Vol. 1, Issue 1, August 2024 Subject-Law ISSN 3049-3099 (Print)

VIPS JOURNAL OF LAW & DEVELOPMENT

VIVEKANANDA INSTITUTE OF PROFESSIONAL STUDIES-TC (VIPS-TC)
Affiliated to GGSIP University, Delhi & Approved by Bar Council of India & AICTE
Grade 'A++' Accredited Institution by NAAC &
Recognized by UGC under Section 2 (f) & NBA Accredited for MCA Programme
ISO 9001:2015 Certified Institution

About Vivekananda Institute of Professional Studies – TC (VIPS-TC)

Vivekananda Institute of Professional Studies - TC (VIPS-TC) was established in the year 2000. Even as a sapling, its roots were firm, for they were energized by Swamiji's teachings. Today, VIPS – TC has progressed and is nestling sixteen courses under seven different Schools. It continues to stand with determination, moral sight and strength of mind to create capable and ethical human beings with infinite power, infinite knowledge and indomitable positive energy. Under the aegis of VIPS – TC, Vivekananda School of Law and Legal Studies (VSLLS) is committed to realizing the words of Swami Vivekananda: "Man Making, Character Building and Nation Building" and is well known for its robust efforts in legal education. Research is integral to academics as it forms the foundation for knowledge creation and intellectual growth. It enables students, scholars, and professionals to explore new concepts, test theories, and contribute to the existing body of knowledge in their respective fields. VSLLS works towards development oriented research in the Legal domain.

About the VIPS Journal of Law & Development

VIPS Journal of Law & Development is an annual double blinded peer reviewed journal accepting submissions in English language. The inception year of the Journal is 2024 and it is further envisioned to promote global development of Law as it provides a platform for scholarly research dedicated to exploring the intersection of legal frameworks and socio-legal development with an inter disciplinary approach. The research articles are selected for publication after a rigorous double blind review by subject experts. The mode of citation for the journal is VIPS VSLLS VOL I VJLD (2024). As a policy of the Journal the contributing authors are regularly updated about the status of their submission.

Table of Contents

Title of the Paper / Author	Page No.
From State Control to Market Forces: Reformation of Indian Coal Sector *Dr. Manoj Kumar Singh & Dr. Priya Bhatnagar*	1
Global Economic Interdependence: Evaluating the UNCITRAL Model Law and Adaptive Frameworks for Cross Border Bankruptcy *Dr. Parineeta Goswami & Arushi Goswami*	11
Tokenization of Digital Collectibles: Analysing Regulatory Framework and Legal Challenges Related to Non-Fungible Tokens *Purva Kaushik*	33
Plastic Politics and Need for Maintaining Sustainability: Initiatives by Nilkamal Limited a Leading Company in India's Plastic Industry *Adv. Rajat Jain & Dr. Nipun Gupta Jain*	48
The Sabarimala Matter: A Way Forward *Adv. R. Karthik & Dr. J Ravindran*	61
Gender neutrality in boardrooms of Indian Companies: An Analysis *Adv. Abhishek Grover & Dr. Honey Sharma*	76
Sexual Offences Against Transgenders: An Unresolved Puzzle *Priyansha Badoni & Sonali Sharma*	90
Innovation Barriers and Poverty: Analysing the Socioeconomic Implications of Patent Systems *Aaditya Bajpai & Shreya Bajpai*	101
Beyond Morphing - Unravelling Deepfake Technology and Its Legal Analysis *Priyal Bansal & Chandra Kant Singh*	114
Cryptocurrency Regulation in India *Arman Sheikh*	132

PLASTIC POLITICS AND NEED FOR MAINTAINING SUSTAINABILITY: INITIATIVES BY NILKAMAL LIMITED A LEADING COMPANY IN INDIA'S PLASTIC INDUSTRY

