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**REIMAGINING LUXURY HOSPITALITY IN SOUTH ASIA: A TRIPLE  
BOTTOM LINE ANALYSIS OF SUSTAINABILITY PRACTICES IN  
MAJOR INDIAN HOTEL CHAINS**

Dr. Partha Pratim Chakraborty

FPM Scholar , Chetana's Institute of Management & Research , Mumbai and Associate Professor, DBS  
Global University, Dehradun, Uttarakhand, India

ORCID ID : <https://orcid.org/0000-0002-6425-7564>,

Email : [partha@parthapc.in](mailto:partha@parthapc.in)

**ABSTRACT**

The Indian luxury hospitality sector currently functions as a highly dynamic economic engine within South Asia, valued at an estimated USD 8.5 billion. Driven by rising domestic incomes, robust tourist inflows, and strategic government initiatives such as the Incredible India 2.0 campaign, the industry is experiencing unprecedented growth. However, the traditional operational model of luxury hospitality remains highly resource-intensive, resulting in a severe environmental toll characterized by excessive energy consumption, water depletion, and high greenhouse gas (GHG) emissions. In an era defined by climate change and resource scarcity, the conventional paradigm of conspicuous consumption is increasingly unsustainable. This paper conducts a Triple Bottom Line (TBL) analysis to evaluate the sustainability practices of major Indian hotel chains. By examining the intersection of economic viability, environmental stewardship, and social responsibility, the study investigates how the industry is reimagining luxury.

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## **1. Introduction**

### **1.1 The Macroeconomic Landscape of Indian Tourism**

Indian hospitality and tourism industry forms a bottleneck of a highly dynamic node in the South Asian economic system at large. It is also worth mentioning that recent market diagnostics reveals that India is currently experiencing an unprecedented growth in its luxury hotels and resorts sector, which is worth an estimated USD 8.5 billion, representing a continuous wave of socio-economic factors such as increased domestic incomes, a well-known recovery in both domestic and international tourist inflows, and the direct imitation of government policies such as the Incredible India 2.0 campaign (Ken Research, 2024).<sup>1</sup> The urban business centers and historic tourist attractions and resorts, including the metropolitan complexities of Delhi.

### **1.2 The Environmental Toll and the Imperative for Change**

Traditionally, the legacy of the luxury hospitality operational model as an industry is resource-intensive, with its operational characteristics being marked by an appalling use of energy and drinking water, not to mention the prolific generation of solid waste and greenhouse gases (GHG) emissions (Gomathi Sankar and Srinivasulu, 2022).<sup>2</sup> Commercial lodging has always been rated by the United States Environmental Protection Agency and global environmental watchdog agencies among the most resource-intensive sectors in the built environment. In a world that is ever-increasingly characterized by climate change, hydrological stress and resource shortage, the classic perception of uncontrolled and conspicuous consumption in the name of luxury becomes ecologically and ethically unsustainable.

This problem is compounded by regional infrastructural vulnerabilities to the Indian hospitality firms. The ecological footprint of an average luxury hotel is increased due to the operation in the conditions of the fluctuating nature of the municipal water supply and partial reliance of electrical grids on fossil fuel. As a result, the mitigation of this footprint, namely, the artificially achieved drastic cuts in greenhouse emissions, the optimization of water conservation policies, and the development of more efficient waste disposal solutions, has turned into a basic operation imperative (Gomathi Sankar & Srinivasulu, 2022).<sup>2</sup> The shift to sustainable development in the given sector has become an urgent operation requirement, rather than an effort in corporate PR.

### **1.3 Post-Pandemic Shifts in Consumer Psychographics**

The beginning of the new global COVID-19 pandemic triggered a significant, long-term shift in the priorities of consumers and the paradigms of corporate governance on the global scale. In the

travel industry, this stage of imposed station created a very aware group of travellers. Modern empirical evidence of the 2022 Sustainable Travel Research Report indicates a tectonic shift in the Indian traveler psychographics: 91 per cent of Indian travelers say they have an unequivocal desire to travel more sustainably in the next twelve months, which is a breath-taking 76 per cent jump in conscientiousness towards the environment (Business Today, 2022).<sup>3</sup>

More importantly, 68% of such customers directly confirm that their accommodation choices are heavily based on the intensifying discourse and media coverage about climate change, which has shifted the competitive dynamics of the luxury hospitality industry (Business Today, 2022).<sup>3</sup> An important aspect of that trend is that environmental responsibility has moved beyond being a niche appeal to a broader market requirement, fundamentally changing the competitive power of the luxury hospitality industry.

