ISSN 0970-7247

THIRD CONCEPT

English Monthly
Annual Subscription Rs.200

Vol. 39 No. 462 AUGUST 2025 Rs. 20.00

- India-Maldives Bilateral Relations:
 Changing Dimensions
- Buddhism and Its Impact on Indian Society
- Indo-UK Strategic Trade Ties
- **Education of Women during Gupta Period**
- Transgender people's achievements in India
- Impact of Social Media Usage on University Students



An International Journal of Ideas

Rs. 20.00 AUGUST 2025 Vol. 39 No. 462

Third Concept aims at providing a platform where a meaningful exchange of ideas can take place among the people of the Third World. The attempt will be to communicate, debate and disseminate information, ideas and alternatives for the resolution of the common problems facing humankind. We welcome contributions from academics, journalists and even from those who may never have published anything before. The only requirement is a concern for and desire to understand and take the issue of our time. Contributions may be descriptive, analytical or theoretical. They may be in the form of original articles, reactions to previous contributions, or even a comment on a prevailing situation. All contributions, neatly typed in double space, may be addressed to:

Babuddin Khan

Editor

Manoj K. Narula

Deputy Editor

R. S. Rawat

Business Executive

Shatrughan K.Dwivedi

South-east Asia

M.L.Sharma Consulting Editor R. Prudhvi Raju Managing Editor Purba Rov Art Director

While the Editor accepts responsibility for the selection of materials to be published, individual authors are responsible for the facts, figures, and views in their articles. However, the Editor reserves the right to edit the articles for reasons of space and

Published, Printed and Owned by

Babuddin Khan

Third Concept,

LB - 39, Prakash Deep Building,

7, Tolstoy Marg, New Delhi-110 001.

Ph: 23711092, 23712249, Fax No: 23711092.

E-mail: third.concept@rediffmail.com Website: www.thirdconceptjournal.com

Designed by: Pt. Tejpal

INSIDE

Editorial

Editorial
Unemployment: Dark Side of Young India

India-Maldives Bilateral Relations:

Changing Dimensions

Dr. Alok Kumar Gupta

Buddhism and Its Impact on Indian Society

Ningappa Somanna & Dr Shivakumar V

Indo-UK Strategic Trade Ties:

P. Ravichandran, P. Satheesh Kumar

& P. Jaya Prapakaran

English: The Emerging Trend in Global.....

Priya Sharma & Dr. Akhilesh Kumar D_{Wij}

Transgender people's achievements in India Dr. Amitharani

India's Endeavor at Resetting Energy Profile:

Deepali Kumari

Corporate Dividends and Legal Compliance:...

Dr. Raj Kumar Sah & Dr. Alok Kumar

Dynamics of Corporate Sustainability Reporting

Sourabh Kumar Pandey, Dr. Amrendra Kum

& Dr. Munshi Ram

Education of Women during Gupta Period

Babita Kamei

Impact of Social Media Usage on University.....

Donnipad Sandeep & Shaik Mumtaj

Educational Aspirations among Scheduled Tribe....

Mahwesh Khan & Prof. Vimal Kishor

Norms and Time Lag in Payment

within MGNREGA

Dr. Jamaluddeen

Dynamics of Corporate Sustainability Reporting in India Sourabh Kumar Pandey* Dr. Amrendra Kumar** & Dr. Munshi Ram***

Sourabh Kumar Pandey* Dr. Amrenda.

Sourabh Kumar Pandey* Dr. Amrenda.

In the continue growing world sustainability reporting Worker.

Carbon Creation, Afforestation, Worker.