Adv. Rajat Jain*
Dr. Nipun Gupta Jain**

VIPS Journal of Law & Development
Subject - Law
August 2024, Vol. 1, Issue 1, 48-60
ISSN 3049-3099 (Print)
©Vivekananda Institute of Professional Studies-TC (VIPS-TC)
https://vips.edu/vslls/Publications/VJLD

ABSTRACT

The current paper is prepared to represent industries' diverse mechanisms, to achieve progress towards sustainability. This report provides an overview of the company's profile, as a leading company in India's plastic industry. The discussion over plastic usage is steered, in the context of plastic politics, proximity to the poor and the enterprise's progress as a sustainable unit. The efforts taken up by the enterprise towards sustainability are highlighted; justifying the exertions with the help of theories of sustainability, namely, Stakeholder Theory, Triple Bottom Line Theory and CSR Pyramid (Carroll's Pyramid) theory and the rationale for the approaches adopted. The provisions under Section 135, read with Schedule 7 of the Companies Act, 2013 and Companies Rule, 2014 have been discussed and critically analysed to establish the company's liability as its corporate social responsibility and its implementation in its working. In the end, based on the findings of the case study a few suggestions are provided for the company that will help the company to take the road of sustainability ahead and draw some general conclusions on the instruments adopted by the company for the achievement of sustainability.

Keywords: *Sustainability, CSR, Company Law*

* Advocate at Legalin

** Associate Professor, Vivekananda School of Law and Legal Studies, Vivekananda Institute of Professional Studies - TC (VIPS-TC)

I. INTRODUCTION

"There is no future for those who do not care about the common good".

(Principles of the 2030 Agenda for Sustainable Development approved on September 25, 2015, by the UN General Assembly cited in Misso and Varlese, 2018).

It is the call of the planet to achieve sustainability through the systematic adoption of environmental and societal practices[1]. Sustainability includes within its umbrella aspects relating to the protection of human rights and the environment, maintaining ethics and preventing climate change (Delmas, 2019; Hopkins, 2022). Generally, Sustainability is defined as "*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*"[2].

The subject- matter of the use of plastic has always been a debatable and contentious topic. On one hand, there are challenges and issues relating to its social, ethical and environmental impact, considering its non-degradable nature and on the other it is considered to be the most resourceful means meeting human requirements and being accepted as the replacement for other heavy material that needs more cost, labour and energy in their production[3]. To deal with the waste management of plastic it has been proposed that there should be a ban on single-use plastic and the adoption of the concept of a "circular Economy" that will facilitate dealing with the problem of the use and disposal of plastics[4].

1 Erling Holden et al., *The Imperatives of Sustainable Development* 25(3) SUSTAINABLE DEVELOPMENT, 213–226 (2017); 16. Andrew. J. Hoffman, The Next Phase of Business Sustainability 16 (2), STANFORD SOCIAL INNOVATION REVIEW (SSIR) 34-39; The University of Cambridge Institute for Sustainability Leadership, The future of sustainable business (2018), https://www.cisl.cam.ac.uk/system/files/documents/cisl-future-sustainable-business.pdf. (Last visited May 14, 2024).

2 Brundtland Commission Report published in a seminal book of OUR COMMON FUTURE, Oxford: United Nations World Commission on Environment and Development, (1987), http://www.un-documents.net/our-common-future.pdf (Last Visited February 15, 2024); 1 MICHAEL HOPKINS, CSR AND SUSTAINABILITY:THE BIG ISSUES OF THE DAY (Anthem Press, London, England, 2022).

3 Gauri Pathak, *Plastic Politics: Industry Stakeholders and The Navigation of Plastic Control Policy in India*, 32(1) ENVIRONMENTAL POLITICS, 135–156 (2023); Asphat Muposhi, Mercy Mpinganjira and Marius Wait, Considerations, Benefits And Unintended Consequences of Banning Plastic Shopping Bags for Environmental Sustainability: A Systematic Literature Review, 40(3) WASTE MANAGEMENT & RESEARCH, 248–261 (2022); Rosa Misso and Monica Varlese, Agri-Food, Plastic And Sustainability, 19 (S1) CALITATEA, 324–330 (2018).

