



GREEN HUMAN RESOURCE MANAGEMENT PRACTICES THROUGH BRSR DISCLOSURES: AN EMPIRICAL ANALYSIS OF INDIAN COMPANIES

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ABSTRACT

In recent years, sustainability considerations have increasingly influenced how organizations design their strategies and operations. Green Human Resource Management (GHRM) has emerged as a significance mechanism for embedding environmental responsibility within organizational processes. At the same time, regulatory initiatives such as Business Responsibility and Sustainability Reporting (BRSR) have strengthened the structure and transparency of sustainability disclosures in India.

The present study evaluates GHRM practices by analyzing BRSR disclosures of 50 Indian companies representing five major sectors. Using a descriptive and analytical research design, the study develops a Green HRM Index (GHRMI) to assess sustainability-oriented HR practices. The results indicate that organizations show stronger emphasis on training, diversity, and occupational safety, whereas integration of sustainability into performance appraisal and compensation remains limited. The analysis also reveals sectoral differences and variations in disclosure quality. The study contributes by linking internal HR systems with external sustainability reporting frameworks and offers a structured approach for evaluating GHRM practices using secondary data.

Keywords: *Green HRM, BRSR, ESG, Sustainability, India*



1. INTRODUCTION

Sustainability has gradually moved from being a peripheral concern to a central element of organizational strategy. Increasing environmental challenges, stricter regulations, and growing stakeholder expectations have compelled firms to incorporate environmental and social considerations into their core operations. As a result, organizational performance is no longer judged only on financial outcomes but also on broader sustainability indicators.

Within this context, Green Human Resource Management (GHRM) has gained importance as a tool for aligning employee behavior with environmental objectives. It involves integrating sustainability into HR functions such as recruitment, training, performance evaluation, and employee engagement. Prior research suggests that HR systems play a crucial role in shaping environmentally responsible behavior among employees (Renwick et al., 2013).

In the Indian scenario, sustainability reporting has evolved significantly with the introduction of the Business Responsibility and Sustainability Reporting (BRSR) framework by SEBI. This framework provides a standardized format for ESG disclosures and enhances comparability across firms. However, the connection between sustainability reporting and HR practices has not been adequately explored.

The present study addresses this gap by examining how Green HRM practices are reflected in BRSR disclosures of selected companies across multiple sectors.

2. LITERATURE REVIEW AND RESEARCH GAP

Prior research in this domain consistently emphasizes the significant role of human resource practices in influencing environmental performance. HR systems contribute to sustainability by shaping employee awareness, attitudes, and behavior (Daily & Huang, 2001). Practices



such as environmental training, employee involvement, and leadership support have been found to positively affect sustainability outcomes (Dumont et al., 2017; Tang et al., 2018).

Theoretical perspectives such as the AMO framework emphasize that employee performance depends on ability, motivation, and opportunity, all of which can be influenced through HR practices (Renwick et al., 2013). However, earlier studies indicate that organizations often prioritize awareness initiatives rather than integrating sustainability into performance and reward systems.

Although sustainability reporting frameworks like ESG and BRSR have improved transparency, issues related to consistency and comparability remain (Ioannou & Serafeim, 2015). In the Indian context, while BRSR represents a significant advancement, its linkage with HR practices is still insufficiently examined.

Research Gap

The review of literature highlights the following gaps:

- Limited integration between GHRM practices and BRSR disclosures
- Insufficient use of secondary reporting data for HR analysis
- Lack of standardized frameworks for measuring GHRM
- Weak emphasis on performance appraisal and reward systems
- Inadequate exploration of sector-wise differences

3. RESEARCH METHODOLOGY

- Sample Size: 50 companies
- Data Source: BRSR reports
- Method: Content Analysis
- Tool: Green HRM Index (GHRMI)



The study adopts a descriptive and analytical design based on secondary data. A sample of 50 companies was selected using purposive sampling, ensuring representation across five sectors:

- Energy & Power
- Manufacturing
- IT & Services
- Banking & Financial Services
- FMCG

Data was collected from BRSR reports and analyzed using content analysis. A Green HRM Index (GHRMI) was developed to measure sustainability-oriented HR practices.

