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Sustainable Production Practices adopted in Indian cement Industry: A study of Business Responsibility and sustainability Reporting in selected cement companies

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Abstract

The imperative of sustainable production has emerged as a paramount concern for corporations in the contemporary era. Sustainable production emphasizes the creation of goods and services through systems and processes designed to minimize the utilization of materials and chemicals, curtail waste and pollutant emissions into the environment, conserve energy and natural resources, and ensure safety and health for employees, consumers, and society at large. Sustainable production frameworks are essential for all enterprises as they strive to mitigate the detrimental impact on the environment resulting from various pollutants, enhance operational efficiency, and cultivate a favorable perception of the firm among stakeholders, thereby improving the long-term viability of the organization and facilitating sustained business operations.

This research paper endeavors to examine the Business Responsibility and Sustainability Reporting employed within the cement industry in India. For this study Ultratech cement company has been taken. Case study method and secondary data majorly company's annual reports have been used for conducting the research. The anticipated outcome of this research paper is to elucidate the Business Responsibility and sustainability reporting practices of cement companies operating in India. Further study can be conducted by taking more companies and other industries to get a broader view of Business Responsibility and sustainability Reporting in India.

Keywords: Sustainability, sustainable production practices, business Responsibility and sustainability reporting, cement industry

Introduction

Sustainable production now a days is a very important concern for all entities. Sustainable production involves production techniques which involve tactful use of resources, green manufacturing practices and minimizing negative environmental social and economic impacts. In order to produce goods and services that are as sustainable as feasible-that is, resource-efficient and with the fewest possible negative effects on the environment, society, and economy-sustainable production techniques are used. Without sacrificing the potential of future generations to meet their own needs, it aims to meet present ones. In order to solve issues like social injustice, resource depletion, and

climate change, sustainable production is the cornerstone of sustainable development.

India is at a pivotal stage of integrating sustainability into its production and service delivery systems. This integration addresses environmental, economic, and social challenges while promoting long-term growth. Now a days it is important that businesses must disclose their sustainability practices and their contribution to various stakeholders be it customers, suppliers, investors, employees or society at large. Globally there are many sustainability reporting frameworks. In India, CSR, or corporate social responsibility, has long been a popular activity. Companies are required under Section 135 of the Companies Act 2013

to invest at least 2% of their net earnings from the preceding three years in corporate social responsibility.

In accordance with the principles of full disclosure, companies must disclose their Sustainability Reports and their contributions to the environment and society at large. Since a company uses resources from society, whether they be human resources or physical resources like raw materials, tools, and other inputs, they have serious responsibilities to society, and all of that must be disclosed and reported to the stakeholders. These days, "Business Responsibility and Sustainability Reporting" is a trending topic for the companies. In India as per the instructions and guidelines of SEBI, All the top 1000 companies on the basis of market capitalization must disclose Business Responsibility and sustainability Report.

It discloses their commitment and activities to ensure the welfare of stakeholders in their report. These reports conform to GRI standards up to certain extent. SEBI has given a standard format for the disclosure which comprises of 9 parts including company details, director details, business activities and socio-economic commitments including CSR activities, employee welfare, environmental development, waste management, energy management etc.

Cement Industry in India: Present Scenario

India has a total of 210 cement companies of which 35 are listed companies. India is the second largest producer of cement in the world. Furthermore due to more infrastructural development taking place in India Cement production and its demand will increase consistently. Cement is produced by grinding limestone together with clay, shale or other materials containing Silica, alumina and Iron oxide into a fine powder which is then heated to a very high temperature in a kiln to form a substance called Clinker; finally, gypsum is added to the cooled clinker and the mixer is finally ground to produce the cement powder. Cement industry releases many greenhouse gases in the environment like Carbon dioxide, Sulphur dioxide, nitrogen oxides and other particulate matters. The carbon footprint of cement industry is very high as it uses lots of energy that is produced by burning fossil fuels. Cement production represents approximately 7% of global Co₂ emissions, which highlights the need to find ways to reduce its environmental impact and to promote sustainable development. Limestone mining for cement industry has several harmful effects including significant landscape disruption, habitat loss, air and water pollution, dust emissions, noise pollution, changes in ground water levels, soil erosion, and the release of large amount of co₂. Runoff from mining sites can carry sediments and other pollutants into nearby waterbodies. Cement plants produce waste water that contains solids, chemicals and other pollutants. This wastewater if discharged in waterbodies can contaminate water bodies and thus creates harm to human and aquatic life.