4 Michael Jefferson, *Whither Plastics? – Petrochemicals, Plastics and Sustainability in a Garbage-Riddled World,* 56 ENERGY RESEARCH & SOCIAL SCIENCES, 101-229 (2019); *New Developments: New Method to Solve the Plastics Sustainability Problem,* CHEMICAL INDUSTRY DIGEST *(Mumbai, 2021),*

Although plastic is seen as the most dangerous form of element that creates a threat to the environment to a greater extent due to its non-degradable features, at the same time it has become an integral part of human life. Picturing the use of plastic largely depends upon its politics (power), proximity to the poor and progress[5]. Politics is defined as "*the power in and through social relations that shapes the capacities of an actor to determine their circumstances and fate*"[6]. The whole plastic life cycle is political considering the debate revolving around it right from its production to consumption towards the waste management of plastic and to the pollution created by it which is one of the foremost societal problems.

Though, the politics of plastics centres around mitigating plastic pollution[7] picturing the use of plastics must also ensure proximity to poor and progress of the corporation/community at the same time[8]. This proximity to the poor is pictured as a "*collaborative partnership based on a spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, stakeholders and people*"[9]. The question that is asked here is, are we moving towards sustainability, considering the suitability and benefits of the use of plastic, not only to the environment but to humanity as well, especially to the poor? The answer to the question cannot be placed in a straight jacket formula and needs an in-depth discussion and approach. This is because plastics have become an integral part of modern life even though plastic production throws many challenges to environmental protection, having significant environmental footprints in terms of waste generation and potential pollution that is created. The production of plastics depends on "petrochemicals" that are derived from fossil fuels which in return contributes to greenhouse gas emissions leading to the degradation of the environment[10]. Furthermore, the harm caused to the environment is irreversible

https://www.proquest.com/docview/2596032192?pq-origsite=primo&accountid=14089 (Last Visited on May 10, 2024).

5 Joanna Stanberry and Balda, Picturing Case Study- Plastics. Lecture delivered by Stanberry, J. at University of Cumbria, 11 May 2023 as part of UCBP7004 (2022/3 LCR SEM2 LJF1) Sustainability Issues in Business unpublished paper for 1(1) JOURNAL OF TROPICAL FUTURES.

6 Michael Barnett &Raymond Duvall, *Power in International Politics*, 59(1) INTERNATIONAL ORGANIZATION, 39–75 (2005).

7 Tobias,D. Nielsen, *et al*., *Politics and The Plastic Crisis: A Review Throughout the Plastic Life Cycle*" 9(1) WIREs ENERGY AND ENVIRONMENT (2020).

8 STANBERRY AND BALDA, supra note 5.

9 UN Stakeholder Engagement Agenda, 2015 "Preamble", Department of Economic and Social Affairs Sustainable Development, https://sdgs.un.org/stakeholders. (Last Visited May 15, 2024).

10 ASPHAT MUPOSHI *supra n*ote 3.

as plastic waste remains in the environment for hundreds of years harming the ecosystem extensively[11]. However, in the quest for competition, corporations often forget that the ladder of progress is not taken alone but is a collective effort and must be culturally defined to mark progress in real terms[12].

Hence, while picturing plastic it is essential to understand its usage and production in terms of its power or benefits to humanity, impeccable impact on the poor and the potential progress to the community as a whole. A balanced approach is essential wherever industries are involved in manufacturing and producing plastic products, considering its benefits and detrimental impact[13]. This is the reason why there are stringent policies and guidelines for plastic manufacturing industries and the national governments of different countries take special care to ensure that effective steps are taken in the direction of environmental protection and sustainability[14].

