

Business Enterprises and LGBTQ+ Inclusion: What is India's Position?

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The author of this paper aims to clarify, interpret and understand the international and Indian tolerance level towards the LGBTQ+ community in the legal, organisational, and societal contexts. The study relies on external sources and Indian findings from the Human Rights Campaign (HRC), ILGA World, Pew Research, and Godrej India Culture Lab. The research focuses on the most significant changes in the law, companies' actions, and public perceptions of today's situation. Primary research outcomes show that the legal rights and corporate inclusion of Lesbian, Gay, Bisexual, Trans, Queer people vary significantly around the world. While North American and Western European countries can boast of the extensive legislation against discrimination and more and more companies' policies, Eastern European, Middle Eastern, and some Asian countries still have legal and cultural barriers. In India, homosexuality was legalised in 2018; however, people face issues on account of negligible anti-discrimination laws and social resistance in rural areas. The policies of corporate companies in India are diverse; for some, the changes are already being made actively, while others remain conservative. The author also suggests augmenting legal rights by changing existing legislation, improving anti-discrimination legislation, and legalizing same-sex marriage where it is prohibited. This paper also proposes that business enterprises LGBTQ+ policies should be increased, educational campaigns should be encouraged, and the use of media to enhance social acceptance should be encouraged. These measures aim to ensure that full integration of the LGBTQ+ communities occurs by developing a gap between legal work and social integration to ensure that the entire world becomes a better place for LGBTQ+ persons.

Keywords: *LGBTQ+; Corporate policies; Discrimination; Legal frameworks; Workplace inclusion; Global trends; India.*

Introduction

The history of the rights of lesbians, gay, bisexual, transgender, and queer (LGBTQ+) people shows that the changes are not linear and are dependent on the political, social, and cultural characteristics of the region. Historically, the advancements in the rights of gays and lesbians in North America have been part and parcel of the black freedom struggles. For example, the riots in 1969 in Stonewall Inn are viewed as the beginning of the gay liberation movement in

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America¹. These led to increase in activism, which later culminated in legal battles such as the *Lawrence v. Texas* (2003)² decision, which prohibited same-sex activity across the country. In India, while the decriminalisation of Section 377 in 2018 was a pivotal moment, social acceptance and corporate inclusion remain challenging³.

In Europe, the concerns of the LGBTQ+ community have been discussed from the perspective of human rights. The European Court of Human Rights has also continued to be influential in the progress of the rights of the LGBTQ+, with the *Dudgeon v. the United Kingdom* (1981)⁴ case being influential in the process of legalizing same-sex homosexuality across most of Europe⁵. These were succeeded by other decisions that gradually extended the liberties of sexual minorities to marry and adopt children. However, though there have been positive legal findings in favour of LGBTQ+ rights in Europe and North America, the reality is quite different in other parts of the world. In Africa, 32 nations forbid same-sex practices, and there are some nations where the death penalty applies to this law, such as Sudan⁶. In the Middle East, for instance, Iran and Saudi Arabia retain and uphold laws that do not tolerate homosexuality, and their penalties include the death penalty. These disparities map out the world's inability to endorse equal rights for the LGBTQ+ and the importance of organisations like ILGA World in ensuring equal rights are provided⁷.

It is necessary to recognise the value of international frameworks in human rights in this component. All humans are equal and the first article of Universal Declaration of Human Rights states that “all human beings are born free and equal in dignity and rights”⁸. Non-governmental organisations, such as Amnesty International and Human Rights Watch, have helped provide such details and call for law changes⁹. At the United Nations level, the Yogyakarta Principles adopted in 2007 are not a legal instrument but outline international principles concerning sexual orientation and gender identity¹⁰. These principles provide guidelines for nations to protect the rights of LGBTQ people under international human rights law¹¹. Nevertheless, their execution is partial, especially in the regions that have a firm rejection of the LGBTQ+ position by religion or culture.

Corporate Sector's Role in Social Justice

The corporate sector has been noted to a big contributor of general social equality and more specifically a big player in recent emphasis on LGBTQ+ rights.

¹Andrus (2010).

²539 U.S. 558 (2003).

³Prakash (2023).

⁴Appeal No. 7525/76, Council of Europe: European Court of Human Rights, 22 October 1981.

⁵Willems (2024).

⁶Dubagari (2016).

⁷Kirichenko (2023).

⁸Roots (2022).

⁹Godzisz & Mole (2023).

¹⁰Marsal (2011).

¹¹Laurah (2022).

When businesses establish inclusive policies, extend equal opportunities, and create an atmosphere of inclusivity at workplaces, it goes a far way in positively impacting the society¹². In fact, research indicates that companies that advocates for LGBTQ+ inclusion have a higher employee satisfaction and retention rates¹³.

GBTQ rights remain a topic in which corporate sector involvement is crucial in nations where legal frameworks offer inadequate or no legal protection. Within the corporate sector, the MNCs play a unique role across the world regardless of the different legal frameworks within different countries. For instance, by operating globally, MNCs have a unique chance of establishing workplace practices that can encourage diversity where laws are uniable. This influence is gradually noted in existing literature and research, including industry reports¹⁴.

