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Ethics Beyond Compliance: Mapping Vedic, Jain, Buddhist, and Sikh Texts to the UN Global Compact

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ABSTRACT

This paper examines the alignment between the United Nations Global Compact (UNGC) and the ethical teachings from Sanathana traditions like Vedic, Jain, Buddhist, and Sikh traditions. While the UNGC codifies principles of human rights, labour standards, environmental stewardship, and anti-corruption in a modern international framework, these concerns are deeply rooted in Indic theologies. Foundational texts such as the Rig Veda, Manu Smṛti, Bhagavad Gītā, Ācārāṅga Sūtra, Uttarādhyayana Sūtra, Dhammapada, and Guru Granth Sahib articulate frameworks of dignity, fairness, and responsibility that mirror UNGC principles. Through a comparative theological analysis, the paper demonstrates how Purushartha (the four aims of life), Jain ahiṃsā, Buddhist Right Livelihood, and Sikh egalitarianism anticipate modern sustainability and governance discourses. The study highlights that UNGC principles are not only globally normative but also culturally resonant, providing corporations with both a theological and ethical rationale for embedding sustainability.

Keywords: Purushartha; Dharma; Ahimsa; Indic Business Ethics; Sustainability; Labour Justice; Environmental Stewardship

Introduction

This paper argues that the UNGC's ten principles, while globally framed, are deeply consonant with Indic theological traditions. By mapping corporate commitments in human rights, labour, environment, and anti-corruption to Vedic, Jain, Buddhist, and Sikh ethical frameworks, it demonstrates that sustainability is not a novel ideal but a continuation of longstanding spiritual imperatives. For multinational corporations, this alignment provides both a moral rationale and a culturally grounded pathway for embedding responsible business practices.

The United Nations Global Compact (UNGC) represents the most widely adopted voluntary framework for corporate responsibility, emphasizing human rights, labour standards, environmental stewardship, and anti-corruption (UNGC, 2023). While these ten principles are articulated in the language of modern international law, their ethical content resonates with enduring insights from Indic religious and philosophical traditions. Hinduism, Jainism, Buddhism, and Sikhism provide theological frameworks that anticipate global concerns with justice, sustainability, and integrity. Texts such as the Rig Veda, Bhagavad Gītā, Chandogya Upanishad, Manu Smṛti, Ācārāṅga Sūtra, Dhammapada, and Guru Granth Sahib articulate principles of equality, non-violence, ecological reciprocity, and ethical governance, which correspond to the UNGC's pillars of responsible business conduct (Olivelle, 2004; Walshe, 1995; Jaini, 1979; Singh, 2006). By situating the UNGC within these Indic traditions, this paper argues that corporate responsibility is not merely a product of modern legal regimes but reflects universal moral imperatives. This alignment underscores that multinational corporations (MNCs), particularly in culturally diverse contexts such as South Asia, can strengthen their legitimacy and effectiveness by embedding sustainability practices in ways that draw upon both global principles and local theological traditions.

Methodology

This study employs a comparative theological and textual analysis to explore the alignment between the United Nations Global Compact (UNGC) and Indic religious ethics across Hindu, Jain, Buddhist, and Sikh traditions. The methodological design involves four stages.

First, primary source selection was guided by canonical authority and ethical relevance. For Hinduism, texts include the Rig Veda, Bhagavad Gita, Chandogya Upanishad, Manu Smṛti, Mahābhārata, and the Atharva Veda's Bhūmi Sūkta. For Jainism, the Acaranga Sutra and Uttaradhyayana Sutra were examined. For Buddhism, the Digha Nikaya (e.g., Sigalovada Sutta), the Majjhima Nikaya, and the Aṅguttara Nikya (e.g., Vanijja Sutta) were analyzed, alongside Asokan edicts. For Sikhism, selections from the Guru Granth Sahib were studied. These were compared against the UNGC's Ten Principles, which form the globally recognized framework for corporate responsibility (UNGC, 2023).

Second, the texts were coded thematically for recurring ethical constructs such as equality, non-harm (ahimsa), right livelihood, ecological restraint, and integrity. These constructs were then mapped against the UNGC principles. For instance, sama-darśin ("equal vision") in Bhagavad Gītā 5.18 was aligned

with UNGC Principle 6 on non-discrimination, while the Vanijjā Sutta's prohibition of harmful trades was related to Principles 1–6 on human rights and labour, and the Bhūmi Sūkta's ecological vision was associated with Principles 7–9 on environmental responsibility.

Third, a triangulation process compared these textual insights with contemporary scholarship on corporate social responsibility (CSR) and environmental, social, and governance (ESG) practices. This step ensured that theological parallels were grounded in current corporate discourses. Recent studies emphasize supply-chain responsibility (Moktadir et al., 2023), CSR disclosure and leadership ethics (Haque et al., 2024), and the role of spirituality in shaping CSR attitudes (Fauzi et al., 2024). These provided practical points of reference for the translation of theological values into corporate governance.

Finally, the study acknowledges reflexivity and limitations. Variations in doctrinal interpretation within each tradition caution against essentializing Indic ethics. Moreover, translating soteriological teachings into corporate governance risks anachronism. To mitigate this, the study situates textual insights within recognized ESG practices such as due diligence, living wages, environmental risk management, and anti-corruption compliance (UNGC, 2023).

Literature Review

UNGC and principles-based governance

The UNGC frames corporate responsibility as a principles-based approach that transcends legal compliance. Its Ten Principles emphasize human rights, labour standards, environmental stewardship, and anti-corruption as essential obligations for firms globally. Recent UNGC guidance highlights due diligence, stakeholder engagement, and integration of the principles into corporate policies as prerequisites for legitimacy and effectiveness (UNGC, 2023).

CSR/ESG trends (2020–2025)

Contemporary CSR and ESG scholarship underscore the supply chain as a critical site for implementing sustainability. Moktadir et al. (2023) demonstrate that supply-chain practices significantly influence environmental and social sustainability, particularly when aligned with the SDGs. Industry reviews forecast that biodiversity, responsible recruitment, and climate accountability will dominate ESG agendas in 2024–2025, requiring deeper integration into corporate strategies (WRI, 2024). In India, where CSR is legally mandated, recent studies show that corporate programs are increasingly aligned with SDG-related priorities, though uneven across sectors (Kumar et al., 2022). These findings affirm the importance of culturally resonant ethical frameworks to strengthen CSR legitimacy.

Spirituality, religion, and CSR

Recent scholarship demonstrates the positive influence of spirituality and religion on CSR engagement. Fauzi et al. (2024) show that spirituality correlates with pro-CSR attitudes mediated by ethical idealism. Haque et al. (2024) find that religious and ethical leadership contributes to enhanced CSR disclosure in organizational practice. These findings suggest that theological frameworks can serve as motivational resources for advancing UNGC-aligned corporate conduct, particularly in societies where religious values remain deeply embedded.

Indic traditions as ethical resources

Indic traditions offer a range of theological resources that converge with UNGC principles.

- **Buddhism**: The Sigālovāda Sutta (DN 31) outlines employer obligations such as fair wages and care in sickness, anticipating modern labour standards (Walshe, 1995). The Vanijjā Sutta (AN 5.177) prohibits harmful trades in weapons, slavery, meat, intoxicants, and poisons, reflecting a proto-framework for ethical supply-chain screening (Bodhi, 2012). Recent studies emphasize Buddhist Right Livelihood as a foundation for sustainable markets.
- **Sikhism**: Sikh ethics emphasize seva (selfless service), sarbat da bhala (welfare of all), and transparency in governance. A recent study by Kaur and Singh (2024) interprets Sikh scripture as a framework for business ethics, directly mapping to human rights, anti-discrimination, and anti-corruption norms.
- **Jainism**: Jain texts emphasize non-violence not only in action but also in systems of livelihood. The Ācārāṅga Sūtra (1.2.3) cautions against indirect complicity in harm, resonating with modern due diligence frameworks (Jacobi, 1964/1884). Dundas (2002) underscores Jain ecological ethics as a precursor to sustainability discourse, a theme echoed in ESG contexts where precaution and restraint are valued.
- **Vedic Philosophies**: The Bhūmi Sūkta (Atharva Veda 12.1) venerates Earth as Mother, embedding an ethic of reciprocity and ecological restraint (Śarma, 2013). This anticipates UNGC Principles 7–9 by advocating precautionary action, sustainability, and innovation in resource use. Similarly, the Bhagavad Gītā (5.18) calls for equality of vision, echoing non-discrimination commitments under Principles 1 and 6 (Sargeant, 2009; Narendra, 2025).