#### **1.4 Strategic Corporate Shifts and the Scope of the Paper**

In order to navigate this complicated crossroads of sharply increasing market rates, high sustainability standards and new consumer preferences, the best of the luxury hotel chains in India have internalized systemic, multifaceted sustainability systems. Having gotten rid of fragmented, ad-hoc philanthropic, the conglomerates, including ITC Hotels, The Indian Hotels Company Limited (IHCL, a Taj brand), and The Oberoi Group (EIH Limited) have integrated the principles of sustainable development into their core strategic framework.

The current research paper presents a detailed and critical study of sustainability practice implemented by these large Indian luxury chains with an emphasis between 2019 and 2025. It is anchored on the Triple Bottom Line (TBL) framework, which is a structural lens through which corporate success can be interpreted not necessarily by financial measures, but by the coherent maximization of economic value (Profit) and environmental and social health (Planet and People), which are implemented in sustainable retrofits (Baral et al., 2025).<sup>53</sup> This paper maps the reality of operational sustainability of South Asian markets through sustainable luxury by providing empirical indicators of environmentally-friendly operations, evaluating social empowerment and heritage conservation initiatives, and calculating the economic payoff.

## **2. Literature Review: The Triple Bottom Line in Hospitality (2019-2025)**

### **2.1 Evolution and Application of the TBL Framework**

The theoretical basis of corporate sustainability in the contemporary hospitality industry is largely pegged on the Triple Bottom Line (TBL) model. Initially developed to measure the manufacturing and industrial organizations, the new framework has been adapted rigorously within the last decade to measure the complex and service-oriented nature of tourism and hospitality on a delicate balance between economic profitability, social well-being, and environmental responsibility (Gomathi Sankar and Srinivasulu, 2022).<sup>4</sup> The TBL approach would require smart and sustainable hospitality to exist on a delicate balance between economic profitability, social well-being, and environmental responsibility in the context of the Indian hospitality industry (Gomathi Sankar and Srinivas

According to the current academic literature, there is a need not to duplicate concepts in the implementation of the TBL framework. According to the researchers, the TBL studies should be further bifurcated into two lenses: one focusing on assessing outcomes (the concrete, quantifiable effects of the work of corporate actors on environmental, socio-cultural, and economic parameters), and one focusing on analyzing implementation enablers (the specific mechanisms, technologies, governance structures, and policies that can be used to realize the outcomes) (MDPI, 2021). It essentially changes the scholarly discussion over what is happening in hotels to how and why they are taking such actions.

### **2.2 Theoretical Underpinnings: Green Technology and the Experience Economy**

The two convergent scholarly theories that greatly mediate the successful implementation of the TBL framework in modern luxury hospitality include the Green Technology Theory and the Experience Economy Theory (Baral et al., 2025).<sup>4</sup>

The Green Technology Theory states that one of the most important enablers to reduce the environmental degradation is the acquisition of sophisticated, often automated systems, that is, the introduction of artificial intelligence-based HVAC (Heating, Ventilation, and Air Conditioning) controls, automated energy-efficient systems, atmospheric water generators, and zero-emission electric boilers (ITC Hotels, 2024; Rana and Arya, 2024) <sup>7</sup>. With a green technology, hotels are able to separate the consumption of resources and the growth of operations so that when occupancy of the hotel is increased, there are no commensurate growths in the environmental damage.

### **2.3 The Paradox of Sustainable Luxury and the 6Cs Framework**

The ideas of the concepts of luxury and sustainability are often framed in an antagonistic fashion in the historical academic literature where the concept of the combination of the two is defined as an inherent oxymoron (Kaur et al., 2023).<sup>5</sup> Luxury has traditionally suggested excess, uninhibited indulgence, scarcity, and exclusivity. Sustainability, on the contrary, requires conservation, system restraint, equal distribution of the available resources, and a minimal influence on the environment. Nonetheless, there is current research, much stronger in India, indicating that so far this sector of the luxury hotel sector is rapidly on a fundamental level becoming a tautology, where sustainability ceases to be seen as the opposite of luxurious, but as a non-negotiable hallmark of luxury.