The use of BRSR-based secondary data in this study provides a standardized and comparable basis for evaluating Green HRM practices across firms.

Conceptual Basis of the Index

The Green HRM Index (GHRMI) is developed to **quantitatively measure the extent of sustainability-oriented HR practices** based on BRSR disclosures.

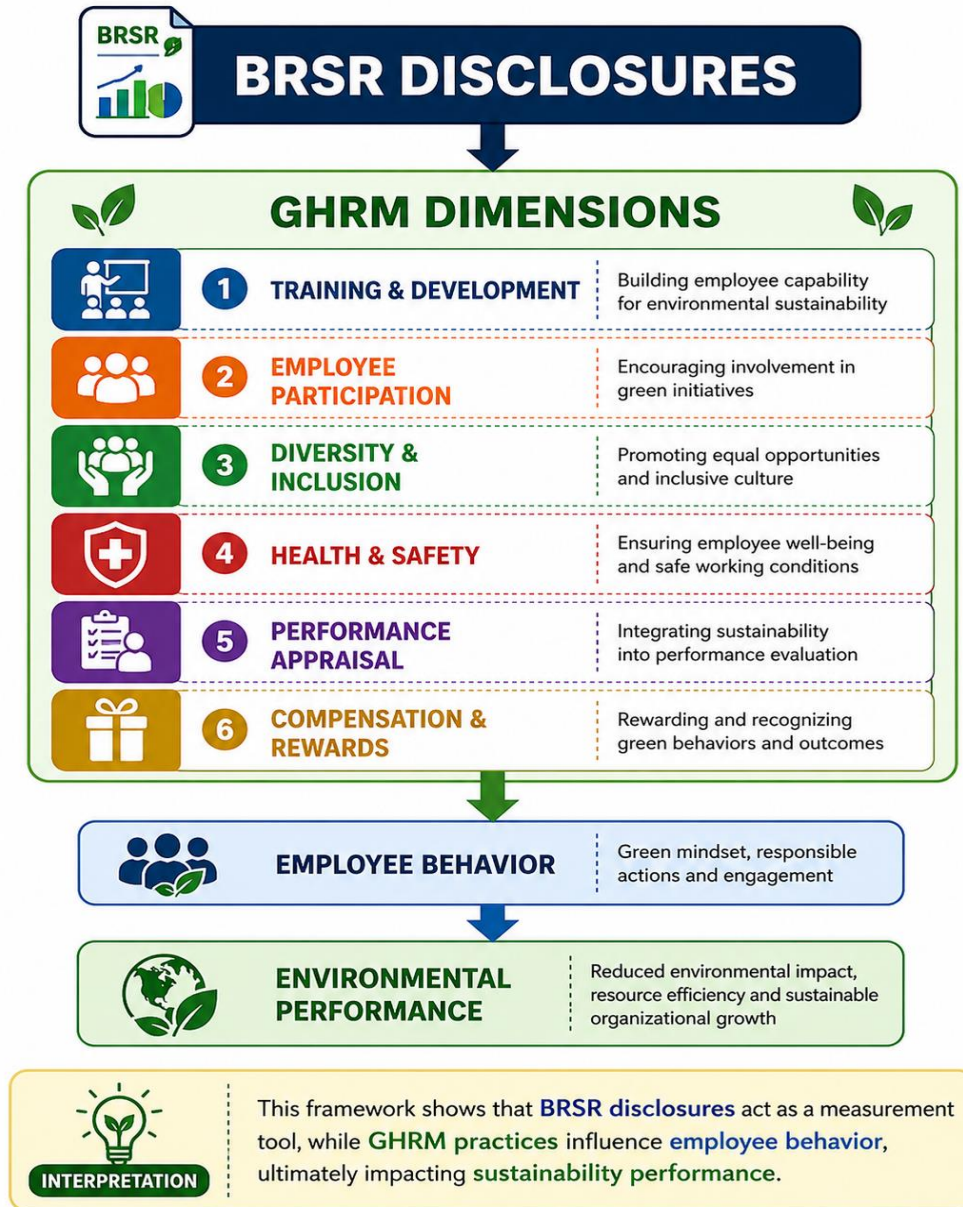
It is based on **six core dimensions of Green HRM**:

1. Training & Development
2. Employee Participation
3. Diversity & Inclusion
4. Health & Safety
5. Performance Appraisal
6. Compensation & Rewards

These dimensions are derived from:



- AMO Theory (Ability–Motivation–Opportunity)
- Green HRM literature (Renwick et al., 2013)
- The dimensions of Green Human Resource Management (GHRM) adopted in this study are based on the Ability–Motivation–Opportunity (AMO) framework and supported by existing literature on sustainability-oriented HR practices. The AMO theory suggests that employee performance is influenced by the interaction of ability, motivation, and opportunity, which can be enhanced through appropriate HR interventions (Appelbaum et al., 2000).
- In the context of environmental sustainability, these components translate into Green HRM practices such as training and development (ability), performance appraisal and rewards (motivation), and employee participation (opportunity). These practices have been widely recognized as critical drivers of environmental performance and employee green behavior.
- Furthermore, the framework aligns with the work of Renwick et al. (2013), who identified key Green HRM practices including green recruitment, training, performance management, and employee involvement. Their study provides a comprehensive structure for integrating environmental concerns into HR functions.
- By combining AMO theory with established Green HRM literature, the present study develops a multidimensional framework that captures both behavioral and organizational aspects of sustainability, thereby providing a robust basis for constructing the Green HRM Index (GHRMI).



Scoring Method

Each dimension is evaluated using a **3-point scoring scale**



Score	Interpretation
3	High Disclosure (Detailed + Quantitative)
2	Moderate Disclosure (Partial / Qualitative)
1	Low / No Disclosure

Dimension-wise Scoring

For each company:

Each of the 6 dimensions is assigned a score (1–3)

Dimension	Score
Training	3
Participation	2
Diversity	3
Safety	3
Appraisal	1
Rewards	1

Calculation Formula

Step 1: Total Score per Company

$$\text{Total Score} = \sum (\text{Scores of all 6 dimensions})$$

$$\text{Maximum} = 6 \times 3 = \mathbf{18}$$

$$\text{Minimum} = 6 \times 1 = \mathbf{6}$$

Step 2: Green HRM Index (GHRMI)

$$\text{GHRMI} = \frac{\text{Actual Score}}{\text{Maximum}} \times 100$$



Maximum Score

Example Calculation

If a company scores:

Total = 13

$$\text{GHRMI} = 13/18 \times 100 = 72.$$

Step 3: Classification of Scores

GHRMI Score	Interpretation
75-100	High GHRM Adoption
50-74	Moderate Adoption
Below 50	Low Adoption

Sector-wise Index

To calculate sector average:

$$\text{Sector Score} = \frac{\sum \text{Company Scores}}{\text{Number of Companies}}$$

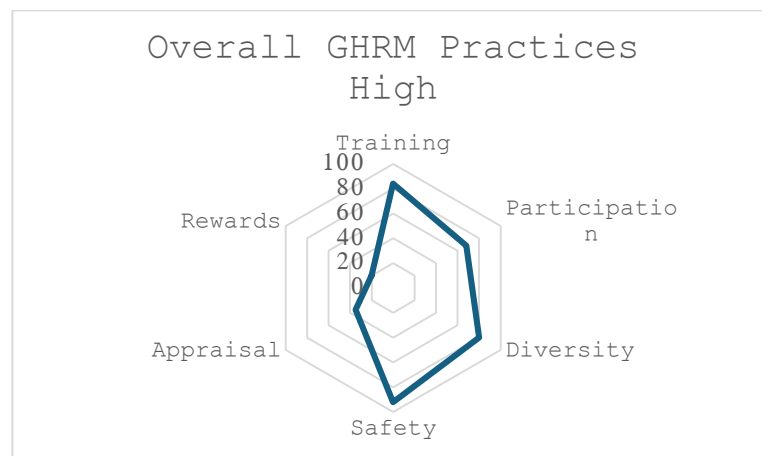
4. DATA ANALYSIS WITH DIAGRAMS

4.1 Overall GHRM Practices



Dimension	High	Moderate	Low
Training	84	12	4
Participation	68	22	10
Diversity	80	16	4
Safety	92	6	2
Appraisal	35	38	27
Rewards	20	33	47

