

A Corpus-Based Textual Analysis of BRSR Reports of Sensex-Listed Companies

Pooja Pavan Patel

School of Business, Auro University, Surat, Gujarat, India

Email: pooja.patel@aurouniversity.edu.in

Abstract: This study examines how organisational mindfulness is reflected in the narrative disclosures of Business Responsibility and Sustainability Reporting (BRSR) submitted by all 30 Sensex-listed companies for the financial year 2024–25. Employing corpus-based textual analysis, the study investigates keyword frequency, collocation patterns, emergent themes and policy embedding levels across four BRSR principles: Ethics and Integrity, Employee Well-being, Stakeholder Engagement, and Inclusive Growth. Findings indicate that ethical governance is strongly institutionalised, while psychological well-being and stakeholder responsiveness remain comparatively underdeveloped in formal disclosures. The study advances organisational mindfulness literature and highlights the analytical value of corpus-based methods for evaluating sustainability reporting practices in emerging markets.

Keywords: BRSR, Organisational Mindfulness, Corpus-Based Analysis, Sustainability Disclosure, Corporate Governance, India

JEL Classification Number: M14, Q56, M41