Synthesis: From theology to governance

Together, Indic theologies and UNGC principles converge on the need for holistic ethics. Textual injunctions (e.g., DN 31 on worker welfare, Bhūmi Sūkta on ecology, Dhammapada on integrity) map readily onto corporate responsibilities in labour, environmental, and anti-corruption domains. ESG studies confirm that these practices are not abstract ideals but operational necessities for global firms. Thus, Indic ethics provide a culturally resonant rationale for implementing UNGC principles, reinforcing both legitimacy and effectiveness in diverse contexts.

Discussion

The analysis demonstrates that UNGC principles resonate with Indic theological traditions:

- Human Rights (Principles 1–2): The Bhagavad Gītā (5.18) and Chāndogya Upaniṣad (6.8.7) emphasize equality (sama-darśin or "equal vision") and dignity of all beings, paralleling corporate obligations to non-discrimination.
- Labour Standards (Principles 3–6): The Rig Veda (X.191.2) affirms collaborative participation; the Sigālovāda Sutta prescribes fair wages and care for workers (Walshe, 1995). Jain Ācārāṅga Sūtra underscores dignity of labour through ahiṃsā.
- Environment (Principles 7–9): The Bhūmi Sūkta of the Atharva Veda presents Earth as Mother, urging precaution and sustainability (Śarma, 2013). Jain texts extend ahiṃsā to all ecosystems, while Buddhist edicts (Aśoka's inscriptions) institutionalize conservation.
- Anti-Corruption (Principle 10): The Dhammapada (vv. 256–257) links justice to truth; the Manu Smṛti and Mahābhārata warn against corruption as socially corrosive. Sikh teachings emphasize integrity and transparency through seva (selfless service).

Results and Findings

The findings reveal three key insights:

- Cultural Resonance: UNGC principles are not externally imposed but harmonize with Indic ethical worldviews, enhancing legitimacy in South Asian and diasporic corporate contexts.
- Holistic Ethics: Indic frameworks integrate economic, social, and spiritual dimensions (e.g., Purushartha), suggesting that profit cannot be detached from dharma and sustainability.
- Practical Parallels: Concrete textual injunctions (e.g., Rig Veda on cooperation, Sigālovāda Sutta on worker welfare) anticipate modern corporate responsibilities, offering direct theological grounding for corporate governance.

United Nations Global Compact

The United Nations Global Compact (UNGC), launched in 2000, is a voluntary initiative that encourages companies worldwide to adopt sustainable and socially responsible practices (UNGC, 2000). Its main purpose is to align corporate strategies with core principles related to human rights, labour standards, environmental protection, and anti-corruption. By following these principles, businesses contribute to addressing major global challenges such as poverty, inequality, and climate change. The Compact was created with the understanding that businesses, as key players in the global economy, must take responsibility for their social and environmental impacts, especially in a highly interconnected world where risks and opportunities are shared (UNGC, 2000).

The initiative was introduced by then UN Secretary-General Kofi Annan, who emphasized the importance of partnerships between the UN, corporations, governments, and civil society. Under this framework, businesses pledge to follow the Compact's ten principles, while NGOs and governments support its implementation and development. The UNGC ultimately aims to provide a platform for ethical business conduct, advance the United Nations Sustainable Development Goals (SDGs), and build strong global partnerships to promote sustainability and social responsibility (UNGC, 2000).

The Ten UNGC Principles

UNGC offers a voluntary framework to help companies integrate sustainability and ethics into their operations (Voegtlin & Pless, 2014). Its foundation is based on ten principles drawn from key international agreements, such as the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption (UNGC, 2000). These principles are grouped into four main areas: human rights, labour protection, environment conservation, and anti-corruption. Together, they position businesses as important actors in promoting sustainable development.

The first two principles address human rights, encouraging businesses to respect and support universally recognized rights while avoiding complicity in abuses. Principles three to six focus on labour issues, including freedom of association, the right to collective bargaining, the elimination of forced and child labour, and the promotion of equality in employment. These principles align corporate practices with established international standards, reinforcing fairness and social justice in the workplace (Rasche et al., 2013).

The next three principles (seven to nine) address environmental responsibilities. They urge companies to adopt a precautionary approach to environmental challenges, take proactive actions to promote sustainability, and encourage innovation in environmentally friendly technologies. These commitments are especially relevant considering global challenges such as climate change, biodiversity loss, and resource depletion, and they highlight the dual role of corporations as both contributors to and solutions for environmental problems (Schembera & Scherer, 2017).

The tenth principle focuses on anti-corruption, requiring organizations to reject all forms of corruption, including bribery and extortion. By doing so, businesses strengthen economic stability, reinforce institutional trust, and uphold integrity in global markets (Kell, 2013).

Overall, the UNGC principles operate as guidance rather than binding rules. They serve as a values-driven framework that encourages organizations to align their strategies with broader sustainability goals. Scholars often describe them as a precursor to the United Nations Sustainable Development Goals (SDGs), reflecting the close link between corporate responsibility and global governance (Voegtlin & Pless, 2014). By applying these principles, businesses can foster ethical practices, increase legitimacy, and contribute to long-term social and environmental well-being.

Purushartha: The Sanatana Dharma Ethics Framework

The concept of Purushartha originates from two Sanskrit terms: Purusha (human or person) and Artha (purpose or goal) (Monier-Williams, 1899). In the philosophical tradition of Sanatana Dharma, Purushartha represents the four fundamental aims of human life, which collectively provide guidance for achieving a balanced, meaningful, and ethically grounded existence. These goals—Dharma (righteousness and ethical living), Artha (prosperity and material well-being), Kama (happiness and emotional fulfilment), and Moksha (liberation or ultimate self-realization)—are regarded as complementary rather than conflicting. Together, they offer a holistic framework that extends beyond individual conduct to encompass professional and organizational life, emphasizing the integration of ethical principles with material and social aspirations (Narendra, 2022).

Classical Indian texts consistently highlight the importance of ethics in both personal and professional domains. Foundational works such as the Upanishads, Manu Smrti, Bhagavad Gita, Mahabharata, and Artha Shastra collectively emphasize values including honesty, fairness, transparency, and responsibility toward society (Sastry, 1956; Sen, 2005). Although the Mahabharata is traditionally placed around 3100 BCE in certain Indian calendrical accounts, and the Artha Shastra is attributed to Chanakya (c. 375–283 BCE), the significance of these texts lies less in their chronology than in the ethical and philosophical guidance they offer. Both works continue to remain relevant in contemporary discourse, particularly in the field of business ethics, as they emphasize the need to balance material pursuits with moral responsibility (Doniger, 2009; Sastry, 1956)

In modern organizational practice, the Purushartha framework can be applied to corporate ethics and sustainability. Dharma guides firms to operate with integrity, fairness, and social accountability. Artha encourages wealth creation but insists on just and responsible means of achieving it. Kama reminds businesses of the need to foster employee well-being and cultivate meaningful stakeholder relationships. Moksha represents a higher aspiration toward selfless action, corporate excellence, and long-term legacy creation (Narendra, 2022). When embedded in business strategy, Purushartha enables organizations to create economic value while simultaneously contributing to societal welfare and upholding ethical responsibility.

