

Environmental Reporting Practices of Nifty 50 Companies in India: An Exploratory Analysis

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Abstract: Environmental disclosure has become an important component of corporate reporting due to growing stakeholder concerns regarding sustainability, climate change, and responsible business practices. The present study examines the environmental reporting practices of selected NIFTY 50 companies in India and evaluates the extent of environmental disclosure across major environmentally sensitive industries. Using content analysis, the study analyses annual reports of 25 NIFTY 50 companies for the period 2017–18 to 2019–20. An Environmental Disclosure Index (EDI) comprising twenty disclosure items classified into five categories—environmental policies and initiatives, material consumption, energy consumption, water withdrawal, and emissions—has been employed to assess disclosure practices. The findings indicate considerable variation in environmental reporting among sample companies. Reliance Industries recorded the highest disclosure score, whereas Eicher Motors reported the lowest level of disclosure. Industry-wise analysis reveals that firms operating in power generation, oil exploration, and transport infrastructure sectors exhibit superior environmental disclosure practices compared to other industries. The results further indicate that environmental policy initiatives receive the highest reporting attention, whereas water withdrawal-related disclosures remain comparatively weak. The study supports stakeholder and legitimacy theories by demonstrating that environmentally sensitive firms disclose more environmental information to enhance transparency, legitimacy, and stakeholder confidence. The findings contribute to the growing literature on sustainability reporting in emerging economies and provide useful insights for regulators, investors, corporate managers, and policymakers seeking to strengthen environmental reporting frameworks in India.

KEY WORDS: Content analysis, Environmental Disclosure Index, Environmental reporting, GRI, Mandatory regulation for disclosure, Nifty 50 companies.

1. INTRODUCTION:

The increasing intensity of environmental challenges such as climate change, global warming, biodiversity loss, resource depletion, industrial pollution, and ecological degradation has significantly transformed the expectations of stakeholders from business organizations. In the contemporary business environment, corporate success is no longer measured solely in terms of profitability and market capitalization. Organizations are increasingly evaluated based on their environmental and social performance, which has elevated environmental reporting as a critical component of corporate accountability and sustainability management.

Economic growth and environmental sustainability are intrinsically interconnected. Industrial development contributes significantly to economic progress through employment generation, infrastructure development, technological innovation, and wealth creation. However, industrial activities also exert substantial pressure on natural ecosystems through the extraction of natural resources and the generation of pollutants. Consequently, corporations are expected to acknowledge their environmental responsibilities and communicate their environmental performance transparently to stakeholders through environmental reporting.

Environmental reporting refers to the disclosure of information related to a firm's environmental policies, initiatives, resource consumption, emissions, waste management practices, and environmental impacts. Such disclosures assist stakeholders in evaluating an organization's commitment toward sustainable development and environmental

stewardship. Environmental reporting has evolved from being a voluntary corporate initiative to becoming an essential element of corporate governance and sustainability reporting frameworks across the world.

The emergence of global sustainability frameworks such as the Global Reporting Initiative (GRI), the United Nations Sustainable Development Goals (SDGs), the Carbon Disclosure Project (CDP), and Environmental, Social, and Governance (ESG) reporting standards has accelerated the adoption of environmental reporting practices worldwide. These frameworks encourage organizations to integrate environmental considerations into strategic decision-making and disclose environmental information in a structured and transparent manner.

In India, environmental reporting has gained momentum over the last decade due to growing regulatory interventions and stakeholder awareness. The enactment of the Companies Act, 2013, and the introduction of mandatory Corporate Social Responsibility (CSR) provisions marked a significant shift toward responsible corporate behaviour. Subsequently, the Securities and Exchange Board of India (SEBI) introduced Business Responsibility Reporting (BRR) requirements for listed entities and later replaced them with the more comprehensive Business Responsibility and Sustainability Reporting (BRSR) framework. These developments have encouraged Indian corporations to adopt sustainability-oriented disclosure practices and align themselves with international reporting standards.

Despite these developments, environmental disclosure practices among Indian corporations continue to exhibit considerable variations in terms of scope, consistency, quality, and comprehensiveness. Many organizations still provide fragmented and qualitative environmental information rather than detailed quantitative disclosures. This inconsistency creates challenges for stakeholders seeking to assess corporate environmental performance objectively.