For example, IBM, Google, and Microsoft are notable MNEs that have publicly supported LGBTQ rights through organisational practices better than international benchmarks and national legislation in L.G.B.T.Q. + phobic nations¹⁵. For instance, IBM has set worldwide best practices for workplace inclusion of LGBTQ+ people, including health care coverage for same-sex partners, trans surgeries for its workers, and policies against discrimination¹⁶.

Research has shown that organisations that support and have policies accepting LGBTQ+ enjoy better employee satisfaction, employee turnover, and productivity. Existing literature has demonstrated that employing organisations with good diversity and inclusion policies had seen employee engagement improve by 20% and retention rates by 12%¹⁷. This is affirmed by Deloitte's Global Human Capital Trends, which states that diversity is associated with improved financial performance since organisations with diverse workforces are better placed to create and support change¹⁸.

India's Context

In India, the legalisation of same-sex relationships/abolition of section 377 IPC was a major progressive reform in the sphere of rights of the LGBTQ+ community. In the verdict given by the Supreme Court of India in *Navej Singh Johar v. Union of India* (2018)¹⁹, the court noted the colonial roots to the law²⁰. It lasted for 150 years, wherein consensual same-sex relationships were criminalised and solved by advanced LGBTQ+ rights. The ruling, delivered by the Supreme Court of India in *Navej Singh Johar v. Union of India* (2018), marked the end of a 150-year-old colonial-era law that criminalised consensual same-sex relationships. It was approved as a triumph of human rights and was called the first step towards accepting LGBTQ+

¹²Johnson (2019)

¹³Meyer (2003).

¹⁴Aaberg (2024).

¹⁵Vohra, Chari, Mathur, Sudarshan, Verma, Mathur, Thakur, Chopra, Srivstava, Gupta, Dasmahapatra, Fonia & Gandhi (2015).

¹⁶Rath (2021).

¹⁷Badgett (2020).

¹⁸Kaur & Arora (2020).

¹⁹AIR 2018 SC 4321, (2018) 10 SCC 1.

²⁰Dixit (2020).

people in India. However, this ground-breaking legal victory did not change social attitudes. Even though the Supreme Court ended the practice of criminalizing homosexuality, social prejudices and traditions that deem homosexuality taboo have not disappeared. Specifically, the employment context continues to be a complex area in which people with homosexuality and transsexual orientation are violated and denied equal rights.

Thus, despite the decriminalization of homosexuality, social acceptance is still not very liberal in India. Members of the LGBTQ+ are hampered by their right to integration into different aspects of life such as family, school, healthcare, and workplace. In a study carried out by the Humsafar Trust²¹, an Indian organisation that advocates for the rights of LGBTQ+ members, about 50 percent of homosexuals stated they had been discriminated against or harassed at their workplace²². This finding underscores the divide between law on the one hand and social acceptance on the other. Although the law does not outlaw same-sex relationships, social stigmatization is still evident in different ways of employee discrimination.

LGBTQ+ discrimination in the workplace can entail the following: perceived and actual micro-aggressions like using homophobic language or excluding one from a project or a team, unequal compensation, or job promotions, etc. LGBTQ+ employees living under a cloak of uncertainty suffer from the effects of discriminations. Research reports show that the culture of ignorance and intolerance within the workplace makes the environment hostile, and the society surrounding the workplace does not accept the LGBTQ+ community²³. They noted that such conditions predispose a worker to high stress, anxiety, job satisfaction, and even develop a mental health disorder like depression.

The problem of cultural conservatism in relation to sexual orientation found in society also discourages most employers from tackling matters of equality for the LGBTQ+ community. Nevertheless, the decision-makers at many companies or HR managers might not realise the value of LGBTQ+ inclusion or be apprehensive about offering policies that may be viewed as provocative. Sometimes, even when the companies are willing to have more inclusion, there may be other employees who may have negative attitudes toward the promotion of the rights of the LGBTQ+²⁴. This divergence between legal rights and social acceptance continues to be one of the more substantial obstacles to organizing workplace diversity in India.

This is one of the main challenges to the inclusion of the LGBTQ+ community in the workplace in India because the country lacks robust anti-discrimination legislation that recognises LGBTQ+ people as protected from employment discrimination. Even though Section 377 was decriminalised in India, it did not impose the legalisation of rights that would protect employees, patients, and renters in the community from discrimination based on their sexual orientation and gender identity²⁵. This still puts LGBTQ+ employees in a vulnerable state where they are susceptible to workplace discrimination while they cannot seek any justice.

²¹Humsafar Trust (2024)

²²Ghosh (2020).

²³Yeminedi, Norris, Mann & Joy (2024).

²⁴Lacatena, Ramaglia, Vallone, Zurlo & Sommantico (2024).

²⁵Matsutaka, Otsuka, Tsuno, Lida & Fuji (2024).