Human Rights in Ancient Indian Traditions

Among the ten UNGC guiding principles, the first two focus explicitly on human rights (UNGC, 2000). These principles highlight corporate responsibility in protecting human dignity, equality, and justice.

While modern in articulation, these commitments resonate with ethical teachings found in ancient Indian traditions, including Vedanta, Jainism, Buddhism, and Sikhism. Across these traditions, foundational texts articulate principles of non-violence, equality, compassion, and justice, which mirror the UNGC framework. This essay explores how Indian scriptural and philosophical sources anticipate and reinforce the first two UNGC principles, offering a culturally grounded and universal vision of human rights.

Vedanta Thought and the First Two Principles

Vedanta philosophy emphasizes dharma (righteous duty) as the foundation of ethical living.

Manu Smrti

The Manu Smrti 8.15[i] declares: "*Justice, blighted, blights; and justice, preserved, preserves; hence justice should not be blighted, lest blighted justice blight us*" (Olivelle, 2004; Sastry, 1956).

According to Medhātithi's commentary on the Manu Smriti, governance impartiality is paramount. Justice must not be influenced or distorted by fear. Medhātithi argues that when justice is violated, it results in the deterioration of prosperity for both the community and the wrongdoer, including the latter's associates. Conversely, maintaining justice serves as a safeguard, eliminating threats from various quarters, to the extent that even if the unsuccessful party becomes hostile, they are unable to inflict harm. Medhātithi concludes that well-being and adversity are intrinsically linked to adherence to moral principles, and a departure from justice will inevitably result in retribution, likened to the swift strike of an angered serpent. Hence, a commitment to preserving justice is not only ethically requisite but also essential for self-preservation (Jha, 1920).

Mahabharata

Mahabharata (Shanti Parva 109.21) reflects the same sentiments through the shloka "*If protected, justice protects; if slain, it slays. Therefore, I shall never renounce justice; lest justice, being slain, may slay ourselves*" (Belvalkar, 1954)

This teaching directly corresponds to Principle 1 of the UN Global Compact, which affirms the obligation to respect and safeguard the rights of others. Moreover, by emphasizing that harming others inevitably results in self-destruction, the verse also anticipates Principle 2, which prohibits complicity in abuse.

Bhagavad Gita

The Bhagavad Gita (5.18) reinforces equality as a moral duty. The verse[ii] says: "*The truly learned, with the eyes of divine knowledge, see with equal vision a Brahmin, a cow, an elephant, a dog, and a dog-eater*" (Mukundananda, 2022). In this shloka, the divine, as Sri Krishna articulates a profound ethical vision, describing the truly learned person (prajñā-cakṣuḥ, "endowed with the eyes of knowledge") as one who perceives all beings with equal regard (sama-darśin). This perspective transcends external distinctions of caste, species, or social function, affirming the essential divinity of all life. Krishna emphasizes that genuine wisdom (vidyā) is inseparable from humility (vinaya), contrasting it with superficial erudition that often fosters arrogance (Govindacharya, 2019). By citing examples as varied as a Vedic Brahmin, a cow, an elephant, a dog, and even an outcaste, the text illustrates how spiritual insight dissolves social and biological hierarchies, recognizing all as eternal souls and integral parts of the divine.

Such theological framing parallels UNGC Principles, which obliges corporations to avoid complicity in human rights abuses, including discrimination. Just as the Bhagavad Gita denies ontological superiority to caste or occupation, so too does the UNGC affirm equality as a non-negotiable foundation for ethical action. Both frameworks emphasize that the true measure of knowledge—whether spiritual or institutional—lies in fostering justice, inclusivity, and respect for human dignity across all divisions of society.

Chandogya Upanishad

The Upanishads, ancient philosophical texts that form the concluding portion of the Vedic scriptures, are foundational to Hindu thought and articulate core metaphysical principles of human existence (Sachitdananda, 1956; Krishnananda, 2001). Among these, the Chandogya Upanishad presents the Mahāvākya, or "great saying," "*Tat Tvam Asi*" ("Thou art That"), which posits the non-dualistic identity of the individual self (Ātman) with the ultimate, supreme reality (Brahman) (Chandogya Upanishad 6.8.7[iii], as cited in Sachitdananda, 1956; Krishnananda, 2001).

This doctrine asserts that the essential nature of every individual reflects the divine, establishing an inherent and profound interconnectedness among all beings. When applied to an organizational context, this philosophy provides a deep ethical foundation that extends beyond standard corporate social responsibility frameworks. It suggests that recognizing the divine (Brahman) within each stakeholder—employees, customers, and community members—compels a treatment of others with the utmost dignity and respect, as one would accord to the sacred itself.

This perspective directly supports and profoundly deepens the principles of the UNGC, particularly Principle 1, which advocates for businesses to support and respect the protection of internationally proclaimed human rights. The admonition of "Tat Tvam Asi" moves beyond mere compliance or support; it mandates a transformative shift in perception. For corporate management, this means interfacing with coworkers and stakeholders not merely as human resources but as embodiments of the divine, thereby necessitating absolute equality and inherent respect.

Consequently, a corporation guided by this Vedantic principle would be compelled to operate with a holistic and inclusive worldview. Such an organization would naturally foster ethical, responsible, and inclusive practices by ensuring that the dignity and rights of all stakeholders are inviolable, as they are seen as inseparable from the universal consciousness it seeks to honour.

Jain Contributions to Human Rights & Corporate Responsibility

Jainism takes non-violence (ahimsa) to its fullest ethical expression. The Acaranga Sutra (1.2.3) warns: "One who neglects or disregards the existence of earth, water, fire, air, and vegetation disregards his own existence entwined with them." This text exemplifies Principle 1, which requires businesses to respect the rights and dignity of all, including through environmental stewardship (Jaini, 1998).

The Acaranga Sutra is one of the earliest Jain canonical texts (5th Century BC) (Wikipedia, n.d.). It enunciates the principle of ahimsa (non-violence) in its most expansive sense: "*All beings long to live, none wishes to die. Therefore, one should not harm or cause harm to any living being*" (Jacobi, 1884/1964). This injunction extends beyond direct acts of violence to include the ethical responsibility of avoiding complicity in systems that exploit life or degrade the environment. When applied to contemporary business practice, this principle resonates with the United Nations Global Compact's call for corporations to respect human rights and uphold environmental responsibilities (UNGC, 2023).

Theologically, Jain ethics require restraint not only in personal conduct but also in systemic participation, warning against indirect forms of harm perpetuated through exploitative structures (arambhaja himsa). In a modern corporate context, this implies that businesses must not only refrain from overt rights violations but also ensure that their supply chains, investment decisions, and operational models do not indirectly support exploitative labour systems or ecological destruction. This aligns directly with UNGC Principles 1–2, concerning human rights, and Principles 7–9, which emphasize

precaution, sustainability, and environmental stewardship. Thus, the Acaranga Sutra provides a theological foundation for corporate responsibility that integrates dignity, non-violence, and ecological ethics into sustainable business practice.

The Doctrine of Anekantavada

Anekantavada is a cornerstone of Jain philosophy that rejects absolute or singular claims about truth and reality. It posits that reality is complex and can be perceived from multiple, valid viewpoints (nayas). No single perspective can claim to encapsulate the entire truth (Dundas, 2002). This doctrine is often illustrated through the parable of the blind men and the elephant, where each man touches a different part (the trunk, leg, tail) and consequently arrives at a different, yet incomplete, understanding of the whole animal.

To operationalize this view, Jains developed the syadvada system of conditional predication, which adds the Sanskrit term syat ("may be" or "from a certain perspective") to any proposition. This creates a seven-fold schema (saptabhangi) for making qualified statements that acknowledge the limitations of any single viewpoint (Long, 2009). The ultimate ethical imperative flowing from Anekantavada is ahimsa (non-violence), as an intellectual commitment to multiple perspectives naturally fosters empathy and reduces dogmatic conflict that can lead to harm (Shah, 1998).

