







Aligning Human Resource Operations with Sustainable Development Goals (SDGs): A Comparative Study of India and Malaysia

Ahmad Giran A. H.,^{1,2*}  Muhamad Tamyez P. F.,¹  Fauzi M. A.,¹ 
Madhvkumar V.³ 

¹ University Malaysia Pahang Al-Sultan Abdullah, Faculty of Industrial Management, 222, Kampung Melayu Gambang, 26300, Gambang, Pahang, Malaysia

² Kolej Poly-Tech MARA Kuantan, Department of Business Management and Accounting, KM 8 Jalan Gambang, 25150, Kuantan, Pahang, Malaysia

³ PSGR Krishnammal College for Women, GRG School of Management Studies, Peelamedu, Coimbatore, 641004, Tamilnadu, India
hafizi@gapps.kptm.edu.my

Abstract. This paper investigates how Malaysia and India incorporate the Sustainable Development Goals (SDGs) into their operations. The alignment of sustainable corporate practices was identified and measured. The authors employed a qualitative research design to analyze data collected from numerous industries. A semi-structured interview was adopted to gather data from business leaders, sustainability officers, and CSR heads in both countries. Diverse perspectives gathered from small, medium, and large enterprises within and across case investigations conducted using ATLAS.ti version 25. Similarities, differences, and challenges emerged from both countries across three themes: reporting practices, best practices of Sustainable Human Resource Management (SHRM) adopted, and challenges in aligning SDGs with core business strategy. The study gained a different view from both countries. India, initially, adopted a bottom-up and community-oriented approach to SHRM, emphasizing grassroots employee involvement. In contrast, Malaysia employs a top-down and institutionalized approach, guided by regulatory compliance and formal governance structures. Next, India leads in soft SRHRM practices, assisted by strong cultural value integration and environmental initiatives. Conversely, Malaysia is notable for its effective implementation of SRHRM through structured policies, formal compliance mechanisms, and advanced Green HRM practices.

Keywords: Sustainable Human Resource Management, Sustainable Development Goals (SDGs), Comparative Study, Malaysia, India

1 Introduction

In 2015 United Nations established the 17 Sustainable Development goals for all the countries to collectively address the challenges the world is facing. It aimed to ensure a world where people are freed from poverty, prosperous, healthy and safe by 2030. These goals also addressed the damages done to our planet and included goals of protecting the planet, its resources and biodiversity and take measures to prevent further damages (United Nations, 2015). Businesses play a key role in the society and community and therefore it is critical that they through their practices and policies contribute in the achievement of these goals. Global companies have integrated the SDGs into their strategies. This is not only to meet the legal obligation but to improve its reputation, attract investors, and achieve long-lasting success (Scheyvens et al., 2016). Businesses can achieve their SDGs and environmental performance by aligning their sustainability values and principles with HR policies and practices. Green Human Resource Management (Green HRM), a term used for HR practices that encourages eco-friendly practices among employees and promotes sustainability within organizations (Renwick et al., 2013) is an effective way to achieve sustainability goals of organisations.

This study focuses on India and Malaysia as they are both developing countries with emerging economies with increasing commitments to sustainable development. India, with its large workforce and ambitious national policies like the National Clean Energy Policy, 2015 to promote clean technologies and sustainable energy solutions for industries and National Resource Efficiency Policy (NREP), 2019, to promote resource efficiency and circular economy to minimize waste, reduce energy consumption and optimize industrial process provides a lot of scope for Green HRM practices. Malaysia, known for its progressive green policies and vision for a green economy under its Green Technology Master Plan (2017–2030), provides an interesting comparison (Malaysian Green Technology Corporation, 2017). Studying these two Asian countries can offer valuable insights into how Green HRM can help implement SDGs effectively in developing nations. Thus, this study aims to 1) Examine how companies in India and Malaysia integrate SDGs into their operations, 2) Explore similarities and differences exist across both countries in SDG alignment strategies

This study practically contributes to the government bodies executing the regulations for companies to form the framework of sustainable human resource (SHRM) policies, upholding employee dignity, ethical working conditions, and overall well-being. As corporate profitability crucially relates to the local socio-cultural context, this study serves as a few guidelines to the multinational corporations (MNCs) on how to conduct their business appropriately.

2 Literature Review

The world is facing critical environmental challenges ushered in by climate change, resource scarcity, and loss of biodiversity. Countries and business are responding by embracing sustainability. Sustainability has become part of organization's business strategy and environmental goals are included in human resource management (Oberai & Anand, 2025). Human Resource Management (HRM) has evolved into a strategic partner driving sustainability initiative in organizations, evolving from its conventional role. In their study Garcia et al (2023) found evidence of the role of HR in achieving sustainability objectives of organizations and the importance of applying sustainable principles to HRM practices. Anand et. al. (2024) emphasized the need to incorporate sustainable practices in HR for organizations in the current times. In their study they state that sustainable workforce is important not only to achieve organizational sustainable goals but also to influence society and community at large. Linking SDGs with HRM results in employees being oriented towards achievement of sustainability goals of the organization and in attracting and engaging talent concerned about sustainability and environment (Sarkar et al, 2023)

The alignment of traditional HR functions and organizational goals with the United Nations' Sustainable Development Goals (SDGs) has been termed as Sustainable HRM (SHRM). Green HRM practices mean practices and initiative that are environment friendly and contributes to environmental conservation. HRM policies and practices that drive green objectives of the organization are green HRM (Mehta and Chug, 2015). Green HRM inculcates an attitude of environment friendly behavior among the employees thus contributing to the sustainable and environmental goals and objectives of the organization (Yadhav and Mathew, 2021). SHRM is enabling organizations to align their strategies with sustainable development goals (Khare, Singh, & Nagpal, 2025). SHRM is important to achieve organizational environmental performance and sustainable development goals (Yadhav and Mathew, 2021). Ashima, Dipankar and Bhardwaj (2025) in their study investigated the antecedents, mediators and outcomes on Green HRM and came out with a conceptual framework on the drivers and outcomes of sustainable HRM in the Indian context.

A systematic literature review by the authors found direct relationship between leadership, SHRM and employee green behavior and organizational environmental performance. SHRM besides promoting environment friendly initiatives improves employee engagement by aligning their values with sustainability objectives (Liu et al., 2022). Internationally, there is an increase in GHRM adoption. In western countries organizations have integrated SHRM with ISO 14001 standards and Environmental Management Systems (EMS). In East Asia, organizations in Japan, Malaysia, and South Korea have linked GHRM with lean production and corporate social responsibility initiatives (Chandana et al., 2024).

Previous literature considers the evidence on the constructs of Green Human Resource Management (Green HRM) and Sustainable Human Resource Management (SHRM) to be closely identical (Shah et al, 2024). However, this study is devoted to supporting the statement of the different forms of sustainable HRM through the lens of four pillars comprise of green HRM (GHRM), socially responsible HRM (SHRM), triple bottom line HRM (TBLHRM) and common good HRM (CGHRM) (Aust et al, 2024). This study reveals that the geography of Malaysia and India has gained prominence in the mentioned pillars (Vihari et al, 2018; Fawehinmi et al, 2024). The authors believe these focused pillars are interconnected to support the sustainable development objectives in this study. This analysis examines each pillar in terms of its interrelationships and implementation within the contexts of Malaysia and India, drawing upon insights from relevant empirical and theoretical literature.

Focusing on the first pillar, GHRM refers to the integration of environmentally responsible practices into HR policies and processes (Miah, Szabó-Szentgróti, & Walter, 2024). It aims to promote environmental sustainability by fostering green behaviors among employees and aligning HR practices with organizational environmental goals. Green Human Resource Management (Green HRM) encompasses a range of environmentally-oriented practices, covers green recruitment, green training, green performance management, and green rewards (Veerasingam, Joseph, & Parayitam, 2024). These practices were developed to minimise the ecological impact, thereby improving employee engagement and commitment to sustainability objectives within companies (López & Aluthge, 2024; Nirmala & Gharsi, 2024). The example insight on green recruitment target to attract candidates demonstrated a strong commitment to environmental sustainability, whereas green training initiatives equip employees with the knowledge and competencies necessary for environmentally responsible practices contribution (C, 2024).

Empirical studies have demonstrated in the Malaysian landscape that Green HRM practices have a significant influence on employees' pro-environmental behaviour, with green commitment emerging as a mediating mechanism that strengthens this relationship (Faazah et al., 2024). Malaysia, particularly within the automotive and construction sectors, faced significant challenges in adopting green practices. This includes limiting the emphasis on environmental sustainability due to the high financial costs associated with the implementation. Nevertheless, effective Green HRM practices implementation positively links to enhance environmental performance and improve organizational reputation (Sathasivam et al., 2024). Across Indian organisations, SHRM aims to align human resource practices with broader sustainability objectives effectively. To achieve this, the Managerial level is required to propose the initiative and engage people in green induction. Environmentally oriented employee discipline management plays a crucial role in promoting sustainable organizational performance (López & Aluthge, 2024). The healthcare sector in India has demonstrated itself as a key player in examining the intersection of SHRM and Green HRM, with research findings portraying an

organisational consensus that emphasises employee well-being and long-term retention, thus focusing on environmentally sustainable practices (Suleman et al., 2024).

Subsequently, Socially Responsible Human Resource Management (SRHRM) emphasises the integration of social responsibility principles into HR practices, aiming to enhance employee well-being, uphold ethical standards, and promote organisational sustainability in the long run (Ahmad Giran, Muhamad Tamyez & Fauzi, 2025). The ethical HR practices in this pillar encompass fair compensation, diversity and inclusion, and employee development (Jeseviciute-Ufartiene & Yasin, 2024). Different studies agreed to add HR practices with corporate social responsibility (CSR) initiatives to address social and environmental challenges (Kandpal et al., 2024). The Indian human resource strategies context illustrates the implementation of SRHRM practices with a robust commitment to embed ethical and socially responsible principles (Nakra & Kashyap, 2024)

In Malaysia, SRHRM is rapidly gaining recognition in organizations' policies for the importance of ethical HR practices in achieving sustainability goals (Ahmad Giran, Muhamad Tamyez & Fauzi, 2025). However, obstacles seem clear, as the lack of awareness and integration of SRHRM into organizational strategies remains limited (Sathasivam et al., 2024). To address the existing challenges, the adoption of a legal-oriented HRM has a significant impact on organisational economic and ecological performance. Back to in India, Socially Responsible Human Resource Management (SRHRM) places a strong emphasis on corporate social responsibility (CSR) and sustainability. To extend the comprehension, studies have outlined the practices direct to SRHRM in employee-oriented HRM contribute to social performance, cater to employee well-being and community engagement (Winarno & Silvianita, 2024). Ultimately, Embedding SRHRM fosters greater employee satisfaction and engagement, which are key enablers for a socially responsible workplace culture (Lechuga Sancho et al., 2018).