Hospitality researchers have advanced elaborate models to operationalize and analyze this transition including 6Cs Framework of Sustainability. The framework has enabled me to identify the numerous green practices that responsible hotels have implemented in six broad and manageable verticals, which include Conservation, Community, Culture, Commerce, Compliance, and Certification (Kaur et al., 2023).<sup>8</sup> The 6Cs allow hoteliers to approach every aspect of the TBL in a systematic manner.

### **2.4 Epistemic Isolation and the Need for Global Collaboration**

One of the most remarkable criticisms of current research in the South Asian hospitality industry is the ongoing threat of so-called epistemic isolation. Although the professional hospitality industry functions as smoothly as a hyper-globalized environment, the scholarly literature regarding the concepts of regional sustainability may continue to be very localized in its author-base, methodological, and theoretical approach (MDPI, 2021).<sup>6</sup> There is a view of scholars that the cross-pollination of best practices and global standards might remain restricted due to too much localization of the scholarly research on the regional sustainability frameworks. To counter this isolation, the literature recommends the need to improve interdisciplinary dialogue internationally. Modeling examples of successful global collaboration can show how the combination of global academic approaches to inquiry and local working realities can result in better methodologies of heritage conservation and more sustainable approaches to business if incorporated into more globalized research communities (MDPI, 2021).<sup>6</sup>

The distinctive operational models of Indian hotel chains, operating in a developing economy of immense infrastructural deficits, fast technological uptake, and a multifaceted system of socio-economic stratification, can be utilized to provide valuable, detailed data that can contribute to

global discourse of sustainability in significant ways.

### **3. Environmental Sustainability: Case Studies of Major Chains**

#### **3.1 ITC Hotels: Pioneering 'Responsible Luxury' and LEED Zero Leadership**

ITC Hotels, which is a key entity in the diversified ITC Limited conglomerate, has essentially changed the architectural and operational framework of sustainable hospitality to a global level. The ethos behind the brand, which is called Responsible Luxury, aims at making an indigenous, culturally rich experience of the guest and an uncompromising, world-class environmental stewardship seamlessly integrated into the structure of the operation (ITC Hotels, 2024).<sup>7</sup>

The environmental performance of ITC is the global standards in the world of hospitality. The organization has the remarkable privilege of having the largest amount of LEED (Leadership in Energy and Environmental Design) certified properties in the world with 23 of such hotels. It consists of the ITC Maurya in New Delhi, the first hotel in the world to qualify under the Existing Buildings classification as LEED Platinum (ITC Hotels, 2024).<sup>11</sup>

#### **3.2 IHCL (Taj Group): The 'Paathya' ESG+ Framework and Decarbonization**

The Indian Hotels Company Limited (IHCL), the hospitality subsidiary of the Tata Group and owner of its iconic brand Taj, consolidated its holistic sustainability commitments in 2022 by creating its holistic ESG+ portfolio, called Paathya (IHCL, 2024).<sup>14</sup><sup>15</sup> The name Paathya, which means a path in Sanskrit, represents a highly systematized, scientifically supported roadmap to the ultimate decarbonization, a complete conservation of resources, and the systematic integration of circular economy principles into its enormousThe practice of environmental sustainability by IHCL starts on the architectural inception stage, which have shown a deep knowledge of passive environmental design. Through the ideal use of climate-responsive features in its buildings, including high-thermal resistance insulation, active, premeditated cross-ventilation pathways, and intense use of natural day light, IHCL has achieved a reduction of up to 30% of its baseline air conditioning needs in the newer developments (Tata Group, 2024).<sup>15</sup> This design ideology is conspicuously evident in establishments such as the Taj Exotica Resort and Spa in the Andamans and the Taj Wayanad Resort and Spa. The topologies in these places are focused on having minimal impact on the natural site, proliferation of non-air-conditioned communal spaces, the use of skylights, and the use of as many natural and locally available building material as possible to both the interiors and exteriors (Tata Group).<sup>155</sup>

### 3.3 The Oberoi Group (EIH Limited): 'Elements by Oberoi' and Systemic Auditing

The flagship company of The Oberoi Group, EIH Limited is approaching environmental sustainability in a highly philosophical, though operationally stringent way it has termed Elements by Oberoi. This is an integrative environmental and social responsibility model that puts the sustainability initiatives of the brand under the four underlining natural components of Earth, Water and Air, trying to align the ultra-luxury guest experience with deep ecological devotion (Oberoi Hotels and Resorts, 2025) 16.