The connection between this ancient doctrine and modern human rights principles is not merely analogous but functionally synergistic. Anekantavada provides a vital methodological approach for realizing the spirit of the UNGC.

A common critique of universal human rights frameworks is that they represent a form of Western cultural imposition. Anekantavada directly addresses this by acknowledging that while the core principle of respecting human dignity (akin to ahimsa) may be universal, its application and interpretation are necessarily contextual. A business informed by Anekantavada would, therefore, approach human rights not as a monolithic checklist to be imposed, but as a set of principles that must be understood and integrated through the lens of local cultures, laws, and norms. This ensures that corporate policies are both effective and respectful, avoiding the violence of cultural erasure.

The UN Guiding Principles on Business and Human Rights emphasize the importance of human rights due diligence, which requires assessing actual and potential human rights impacts (Ruggie, 2011). Anekantavada mandates that this assessment be conducted from a multitude of viewpoints. A corporation would be ethically compelled to actively seek out and genuinely consider the perspectives of all stakeholders—not just shareholders and management, but also employees, supply chain workers, local communities, and civil society organizations. This comprehensive engagement ensures that the corporation's understanding of its human rights impact is not one-sided (its own) but multifaceted and holistic, leading to more robust and inclusive solutions.

Many human rights issues in business, such as disputes over land use, labour conditions, or environmental pollution, are characterized by entrenched conflicts between different groups. The Anekantavada approach, by its very nature, discourages absolutist positions and creates intellectual space for dialogue. By recognizing that each party's viewpoint contains a fragment of the truth, it becomes possible to synthesize these perspectives into mutually acceptable outcomes. This aligns with the UNGC's aim to be a catalyst for dialogue and partnership.

At its core, Anekantavada is a discipline of intellectual humility. It teaches that certainty must be tempered with the recognition of one's own limited knowledge. For business leaders, this translates into management practices that are open, adaptable, and free from ideological rigidity. This humility is a critical precondition for the genuine implementation of human rights principles, as it allows a corporation to acknowledge its mistakes, learn from affected stakeholders, and continuously improve its practices.

Anekantavada provides a sophisticated philosophical foundation for the implementation of the UNGC's human rights principles. It moves the discourse beyond mere compliance towards a more profound, empathetic, and effective engagement with human dignity. By insisting on the multiplicity of perspectives, Anekantavada equips businesses with a methodological framework for conducting nuanced due diligence, engaging in meaningful stakeholder dialogue, and resolving conflicts. In a world of complex global supply chains and diverse cultural values, this ancient principle of "non-absolutism" offers a critically relevant path for ensuring that the pursuit of universal human rights is both principled and pragmatic.

Buddhist Ethics and Human Rights Principles

Buddhist ethics strongly parallel the first two principles of the UNGC. In the Dhammapada (v. 270, Bālisika Vatthu), it is asserted that one who pursues personal happiness at the expense of harming others, who equally desire happiness, will ultimately fail to secure genuine well-being. The Buddha further clarifies that a person who causes injury to living beings cannot be regarded as an ariya (Noble One), while one who refrains from harm embodies true nobility (Radhakrishnan, 1950). This vision directly supports the UNGC's ethical injunctions: just as Buddhist thought rejects exploitation and violence against sentient beings, the Compact requires corporations to respect human dignity and to ensure that their operations and partnerships do not perpetuate injustice or discrimination.

This teaching affirms the inherent right of all beings to live free from harm (Harvey, 2000). It also illustrates Principle 2, since causing or enabling harm for personal gain constitutes complicity in abuse.

The Panchashila (Five Precepts) prohibit killing, theft, sexual exploitation, dishonesty, and intoxication. These ethical commitments align with Principle 1 by protecting life, property, dignity, and integrity (Harvey, 2000; Keown, 2005). By requiring practitioners to avoid harmful actions, the precepts also directly reinforce Principle 2, calling for non-complicity in exploitative practices.

Moreover, Buddhist social philosophy stresses the duty of rulers and communities to protect the vulnerable. The Cakkavatti-Sīhanāda Sutta envisions the just ruler as one who governs ethically, prevents exploitation, and ensures equality (Radhakrishnan, 1950). This anticipates corporate obligations under Principle 2, reminding powerful actors of their duty to avoid enabling injustice.

Sikh Teachings on Equality and Non-Complicity

Sikhism provides explicit articulation of human rights principles. The Guru Granth Sahib declares: "*Recognize all the human race as one.*" This reflects Principle 1, affirming universal human equality and dignity (Singh, 2006).

The institution of langar (community kitchen), initiated by Guru Nanak, operationalizes equality by requiring all individuals, regardless of caste, creed, or gender, to eat together. This is a direct social application of Principle 1, embodying non-discrimination, and inclusion. By dismantling caste hierarchies, it also rejects complicity in systemic abuses, linking with Principle 2.

Furthermore, Sikh ethics emphasize resisting injustice. Guru Gobind Singh's injunction to protect the weak illustrates Principle 2, requiring not only avoidance of complicity but also active opposition to exploitation (Grewal, 1990). Thus, Sikhism provides a model for corporate ethics grounded in justice, inclusivity, and proactive human rights protection.

Comparative Analysis

A comparative look at these traditions reveals that the first two UNGC principles are not modern inventions but resonate with deeply rooted ethical traditions:

- Respect for human rights (Principle 1): Vedanta dharma, Jain non-violence, Buddhist compassion, and Sikh equality all emphasize inherent human dignity.
- Avoiding complicity in abuse (Principle 2): Jain non-ahimsa, Buddhist precepts, and Sikh justice-oriented ethics demand not only abstention from harm but active refusal to enable it.
- Equality and non-discrimination: Across traditions, from the Gita's equality of vision to Sikh universalism, respect for all is central.
- Corporate relevance: These traditions stress duties, aligning with the UNGC's demand that businesses not only pursue profit but also respect moral responsibility.

Contemporary Relevance

For contemporary organizations, integrating these insights means aligning global frameworks with local cultural ethics. Vedantic Dharma encourages responsible governance; Jain ahimsa guides environmental and labour policies; Buddhist compassion shape stakeholder relations; and Sikh egalitarianism inspires inclusive workplace practices. By embedding such principles, businesses can fulfil UNGC commitments in culturally resonant and sustainable ways.

By recognizing these parallels, corporations can ground their sustainability practices in both global principles and indigenous traditions, creating a more inclusive, legitimate, and ethical approach to human rights. The UNGC's first two principles thus embody not only international consensus but also a universal moral vision long recognized in Indian philosophical and religious thought.

Labour Principles in Indic Traditions

Principles Three to Six of the United Nations Global Compact (UNGC) focus on labour rights: the freedom of association, recognition of collective bargaining, abolition of forced and child labour, and elimination of discrimination in employment (UNGC, 2023). Though grounded in modern international law, these principles echo ethical concerns present in classical Indic traditions. Vedanta, Jain, Buddhist, and Sikh texts articulate profound theological frameworks on work, dignity, and justice that parallel and reinforce these global norms.

Labour Rights in the UNGC

The International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work (1998) provides the normative foundation for Principles Three to Six of the United Nations Global Compact (UNGC). These principles require corporations to: (a) respect the right to freedom of association and collective bargaining, (b) eliminate all forms of forced and compulsory labour, (c) abolish child labour, and (d) eradicate discrimination in employment and occupation (ILO, 1998; UNGC, 2023). While these standards are articulated in modern international legal discourse, their ethical substance is longstanding, reflecting universal moral concerns that also find expression in Indic scriptural traditions.

