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Corporate Social Responsibility in India: Pathways to National Development and Global Leadership

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Abstract

Corporate Social Responsibility (CSR) in India has undergone a fundamental transformation since the enactment of Section 135 of the Companies Act 2013. What began as a compliance requirement has evolved into a strategic and policy-aligned instrument that contributes directly to the national development priorities and the Sustainable Development Goals (SDGs). But there is still a policy gap: CSR still works within a framework that is focused on compliance and spending, which limits long-term development impact and leads to uneven spending across regions and sectors. This paper examines India's CSR framework through two theoretical lenses: the Chatterjee Model, which positions CSR as an institutionalised development mechanism, and the Strategic Management Perspective on CSR, which explains how CSR generates stakeholder value, competitive advantage, and long-term firm performance. Using secondary data, policy analysis, and case studies across education, livelihoods, environmental management, supply chain, social entrepreneurship, and ESG reporting, this paper demonstrates how CSR has matured into a multi-dimensional and transdisciplinary tool shaping governance, business strategies, and community development. Based on this evidence, this paper suggests a paradigm change from expenditure-based compliance to an integrated impact-accountability framework that is in line with the

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national development goals and SDG indicators. Making this change would improve corporate competitiveness, enhance governance frameworks, and provide communities with quantifiable, long-term benefits.

Keywords: Mandated CSR, Sustainable Development Goals (SDGs), Chatterjee Model, Strategic Management, Policy Analysis, transdisciplinary studies, firm performance

Introduction

Emerging economies like India face a mix of social, economic, and environmental challenges. These issues can slow down development, but they also create opportunities, especially when approached with intent and teamwork. In India's case, there is a growing recognition that competing globally requires acknowledging our development gaps. Businesses are beginning to see that they are not just economic players; they are also important agents of change. This call to action comes not only from the private sector but also from civil society and government, as they look to businesses to help shape a more inclusive and sustainable future (Chatterjee & Mitra, 2017).

In India, Corporate Social Responsibility (CSR) is defined as a legally mandated obligation under section 135 of the Companies Act, 2013. This law mandates eligible companies to spend at least 2% of their average net profits on approved development activities listed in Schedule VII. CSR projects must be time-bound and focused on outcomes. They require authorisation from the Board, monitoring by the CSR committee, and transparent reporting through mandatory disclosures and annual audits to ensure they match national development priorities. Like any significant advancement in various fields, creating an innovative CSR ecosystem in India did not happen overnight. It was a long process that started at the turn of the millennium and led to the passage of the Companies Bill into the Companies Act in December 2013 (Chatterjee & Mitra, 2024).

Literature Review

In many respects, CSR is regarded as a business's responsibility to society. These responsibilities are structured according to economic, legal, ethical, and discretionary expectations in Carroll's conventional framework. According to Carroll (1991), it places CSR on a spectrum that extends from basic compliance to voluntary, socially conscious activities. Furthermore, by emphasising that companies must take into account the interests of any group that can influence or is impacted by the organisation's goals, Freeman's stakeholder theory expands the scope of CSR (Freeman, 1984). According to this perspective, CSR is more than just charity; it is a means for businesses to manage their relationships with workers, communities, governments, suppliers, and other

stakeholders, all of which have an impact on the long-term performance of their businesses (Freeman, 1984; Donaldson & Preston, 1995; Wood, 1991).

McWilliams and Siegel (2001) suggest that CSR works best when managers view it as 'a form of strategic investment', rather than as a separate or symbolic activity. In their view, CSR can support a firm's competitive position, particularly when it is aligned with the organisation's differentiation strategy. They also observe that some consumers are willing to pay more for products that carry socially responsible attributes, which helps explain why CSR can 'enhance firm reputation and increase demand'. Porter and Kramer's (2011) idea of shared value builds on this logic by arguing that companies can improve their own economic outcomes while also contributing to social and environmental progress.

This way of thinking fits with wider sustainability debates, especially Elkington's Triple Bottom Line framework. Elkington (1997) describes this approach as a new agenda for business, one that encourages organisations to judge their performance in economic, social, and environmental terms rather than relying solely on financial indicators.

When these ideas are considered in the context of emerging economies, they take on a slightly different character. Researchers point out that CSR in these settings is usually more grounded in local realities and tends to focus on practical, development-oriented activities. This often happens because companies respond directly to the needs of nearby communities, and also because formal institutions may not yet be fully established or consistently effective (Mitra, 2019; Mitra, 2024). In response to these contextual needs, India introduced a statutory mandate through Section 135 of the Companies Act, 2013, which requires qualifying companies to spend 2% of their average net profits on activities listed under Schedule VII. This mandate represents distinctly Indian policy innovation designed to align corporate spending with the National Development Agenda. The Chatterjee Model further emphasises this alignment by advocating outcome-oriented CSR that is measurable, auditable, and tied directly to the national priorities (Chatterjee & Mitra, 2017). Over the first five years of implementation, mandated CSR has been shown to institutionalise new funding mechanisms, strengthen implementation partnerships, and create clearer linkages between corporate spending and national development themes (Mitra & Schmidpeter, 2020). Recent analyses also show that many Schedule VII activities map directly to India's commitments under the Sustainable Development Goals, (SDGs) strengthening CSR's role as a policy instrument for inclusive growth, environmental sustainability, and social development (Mitra & Chatterjee, 2020).

Collectively, the literature review positions CSR in India as a structured, nationally embedded framework that not only reflects global CSR thinking but also actively contributes to the country's long-term development objectives.

Objectives of the Study

i. To examine how CSR in India has evolved into a national policy instrument under the Companies Act, 2013.

ii. To analyse CSR across policy themes and assess its contribution to national development and the SDGs.

iii. To explore how CSR influences organisational practices, including strategy, performance perspectives on CSR, supply chains, ESG reporting, and employee engagement.

iv. To illustrate these themes through short case examples from different sectors.

v. To identify emerging trends and outline the future direction of CSR in India.