The NIFTY 50 index comprises some of India's largest and most influential companies operating across diverse sectors. These organizations significantly impact environmental sustainability through their operations, supply chains, and resource utilization. Consequently, an examination of their environmental reporting practices can provide valuable insights into the state of corporate environmental disclosure in India.

The present study attempts to evaluate the environmental reporting practices of selected NIFTY 50 companies through a systematic analysis of their annual reports. By employing an Environmental Disclosure Index (EDI), the study assesses the extent and consistency of environmental disclosures across different industries. The findings contribute to the growing body of literature on sustainability reporting and provide useful implications for policymakers, regulators, investors, and corporate managers.

2. Review of Literature:

Environmental reporting has emerged as a prominent area of research due to increasing stakeholder expectations and regulatory requirements concerning corporate sustainability. Numerous studies have attempted to examine the determinants, extent, quality, and implications of environmental disclosures across countries and industries.

Hassan Zubair and Zamil G.M. (2019) investigated the relationship between environmental performance and financial performance among Fortune Global 500 companies. Their study focused on greenhouse gas emissions, waste reduction, and water conservation initiatives. Using descriptive statistics, correlation analysis, and regression techniques, the authors found that reductions in environmental impacts positively influence corporate financial performance. The study further emphasized that sustainability reporting contributes significantly to organizational reputation, stakeholder confidence, and long-term shareholder value. However, the authors observed inconsistencies in reporting practices among firms.

Shonhadji (2018) examined the impact of profitability and asset growth on environmental disclosure practices among mining companies listed on the Indonesia Stock Exchange. The study utilized stakeholder theory and legitimacy theory as its conceptual foundation. The findings indicated that environmental disclosure is influenced more by asset growth

than profitability. Furthermore, environmental performance was found to moderate the relationship between firm growth and disclosure practices. The study concluded that organizations disclose environmental information to satisfy stakeholder expectations and maintain legitimacy within society.

Swain et al. (2017) conducted an extensive analysis of environmental disclosure practices among the top fifty companies listed on the Bombay Stock Exchange. Their findings revealed considerable variation in reporting practices and highlighted the absence of a standardized disclosure framework among Indian companies. The authors argued that environmental reporting should become an integral component of corporate accountability and sustainable development initiatives.

Bednarova et al. (2019) explored environmental disclosure practices among the Fortune Global 100 companies. Their research examined whether organizations employ environmental reporting as a mechanism to legitimize their activities before stakeholders. The study found that approximately two-thirds of multinational corporations adhered to Global Reporting Initiative (GRI) guidelines. Companies operating in environmentally sensitive sectors were observed to disclose more environmental information due to greater public scrutiny. Importantly, the study rejected the notion that environmental reporting is merely a greenwashing exercise.

Abdo and Aldrugi (2014) examined environmental disclosure practices among oil and gas companies operating in Libya. Their findings revealed that factors such as legal compliance, social pressure, corporate reputation, and stakeholder expectations significantly influence disclosure decisions. The study emphasized that both external regulations and internal organizational commitment are necessary to enhance environmental reporting quality.

From a theoretical perspective, environmental reporting is primarily supported by Stakeholder Theory and Legitimacy Theory. Stakeholder Theory suggests that organizations disclose environmental information to satisfy the expectations of various stakeholder groups, including investors, customers, regulators, employees, and local communities. Organizations that effectively address stakeholder concerns are more likely to secure long-term support and legitimacy.

Legitimacy Theory argues that corporations continuously seek societal approval for their activities. Environmental disclosure serves as a mechanism through which organizations demonstrate their commitment toward socially accepted environmental values and norms. By voluntarily disclosing environmental information, corporations attempt to bridge the legitimacy gap between organizational activities and societal expectations.

Existing literature consistently indicates that environmentally sensitive industries tend to disclose more environmental information than less sensitive sectors. However, substantial differences persist regarding the quality, consistency, and comprehensiveness of disclosures. Moreover, most studies have been conducted in developed economies, while evidence from emerging markets such as India remains limited. Therefore, further investigation into environmental disclosure practices among Indian corporations remains both relevant and necessary.

3. Research Gap:

Although environmental reporting has attracted increasing academic attention worldwide, empirical evidence from the Indian context remains relatively limited. Existing studies primarily focus on the conceptual aspects of environmental reporting or examine a limited number of companies and industries. Furthermore, the majority of prior studies highlight significant inconsistencies in environmental disclosure practices among Indian corporations (Swain et al., 2017).