Transitioning to the Triple HRM, also known as the Triple Bottom Line HRM (TBL HRM), strategically aligns with achieving economic, social, and environmental sustainability through effective human resource practices (Bahuriddiniao et al., 2024). The pillar connects with the three elements of sustainability, including people, planet, and profit (Silvestri et al., 2023). The elements of TBL HRM focus on HR practices, such as recruitment, training, and performance management, while also aligning with sustainability goals. To achieve that, there is a need to emphasize the role of HR in balancing economic, social, and environmental outcomes (Piwowar-Sulej, 2021; Siddique et al., 2024). HR practices, for instance, green recruitment and green training, are designed to achieve environmental sustainability. Fair compensation and employee development are also substantially crucial in promoting social sustainability (López & Aluthge, 2024).

In the Malaysian context, TBL HRM plays a key role in achieving sustainable success. The studies urge HR practices, such as green recruitment and green training, to

promote environmentally friendly behaviour among employees, leading to environmental improvement (López & Aluthge, 2024; Faezah et al., 2024). The pillar faced obstacles based on the lack of focus on environmental sustainability and implementation cost issues (Sathasivam et al., 2024). In the Indian context, the TBLHRM pillar has examined its role in achieving the Sustainable Development Goals (SDGs). The pillar showcases green induction and green employee discipline management, contributing to sustainable organisational performance (López & Aluthge, 2024). A range of studies in the medical sector of India has been a focal point of the interplay between SHRM and TBLHRM, prioritizing employee well-being and longevity and positively adopting sustainable practices (Ahmad Giran et al., 2024).

As a final point, Common Good HRM (CGHRM) implies connecting HR practices with the broader societal good, measuring the impact of HR roles on employees' well-being and the wider community (Austen & Piwowar-Sulej, 2025). CGHRM integrates human ethics into HR practices to promote social and environmental sustainability. Previous studies stress that this pillar embeds HR to cultivate the culture of sustainability for well-being improvement and extends to the broader community (Aust et al., 2024). Concisely, HR practices enable CGHRM in employee development and engagement in community events, such as CSR, promoting social sustainability. Other aspects of the company are devoted to green training and green rewards, which motivate employees to contribute to environmental sustainability (Järnlström et al., 2023).

Common Good HRM in Malaysia recognizes policies the importance of ethical HR practices relating to common good issues (Ahmad Giran, Muhamad Tamyez & Fauzi, 2025). Research has shown companies around the globe improve the common good authenticity of sustainability reporting in HRM contribute to social sustainability in green training and green rewards (Faezah et al., 2024). Different study showcases CGHRM renewed the policies and practices in a way that enable companies pursue the UN's SDGs achievement (Aust et al., 2024). The limited integration of Common Good HRM into organizational strategies remains a challenge to adopting it in practice, which is the driving force behind the common good (Sathasivam et al., 2024). Enhancement programs that focus on employee development and engagement contribute to social sustainability, while green training and green rewards effectively support environmental sustainability (Marrucci et al., 2024). The integration empowering people to feel connected to a common good through work engagement among employees governed by companies' strategies improved employee satisfaction (Prilleltensky, Martino & Ness 2022).

Thus, the literature thought us in brief that the four pillars of SHRM, GHRM, SRHRM, TBLHRM and CGHRM are interconnected and collectively contribute to achieving sustainability goals. Hence, to comprehend the pillars, GHRM is based on environmental sustainability. SRHRM ethically pursues HR practices. TBL HRM ensures the balance of economic, social, and environmental outcomes, and CGHRM

aligns HR practices with societal well-being. Table 1 illustrate the comparison across the four pillars.

Table 1. Table captions should be placed above the tables.

Dimensions / Pillars	Key Focus	Authors
Green HRM (GHRM)	Promoting HRM practices toward pro-environmental behavior among employees	Miah et al. (2024); Veerasamy et al. (2024); López & Aluthge (2024); Nirmala & Gharsi (2024); Faezah et al. (2024); Sathasivam et al. (2024); C (2024); Suleman et al. (2024)
Socially Responsible HRM (SRHRM)	Embed practices in an ethical manner, keep employee well-being, recruit diversity, and maintain social responsibility into HR strategies for long-term sustainability.	Ahmad Giran et al. (2025); Jeseviciute-Ufartiene & Yasin (2024); Kandpal et al. (2022); Nakra & Kashyap (2024); Sathasivam et al. (2024); Winarno & Silvanita (2024)
Triple Bottom Line HRM (TBLHRM)	Aligning HRM with economic, social, and environmental factors as sustainability pillars to balance profit, people, and planet	Bahuriddiniao et al. (2024); Silvestri et al. (2023); Piwowar-Sulej (2021); Siddique et al. (2024); López & Aluthge (2024); Faezah et al. (2024); Ahmad Giran et al. (2024); Sathasivam et al. (2024)
Common Good HRM (CGHRM)	Advancing community-oriented HRM practices ethically and humanely for the well-being of both employees and the broader social context.	Austen & Piwowar-Sulej (2025); Aust et al. (2024); Järllström et al. (2023); Ahmad Giran et al. (2025); Faezah et al. (2024); Sathasivam et al. (2024); Marrucci et al. (2024); Prilleltensky, Martino & Ness (2022).

The aforementioned literature highlights SHRM as essential for companies' efforts to meet the SDGs. Companies' ability to strive for their environmental goals by strengthening the environmental HR policies, providing a competitive edge, improving employee engagement, and enhancing organizational resilience. Companies around the

world shared consensus in progressing their SHRM mission. To put in the effort, India and Malaysia need to develop frameworks, robust policies, and the capability to leverage their full potential in driving SHRM.

3 Methodology

3.1 Research Design

This comparative case study design qualitatively examines sustainable HRM (SHRM) in a distinct geographical context between Malaysia and India. The design allows analysis within each case and comparison across cases, comparing SHRM practices and standard patterns approached. The reasons behind inclusion of these countries were two-fold: (1) operation within the context of homogenous comparison (2) institutionalize environments in heterogeneous nations discover uniqueness and shape companies' approach towards SHRM. Selected companies represent both small-medium enterprises (SMEs) and large enterprises (LEs) drawn from distinct industry domains. This heterogeneity enhances the richness of data and findings transferability.

3.2 Research Design

This study is an interview-based multi-case study with a purposive sampling approach (Eisenhardt, 1989; Eisenhardt & Graebner, 2007). Multiple cases allow the authors to identify patterns and connecting relationships between data to identify close examination of themes and evidence. The data gathered in a semi-structured interview methodology from the key informants. Representatives' informants from a cross-section of departments involved in this study are actively engaged in both sustainability and human resource functions. The departments include HR, engineering, finance, sales, safety, health and environments (SHE), production, and administration. Hold roles in a range of assistant managers to senior managers, showcase the diversity and hierarchical insights

Pertaining to this study, the authors explored the unique practices in different ways and perspectives, providing room for comparative analysis of approaches to SHRM. The case study protocol is given in Table 2. The study involved 17 informants, one-to-one interviews with managers and assistance manager. The key informants from these countries were categorized

Table 2. Case study protocol

Case study steps

1. Identification of research focus and scope
2. Identification of Multinational companies in India and Malaysia to become 'multiple cases'
3. Further development of research questions

4. Identification of appropriate research instruments and protocols, including qualitative data gathering techniques such as semi-structured interviews for respective companies (Malaysia and India)
5. Identification of ‘appropriate’ participants: a vertical and horizontal slice of the case studies with experience of environmental and human resource management/development, managers and employees’ initiatives
6. Data collection period
7. External transcript preparation
8. Data analysis: within-case and cross case analysis
9. Coding and development of overarching themes
10. Literature comparison: identification of similarities and differences
11. Reaching closure: literature and data saturation achieved
12. Dissemination report and article development

Table 3. Demographic Profile of Informants from India

Name	Name of company	Position in the company	Years of experience	Department
Informant 1	Company A	Sr Manager – HR	6	HR
Informant 2	Company A	Sr Engineering Manager Industrial	7	Engineering
Informant 3	Company A	Assistant Manager, Accounts Receivables	4	Finance
Informant 4	Company A	Asst Manager in HR	3.6	HR
Informant 1	Company B	HR Manager	8	HR
Informant 2	Company B	Sales Asst Manager	12	Sales
Informant 3	Company B	Asst Manager - Accounts	5	Finance

Table 4. Demographic Profile of Informants from Malaysia

Name	Name of company	Position in the company	Years of experience	Department
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Informant 1	Company A	Safety, Health & Environment Section Manager	14 years	SHE
Informant 2	Company A	Manager	25 years	Production Department
Informant 3	Company A	General Administration Section Manager	6 years	Administration
Informant 1	Company B	Assistant Manager	10 Years	HSE
Informant 2	Company B	HR manager	6 Years	HR
Informant 3	Company B	HR Assistance	10 Years	HR

into different hierarchy. Table 3 and 4 show all informants able to provide rich insights into the implementation of the SHRM processes. The sample size selected exhibited a degree of homogeneity in the sense that all participants had experience with SHRM initiatives and were able to spell out the ideas on what the existing approach and plans for environmental sustainability.

Literature review as a primary source to develop overarching interview questions and discovery of alignment and employee engagement in environmental sustainability provided in table 6. The interviews began with a broad discussion on the comprehension of green, companies' strategic initiative best practices, challenges faced at the national levels, and sustainability reporting methods. The interviews then delved into what previous literature highlighted, for instance, managers' engagement with employees and the alignment of HR activities with companies' operations. The authors intend to gather data that encompasses environmental practices across all aspects of companies, including their structure, systems, and culture. The interview sessions with informants one-on-one approximately between 45 and 60 minutes. The transcribing process takes place to gather the data.