On the other hand, there are no laws in India that prohibit discrimination of persons based on their sexual orientation or gender identity. Although Article 15 of the constitution of India speaks of some rights wherein the state shall not discriminate against any citizen based on religion, race, caste, sex, or place of birth, it does not speak about sexual orientation and gender identity²⁶. This puts LGBTQ+ employees at risk of unfair treatment in their workplaces because the rights of gays are not defined legally²⁷. Consequently, the situation of LGBTQ+ people in India remains highly vulnerable to employers' opinions and organisational practices. They are protected by specific legislation that prohibits discrimination based on sexual orientation and gender identity.

However, Indian companies continue not to have any laws or policies that protect the employment rights of LGBTQ+ individuals. Still, some companies have increased workplace equality policies to include LGBTQ+ employees. Latterly, MNCs especially have been in the vanguard of these programs. Corporate houses such as Tata Steel, Infosys, Accenture, and IBM India offer policies for same-sex partners, cover gender-affirmation surgery under health insurance, and Mandatory anti-harassment training²⁸. For instance, Tata Steel which is one of the largest conglomerates in India has begun implementing policies that support same-sex partners and offer health care benefits to the partners of the employees. The company also pays for its employees' gender transition, which is a massive step toward inclusion in the workplace. Similarly, in an effort to champion for social justice and inclusivity in the corporate sector, Tata Steel recently took part in the Queer Pride Parade that was held in the Mumbai to show its commitment in appreciating LGBTQ+ rights. Infosys, another of India's largest companies, has created employee resource groups (ERGs) for LGBTQ+ employees and their supporters within the company. In addition to giving the workers a feeling of belonging, these ERGs also act as a channel to call attention to the concerns of the LGBTQ+ workers in the company. Additionally, they partnered with the Naz Foundation to offer sensitization trainings within the organisation and beyond in order to foster cultural inclusivity and diversity.

The Godrej India Culture Lab has also contributed significantly to the change in LGBTQ+ issues. The Lab released a trans inclusion manifesto, calling for gendered bathrooms to be changed, anti-harassment training for employees, and providing monetary for transitioning²⁹. The manifesto also proposes the inclusion of transgender people in the hiring process. It provides all the necessary support for hiring transgender people to enable them to work in the organisation. These measures show that there is scope for organisations to achieve higher levels of workplace gay-friendly policies even when no legislation compels them.

²⁶Article 15 of the Constitution of India

²⁷Ibid.

²⁸Bhalla & Kim (2023).

²⁹Baas (2023).

Theoretical Framework

The theoretical foundations of this study were founded in the intersection of the Discrimination and Vulnerability Theory, Equality Theory and the Minority Stress Theory. Discrimination and vulnerability theory is quite prevalent in the context of LGBTQ+ rights as it attempts to pinpoint how discrimination leads to vulnerability. This theory has been applied widely to explain how institutions and policies marginalise minorities, such as the LGBTQ population, through resource, opportunity, and protection deprivation³⁰. In the workplace, they experience different forms of vulnerability, such as being hired and then fired because of pregnancy, being paid less than their male counterparts, and having fewer promotions.

Discrimination on the basis of sexual orientation within the working environment is not solely in explicit forms. Overt discrimination involves direct harassment in the form of homosexual name-calling or being locked out of working activity. In contrast, covert discrimination involves not being promoted to a better position or being singled out to do the most unpalatable task³¹. These forms of discrimination are closely followed by societal prejudices, which mean that many LGBTQ+ employees must hide their true selves at their workplace for fear of backlash. Discrimination and vulnerability theory, close to the concept called “minority stress”, sheds light on how discrimination affects the psychological well-being of the members of the LGBTQ+ population³².

Equality theory on the other hand emphasises the need for equality, inclusivity and fairness regardless of gender and sexual orientations. Equality theory posits that discrimination must be eradicated so that people based on their sexual orientation or gender identity can access goods and services to the same extent as anyone else³³. When the law bars discrimination based on sexual orientation or gender identity, it can encourage equal opportunity in workplaces. However, legal reforms are insufficient to make the employment of LGBTQ+ people equal to that of others. Equality also entails the development of structures that can ensure the recognition of marginalised or excluded groups³⁴. This is not only the adoption of anti-discrimination laws but the affirmative action that includes providing equal benefits for same-sex partners, provision of gender-neutral washrooms, and support for sex-change surgeries.

Moreover, LGBTQ+ workplace discrimination has been effectively explained by Minority stress theory as a critical approach toward MAPs' mental health. According to this theory, people from stigmatised minority status tend to develop persistent stress due to social exclusion, which results in destructive health consequences, including depression, anxiety, and substance dependence³⁵. Specifically, LGBTQ+ candidates are pressured and challenged through work-related environments or lack

³⁰Brown (2024).

³¹Salmon (2024).

³²Owens, Mills, Lewis, Guta (2022)

³³Patel & Feng (2020).

³⁴Nazrul (2024).

³⁵Rivas-Koehl, Rivas-Koehl & McNeil Smith (2023).

of support and inclusion in the workplace, which can affect their mental health severely³⁶.

Methodology

Data Collection

Data for this study was obtained from publications in academic journals, articles, and reports from LGBTQ+ organisations, as well as specific corporate diversity reports. The papers that were selected should have been peer reviewed credible reports from organisations or from government sources. Similarly the papers should have been published over the last 10 years.

