How and to what extent Circular Economy and Waste Productivity are reacting in the Pandemic Uncertainty. A study based on a top global corporation

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The study's purpose is to explore circular economy (CE) activities in relation to annual integrated annual and sustainability reporting practices. Specifically, there is an investigation into how and to what extent CE 6Rs support waste productivity-related practices? The research design entailed searching for CE 6Rs-related concepts in the top 100 corporate sustainable companies' annual reports through the circular economy disclosure index by use of the NVivo software. Additionally, SPSS software will be used for testing the relationship between circular economy disclosure and waste productivity. The study elicited that in every report minimum one-time cited CE-6Rs term. The study proposed a framework of CE 6Rs, with the aim of value creation and participation in the sustainable development agenda. The research has certain limitations, research particularly, Focuses on the COVID 19 period. The research not only presents the evidence of circular economy in the COVID 19 period but also gives a comprehension view that how companies follow the CE (6Rs) principles for preserving natural resources. Hence, further research should be pursued by undertaking expert surveys, interviews and case studies that would supplement the findings of this exploratory study and determine whether CE activities are being incorporated into annual integrate and sustainability reporting approaches. It is beneficial for the policymaker and first movers to develop circular economy-related activity by organisations. This will provide well-defined information to all stakeholders and management for making investment decisions and participate in the sustainable development agenda. The previous studies have only considered economic and environmental effects but this research involves considering the social, environmental, economic and governance concepts of CE 6Rs in unison, thereby supporting a more comprehensive sustainable development agenda.