Methodology

This paper follows a qualitative, descriptive approach. It brings together secondary data from government reports, official CSR filings, published research, and policy documents to trace the evolution of CSR in India. The analysis is organised around twelve policy themes, and the theoretical ideas are introduced within the sections where they naturally fit. In addition to the thematic discussion, short case study examples from different sectors are included to show CSR implementation in practice. This approach allows the study to link policy developments, organisational practices, and on-the-ground experiences in a coherent way.

I. CSR as a Policy Instrument for Achieving the National Development Goals

The CSR mandate under the Companies Act 2013 has been created 'for India, by India, in India', keeping in mind the unique Indian context and is linked to the national agenda for inclusive growth (Chatterjee & Mitra, 2017). Section 135 of the Companies Act, 2013, stipulates that every company covered by the inclusion criteria of a net worth of INR 5 billion or more, or a turnover of INR 10 billion or more, or a net profit of INR 50 million or more, should spend at least two per cent (2%) of their average net profit in the previous three years on CSR activities. It also lays down Schedule VII, detailing the priority areas where such CSR resources need to be spent (Government of India, 2013, Companies Act, Section 135).

This is in accordance with the Chatterjee Model that emphasises that certain large, stable corporations must ensure a certain percentage of CSR is spent on specific projects beyond their core business and legislative duties in areas as laid down in accordance with the national priorities and should have a clear outcome orientation, have a budget and people assigned to it, and be clearly implemented, measured, reported, and audited, thereby harnessing the strength of the corporations. In other words, the model lays stress on projectivisation of CSR activities of these stable corporations that ensure transparency and accountability. The company should be able to

strategise as to what it is doing and why it is doing it and what are the results that will follow from there are that will build up to contribute to the National Developmental Agenda.

India's total CSR spending in FY 2023–2024 was INR 349.08 billion, with the highest allocations going to education, healthcare, and environmental sustainability. Table 1 gives an idea of where CSR was spent most for FY 2023–24.

Table 1: CSR Spending by Sector in India

Development sector	**Amount spent (INR billion)**
Education	121.34
Healthcare	71.50
Environment and sustainability	24.29
Rural development projects	24.08
Livelihood enhancements project	23.60
Vocational skills	13.96
Poverty, eradicating hunger, and malnutrition	12.33

Source: National CSR Portal, 2023-2024: https://www.csrxchange.gov.in/

India is scheduled to be the birthplace of social, economic, and environmental transformation through financial investments in CSR (Mitra & Schmidpeter, 2016).

Case Study: Tata Steel

Tata Steel's Thousand Schools Program (TSP), launched in 2014 in partnership with the non-profit ASPIRE, exemplifies CSR as a transformative policy instrument for educational equity in tribal India. Operating across Odisha, Jharkhand, West Bengal, and Chhattisgarh, the initiative targeted systemic challenges in tribal education, poor infrastructure, high dropout rates, child labour, and governance deficits.

Over 1.5 million children benefited from the programme, which started with 1,000 schools in six tribal blocks of Odisha and grew to 6,682 schools spread across 39 blocks by 2024. Reintegrating 77,000 out-of-school children, converting entire districts into child labour-free zones, and improving learning outcomes for 700,000 children were some of the key interventions. Additionally, the programme enabled Panchayats and School Management Committees to access USD 1.5 million in government infrastructure funds.

TSP's emphasis on access, pedagogy, and governance aligned with the Right to Education framework and SDG 4 demonstrates how CSR can drive scalable, community-led reform. By embedding accountability and innovation into the public education system, Tata Steel's initiative positions India as a global exemplar in inclusive development through corporate responsibility (Agarwal, 2025).

II. CSR as a Policy Instrument for Achieving the SDGs

It is noteworthy that the interventions included in Section VII of the Companies Act, 2013, have a number of activities, which, when done, help in attaining the 17 macro goals set under the SDGs. The CSR initiatives in India are not only regulated by the Companies Act, 2013, but are now increasingly being directed towards outcomes instead of simple numerical outputs. The rhetoric of the 'bigger picture' comes into play, and commitments towards ethical and environmental concerns are now shaping how the impact created is being communicated. India as a nation has committed to the targets of the 17 SDGs 2030 envisioned by the United Nations, and instead of perceiving projects as simple standalone activities, their outcomes are now documented with SDG linkages by an increasing number of organisations (Patar & Das, 2024).

Table 2: Similarities between Schedule VII of India's Companies Act, 2013 and the SDGs, 2016.

Schedule VII of India's Companies Act, 2013		**SDGs, 2016**	
Schedule VII No.	**Schedule VII**	**SDG goal No.**	**SDGs**
(i)	Eradicating hunger, poverty and malnutrition; promoting health care including preventive health care and sanitation, including contribution to the Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation; and making available safe drinking water	1	End poverty in all its forms everywhere
		2	End hunger, achieve food security and improved nutrition
		3	Ensure healthy lives and promote well-being for all at all ages
(ii)	Promoting education, including special education and employment-enhancing vocational skills, especially among children, women, the elderly, and the differently abled, and livelihood	4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Schedule VII of India's Companies Act, 2013		SDGs, 2016	
Schedule VII No.	**Schedule VII**	**SDG goal No.**	**SDGs**
	enhancement projects		
(ix)	Contribution or funds provided to technology incubators located within academic institutions which are approved by the Central Government		
(iii)	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centres, and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups	5	Achieve gender equality and empower all women and girls
(iv)	Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water, including contribution to the Clean Ganga Fund set up by the Central Government for rejuvenation of the River Ganga	6	Ensure availability and sustainable management of water and sanitation for all
		14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
		15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage

Schedule VII of India's Companies Act, 2013		SDGs, 2016	
Schedule VII No.	**Schedule VII**	**SDG goal No.**	**SDGs**
			forests, combat desertification,and halt and reverse land degradation and halt biodiversity loss
		7	Ensure access to affordable, reliable, sustainable and modern energy for all
		9	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation
		12	Ensure sustainable consumption and production patterns
		13	Take urgent action to combat climate change and its impacts
(x)	Rural development projects	8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
(xi)	Slum development	11	Make cities and human settlements inclusive, safe, resilient and sustainable
(vi)	Measures for the benefit of armed forces veterans, war widows and their dependents	16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Schedule VII of India's Companies Act, 2013		SDGs, 2016	
Schedule VII No.	**Schedule VII**	**SDG goal No.**	**SDGs**
(vii)	Training to promote rural sports, nationally recognised sports, paraolympic sports and Olympic sports		

Source: (Mitra & Chatterjee, January 2020)

Case Study: Genpact

Genpact, as a part of their G-Sakhi initiative, empowers 750-plus women entrepreneurs from rural areas in West Bengal (Bolpur), Warangal, and Jodhpur with partners like United Way Kolkata, Hyderabad, and YUVA. Unstoppable in capacity building across skills of kantha stitch, ikkat weaving and applique and gota patti work to graduate into independent micro-entrepreneurs who are financially and digitally literate and become economically empowered to earn a sustainable livelihood.