Most available research emphasizes the determinants of environmental disclosure rather than evaluating disclosure patterns across specific environmental dimensions such as material consumption, energy utilization, water withdrawal, emissions, and environmental initiatives. Additionally, the transition toward sustainability-oriented reporting frameworks such as BRSR has increased the need for updated empirical evidence regarding corporate environmental disclosure practices.

Therefore, the present study attempts to bridge this gap by assessing the environmental reporting practices of selected NIFTY 50 companies through a comprehensive Environmental Disclosure Index. The study provides a category-wise and industry-wise assessment of environmental disclosure practices and contributes to the growing literature on sustainability reporting in emerging economies.

4. Objectives of the study:

- ❖ To examine the consistency in disclosing environmental factors among Indian corporates.
- ❖ To analyse the category wise environmental disclosure practices on the basis of index.
- ❖ To conduct the comparative analysis of disclosure scores obtained by industries.

5. Research Methodology:

An exploratory nature characterises the research. The data used in this study came from secondary sources. The main sources of data are the company's publicly available annual reports, which cover the fiscal years 2017–18 to 2019–20 and can be found with a simple Google search. An exhaustive review of accounting and related literature led to the development of the Environmental Disclosure Index (EDI). Cowan (2005), Malarvizhi and Yadhav (2008), Shukla and Vyas (2013), Ullah and Hossain (2013), Ahmad and Harate et al. (2013), Ullah and Hossain (2013), Sonia Kundra (2013), Jamee (2015) are among the scholars who have used this methodology to assess reporting practices in corporate annual reports. Each of the five primary sections of the Environmental Disclosure Index has four statements pertaining to environmental issues. A total of twenty items make up the environmental disclosure index. That stakeholders can't judge a business's environmental performance by looking at isolated metrics like energy policy, green building initiatives, or greenhouse gas emissions is the thinking behind this categorisation. All relevant material has thus been attempted to be classified into five distinct groups. Methods such as purposive sampling are employed. A score of 0 or 1 has been assigned to each item in the EDI. The annual report mentions this item, hence it gets a 1. In circumstances where information is not disclosed, a score of 0 is assigned. All of the annual reports' ratings are then combined. The sum is the score that a certain yearly report achieved. Twenty has been settled upon as the highest possible score. The last step of assigning scores is dividing a company's actual score by its maximum possible score. A hundred is added to the quotient. The percentage that comes out shows how often the company discloses information. Businesses were not penalised for quality or quantity disclosure items. Finding out if something was in the annual report was the primary objective. When assessing the reporting procedures, the environmental data that is accessible on the company's website was taken into account. Many different types of businesses are included in the NIFTY 50. Therefore, in order to assess the environmental reporting framework of businesses, five sectors associated with manufacturing have been selected. For instance:

TABLE-1: Sample of the study

SL. NO.	INDUSTRIES	NO. OF COMPANIES
1	Pharmaceuticals & Drugs	4
2	Power generation and distribution, oil exploration & production	5
3	Iron & Steel & cement	5
4	Refineries & pesticides & agrochemicals	4
5	Automobiles	7
TOTAL		25

6. CORPORATE ENVIRONMENTAL REPORTING:

Environmental disclosure and reporting is an extension of environmental accounting and it means communicating environmental activities of corporate entities in their annual report to the various stake holders. It denotes voluntary and non-voluntary disclosures by corporate entities on the impact of their activities on environment.

a. Objectives of Environmental Reporting:

- To gain legitimacy from the external stakeholders.
- To maintain transparency and accountability of good corporate governance.
- To enhance and sustain corporate credibility & reputation.
- To enhance stakeholder value in the long run.
- To promote brand equity and market share of the company.
- To establish linkage between corporate social & financial performance.
- To comply with global environmental sustainability standards.
- To attract the green investors.

b. Environmental reporting practices frameworks in India:

In 2013, India was the inaugural nation to enforce corporate social responsibility with the Companies Act of 2013. This principle was initially proposed in the National Voluntary Guidelines (NVGs) on Social, Environmental, and Economic Responsibilities of Business published in 2011, prior to its incorporation in the Companies Act 2013. Furthermore, SEBI mandated the top 500 publicly listed companies in India, ranked by market capitalisation, to publish metrics related to corporate responsibility and sustainability via corporate Responsibility Reporting (BRR). In India, SEBI functions as the market regulator, overseeing securities and safeguarding the interests of market parties. SEBI is tasked with the execution of an effective ESG policy framework. In 2021, SEBI released a circular outlining new sustainability-related reporting mandates known as the Business Responsibility and Sustainability Report (BRSR), aligning India's sustainability reporting with global norms. BRSR represents a divergence from the BRR format.

