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ESG and Sustainability Compliance

ESG and Sustainability Compliance Law Firm in India for BRSR and SEBI Matters

PRACTICE PROFILE • OCTOBER 2026

Overview

We guide businesses in integrating Environmental, Social, and Governance (ESG) factors into their legal and operational framework. Our services include support with ESG disclosures, SEBI's BRSR compliance, policy drafting, and sustainability reporting. We help clients develop systems to monitor ESG performance, mitigate ESG-related risks, and align with stakeholder expectations, rating agencies, and sustainability indices.

Our Services

- ESG compliance mapping and strategy design
- Advisory on SEBI BRSR reporting for listed entities
- Assistance with sustainability audits and due diligence
- Drafting ESG policies, codes of conduct, and stakeholder engagement plans
- Legal advisory on green bonds, CSR obligations, and supply chain sustainability

Environmental Sustainability and Corporate Responsibility

- Advisory on environmental product claims and greenwashing risk mitigation
- Structuring of green financing, sustainability-linked loans, and green bonds
- Legal support for renewable energy procurement and clean technology adoption
- Climate change risk assessment and adaptation strategy development

Environmental Compliance and ESG Integration

- Implementation of environmental compliance monitoring and auditing programs
- Guidance on ESG rating systems and environmental performance metrics
- Due diligence for environmental compliance in transactions and investments
- Climate-related financial risk assessment and disclosure guidance
- Training programs on environmental compliance and ESG responsibilities

Key Professionals



Saswata Banerjee

Head- ESG Compliance

Frequently Asked Questions

Q1 **What does ESG and sustainability compliance involve for Indian businesses?**

It covers integrating environmental, social, and governance factors into corporate strategy, reporting, and risk management. This includes ESG disclosures, sustainability audits, policy drafting, green finance structuring, and alignment with rating agency frameworks and sustainability indices.

Q2 **When should a company start thinking about ESG compliance in India?**

Listed entities face mandatory BRSR filings under SEBI's Listing Obligations. Even unlisted companies should act early if they plan an IPO, seek foreign investment, or participate in global supply chains where ESG due diligence is now standard. Delayed preparation often leads to rushed, low quality disclosures.

Q3 Which Indian regulators and laws govern ESG reporting requirements?

SEBI mandates Business Responsibility and Sustainability Reporting (BRSR) for the top 1,000 listed entities by market capitalisation. The Companies Act 2013 governs CSR spend obligations. MCA's National Guidelines on Responsible Business Conduct provide the underlying framework for these disclosures.

Q4 What does the BRSR reporting cycle typically look like for listed companies?

BRSR is filed annually alongside the board's report. Preparation usually begins three to four months before the financial year end, covering data collection across nine NGRBC principles. Key cost drivers include the depth of value chain mapping and whether third party assurance is sought for core disclosures.

Q5 What documents and data should a company prepare before engaging ESG counsel?

Start with prior annual reports, existing CSR policies, environmental clearances, workplace safety records, and any sustainability ratings received. Internal data on energy use, emissions, waste management, workforce diversity, and supply chain mapping will significantly speed up the compliance process.

Q6 What common ESG compliance mistakes do Indian companies make?

Many companies treat BRSR as a box ticking exercise, relying on boilerplate language without verifiable data. Others overlook Scope 3 emissions and supply chain disclosures, which rating agencies scrutinise closely. Inconsistencies between public ESG claims and actual filings can trigger regulatory and reputational risk.

Related Practice Areas

Statutory And Regulatory Compliance | Food Safety and Regulatory Compliance | BIS and Standards Compliance | Legal Metrology Compliance | Foreign Exchange and FDI Compliance | Labor and Employment Compliance | Environmental Approvals & Permissions | Extended Producer Responsibility & Product Liability | NGT Litigation & Environmental Dispute Resolution | Circular Economy & 4Rs (Reduce, Reuse, Recycle, Recover) | Sustainable Manufacturing & Industrial Operations | Environmental Law