Women's livelihoods are directly and cross-cuttingly aligned with all 17 SDGs, acting as a critical catalyst for achieving the entire 2030 Agenda for Sustainable Development. Empowering women economically is not just a goal in itself (SDG 5) but a powerful driver that accelerates progress across all other goals. In essence, women are not just beneficiaries of the SDGs but are powerful agents of change whose economic empowerment is a prerequisite for a peaceful, prosperous, and sustainable world for everyone.

Economic empowerment of women contributes to poverty alleviation (SDG 1), food security (SDG 2), health outcomes (SDG 3), education access (SDG 4), gender equality (SDG 5), decent work (SDG 8), innovation (SDG 9), and reduced inequalities (SDG 10). Their participation strengthens community resilience (SDG 11) and promotes sustainable production (SDG 12). Moreover, empowered women contribute to peaceful societies (SDG 16) and foster inclusive partnerships (SDG 17), making their livelihoods a foundational pillar for achieving the entire 2030 Agenda.

III. CSR as an Emerging Policy Instrument for Impact Assessment

The measure of the CSR mandate's success lies in the tangible impact it has on society and the environment. Impact assessment goes beyond measuring financial contributions and

evaluates the social, environmental, and economic outcomes of CSR initiatives. Robust impact assessments provide evidence of positive change, helping companies refine their strategies and allocate resources more effectively. By quantifying the benefits accrued to communities and the environment, impact assessments contribute to the overall credibility and legitimacy of CSR initiatives. While there are many tools and frameworks for measuring impact, it is important to humanise the process by engaging directly with the beneficiaries (Chatterjee & Mitra, 2024).

Recognising the need for CSR Impact Assessment, the government mandated it in 2021 through an amendment to the Companies Act, 2013 (The Ministry of Corporate Affairs, Government of India, n.d.). Companies with a CSR fund exceeding INR 100 million or a specific CSR project worth INR 10 million or more must allocate a maximum of 5% of CSR spending or INR 5 million, whichever is lesser, for impact assessment. The updated CSR mandate places the responsibility of measuring the impact of CSR projects squarely on companies. Third-party CSR impact assessment, with domain and programme expertise, is adding significant value. It is serving as a decision-making tool for future initiatives, allowing companies to identify areas for improvement and select intervention areas. CSR Impact Assessment is helping map project output, outcome, and impact parameters from a neutral perspective. The assessment may also include a study of Social Return on Investment (SROI), providing insights into the social return generated per rupee invested (Gupta, 2024). One study indicates that 53% of impact assessment reports are supported by case studies, and in the current landscape, impact assessment serves as a powerful medium for organisations to communicate with key stakeholders, including implementation partners, shareholders, and board members, about the tangible effects of their initiatives on beneficiaries (Gupta, 2024).

The following table presents the CSR impact assessment disclosures by some top companies in India. Drawn from official sources, it highlights how CSR is increasingly institutionalised through formal evaluation mechanisms, thematic clarity, and alignment with national and global development goals. These assessments reflect CSR's evolution from philanthropic intent to a structured policy instrument for measuring social impact.

IV. CSR as an Emerging Policy Instrument for Strategic Management

In India, CSR is more than just fulfilling legal requirements; it is a strategic tool that brings together various stakeholders like the government, civil society, academia, and businesses to work together in achieving development goals (Mitra, Mukherjee, & Gaur, 2020). Over the years, CSR has become an effective way for organisations to improve their performance by building better relationships with stakeholders and engaging in responsible activities that benefit society. The UN-ESCAP has emphasised that for corporate responsibility to be successful, it must be fully integrated into a company's strategy and daily operations.

Table 3: Selected Corporate Social Responsibility (CSR) Impact Assessment Reports in India

Company Name	Thematic CSR Focus Area	Report Title	Year Published
Infosys	Education; healthcare; environment and sustainability; women empowerment; rural development; national heritage, art and culture; disaster management; social and animal welfare	Impact Assessment Report – Infosys Limited (by Price Waterhouse LLP)	2025
Nestlé India	Nutrition and health; clean drinking water; health and hygiene; waste management	Impact Assessment of Nestlé India's CSR Projects	May 2024
Wipro	Inclusive and equitable education; community well-being; cultural and environmental stewardship	Impact Assessment of Corporate Social Responsibility (CSR) Projects	April 2024
Castrol India Limited	Technical upskilling; financial and digital upskilling; health and safety; livelihood enhancement; business and life skills	Castrol Eklavya: CSR Impact Assessment Report	2024
Tata Sons Private Limited	Healthcare; education; skill development; rural upliftment	CSR Impact Assessment Report (Projects concluded in FY 2022–23)	2023

Source: *Researchers Own Contribution. CSR thematic focus and impact assessment data compiled from official company websites (Infosys, Nestlé India, Wipro, Castrol India, Tata Sons Pvt. Ltd., 2023–2025).*

Businesses should intentionally identify and address the social issues that have the most impact, both for society and for the future of the business itself.

The connection between strategic management and CSR has been studied and defined in different ways by management experts. Strategic management refers to the ongoing process of planning, implementing, evaluating, and controlling strategies to achieve a company's goals (Kazmi, 2012).