7. RESULTS AND DISCUSSION:

a. Company wise environmental disclosure

The disclosure status of company has been presented in the following table. It shows the total score obtained by individual companies and percentage values. There are 20 statements included in the Environmental Disclosure Index (EDI) and 25 companies are selected from NIFTY 50 companies from 5 different industries. Total disclosure score column depicts the score obtained by each sample company.

Total score of one company for one year = 20

Total score of 25 companies for one year = $20 \times 25 = 500$

In terms of environmental disclosure, the table shows that Eicher's Motors Ltd. provided the lowest amount of information at 40% and that Reliance Industries reported the highest amount at 95%. Over fourteen pieces of information have been made public in the annual reports of the majority of the sampled companies. Environmental concerns are inherent to both the manufacturing process and the final product, hence it is reasonable to expect the sample companies to be more forthcoming with information regarding their environmental performance. The following table details the environmental and social initiatives undertaken by various Indian enterprises.

Table-2: Description of company wise EDI

SL. NO.	COMPANY NAME	TOTAL SCORE= 20*3= 60			AVG. SCORE (Out of 20)	% OF SCORE
		SCORES OBTAINED				
		2017-18	2018-19	2019-20		
1	Adani ports	9	11	12	10	53.35
2	Bajaj Auto	9	9	9	9	45
3	BPCL	16	16	16	16	80
4	Cipla	17	17	17	17	85
5	Coal India	16	16	16	16	80
6	Divis Labs	15	16	17	16	80
7	Dr. Reddys Labs	17	17	17	17	85
8	Eicher motors	8	8	8	8	40
9	Hero Motocorp	10	10	10	10	50
10	Hindalco	15	15	16	15	76.65
11	IOC	15	17	17	16	81.65
12	JSW Steel	16	16	16	16	80
13	L & T	10	10	10	10	50
14	Mahindra & Mahindra	10	10	10	10	50
15	Maruti suzuki	10	10	10	10	50
16	NTPC	15	17	18	17	83.35
17	ONGC	17	18	18	18	88.35
18	Power Grid Co.	17	18	18	18	88.35
19	Reliance	19	19	19	19	95
20	Shree Cement	13	13	15	14	68.35
21	Sun Pharma	16	16	16	16	80
22	TATA Motors	10	10	10	10	50
23	TATA steel	17	17	17	17	85
24	Ultratech Cement	15	15	15	15	75
25	UPL	14	14	14	14	70
TOTAL (out of 500)		346	355	361	354	70.8