Carbon Carbon debatable topic and Sustainability Reporting is a dynamic area. In the continue growing world sustainability Reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. In the continue growing world sustainability reporting is a dynamic area. [Corporate Sustainability Reporting is a dynamic area. In the continue growing worth sustainability reporting has become an essential element of value creation and sustain. Carbon the major debatable topic among the has become an essential element of value creation and sustain. System and many more sides were the major debatable topic among the has become an essential element of value creation more sides were the major debatable topic among the has become an essential element of value and many more sides were the major debatable topic among the has become an essential element of value and many more sides were the major debatable topic among the has become an essential element of value creation. [Corporate Sustainability Reporting is a dynamic area. In the has become an essential element of value creation and sustain. Carbon Creation, Afforestation, Workers the major debatable topic among the has become an essential element of value creation and sustain. Carbon Creation debatable topic among the has become an essential element of value creation and many more sides were the major debatable topic among the has become an essential element of value creation and many more sides were the major debatable topic among the has become an essential element of value creation and many more sides were the major debatable topic among the has become an essential element of value creation and sustain. has become an essential element of value creation and suides were the major aevatable topic among the the Exploitation. Fair Wage Payment System and many more sides were the major aevatable topic among the Exploitation. Fair Wage Payment System and many more sides were the major aevatable topic among the Exploitation. Fair Wage Payment System and many more sides were the major aevatable topic among the Exploitation. Fair Wage Payment System and many more sides were the major aevatable topic among the the Exploitation. Fair Wage Payment System and many more sides were the major aevatable topic among the tree topic among the tree topic among the payment system. Exploitation, Fair Wage Payment System and many more weak guidelines related to sustainability reporting in the related parties for years, Initially, there were very weak guidelines related continuously developed by global and related parties for years, Initially, there were the century, many social scientists shed light and raised their related parties for years, Initially, there were very weak guidelines related to sustainability reporting in the related to sustainability reporting in the interest parties. The sustainability reporting in the second continuously developed by global and raised their related parties for years, Initially, there were very weak guidelines related to sustainability reporting in the related to sustainability reporting in the second continuously developed by global and raised their related parties for years, Initially, there were very weak guidelines related to sustainability reporting in the related to sustainability reporting in the late twentieth century, many social scientists shed light and raised their related parties for years, Initially, there were very weak guidelines related to sustainability reporting in the late twentieth century, many social scientists shed light and raised their related to sustainability reporting in the late twentieth century, many social scientists shed light and raised their related to sustainability reporting in the scientists. related parties for years. Initially, there were very weak guards social scientists snea tight and raised their world and India too, but in the late twentieth century, many social scientists snea tight and raised their world and India too, but in the late twentieth century, many social scientists snea tight and raised their world and India too, but in the late twentieth century, many social scientists snea tight and raised their world and India too, but in the late twentieth century, many social scientists snea tight and raised their world and India too, but in the late twentieth century, many social scientists snea tight and raised their world and India too, but in the late twentieth century, and publish in the form of Business Responsibility world and India too, but in the late twentieth century, and publish in the form of Business Responsibility world and India too, but in the late twentieth century, and publish in the form of Business Responsibility world and India too, but in the late twentieth century, and publish in the form of Business Responsibility and India too, but in the late twentieth century, and publish in the form of Business Responsibility and India too, but in the late twentieth century, and publish in the form of Business Responsibility and India too, but in the late twentieth century, and publish in the form of Business Responsibility and India too, but in the late twentieth century, and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too, but in the late twentieth century world and India too world and India too, but in the late twentieth century, and and continuously developed by global and and lindia too, but in the late twentieth century, and and continuously developed by global and and publish in the form of Business Responsibility voices for taking strong measures, which has been designed and publish in the form of Business Responsibility voices for taking strong measures, which has been designed and publish in the form of Business Responsibility voices for taking strong measures, which has been designed and publish in the form of Business Responsibility voices for taking strong measures, which has been designed and publish in the form of Business Responsibility voices for taking strong measures, which was drafted by Securities and Exchange Board of India (SFD) and the form of Business Responsibility voices for taking strong measures, which was drafted by Securities and Exchange Board of India (SFD) and the form of Business Responsibility voices for taking strong measures, which was drafted by Securities and Exchange Board of India (SFD) and India it is being prepared by Securities and Exchange Board of India (SFD) which was drafted by Securities and India (SFD). voices for taking strong measures, which has been designed and publish in the form of Business Responsibility (SEBI) and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange disciplines and out which was drafted by Securities and Sustainability Reporting (BRSR), which was drafted BRSR with various disciplines and sustainability Reporting (BRSR), which was drafted by Securities and Sustainability Reporting (BRSR), which was drafted by Securities and Sustainability Reporting (BRSR), which was drafted by Securities and Sustainability Reporting (BRSR), which was drafted by Securities and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Sustainability Reporting (BRSR). Indian regulators. Currently in India it is being prepared by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and United States and Organization and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Sustainability Reporting (BRSR), which was drafted by Securities and Exchange Board of India (SEBI) and Securities and India (SEBI) and Securi and Sustainability Reporting (BRSR), which was any are BRSR with various disciplines an organization is in the year 2022-23. This paper is an attempt to integrate to, and what other disciplines are organization is disciplines these reporting is directly or indirectly linked to,

affected by it.]

industrial development is one of the important pillars for the development of any country, it Lleaves its mark not only on the economy but also on various aspects related to it, which directly impacts employment, demand, supply, and monetary system, but are not limited to this, they indirectly impact many other aspects such as environment, social, and governance. Toxic smoke, dirty water, solid waste emitted by various factories run by the industries are having innumerable impacts on the environment, while the environment is being cut down by them.

Similarly, any industry can also be seen to have various social impacts, such as how much employment is provided directly or indirectly to the people of the location where the factory is set up, what is the status of education and health in that area, and how they are thinking and making efforts for their continuous development. On the other side, governance is an important part of any sector; how much a company will grow depends on the internal governance of that organization. In governance, apart from the working methodology of the organization, many other issues are also considered such as how much they are working on the

development of communication channels, working development of continuous development by environment, and their continuous development by environment, and information focusing on employer-employee relationship.

Corporate sector is also an integral part of Corporate sector of sustainable development campaign and without sustainable development achieved, let alone dreamt them this goal cannot be achieved, let alone dreamt of. keeping this issue in mind, leading regulatory of keeping this land the world are continuously bodies of India and the world are continuously bodies of filed and batter reporting principles from formulating new table to time and have made it mandatory to follow time to time and the them or in case of failure to do so, corporates have been directed to give clear reasons for the same.

Relationship of non-financial reporting to other disciplines:

There can be no doubt that just as one subject has an impact on another, similarly, sustainability reporting also has an impact on many other subjects and their study, some of which are as follows;

Economy

ESG reporting also has a profound impact on the financial condition of the business, meaning it would be wrong to view the two as completely separate entities. Return on investment and return on assets are important pillars of financial calculation. And the expenditure made on sustainable development will have a direct impact on the financial health of the business.

Certainly, the company will get its benefit in the future but its impact will be visible on today's net

Research Scholar, Guru Ghasidas Vishwavidyalaya, Bilaspur, C.G

^{**} Associate Professor, Guru Ghasidas Vishwavidyalaya, Bilaspur, C.G.

^{***} Associate Professor, Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur C.G.