1.1 Legal Perspective and Implementation in India

In India, The Companies Act, 2013 provides for the establishment of a CSR committee responsible for drafting the policy as per The Companies (Corporate Social Responsibility Policy) Rules, 2014 indicating the activities to be undertaken by the company as specified in Schedule VII and have made it mandatory for the companies to spend a minimum of 2% of their net profit over the preceding three years as CSR[15]. The activities specified under the schedule cover activities relating to[16]:

i. Promotion of sanitation and health care facilities (including contribution to the *Swatch Bharat Kosh*) , elimination of poverty, malnutrition, hunger and providing safe drinking water facilities.

ii. promoting employment, education, including special education for differently abled people, enhancing livelihood enhancement projects and vocational skills among elderly, women, children, and the differently abled;

11 Long Nguyen and Pieter Billen, *A Review of Four Publications on the Sustainability and Potential of Plastic Alternatives: Reviews*, 21(5) JOURNAL OF INDUSTRIAL ECOLOGY, 1380–1381 (2017).

12 GAURI PATHAK supra note 3.

13 Chemical Industry Digest supra note 4.

14 Samar Srivastava, Nilkamal: A Firm Mould (2019). https://www.forbesindia.com/article/family-business/nilkamal-a-firm-mould/52573/1; https://nilkamal.com/news-a-firm-mould/ (Last Visited on May 05, 2024).

15 The Companies Act, 2013, § 135, No. 18, Acts of Parliament, 2013 (India).

16 The Companies (Corporate Social Responsibility Policy) Rules, 2014, Schedule VII, (India)

iii. empowering women, taking up measures for socially and economically weaker group; promoting gender equality; establishing hostels and homes for orphans and women, old age homes; providing daycare facilities and setting up centres and other facilities for senior citizens;

iv. maintaining ecological balance, environmental sustainability, adopting measure for animal welfare, flora and fauna, conservation of natural resources, agroforestry; and preservation of quality of water, soil and air along with contribution towards the Clean Ganga Fund established by the Central Government;

v. preservation, promotion and development of art, culture and handicrafts, restoration of national heritage, sites and buildings of historical importance, establishing public libraries;

vi. taking up initiatives for the benefit of war widows, armed forces veterans and their dependents,

vii. adopting training centers for promoting nationally acknowledged sports , rural sports, Olympic and paralympic sports;

vii. contribution to PM CAREs Funds established at central level for welfare and relief of the Scheduled Castes and Tribes and other backward classes, for women and minority classes and for socio-economic development;

ix. Contribution to R & D projects and incubators in the field of medicine, engineering, technology and science funded by the Central or state Government or their agencies or any Public Sector Undertaking;

x. Contributions to public-funded Universities promoting SDGs, involved in conducting research in the areas of medicine, engineering, technology and science and contributing towards development of slums and to rural development projects.

xi. Contribution and involvement in reconstruction and rehabilitation activities, relief fund and disaster management.

In light of the above rules and principles, a study is undertaken to understand the CSR standards undertaken by Nilkamal and the contributions made in this field by the company. Efforts are made to justify the CSR based on Stakeholder Theory, Triple Bottom Line Approach and CSR Pyramid Theory.

II. An Overview: Standards and Theories for Sustainability

Corporations and Industries are important in promoting the systematic change required to maintain sustainability. Applying sustainability theories and frameworks largely depends on the industry and the business they operate[17].

National Guidelines on Responsible Business Conduct, 2018 prescribes *Business Responsibility Standards, the nine Principles,* for commercial industries and their compliance by the company[18]

1. P1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.
2. P2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
3. P3: Businesses should promote the well-being of all employees.
4. P4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.
5. P5: Businesses should respect and promote human rights.
6. P6: Businesses should respect, protect, and make efforts to restore the environment.
7. P7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.
8. P8: Businesses should support inclusive growth and equitable development.
9. P9: Businesses should engage with and provide value to their customers and consumers in a responsible manner.