Oberoi hotels are focusing on the Earth pillar as they put stress on harmony with natural landscapes. The layout of the property is determined by ancient trees and natural topographies, that cause little disruption to the ecology. This pillar promotes the cause of organic farming, sustainable landscaping, culinary ingredients that are locally sourced and advanced waste-to-compost systems (Oberoi Hotels and Resorts, 2025).717 The pillar of Water gives hydrological resources a sense of utmost reverence.

### 3.4 Comparative Environmental Metrics and Synthesis

The following table synthesizes the environmental performance metrics and 2030 ambitions of the analyzed hotel chains, highlighting a unified, industry-wide trajectory toward deep decarbonization, resource efficiency, and third-party verification.

Key Metric / Strategic Goal	ITC Hotels	IHCL (Taj Group)	The Oberoi Group (EIH)
<b>Sustainability Framework</b>	Responsible Luxury Sustainability 2.0	Paathya (ESG+)	Elements by Oberoi
<b>Renewable Energy Target (2030)</b>	50% of total energy consumption	50% of total energy use	50% of electricity sourced
<b>Current Renewable Status</b>	52% achieved (FY 2024-25)	41% achieved (27 hotels at 100%)	18% achieved (FY 2024-25)
<b>Water Usage (kL/room-night)</b>	0.97 (~20% reduction from 2018)	1.12 (14.5% reduction from 2018)	1.05 (10% reduction from 2018)
<b>Wastewater Recycling Metrics</b>	Integral circularity mandated	51% currently recycled (Target: 100%)	Target: 100% by 2030
<b>Decarbonization Milestones</b>	12 LEED Zero Carbon properties	120+ EarthCheck/LEED certifications	Net Zero Target by 2050
<b>Plastic Reduction Initiatives</b>	Circularity in waste management	100% elimination of plastic straws	Elimination of plastic water bottles

Data synthesized from respective corporate sustainability reports and independent benchmarking studies (BJDD Journal, 2024; EIH Limited, 2025; IHCL, 2024; ITC Limited, 2025; Oberoi Hotels & Resorts, 2025).

**4. Social Sustainability: Case Studies of Major Chains**

The "People" dimension of the Triple Bottom Line framework demands that hospitality organizations extend their operational purview far beyond the physical boundaries of their properties. It requires the active fostering of social equity, economic empowerment, health and safety, and cultural heritage preservation within their surrounding communities. In the context of India, this mandate is deeply intertwined with the nation's complex socio-economic stratification and formalized through stringent Corporate Social Responsibility (CSR) laws. The period from 2019 to 2025 has witnessed a vital maturation in this space: major hotel chains have shifted away from passive, ad-hoc charitable donations toward systemic, high-impact capacity building designed to yield long-term demographic dividends.

Hotel Property (Operating Chain)	Annual Energy Reduction (%)	Financial Payback Period (ROI)	Primary Technological Interventions
ITC Maurya (ITC Hotels)	21.0%	2.8 Years	Comprehensive LED retrofits, advanced HVAC automation, smart sensors
Taj Mahal Palace (IHCL)	18.5%	3.2 Years	Energy-saving lighting retrofits, exhaustive operational energy audits
Trident Chennai (Oberoi)	15.2%	N/A (Phased)	Partial LED retrofitting, optimized operational scheduling

**4.1 Consumer Willingness to Pay (WTP) and Brand Equity Premiumization**

The monetary advantages of sustainability are far more than the savings of the internal operating costs; as a powerful, external, revenue-generating mechanism. Physical, measurable sustainability pledges radically increase brand recognition, organizational competitiveness within a saturated market, and the appeal of the company to a highly-qualified talent acquisition (EIH Limited, 2024; Deloitte, 2024) 18.