CSR, as a tool that influences strategic management, is a relatively new topic of discussion that has become relevant since the year 2000. It has evolved from being seen as a simple act of goodwill to being recognised as a key part of a company's operations and a crucial element in achieving business success. It is also referred to as a vital component of a firm's overall strategy (Bondy, Moon, & Matten, 2012; Isaksson, 2012; McWilliams & Siegel, 2011; Noland & Phillips, 2010). The UN-ESCAP has reiterated that successful corporate responsibility requires CSR to be deeply embedded within a business's strategy and daily activities, with a focus on identifying and addressing the social issues that have the greatest impact on both society and the business.

An empirical study was conducted to explore the link between internal strategic factors and CSR by using a model based on Isaksson (2012). The following hypotheses were developed and tested:

H1: There is a significant relationship between internal orientation and variable CSR (VCSR).

H1.1: Strategic CSR intent and VCSR
H1.2: Operative CSR management and VCSR
H1.3: Presence of industrial standards and VCSR
H1.4: CSR communication and VCSR

Findings

The study showed that while CSR intent, management, and adherence to industry standards had a positive relationship with CSR, these were not statistically significant.

In contrast, CSR communication had a strong and significant impact on CSR practices. This suggests that companies that actively communicate their CSR efforts are more likely to engage in meaningful CSR activities, emphasising the importance of external orientation and stakeholder interaction in the effective implementation of strategic CSR (Mitra, 2021).

Case Study: Birlasoft

In the Delhi-NCR region, which is home to over 20 million people, severe smog occurs during the months of October and November. According to satellite data from NASA, this pollution is primarily due to large-scale stubble burning in wheat-producing states like Punjab, Haryana, Rajasthan, and Uttar Pradesh. Although stubble burning is a quick and affordable way to clear fields before the sowing season, it severely affects air quality, soil health, and the livelihoods of farmers. Recognising this issue, Birlasoft launched Project Shodhan ('Purification') in 2017 as a community-based initiative to help farmers switch to sustainable crop residue management techniques (Birlasoft, n.d.).

Starting with two villages in Punjab, the project expanded over four years to cover more than 70 villages and 56,300 acres of farmland. Through partnerships with the CII Foundation and

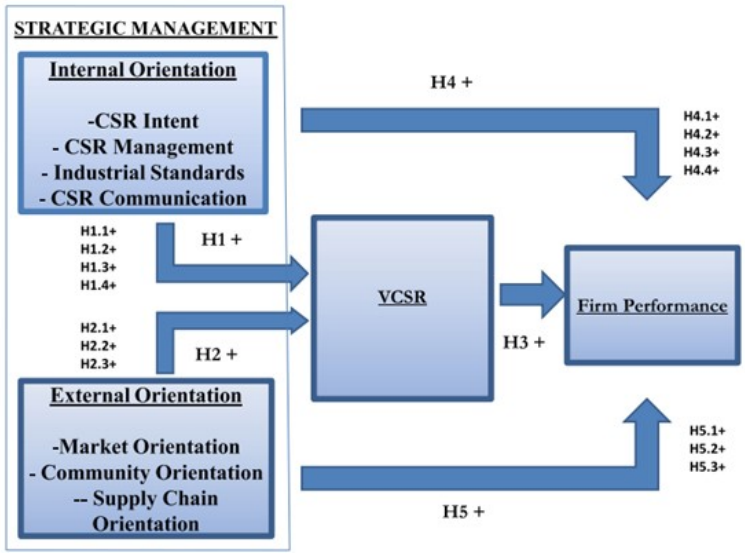


Figure 1: Impact of Strategic Management and CSR on Firm Performance: Conceptual Schematic Model
Source: *(Mitra, 2020)*

the active participation of Birlasoft employees, Shodhan has shown how CSR can be used as a policy-relevant tool for strategic environmental management. By 2020-21, the initiative had achieved a 90% reduction in stubble burning in the areas it served, increased sustainable practice adoption from 9% to 95%, and saved an estimated 2.6 billion litres of water. It also prevented the burning of 22,560 tons of rice straw, significantly reducing emissions of PM2.5 (117 tons), VOCs (143 tons), NH_3 (83 tons), and NO_x (39 tons). This initiative supports several SDGs, including SDG 2 (Zero Hunger), SDG 3 (Good Health and Well-being), SDG 6 (Clean Water and Sanitation), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Production and Consumption), SDG 13 (Climate Action), and SDG 15 (Life on Land). This demonstrates that CSR is not just about generous donations but plays a strategic role in integrated development planning (Birlasoft, n.d.).

V. CSR as an Emerging Policy Instrument for Firm Performance

The study on the impact of strategic management and CSR on firm performance by Mitra (2021) confirmed a positive and significant relationship between CSR and firm performance. CSR has been found to contribute not only to financial performance but also to non-financial outcomes such as brand reputation, public image, and employee motivation. These intangible benefits reinforce CSR's role as a strategic asset that enhances long-term competitiveness and builds trust with stakeholders.

Case Study: Hindustan Unilever

A clear example of CSR acting as an emerging policy instrument for firm performance is Hindustan Unilever's Project Prabhat. This initiative connects community development with business growth, brand trust, and expansion into rural markets. Designed to support sustainable development in regions where HUL operates, the project has reached over six million people through programmes focused on health, hygiene, and livelihood improvement. By increasing brand awareness in rural areas and providing inclusive market access, Project Prabhat supports firm-level outcomes such as better distribution networks, higher employee engagement, and stronger brand reputation. Aligned with SDGs 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14, and compliant with Schedule VII of the Companies Act, this initiative shows how CSR can go beyond charitable activities to become a key driver of long-term business sustainability and strategic benefits (Hindustan Unilever, 2023).

In Figure 2, the high level of brand recognition and logo familiarity among beneficiaries of Project Prabhat reflects the strategic value of CSR in strengthening HUL's brand equity, rural trust, and market presence.

