taxmann.com
Research

[2026] 182 taxmann.com 811 (Article)

[2026] 182 taxmann.com 811 (Article)©
Date of Publishing: January 30, 2026

Cow Protection as a Governance and Sustainability Imperative: A Dharmic, Economic and Company Secretary Perspective

SHRI VISHWAPRASANNA TEERTHA
Peethadhipathi, Shri Pejawara Matha, Udupi

DR. CS SUDHEENDHRA PUTTY
Associate Vice President & Company Secretary, Cyient Limited, Hyderabad

Introduction: The Cow in India's Civilizational Consciousness

In Sanatana Dharma, the cow has never been perceived merely as an animal of utility. She is revered as sacred, nurturing, and life-sustaining - an emblem of abundance, compassion, patience, restraint, and reciprocity. Ancient Indian society viewed the cow as a living symbol of ethical order (ṛta/dharma) and harmonious coexistence between humanity and nature. For this reason, cattle was regarded as dhana - wealth not in a narrow monetary sense, but as the foundation of agrarian life, household sustenance, ecological balance, and social stability.

The civilisational logic was practical as much as it was spiritual. The cow nourished the soil through organic manure; she sustained households through milk and its derivatives; she enabled circularity by converting farm residues into dung, which returned to the land as fertiliser and fuel. Traditional farming therefore evolved as a symbiotic system in which human needs were met without exhausting the animal or degrading the land. The cow's worth was not reduced to a single output; it was understood as a stream of tangible and intangible benefits accruing over time.

This understanding is worth revisiting today not merely as nostalgia but as a governance and sustainability question. Modern societies are rediscovering that resource cycles, biodiversity, soil health, community cohesion, and mental well-being cannot be protected by a purely transactional approach. If the cow is approached as a "unit of production" alone, then the social contract with her collapses the moment her productivity reduces. A dharmic society, by contrast, holds that care is not conditional upon output. The ethical duty to protect the gentle and vulnerable is independent of immediate economic returns.

A brief historical observation clarifies the shift. As mechanised farming and industrial inputs expanded, the role of cattle in farm operations declined. The cow's place in the farm economy was steadily narrowed to milk yield, and even that was subjected to industrial incentives. Once the cow's milk output reduced due to age, illness, or reproductive cycles, she increasingly became "unproductive" in market language. This reductionist lens created a moral and social crisis: abandonment, neglect, illicit trafficking, and slaughter that is often rationalized through "economic necessity". The challenge before society is therefore not merely to "protect cows", but to correct a deeper distortion: the confusion of accounting categories with ethical truth.

From Symbiosis to Disposability: How Economic Reductionism Produces Social Harm

The moral crisis around cow slaughter is not born in slaughterhouses; it begins earlier in the mindset of disposability. When a living being is valued only for monetisable output, she becomes replaceable the moment the output declines. The same logic has historically justified exploitative labour, environmental degradation, and intergenerational extraction. Applied to cattle, it produces a chain: productivity-only valuation → perceived burden → abandonment/sale → trafficking → slaughter.

This chain is reinforced by modern supply chains and incentives. Export markets and domestic demand for beef in certain segments create price signals that reward slaughter. The resultant trade becomes organised and profitable. In such an ecosystem, ethical resistance is portrayed as "anti-development" and care is portrayed as "sentiment". Yet, if development is defined as the systematic weakening of compassion and the normalisation of violence against the gentle, then the concept of development itself stands in need of ethical correction.

It is also important to recognise that "economic necessity" is often invoked as a blanket justification. But necessity is not a neutral category: it is shaped by policy choices, market structures, and accounting frameworks. A society that subsidises chemical fertilisers while ignoring organic soil regeneration has already chosen an economic model. A state that treats cattle as disposable externalities while bearing the long-term costs of soil degradation and rural distress has already chosen an accounting approach. The question is whether such choices align with dharma and long-term national resilience.