Considering all these Environmental problems it is very much important that all cement companies must have a solid plan to combat Environmental and sustainability challenges and they must take suitable measures to protect and save the Environment as well as natural resources.

Research problem

Manufacturing companies in India and across the world face

multiple sustainability related challenges. Environmental sustainability is a growing concern for businesses these days. Adopting Sustainable production models is not just an option but is becoming a mandatory requirement day by day. As a result, Business Entities must align production processes with sustainable development practices. Cement Industry is the third most pollution causing industry after coal and steel. Cement production leads to depletion of natural resources and causes air pollution and water pollution which in turn leads to harmful diseases like respiratory diseases, heart disease and cancer and many more. Through this study our aim is to check how Business Responsibility and Sustainability Reporting is linked to Sustainability issues and whether it is effective in combating Sustainability Challenges faced by Cement Companies.

Objectives

1. To understand the various principles of Business Responsibility and Sustainability Reporting.
2. To analyze the cement industry from the purview of BRSR principles.

Theoretical background

Disclosure requirements have experienced a significant expansion on a global scale over the past decade, necessitating that corporations must have responsibility for the accurate identification of their Environment, Social, and Governance (ESG) obligations, as well as their transparent integration within annual reporting frameworks.

In keeping with these worldwide trends, the Securities and Exchange Board of India (SEBI) has implemented new sustainability reporting guidelines for publicly traded firms as part of its continuous endeavor to improve ESG criteria disclosures. Establishing connections between a company's financial performance and its ESG performance is the goal of the recently introduced Business Responsibility and Sustainability Report (BRSR) reporting framework. This is anticipated to assist investors, regulators, and other stakeholders in obtaining a more comprehensive assessment of the overall resilience, growth, and sustainability of the business, which has traditionally only relied on financial disclosures. SEBI has stipulated that the BRSR will be applicable to the top 1,000 publicly listed companies (by market capitalization) for voluntary reporting for the fiscal year 2021–22, moving to mandatory compliance from financial year 2022-23 onwards.

The BRSR requirements are based on the National Guidelines for Responsible Business Conduct (NGRBC).

Below are the nine core principles acknowledged and highlighted in the Guidelines-

- P1:** Companies ought to act and manage themselves in an ethical, open, and accountable manner;
- P2:** Companies ought to offer products and services that are secure and support sustainability at every stage of their existence;
- P3:** Companies should support the welfare of all workers
- P4:** Companies should honor and respond to the interests of all stakeholders.
- P5:** Companies should uphold and advance human rights;
- P6:** Companies should uphold, safeguard, and work to restore the environment
- P7:** Companies should influence public and regulatory

policy responsibly

P8: Companies should encourage inclusive growth and equitable development

P9: Companies should interact with and offer value to their clients and consumers in a responsible manner.

Research Methodology

Cement industry alone is taken for the purpose of this study. We have taken “Ultratech cement Limited” as it is number one among Cement companies in India based on market capitalization. This company comes in 1st 1000 in the NSE index. case study method and secondary data has been used by the researcher. This is a conceptual paper and the study is preliminary in nature.

The Researcher has mainly used secondary data from

various websites, internet sources, Companies Annual reports and Sustainability reports, journals, research papers etc.

Data analysis and Interpretation

For the purpose of Checking BRSR reporting and implementation of BRSR principles in cement industry in India, we have done a study of annual reports of “Ultratech cement company”

This company is topmost company based on its Market Capitalization among cement companies in India. As cement Industry is considered to be one of the most polluting industry, therefore we are examining the Business Responsibility and Sustainability Reporting of these companies.

Table 1: The purpose is to check whether these companies are reporting and disclosing all variables given in p1 to p9.