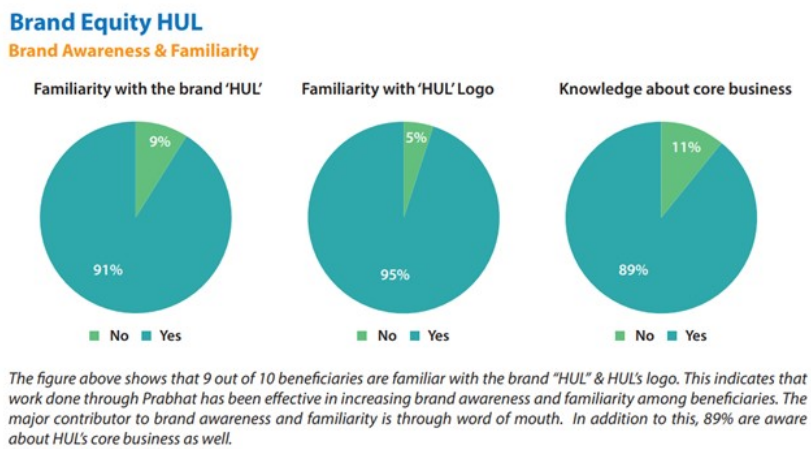


Figure 2: Brand Equity Outcomes of Project Prabhat: Beneficiary Awareness and Familiarity with HUL
Source: *Hindustan Unilever Impact Assessment Summary Report 2023*

VI. CSR as an Emerging Policy Instrument for Supply Chain Sustainability

Studies have empirically tested and assert that 'CSR transforms and evolves from being a "good-will company" concept into becoming a "business function", a "strategic management" component of central importance to firm level success'. This transformation underscores the

integration of CSR into core business strategies, including supply chain governance, stakeholder engagement, and ethical sourcing. Thus, CSR in India is not only influencing internal governance but also shaping the behaviour and standards of entire supplier ecosystems, especially MSMEs, through strategic alignment, reporting mandates, and reputational incentives (Maqbool, Mitra, & Chaudhary, 2022).

Case Study: Castrol

Castrol India Limited (CIL) launched the Castrol Sarathi Mitra initiative in 2017. It is CIL's pan-India CSR initiative aimed at enhancing the livelihoods, safety, and overall well-being of truck drivers, a vital yet vulnerable segment of India's supply chain workforce. The programme's impact is amplified through strategic collaborations with traffic police, corporate partners, and government bodies. Additionally, family engagement components ensure that the benefits extend beyond the individual drivers to their households. Operating within the automotive and transport ecosystem, Castrol India's Sarathi Mitra initiative strategically supports the backbone of the sector – the truck drivers. By investing in their well-being, Castrol reinforces the brand identity as a responsible stakeholder in the mobility value chain.

By 2024 the programme had reached over 250,000 truck drivers, contributing to improved road safety awareness, enhanced physical and mental well-being, and greater financial empowerment. Despite challenges such as geographical dispersion and linguistic diversity, the programme continues to evolve by leveraging technology and strategic outreach to expand its reach and deepen its impact (Pillai, 2025).

VII. CSR as an Emerging Policy Instrument for Social Enterprise Building

The scope of CSR activities is wide enough to accommodate social entrepreneurship as well as intrapreneurship. Synergy between CSR initiatives and intrapreneurship can lead to a mushrooming of social intrapreneurs/entrepreneurs (Khan & Akhtar, 2017). New innovative CSR projects are being considered/undertaken by the companies that border/empower social enterprise (Mitra & Schmidpeter, 2019).

Case Study: Mahindra & Mahindra Financial Services Limited

Mahindra & Mahindra Financial Services Limited (MMFSL) used a portion of their 2014–15 CSR funds to invest in two social startups through Villgro, a Department of Science and Technology certified business incubator with a focus on social enterprises, and the Indian Institute of Management-Ahmedabad's (IIM-A's) technology business incubator, the Centre for Innovation Incubation and Entrepreneurship (CIIE) (Mitra & Schmidpeter, 2020).

VIII. CSR as an Emerging Policy Instrument for ESG Reporting/Sustainability Reporting/BRSR

The BRSR framework introduced by SEBI in 2021 has advanced SDG-aligned CSR practices in India while also catalysing the integration of global standards like the Global Reporting Initiative (GRI), Integrated Reporting (IR), and broader CSR disclosures (Patar & Das, 2024).

Case Study: Reliance Industries Limited

Reliance Industries Limited (RIL) exemplifies how CSR functions as a structured policy instrument within ESG and BRSR disclosures in their Integrated Annual Report. In its Integrated Annual Report 2022–2023, RIL reports CSR spend as INR 11.86 billion deployed across 1,000+ initiatives.

RIL's CSR disclosures under BRSR go beyond compliance, integrating social capital into its value-creation model. The company highlights responsible waste management (98.6% water recycled, 100% hazardous waste disposed), human capital development (1,300+ training modules), and digital inclusion, all reported as CSR-linked ESG outcomes. This positions CSR not as a philanthropic add-on, but as a policy-driven mechanism for sustainability performance, risk mitigation, and stakeholder value creation.

IX. CSR as an Emerging Policy Instrument for Employee Volunteerism

The various emerging concepts from the CSR mandate in India that point to inclusive business, brand valuation, corporate environmentalism and employee volunteerism as being some of the concepts to look out for in the next years to come. These trends are shaping the future of CSR in India, with growing institutional awareness influencing individual action. Concepts like employee volunteerism are gaining traction and becoming central to CSR discourse (Mitra & Schmidpeter, 2020).

Case Study: Capgemini

Capgemini's Digital Academy, a core component of its CSR strategy, is designed to address systemic barriers to opportunity by delivering targeted digital skilling programmes for marginalised youth, with a particular emphasis on women and persons with disabilities. Grounded in the conviction that skill development is a catalyst for both community advancement and national progress, the programme seeks to promote access, inclusion, and quality across its interventions. Capgemini places strong emphasis on voluntary and direct employee involvement in community development, recognising it as a core component of its CSR strategy. The company's engagement policy actively encourages participation across a wide spectrum of initiatives, with over 90,000 employees currently contributing to various CSR programmes (Pratap, 2025).