3.3 Data Analysis

The data-gathering process consisted of two interrelated phases. The initial phase began with consideration of the context and practices in the current national setting. The second phase identified the similarities and differences between the two different locations. Authors compare the respective national locations in detailed narratives in the first phase through within-case analysis (Eisenhardt, 1989). Comparison associated with the best practices efforts towards sustainability initiative in the reporting and four pillars based on SHRM elements. In this phase, authors rely on both primary and secondary sources to gather the data comprised of literature, one-on-one interviews, sustainability report documents, and observations contribute to the methodological triangulation as

this enables the authors to construct a more comprehensive understanding of what they did in respective countries. Subsequently, authors independently review the transcripts, and the process of descriptive coding takes place, identifying relevant data related to the research inquiry. The data pertain to the informants' personal and

Table 5. Interview protocol and questions

Interview protocol
Introduce the interviewer/s and participant/s
Outline the research process
Outline the purpose of the research, including aims and objectives
Discuss potential research outcomes, ethical issues and obtain consent

Table 6. Interview questions

What does 'green' mean to you?
Briefly explain your perception on green?
How your organization involve employees in carbon reduction?
What benefits do you gain from CSR activities in this organization?
Based on your organization's practice regarding people, planet, and profit, can you arrange which should come first, second, and third
Any of the these linked to green/environmental sustainability?
Do you face any obstacles when implementing green policies with employees? If yes, could you please specify how these obstacles arise?
In your opinion, what is the most challenging aspect of achieving sustainability?
What is your opinion on employment creation and fair labor conditions within the supply chain in your organization?
Did your company produce sustainability report? If yes, is there any discrepancies between report and implementation.

work-related experiences in environmental sustainability. This process aligns with the triangulation investigation (King & Horrocks, 2010). The author's involvement during the data collection stage varied, and the results associated with the research topic and companies they attended differed. Then, the team discussed the descriptive codes and reached an agreement. The next stage begins with coding interpretation, which involves identifying codes in the smaller numbers. Continuing the analysis, the authors identified two preliminary themes based on the SHRM literature. A manual coding and thematic process was applied. To provide a clear overview, Table 7 presents the overarching themes along with their corresponding interpretive codes.

Following the completion of the individual case analyses, the authors' team proceeded with a cross-case analysis to drive the differences in the four companies across the two countries that approached SHRM (Yin, 2008). The team continued with the cyclical and iterative process that involved the backward and forward movement of data and theory to identify the overarching themes and improve the validity until explicitly

the outcomes and explanations (Gilbert, 2005). Not to be overlooked, the findings are presented through a thematic analysis, highlighting three overarching themes that stress the similarities and differences in reporting, best practices, and misalignment across the locations. Informants' quotes are provided to support the existing themes and to understand the experiences in their natural context within sustainability implementation.

Table 7. Theme in Cross case analysis

Theme	Description	India	Malaysia	Commonalities/Differences
Reporting practices	How companies respond to national ESG/SDG policies and reporting.	GRI uptake is low, and voluntary reporting Improving, but inconsistent among SMEs.	Stronger reporting norms, especially for public-listed companies.	Difference: Malaysia is ahead in standardization while India in the process of sustainability awareness
Best practices of SHRM adopted	Initiative effort in line with the SHRM elements of GHRM, SRHRM, TBL, CGHRM	Cultural values, communication, policy, and green infrastructure.	Structural systems, operations, KPIs, and community sustainability	Difference: Malaysia leads in GHRM and CGHRM; others are balanced while India, India leads in soft SRHRM and environmental (planet) TBLHRM.
Challenges in SDG alignment with core business strategy	Role of technology and innovation in sustainability practices.	CSR-oriented with growing strategic focus. (Cleantech, agritech, circular economy)	More integrated into core strategy, esp. in tech and export industries. (Smart farming, solar tech)	Malaysia is unbalanced in the profitability and sustainable technology cost while in India CSR expenses hinder the economic progress

4 Result

The results of this study comprise three sections: 1) Sustainability reporting structure, 2) Best practices, and 3) Misalignment in the challenge aspects. The subsequent section outlines how companies implement sustainable reporting practices.

4.1 How companies carry out sustainable reporting practices

Sustainable reporting practices are increasingly essential as companies strive to demonstrate accountability for their SHRM impacts. This process involves systematically disclosing sustainability-related information to stakeholders, helping organizations communicate their commitment to responsible and ethical operations. The themes reflect their structure, tools, and integrity in communicating their sustainability performance, as shown categories in Figure 1;

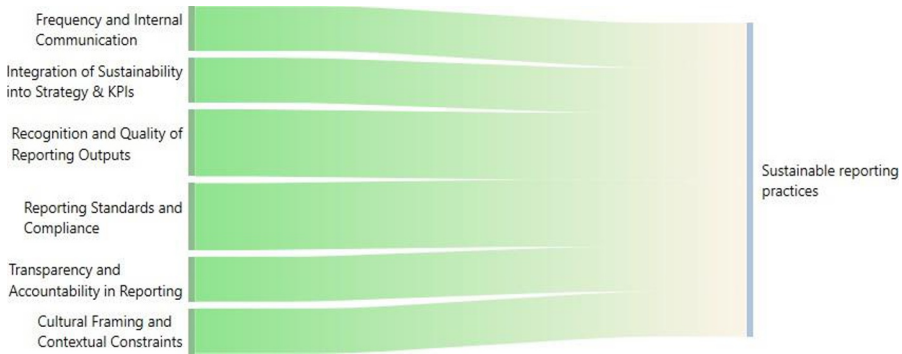


Fig. 1. Six categories of sustainable reporting practices

Analysis process-driven fourteen codes emerged from the informants' data, documents, and observations as shown in the figure 2 which clustered into thematic categories.

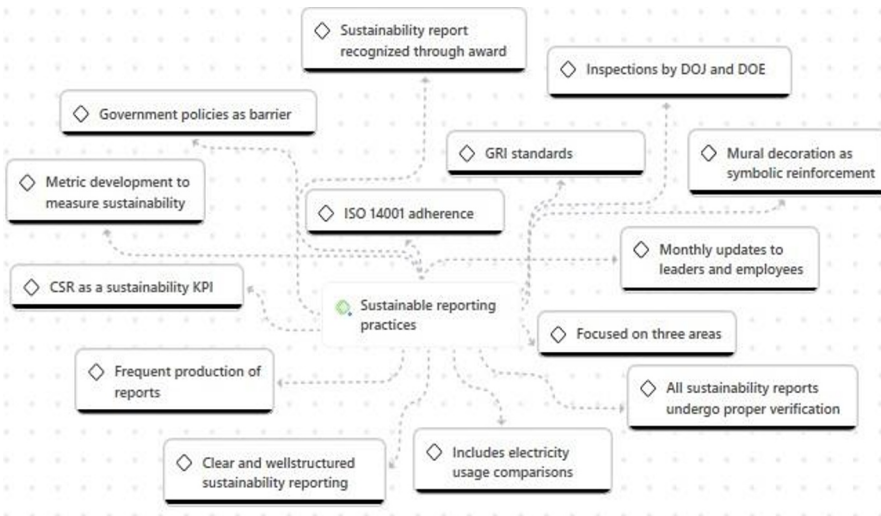


Fig. 2. Thematic codes for sustainable reporting practice theme

Integration of Sustainability into Strategy & KPIs highlights how sustainability is not treated as a standalone activity but deeply integrated into the organization's strategic and operational framework. By embedding sustainability into Key Performance Indicators (KPIs), performance assessments, and metric development, the company ensures that sustainability becomes everyone's responsibility not just that of a designated team. It demonstrates a proactive, forward-thinking approach where social and environmental outcomes are aligned with business success. In Malaysia, sustainability is more systematically integrated, with clear departmental KPIs linked to CSR activities. As one informant shared,

“So, for example, like GA, they have KPIs related to CSR because GA will be involved in CSR reporting.”
“There are few metrics identified to measure sustainability of the business”,

(Informant 1, Company A, SHE Manager, Malaysia)

this reflects structured alignment between sustainability goals and performance measurement. On the other hand, India emphasizes in the integration appears less formalized. A respondent noted,

“There are few metrics identified to measure sustainability of the business”,

(Informant 1, Company B, Sr HR Manager, India)

indicating that while sustainability is recognized, it is not yet fully embedded into strategic KPIs. *Transparency and Accountability in Reporting* focuses on the credibility, integrity, and reliability of the company's sustainability disclosures. The use of structured reporting, thorough verification processes, and honest, nuanced justifications for challenges encountered (i.e., the “ups and downs”) underscores a culture of openness. Rather than presenting a polished narrative, the company embraces honest self-reflection, which enhances stakeholder trust and internal learning. In Malaysia, there is a clear and structured system for reporting sustainability progress. Informants' narratives highlight that,

“In actual, every month, we need to report our sustainability progress or programs to the corporate. The corporate has the system, every month we have to report. For example, electricity. How much your usage? How much your usage on renewable and non-renewable? In the past, there was non-renewable”,

(Informant 3, Company B, HR Assistance, Malaysia)

this reflects strong internal accountability and regular monitoring. Unlike Malaysia, India disappears in the focus on specific mechanisms for regular sustainability reporting were mentioned, suggesting limited transparency and institutional accountability in this area. *Reporting Standards and Compliance* reflects the company's adherence to recognized international (e.g., GRI, ISO 14001) and national (e.g., DOE, DOJ) frameworks and standards. Compliance serves as both a guideline and a benchmark for accountability. It shows that the company is not just developing its own measures of sustainability, but is aligning with external systems that ensure comparability, traceability, and legitimacy in reporting practices. In Malaysia, companies demonstrate strong adherence to established reporting standards. One informant stated that,

“Because engineering will be involved in ISO, since with 45001 and 14000, they will definitely have to attend”,
(Informant 2, Company B, Sr Engineering Manager, Malaysia)

highlighting compliance with internationally recognized standards. Other informants added,

“When we first started our report, we based it on GRI... then adopted TCFD... and now... we follow Bursa's Mandatory Listing Requirements”,
(Informant 2, Company B, Sales Asst Manager, India)

indicating a progressive shift from voluntary to mandatory frameworks. In comparison, India highlights, no references to specific reporting standards or compliance frameworks were mentioned, suggesting a less structured approach in this area. Frequency and Internal Communication which is sustainability reporting is not limited to annual publications; instead, progress is communicated regularly and transparently across internal stakeholders. Monthly dissemination of updates to leadership and employees fosters a culture of continuity, real-time accountability, and engagement. *Frequent internal communication* makes sustainability feel present, urgent, and participatory rather than abstract or distant. In Malaysia, sustainability reporting is regularly communicated across organizational levels. One source indicated,

“Report is communicated as updates in the monthly All employee meeting and monthly business review to communicate all employees and leadership team respectively”,
(Informant 3, Company A, Assistant Manager, Accounts Receivables, Malaysia)

this reflects consistent internal dissemination and engagement. Additionally, another noted the evolving use of reporting frameworks, from GRI to TCFD and Bursa's requirements, indicating ongoing updates shared within the organization. Conversely, In India, no internal communication or frequency of sustainability reporting was mentioned, pointing to limited internal dissemination practices. Recognition and quality of reporting outputs combines recognition, structured content, and meaningful metrics. It reflects both the technical quality of the reports and their external validation, showing the maturity and robustness of the reporting mechanism. In **Malaysia**, there is a clear and structured system for reporting sustainability progress. One participant explained,

“In actual, every month, we need to report our sustainability progress or programs to the corporate. The corporate has the system, every month we have to report. For example, electricity. How much your usage? How much your usage on renewable and non-renewable? In the past, there was non-renewable”,

(Informant 4, Company A, Asst HR Manager, India)

this reflects strong internal accountability and regular monitoring. In comparison, India highlights, no specific mechanisms for regular sustainability reporting were mentioned, suggesting limited transparency and institutional accountability in this area. Cultural framing and contextual constraints merge symbolic and socio-cultural strategies (like murals) with the broader policy context. This theme reflects how sustainability reporting and engagement are not only technical exercises but also shaped by visual culture and institutional environments. In Malaysia, sustainability efforts are culturally framed and visibly promoted within the organization. As one participant stressed,

“The mural at the front says ‘Go Green’, yes, I saw the ‘Green Community’ there”,

(Informant 3, Company A, Asst HR Manager, Malaysia)

reflecting symbolic and community-oriented expressions that support environmental values. Alternatively, India aims to contextual constraints are more pronounced, particularly in keeping up with evolving sustainability trends and regulations. One informant highlighted,

“Challenges in terms on new updates and understand the recent trend and government policies and announcements”,

(Informant 3, Company B, Asst accounts Manager, India)

indicating difficulties in navigating a dynamic regulatory environment.

