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GREENWASHING IN THE BOARDROOM: THE EFFICACY OF BRSR GUIDELINES

-Tarun Kumar Srivastava

INTRODUCTON

In India, where its legal system follows the fundamental principle of justice and fairness, the main question arises, 'Does the Indian Legal System truly uphold the principle of justice and fairness?' The answer is, 'While the Indian Legal System is built upon the principle of justice and fairness, the "Practical Application" of the same can be inconsistent on some grounds, such as delay in judicial justice, inadequate legal representation, etc., and one such example of injustice is the problem faced by incarcerated pregnant women prisoners and their children. Some various statutes and judgments deal with the problems faced by incarcerated pregnant women and their children, but the problem lies with the 'Practical Application' of the same. This article focuses on the problems mentioned above and provides the suggestion, to deal with such kind of problems, and to preserve the healthcare and dignity of incarcerated women and their children. The responsibility to provide relief to incarcerated pregnant women is not only on the government but also on the citizens. So, all the law-abiding citizens of the country must come forward and take the necessary initiative to save the rights of pregnant women prisoners and their infants because it is a "Mothers Matter" and not just an "Other Woman Matter".

GLOBAL COMMONS AND BRSR GUIDELINES

The atmospheric dimension of the climate system represents one of the most critical yet vulnerable components of the Earth's life-support structure. In the contemporary world, greenhouse gas-emitting technologies, such as transportation, which are primarily based on fuel technology or other energy-generating sources, have become integral to people's daily lives, and these have become significant contributors to the climate crisis that the world now faces. The atmospheric dimension functions as one of the shared resources upon which all

persons depend, unlike land, etc., and this 'shared' phenomenon of the atmospheric dimension of the climate system led the world to recognise it as the 'Global Common' in the contemporary world. A 'Global Commons' means "resource domains that do not fall within the jurisdiction of any one particular country, and to which all nations have access." In International Law, there are four global commons: the high seas, the atmosphere, Antarctica, and outer space. However, the dynamics and scope of the 'global commons' are subject to change, as they depend on the global attitude towards a particular domain, e.g., Cyberspace as the fourth global commons, replacing Antarctica.

The management of the equilibrium between interests and the responsibility of protecting the global commons depends upon all its stakeholders, which goes beyond states and includes non-state actors like individuals, companies, etc., and international organisations also. To maintain equilibrium, some rules and regulations are established, which broadly encompass three dynamics and perspectives. First, to safeguard 'access' to the global commons for commercial or military purposes. Second, the global commons should be protected from 'overuse', and third, there must be a balance maintained between 'exploitation' and 'protection' of the global commons.

CONCLUSION

The Business Responsibility and Sustainability Reporting (BRSR)guidelines, which are mandated by SEBI, were enacted to improve the corporate ESG disclosure efficiency. It replaced the conventional BRSR framework to align with the global standards of GRI and TCFD. Its main objective includes the enhancement of data transparency and comparability in various companies, which helps investors to make data-driven and enhanced sustainable decisions to reduce the risk of 'greenwashing'. According to the SEBI guidelines, the mutual funds in India are required to invest at least sixty-five per cent of their Assets Under Management (AUM) mainly in companies that have their BRSR core assured. This paper emphasises the atmospheric dimension of the climate system as a global common good, governed with the help of technology transfer and digital enforcement, and its associated challenges. Several global treaties and conventions have been established over time to govern the atmospheric dimension. The UNFCCC contains more defined obligations than most other framework conventions in the field of international environmental law. International frameworks such as the UNFCCC, particularly the Kyoto Protocol and the latest Paris Agreement, not only exist but are widely adopted; disagreement over interpretations of these

agreements also exists. However, the gap between law in books and law in action remains disturbingly wide. Reforms are urgently needed on several fronts: the strengthening and functional independence of Pollution Control Boards; the reform of the Environmental Impact Assessment process to ensure genuine pre-decisional scrutiny; the expansion of access to environmental justice, including legal aid for affected communities; the integration of environmental considerations into economic planning; and the enhancement of environmental literacy and civic engagement. India's long-term ecological and human security depends on the State's commitment to translating its constitutional and statutory obligations into effective environmental governance, a task that demands political will, institutional capacity, and sustained public vigilance in equal measure.