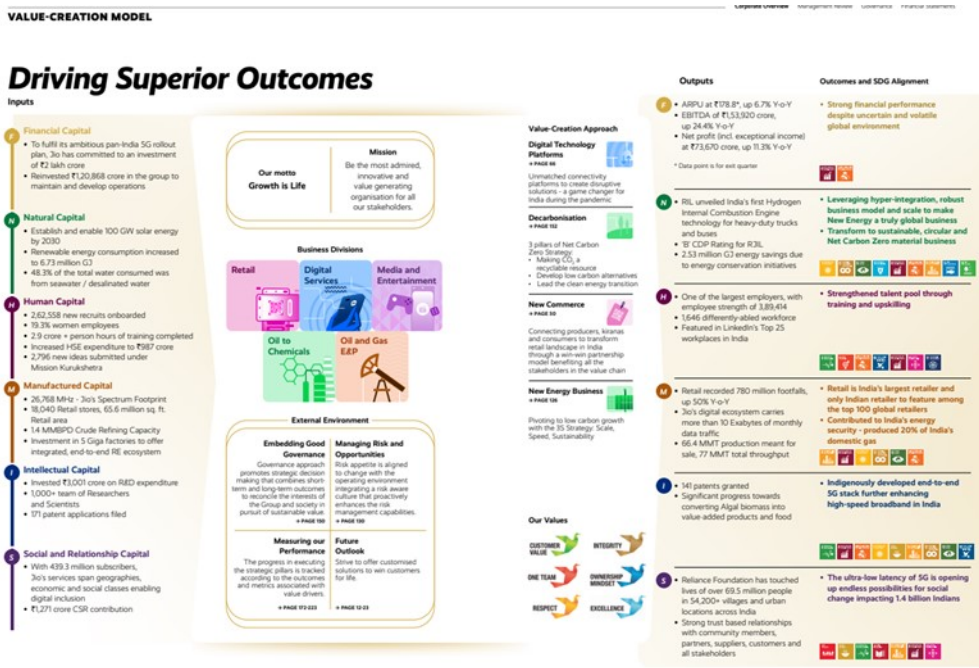


Figure 3: RIL – Integrated Value-Creation Model that includes SDG-aligned CSR Outcomes (FY 2022-23)

Source: *Reliance India Limited - Integrated Annual Report (2022-2023)*

X. CSR as an Emerging Policy Instrument for Transdisciplinary Studies

CSR in India has evolved from a philanthropic concept into a strategic, policy-aligned framework that intersects with law, technology, governance, and sustainability. This transformation has catalysed the development of new academic programmes and interdisciplinary curricula in higher education (Mitra, 2024; Mitra & Schmidpeter, 2020; Mitra, Mukherjee & Gaur, 2020). Table 4 below highlights how CSR connects with various domains through transdisciplinary curriculum modules and thematic linkages.

A growing number of academic and professional programmes in India are equipping individuals with specialised knowledge in CSR, sustainability, and ESG. These offerings range from certificate-level practitioner courses to postgraduate diplomas, delivered through hybrid, online, and distance learning modes. Designed for working professionals, development practitioners, and aspiring CSR leaders, these programmes reflect the increasing institutional commitment to building CSR capacity as a strategic and policy-aligned function.

Alongside formal coursework, student-led initiatives are playing a vital role in translating theory

into practice. Notably, ICHHA (IILM Community Harbouring Hopes for All), a student-driven club at IILM Institute for Higher Education, exemplifies this shift by offering hands-on exposure to CSR through NGO partnerships, community outreach, and management-based solutions tailored to the unorganised sector. Such clubs complement academic programmes by promoting civic engagement, ethical leadership, and grassroots innovation.

XI. CSR as an Emerging Policy Instrument for New Courses in Higher Learning

A growing number of academic and professional programmes in India are equipping individuals with specialised knowledge in CSR, sustainability, and ESG. These offerings range from certificate-level practitioner courses to postgraduate diplomas, delivered through hybrid, online, and distance learning modes. Designed for working professionals, development practitioners, and aspiring CSR leaders, these programmes reflect the increasing institutional commitment to building CSR capacity as a strategic and policy-aligned function. Table 5 below outlines a selection of such programmes currently available.

Table 4: Linking CSR as a Policy Instrument across Transdisciplinary Domains: Curriculum Illustrations

Disciplinary Domain	Integrated Theme (Linking CSR as a Policy Instrument)	Illustrative Curriculum Examples / Modules
Law and Governance	Regulatory frameworks and institutional mechanisms for responsible business conduct	Evolution of CSR legislation in India (Section 135, Companies Act, 2013); governance, ethics and corporate accountability; legal dimensions of CSR implementation and compliance; public–private partnerships in development (Ministry of Corporate Affairs, 2013; Ministry of Corporate Affairs, 2021).
Technology and Data	Digital transformation, transparency and impact measurement in CSR	Technology for social good and CSR data management; AI and GIS applications in CSR project monitoring; data analytics for social impact assessment; ESG and CSR reporting systems (BRSR, GRI, SDG dashboards); innovations in green technology and inclusive digital solutions (Securities and Exchange Board of India, 2021; Global Reporting Initiative, 2021).

Disciplinary Domain	Integrated Theme (Linking CSR as a Policy Instrument)	Illustrative Curriculum Examples / Modules
Commerce	Responsible business strategies, financial stewardship and social enterprise models	CSR in corporate strategy and branding; financial accounting for CSR and sustainability reporting; corporate philanthropy versus strategic CSR; social entrepreneurship and market-based solutions for development; value-chain integration for responsible business practices (Institute of Chartered Accountants of India, 2024).
Economics and Public Policy	CSR as a policy lever for inclusive and sustainable economic growth	Political economy of CSR and development; public expenditure, public–private partnerships and CSR convergence; CSR and national development goals (alignment with SDGs); economic incentives, taxation and CSR investment patterns; policy design for impact and sustainability transitions (NITI Aayog, 2020; World Bank, 2020; United Nations Development Programme India, 2021).
Sociology and Environmental Studies	Socio-environmental justice, community engagement and sustainable development	CSR and social inclusion (gender, rural and marginalised groups); environmental CSR and climate responsibility; stakeholder theory and participatory CSR models; anthropological perspectives on corporate–community relations; sustainability ethics and cultural contexts in CSR practice (UNEP and UN Global Compact, 2015; UNESCO, 2022).