fig-1: comapany wise disclosure chart - trend

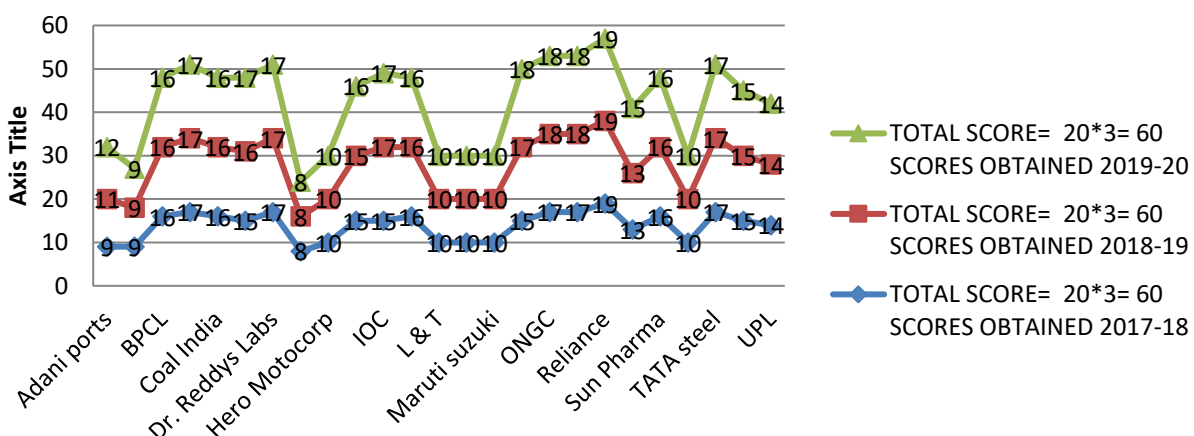
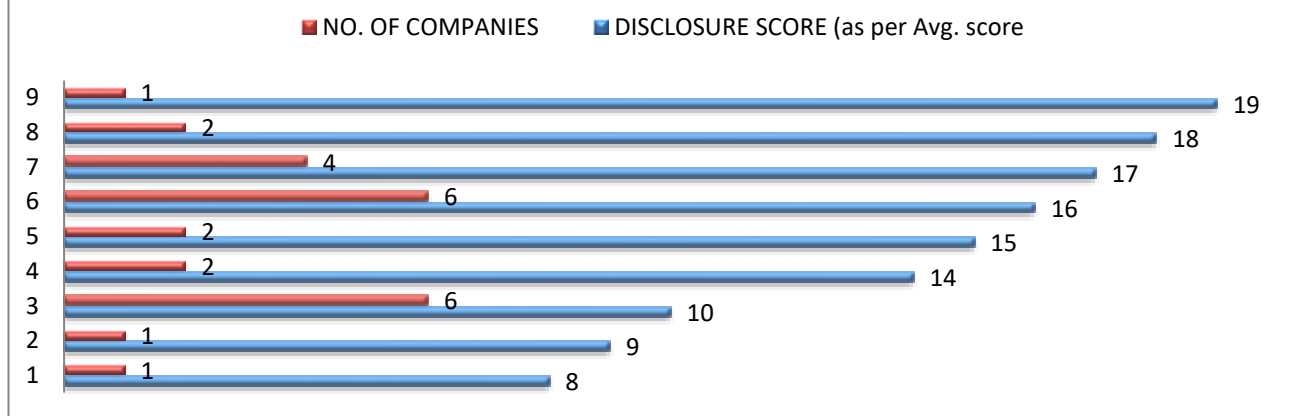


Table-2 depicts that at least 10 disclosure items are presented in the annual report by 23 companies. Hence it shows that 50% of the environmental disclosure items are presented by most of the manufacturing unit. Reliance industries disclosed the highest EDI i.e.19.

Fig-2: Environmental Disclosure scores- companie wise



b. Disclosure on environmental policies & Initiatives (category-1)

The environmental disclosure index is categorised into five primary sections, with related information classified accordingly to assess the environmental performance of companies. It is crucial to ascertain whether sample organisations possess environmental policies and management systems, as well as whether they have disclosed pertinent information. The table below indicates which items of information have been addressed by a greater number of companies regarding policies and activities.

c. DISCLOSURE ON MATERIAL CONSUMPTION (CATEGORY-2)

Information regarding the material consumption procedure of sensitive businesses is included in the Environmental Disclosure Index that was used in this paper. Our research shows that out of all the companies we surveyed, 25 have disclosed the non-renewable materials they use, 11 have disclosed the renewable materials they use, 24 have reported the percentage of recycled input materials used to make their main products and services, and 10 have reported the significant actual and potential negative environmental impacts they've found in their supply chain, as well as information on how they transport products and other goods and materials for their operations with an eye toward environmental responsibility.

d. Disclosure on Energy consumption (Category-3)

According to the study's analysis of energy consumption reporting practices, 25 companies (or 100%) disclosed their non-renewable energy consumption, 10 companies or 40% reported their total fuel and renewable fuel consumption, 14 companies or 92% disclosed the types of energy included in their intensity ratio (e.g., fuel, electricity, heating, cooling, steam, or all), and 23 companies or 90% disclosed their expenditure, R&D, and investment in energy infrastructure. The majority of organisations (92%) have included information concerning energy use in their annual report, as it is obligatory for companies to do so.

e. Disclosure on Water withdrawal by sources (Category-4)

Items pertaining to total water withdrawal from various sources make up the fourth category of the environmental disclosure index. A total of 25 companies were found to have disclosed the total volume of water extracted from various sources, including surface water, wetlands, rivers, lakes, and oceans. Of these, 10 (or 40%) disclosed information regarding wastewater from other organisations and municipal water supplies or other water utilities. Fifteen (or 60%) reported the number of water sources that were significantly impacted by water withdrawal, and twelve (or 48%) disclosed the total volume of water recycled and reused by their organization.

f. Disclosure on Emission (Category-5)

Items pertaining to emissions are now part of the EDI in the last category. Twenty-five businesses, or 100% of the sample, revealed their overall spending on environmental protection; ten businesses, or 40% of the sample, disclosed legal notices for non-compliance; thirteen businesses, or 52% of the sample, disclosed their emissions of greenhouse gases and other significant air pollutants; and twenty-three businesses, or 100% of the sample, disclosed information about their waste disposal management in their annual report.

g. Environmental Disclosure Score comparision:

Table- 9 discloses the total environmental disclosure score obtained by all five industries in all 5 catagories of EDI. All environmentally sensitive industries have given major number of disclosures in 1st category. Least number of disclosure is in the water withdrawl category.