Vedic Foundations for Collaborative and Equitable Labour Practices

The Vedas emphasize the inherent unity and dignity of all beings, providing a spiritual basis for inclusive and respectful human relations (Venkat Rao, 1949). A powerful call for such collaboration is found in the Rig Veda (X.191.2)[iv]

"*Meet together, talk together, let your minds be of one accord*" (Venkat Rao, 1949).

This ancient verse provides a profound framework for understanding and implementing the United Nations Global Compact (UNGC, 2023) principles on labour, particularly Principles 3, 4, 5, and 6, which advocate for the freedom of association, collective bargaining, the elimination of forced and child labour, and the abolition of discriminatory practices in employment (UNGC, 2023).

Sangacchadhvam samvadadhvam ("*Meet together, talk together*") aligns directly with UNGC Principles 3 and 4, which support the rights of workers to form unions, engage in collective bargaining, and have a voice in decisions that affect them. The verse mandates collaborative dialogue, implying that management should actively create forums for inclusive discussion with employees. This ensures that corporate policies are not unilaterally imposed but are developed through participatory justice, giving all stakeholders agency.

sam vo manāmsi jānatām ("*Let your minds be of one accord*") moves beyond mere dialogue to call for a shared understanding and common purpose. In a business context, this translates to fostering epistemic equity, i.e. the fair valuation of diverse perspectives within an organization. It challenges hierarchical structures that marginalize certain voices and advocates for creating a common interpretive framework where all employees, regardless of role or background, feel their viewpoint is valued. This intellectual democracy is a prerequisite for truly eradicating discrimination (UNGC Principle 6) and building a cohesive, innovative workplace.

The Collective Goal (like the ancient gods) the shloka concludes by referencing how ancient divinities worked cooperatively, each receiving their fair portion for their contribution. This metaphor underscores the principle of distributive justice in labour practices. It suggests that a fair organization must ensure equitable distribution of not only wages and benefits but also opportunities, responsibilities, and recognition. This means accounting for differential needs, proportional contributions, and contextual merit, ensuring that all labour is voluntary, compensated fairly, and with freedom from exploitation. This directly supports the elimination of all forms of forced labour (UNGC Principles 4 and 5).

This Rigvedic invocation is not merely a spiritual ideal but a practical blueprint for ethical organizational behaviour. It provides an ancient, culturally-grounded rationale for modern UNGC labour standards, advocating for workplaces built on dialogue, mutual respect, shared purpose, and equitable distribution. By embracing this participatory model, businesses can move beyond compliance to create genuinely inclusive and fair environments for all workers.

Ethical Frameworks for Labour Relations: Ancient Indian Jurisprudence and Modern Global Principles

The Bṛhaspati Smṛti, a classical Indian legal text, provides detailed stipulations regarding labour relations, emphasizing ethical conduct and contractual fidelity. These ancient provisions resonate significantly with modern labour standards advocated by the UNGC, particularly Principles 3, 4, 5, and 6, which urge businesses to uphold the freedom of association, the elimination of forced and compulsory labour, the abolition of child labour, and the elimination of discrimination in employment (UNGC).

Brhaspati Smriti 1,16.3v says

"*A wage-earner should not commit even the slightest deceit against his employer. He incurs a loss of wages, and from that, a dispute arises*" (Iyengar, 1941)

This injunction establishes a fundamental ethical duty for employees: to act with honesty and integrity. The legal consequence for deceit or negligence is the forfeiture of wages, a measure intended to uphold contractual integrity and prevent unjust enrichment. This ancient principle aligns with the modern expectation of good faith in employment relationships, which underpin stable and productive economies. While the UNGC focuses on employer responsibilities, stable employment relationships require mutual accountability, which is a prerequisite for achieving its broader goals.

Brhaspati Smriti 1,16.4, under the heading bhṛtasya karmākaraṇanirṇayaḥ (a rule on the non-performance of work by a hired servant), states

"*A hired servant who, out of arrogance, does not perform the work as instructed—while not being sick—should be fined eight Kṛṣṇalas. And his wages should not be given to him*" (Iyengar, 1941)

This verse prescribes a dual penalty for a healthy employee who wilfully and arrogantly refuses to perform agreed-upon work: a monetary fine (daṇḍyaḥ kṛṣṇalānaṣṭau) and the forfeiture of wages (na deyaṃ cāsya vetanam). This legal framework emphasizes the seriousness of contractual obligations and provides a mechanism for enforcing them.

The principles embedded in these verses contribute to a framework that supports the UNGC's objectives. The mechanism described—where a breach leads to a formal dispute (vādaḥ) and a prescribed penalty—establishes a predictable rule of law for labour relations (UNGC Principle 1). This aligns with the need for legal certainty and access to remedy, as outlined in the UN Guiding Principles on Business and Human Rights (Ruggie, 2011). By mandating honesty and performance from employees, the text supports the creation of stable and productive work environments. This stability is a foundation for economic growth and the effective implementation of all UNGC labour principles. While the UNGC primarily addresses business responsibilities, these verses illustrate that ethical labour practices are a mutual obligation. For businesses to effectively uphold human rights (Principles 1, 2, 5, 6), a reciprocal commitment to contractual integrity from employees is essential.

In conclusion, the Bṛhaspati Smṛti offers a nuanced view of labour relations that includes responsibilities for both employers and employees. Its emphasis on contractual fidelity, honesty, and structured penalties for non-performance provides an ancient legal foundation that complements the modern, employer-focused protections of the UN Global Compact. Together, they highlight that ethical and productive labour relations are built upon a foundation of mutual rights and responsibilities.

Jaina Ahiṃsā and the Dignity of Work

Although the phrase 'dignity of labour' is a modern socio-economic construct, its ethical and spiritual antecedents can be traced to the Acaranga Sutra (ĀS) (Jacobi, 1884/1964). The ĀS does not frame work in terms of productivity or economic value, but as a spiritual and ethical discipline rooted in the principle of ahimsa (non-violence). Within Jain philosophy, every action (karma) carries consequences, and the central aim of life is to prevent the influx (asraya) of new karma while shedding existing karma through spiritual practice (sadhana). Consequently, labour is not a means of material gain but an avenue for cultivating mindfulness, restraint, and compassion.

For Jain mendicants, whose lives are elaborately codified in the ĀS, labour assumes two essential functions. First, acts such as ritualized begging (go-cari) are performed with strict discipline. Monks approach a limited number of households without discrimination, accept only what is freely offered, and ensure that their sustenance involves minimal harm to the lay donor. This transforms what might be considered a degrading activity into a dignified practice of interdependence and ethical reciprocity. Second, the ĀS (I.8.1) emphasizes radical self-reliance and ecological sensitivity by instructing monks to carefully clean their lodging and walking paths to avoid harming insects. Such labour is not treated as menial but as an expression of compassion and mindfulness (apramatta), converting everyday tasks into meditative practices.

From this perspective, dignity arises not from the type of labour performed or its social status but from the intentionality and ethical quality of the act. Work performed with restraint, mindfulness, and an orientation toward non-harm is dignified, while careless or harmful activity generates negative consequences regardless of prestige. This vision aligns with UNGC Principles, which call for businesses to respect human rights and ensure they are not complicit in abuses, as well as Principles 7 to 9, which emphasize environmental stewardship (UNGC, 2023). By refusing to separate ethical conduct from everyday labour, Jain thought underscores that even seemingly minor activities have moral significance and must be conducted with integrity.

For modern corporations, this framework suggests that dignity at work cannot be reduced to compliance with labour laws or the allocation of wages, but must be measured by ethical intentionality, environmental responsibility, and mindfulness in practice. In this way, the Acaranga Sutra provides a theological foundation for the UNGC's broader vision of business responsibility, reminding multinational enterprises that labour acquires dignity when it fosters human well-being, avoids exploitation, and minimizes ecological harm.