Nilkamal Limited is one of India's successful and leading companies incorporated in 1981. This company deals in the manufacturing and retailing of a diverse range of plastics moulded products, like industrial containers, storage solutions, material

17 Magali. A. Delmas, *et. al., Understanding the Role of the Corporation in Sustainability Transitions* 32(2) ORGANIZATION & ENVIRONMENT, 87-97 (2019).

18 National Guidelines on Responsible Business Conduct, Ministry of Corporate Affairs, Government of India (2018), https://www.mca.gov.in/Ministry/pdf/NationalGuildeline_15032019.pdf

for handling crates, and bins, as well as furniture like chairs, tables, sofas, beds, cabinets, pillows and mattresses and bubble guard[19]. Today, Nilkamal Limited is one of the top players in the Indian Plastic Industry and has gained recognition at the national level for the quality of products and services provided by them to the industrial sector, households as well as the service sector, mainly offices. Hence, providing a one-stop solution to both professional and personal needs[20]. It is a company that has received several awards and accolades such as the Energy Efficient Plant Award 2018, GreenCo Silver Award, 2019 for efforts towards the adoption of Green Practices and being environment friendly and many others for its contribution and commitment towards protecting the environment, optimizing waste, reducing energy consumption, recycling efforts, providing good quality of plastic and bringing more innovation to the use of plastic[21].

Various theoretical frameworks have been adopted by the company to meet its commitment towards sustainability:

i. The Stakeholder theory- the responsibility is reposed on the company towards its shareholders as well as stakeholders like employees, customers, community, suppliers, and investors impacted by their actions. In this theory, the company also collaborate with governments and other communities to address environmental issues and concerns like reduction in greenhouse gas emissions, improvement in air quality etc[22]. To meet its P3, P4, P6, and P9 the company has implemented policies such as an *Anti-Sexual Harassment Policy, a Code of Conduct to regulate etc.* to ensure

19 Business Responsibility Report (2021), https://nilkamal.com/wp-content/uploads/2021/07/7.-BUSINESS-RESPONSIBILITY-REPORT-2021-converted.pdf (Last Visited March 27, 2024); Neeraj Kumari, Capturing Market by Nilkamal by Using Branding Strategies, 15 (2) i-MANAGER'S JOURNAL ON MANAGEMENT, 48-54 (September- November 2020).

20 Samar Srivastava, *supra* note 14.

21 Pooja Sarkar, *Nilkamal's Mihir Parekh: Eyes on a sustainable future*, (2021). https://www.forbesindia.com/article/tycoons-of-tomorrow-2021/nilkamals-mihir-parekh-eyes-on-a-sustainable-future/72573/1 (Last Visited May 07 May. 2024); Awards and Accolades, Nikamal Limited, https://nilkamal.com/awards-accolades/ (Last Visited May 05, 2024)

22 Bidhan, L. Parmar, *et al.,* Stakeholder Theory: *The State of the Art,* 4(1) THE ACADEMY OF MANAGEMENT ANNALS, 403-445 (2010); Jacob Hörisch, *et al., Applying Stakeholder Theory in Sustainability Management: Links, Similarities, Dissimilarities, and a Conceptual Framework,* 27 (4) ORGANIZATION AND ENVIRONMENT, 328–346 (2014); MIKE CLAYTON, THE INFLUENCE AGENDA: A SYSTEMATIC APPROACH TO ALIGNING STAKEHOLDERS IN TIMES OF CHANGE (Palgrave Macmillan, London, UK, 2014); Pamela Sloan, *Redefining Stakeholder Engagement: From Control to Collaboration*, 36 THE JOURNAL OF CORPORATE CITIZENSHIP, 25–40 (2009).

the protection and prevention of its stakeholders (Business Responsibility Report, 2021).

Further, for an effective implementation of stakeholder theory, a company must be responsive and approachable towards all its stakeholders. A company is said to have a stakeholder approach when it engages its employees, local community or workforce in the growth and development of its existing location or enactment of any new project[23].