How companies carry out sustainable reporting practices

4.2 Best practices in adopting SHRM

Best practices in adopting Sustainable Human Resource Management (SHRM) can be broadly categorized into four key dimensions includes Green Human Resource Management (GHRM), Socially Responsible Human Resource Management (SRHRM), Triple Bottom Line Human Resource Management (TBLHRM), and Corporate Governance Human Resource Management (CGHRM) as shown in figure 3.

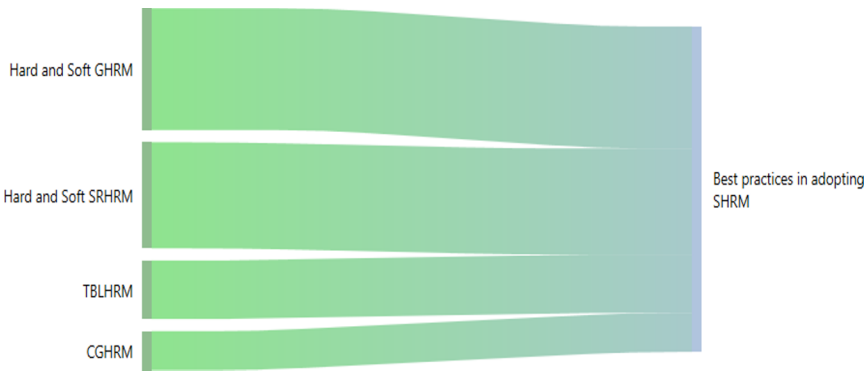


Fig 3. Four categories in best practices in adopting SHRM

Each dimension reflects a unique emphasis within the sustainability agenda. GHRM integrates environmental consciousness into HR practices; SRHRM promotes ethical responsibility and social well-being; TBLHRM aligns HR functions with economic, environmental, and social goals; while CGHRM focuses on transparency, accountability, and compliance with governance standards. Together, these dimensions provide a holistic framework for organizations aiming to embed sustainability into their HRM systems. The combinations 82 codes represent the emerge theme as in the figure 4.

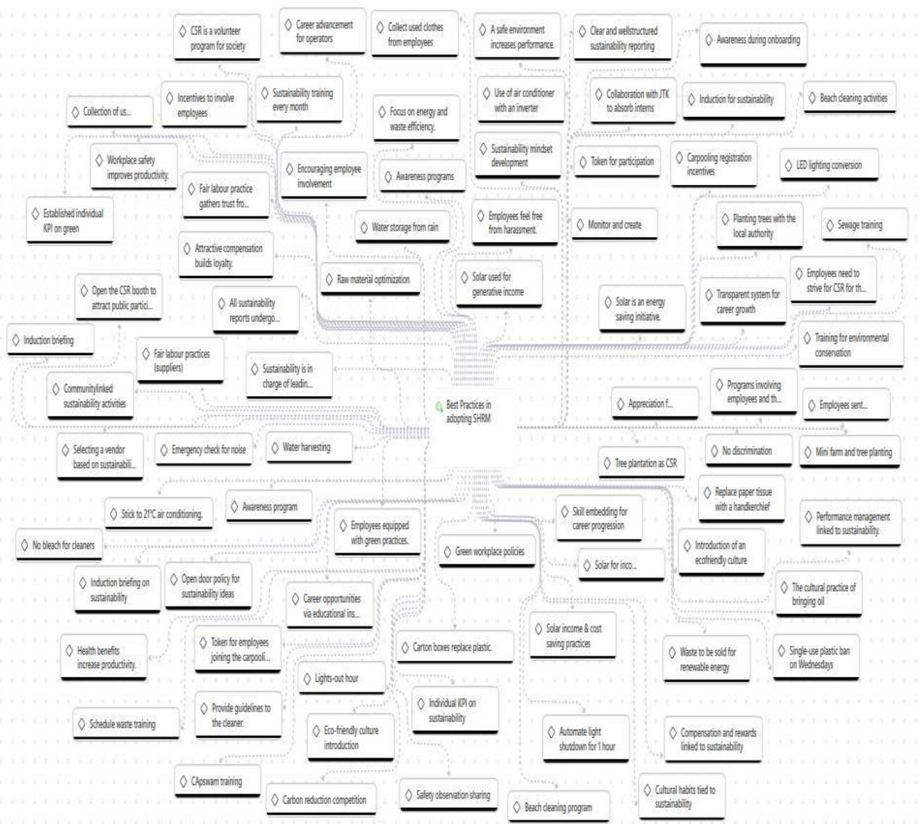


Fig. 4. Thematic codes for Best Practices in Adopting SHRM

4.2 Best practices in adopting SHRM

Green HRM

In the context of GHRM, Malaysia is clearly ahead in both Hard and Soft Green HRM. The practices in Malaysia reflect a deep integration of green values into HR processes, training systems, cultural norms, and operational behavior. Employees are not only trained and incentivized but also empowered to take ownership of sustainability in their daily work lives. India, while showing signs of commitment, appears to be in a more foundational stage, focusing on awareness, infrastructure, and policy-setting, rather than full employee and cultural integration.

Many of these practices show how HR isn't just a support function but a strategic lever to create a green culture. Practices like *bringing used oil culturally* and *eco-friendly induction* suggest an effort to embed sustainability into both individual behaviour and organizational norms. This statement supported with informants' insights,

“There was used cooking oil, so I disciplined myself and made it a rule I told myself it must be recycled. I prepared it and brought it to the office”,

(Informant 1, Company B, HR Manager, Malaysia)

and

“Initial investment in training and eco-friendly infrastructure”,

(Informant 1, Company B, HR Manager, India)

Green training and development are about training programs aimed at increasing sustainability literacy and environmental compliance among employees. It focuses on knowledge and compliance. Examples are environmental training, CAPswam, and induction briefings. The qualitative findings reveal that Malaysia adopts a more structured and institutionalized approach to Green Training & Development, as reflected in the statement,

“We also have scheduled waste training. Everyone is expected to be involved, but we conduct it in several stages or levels”,

(Informant 1, Company B, Asst Accounts Manager, Malaysia)

indicating a formal, multi-level training system aligned with regulatory compliance. In contrast, India emphasizes general employee awareness, as shown in the quote,

“Educating employees about energy-saving and sustainability practices”,

(Informant 1, Company A, Sr HR Manager, India)

which suggests a softer, less formal approach likely driven by broader CSR objectives. This comparison highlights Malaysia’s more comprehensive and embedded green training efforts compared to India’s general awareness-based strategy. *Green Performance Management* is an integration of environmental goals into performance evaluations and workplace behaviour standards. It focuses on accountability and monitoring. Examples are KPIS, energy or waste efficiency tracking. The qualitative data on Green Performance Management shows that Malaysia integrates sustainability into formal performance systems, as stated,

“Individual KPIs must include green elements. Even our emails need to reflect sustainability like promoting paperless practices and so on”,

(Informant 1, Company B, Asst Accounts Manager, Malaysia)

demonstrating a structured and measurable approach where green practices are embedded in employee evaluations and daily operations. In contrast, India’s approach is more behaviorally focused, as reflected in the statement,

“Promoting habits like turning off equipment and reducing waste”,

(Informant 1, Company A, Sr HR Manager, India)

which highlights informal encouragement of eco-friendly behaviours without direct linkage to performance metrics. This suggests that Malaysia adopts a more institutionalized and accountability-driven model, whereas India emphasizes voluntary environmental habits. *Green Employee Engagement* is the Involvement of employees in voluntary or organized eco-activities that foster a sustainability-oriented work culture. It focuses on voluntary participation. Examples are tree planting, beach cleaning and green competitions. The qualitative findings on Green Employee Engagement highlight differing approaches between Malaysia and India. In Malaysia, engagement is action-oriented and community-based, as reflected in the quote,

“What we’ve done before is beach cleaning at Pantai Sepat”,

(Informant 3, Company A, General Administration Section Manager, Malaysia)

indicating hands-on involvement in environmental activities. In contrast, India’s approach is more informational, focusing on internal education, as shown in the statement,

“Our organization engages employees in carbon reduction through awareness programs”,

(Informant 3, Company B, Asst Accounts Manager, India)

which emphasizes raising environmental consciousness rather than direct action. This suggests that Malaysia fosters engagement through physical participation, while India prioritizes awareness and knowledge dissemination. *Green workplace practices* are day-to-day operational changes that minimize environmental impact, often influenced or enforced by HR policy. It focuses on operational behaviours. Examples are LED

lights, inverter ACs, and sustainable cleaning. The qualitative findings on Green Workplace Practices reveal that Malaysia adopts a more infrastructure-based and systemic approach, as reflected in the quote,

“Electricity consumption is included as well that’s part of our energy efforts. We’ve already switched to LED lighting; everything here is now LED”,

(Informant 2, Company A, Production Department Manager, Malaysia)

indicating investment in energy-efficient technology and organizational-wide implementation. In contrast, India promotes individual behavioral changes, as shown in the statement,

“Use handkerchief instead of paper tissues at office”,

(Informant 3, Company A, Accounts Receivables Assistant Manager, India)

highlighting small-scale, eco-conscious habits. This comparison suggests that Malaysia emphasizes structural improvements for long-term impact, while India focuses on encouraging personal responsibility and low-cost sustainable choices. *Green recruitment and induction* are efforts to integrate green values during the employee entry or hiring stages to shape long-term attitudes. It focuses on hiring and orientation. Examples are eco-briefings, policy induction and green values onboarding. The qualitative findings on Green Recruitment and Induction show that Malaysia incorporates environmental values early in the employee journey through structured onboarding content, as reflected in the quote,