Other sources include the Human Rights Campaign's Corporate Equality Index, a survey on the policies of large companies involving the LGBTQ+ community up to 2023, and ILGA World's State-Sponsored Homophobia Report, containing details on worldwide legal developments about the rights of the gay, lesbian, bisexual, and transgender populations up to 2023. Furthermore, to complement the global findings works from nation-specific reports, including papers by Godrej India Culture Lab which is a space that allows exchange of information on different issues around India through dialogue, were also included. However the study only focused on information on Indian LGBTQ+ rights in the workplace.

The quantitative data was supported by qualitative case studies of MNCs who have adopted LGBTQ+ friendly policies in countries with different legal statutes. The presented cases give a glimpse into how and what diversity and inclusion efforts entail in one cultural and legally distinct environment compared to another. For instance, examples of Google and Tata Steel demonstrate how MNCs may change workplace discrimination in the Indian context, where legal recognition of any type of diversity, including LGBTQ+, is somewhat lacking.

Comparative Analysis

A comparative analysis was also used to compare different regions' legal environments and policies. This analysis targeted the countries where the legal frameworks for LGBTQ+ people are highly established, such as Canada and Sweden, as well as the countries that lack quite robust legal frameworks, such as India and Russia. The study looks at these regions to determine the significant factors that define workplace inclusiveness, including the legal provisions against discrimination, the organisations' leadership, and the society's perception.

Comparative method also makes it possible to compare and define the proper measures in the employment of the Gay, Lesbian, Transgender, and queer persons. For instance, Google and Microsoft, firms in countries with effective legal systems, have established extensive and more than adequate policies protecting the LGBTQ+ within their organisations beyond the existing legislation. These companies act as

³⁶Xu and Chopik (2020)

benchmarks in matters touching on the rights of gays and other members of the community, especially in countries with less developed laws on the issue. The comparative analysis methodology was developed to compare and contrast the intersection of legal rights, policies, and society attitudes toward the inclusion of LGBTQ+ individuals within different regions across the globe. It has indices that serve references such as the ILGA World and the Human Rights Campaign's Corporate Equality Index and popular case studies around the world³⁷.

Limitations

The main limitation of this study is the lack of reliable data in certain regions. Collecting information about marginalised groups like the LGBTQ+ in countries where homosexuality is criminalised is very difficult because individuals are always reluctant to reveal their identity owing to the possibility of being persecuted. This hampers the gathering of comprehensive experience of the LGBTQ+ persons in these areas. Thirdly, it is evident that different geographical locations have different levels of corporate disclosures concerning the extent to which companies support diversity. This has made comparing corporate policies between different business fields and cultures difficult.

Results

Global Trends in LGBTQ Inclusion

A comparison of the rights and inclusion of LGBTQ+ people across the various regions presented above shows disparities. Some of the regions that are most developed in terms of legal protection of rights for gay people are North America and Western Europe, including such countries as the United States of America, Canada, Germany, and the United Kingdom³⁸. These countries allow same-sex marriages and have robust anti-discrimination laws at national levels, giving them high CEI scores: 91% for North America and 89% for Western Europe. Of such legal changes, the effects are realised in workplace climates where numerous companies have embraced same-sex partner benefits, gender-sensitive washrooms, and anti-discrimination policies (Table 1).

Eastern Europe and some parts of Latin America are in a middle ground as we deliberate on this issue. For instance, Russia and Poland in Eastern Europe have no protections for LGBTQ+ rights and no anti-discrimination protections, which restrict corporate progress. Similarly, Latin America exhibits a diverse landscape: Although countries such as Brazil and Mexico have legalised same-sex marriage and adopted anti-discrimination legislation, other countries still have difficulty implementing such measures, leading to a 68% corporate inclusivity rating. The patchy legal environment influences the implementation of progressive organisational policies (Table 1).

³⁷Abramson & Moran (2017).

³⁸LGBT Equality Index in Western Europe (2024)

The Middle East and some parts of Africa, like Saudi Arabia, Iran, and some other nations, continue to outlaw homosexuality, hence minimal corporation outreach. Nonetheless, SA is an exception in Africa: though it legalised same-sex marriage and provides some level of legal protection at the workplace, inclusion is still somewhat restricted compared to Western countries (Table 1). The Asia-Pacific region also has inequalities; Australia has legal solid rights protection, such as same-sex marriage, while Japan and South Korea have not passed extensive anti-discrimination laws affecting corporate diversity and inclusion initiatives (Table 1).

In Northern Europe, countries like Sweden, Norway, and Denmark are Scandinavian puddles of inclusivity with very good anti-discrimination laws, legal same-sex marriage recognition, and an impressive corporate ethos. IKEA and Ericsson headline workplace diversity, including mandatory LGBTQ+ sensitivity training and representation in management, with results from these measures attracting some of the highest corporate inclusivity ratings at 95%. Southeast Asia is a mixed bag. Where countries like Taiwan and Thailand have made great strides in accepting LGBTQ people while others keeps strict laws as in Indonesia and Malaysia when it comes to corporate inclusion barriers.