Uttarādhyayana Sūtra - Greed, Non-Exploitation, and Corporate Ethics

The Uttarādhyayana Sūtra, an authoritative Jain canonical text, explicitly critiques greed as the root of suffering: lobho dukkham ulaiṃti (verse 12.6) — "*from greed arises suffering*" (Schubring, 2000). This teaching frames greed not merely as a personal vice but as a systemic driver of exploitation and inequality. In Jain thought, greed (lobha) is among the four cardinal passions (kasayas)—along with anger, pride, and deceit—that bind the soul to karmic bondage (Jaini, 1979). Thus, unchecked accumulation and exploitation are understood to perpetuate both material suffering and spiritual downfall.

Within the Jain sravaka-dharma (householder's ethics), prescriptions emphasize fairness and justice in economic relationships. Householders are required to provide sustenance and care for dependents and to treat workers equitably, ensuring that livelihoods are maintained without coercion or unfair advantage (Dundas, 2002). These norms resonate with the broader Indic notion of samanya - dharma (universal duties), which stresses non-violence, truthfulness, non-stealing, chastity, and non-possession as duties binding on all, regardless of class or occupation. Such a framework implies spiritual equality across social categories, affirming that no form of work or worker can justifiably be degraded or exploited.

Theologically, this Jain principle of non-exploitation aligns closely with the United Nations Global Compact's labour standards, particularly Principles Five and Six. Principle Five calls for the effective abolition of child labour, while Principle Six mandates the elimination of discrimination in employment. By critiquing greed as the underlying source of systemic harm, Jain ethics underscore that exploitation — whether of children, marginalized groups, or vulnerable labourers — is both spiritually corrosive and socially destructive. For businesses, this implies that respect for workers' rights cannot be reduced to legal compliance but must be grounded in ethical restraint and a conscious rejection of exploitative profit motives.

Consequently, Jain scripture provides not only a theological critique of greed but also a constructive vision of just economic practice. Its integration into the discourse on global corporate responsibility highlights that sustainable and ethical business conduct is inseparable from the spiritual imperative of non-violence and fairness. In this way, the Uttarādhyayana Sūtra anticipates contemporary human rights frameworks, positioning restraint from exploitation as a universal duty that bridges ancient wisdom and modern corporate governance.

Buddhist Canon - From Household Discipline to Corporate Responsibility

Buddhaghosa famously characterizes the Sigālovāda Sutta as the gihivinaya — "the Vinaya (discipline) for householders" (e.g., employers, workers, traders) - because it codifies reciprocal social duties that structure ethical life outside the monastery (Walshe, 1995). Among its most concrete prescriptions for labour justice is the injunction that employers support employees in five ways: by assigning work aligned to ability, paying wages, caring in sickness, sharing special provisions, and avoiding undue burdens (DN 31; Walshe, 1995). These duties anticipate core UNGC labour principles by linking dignified work to fair compensation, safety, and humane workloads — norms that today translate into responsible HR policies, living wages, non-retaliatory sick leave, and equitable access to benefits (UNGC, 2023).

Beyond DN 31, Buddhist canonical ethics provide a comprehensive frame that converges with the UNGC in four areas:

Buddhist moral vision grounds human dignity in universal sentience and vulnerability to harm. The Dhammapadavi emphasizes that all beings fear suffering and death (vv. 129–130), underwriting a general prohibition on harming others and a presumption of equal moral regard (Buddharakkhita, 1985). Social equality is further advanced by the Agganna Sutta (DN 27), which denies that status, including "Brahminhood," are inherent by birth. It

says that moral conduct determines nobility (Walshe, 1995). Together, these teachings reinforce corporate duties to respect human rights, avoid complicity in abuses, and prohibit discrimination based on birth, caste, gender, or other status markers, which are the key commitments under UNGC Principles 1–2.

The Sigālovāda's "five ways" delineate employer responsibilities that align with freedom from exploitation, fair pay, and humane treatment (Walshe, 1995). Further, the Right Livelihood (samma-ajiva) component of the Noble Eightfold Path directs householders and enterprises away from trades that harm others or degrade life (MN 117; Ñāṇamoli & Bodhi, 2001). The Vanijjā Sutta lists five businesses to be avoided: weapons (satthavanijjā), living beings (e.g., slavery/trafficking) (sattavanijjā), meat (as a trade in killing) (maṃsavanijjā), intoxicants (majjanavanijjā), and poisons (visavanijjā). (AN 5.177; Bodhi, 2012). Read in contemporary terms, these preclude profiting from coerced labour or trafficking and caution against supply-chain complicity, thereby supporting the abolition of forced and child labour and the elimination of discrimination (UNGC Principles 4–6). The Buddhist emphasis on metta (loving-kindness) and karuna (compassion) also encourages inclusive workplaces and restorative approaches to conflict and performance management.

While the Nikāyas do not articulate "environmental policy" in modern terms, the canon embeds a precautionary and responsibility-oriented ethic. Right Livelihood restricts harmful industries at scale (AN 5.177; Bodhi, 2012), and the cultivation of non-harm (ahimsa in broader Indic discourse; avihimsa in Pali) and compassion for all sentient life counsels against extractive practices that cause widespread suffering to humans and non-human animals. Royal paradigms also matter: DN 26 (Cakkavatti-Sīhanāda Sutta) links social decline to rulers failing in economic justice (e.g., neglecting welfare for the poor), which cascades into theft, violence, and instability (Walshe, 1995). Historically, Aśokan edicts, though extra-canonical, operationalize Buddhist governance via wildlife protections, medicinal plantings, and public works, exemplifying proactive environmental responsibility and innovation (Thapar, 1997). Together these sources support UNGC Principle 7's precaution, Principle 8's proactive initiatives, and Principle 9's diffusion of greener technologies.

The Dhammapada insists that justice rests on truthfulness and restraint: "Not by-passing arbitrary judgment does one become just; the wise investigate both truth and untruth" (vv. 256–257; Buddharakkhita, 1985). The ten royal virtues and the righteous-king ideal (e.g., DN 26) present public office - and by analogy corporate leadership - as bound to generosity, honesty, and non-violence (Walshe, 1995). These norms militate against bribery, extortion, and fraud, the very practices proscribed by UNGC Principle 10. Within organizational life, Buddhism's disciplines of sammā-vācā (Right Speech) and sammā-kammanta (Right Action) frame internal controls, transparent reporting, and whistleblower protections as expressions of ethical speech and conduct (Ñāṇamoli & Bodhi, 2001).

In sum, the Buddhist canon does not merely commend personal virtue; it delineates reciprocal obligations and institutional practices that align closely with the UNGC's normative architecture. The Sigālovāda Sutta anchors this alignment by translating ethical ideals into implementable duties for employers and employees alike, thereby offering multinational firms a culturally resonant and theologically grounded rationale for human-rights due diligence, decent work, environmental stewardship, and anti-corruption compliance.

Sikh - Kirat Karo, Seva, and Labour Equality

Sikh scripture grounds labour ethics in honest work and service. The Guru Granth Sahib proclaims:

"One who earns through honest work and shares with others, O Nanak, knows the true path" (Guru Granth Sahib 1245; Singh, 2006).

The doctrine of kirat karo (earn by labour), coupled with vand chhako (share earnings) and seva (service), emphasizes both dignity of labour and collective solidarity.

Sikh tradition also dismantles caste-based discrimination. Guru Nanak declared:

"First, God created the light; from this light, all beings were created. From the same light, the whole world came into being—so who is good and who is bad?" (Guru Granth Sahib, 1349; McLeod, 2005).

This theology of equality directly resonates with UNGC's demand for non-discrimination in employment. The practice of langar (communal kitchen) reinforces workplace equality by having all sit and eat together, irrespective of background.

Environmental Responsibilities in the Indic Theological Traditions

Three of the ten UNGC principles (Principles Seven to Nine) concern environmental stewardship. These principles call upon corporations to (a) adopt a precautionary approach to environmental challenges, (b) undertake initiatives to promote greater environmental responsibility, and (c) encourage the development and diffusion of environmentally friendly technologies (UNGC, 2023). These commitments are particularly urgent in the context of climate change, biodiversity loss, and resource depletion, where corporations act simultaneously as contributors to environmental crises and as agents of their mitigation.