If this appears abstract, consider soil and water. Chemical dependence reduces soil organic carbon and microbial health, which in turn increases irrigation needs and vulnerability to drought. Organic manure and integrated farming can improve water retention and reduce input costs over time. When a cow is removed from rural cycles, the village loses not merely milk but an ecological and agronomic stabilizer. The cost of that loss does not show up on the slaughterhouse balance sheet. It appears later as rural distress, input inflation, health costs, and environmental remediation. Governance demands that such externalities be recognized and managed, not ignored.

In public discourse, cow protection is sometimes reduced to a debate between "faith" and "economics". This framing is misleading. The true conflict is between narrow, short-term economics and expanded, long-term economics that accounts for ecological and social capital. Cow protection, when practised with integrity, is not anti-economic; it is anti-reductionist. It asserts that the economic value of a system is not identical with its quarterly cashflows.

Rama Mandir and Ramarajya: A Beginning, Not an End

The consecration of the grand Shri Rama temple at Ayodhya is a historic moment and the fulfilment of a centuries-old aspiration for many in society. Yet, it must be understood not as the conclusion of a civilizational journey but as the beginning of a larger responsibility. Civilizational renewal cannot end with monument-building; it must translate into ethical governance, compassion, and dharmic conduct in everyday life.

The ideal of Ramarajya is not a slogan. It points to a standard of governance in which power is restrained by righteousness, the vulnerable are protected, and society is guided by duty rather than mere expediency. In this milieu, cow protection naturally occupies a central place. The cow, gentle and giving, stands as a litmus test: if a society cannot protect her when she is old, infirm, or "unproductive", it cannot credibly claim moral leadership.

This is also where institutions matter. In contemporary India, one of the most debated issues is the administration of Hindu temples. Temple wealth is generated by society's faith and offerings, yet in many jurisdictions it is subject to governmental controls that are not uniformly applied across religions. Regardless of the political debate, a governance principle is evident: resources collected for a stated purpose must be deployed transparently, accountably, and in alignment with the community's legitimate objectives. If temple resources are responsibly managed and ring-fenced for dharmic causes, they can become powerful engines of cultural education (pathashalas), traditional learning, welfare, and goshalas.

The point is not that goshalas must depend only on temple funds. Rather, the point is that dharmic institutions need robust governance - clear policies, audited accounts, conflict of interest controls, public disclosures, and outcome reporting - so that resources meant for dharma genuinely strengthen dharma. When governance is weak, even

well-intentioned funds can be misused or become politicised. When governance is strong, dharmic deployment becomes credible and sustainable.

The consecration at Ayodhya should therefore be read as a call to institutional maturity: to shift from episodic mobilisation to long-horizon institution-building. Cow protection is a prime domain in which such institution building can be demonstrated.

Scriptural Clarity and Intellectual Honesty: Addressing Misreadings without Polemics

A persistent intellectual campaign claims that beef consumption and cow slaughter were prevalent in ancient India and culturally accepted, and that reverence for the cow emerged only later. Often, selective quotations from Vedic or Puranic texts are presented without traditional interpretive context. A responsible response must avoid polemics and instead insist on intellectual honesty: (i) define interpretive methods, (ii) examine linguistic usage, and (iii) respect the genre and intent of the text.

One example frequently cited appears in the Bhagavata Purāṇa (Tenth Skandha), in the episode where Akrura visits Nanda's house before taking Krishna to Mathura. Nanda's hospitality is described as: "निवेद्य गां चातिथये संवाह्य श्रान्तमादृतः" (Bhāgavata Purāṇa 10.36.37). A superficial reading assumes that "gām" means a cow offered for consumption. This ignores established linguistic principles. The word go/gau is polysemous: it can denote cow, milk, rays of light, earth, and more depending on context. Classical tradition and Vedic etymology have long recognised this.