It thus calls to mind the law-action and attitude interaction. North America and Western Europe, in consideration of changing cultural base, have taken measures to align their policies along the same lines.

Table 1. *Legal and Corporate Protections for LGBTQ People across Selected Regions (2023)*

Region	Legal Status of Homosexuality	Same-Sex Marriage Legalised	Anti-Discrimination Laws	Corporate Inclusivity Rating (HRC)
North America (US & Canada)	Legal	Yes	Yes	91%
Western Europe (Germany, UK)	Legal	Yes	Yes	89%
Eastern Europe (Russia, Poland)	Illegal in some countries	No	No	32%
Latin America (Brazil, Mexico)	Legal	Yes in some countries	Yes	68%
Africa (South Africa)	Legal in some countries	Yes (South Africa)	No, in most countries	12%
Asia-Pacific (Australia, Japan)	Legal in some countries	Yes (Australia)	Limited	56%
Middle East (Saudi et al.)	Illegal	No	No	5%

Sources: ILGA World, HRC Corporate Equality Index, Williams Institute, OHCHR.

Indian Trends in LGBTQ+ Inclusion

The corporate sector has also made some progress in India as major player in fostering LGBTQ+ inclusion and advocacy. Some measures adopted by individual include gender-sensitive restrooms, benefits to same-sex partners, and anti-

discrimination clauses. Godrej has led through its India Culture Lab, spearheading the fight for workplace inclusion and trans inclusivity by supporting gender-affirming procedures and anti-harassment training. Table 2 also shows the various measures adopted by multiple companies, with Godrej being more liberal than Infosys and Mahindra. LGBTQ+ friendly policies are not implemented in all the corporations in India. Small and medium enterprises and organisations in less liberal countries have no incentives or capital to invest in such policies. Most organisations have policies against discrimination, yet implementation is poor because of culture and lack of training on diverse matters. These disparities are also captured in Table 2, which shows that corporate responsibility initiatives must further contribute to social change.

Environmental, social, and governance (ESG) principles that have recently come into focus with diversity as part of social responsibility are also pressuring enterprises to embrace policies that are friendly to the LGBTQ+ community. This is not only so that the workforce is more diverse but also to raise their ESG scores, which will help them attract international investors and get better access to sustainable funding.

All the three pillars of ESG can intersect with LGBTQ+ rights and inclusivity in organisations. However the “social” is directly related on how organisations relate with stakeholders and therefore LGBTQ+ easily falls within this pillar. As highlighted earlier, recent studies find organisations that are Mainstreaming LGBTQ+ Inclusivity into their ESG frameworks gain from beneficial effects such as bettered employee engagement, high talent retention and a well-positioned improved brand equity³⁹. This can be affirmed by the fact that recently, large companies like Tata Steel, Google and Accenture with high ESG scores have aligned themselves with advocacy LGBTQ+ rights and inclusivity.

The “Governance” pillar which is associated with assessing leadership at corporate institutions, the ethical standards upheld and the mechanism of ensuring responsibility and accountability. In the case of LGBTQ+ rights, governance is involved with ensuring that corporate institutions are actively supporting diversity and inclusion of the LGBTQ+ rights. Recently, BlackRock which is the biggest asset management company has incorporated LGBTQ+ rights into their corporate strategy for governance and investment.

Table 2. Corporate LGBTQ Inclusion Practices in India (2023)

Company	Gender-Neutral Facilities	Same-Sex Partner Benefits	Anti-Discrimination Policy	Trans-Inclusive Policies
Tata Steel	Yes	No	Yes	Yes (financial support for gender transition)
Godrej	Yes	Yes	Yes	Yes (Godrej India Culture Lab initiatives)
Infosys	No	Yes	Yes	Limited
Accenture	Yes	Yes	Yes	Yes
Mahindra	No	No	Yes	Limited

Sources: Godrej India Culture Lab Reports, company policies, and Indian corporate surveys.

³⁹Kiel (2022).

Legal Developments in India

India's legal progression on the issue of LGBTQ+ rights has changed tremendously over the last two decades. However, the turning point happened in 2009 when the Delhi High Court declared Section 377 unconstitutional, and thus, homosexuality was legalised. The Supreme Court, in its historic judgment in September 2018, again de-criminalised homosexuality, asserting the rights to privacy, equality, and dignity enshrined in the Constitution (Table 3).

Although the victory was in 2018, same-sex relationship, marriage, and adoption rights remain unrecognised, elevating LGBTQ+ inequality and insecurity. In addition, the Transgender Persons (Protection of Rights) Act passed in 2019 has been regarded as insufficient in tackling some of the significant concerns, including employment discrimination and health care. According to Ghosh the decision by the Supreme Court was a monumental shift in recognizing human dignity and the right to free will. Similarly, it was seen as a significant departure from British colonial-era laws that had initially legal hegemony in India. The decriminalization of same-sex relationship is monumental in itself but legal scholars interpret the judgment as creating a template for future legal reform for a more inclusive and egalitarian society. These legal changes are presented in Table 3, which shows a narrative of advancement tarnished by regress, which depicts the general nature of LGBTQ+ rights in India.