Nilkamal Limited to involve its stakeholders has taken up a project "V30Winner". This project provides an opportunity for marginalised, disadvantageous and vulnerable sections of its workforce to proactively engage in the company's work. Wherein, workmen are divided into groups to provide innovative ideas to the company and then the best idea is acknowledged, incentivized and awarded. Hence, recognising, motivating and encouraging its marginalised stakeholders. The company has also designated an email ID for addressing the complaints of its stakeholders and responding to the complaints in an appropriate time and manner. The company has also implemented a Health and Safety Policy, providing regular health, safety and skills training to its employees and its retail workforce for their enhancement and development[24].

ii. Triple Bottom Line (TBL)- The triple bottom line examines a company's Social, Economic and Environmental Impact. It helps in creating a link between Planet, People and Profits. It embraces social concern, high standards of human rights, equality, healthy community and environmental sustainability[25]. Nilkamal Limited has effectually implemented the aspects

23 ANDREW. L. FRIEDMAN AND SAMANTHA MILES, STAKEHOLDERS: THEORY AND PRACTICE. (Oxford University Press, Incorporated, Oxford, 2023); 1 LYNDA BOURNE, STAKEHOLDER RELATIONSHIP MANAGEMENT: A MATURITY MODEL FOR ORGANISATIONAL IMPLEMENTATION (Taylor & Francis Group, Farnham, 2009); Stakeholder capitalism: A conversation with Dame Vivian Hunt and Paul Polman (2021), https://www.mckinsey.com/industries/public-and-social-sector/our-insights/stakeholder-capitalism-a-conversation-with-vivian-hunt-and-paul-polman#/ (Last Visited May 11, 2024).

24 Stakeholder Engagement Strategy, (2011), https://www.bsr.org/reports/BSR_Stakeholder_Engagement_Strategy_Briefing_Paper.pdf (Last visited May 05, 2024). Business Responsibility Report, 2021 supra note 19; Corporate Social Responsibility (CSR) & Environment, Social, Governance (ESG) Metrics. https://www.csrhub.com/CSR_and_sustainability_information/Nilkamal-Ltd (Last Visited May 02, 2024).

25 David Murphy, "Lecture Delivered on Frameworks and Tools of Sustainability" at University of Cumbria (May, 2023).

of the triple bottom line by maintaining a relationship between people, the planet and profits. It has developed products that are environment-friendly, high in quality standard, safe and energy efficient. During the year 2020-21 they introduced many products one of the products was Totes with ASRS feature and detachable lid used as returnable packaging in e-commerce delivery markets. This product reduced the usage of cardboard boxes for packaging thus reducing the use of natural resources like wood. They also created plastic dividers for the racking system in warehouses of FMGC thus reducing injuries caused by metal. They introduced a chemical *freeze-free vaccine carrier* with a 1.5-litre capacity using PCM technology. The company also took back old crates from trusted customers and recycled and reused them to produce new crates with specifications as per the customers' requirements[26]. The innovative ideas implemented by Nilkamal Limited not only brought goodwill to the company but facilitated increasing its profits and protecting people and the planet by creating a sustainable future.

iii. Corporate Social Responsibility Pyramid- Encompasses the economic, legal, ethical and philanthropic responsibilities of a corporation[27]. Nilkamal as a commercial industry and good corporate citizen has adopted CSR as a strategic tool for its sustainable growth. To implement its CSR, it has established trust/society for the implementation of its CSR activities. The CSR focus area of Nilkamal is Education, Healthcare, Rural Development, Environmental Sustainability, Hygiene and Sanitation. The Company encompasses its social responsibility by engaging itself in providing medical, sanitation and education facilities to the underprivileged through its CSR projects[28]. By the year 2021, they started incurring expenditure from their profits on these activities. Being conscious of their social responsibilities they are fulfilling their social obligations by offering Water and Sanitation products, Waste Management Products and Educational Products.

