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CONTENT

IMPACT OF CORPORATE SUSTAINABILITY REPORTING ON INVESTORS' INVESTMENT DECISION MAKING: A SURVEY OF BILASPUR DISTRICT OF CHHATTISGARH

Sourabh Kumar Pand

Dr. Amrendra Kum

Abhishek Kumar Uphadhyay

Abstract

Nowadays, the securities market instruments and the mutual funds attract new investors acr all age and income groups. Traditionally, the performance of these securities market instrume is purely dependent upon the contracts and agreements, business performance, new operatio units, takeover and merger, plans, and financial performance of a company. Financ Performance of a company was evaluated from the published data of the company in the form the Financial Report. To evaluate the financial performance of companies, various tools a techniques were adopted by the investors, including fundamentals as well as technical analysis

But in India, after the compulsion of the Business Responsibility and Sustainability Reporti (BRSR) by Securities and Exchange Board of India (SEBI) in 2021, companies also starte publishing Non-Financial Report with the financial performance report. The present study is a attempt to build understanding on the impact of Non-Financial Reporting on the investor perception while selecting an instrument for the investment. For this research purpose, tw hundred respondents are targeted from the banking and financial professionals. The expecte outcome of the study is that the investor always considers the environmental, social, an governance policy and adoptability of the company before investing in its instrument.

Keywords: *BRSR, SDG, Corporate Sustainable Reporting, Sustainable Finance, Green Finance.*

Introduction

From the beginning of the third decade of the twenty-first century, securities market instruments and the Mutual funds industry attract new investors across the ages, gender, religion, geographical area, language speaking, and income groups. Traditionally, the performance of these securities market instruments is purely dependent upon the efficient management, employee retention, business strategies implementation, new contracts and agreements, business performance, new operational units, takeover and merger, plans, and the Company's Financial Performance. The Company's financial performance was evaluated from the published data by the company in the form of a financial report. To evaluate the financial performance of companies, various tools and techniques were adopted by the investors, including both fundamentals as well as technical analysis.

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