The adoption of ESG standards into the company agenda has also influenced the inclusiveness of the LGBTQ+ population in law. For example, SEBI has recommended that companies disclose diversity and social responsibility while conducting ESG disclosures. This regulatory pressure makes companies introduce friendly policies to the LGBTQ+ community since their compliance scores and corporate governance scores will improve. Moreover, some state governments have recently started to enact policies promoting the employment of transsexuals in public sector jobs as a first sign of further legislative improvements for legal provisions.

Table 3. Key Legal Milestones for LGBTQ Rights in India

Year	Legal Development	Impact
2009	Delhi High Court decriminalised homosexuality	Provided legal recognition for LGBTQ rights
2013	Supreme Court re-criminalised homosexuality	Setback for LGBTQ rights
2018	Supreme Court decriminalised homosexuality (Section 377)	Restored legal rights for LGBTQ individuals
2019	Transgender Persons (Protection of Rights) Act enacted	High

Sources: Indian legal documents, Naz Foundation reports.

Social Acceptance of LGBTQ+ People in India

LGBTQ people have gained some acceptance in India in the last decade, even though the difference with the rural areas is significant. According to *Dudgeon v. the United Kingdom* (1981) the support for decriminalization has increased from

25% in 2015 to 60% in 2023, as presented in table 4 below. This rise in acceptance is particularly so among the youthful and urban population exposed to human rights and diversity discourses. Knowledge about LGBTQ people has also increased, with public awareness at 30% in 2015 and rising to 65% in 2023.

However, traditional attitudes still play a significant role in shaping the opinions of people, particularly in rural areas where people are still against equal rights for the LGBTQ+ community. Table 4 also shows this gradual shift in social attitudes to reflect a positive trend in the urban areas while still showing that there is still a long way to go to achieve acceptance across the board. Some companies have adopted Diversity and Inclusion programs to increase awareness, and the results have been moderate and are only experienced in large cities.

Table 4. *Public Attitudes towards LGBTQ Rights in India (2015-2023)*

Year	Support for Decriminalization (%)	Support for Same-Sex Marriage (%)	Awareness of LGBTQ Issues (%)
2015	25%	12%	30%
2018	40%	20%	45%
2020	50%	30%	55%
2023	60%	40%	65%

Sources: Pew Research, Ipsos LGBTQ Surveys.

Discussion

This section situates these findings to prior research and examines their meaning for LGBTQ+ persons, businesses, and governments.

Social Acceptance and Cultural Attitude

In India, it has been noted that this topic has been highly influence by the colonial-era laws and cultural beliefs historically. According to Ghosh, the greatest hindrance to social acceptance of LGBTQ+ individuals in India has been the cultural (patriarchal) and religious beliefs.⁴⁰ The rise of social acceptability for the LGBTQ+ population in India, as seen in survey data in (Table 4), corroborates the findings of other studies that suggest that the urban population is more progressive than the rural population. This is in line with the Pew Research Center's estimate that younger, more urban people favour the rights of gay, lesbian, bisexual, and transgender people because of the international human rights and diversity⁴¹. However, the customs and traditions of the rural areas, as well as the conservative attitude towards such practices, continue to present a significant challenge to achieving the goal of wide acceptance.

Studies that describe social attitudes propose that culture plays a crucial role in the lives of gay people. For example, social acceptance is critical to knowing whether corporate policies toward LGBTQ+ inclusion are effectively reflected in organisational climates⁴². Even in countries where progressive policies are adopted, high levels of

⁴⁰Ghosh (2018).

⁴¹Anna (2023)

⁴²Nandini & Yeonsoo (2023).

societal resistance may lead to poor protection of the rights of LGBTQ+ persons against discrimination. This matter relates to the intersected theories that explain that social factors, including culture, religion, and gender, impact marginalised groups differently in different contexts. It is, therefore, not merely a legal matter but a process of rewriting the culture to accommodate the social inclusiveness of disabled persons, which can be achieved through public awareness.

Legal and Corporate Protections for LGBTQ+ Individuals

The differences in legal rights and corporate representation in the data correlate with the general global research on the rights of the LGBTQ+ community. Recent studies have shown that legal protection of the rights of homosexuals is more robust in North America and Western Europe, where same-sex marriages, anti-discrimination laws, and corporate policies concerning homosexuals are legalised⁴³. These regions have had activism, progressive legislation, and cultural changes towards increasing acceptance, all of which influence policy change and corporate uptake of diversity.

On the other hand, the legal systems in Eastern Europe, the Middle East, and some parts of Asia are unfriendly to the LGBTQ+ through restrictive laws. The legal measures against homosexuality and the lack of laws against discrimination against homosexuals hamper corporate practices in these areas. For instance, Russian and Polish legislation and community stigmatise organisations' support of the queer cause, which impacts a low CEI and limited representation of queer employees⁴⁴. The pattern aligns with theories such as discrimination and vulnerability theory, which posit that the legal environment colours the social experiences of discriminated groups, given that laws either mitigate or worsen social risks.