26 CSR Policy, 2019, https://nilkamal.com/wp-content/uploads/2019/01/CSRPOLICY.pdf. (Last Visited 06 May, 2024); Supra Note 19.

27 1 MICHAEL HOPKINS, CSR AND SUSTAINABILITY: THE BIG ISSUES OF THE DAY. (Anthem Press, London, England, 2022); Thomas. A. Tsalis, *et al.*, New challenges for corporate sustainability reporting: United Nations' 2030 Agenda for sustainable development and the sustainable development goals, 27(4), CORPORATE SOCIAL-RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT, 1617–1629 (2020).

28 CSR Policy, 2019 supra note 26.

III. Practical Measures Adopted by the Company towards Sustainability

3.1 Nilkamal Wello Water Wheel

To meet the problems relating to the availability of water in rural India, Nilkamal Limited introduced the "Wello Water Wheel". This is an affordable solution that removes the need for head loading and saves time in carrying 45 L of water almost 50% less time with its unique trolley bag-like design. Also, its simple design reduces physical strain making it easy and convenient to use, and keeps water clean and hygienic, it is more durable as its "reinforced axles" protect its wheels from wear and tear keeping the performance well balanced even on tough terrain. Lastly, it is the product that is freely available to every villager at an affordable price for which they have also partnered with many corporates[29].

3.2 Nilkamal Educational Products

To cater to the needs of schools, especially in rural areas of India, Nilkamal has offered a wide variety of furniture with pleasurable and comfortable solutions for children's needs that are low on cost and high on quality and performance.

To implement these initiatives, they also invite various corporations and NGOs whose aims and objectives are aligned with the cause to join hands and contribute to the development[30].

3.3 Nilkamal SATO Toilet Seat

Nilkamal SATO toilet seats are one of the revolutionary products in the field of sanitation, especially for rural areas in India where water is scarce. It is an affordable user-friendly product that is easy to maintain and more sustainable. Key features associated with this product that make it more durable and sustainable are[31]:

- Flushes with less than 500 ml water;
- Automatically sealing trapdoor to eliminate odour and flies;
- Smooth, easy–to–clean polypropylene surface;

29 Social Impact, https://www.nilkamalfurniture.com/pages/social-impact (Last visited May 06, 2024); Varun Elembilassery, *et* al., Rolling drops: Nilkamal Wello Water Wheel, 9(2) EMERALD EMERGING MARKETS CASE STUDIES 1–25.

30 *Ibid.*

31 Social Impact, *supra* note 29.

- Durable self-closing door tested to withstand more than 900,000 cycles;
- Affordable: less than half the cost of a ceramic pan;
- Easy installation in concrete slabs;
- Suitable for direct-pit or offset-pit installation;
- Safer and more pleasant to use;
- Minimizes the passage of disease-carrying insects;

The total spending on CSR by Nilkamal as a percentage of profit after tax was 327.81 Lac (2%) in the year 2021[32].

3.4 Implementing the concept of "Circular Economy"

Nilkamal Limited has adopted the policy of Reduce, Recycle and Re-use. The Management of the company is sensitized towards reducing its Carbon Footprints and in this direction has taken initiatives that include using recycled material and consuming renewable energy in higher percentages. For many years all the plants of the company have secured zero waste water discharge as the wastewater is recycled for other uses like gardening and toilet flushing and thus can sustain its commitment towards zero water discharge[33]. Rooftop Solar Plants are installed by the company at its various units resulting in generation of more than four million units in the last year. The Unit at Hosur has consumed 60% of its energy requirement with the help of Wind Energy. The company is making huge investing in this direction at a greater pace to ensure they are meeting the levels of sustainability and sustaining competition at the same time[34].