Table-9: EDI comparion scores

Sl. No.	Industry type	Environment policy & initiative	Material consumed	Energy consumed	Water withdrawl	Emission	Total (out of 100)
1	Automobile (7 *4=28)	21	14	14	7	12	68
2	Refineries, pesticides & agrochemicals (4*4= 16)	13	11	12	12	14	62
3	Iron & steel & cement (5 * 4= 20)	16	10	8	11	14	59
4	Pharmaceuticals & drugs (4*4= 16)	14	14	16	12	10	66
5	Power generation & distribution, Oil exploration & production, transport infrastructure (5*4= 20)	15	18	17	15	17	82
	TOTAL (out of 100)	79	67	67	57	67	337

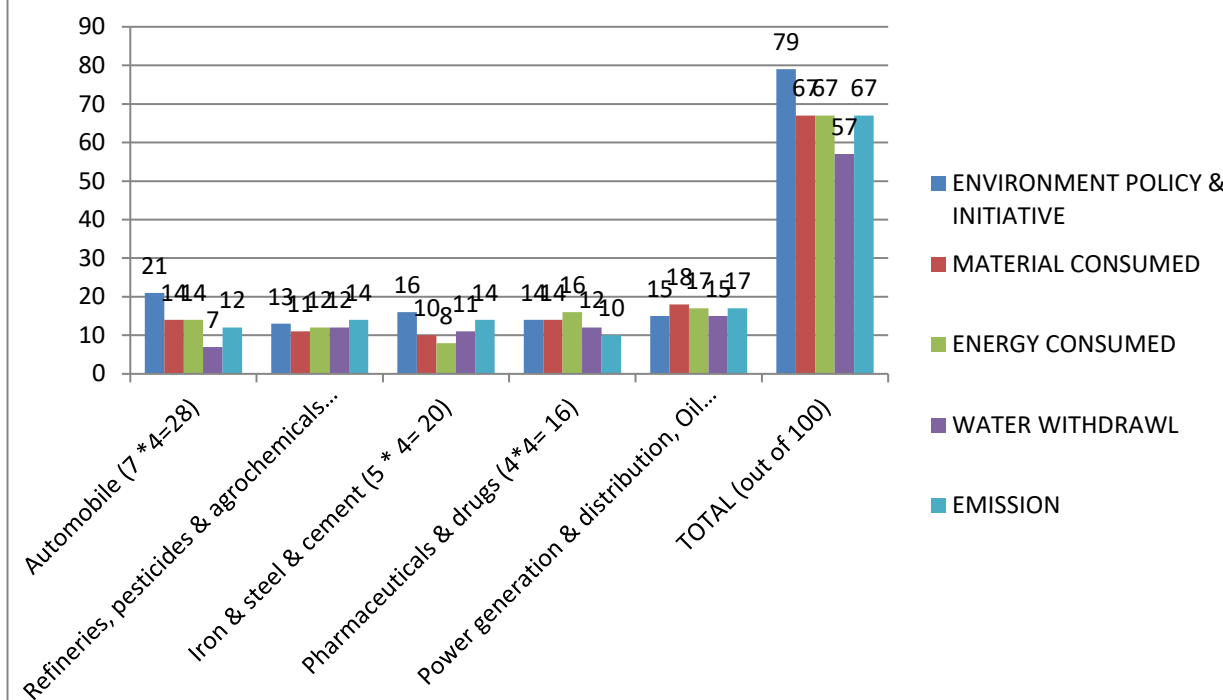
h. Disclosure comparison on basis of industry:

The table-10 depicts that minimum EDI score is obtained by Iron & Steel industry that is 59 and maximum EDI score is obtained by Power generation & distribution, oil exploration & Production Company that is 82.