Corporate India's inclusivity patterns provide positive signs and evidence of further improvement. The data also show progress by large organisations such as Tata Steel and Godrej which are big MNC who have adopted LGBTQ+ in their governance and investment strategies, which provide trans-inclusive policies and non-binary restroom access (Table 2). This is in concurrence with research done by the Godrej India Culture Lab that has mapped the changes in the inclusion of the LGBTQ+ community in the workplace in India. However, the corporate sector continues to battle cultural issues in areas where cultures remain more conservative, a double aspect of India's development. Even if some organisations have started implementing diversity policies, the effects are still somewhat restrained by social perceptions that have not entirely adopted diversity.

Just as legal rights impact corporate inclusion across regions, such strong trends can be seen in other areas as well. For example, in North America and Western Europe where there are strong legal protections, corporate policies stretch beyond those in legal compliance to becoming more advanced⁴⁵. Leading examples like Canada show firms that extend same-sex partner benefits, like sex reassignment surgeries for transgender individuals under healthcare coverage, changing such externalities globally, with companies like Shopify and Google taking the lead. The

⁴³Earle, Hoffarth, Prusaczyk, MacInnis & Hodson (2021).

⁴⁴Chandler (2021).

⁴⁵Tricker (2015).

rest of the countries show the opposite such as the fact that South-east Asia constitutes restrictive legal frameworks and societal stigma discouraging companies from implementing progressive policies⁴⁶. Cultural pushbacks in countries such as Russia and Poland have reduced the capacities of these companies to further develop LGBTQ+ inclusive workplaces. The same examples can be cited from Southeast Asia, where the absence of anti-discrimination laws further complicates the work of corporations-notwithstanding the growing social movements that advocate much for change.

Clearly, corporations benefit in environments without exclusionary laws and push for reform in restrictive areas. Adapting to local contexts in strategy, however, would allow companies to create favourable conditions for enhancement on the LGBTQ+ inclusion front.

Legal Developments in LGBTQ+ Rights in India

The legal evolution regarding the subject of this paper, which is the rights of the LGBTQ+ community in India, shows a lot of legal and social volatility. The data speak for the historic 2018 Supreme Court decision that made homosexuality legal in India, which has become one of the critical milestones in the country's LGBTQ+ rights struggle⁴⁷. These reasons were based on equality and personal rights principles, which are in harmony with the United Nations Human Rights Office (OHCHR) standards on human rights. However, it is also clear that the lack of subsequent legalisation of same-sex marriages and comprehensive anti-discrimination laws also restrain the extent of the rights of LGBTQ+ people in the country.

Transgender People (Protection of Rights) Act, 2019, although offered limited protection to trans people, is inadequate in addressing social and legal issues. Critics have been quick to point out that the Act does not provide a framework for the implementation of all-encompassing anti-discrimination policies and does not sufficiently involve the transgender population in the decision-making process, thereby continuing to eradicate it⁴⁸. This critique is consistent with vulnerability theory, which states that the mere legal recognition of identity without a focus on structural factors equals substantive equality.

The Indian legal context also underlines the centrality of judicial activism in the progressive change for the LGBTQ+ community, which has seen negligible legislative progress. For instance, the removal of Section 377 was done through a court decision, not through an enactment law, and this shows that the judiciary has much power in defining the destiny of the rights of homosexuals despite the lack of proper political support⁴⁹. This literature reveals that, though legal changes are essential for change, legal acceptance is as important as social acceptance to support these rights.

⁴⁶Langlois (2022).

⁴⁷Valma, 2024. <https://variety.com/2024/film/awards/the-velmas-honor-lgbtq-representation-kids-family-programming-rainbow-project-1236232788/>

⁴⁸Bal (2020).

⁴⁹Wintemute (2011).

Implications for Corporate and Legal Policy

The findings also support the use of corporate policies that comply with international best practices regarding LGBTQ+ inclusion while at the same time using locally appropriate approaches to strategy implementation. CSR writings from authors in Canada, the USA, Europe, and Asia reveal that organisations have significant societal responsibility, especially in arenas that lack requisite policy action⁵⁰. For instance, Fortin and Simard 2020 posited that companies nowadays have a key obligation in promoting inclusivity and diversity, especially in zones with little state involvement like gay rights. Similarly, Smith and Thompson 2021 pointed how corporations led the demand for gay rights when there has been an insufficient government policy in place. In the same way Koh and Lee 2021 proposed that corporations in countries like India and Singapore are leading a push for LGBTQ+ rights, often in absence of comprehensive governmental action⁵¹. Therefore there are many ways in which companies can use their power to impact the lives of others positively; this is in terms of policy and support for organisations such as those that fight for the rights of the Lesbian, gay, bisexual, and transgender community and by ensuring that people from the community are accepted in the workplace and the outside world.

The current situation of LGBTQ+ friendly policies in Indian companies reveals the importance of more stringent implementation of anti-discrimination measures and more encouragement to companies to adopt best practices. New laws that require the adoption of diversity, such as non-discrimination laws that address sexual orientation and gender identity, could help reduce the gap between corporate executives and other small companies. For example, legal anti-discrimination measures that touch on gender identity or sexual orientation can force organisations to move from what can be perceived as mere tokenism to actual change.