Yāska, in the Nirukta, notes contexts where "go" signifies milk, and Rigvedic usage illustrates this unambiguously. For instance, "गोभिः श्रीणीत मत्सरम्" (Ṛgveda 9.46.4) describes Soma being mixed/brightened with "go" (milk). No interpreter claims that cows are mixed into Soma; the only coherent reading is milk. Therefore, in hospitality contexts, "offering go" can plausibly mean offering milk, ghee, curd, or milk-based hospitality. The burden of proof lies on those who assert slaughter, especially when the broader dharmic framework repeatedly describes the cow as aghnyā or one who should not be killed.

A second example concerns the term "goghna" in Khila or ancillary recensions of the Pavamana Sookta, sometimes cited alongside expiatory references. Even if a text lists expiation related to "goghna", the mere presence of expiation does not legitimise the offence. Prescriptions for repentance function as deterrents, moral warnings, and remedial guidance for those who have already fallen into wrongdoing. This interpretive principle is visible across ethical systems: listing penalties does not grant permission.

The Padma Purāṇa, in passages often cited in traditional discourse, broadens the ethical horizon by equating certain acts of cruelty such as overburdening weak cattle, yoking unequal animals, or denying food and water with the sin of cow slaughter. Such passages are ethically significant: they imply that the spirit of cow protection is not limited to avoiding killing; it includes preventing indirect harm and institutional cruelty.

The purpose of engaging in these debates is not to win arguments but to protect the integrity of scripture and scholarship. Intellectual distortions harm both religion and public reason: they provoke backlash, deepen polarisation, and obscure the real ethical issues. The appropriate response is careful philology, respect for traditional hermeneutics, and a commitment to ethical substance over ideological theatre.

Goshalas in Practice: Sustainability without Commercialisation

Beyond scriptural discussion, cow protection must be examined through lived practice. Goshalas maintained by dharmic institutions across India often become the last refuge for aged, abandoned, injured, or rescued cattle. In the goshalas at Neelavara and Hebri maintained by the Pejawara Matha, for example, animals that would otherwise be sent to slaughterhouses are admitted, including those rescued from illegal trafficking. Many such cows are old and no longer milk-producing. From a commercial standpoint, they yield limited direct revenue.

This reality exposes the limits of profit-and-loss thinking. If cow protection is judged solely by financial return, such goshalas will not and cannot exist. Yet, the ethical question is simple: does society abandon parents when they grow

old? If the answer is no, then the same principle of care independent of productivity must extend to animals traditionally revered as motherly figures. A dharmic society cannot practise conditional and selective compassion.

At the same time, goshalas must meet operational expenses: fodder, veterinary care, shelter, labour, sanitation, water, and compliance. Responsible institutions therefore adopt survival mechanisms such as producing limited cow-based products: herbal toothpaste and powder, soaps and creams, organic compost, vermicompost, cow-dung based items, and occasionally Panchagavya preparations in controlled contexts. The key ethical point is intention and governance: such product activity is not to convert go-seva into commerce, but to partially offset expenses while preserving the primacy of care.

To maintain credibility, goshalas benefit from governance disciplines familiar to the Company Secretary profession: transparent accounts; segregation of funds; internal controls; inventory and sales records; periodic reporting; procurement policies; veterinary protocols; animal identification and tracking; and public disclosure of utilisation. When donors, devotees, and the wider public can see that funds are used responsibly, trust increases and politicisation reduces.

Sustainability also requires thinking beyond "products". Many costs can be reduced through partnerships with local farmers for fodder arrangements, volunteer programmes, and collaborations with veterinary colleges. In some regions, municipal support can be negotiated for waste management and water facilities. Corporate CSR can contribute to long-term corpus creation rather than short-term donations. Each of these measures must be designed so that the goshala does not become a market-driven enterprise; rather, it becomes a well-governed institution that enables seva at scale.

The lesson from practice is clear: cow protection can be sustainable, but only when the economic model is aligned to ethical priorities and supported by institutional governance.

