

REVIEWER'S REPORT

Manuscript No.: IJAR-54528

Title: Corporate Governance and Environmental Sustainability: A Legal Study

Recommendation:

Accept as it is
Accept after minor revision.....
 Accept after major revision
 Do not accept (*Reasons below*).....

Rating	Excel.	Good	Fair	Poor
Originality		-		
Techn. Quality		-		
Clarity		-		
Significance		-		

Reviewer Name: Dr Feroze

Detailed Reviewer's Report

The manuscript titled “*Corporate Governance and Environmental Sustainability: A Legal Study*” presents a comprehensive exploration of the interconnection between corporate governance and environmental sustainability from a legal perspective, particularly focusing on the Indian context. The author successfully emphasizes the growing need to integrate environmental considerations into corporate decision-making and accountability frameworks. The abstract effectively captures the scope and significance of the paper, outlining the transition of India’s legal and regulatory mechanisms towards ecological corporate governance.

The **introduction** is well-written and provides a clear rationale for the study. It effectively links corporate governance with environmental sustainability and sets the context using global developments such as the UN Sustainable Development Goals. The inclusion of relevant provisions from the Companies Act, 2013—especially Sections 135 and 166(2)—adds legal depth and demonstrates the evolution of India’s approach to corporate environmental accountability. The research questions are well-formulated, focused, and align with the paper’s objectives.

The **conceptual framework** section adequately connects stakeholder theory, shareholder theory, and the ESG (Environmental, Social, and Governance) model to sustainability. The discussion on the “triple bottom line” (People, Planet, Profit) and references to international standards such as the UN Global Compact and OECD Guidelines are commendable, as they reinforce the global dimension of the issue. However, the section could benefit from improved organization and clarity, as some sentences appear grammatically inconsistent and slightly repetitive.

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In the **legal and regulatory framework**, the paper provides a detailed examination of both international and Indian legal instruments. The treatment of the Rio Declaration, Paris Agreement, and India's Companies Act, along with SEBI's BRSR (Business Responsibility and Sustainability Reporting) requirements, demonstrates the author's strong grasp of legal developments. The explanation of institutional mechanisms like SEBI, Pollution Control Boards, and the National Green Tribunal (NGT) is informative and relevant. Nonetheless, there are minor typographical and syntactic errors that affect readability and should be revised for better flow.

The **judicial perspective and case studies** section is one of the paper's strongest parts. It successfully highlights landmark cases such as *Vellore Citizens' Welfare Forum v. Union of India*, *M.C. Mehta v. Union of India*, and *Vedanta Ltd. v. State of Tamil Nadu*. These examples effectively illustrate how judicial activism has strengthened environmental accountability in corporate contexts. The integration of recent case law (2024 Vedanta decision) adds contemporary relevance. However, the discussion could be further enriched by analyzing the broader implications of these judgments on corporate policy reforms and compliance behavior.

The section on **corporate practices and compliance mechanisms** appropriately identifies emerging trends such as ESG reporting, sustainability committees, and independent audits. The acknowledgment of India's gradual shift toward global best practices is well-presented, although this section contains grammatical inconsistencies and fragmented phrases that require editing. Clarity could be improved to ensure that readers clearly understand how these mechanisms contribute to sustainable governance.

The **challenges and gaps** section accurately identifies key implementation issues such as weak enforcement, opaque disclosures, regulatory overlap, and inadequate penalties. The author rightly observes that these factors hinder the effective realization of sustainable corporate governance in India.

The **recommendations** are practical and relevant. Suggestions like stronger ESG rules, independent sustainability audits, harsher penalties, improved inter-agency coordination, and incentives for eco-friendly investments are well-argued and actionable. They provide a forward-looking conclusion to the study.

The **conclusion** reiterates the central thesis that corporate governance and environmental sustainability must evolve together for India to achieve eco-aligned growth. However, the language in this section could be refined for conciseness and coherence, as some sentences are repetitive and conceptually vague.

Overall, the paper demonstrates a commendable understanding of the intersection between corporate governance and environmental law, offering valuable insights into India's legal transition toward sustainable corporate accountability. The research is well-grounded in doctrinal legal analysis and supported by relevant statutes, judicial precedents, and international frameworks.

Recommendation:

- The paper is **conceptually strong and well-researched**, but it requires **moderate language and structural editing** to improve clarity, coherence, and grammatical accuracy.
- The inclusion of more comparative insights from other jurisdictions could further enhance the depth of analysis.
- With minor revisions in language, structure, and formatting, the paper is **recommended for publication with minor corrections**.