Source: Researchers Own Contribution

Table 5: Representative CSR-focused Academic Programs Supporting Transdisciplinary Learning in India

Institute	Course	Level/Mode
Tata Institute of Social Sciences (TISS)	Certificate Programme in Innovative Corporate Social Responsibility & Sustainability	Certificate/Practitioner (Hybrid)
Indian Institute of Corporate Affairs (IICA)	Certified CSR Professional/ESG-CSR Programme	Certificate/Online /Part-time
Indira Gandhi National Open University (IGNOU)	Post Graduate Diploma in Corporate Social Responsibility (PGDCSR)	PG Diploma/Distance Mode
All India Management Association (AIMA)	Certificate Programme in CSR Advanced Certificate Programme in Sustainability Management Post Graduate Diploma in Sustainability Management	Certificate/Online (3 months)
All India Management Association (AIMA)		Advanced Certificate / Online (6 months)
All India Management Association (AIMA)		Online (11 months)
Indira Gandhi Management & Productivity Institute (IGMPI)	Professional Certification in CSR	Certificate/Online or Part-time
Karve Institute of Social Service	Post-Graduate Diploma in CSR (PGD-CSR)	PG Diploma/Regular
IIAS School of Management	Certificate in Social Entrepreneurship (CSE)	Certificate/Regular
IIAS School of Management	Advanced Certificate Programme in Social Entrepreneurship (ACPSE)	Advanced Certificate/Regular
Institute of Language Studies & Applied Social Sciences (ILSASS)	BSW in Social Enterprise	Undergraduate Degree/Full-time
Centre for Social Initiative & Management (CSIM)	Programme in Social Entrepreneurship & Intrapreneurship	Certificate/Short-term/Blended
Amrita Vishwa Vidyapeetham	Foundations of Corporate Social Responsibility (Open Elective)	Undergraduate Elective/Regular

Institute	Course	Level/Mode
Symbiosis Centre for Distance Learning (SCDL)	Certificate Course in CSR for Practitioners	Certificate/Distance/6 months
T A Pai Management Institute (TAPMI)	MBA with Sustainability & CSR Components	Master's Degree/Regular
Amity Institute of Training & Development (AITD)	Corporate Social Responsibility Programme	Certificate/Short-term/Online
Institute of Chartered Accountants of India (ICAI)	Certificate Course on CSR Reporting & Impact Assessment	Certificate/Online/30 CPE Hours

Source: Researchers Own Contribution

XII. CSR as an Emerging Policy Instrument for Making India a Visionary Leader in the World Arena

India's growing reliance on CSR as a national policy tool has gained urgency with the withdrawal of long-standing development partners. In a major shift, USAID announced the closure of its India mission, ending all seven Partnership Agreements with the Government by 15 August 2025. By 1 July, operations had largely ceased; 83% of programmes were terminated and 94% of staff were laid off. This retreat marked a turning point: as external aid receded, the responsibility to drive inclusive development and climate resilience increasingly fell on Indian companies, philanthropic foundations, and public institutions. CSR was thereby no longer peripheral; it emerged as a self-sustaining, scalable instrument for national leadership (Economic Times, 2025).

Moreover, India's development landscape makes CSR an increasingly powerful policy lever. With nearly one-third of the country's GDP tied to nature-dependent sectors such as agriculture, forestry, and construction, the stakes are high. In this context, private sector investment in ecosystem restoration is no longer just a moral choice; it's an economic necessity. CSR offers a structured pathway for companies to contribute meaningfully to environmental resilience while safeguarding the very foundations of national productivity (World Economic Forum, 2024). At the same time, Indian philanthropy is undergoing a quiet transformation. Domestic foundations are moving beyond traditional grantmaking to embrace more strategic, multi-stakeholder models, most notably the '4P' approach, which brings together public, private, philanthropic, and people-led partnerships. This shift has unlocked new avenues for innovative finance, particularly in climate action, where collaborative models are helping scale solutions that no single actor could achieve alone. This growing synergy between private enterprise, public policy, and philanthropic capital is transforming CSR into a sovereign development lever, one that empowers India to pursue its long-term climate, social, and economic goals with greater autonomy. As external aid recedes, CSR is emerging not just as a compliance tool but as a scalable, homegrown mechanism for inclusive growth and resilience (World Economic Forum, 2024).

Case Study: Apollo Tyres Foundation

Apollo Tyres exemplifies how CSR can function as an emerging policy instrument for positioning India as a visionary leader in sustainable development. Its CSR programmes are designed to foster economic growth, social equity, and environmental stewardship in a mutually reinforcing manner, reflecting a holistic approach to sustainability that transcends compliance and contributes to global leadership.

The company's initiatives span healthcare for trucking communities, environmental conservation, women's livelihoods, road safety, and localised development around manufacturing hubs. Apollo Tyres has reached over 12.6 million beneficiaries in India alone, with notable outcomes including 10.7 million healthcare recipients, 434,000 trees planted (SDGs 13 & 15), 12,949 metric tons of waste managed (SDGs 11 & 12), 16 ponds restored benefiting 230,000 people (SDG 6), and over 20,000 rural women trained in income-generating activities (SDGs 1, 5 & 8). These outcomes underscore how CSR, when strategically aligned with the SDGs, can deliver measurable impact and serve as a lever for India's global positioning in sustainable and inclusive development (Apollo Tyres, n.d.).

XIII. CSR as an Emerging Policy Instrument for Responsible Business Practices

CSR must be outcome-oriented, aligned according to national priorities, and implemented with transparency and accountability (Chatterjee & Mitra, 2017). CSR came from the backroom to the boardroom. CSR must be authorised only by the Board of the Company, comprising three or more Directors, out of which at least one Director shall be an Independent Director, and they will be accountable for every decision, every single INR spent on CSR (Chatterjee & Mitra, 2017).

The National Guidelines on Responsible Business Conduct (NGRBC), introduced in 2019 as a revision of the National Voluntary Guidelines (NVGs) (2011), serve as India's principal framework for ethical, sustainable, and inclusive business practices. Interestingly, each of the Business Responsibility Principles aligns with the CSR components of the mandate, thereby making it a bedrock for responsible business.