Popularizing Go-Seva: A Contemporary Path that is Cultural, Therapeutic, and Community-Building

Go-seva must be actively popularised among present and future generations. Its benefits extend across multiple dimensions viz., spiritual, psychological, social, and even physical. Interestingly, in several Western countries, a practice marketed as "cow cuddling" has emerged, where people spend time sitting with or gently embracing cows for a fixed duration. Participants report reduced stress and improved well-being. What is presented today as a new therapeutic trend was, in fact, a natural part of rural life for many of our ancestors. Daily interaction with cows like feeding, cleaning, tending, and simply being in their presence was woven into the rhythm of life.

Dharmashastra texts, in various ways, emphasise that service to gentle beings cultivates inner restraint and compassion. Regardless of doctrinal differences, there is a practical truth: caring acts reduce aggression, build patience, and generate a sense of meaning. In a society facing anxiety, loneliness, and social fragmentation, structured go-seva programmes can create community spaces of calm discipline.

One effective approach is the organisation of regular "go-retreats", where individuals and families spend a day or weekend in a goshala environment. Such retreats can include guided seva, talks on dharmic ecology, demonstrations of organic farming linkages, and opportunities for reflective practice. Once people experience the quiet order of a goshala, they naturally form a bond and become repeat visitors or donors. This engagement contributes to both cultural continuity and long-term sustainability.

Many goshalas face acute labour shortages. Community participation can address this challenge. Voluntary services such as cutting grass for fodder, cleaning premises, assisting in routine maintenance, preparing dried dung cakes, or helping with documentation and donations reduce operational burdens. These acts are not merely cost-saving; they reconnect individuals with cultural roots and teach intergenerational responsibility. Children who participate learn empathy and stewardship in a way that no classroom lecture can replicate.

For urban India, the key is translation: how do we communicate go-seva in accessible language without diluting its sanctity? The answer lies in framing it as dharmic responsibility, ecological contribution, and community wellbeing. When the narrative shifts from "a political issue" to "a lived ethical practice", the space for collective action expands.

A Call for Collective Responsibility: Society, State, and Institutions

India prints Gandhi's image on its currency. Gandhi regarded cow protection as a moral indicator of Indian civilisation and repeatedly opposed cow slaughter. The point is not to weaponise Gandhi, but to recognise a principle: symbols are meaningful only when aligned with conduct. If society and state claim respect for Gandhi's legacy, they must also engage seriously with the ethical questions he considered central.

Every day in countless households begins with milk or milk-based products. This routine fact itself reminds us of a continuing debt to the cow. Repaying that debt requires collective responsibility- from society, from institutions, and from the state. Cow protection cannot survive if reduced to emotion, politics, or economics alone. It must be rooted in dharma, in scriptural clarity, and in lived compassion.

The state's role is primarily to enforce the rule of law against illegal trafficking and cruelty, to support veterinary and rural infrastructure, and to design policies that reduce perverse incentives. Society's role is to sustain goshalas, practise responsible ownership, avoid abandonment, and cultivate a culture that honours care. Dharmic institutions' role is to provide moral leadership, credible governance, and practical models that the public can trust.

A major vulnerability in cow protection is the gap between sentiment and institution-building. Many people feel devotion, but institutions require recurring operations: staff, feed, veterinary care, shelter improvements, audit and reporting. Bridging this gap demands structured mobilisation: monthly donor programmes, corporate partnerships, volunteer rosters, and transparent reporting. It is precisely here that governance professionals, especially Company Secretaries, can help translate goodwill into sustainable systems.

Cow protection, in this view, becomes a test case for India's ability to build ethical institutions in a modern context: institutions that are compassionate without being naïve, sustainable without being commercialised, and rooted in dharma without becoming performative.

The Economic Fallacy: When Accounting Replaces Wisdom

Modern economics often evaluates assets through short-term productivity. In this logic, once a cow ceases to yield commercial quantities of milk, she is branded "unproductive" and economically burdensome. This conclusion is not an economic truth; it is an accounting distortion; an artefact of what balance sheets choose to measure and what they ignore.