P1 to P9	Variables	Ultratech Cement Limited Response (Disclosed or Not)
P1: Companies ought to act and manage themselves honorably, ethically, openly, and responsibly;	<ul style="list-style-type: none"> ▪ Education and awareness campaigns about these principles; ▪ Fines, fees, and penalties for court cases; ▪ Appeal or revision in the aforementioned case; ▪ Anti-corruption or anti-bribery policy; ▪ Disciplinary action details; ▪ Conflict of Interest details; ▪ Corrective action details 	Disclosed
P2: Enterprises ought to deliver products and services in sssa sustainable and secure manner.	<ul style="list-style-type: none"> ▪ Research and development as well as capital expenditures to enhance the environmental and social effect of products; ▪ sustainable sourcing practices; ▪ trash disposal, recycling, and reuse procedures; and ▪ extended producer responsibility 	Disclosed (For Extended Producer Responsibility Pollution control Boards is yet to issue final guidelines)
P3: Businesses should encourage the well-being of all the employees; including those in their value chain	<ul style="list-style-type: none"> ▪ Measures for Employee Wellbeing; Retirement Benefits Details; ▪ Workplace Accessibility; ▪ Equal Opportunity Policy; ▪ Return to Work and Retention Rate; ▪ Grievance Redressal Mechanism; ▪ Employee and Worker Training; Employee and Worker Performance and ▪ Career Development Reviews; ▪ Occupational Health and Safety Management System; ▪ Safety-Related Incidents Details; ▪ Employee Complaints and Health and Safety; ▪ Workplace Health and Safety Practices and Working Conditions 	Disclosed
P4: Companies ought to be considerate to and responsive to the needs of all parties involved, particularly the weaker, marginalized, and disadvantaged;	<ul style="list-style-type: none"> ▪ Identification of Stakeholders ▪ Stakeholders Engagement 	Disclosed
P5: Human rights should be respected and promoted by businesses;	<ul style="list-style-type: none"> ▪ Human rights training for staff members; ▪ Minimum wage information; ▪ Salary or wage information; ▪ Human rights grievances and redressal procedures; ▪ Child labor, forced labor, and evaluation of sexual harassment 	Disclosed
P6: Companies ought to honor, preserve, and work to repair the environment;	<ul style="list-style-type: none"> ▪ Detailed information about energy and water use, zero liquid discharge, air emissions, greenhouse gas emissions, and any effort aimed at lowering greenhouse gas emissions ▪ Operations or offices in or near environmentally sensitive areas; ▪ Environmental Impact Assessments conducted by the entity; ▪ Adherence to relevant environmental laws and regulations; ▪ Total waste generation and waste management techniques 	Disclosed
P7: Companies should act responsibly and openly when attempting to influence public and regulatory policy;	<ul style="list-style-type: none"> ▪ Membership in trade and industry associations and chambers ▪ Corrective measures implemented by regulatory bodies to address anti-competitive behavior 	Disclosed
P8: Companies ought to encourage equitable development and inclusive growth; and	<ul style="list-style-type: none"> ▪ Methods to hear and address community grievances; ▪ Social Impact Assessment of CSR Programs 	Disclosed

<p>P9: Companies should interact with their clients and consumers in a responsible way and offer them value.</p>	<ul style="list-style-type: none"> ▪ Reports on advertising, data privacy, cyber security, unfair trade practices, restrictive trade practices, and product recalls; ▪ Grievances and feedback channels for consumers; ▪ Cybersecurity and data privacy framework or policy; ▪ Corrective measures for cyber security or data breaches; ▪ Whether or not products include information about social and environmental factors, safe and responsible usage, recycling, safe disposal, etc. 	<p>Disclosed</p>
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Findings and Suggestions

From the above Study it is observed that “Ultratech Cement Limited” is making all the disclosures from P1 to P9 i.e. all 9 principles of BRSR reporting. The Company is disclosing all the variables which form part of P1 to P9 and therefore it can be said that they are following Business Responsibility and Sustainability Reporting framework adequately.

Business responsibility and sustainability report is a disclosure in conformance with GRI but restricted to 9 principles numbered from P1 to P9. The objectives of BRSR is to uphold ethical values and principles among listed companies to ensure the rights of customer, investor, employee, local community, local administration and central administration, controlling wastage, avoiding corrupted practices etc.

However further studies can be conducted by taking more companies from cement sector as well as other sectors to find out the extent to which they are complying with the requirements of Business Responsibility and Sustainability Reporting.

This study has some limitation in the sense that only one company’s statutory reports were studied to find the outcome, hence more number of companies can be studied for a broader view.

Conclusion

Business Sustainability and Sustainable production practices affect business and society to a large extent. Hence SEBI has made it compulsory for the listed companies that top 1000 listed companies in India according to their market capitalization must report for Business Responsibility and Sustainability Report in the prescribed format. Through this study it is concluded that the selected company is complying with the disclosure requirements Prescribed by SEBI in Business Responsibility and Sustainability Reporting. However more such studies can be done taking other companies into consideration. Companies from other sectors can also be Explored for further studies.

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