Table-10: Industry wise EDI comparison

SL. NO.	INDUSTRY TYPE	ENVIRONM ENT POLICY & INITIATIVE	MATERIAL CONSUME D	ENERGY CONSUM ED	WATER WITHDRA WL	EMISSI ON	TOTA L (out of 100)
1	Automobile (7 *4=28)	21	14	14	7	12	68
2	Refineries, pesticides & agrochemicals (4*4= 16)	13	11	12	12	14	62
3	Iron & steel & cement (5 * 4= 20)	16	10	8	11	14	59
4	Pharmaceutica ls & drugs (4*4= 16)	14	14	16	12	10	66
5	Power generation & distribution, Oil exploration & production, transport infrastructure (5*4= 20)	15	18	17	15	17	82
	TOTAL (out of 100)	79	67	67	57	67	337

Fig-9:EDI score catagory wise comparision



8. CONCLUSION:

In summary, several factors may influence the company's environmental performance. The current study identified that the kind of industry significantly influences environmental reporting procedures. The disclosure score achieved by the sensitive companies has substantiated this claim. Furthermore, Indian corporations have begun to articulate their environmental concerns to the public via sustainability initiatives. In recent years, environmental accounting has emerged as a significant branch of accounting. Users of annual reports seek not only economic data but also information pertaining to the organization's social activities. The notion of disclosure has significantly evolved in various dimensions due to the expansion of major business entities, technological innovations, legal mandates aimed at preventing fraud and manipulation, and the safeguarding of shareholder interests. Prior research has acknowledged the recent advancements in the content of annual reports. Chatterjee and Mir (2008) discovered that the majority of Indian enterprises offer more environmental information on their websites than in their annual reports. The degree of environmental disclosure varies by industry, and the information presented in yearly reports tends to be more qualitative than quantitative, according to Mitali Sen et al. (2011). The extent of environmental disclosure is significantly influenced by the sector and industry type of the company. Furthermore, it is considerably influenced by a company's environmental performance. Companies with superior environmental performance are anticipated to provide more environmental information in their annual reports than those with inferior performance. Regulations pertaining to the disclosure of environmental information will direct the organization in matters related to environmental accounting and reporting, while also enhancing the competencies of environmental disclosure. This report offers insight into the environmental performance of ecologically sensitive industries. Future study may be conducted with a substantial sample size encompassing both manufacturing and service sectors. The environmental performance of companies will be analysed by gathering data over a period beyond three years. This research work is constrained by a limited sample size and a one-year data timeframe. The environmental performance of other industries is not assessed in this study. The checklist was created with primary items and can be expanded to include additional environmental concerns.

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- <https://www.globalreporting.org/standards/>

ANNEXURES

ENVIRONMENTAL DISCLOSURE INDEX

SL. NO.	DISCLOSURE ITEMS
CATEGORY-1: ENVIRONMENTAL POLICIES AND INITIATIVES	
1.	Energy policy, waste reduction policy, GHG emission policy, Green building policy and Bio-diversity policy
2.	Establishment of Environmental management, committee and their responsibilities
3.	Tree plantation or green belt or Forest Development/ protection
4.	Reducing paper consumption, green packaging, eco labelling etc.
CATEGORY-2: MATERIALS CONSUMPTION	
1.	Non-Renewable materials used
2.	Renewable materials used
3.	Report the percentage of recycled input materials used to manufacture the organization's primary products and services
4.	Report the significant actual and potential negative environmental impacts identified in the supply chain
CATEGORY-3: ENERGY CONSUMPTION	
1.	Report total fuel consumption and energy consumption from non-renewable sources
2.	Report total fuel and energy consumption from renewable fuel sources including fuel types used
3.	Report the types of energy included in the intensity ratio: fuel, electricity, heating, cooling, steam, or all
4.	Expenditure on Investment on energy consumption, Technology adoption and research and Development
CATEGORY-4: TOTAL WATER WITHDRAWAL	
1.	Report the total volume of water withdrawn from the following sources: Surface water, water from wetlands, rivers, lakes, and oceans
2.	Waste water from another organization -Municipal water supplies or other water utilities
3.	Report the total number of water sources significantly affected by withdrawal by type
4.	Report the total volume of water recycled and reused by the organization
CATEGORY-5: EMISSION	
1.	Total Environmental Protection Expenditures and Investments by Type
2.	NOX, SOX, Green house gas and other significant air emissions
3.	Report the waste disposal method: Hazardous waste, liquid spills /waste management
4.	Where organizations have not identified any non-compliance with laws or regulations