A cow contributes simultaneously to multiple forms of capital:

- **Natural capital**: soil regeneration through manure, reduced chemical dependency, and improved ecological balance.
- **Social capital**: sustaining rural livelihoods, volunteer networks, and community institutions such as goshalas.
- **Human capital**: psychological and emotional benefits arising from human-animal interaction; cultivation of empathy and discipline.
- **Cultural capital**: preservation of values of restraint, gratitude, and intergenerational responsibility.
- **Economic resilience**: reduced dependence on imported fertilisers and fossil-fuel-intensive agricultural inputs; support to circular bio-economy models.

Conventional balance sheets capture none of these contributions. The result is a false narrative: aged cows are "liabilities", while the economic model that treats ecological and social costs as externalities escapes scrutiny. In governance terms, this is a risk management failure. When externalities accumulate, they eventually return as reputational risk, regulatory risk, social unrest, and macroeconomic fragility.

A more complete economic lens would ask: what is the long-term cost of degraded soil, increased fertiliser imports, rural distress, and the ethical corrosion of disposability? What is the value of restoring circularity, local resilience, and compassionate culture? Once these questions are admitted, the cow is no longer a "burden" but a participant in an integrated system of sustainability.

This expanded lens aligns closely with contemporary ESG thinking. ESG is, in essence, a governance framework for recognising externalities and long-term risks. Cow protection, approached responsibly, is a concrete and culturally rooted way to operationalise that framework in the Indian context.

Cow Protection as Governance, Not Sentiment: The Company Secretary's Evolving Mandate

Cow protection fails when it is treated purely as an emotional or political issue. It also fails when reduced to a commercial venture. It succeeds only when approached as institutional responsibility rooted in ethics, supported by governance, and sustained by transparency.

This is where the Company Secretary profession becomes central. The modern Company Secretary is no longer confined to procedural compliance. The profession has evolved into one of governance stewardship: ensuring that organisations operate within the spirit of the law, not merely its letter; balancing profit with purpose; and embedding sustainability and stakeholder responsibility into decision-making.

A Company Secretary's instinct is naturally aligned to the core challenge in cow protection: creating durable institutions that can withstand scrutiny, avoid misuse, and deliver outcomes. Consider the typical governance questions a Company Secretary asks:

- What is the objective and how is it recorded?
- What is the operating model and who is accountable?
- How are funds received, ring-fenced, spent, and reported?
- What controls prevent conflicts of interest or diversion?
- What metrics define success and how are they verified?
- How do we communicate transparently to stakeholders?

These questions are precisely what credible goshalas and dharmic initiatives require. Without governance, cow protection becomes vulnerable to scandal, misinformation, and politicisation. With governance, it becomes credible, scalable, and replicable.

The Company Secretary profession has a bridge role. It stands at the intersection of law, ethics, boardroom decision-making, and public trust. It can translate dharmic ethics into modern institutional language without diluting sanctity. This translation is essential for engaging corporates, regulators, and urban society in a constructive manner.

Alignment with Indian Corporate Law and ESG/BRSR Frameworks

Indian corporate jurisprudence has moved beyond narrow shareholder primacy. Section 166 of the Companies Act, 2013 requires directors to act in good faith to promote the objects of the company "for the benefit of its members as a whole", and also in the best interests of employees, the community, and the environment (emphasis supplied). The duty is not merely moral; it is statutory. The Company Secretary is the professional best placed to interpret, institutionalise, and operationalise this duty through governance processes and board advice.

Cow protection aligns seamlessly with contemporary ESG and BRSR frameworks.

Environmental (E): Organic agriculture, soil health, circular bio-economy, reduction of chemical inputs, better waste management through composting, and lowered dependence on fossil-fuel intensive fertilisers.

Social (S): Rural employment, animal welfare, community participation, volunteer engagement, mental wellbeing initiatives, and the strengthening of local institutions.

Governance (G): Ethical sourcing, accountability for externalities, long-term risk mitigation, transparent utilisation of funds, and credible reporting to stakeholders.