“When I first joined, I noticed that they emphasized recycling as one of the topics in the induction program. During the briefing, the Safety Department shared safety information”,

(Informant 2, Company B, HR Manager, Malaysia)

indicating formal integration of green topics during induction. In contrast, India focuses on ongoing alignment and awareness, as shown in the statement,

“Yes, we have proactive observation recording as part of our environmental sustainability practice. We create awareness and ensure employees are aligned to support the implementation of green policies”,

(Informant 4, Company A, Asst HR Manager, India)

highlighting continuous engagement and monitoring. This suggests that Malaysia emphasizes green values from the start of employment, while India ensures sustained awareness and commitment throughout the employee lifecycle. *Waste management and recycling* are recycling and waste reduction efforts actively involving employees, often promoted through behavioural nudges or culture. It is considered a circular practice. Examples are used oil or clothes collection, and single-use plastic reduction. In the context of Soft GHRM, Malaysia demonstrated a basic but meaningful initiative related to waste management through the collection of used clothes. One Malaysian informant stated,

“The simplest initiative we’ve done was collecting used clothes”,

(Informant 1, Company B, HR Manager, Malaysia)

highlighting an employee-driven, low-cost environmental effort. This reflects the soft GHRM principle of fostering environmental values and voluntary participation among staff without formal enforcement mechanisms. Such initiatives promote environmental awareness and engagement at the grassroots level, reinforcing a culture of sustainability through personal and collective action. In contrast, there were no specific practices related to waste management or recycling reported by informants from India. The absence of such initiatives suggests either a lower prioritization of waste-related soft GHRM activities or a focus on other areas of environmental management. This indicates a gap where Indian organizations may enhance their soft GHRM by incorporating simple, value-driven practices that encourage staff involvement in sustainability beyond regulatory or compliance-based approaches.

Organizational culture & values are embedding sustainability in organizational culture through rituals, social norms, and informal reinforcement mechanisms. These are norms, values and informal learning. Examples are cultural recycling practices and eco-awareness campaigns. The qualitative findings on Organizational Culture and Values demonstrate differing expressions of environmental commitment in Malaysia and India. In Malaysia, green values are deeply internalized at the individual level, as illustrated by the quote,

“There was used cooking oil, so I disciplined myself and made it a personal rule I told myself that it must be recycled. I got it ready, brought it to the office, and have already done so,”

(Informant 3, Company B, HR Assistant, Malaysia)

showing how personal responsibility and environmental discipline are embedded in daily actions. In contrast, India reflects a more organizational-level commitment, as shown in the statement,

“Initial investment in training and eco-friendly infrastructure,”

(Informant 1, Company B, HR Manager, India)

indicating a top-down approach through structural support and resource allocation. This suggests that Malaysia’s green culture is driven by individual internalization, while India focuses on institutional investment to shape environmentally conscious behaviour.

Socially Responsible HRM

The result in second element of SHRM best practices showcase the Malaysia is slightly ahead in Hard SRHRM, emphasizing structured implementation, frequent training, and external engagement (e.g., SWCorp). India leads in Soft SRHRM, promoting employee voice, cultural alignment, and awareness-building across all organizational levels. Both countries demonstrate meaningful yet distinct strengths. Malaysia’s approach is operational and compliance-focused, while India’s is more cultural and employee-driven, especially in fostering bottom-up sustainability engagement. Subsequent section breakdown the category of SRHRM findings.

Hard SRHRM practices are more measurable, enforceable, and often reported in sustainability disclosures

Performance management and KPIS are a formal integration of sustainability goals into employee evaluations. The qualitative findings on Performance Management and KPIs reveal that Malaysia adopts a formal and mandatory approach to integrating sustainability into performance systems, as highlighted in the quote,

“Every year, we have a minimum of four CSR activities that must be carried out. These are officially registered and mandatory. We’re referring specifically to CSR here, and every year we carry out these CSR programs”,

(Informant 2, Company B, Talent Acquisition Leader, Malaysia)

indicating structured accountability and institutionalized CSR efforts. In contrast, India incorporates sustainability through broader performance indicators, as reflected in the statement,

“Performance Management & KPIs – Includes sustainability goals like reducing carbon footprint or resource waste”,

(Informant 3, Company A, General Administration Section Manager, Malaysia)

suggesting integration of environmental targets within performance evaluations, though with less emphasis on formal mandates. This suggests that Malaysia enforces CSR-driven KPIs as compulsory practice, while India embeds environmental goals within a more flexible performance framework. *Compensation and rewards* are about tangible incentives tied to sustainability participation and outcomes. The qualitative findings on Compensation and Rewards reveal a notable contrast between Malaysia and India. In Malaysia, no data was reported regarding the use of compensation or reward systems to promote environmental behavior, suggesting that green initiatives may not be directly tied to employee incentives. In contrast, India demonstrates a proactive approach, as indicated in the statement,

“Incentives encourage employees to adopt ecofriendly behaviors”,

(Informant 1, Company B, HR Manager, India)

highlighting the use of rewards to motivate sustainable actions. This suggests that while Malaysia may rely on intrinsic motivation or policy compliance, India strategically leverages extrinsic rewards to drive environmental engagement among employees. Training & Career Development is about structured learning and upskilling programs focused on sustainability literacy and growth. The qualitative findings on Training and Career Development show differing priorities between Malaysia and India. In Malaysia, sustainability is embedded as a continuous learning focus, as reflected in the quote,

“Every month, there’s something related to sustainability so it’s actually considered a form of training”,

(Informant 1, Company A, Safety, Health & Environment Section Manager, Malaysia)

indicating a consistent effort to build environmental awareness and competence. In contrast, India emphasizes skill enhancement for workforce retention, as shown in the statement,

“Upskilling and cross skilling is done to increase employee engagement and longevity”,

(Informant 2, Company B, Sales Asst Manager, India)

suggesting that training is primarily aimed at improving employability and organizational commitment rather than specifically targeting sustainability. This highlights Malaysia's focus on sustainability-driven development, while India prioritizes broader career growth objectives. *Policies & Governance* is about governance and policy systems reinforcing sustainable, ethical behaviour. The qualitative findings on Training and Career Development show differing priorities between Malaysia and India. In Malaysia, sustainability is embedded as a continuous learning focus, as reflected in the quote,

“Performance based promotion and compensation system”,

(Informant 1, Company B, HR Manager, Malaysia)

This indicates that in Malaysia, governance policies are integrated with HR frameworks to incentivize behaviours that support broader sustainability goals. The emphasis on measurable outcomes in performance assessments ensures accountability and alignment with corporate social responsibility (CSR) and sustainability targets. In contrast, India shows an absence of such structured systems. There is no mention of a formal performance-based promotion or compensation policy tied specifically to sustainability or strategic governance. This gap may suggest a less mature integration of governance mechanisms in Indian organizations regarding sustainable HRM. Instead, Indian firms might still rely on traditional performance metrics, with less emphasis on sustainability-linked KPIs in their promotion and reward systems. Health & Safety Compliance is about occupational health and safety monitoring linked to legal and environmental compliance. Malaysian companies demonstrate a proactive approach by implementing protective measures and monitoring practices, especially in high-risk environments. For instance, one Malaysian informant explained,

“So, in areas with high noise levels, we protect ourselves however we can. We also call someone to come and check”,

(Informant 2, Company A, Sr Engineering Manager, India)

These practices reflect a structured and responsive safety culture, where both individual and organizational responsibilities are taken seriously to ensure workplace safety. It aligns with the broader sustainability agenda, particularly under the social pillar, by safeguarding employee well-being and ensuring regulatory compliance. In contrast, no such practices were reported in the Indian context. **The** absence of evidence on formal health and safety compliance efforts may indicate either a lack of emphasis on safety governance or limited documentation and enforcement of such standards in the observed Indian organizations.

Soft SRHRM practices reflect culture, relationships, intrinsic motivation, and trust-building.

Employee Engagement & Empowerment is about motivating employees to participate voluntarily in sustainability efforts. In the context of employee engagement and empowerment, the findings reveal differing approaches between Malaysia and India. In Malaysia, engagement is fostered through consistent recognition practices, as reflected in the quote,

“Every time we run a program; we will give appreciation tokens to encourage their participation”,

(Informant 1, Company A, Safety, Health & Environment Section Manager, Malaysia)

This indicates a structured and proactive effort to involve employees in organizational or sustainability initiatives by making them feel valued through routine appreciation. Such practices empower employees by reinforcing a sense of belonging and motivation. In contrast, the Indian perspective

“Employees contributing to sustainability may be rewarded”,

(Informant 1, Company B, HR Manager, India)

suggests a more conditional and performance-based approach. Here, empowerment is linked to individual contributions, particularly in sustainability efforts, with rewards provided selectively. The use of "may" implies that recognition is not guaranteed, pointing to a system that values impact and initiative over broad participation. Overall, while both countries aim to empower employees, Malaysia emphasizes inclusive engagement through regular incentives, whereas India prioritizes targeted recognition based on specific sustainability outcomes.

Open Communication & Inclusion encourages voice, trust, and psychological safety. In the area of Soft Socially Responsible Human Resource Management (SRHRM), particularly concerning open communication and inclusion, the findings show a clear contrast between Malaysia and India. In Malaysia, there is no evidence of structured practices promoting employee input or open dialogue in sustainability-related matters, suggesting a gap in inclusive communication strategies within HR practices. In contrast, India demonstrates a more participative approach, as reflected in the quote,

“Inviting employees to suggest ways to reduce carbon emissions”,

(Informant 4, Company A, Asst HR Manager, India)

This indicates that Indian organizations actively engage employees by encouraging them to voice ideas and contribute to environmental solutions. Such practices not only promote open communication but also foster a sense of ownership and inclusion in organizational sustainability efforts. Thus, while Malaysia lacks documented initiatives in this area, India exemplifies how open communication can be integrated into HRM to enhance employee involvement in socially responsible practices.

