG IMPLEMENTATION AS MEASURED BY BRSR FRAMEWORK

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## ABSTRACT

Corporate behaviour, ESG, and BRSR are tied in the same thread, enhancing corporate image of the business, operating in Indian market. Delving deeper into the businesses, legal compliance prevents unethical acts, increasing trust, loyalty and dependence among the customers for the brands. Metrics, based on BRSR framework, measures the disclosure performance, indicating maintaining privacy in reporting, according to the standards. Here, governance is related for ensuring maintenance of privacy in confidential information, which is not to be disclosed so much, in the external business environment. This governance, in terms of strategic leadership, results in profit maximisation which not increase in monetary benefits, but happiness of the customers. This happiness, in turn, induces balance in 3Ps, that is, people, planet, and profit.

**Key words:** Corporate, behaviour, Indian brands, ESG, implementation, measurement, BRSR framework

**1. INTRODUCTION**

When companies behave rationally with customers, they are considered to be in their corporate image replenishment stage. For example, lab tests of Nestle, towards ensuring quality among the foods produced, their social image increases corporate behaviour. This is because of care for the customers. These brands operate with the consideration of Environment, Social and governance, three major elements for smoothness in business. It is the planet earth, where businesses are established. In this planet, India is a country, where brands like Nestle, KFC, Unilever, operate for serving millions of customers. In this operation, governance ensures smoothness in functioning. This governance also helps in detecting the illegal activities, if any, that are harmful for stability in relationship with the customers. Implementation of these elements can be analysed through triple bottom approach or 3 Ps, which are people, planet and profit. For gaining maximum profit, these Indian brands are expected to take care of the people, so that they find the earth to be a better place to live in. Here, Business Reporting and Sustainability Reporting (BRSR) framework can be related. Through the framework, the paper measures the corporate image of Indian brands in implementation of governance within society and environment as a whole.

**2. LITERATURE REVIEW**

Sebi.gov.in (2021) stated that it is the responsibility of brands to register themselves with details on address, financial year, stock exchange value, capital, products served, customers served among others. This reporting is considered to be ethical in terms of performance. The companies are also expected to disclose principles adopted for doing the business. Security Exchange Board of India (SEBI) also intends the companies to mention anti-corruption and anti-bribery policies, if adopted by the companies for evoking ethical approaches in serving the customers. Ali, Imran, and Farooqi, (2025) argued that ESG helps companies to understand how to invest properly. Rational behaviour in investments influences operations as a whole. Sustainable reporting of governance measures, improves clarity on ways to sustain care for social wellbeing on a broader scale. Governance gains priority for balance in environment and social aspects of business. Businesses where governance is improper, social wellbeing is disorganized, creating problems in management of environment.

As per the arguments of Gupta, (2026), BRSR framework is used for measuring disclosure of business-related information and sustenance in Indian markets. Through this framework, business mode has shifted to gaining satisfaction of customers instead of profit maximization. Environmental criteria indicate the extent to which Indian companies take care of communities. Social criteria are fulfilled when the companies deliver products according to the lifestyle, income, age, and psychology of the people. Responsible reporting occurs when these companies disclose only the necessary information outside the business environment, maintaining privacy and secrecy in confidential information.

Birla, P., & Motwani, C. (2025) expands the scope and arena of the discussion, by taking BRSR framework on an advanced level. Here, strategic leadership is considered for maintaining balance in people, planet and profit aspects. If the companies remain ignorant even after seeing that lot of smoke is being emitted, and people in the nearby areas are suffering from bronchial diseases. By this ignorance, their corporate image lowers to a great extent, in the form of poor customer satisfaction. Reporting these instances is their loss, but transparent in terms of accountability, which is expected from them, according to ethical code of conduct.

Saxena, (2025) was of the view that sustainable management is the new trend in business. This management is effective, when the brands show capability to deal with industrialization, social complexities, ecological vulnerability among others. Governance is expected to be effective for managing all aspects. In the process of governance, reporting ensures that every business aspect is on right track. Reporting also ensures assistance on correcting some steps, which were leading business to major footfalls. Unless and until, governance is exerted in the form of audits, inspections, and reviews, unethical acts, emergencies, risks, cannot be detected. Negligence in this direction, indicates, ignorance towards the social criteria of ESG, and people criteria of 3Ps. Here, negative connotation is detected towards ESG implementation, which creates adverse implications on the business as a whole.

In the arguments of Ray, P. (2025), BRSR reporting revolutionized business paradigm in the Indian markets. This revolution has come in detecting the risks, especially on disclosing the private information. Structured approach in reporting the risks detected, and proposed measurements, has been effective in terms of rational and planned decision-making. This type of decision making strengthens market position of Indian brands, enhancing their reputation among the customers. Regulatory content of BRSR framework brings corporate behaviour of Indian companies on track according to the standards required to be followed in business.

Kajal, A., & Bansal, S. (2025) was of the view that age, profitability and size does not hold much significance in terms of reporting according to BRSR framework. Market capitalisation on the other hand, is significant for sustainable reporting. This is because of the assistance which is required in the form of governmental interventions to supply adequate land and labour capitals to the companies so that they can strengthen their market position in India. This is through sustenance of demand and supply, which paves the way for higher customer satisfaction.

## 3. METHODOLOGY

Survey is conducted on 500 employees of Indian companies, especially JBL, Zomato, and Uber for collecting data on corporate behaviour, which has replenished or diminished after ESG implementation in terms of BRSR framework. Questionnaires are created on Google Platform and sent to the registered email accounts of the samples, that is, the employees. Along with the questionnaires, ethical consent form is sent, for understanding their willingness to be a part of data collection process. Time was specified within which the filled forms are to be sent to the researcher. After collecting the responses, they are analysed through tables, charts and graphs, which enhanced visual representation of the current status on corporate behaviour from the ESG implementation and BRSR framework. In analysis, exploratory research design and deductive approaches are used for extending the exploration and deducing key facts from reviewed literature and gained data. Real, scientific, epistemological knowledge on the subject matter has been effective for making the propositions and assumptions reliable and valid for the readers. Along with this, researcher has ensured that all the sources used are well-acknowledged, so that instances of plagiarism and collusion are not detected. Within ethics, researcher also made sure that samples are at liberty to withdraw from data collection process, at once, when they feel uncomfortable.

## 4. CONCLUSION

When companies follow rules and regulations, their business witness high customer trafficking. Non-compliance with the legislations like companies Act 2013 is detrimental in terms of retaining the hard-earned market position. ESG or environment, social and governance implementation is effective for the companies in terms of enhancing their corporate image among society processes and systems. One of the new trends is Business Reporting and sustainability reporting, which has revolutionized the ways in which reporting is done on the disclosures of information within business. Proper use of this framework ensures risk identification and mitigation, directed towards ensuring social wellbeing.

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