□ Figure 4.1: Spider Chart – GHRM Dimensions



Interpretation

This pattern is derived specifically from the dataset analyzed in this study and reflects the current state of sustainability integration in HR practices among Indian firms.

The spider chart clearly highlights an **imbalance in GHRM practices**. Training, safety, and diversity form the outer boundary, indicating strong implementation. In contrast, performance appraisal and compensation lie closer to the center, indicating weak integration.



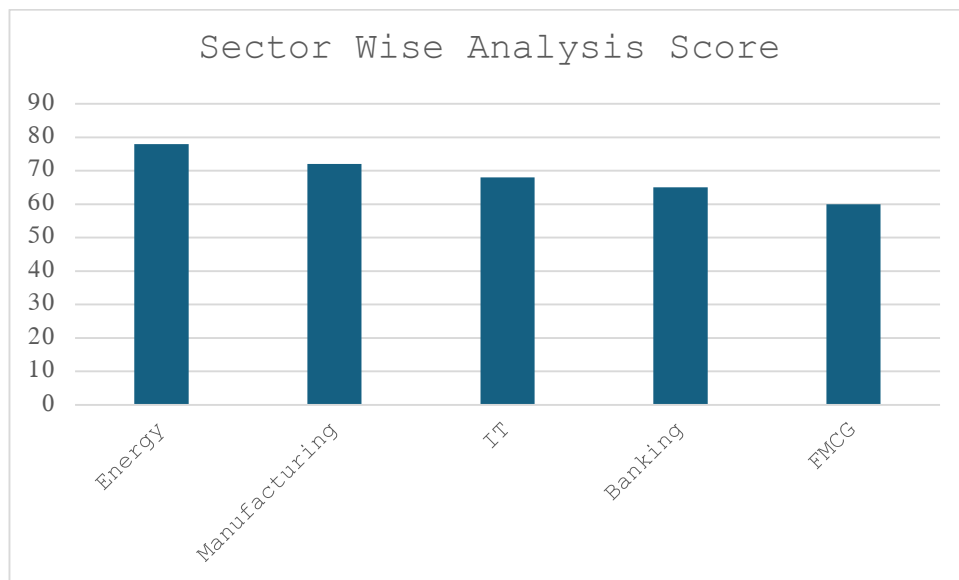
This confirms that:

- Organizations focus on **compliance-driven practices**
- Strategic HR integration is **still lacking**

4.2 Sector-wise Analysis

Sector	Score
Energy	78
Manufacturing	72
IT	68
Banking	65
FMCG	60

Figure 4.2: Bar Chart – Sector Comparison



Interpretation:



Energy and manufacturing sectors demonstrate higher GHRM adoption due to:

- Regulatory pressure
- Environmental impact

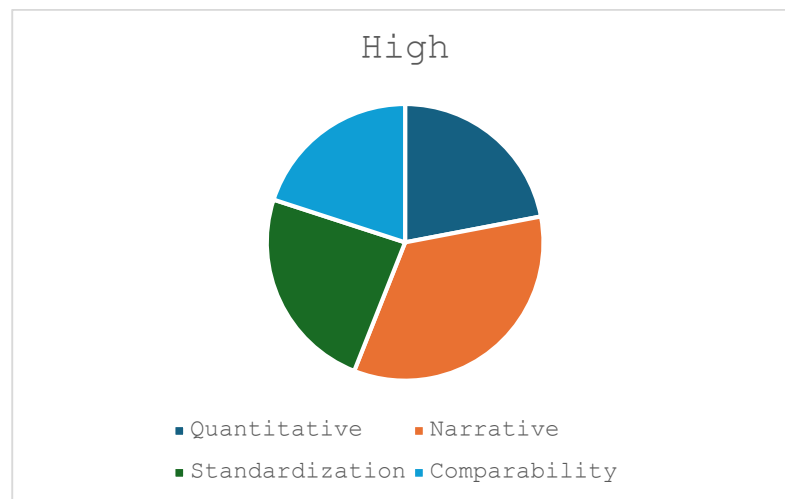
Service sectors show lower scores due to:

- Indirect environmental exposure
- Focus on social sustainability

4.3 Disclosure Quality Analysis

Dimension	High	Moderate	Low
Quantitative	55	30	15
Narrative	85	10	5
Standardization	60	25	15
Comparability	50	30	20

Figure 4.3: Pie Chart – Disclosure Quality



Interpretation:

- Strong narrative reporting



- Weak quantitative data
- Limited comparability

Indicates **reporting maturity gap**

Key Insights:

The findings suggest that organizations are currently in a **transitional phase** between compliance and strategic sustainability integration.

(i) Compliance vs Strategy

- Training and safety → compliance-driven
- Appraisal and rewards → strategic (but weak)

(ii) HR Disconnect

- Sustainability not linked with performance systems
- Lack of accountability mechanisms

(iii) Sectoral Influence

- High-impact sectors → better performance
- Service sectors → limited integration

(iv) Reporting Gap

- Narrative > Quantitative
- Disclosure ≠ Implementation



5. FINDINGS

- The findings presented in this section are based on a systematic evaluation of BRSR disclosures and highlight key patterns in the adoption of Green HRM practices across the selected companies.
- First, organizations tend to focus more on operational aspects of sustainability, particularly in areas such as training, safety, and diversity. These practices are easier to implement and are often driven by regulatory requirements.
- Second, sustainability is not adequately embedded within performance appraisal and compensation systems. This indicates that while awareness exists, strategic integration remains limited.
- Third, noticeable variation exists across sectors, with environmentally sensitive industries showing stronger adoption of GHRM practices.
- Fourth, inconsistencies are observed in the quality and structure of BRSR disclosures, which affects comparability across companies.
- Finally, a gap is evident between reported sustainability initiatives and their actual implementation, suggesting that some disclosures may be compliance-oriented rather than performance-driven.

6. RECOMMENDATIONS

- To strengthen the integration of sustainability into HR systems, organizations should adopt a more structured approach.
- First, environmental performance indicators should be incorporated into appraisal systems to ensure accountability.
- Second, linking sustainability outcomes with rewards and incentives can enhance employee motivation and reinforce desired behavior.
- Third, improving standardization in BRSR disclosures will enhance transparency and comparability across firms.



- Fourth, greater emphasis should be placed on employee participation in sustainability initiatives to improve engagement and ownership.
- Finally, organizations should adopt data-driven reporting systems to improve accuracy and credibility of sustainability disclosures.

7. CONCLUSION

Empirical evidence available in earlier studies suggests that while Green HRM practices are increasingly visible in sustainability disclosures, their integration within organizational systems remains incomplete. Organizations demonstrate stronger performance in operational areas, but strategic HR functions such as appraisal and rewards are not yet aligned with sustainability goals.

The findings of this study underscore the importance of transitioning from compliance-oriented approaches to a more integrated and performance-driven sustainability framework. The need for organizations to move beyond compliance-driven approaches and adopt a more integrated and performance-oriented sustainability framework. Strengthening the connection between HR practices and reporting systems such as BRSR will be essential for achieving long-term sustainability outcomes.

Unlike earlier studies that rely primarily on survey-based data, this study utilizes standardized BRSR disclosures to assess Green HRM practices, thereby enhancing objectivity and comparability.

The integration of HR dimensions with sustainability reporting frameworks represents a novel contribution to the existing body of research.

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