Awareness & Cultural Shaping is cultivating a sustainability-oriented culture through communication and example. In the context of Soft Socially Responsible Human Resource Management (SRHRM), specifically focusing on awareness and cultural shaping, the comparison between Malaysia and India reveals a distinct difference. In Malaysia, there is no evident practice or initiative related to shaping employee awareness or fostering a sustainability-oriented culture, indicating a potential area for development in HRM practices. Conversely, India shows a deliberate effort in this area, as illustrated by the statement,

“Yes, we have proactive observation recording as an environmental sustainability practice. We create awareness and make employees align to support implementing green policies”,

(Informant 3, Company B, Asst Accounts Manager, India)

This highlights that Indian organizations actively engage in cultural shaping by promoting awareness and encouraging employees to internalize and support sustainability goals. The use of proactive strategies suggests a structured and ongoing effort to embed green values into the organizational culture. Therefore, while Malaysia lacks such initiatives, India demonstrates a commitment to shaping employee attitudes and behaviours through awareness-building and alignment with environmental objectives. *Community Engagement, leadership and well-being* are about creating informal leadership and influence networks for sustainability, human-centred outcomes, emphasizing long-term well-being, and extending sustainability engagement beyond the workplace. In the dimension of Soft Socially Responsible Human Resource Management (SRHRM), particularly regarding community engagement, leadership, and well-being, both Malaysia and India exhibit efforts to involve employees in environmental sustainability, though with different emphases. In Malaysia, the quote,

“First of all, we have a green community. For example, we've done tree planting within the factory compound even though there's not much space, we still try to make it happen. We've also tried to set up a small garden, a mini garden”,

(Informant 1, Company A, Safety, Health & Environment Section Manager, Malaysia)

reflects a hands-on, grassroots approach. It emphasizes creating a sense of community and ownership through direct involvement in green initiatives within the workplace, contributing not only to environmental goals but also to employee well-being and morale. In contrast, informant highlight the company approach,

“Our organization engages employees in carbon reduction through awareness programs”,

(Informant 3, Company A, Accounts Receivables Assistant Manager, India)

centres on educational and informational engagement. While still meaningful, it leans more toward cognitive involvement rather than physical participation. Overall, Malaysia demonstrates a tangible and participatory model of engagement through on-site activities, while India promotes leadership in sustainability through awareness and informational efforts, both contributing to employee well-being and a shared sense of purpose.

We argue that effective SRHRM requires a balance of both structural support (hard) and cultural integration (soft).

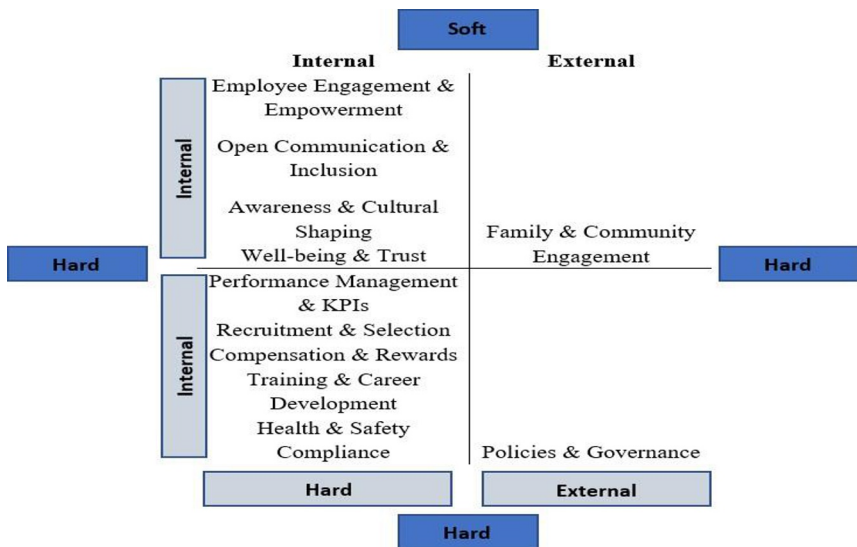


Figure 5. Socially Responsible Human Resource Management (SRHRM) Matrix

This 2x2 matrix organizes Socially Responsible Human Resource Management (SRHRM) practices across two dimensions: approach (Soft vs. Hard) and stakeholder orientation (Internal vs. External). In the top-left quadrant (Soft–Internal), we see relational, value-driven practices that promote employee well-being, inclusion, and empowerment, such as open-door policies, freedom from discrimination or harassment, and wellness-linked productivity. The top-right quadrant (Soft–External) reflects outward-looking, people-centred practices like community engagement and voluntary sustainability involvement, including employee-led environmental actions and family participation.

The bottom-left quadrant (Hard–Internal) includes formal, systematized practices such as sustainability-linked KPIs, performance management, training, and fair compensation—all structured mechanisms for embedding social responsibility into daily HR operations. Finally, the bottom-right quadrant (Hard–External) represents policy-driven efforts that extend responsibility beyond the organization, such as selecting ethical suppliers and ensuring fair labour practices in the value chain. Altogether, the matrix illustrates how SRHRM balances humanistic values and institutional structures, both within and beyond the organization, to create socially responsible and sustainable work systems.

Triple Bottom Line HRM

The findings on this elements stress that Both Malaysia and India demonstrate meaningful but distinct approaches to Triple Bottom Line HRM. India leans more toward systematic environmental upgrades and resource optimization. Malaysia excels in innovative integration of sustainability into employee behavior and product lifecycle (e.g., replacing plastics, monetizing solar, recycling waste). Thus, while India may appear slightly ahead in the number of initiatives under "Planet" and "Profit," Malaysia demonstrates a more integrated and design-conscious sustainability strategy, especially notable in the "People" and "Profit" dimensions.

HR promotes eco-literacy and employee compliance with the operational sustainability goal as for example, recycling material. In relation to the *planet* aspect of sustainability, both Malaysia and India demonstrate environmentally conscious practices, though through different methods. The Representative from Malaysia statement,

“But our waste actually becomes raw material for others, that’s what we call recycling. It’s part of renewable energy and all that”,

(Informant 1, Company A, Safety, Health & Environment Section Manager, Malaysia)

emphasizes waste recycling and resource circularity, where by-products are repurposed as inputs for other processes. This reflects a commitment to reducing landfill waste and promoting a circular economy within industrial practices. On the other hand, India's quote,

“We installed solar panels to utilize renewable energy”,
(Informant 1, Company A, Sr HR Manager, India)

highlights a direct investment in clean energy infrastructure. This shows a strategic effort to reduce carbon emissions by shifting towards renewable energy sources such as solar power. While Malaysia focuses on minimizing waste and promoting reuse, India emphasizes energy transformation through solar adoption. Both practices contribute to planetary sustainability, with Malaysia leaning towards circular resource use and India toward renewable energy implementation.

HR in Malaysia companies helps build awareness and behaviour change around waste reduction and sustainable packaging. For example, Carton boxes replace plastic. HR supports alignment of employee actions with the broader clean energy strategy. For example, a Token for employees joining the carpooling program. In the *people* dimension of sustainability, which focuses on employee motivation, recognition, and participation, Malaysia demonstrates a clear initiative, while India lacks reported practices in this area. A Malaysian informant stated,

“Every time we run a program, we will give an appreciation token to encourage them to participate, to motivate them”,

(Informant 2, Company A, Production Department Manager, Malaysia)

illustrates a consistent and structured effort to engage and motivate employees through recognition. This approach promotes a positive organizational culture by acknowledging employee involvement, thereby enhancing morale, participation, and a sense of value among staff. In contrast, there is no specific evidence from India indicating similar practices related to employee appreciation or motivational strategies. This suggests that while Malaysia prioritizes people-focused initiatives as part of its sustainability agenda, India may not have formal mechanisms in place for employee motivation within the sustainability context.

In the *profit* dimension of sustainability, which encompasses cost efficiency, resource optimization, and long-term financial gains through sustainable practices, both Malaysia and India demonstrate efforts, but with varying levels of integration and impact on the solar optimization for people and profit. Malaysia's quote,

“I think it’s about 60-40, something like that. So, as for the rest, usually DMB will provide whatever incoming source to us. So now we can basically say we’re 100% carbon-free”,

(Informant 1, Company B, HR Manager, Malaysia)

suggests a strategic partnership and energy sourcing model that has led to full carbon neutrality. This indicates a mature, integrated sustainability initiative that not only benefits the environment but also enhances brand value and potentially reduces long-term operational costs. In contrast, India’s statement,

“Yes, there are solar panels and few energy saving initiatives”,

(Informant 2, Company A, Sr Engineering Manager, India)

points to initial steps toward energy efficiency, such as solar implementation and conservation efforts. While these actions contribute to reducing operational costs and improving energy management, they appear to be less comprehensive compared to Malaysia’s full-scale carbon-free achievement. Thus, Malaysia reflects a more advanced and profit-aligned sustainability model, whereas India is at an early stage of integrating environmental initiatives into financial performance strategies. Even operational or engineering-led practices have HRM touchpoints through employee behaviour, incentives, training, awareness, and change management. TBL-HRM allows you to show how HR supports not just “People” but also drives contributions to “Planet” and “Profit” through employee participation and alignment.

Common Good HRM

SHRM lens Malaysia in CGHRM practices, considered more advanced overall in applying both Hard and Soft CGHRM initiatives. The practices are not only more numerous but also reflect a broader integration with governmental, educational, and societal institutions, along with internal HR development.

These practices are divided into Soft vs. Hard Common Good HRM helps emphasize both the humanistic/cultural aspects (soft) and the structural/policy-driven mechanisms (hard) that support the common good through HR functions. Thus, the soft and hard brought their definition that needs to be clarified. The Soft Common Good HRM is characterized by values-driven, voluntary, relational, and developmental aspects (e.g., dignity, participation, and inclusion). In addition, Hard Common Good HRM is understood as strategic, systematized, performance-linked, and policy-oriented practices (e.g., CSR KPIs, ethical vendor selection). Both are interdependent: Hard structures legitimize soft values; soft values humanize hard systems.

Both companies approach in the both hard and soft discovered interesting outcome. In the context of *Hard Common Good Human Resource Management (CGHRM)*, which emphasizes structured, policy-driven actions that align organizational goals with societal and environmental well-being, both Malaysia and India exhibit strong but distinct practices. Malaysia's quote,

“Every year, we have a minimum of 4 CSR activities that must be carried out... It's mandatory, every year, and we're only talking about CSR here”,

(Informant 3, Company A, General Administration Section Manager, Malaysia)

reflects a formalized and institutionalized CSR framework. The mandatory nature of these programs indicates a top-down commitment to social responsibility, integrated into the organization's annual planning and performance metrics. This approach ensures consistency, accountability, and alignment with broader social impact goals. On the other hand, India's statement,

“We ensure that our vendors are following sustainability practices and not violating any environmental law”,

(Informant 1, Company B, HR Manager, India)

reveals a compliance-oriented and externally focused strategy. Rather than emphasizing internal CSR execution, this highlights the enforcement of sustainability standards within the supply chain. It reflects a broader organizational responsibility by promoting sustainable practices beyond internal operations, ensuring that partners and vendors also adhere to ethical and environmental standards. In summary, Malaysia emphasizes internally driven, structured CSR obligations, while India focuses on external enforcement of sustainability compliance, both contributing to the broader goals of Hard CGHRM but through different operational lenses.