These guidelines directly inform the Business Responsibility and Sustainability Report (BRSR) framework introduced by SEBI in 2021, which mandates ESG and CSR disclosures by major listed companies (MCA PIB, 2019; SEBI, 2021).

Case Study: Infosys

Infosys has been working towards achieving carbon neutrality for more than a decade now, and the major part of it is mitigating emissions within the company and helping out the rural communities. Along with improving the efficiency of its offices and data centres and increasing its use of renewable energy, the company runs a set of community projects that distribute biogas-based, energy-efficient cookstoves to rural households. These stoves help families use less firewood, reduce smoke inside the home, and save a considerable amount of time for women who traditionally manage cooking. Since 2016, the programme has reached over 100,000 families in different parts of India. A new phase is expected to reach about 25,000 more families across several districts. Reviews of the programme point to a range of additional benefits, such as better health, small livelihood gains, more sustainable farming practices, and opportunities for young people to learn new skills. Because of these combined effects, the project contributes to 11 SDGs. It also shows how a carbon reduction plan can overlap with CSR in a way that supports cleaner energy use

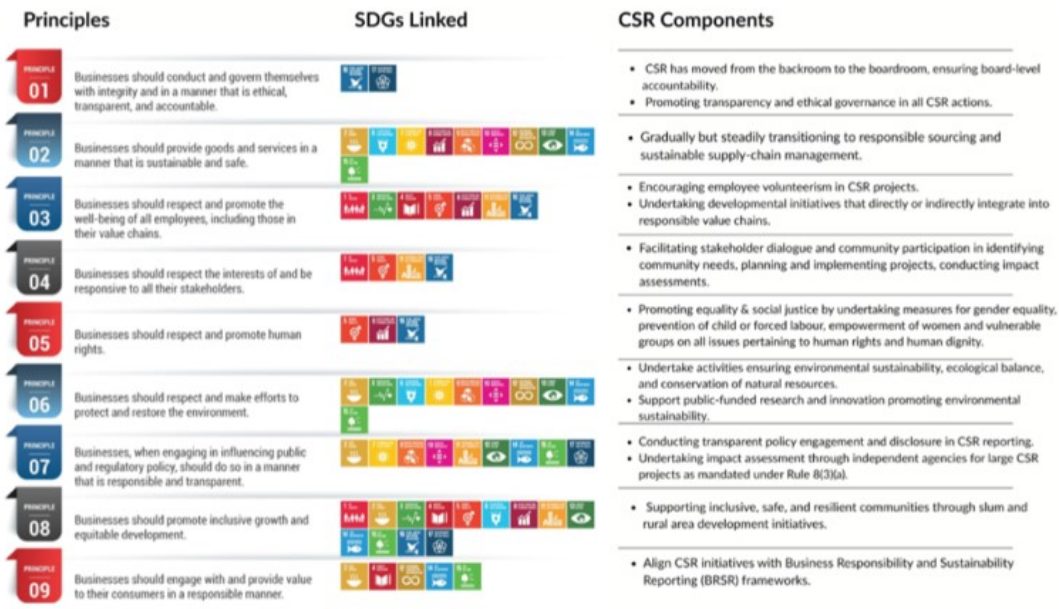


Figure 4: Business Responsibility Principles and their link to CSR Components and SDGs
Source: *Researchers Own Contribution*

and improves everyday life in rural communities (UNFCCC, 2023).

Conclusion

CSR in India has come a long way from its early philanthropic roots. Over the past decade, the legal framework, clearer national priorities, and growing expectations from stakeholders have steadily pushed CSR into a more structured and outcome-oriented space. The themes discussed in the paper show how CSR now influences a wide range of areas, from strategy and performance to supply chains, ESG reporting, social enterprise development, and community engagement. The short cases demonstrate that when companies treat CSR as a serious, well-designed effort, it can create great tangible value for both society and the business. Mandated CSR in India represents a distinctive policy innovation among emerging economies, offering a structured and transparent mechanism for aligning corporate action with national development priorities. As the literature emphasises, this framework is still in an early phase of evolution and requires continued empirical inquiry to understand its long-term social and economic effects (Mitra, 2019).

The Chatterjee Model further emphasises accountability, prioritisation, and outcome orientation, positioning CSR as a contributor to the inclusive development agenda rather than a peripheral activity (Chatterjee & Mitra, 2017). Meanwhile, strategic management perspectives indicate that CSR has become intertwined with firm-level strategy and performance, especially in the post-mandate period (Mitra, 2019). As responsibilities of businesses in emerging economies become more complex, firms must balance

global competitiveness with meaningful engagement in societal needs (Mitra, 2007, as cited in Mitra & Schmidpeter, 2016). Across studies, scholars highlight the need for longitudinal assessments, sectoral analyses, and deeper case-based evidence to understand how mandated CSR influences development pathways over time (Mitra, 2019). Even so, CSR in India has already established itself as a nationally grounded instrument with the potential to support the country's broader socio-economic aspirations.

Vision and Way Forward

CSR is multi-layered. It can be used as a business tool as well as a philanthropic move. There was a time when the social responsibility of business was sporadic and ad hoc and consisted mainly of religious and political CSR, but the CSR mandate changed that perspective. Companies have now understood the business case of CSR and its role in non-financial firm performance. To keep the stakeholders engaged, companies need to form attachments and have to maintain a balance between their own objective and social responsibilities (SR). It is evident that the impact of the CSR mandate extends far beyond the borders of the nation. The learnings from failures, case studies as practical learning tools, industries that embraced CSR as a business strategy, policy evaluation, corporate governance insights, global comparisons, stakeholder perspectives, impact assessments, industries actively practising CSR, and the role of CSR in the Covid pandemic collectively contribute to a comprehensive evaluation of the mandate's influence. It is also very pertinent to note that total CSR spend has been increasing gradually, which stands at a staggering USD 4 billion. This is growing at a CAGR of around 15% which unlocks such a huge corpus available year on year, making it an industry by itself. This exemplifies the transformation of CSR from philanthropy to an integral business strategy. This transformation stands at an inflection point, not only taking India high on the global development map but also attracting social development capital across the world (Chatterjee and Mitra, 2024).

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