3.5 Other Philanthropic Initiatives During Crises

Apart from these initiatives, they have also facilitated government during COVID. It joined hands with Reliance Foundation and donated 2000 Quick Covid beds, Cabinets, mattresses and pillows to Sardar Patel Covid Care Center[35] (ANINews, 2020). The Quick Covid Beds (QCB) were designed as low-cost and innovative beds appropriate for "make-shift hospitals" during the COVID-19 pandemic. These beds

32 Business Responsibility Report (20221), supra note 19.

33 Pooja Sarkar, *supra* note 21.

34 Samar Srivastava, *supra* note 14; Business Responsibility Report (2021) supra note 19.

35 ANI News, *Nilkamal joins hands with Reliance Foundation to donate 2000 beds, and cabinets to Sardar Patel COVID Care Centre, 2020*, https://www.aninews.in/news/national/general-news/nilkamal-joins-hands-with-reliance-foundation-to-donate-2000-beds-cabinets-to-sardar-patel-covid-care-centre20200709000614/ (Last Visited May 10, 2024).

were made from plastic sheets of high strength quality with a load carrying capacity of up to 300 kg that was long-lasting and economical too.

Despite these efforts taken by the company, the position being the plastic industry is highly competitive and not without challenges. It needs a lot of effort to meet the standards of Sustainability. Hence, after an in-depth understanding of the nature of business, a few suggestions are provided for the company that may enable it to maintain and enhance its commitment towards sustainability.

IV. Road Ahead and Challenges

Nilkamal Limited has achieved greater heights in its business and is keeping up with the principles of sustainability as well. However, as a leading plastic manufacturing company following suggestions are enumerated for the company to strengthen its sustainability performance and for a better journey towards more sustainable contribution[36].

i. Embrace circular economy further by designing products in terms of durability and repairability.

ii. They can promote take-back programmes for plastic products with their customers as well.

iii. Though the company is using recycled material they may also resort to bio-based materials to ensure lower environmental impact which will also reduce their reliance on virgin resources thus contributing to a more sustainable value chain.

iv. Nilkamal Limited in addition to on-the-job training for their employees may also take up awareness programmes and campaigns relating to sustainability with the local communities as well.

v. Adopting a multilateral approach – with NGOs, Private Sector and governments for financing the green projects[37].

36 John Elkington, *Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development*, 36(2), CALIFORNIA MANAGEMENT REVIEW, 90–100 (1994).

37 Alian Bejjani, *How businesses can build a sustainable future for all* (2020), https://www.weforum.org/agenda/2020/09/how-businesses-build-sustainable-future/. (Last Visited April 10, 2024).

V. CONCLUSION

To Conclude, Nilkamal Limited through its innovative initiative can meet the sustainable standards of being a plastic industry. Picturing its development as a leading plastic manufacturing industry it is undeniable that it has been a tough journey for the company to sail through the manufacturing of plastics products considering the debate of its scientific impact on the environment and usefulness to humanity. Yet the company has effectively implemented its sustainability standards, achieved its corporate social responsibilities and can take the ladder to progress and success making huge profits by practising Zero water discharge (water cycling), rainwater harvesting, capturing renewable energy for production, promoting eco-friendly products like Wello Water Wheel, involving stakeholders in company's development and growth, implementing concept of "circular economy", reducing carbon footprints has justified effectively the politics of plastic while contributing to the more sustainable future, positively impacting environment, society and its progress.



VIPS
योगः कर्मसु कौशलम्
IN PURSUIT OF PERFECTION

NAAC Accredited A++ Grade 3.58/4

VIVEKANANDA INSTITUTE OF PROFESSIONAL STUDIES-TC (VIPS-TC)

AU Block (Outer Ring Road), Pitampura, Delhi-110034
Nearest Metro Station – Pitampura (2 KM) & Haiderpur (0.5 KM)
Website : www.vips.edu, www.dsb.edu.in
Tel.: +91 11 27343401 / 02 / 03, Fax : +91 11 27343404
E-mail : vslls.clrd@vips.edu