Support for goshalas and cow-based ecosystems can legitimately form part of ESG strategies and CSR initiatives provided it is executed as a systems-based intervention rather than a token gesture. For example, a corporate can

support a goshala not merely through donations, but through a structured programme: funding veterinary infrastructure, creating fodder supply chains with local farmers, enabling composting systems linked to organic farms, and setting up transparency dashboards for reporting. Each element can be mapped to ESG indicators and stakeholder outcomes.A Company Secretary can ensure that these guardrails are embedded in programme design, contracts, and disclosures.

Redesigning CSR: From Donation to Institution-Building

A common weakness of CSR practice is episodic, donation-driven spending. Many CSR programmes are designed around annual budgets rather than enduring institutional outcomes. Cow protection demands a different approach because the liability (care) is ongoing and the beneficiaries (aged cows) often require multi-year support.

Company Secretaries can architect CSR models that focus on institution-building:

(1) **Corpus-based sustainability**: creating an endowment or corpus for a goshala, with rules on utilisation, investment governance, and periodic replenishment, enabling predictable cashflows rather than constant fundraising.

(2) **Skill-based CSR**: contributing governance frameworks, internal controls, compliance systems, audit readiness, donor reporting, and legal documentation are areas where CS and allied professionals add unique value.

(3) **Outcome-based metrics:** defining measurable outcomes such as number of cattle rehabilitated, reduction in illegal trafficking through rehabilitation capacity, acres of farmland supported through compost, reduction in chemical inputs among partner farmers, employment generated, and community participation hours.

(4) **Partnerships and assurance**: establishing partnerships with veterinary universities, farmer collectives, and local government bodies; ensuring third-party assurance of key metrics for credibility.

Such CSR models preserve the sanctity of go-seva while ensuring institutional robustness. They also address a legitimate corporate concern: how to ensure CSR funds create durable impact. By converting an emotive cause into a well-governed programme, Company Secretaries help boards see cow protection as a credible sustainability intervention.

Importantly, CSR must not commoditise the cow. The cow is not a "CSR asset". The ethos must remain service and responsibility. Governance exists to protect that ethos from misuse and drift.

Temple Wealth, Accountability, and Dharmic Deployment: A Governance Lens

A significant dimension of cow protection lies in the governance of temple resources. Hindu temples generate substantial wealth through community contributions. Where such wealth is subject to administrative controls, questions arise about alignment to dharmic objectives, transparency, and accountability. Regardless of one's political view, the governance principle is universal: public-facing religious institutions must be managed with integrity, disclosures, and clear rules for utilisation consistent with the stated religious and charitable purposes.

Company Secretaries can contribute here in a non-politicised manner by designing governance models for temple-linked charities or trusts: ring-fenced funds for goshalas, audited statements, internal control systems, procurement and vendor policies, conflict-of-interest declarations, and periodic public reporting. Where permissible, independent advisory boards with domain expertise (veterinary, finance, law, dharma) can improve oversight and prevent misuse.

Such governance upgrades have two benefits. First, they strengthen trust among devotees and donors. Second, they inoculate dharmic causes from allegations of mismanagement, which often become tools for polarisation. When accountability is built into the system, the conversation shifts from suspicion to constructive partnership.

Temple-supported goshalas also create opportunities for cultural education: pathashalas, dharmic ecology programmes, and community seva. When managed with integrity, they can become living institutions of dharma rather than mere service facilities.

Implementation Roadmap: How a CS Professional Can Institutionalise Cow Protection

To move from principles to practice, the following roadmap may be considered by Company Secretaries working with corporates, foundations, or dharmic institutions.

(1) Governance architecture

- Choose an appropriate legal vehicle (trust/society/Section 8 company) based on objectives and compliance obligations.
- Define the charter: purpose, scope, ethical commitments (non-commercialisation), and accountability mechanisms.
- Establish a board/committee structure with clear roles and delegation of authority.
- Adopt policies: procurement, donations, utilisation, animal welfare, volunteer safety, and grievance redressal.