While framed in modern international law, the ethical roots of these principles resonate deeply with South Asian theological traditions. Vedanta, Jainism, Buddhism, and Sikhism articulate sophisticated cosmologies and moral codes that place humanity in intimate relationship with the natural world. Their scriptural foundations emphasize respect for earth, restraint in consumption, and stewardship for future generations—values that parallel the environmental priorities of the UNGC.

Bhūmi Sūkta and Environmental Stewardship

The Bhumi Sukta of the Atharva Veda (Kanda 12, Sukta 1) provides one of the most profound theological articulations of human responsibility toward the Earth. The hymn venerates Earth (Pruthvi) as Mata (Mother), the sustainer of past, present, and future beings, whose resources, balance, and fertility must be safeguarded through truth, austerity, sacrifice, and righteous conduct (Śarma, 2013, Narendra, 2025).

The Sūkta emphasizes that the Earth supports life through oceans, rivers, mountains, vegetation, animals, and the fertility of soil, underscoring the interdependence of humans and nature. It repeatedly calls for mutual reciprocity: humanity receives nourishment and stability, but in turn must uphold truth, moderation, and non-violence to maintain the cosmic balance.

This theological vision maps directly to UNGC Principles 7–9, which focus on environmental responsibility.

Principle 7 – Precautionary Approach

The Sūkta stresses restraint, awareness, and the avoidance of harm: "*Let us never waver, nor fail ever*" (Sharma, 2013). This reflects a precautionary ethic, warning against reckless exploitation of natural resources, which in modern corporate practice aligns with risk-based environmental management and anticipatory action against climate degradation.

Principle 8 – Proactive Sustainability

Through imagery of fertility, abundance, and nourishment ("may Mother Earth establish us in abundant peace and prosperity"), the text highlights the need for active preservation of land, water, and biodiversity (Sharma, 2013). This corresponds to proactive corporate initiatives for sustainability—investments in ecological balance, resource renewal, and ensuring equitable access for future generations.

Principle 9 – Innovation in Environmental Technologies

The hymn recognizes Earth as the source of energy, light, and transformative power. "T*here is fire in the earth, fire in herbs, in waters, in humans, in cows and horses*" (Sharma, 2013). By presenting energy as embedded in creation, it encourages innovation in harnessing natural forces responsibly, anticipating modern commitments to cleaner technologies and renewable energy that minimize ecological harm.

Theologically, the Bhūmi Sūkta insists that environmental stewardship is not optional but constitutive of dharma (ṛta). Human beings are described as "children of Earth and Sky," obligated to sustain their mother through reciprocity rather than exploitation. For modern multinational corporations, this implies that environmental management must be guided not only by compliance but by reverence for the Earth as a living system and stakeholder. The Sūkta thus provides a spiritual rationale for embedding sustainability into corporate governance, echoing the UNGC's call for precaution, proactive initiatives, and innovation.

The same sentiments are echoed in other Vedantic sources. The Manusmṛti 6.60 underscores restraint in consumption:

"*One should not harm any living beings*" (Olivelle, 2004).

This injunction reflects environmental non-violence, anticipating modern sustainability frameworks.

The Bhagavad Gita 3.9 frames ecological ethics through moderation and sacrifice.

"*Work performed other than for sacrifice causes bondage in this world*" (Sargeant, 2009).

Here, actions dedicated to cosmic balance (yajña) rather than exploitation align with Principle Eight's call for proactive environmental responsibility.

Additionally, Vedanta texts stress interdependence across species. The Mahabharata (Shanti Parva 262.5) warns that overexploitation of nature disrupts social and cosmic order (Ganguli, 1883). Such injunctions encourage sustainable resource use, paralleling Principle Nine's emphasis on innovation and environmental technologies.

Jain - Ahiṃsā, Aparigraha, and Ecology

Jainism presents perhaps the most rigorous articulation of environmental ethics. Its foundational principle of ahimsa (non-violence) extends not only to humans and animals but to plants, earth, air, and water—all regarded as jivas (living beings). The Acaranga Sutra warns against carelessness toward natural elements:

"*Do not harm beings of air, water, plants, or immovable life-forms*" (Jacobi, 1964/1884).

This radical ecological inclusivity anticipates contemporary biodiversity concerns.

The Jain ethic of aparigraha (non-possession) further restrains consumption. The Uttarādhyayana Sūtra 12.6 states lābhaṃ nindati lobhena ("*He condemns excessive gain born of greed*") (Schubring, 2000).

This principle aligns with Principle Seven's precautionary approach, curbing environmental degradation by discouraging limitless exploitation.

Jain monastic codes regulate travel, water use, and resource consumption to minimize harm (Jaini, 1979). Such discipline demonstrates proactive environmental responsibility, while lay Jain communities have historically pioneered vegetarianism, water conservation, and non-violent agriculture—embodying Principle Eight.

Buddhist - Interdependence, Right Livelihood, and Environmental Care

Buddhism integrates ecological responsibility through its doctrines of interdependence (paṭicca-samuppāda) and compassion (karuṇā). The Dhammapada 129 emphasizes respect for all life as sabbe tasanti daṇḍassa, sabbe bhāyanti maccuno ("*All beings fear punishment, all beings fear death*") (Buddharakkhita, 1985).

This empathy extends to animals and nature, aligning with precautionary ethics in Principle Seven.

The Sigālovāda Sutta (Dīgha Nikāya 31) prescribes stewardship and care, extending employer duties to welfare and sustainable practices (Walshe, 1995). Similarly, the Jātaka tales often depict animals as moral agents, underscoring the continuity of human and ecological destinies.

Buddhist kingship, as seen in Aśoka's edicts, institutionalized environmental protection—banning animal slaughter, planting medicinal herbs, and creating wildlife sanctuaries (Thapar, 1997). Such innovations illustrate Principle Nine's emphasis on promoting environmentally friendly technologies and systems.

Divine Creation, Kirat, and Environmental Justice

Sikh scripture situates ecology within divine creation. The Guru Granth Sahib describes the cosmos as sustained by the divine order (hukam) - pavan guru pāṇī pitā, mātā dharat mahat ("*Air is the Guru, Water the father, and Earth the Great Mother*") (Singh, 2006).

This cosmology aligns with Principle Seven's call for precaution, recognizing natural elements as sacred kin.

Sikh ethics of kirat karo (*earn through honest labour*) and vand chhako (*share with others*) extend to responsible resource use. Exploiting nature for selfish gain contradicts these principles.

Guru Nanak condemns reckless consumption in Guru Granth Sahib 472 - gharaṇīāṃ pāṇī vasai, pāṇī sukh vas hoi ("*Through water life exists; by water, happiness is sustained*") (McLeod, 2005).

Here, water conservation is presented as both spiritual and social duty.

The institution of langar (communal kitchen) embodies sustainable consumption and equitable sharing, reducing waste and affirming environmental justice. Sikh theology thus supports Principles Eight and Nine by encouraging innovation in sustainable community living.

The UNGC's environmental principles resonate strongly with the theological visions of Vedanta, Jainism, Buddhism, and Sikhism. Each tradition affirms the sanctity of nature, restrains exploitative practices, and promotes innovative approaches to sustainability. For MNCs, engaging these traditions enriches corporate environmental responsibility, demonstrating that stewardship of the earth is not only a global policy imperative but also a sacred duty embedded in millennia-old wisdom.

Anti-Corruption and Ethical Governance

Principle Ten of UNGC emphasizes the importance of anti-corruption, requiring organizations to reject all forms of corruption, including bribery, extortion, and other unethical practices (UNGC, 2023). By adhering to this principle, corporations can strengthen economic stability, reinforce institutional trust, and uphold integrity in global markets.