In the domain of *Soft Common Good Human Resource Management (CGHRM)*, which focuses on inclusive, value-driven practices that promote societal well-being and collective participation, Malaysia demonstrates a clear commitment, while India shows no reported initiatives. The Malaysian quote,

“To extend participation, we also invited government agencies to come and open booths so that they too can understand what we're doing... we purposely held it at places like Taman Floral, for example, so the public can also see what we're doing”,

(Informant 2, Company A, Sr Engineering Manager, India)

illustrates a community-centered and participatory approach. By involving government bodies and the public in CSR events, Malaysia fosters transparency, mutual understanding, and a sense of shared responsibility in sustainability efforts. This reflects an effort to build strong social ties and raise awareness beyond the organization, embodying the spirit of the common good. In contrast, the absence of similar practices in India suggests a gap in engaging broader societal stakeholders through soft, value-based HR initiatives. Overall, Malaysia exhibits a proactive approach to building inclusive partnerships and public engagement, aligning HR practices with the broader goal of societal well-being

Table 8. Comparative SHRM Best Practices Between Malaysia and India

HRM Domains / Pillars	Country Overall Ahead
Green HRM (GHRM)	Malaysia
Sustainable & Responsible HRM (SRHRM)	Balanced (Malaysia: Hard, India: Soft)
Triple Bottom Line HRM (TBLHRM)	Balanced (India: Planet, Malaysia: Profit)
Common Good HRM (CGHRM)	Malaysia

Table 8 shows, Malaysia demonstrates stronger implementation in both Green HRM and Common Good HRM, with structured environmental training, KPI-linked green performance, active community engagement, and embedded sustainability practices in daily operations. In SRHRM, Malaysia excels in hard dimensions such as training, compliance, and partnerships with agencies, while India shows leadership in soft aspects like employee inclusion, open communication, and cultural shaping. For Triple Bottom Line HRM, India leads in the Planet dimension with broader infrastructure-based initiatives (e.g., solar panels, water harvesting), whereas Malaysia stands out in the Profit dimension through energy-based income generation. Both countries are equally active in the People aspect, promoting employee awareness and incentives. In summary, Malaysia is ahead in most dimensions, particularly where structural, operational, and community-based sustainability integration is emphasized, while India shows promise in policy-level and cultural engagement.

4.3 Challenges in aligning HR operations with SDGs

Aligning Human Resource (HR) operations with the Sustainable Development Goals (SDGs) has a significant impact on how organizations manage their people, culture, and long-term strategies. In general, this alignment encourages HR to move beyond traditional administrative functions and take on a more strategic role in promoting sustainability, equity, and responsible business practices. It influences the way talent is managed, how values are embedded across the organization, and how social and environmental concerns are integrated into workforce planning. However, the transition toward SDG-aligned HR practices often leads to internal adjustments that can affect decision-making, resource allocation, and performance evaluation. Without a strong and clear alignment, organizations may struggle to fully realize the potential of HR as a driver of sustainable development, which can hinder both corporate responsibility goals and broader societal progress. This theme is driven based on the categories grouped in Figure 5.

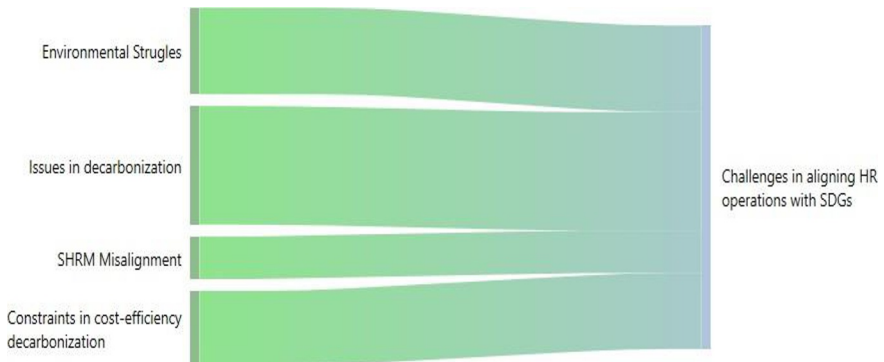


Fig. 6. Four Categories in Challenges in aligning HR operations with the SDGs theme

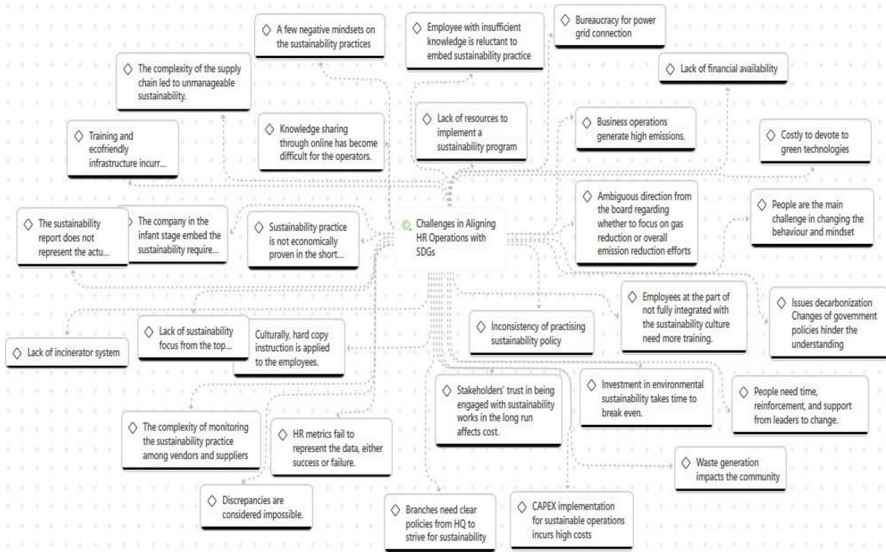


Fig. 7. Thematic codes for Challenges in aligning HR operations with SDGs

The following are the misalignments between the employer and employees across both countries that emerge based on the 30 codes in Figure 6. The *issues in decarbonization* faced by companies in Malaysia and India differ in nature but are equally significant in hindering sustainability efforts. In Malaysia, the challenge is internal and HR-related. One informant shared,

“From an HR perspective, one thing we’ve noticed is paper usage because we’re very limited in that area. Most of the time, when we want to communicate something, since we have a large workforce, and many of them are from a generation that’s not very tech-savvy, we have no choice but to provide information in hard copy”,

(Informant 2, Company B, HR Manager, Malaysia)

This highlights the persistence of reliance on paper-based communication due to the digital literacy gap among employees, particularly in organisations with older or less tech-savvy workers. As a result, efforts to reduce paper consumption and digitize communications, both key steps toward decarbonization, are slowed down by the practical need to ensure inclusivity and understanding across the workforce. In India, however, the issue lies in the broader regulatory and infrastructural framework. An informant noted,

“An additional challenge in solar cells is the bureaucracy to obtain approval to connect to the power grid”,

(Informant 1, Company A, Sr HR Manager, India)

This underscores how administrative hurdles and inefficiencies in governmental procedures can delay or discourage companies from adopting renewable energy sources like solar power. Even when organizations are ready to embrace green technologies, the slow and complex approval processes create significant roadblocks, thereby stalling the country's decarbonization momentum. These contrasting experiences reveal that while Malaysia's decarbonization efforts are hindered by internal communication constraints and workforce readiness, India's are obstructed by external bureaucratic challenges, illustrating the multifaceted nature of transitioning toward sustainable practices across different national contexts.

In the context of *constraints in cost-efficiency decarbonization*, both Malaysia and India acknowledge financial barriers as a significant challenge, though with varying depth and focus. Malaysia's quote,

“More sustainable operation requires a huge capital expenditure (CAPEX), which cannot be implemented at once. The current market conditions will also dictate how the company plans its future development to achieve sustainable operations”,

(Informant 1, Company A, Safety, Health & Environment Section Manager, Malaysia)

reflects a strategic and phased concern. It highlights that while there is a commitment to decarbonization, high upfront costs and fluctuating market conditions necessitate a gradual, carefully planned investment approach. This indicates that financial feasibility is a critical consideration in long-term sustainability planning. Similarly, India's statement,

“Green technologies or practices may have higher initial costs”,

(Informant 4, Company A, Asst HR Manager, India)

also identifies financial constraints, specifically related to the high entry cost of adopting green solutions. However, the explanation is more general, focusing on the initial investment burden without reference to broader strategic planning or market influences. Overall, both countries recognize that economic limitations hinder the immediate adoption of sustainable technologies. Malaysia frames this within a broader business strategy and market sensitivity, while India highlights the costly nature of green

technologies as a primary barrier. These insights underline the need for supportive financial mechanisms and long-term planning to make decarbonization more accessible and practical.

In examining *Sustainable Human Resource Management (SHRM) misalignment*, both Malaysia and India reveal key structural and leadership-related challenges that hinder the effective integration of sustainability into organizational decision-making. Malaysia's quote,

“A big chunk of what we focus on is governance... the challenge is how to gather all the intelligence or information from those facilities and provide it to our management and board for decision-making”,

(Informant 3, Company A, General Administration Section Manager, Malaysia)

reflects a coordination and data integration issue within a complex, multi-facility organization. The difficulty lies in streamlining sustainability-related data from diverse locations to support informed, strategic decisions at the corporate level. This suggests a gap between operational insights and top-level governance, leading to delays or inefficiencies in sustainability alignment. India, on the other hand, highlights a more fundamental issue

“Comparatively less priority is provided by the Top management at the corporate level for sustainability”,

(Informant 2, Company B, Sales Assistant Manager, India)

This indicates a lack of leadership commitment and strategic prioritization of sustainability within HRM and broader corporate objectives. When sustainability is not embedded as a key agenda item by top management, efforts at the operational or departmental level may lack direction, support, or resources. The soft CGHRM guide us to comprehend that Malaysia's companies are struggling with information flow and cross-site coordination, affecting governance efficiency, while India faces a top-down leadership gap, where sustainability is not treated as a strategic imperative. Both cases illustrate different forms of SHRM misalignment that can hinder effective sustainability integration. Stakeholder engagement in SHRM represents a critical mechanism through which organisations align internal and external partnerships with the Sustainable Development Goals (SDGs). In both India and Malaysia, engagement goes beyond compliance and it reflects deep-rooted socio-cultural values that shape how sustainability is understood and practised.

In India, SHRM emphasizes engagement with local communities, NGOs, and rural development actors. This reflects a bottom-up, socially embedded approach rooted in

Gandhian values of equity, community welfare, and self-reliance. Organizations often integrate social impact programs—such as rural education, women’s empowerment, or environmental stewardship—into their HR strategies, fostering a sense of purpose among employees and contributing directly to SDG targets like reduced inequalities and quality education.