(2) Financial controls and transparency

- Implement budgeting, cashflow forecasting, and vendor management.
- Segregate restricted and unrestricted funds; ring-fence corpus.
- Maintain audited accounts and periodic utilisation statements.
- Publish annual impact reports with verified metrics.

(3) Operational standards

- Animal identification, health records, vaccination schedules, and veterinary protocols.
- Fodder planning with seasonal buffers; water and sanitation controls.
- Facility standards for shelter, heat/rain protection, and safe movement.
- Training for staff and volunteers in humane handling and safety.

(4) Sustainability linkages

- Composting/vermicompost facilities linked to organic farms.
- Partnerships with farmer collectives to promote reduced chemical inputs.
- Skill development for rural youth in animal care and compost enterprises (without exploiting the cow).

(5) Risk management

- Legal compliance (animal welfare laws, local regulations, waste management rules).
- Reputational risk safeguards: non-politicised communication, transparency, third-party assurance.
- Operational risk: disease outbreaks, extreme weather, fodder shortages—mitigated through contingency planning.

(6) Stakeholder engagement

- Volunteer programmes and community seva calendars.
- Educational outreach: school visits, go-retreats, dharmic ecology workshops.
- Corporate engagement: board updates, ESG reporting integration, CSR committee oversight.

This roadmap reflects what Company Secretaries already do in corporate contexts: translate values into systems. Applied to cow protection, it enables a dharmic cause to be practised with modern institutional credibility.

Cow Protection and the Ethics of Ramarajya: A Litmus Test of Moral Leadership

The consecration of the Shri Rama temple marks a civilizational milestone; but it is only a beginning. Ramarajya is not defined by monuments; it is defined by ethical governance, compassion toward the vulnerable, and restraint in the

exercise of power. A society that cannot protect a gentle, ageing cow cannot claim moral leadership. Cow protection becomes, therefore, a test of whether prosperity is matched by compassion.

The Company Secretary, positioned uniquely between law and conscience, profit and purpose, compliance and culture, has a defining role to play in ensuring that economic logic does not override ethical responsibility. Where boards and institutions face difficult choices, the Company Secretary can articulate the long-horizon view: that short-term cost is not equivalent to long-term value erosion; that reputational and ethical capital matter; and that stakeholder trust is built through consistent stewardship.

If India seeks to be a moral and cultural leader - Vishwaguru, it must demonstrate that its growth is not purchased by the abandonment of dharma. Cow protection practised with humility, competence, transparency, and compassion can become a visible expression of that synthesis.

Conclusion: Beyond Economics, Toward Responsibility and Sustainable Governance

Cow protection is not anti-economics; it is anti-reductionism. It calls for an expanded understanding of value; that includes ecology, ethics, culture, and future generations. The crisis around the cow is not simply an animal welfare issue; it is a mirror held up to society's understanding of duty and gratitude.

For the Company Secretary profession, cow protection is not an external cause. It is a natural extension of an evolving mandate: to guide boards and institutions toward lawful, ethical, and sustainable conduct; to build systems of accountability; and to steward long-term value creation beyond narrow accounting.

By embedding cow protection within governance structures, ESG strategies, CSR institution-building, and transparent reporting, Company Secretaries can help restore a dharmic balance between prosperity and compassion. In doing so, they reaffirm their role not merely as compliance professionals, but as custodians of civilisational continuity and sustainable governance.

References

1. Bhāgavata Purāṇa, Tenth Skandha (including 10.36.37)
2. Ṛgveda, including 9.46.4
3. Yāska, Nirukta - foundational Vedic etymology and polysemy
4. Padma Purāṇa
5. Companies Act, 2013 - Section 166 (duties of directors) and CSR framework under Section 135 and related rules
6. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
7. SEBI Business Responsibility and Sustainability Reporting (BRSR) framework
8. United Nations Sustainable Development Goals (SDGs)
9. M. K. Gandhi - writings and speeches on cow protection (Collected Works of Mahatma Gandhi - indicative reference for Gandhi's views).
10. FAO and other agronomy/ecology literature on soil health, organic inputs and circular agriculture

■■