A market research based on consumer Willingness to Pay (WTP) in relation to eco-accommodations in India indicates a multi-layered, but very promising economic environment. These young generations of travelers and high-income groups have a much higher WTP at verifiable eco-friendly hotel compared to older consumers, which explains why this trend is tightly connected with an opulent and moral lifestyle that is very attractive to the modern Indian traveler (IJFMR, 2025).<sup>25</sup> According to a recent mixed-methods study, combining quantitative surveys of indigenous and international travelers with in-depth interviews in the hotel industry, the latter shows a strong inclination towards ethical consumerism (IJFMR, 2025).

## **5. Challenges to Implementation in the Indian Market**

Although the successes of the industry giants in terms of both quantifiable commercial and globally acknowledged achievements of ITC, IHCL, and Oberoi can be seen as a U-turn, the widespread implementation of the TBL framework throughout the Indian hospitality ecosystem is faced with a number of systemic, financial, and operational issues. The critical analysis of the landscape between 2019-2025 shows that the market has serious obstacles that will divide the market into a green upper-tier and non-compliant lower-tier.

### **5.1 The Visibility Gap: Front-of-House vs. Back-of-House Disconnect**

An Indian luxury hotel is considered to have sustainable practices and, as it has been discovered in numerous qualitative evaluations, experiences a sharp division in the realization of sustainability practices. The highest-impact green initiatives currently are nearly sequestered in areas that are not faced by customers. They occupy engineering control rooms, waste management areas in the basement, advanced laundry, and behind the scenes supply chain logistics (Kaur et al., 2023).<sup>8</sup>

### **5.2 Capital Expenditure and Technological Shortages**

The cost of advanced, internationally recognized environmental certifications (such as LEED Zero Carbon or EarthCheck Platinum) and the need to replace outdated architectural systems with a modern, environmentally friendly one is prohibitive in terms of upfront Capital Expenditure (CapEx) (ResearchGate, 2024).<sup>26</sup> In case of heritage buildings, or with hotels even not being located in major metropolises, it is often impossible to afford retrofitting the outdated architectural frameworks with environmentally friendly infrastructure.

Individual Price Sensitivity.

Although there is a strong Willingness to Pay for sustainable luxury, among the broader, high-volume domestic Indian tourism market, affordability on the base level and a place are overriding factors (IJFMR, 2025).

### **5.3 The Scope 3 Emissions Tracking Complexity**

Although it has become extremely simplified to trace direct operational emissions (Scope 1) and indirect ones through purchased electricity (Scope 2), the mapping and mitigation of Scope 3 emissions is a gigantic impact globally across the industry. Scope 3 refers to the totality of the value chain of a corporation, comprising of purchased goods, capital goods, complex food supply chains, fuel logistics, business travel and employee commuting (EIH Limited, 2025).<sup>10</sup>

## **6. Conclusion & Future Recommendations**

The next actionable recommendations will set out a blueprint for sustainable hospitality in the region.

1. Addressing the Visibility Gap with Behavioural Nudges: Kaur et al. (2023) have pointed out that hoteliers need to ensure that the sustainability story is democratized; key efforts should be taken from the back-of-house operations to the front-of-house operations.<sup>8</sup> Hotels must deploy subtle, elegant, gamified, and fun behavioural nudges to encourage guests to participate in its conservation efforts. The use of interactive digital dashboards in room automation systems which show savings in water and energy during a guest's stay could enhance the emotional and psychological investment of the guest in the brand, bridging Green Technology and Experience Economy.
2. In order to address the widespread price sensitivity seen in the demographics and high CapEx demand experienced from green technology retrofitting, the industry consortium can proactively lobby for state-sponsored policy support. IJFMR (2025) and Hotelivate (2024) <sup>25</sup> now recommends the introduction of targeted tax rebates on the purchase of atmospheric water generators, AI-based HVAC automation and EV charging infrastructure which will dramatically increase adoption rates across budget hotel categories.
3. Hotel chains need to invest heavily in hyper-localizing their supply chains to effectively track and proactively reduce the massive decentralised footprint of Scope 3 emissions (EIH Limited, 2025).<sup>10</sup> By directly sourcing from farmers and artisans located in a 50-km radius of their properties, they can cut transportation-related carbon emissions to zero, get fresher produce, and

inject cash directly into the surrounding rural economy. This perfect blend of local production is an excellent example of moving the needle on the Planet and People pillars of the TBL.

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