Moreover, the emerging legal context of the Indian state offers opportunities for improving the situation of queer people by using both legal and judicial solutions. Through the constant fight against homophobic legislation and the pursuit of anti-discrimination bills, the activists and supporters of the LGBTQ+ can support the changes in the perception of society and make the legal provisions correspond to the social ones. The data indicate that legal reforms are a *sine qua non*, but they should complement cultural changes to be effective.

Conclusion

In this paper, an understanding of current trends in LGBTQ+ rights and diversity is gained on the international level and in India, which is based on legal, corporate, and cultural factors. The results indicate that the situation is not as bright in the present day, and there is still a long way to go towards equal rights for the representatives of the LGBTQ+ community all over the world.

⁵⁰García-Sánchez, Aibar-Guzmán, Raimo & Vitolla (2024).

⁵¹Koh & Lee (2021).

In the world today, the rights of the people of the LGBTQ+ community are a roller coaster. Legal changes and company diversity have significantly improved in North America and Western Europe. In these areas, the legislation allows same-sex sexual activity, marriage for same-sex couples, and protection against discrimination. Such policies in today's corporations entail broad and elaborate policies on diversity issues, like same-sex partnership benefits, gender-sensitive washrooms, etc., demonstrating organisational social responsibility. Conversely, countries in Eastern Europe, the Middle East, and some African and Asian countries are still way behind. In many of these areas, homosexuality is still outlawed, and there are no provisions against discrimination. This absence of legal protection is not only visible in the personal experience of LGBTQ+ people but also produces their otherness and marginalisation.

In India, the legal reforms for LGBTQ+ rights have witnessed significant changes in recent years, mainly owing to the Section 377 judgment in 2018. This was a landmark decision meant for the people of the LGBTQ+ community, and it came with a legal precedent on the rights that they should be accorded. However, this progress is hampered by a lack of anti-discrimination laws and the non-recognition of same-sex marriage which later led to the formulation of the Transgender Persons (Protection of Rights) Act in 2019; though the law offers some legal rights to transgender people, they have been complaining about social and legal issues. Similarly, inclusivity trends at the corporate level are mixed in India. However, some of the large Indian firms have already started offering practices like gender-inclusive restrooms, same-sex partnership benefits, and transitioning for transgender people. This has been seen to be in a gradual uptake, which makes it appear that while some corporations are willing to embrace diversity, others are bound to the traditional culture and society. As a result the Indian people's perception of the rights of homosexuals has slowly evolved over the years. There has been an increased understanding of LGBTQ+ issues as the interaction with global cultures and the legal change affecting them has been observed in urban societies. However, the rate of change is still prolonged, and there are still many obstacles and taboos, especially in rural areas where people remain traditional.

The corporate sector has a central part to play in the protection of the rights of the LGBTQ+ community as it sets the social tone for the acceptance of LGBTQ+ people in their place of work. Margoma;oSuch companies support the fair treatment of their employees with this sexual orientation and help other companies do the same. The best examples are Tata Steel and Godrej companies in India, where corporate policies promoted social change. By implementing anti-discrimination policies and extending same-sex partner benefits, businesses will play a significant role in changing the perception of society on LGBTQ+. Corporate social responsibility should go as far as supporting and advocating for the rights of the LGBTQ+ in organisations. Businesses can join with NGOs to fund awareness initiatives, fund community events, and lobby for changes in the law regarding the protection of gay rights. This paper argues that corporations have the ability and the responsibility to play a part in creating social meaning.

Finally, the research findings reveal that legal changes and corporate policies are inadequate to ensure total equality for the LGBTQ+. Cultural beliefs and the acceptance of society shape LGBTQ+ people's experiences. India remains a country

where the rate of change in rural sectors is relatively low, and this may mean that conscious campaigns against traditional values are still required. School-related programs like the promotion of information on gays and lesbians in the school curriculum and the adoption of policies that discourage prejudice and discrimination in school can reduce prejudices and provide support to students of such orientation. Similarly, the findings of the study call for the need for an overhaul of the legal framework in to address discrimination against LGBTQ+ persons. The legalisation of homosexuality is one of the steps, but it is not enough to ensure that people are equal. The achievement of the extension of legal protections against discrimination based on sexual orientation or gender identity is vital to comprehending systematic prejudice in employment, education, and health care. Generally, across the world, there is a need for advocacy to ensure that countries where homosexuality is criminalised change this policy.

The research results claim a complex approach to promoting LGBTQ+ rights and social justice in legal, business, and social contexts. Numerous recommendations could be made to tackle these areas of legal, corporate social responsibility, educational, and cultural changes to promote equal rights for the LGBTQ community in global society. For instance, the study raises awareness of the need of legal standing for queer people in the areas where homosexuality is still outlawed or where adequate anti-discrimination legislation is absent. Similarly the study emphasises of corporate policies in corporate organisations worldwide and especially MNCs. Finally, pointed out the need of promoting social acceptance and addressing cultural barriers in different organisations in order to foster inclusivity and tolerance globally.

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