Conversely, Malaysia’s SHRM stakeholder engagement is more top-down and institutionally aligned, emphasizing investor expectations and regional sustainability mandates. Here, the focus lies in aligning with market trust, governance, and ethical responsibility, especially influenced by Islamic finance principles, which emphasize fairness, transparency, and communal benefit. This orientation sees HR playing a role in ensuring ethical labour practices, workforce inclusivity, and transparent sustainability reporting, meeting both regulatory and moral obligations.

Stakeholder Engagement in SHRM

Community-Based Stakeholders	India Focus on community and local development (Community NGOs, rural initiatives)	Malaysia Emphasis on investor and regional stakeholder expectations (Investors, regional partners)
	Links SDGs with Gandhian values and social equity	Tied to Islamic finance ethics and community development
	Institutional Stakeholders	

Figure 8: Stakeholder engagement between Malaysia and India in aligning HR operations with the SDGs

Culturally, the contrast illustrates how local values as Gandhian thought in India and Islamic ethical finance in Malaysia shape how stakeholder engagement is practiced in SHRM. While India’s model leans on community-centred equity, Malaysia’s leans toward regional accountability and faith-driven ethics. Both pathways demonstrate that effective stakeholder engagement in SHRM must be contextually anchored, culturally sensitive, and SDG-conscious to deliver genuine and sustained impact.

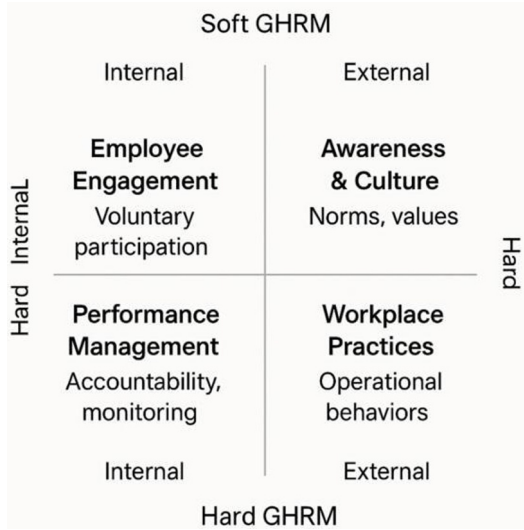


Figure 9: Green HRM

This 2x2 matrix classifies Green Human Resource Management (GHRM) practices along two key dimensions: Hard vs. Soft approaches, and Internal vs. External orientation. In the top-left quadrant (Soft–Internal), we find human-centric, voluntary initiatives designed to foster green values and behaviours within the workforce, such as green awareness campaigns, induction briefings on sustainability, and creating a culture where employees feel motivated to contribute to environmental goals. These practices are grounded in engagement and education rather than formal enforcement.

The top-right quadrant (Soft–External) represents value-driven actions that reach beyond the organization’s boundaries. These include culturally embedded practices such as employees voluntarily bringing used cooking oil for recycling, or community-based green activities that promote environmental stewardship through social behaviour.

The bottom-left quadrant (Hard–Internal) includes structured, policy-driven practices that are institutionalized within the organization. Examples include assigning individual green KPIs, implementing LED lighting upgrades, and standardizing sustainable facility organisational-based air conditioners. These practices are embedded in systems, policies, and performance frameworks to enforce green compliance.

Lastly, the bottom-right quadrant (Hard–External) encompasses structured environmental practices that engage with stakeholders and compliance requirements beyond the firm. This includes mandatory sustainability training, compliance with environmental acts, and external programs like tree-planting initiatives in collaboration with authorities. These practices are formal, monitored, and aligned with external standards or environmental legislation.

Together, the matrix illustrates how effective GHRM requires a balanced integration of both cultural engagement (soft) and structural enforcement (hard), both within the

organization and in its broader ecosystem. This approach ensures that environmental sustainability is deeply embedded across all levels of HR functions. Common Good HRM is illustrated in a 2x2 matrix (soft/hard x internal/external);

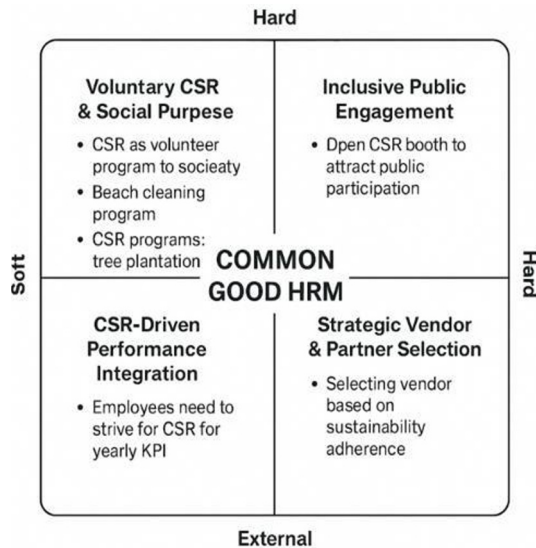


Figure 10: Common Good HRM

This 2x2 matrix visually maps Common Good Human Resource Management (CGHRM) practices across two dimensions: approach (Soft vs. Hard) and stakeholder orientation (Internal vs. External). The top-left quadrant (Soft–Internal) includes people-centred, value-driven HR practices that nurture employees' intrinsic motivation and well-being, such as career advancement for operators and voluntary CSR participation. The top-right quadrant (Soft–External) reflects community engagement efforts grounded in values like solidarity and inclusiveness, exemplified by public CSR booths and environmental volunteerism. The bottom-left quadrant (Hard–Internal) contains structured, policy-driven mechanisms like CSR-linked KPIs and ethical labour practices, which institutionalize sustainability and accountability within the workforce. Finally, the bottom-right quadrant (Hard–External) encompasses formal, strategic partnerships and vendor policies, such as collaborating with educational institutions and selecting vendors based on sustainability criteria, that extend the common good beyond organizational boundaries. Together, the matrix illustrates how CGHRM operates both culturally and structurally to serve the broader well-being of employees, communities, and society.

5 Discussions

This section presents the results based on key research concepts derived from the literature review on Sustainable Human Resource Management (SHRM). This research

study aimed to explore how Malaysia and India are progressing in their sustainability transformation within the context of HRM operations. Accordingly, the study compares the SHRM practices within the four pillars of Green HRM (GHRM), Socially Responsible HRM (SRHRM), Triple Bottom Line HRM (TBL HRM), and Culturally Grounded HRM (CGHRM) to identify similarities and differences, while also shedding light the reasons behind including obstacles and varying perspectives were influenced significantly by culture, economy, Government policies and legal frameworks.

In India, the approach to SHRM was found to be influenced by community-oriented values, resulting in a bottom-up engagement strategy (Rank & Palframan, 2021). Organizations adopted a social responsibility approach that involves education, gender equality, and community development (Jastram, Otto & Minulla, 2023). The initiatives, like employee involvement in CSR initiatives, community and social outreach, and creating internal awareness on green values, demonstrated a grassroots orientation (Li, Yu & Xing, 2023). However, in India, the integration of SHRM with organizational strategy was not found to have progressed as in Malaysia. There is a need for improvement in sustainability reporting and effective performance measurement.

On the other hand, Malaysia exhibited a more institutionalized and top-down orientation (Mustaffa et al., 2021). SHRM practices were found to be driven by regulatory compliance, formal reporting structures, and alignment with ethical and governance standards (Tang, 2023). Malaysia has done well in establishing formal sustainability practices through KPIs linked to sustainability, community engagement, structured CSR programs, and collaboration with governmental bodies (Ye et al., 2024). In Malaysia, Islamic finance ethics influenced and guided ethical HR practices (Airout et al., 2025).

The study further compared the distinct strengths of the two countries. India is ahead in soft SRHRM, emphasizing employee involvement, cultural values, and bottom-up engagement. Malaysia, however, demonstrated stronger hard SRHRM, with formal compliance, mandatory CSR activities, and ethical governance.

Malaysia excels in areas such as Green HRM (particularly in green training and compliance) (Yong, Yusliza, & Fawehinmi, 2020). India focused more on awareness and infrastructure, indicating a need for deeper integration of environmental goals into HR systems (Campos-García et al., 2024). Regarding Triple Bottom Line HRM (TBLHRM), India prioritised environmental initiatives, such as solar energy adoption Ozkan, Eweade & Usman (2024), while Malaysia balanced economic and social dimensions through profit-aligned, innovative sustainability strategies (Mezentseva, Baysaeva & Fayzullaev, 2024).

Malaysia's CGHRM practices were found to be more advanced, with structured CSR policies and an institutional framework (Pham et al., 2023). India still needed more structured integration of societal well-being into HR policies (Khoreva & Wechtler, 2018). Even though both countries were progressing, they faced challenges in aligning HR operations with the SDGs (Kodua et al., 2022). In India, leadership commitment

and bureaucracy created hurdles in implementation (Ogu, 2022). In Malaysia, internal communication and digital literacy gaps were found to have negatively affected the sustainability initiatives (Radovanović et al., 2020). Also, adequate financial support for investing in green initiatives remains a challenge for both countries (Teoh et al., 2024; Singh et al., 2025)

This study suggests that each country could learn from each other to strengthen SHRM integration. India can benefit from Malaysia's structured frameworks and compliance-oriented culture, while Malaysia can adopt India's inclusive, people-centric strategies to enhance grassroots participation in sustainability.

6 Conclusions

This research offered valuable insights into how HR operations were aligned with the Sustainable Development Goals in two emerging economies between India and Malaysia. It demonstrated that while both countries were making progress in sustainability initiatives, they differed on the basis of culture, policy and compliance framework.

The findings underscored the importance of adopting a multidimensional SHRM frameworks comprising Green HRM, Socially Responsible HRM, Triple Bottom Line HRM, and Common Good HRM to align sustainability into organizational operations. From a theoretical perspective, this research offers a comparative model that integrates cultural, economic, and operational frameworks. Practically, it would help organizations and policymakers in designing HR interventions that balance compliance with community engagement, and policy structure with value-based leadership.

Future research may include more countries. Also, study sector-specific dynamics in SHRM implementation, especially in high-impact industries such as manufacturing, services, and IT. In conclusion, aligning HR operations with SDGs is not merely a compliance task as it is a role in strategic imperative. This study demonstrated that cultural, economic, and policy-driven factors and systematically embedded HRM practices were crucial for driving sustainable transformation at both organizational and societal levels. India and Malaysia can learn from each other's strengths and develop models for sustainable HR practices in emerging economies by tailoring HR strategies, leveraging India's employee involvement and Malaysia's compliance frameworks.

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