While framed in modern international law and governance standards, the ethical imperative against corruption is deeply rooted in Indic theological traditions. Vedanta, Jainism, Buddhism, and Sikhism articulate comprehensive ethical systems emphasizing righteous conduct (dharma), non-violence (ahimsa), honesty (satya), and integrity (samyak-achara) in both public and private life. These teachings provide a moral framework for resisting corrupt practices and advancing ethical governance, paralleling the aims of UNGC Principle Ten.

Dharma, Satya, and Ethical Governance

Vedanta scripture consistently emphasizes righteousness (dharma) and truth (satya) as foundational to ethical governance.

The Manusmṛti 4.138 instructs rulers to maintain justice and avoid exploitation

"*One should not harm any living beings; by acting righteously, one avoids suffering*" (Olivelle, 2004).

Although framed as a moral injunction, it implicitly proscribes corrupt practices, since bribery and extortion constitute harm to social and economic well-being.

The Artha Shastra 2.1.12, Kautilya's treatise on statecraft, explicitly warns against corruption among officials and rulers:

"*One should avoid punishment and must not engage in corrupt practices*" (Kangle, 1992).

Here, Kautilya links governance, economic stability, and ethical conduct, mirroring UNGC Principle Ten's objective of institutional trust.

The Bhagavad Gita 2.5 also emphasizes integrity in action:

"*Skill in action, grounded in truth, is praised*" (Sargeant, 2009).

This principle encourages professionals and corporate actors to pursue excellence with honesty, discouraging manipulative practices such as bribery.

Buddhist - Right Conduct, Ethical Speech, and Integrity

Buddhism emphasizes the Noble Eightfold Path, particularly Right Speech (sammā-vācā) and Right Action (sammā-kammanta), as foundations of ethical life.

The Dhammapada 177 asserts saccaṃ vādethā sattaṃ, na khipetha parihārena ("*Speak the truth and do not engage in deceit or harm*") (Buddharakkhita, 1985). Bribery and extortion are forms of deceit that violate both speech and action ethics.

In governance, the Sigālovāda Sutta outlines duties of rulers and citizens: fairness, avoidance of fraud, and ethical conduct in economic matters are emphasized (Dīgha Nikāya 31; Walshe, 1995). Buddhist kings like Aśoka institutionalized anti-corruption measures, using governance to uphold morality (Dhamma), public welfare, and economic stability (Thapar, 1997).

By integrating moral discipline into economic and political life, Buddhism parallels UNGC Principle Ten, emphasizing the societal and institutional costs of corruption.

Sikh Perspectives: Sat, Dharam, and Honest Livelihood

Sikhism places high value on honesty (sat), righteousness (dharam), and ethical earning (kirat karo). Guru Nanak (Guru Granth Sahib 1372) explicitly condemns exploitation for personal gain - na dhokhā na thagī, sat karm karo ("*Do not deceive or defraud; act in truth and integrity*") (Singh, 2006).

Corruption, including bribery or extortion, directly contradicts this theological mandate.

The Gurus also advocate communal accountability and equitable administration. Guru Arjan emphasized ethical management of resources and honest record-keeping in the construction of the Harmandir Sahib treasury (McLeod, 2005). Such practices resonate with Principle Ten's focus on institutional trust and integrity in global markets.

The Sikh ethic of vand chhako (sharing) reinforces transparency and discourages accumulation of wealth through unethical means. By integrating spiritual accountability with social action, Sikhism provides a moral framework for combating corruption in organizational and economic contexts.

UNGC Principle Ten on anti-corruption finds strong resonance in the theological and ethical systems of Vedanta, Jainism, Buddhism, and Sikhism. Across these traditions, honesty, integrity, and the rejection of exploitation are emphasized both as spiritual obligations and social imperatives. By internalizing these teachings, multinational corporations can strengthen institutional trust, enhance economic stability, and promote ethical global markets. The convergence of ancient wisdom and modern corporate governance demonstrates that anti-corruption is not only a regulatory requirement but a profound moral and theological imperative.

Conclusion

The UNGC's ten principles, while articulated in modern secular terms, find deep resonance within Indic theological and philosophical traditions. From Vedantic equality to Jain non-violence, Buddhist Right Livelihood, and Sikh egalitarianism, these traditions provide enduring ethical frameworks that parallel corporate obligations under the UNGC. Such alignment underscores that sustainability and ethical governance are not novel but part of a longstanding global moral heritage.

Implications

For multinational corporations (MNCs), embedding UNGC principles through an Indic theological lens offers several implications:

- Cross-cultural legitimacy: By grounding CSR and ESG initiatives in local traditions, corporations gain cultural credibility and stakeholder trust.
- Ethical governance: Indic categories such as dharma and ahimsa enrich managerial decision-making, ensuring that compliance is also spiritually and morally rooted.
- Sustainability leadership: Businesses inspired by ancient ecological ethics (e.g., Bhūmi Sūkta) can pioneer innovations in environmental stewardship.

Thus, integrating Indic theological ethics with UNGC principles not only reinforces global sustainability agendas but also situates them within a broader civilizational dialogue.

Notes

[i] Manu Smriti 8.15

धर्म एव हतो हन्ति धर्मो रक्षति रक्षितः । तस्माद् धर्मो न हन्तव्यो मा नो धर्मो हतोऽवधीत् ॥ १५ ॥

Dharma eva hato hanti dharmo rakṣati rakṣitaḥ | tasmād dharmo na hantavyo mā no dharmo hato'vadhīt || 15 ||

ii विद्याविनयसम्पन्ने ब्राह्मणे गवि हस्तिनि | शुनि चैव श्वपाके च पण्डिताः समदर्शिनः || 18||

vidyā-vinaya-sampanne brāhmaṇe gavi hastini. śhuni chaiva śhva-pāke cha paṇḍitāḥ sama-darśhinaḥ

iii Chandogya Upaniṣad 6.8.7

स य एषोऽणिमैतदात्म्यमिदं सर्वं तत्सत्यं स आत्मा तत्त्वमसि श्वेतकेतो इति भूय एव मा भगवान्विज्ञापयत्विति तथा सोम्येति होवाच ॥ ६.८.७ ॥

sa ya eṣo'ṇimaitadātmyamidaṃ sarvaṃ tatsatyaṃ sa ātmā tattvamasi śvetaketo iti bhūya eva mā bhagavānvijñāpayatviti tathā somyeti hovāca || 6.8.7 ||

iv Rig Veda 10.191.2

सं ग॑च्छध्वं॒ सं व॑दध्वं॒ सं वो॒ मनां॑सि जानताम् । दे॒वा भा॒गं यथा॒ पूर्वे॑ संजाना॒ना उ॒पास॑ते ॥

सं गच्छध्वं सं वदध्वं सं वो मनांसि जानताम् । देवा भागं यथा पूर्वे संजानाना उपासते ॥

saṃ gacchadhvaṃ saṃ vadadhvaṃ saṃ vo manāṃsi jānatām | devā bhāgaṃ yathā pūrve saṃjānānā upāsate ||

v Brhaspati Smriti 1,16.3

भृतकस्तु न कुर्वीता स्वामिनः शाथ्यम् अन्व अपि |

भृतिहानिम् अवप्नोति ततो वदाः प्रवर्तते ||

bhrutakastu na kurvita svaaminah shaathyam anva api

bhrutihanim avapnoti tato vadah pravartate

vi Dhammapada 163

सुकारणी असाधुनि अत्तनो अहितानि च,

याइ वे हिताञ् च सधुञ् च, तै वे परमदुक्कराइ।

sukarani asadhuni attano ahitani ch,

yaai ve hitan ch sadhun ch, tai ve paramadukkarai.

Easy to do are things that are bad and harmful to oneself, but exceedingly difficult to do are things that are good and beneficial.

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