



### **3. Corporate Social Responsibility and Community Development: Initiatives of Top 10 CSR Companies of India**

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#### **Abstract**

*This paper tries to explore Corporate Social Responsibility (CSR) practices, adopted by top ten CSR companies in India in the financial year 2020-21. The study is exploratory in nature and thus explored the practices adopted by top ten CSR spending companies for various social sectors for the welfare of the society following its mandate. The objective of the paper is to explore and examine the CSR practices and initiatives taken by the top ten CSR companies in the sectors of education, environmental sustainability, healthcare, and poverty.*

*It has been found that the companies give top priority to the healthcare sector in terms of CSR spendings, followed by the education sector. The third important area for the companies is poverty alleviation and the companies are least concerned for the environmental sustainability as the CSR amount spent for the same is lowest. It has also been found that poverty despite being the third concerned area the least number of CSR projects have been undertaken by the companies. And given the level of poverty in India, it may be recommended that the companies should carefully take up the issue of poverty and should implement projects for the poverty alleviation. Also, to attain sustainable development, it is necessary that corporations must employ environmental sustainability related CSR projects.*

**Keywords:** CSR, Development, Education, Environmental Sustainability, Healthcare, Poverty



India is a mixed economy which is a mix of both capitalism and socialism in which both the state as well as private sector works together to achieve social aims. For inclusive development it is imperative for private sectors and public sector corporations to play an active role given the limit of the resources at the disposal of the state. Which means businesses and corporations have a major responsibility for the development of the community. Society is crucial for the existence of business since it provides various inputs in the form of resource pool such as skilled and unskilled labor, raw material and natural resources. In other words, corporations draw their resources from the community. It is the local community which is a major recipient of the tragedies created by firms or companies situated in that particular area. Best example of the negative externality of a firm named Union Carbide which created an unforgettable havoc called popularly as Bhopal Gas Tragedy. Therefore businesses must consider the needs of the community by integrating them in their business practices so that it may operate in accordance with societal values. In order to retain sustainability it is the duty of the corporations to employ their corporate social responsibility practices in a responsible way to minimize the negative impacts to the community and maximize social development. During the last 4 decades, there has been an increased concern about the social and environmental impacts of the CSR. It has been understood very well by the corporations that the government alone will not be able to succeed in its endeavor to uplift the downtrodden sections of society. CSR explicitly explains that the ultimate goal of corporations is not to make profit rather to build trust and assert good societal relationships (Maan, 2014).

Corporate Social Responsibility earlier was seen as a charity or philanthropic activity by the big firms such as Tata and Birla Foundation etc. After the introduction of Companies Act 2013, the discourse of Corporate Social Responsibility has been changed from just a philanthropic or charitable activity to a legal mandate. Section 135 of Companies Act 2013 made it mandatory for companies having a turnover of rupees 1000 crore or more, or a net worth of rupees 500 crore or more, or a net profit of rupees 5 crore or more during any financial year to spend in every financial year, at least 2 percent of their average net profit of last three financial year to spend on the list of activities mentioned in the schedule VII (Companies Act, 2013). Corporate Social Responsibility is the initiatives and works taken up by the companies for the welfare of the society and the stakeholders. Companies Act has given a variety of areas in its Schedule VII for the companies to spend for CSR. And from that given list this research has chosen the four areas which are education, environment, healthcare and poverty. In the light of these four areas or social sectors, CSR initiatives and practices adopted by top 10 CSR companies would be studied and analyzed.

Concept and definition of CSR has evolved historically in an impressive way. Over the years of evolution it has been termed by various names such as corporate social performance (CSP), stakeholder theory, and business ethics theory (Carroll, 1999). According to the World Business Council for Sustainable Development, 2000, "Corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large." The benefits are to be given back to the people (Singh & Verma



2014). CSR is an obligation of firms for the society and environment along with its business practices (Montiel, 2008). CSR is known by various names such as, corporate responsibility, corporate accountability, corporate ethics, corporate citizenship and responsible entrepreneurship (Dadrawala, 2014). Operation of business depends upon the natural environment, community, employees and wider society (Fyke et al., 2016). Therefore firms are liable to practice their business in a way to consolidate their economic interests while contributing to its stakeholders. Since there are ties and interdependencies between corporations and the community as the corporations have to share the costs society has paid due to environmental degradation, therefore CSR have many roles for the community (Ismail, 2009). There are several theories which show the evolution of CSR in India. These theories with varied approaches have addressed the issue of development in the course of history. Basically, there are four basic theoretical explanations that are ethical, statist, liberal and stakeholder (Sharma, 2009) which are further explained. The preliminary theoretical framework is Ethical Framework (1930s-1950s) advocates the promotion of “trusteeship” which was revived and reinterpreted by Mahatma Gandhi. It was the earliest approach prevalent during the pre independence era. This notion motivated the businesses to manage their business as a trust to hold the interest of the community. Best example under this model is the efforts of the Tata group directed towards the wellbeing of the society. Another theoretical framework is the Statist Framework (1950s-1970s) which came into existence in the post-independence era. Proponent of this approach was JawaharLal Nehru. Thi era was driven by a mixed and socialist kind of economy. In this era the state ownership and legal requirements decided the corporate responsibilities. Followed by the Liberal Framework (1970s-1990s), Milton Friedman was the proponent of this approach. This approach states that corporate social responsibility is confined to its economic bottom line. This implies that it is sufficient for corporations that they are obeying the law and generating the wealth, and social ends can be achieved through taxation and private charitable choices. And the latest theoretical framework is Stakeholders Approach (1990s-Present) which came into existence during the 1990s as a consequence of realization that along with the profit making businesses also have certain social roles to fulfill. This framework emphasizes transparency and accountability along with economic development. Therefore among all four approaches stakeholders approach have more acceptability for inclusive and sustainable development. In this regard four major indicators such as Education, Health Care, Environmental, Sustainability and Poverty have been taken to assess the state of development of a community as a stakeholder.

However, some existing literature gives insight related to various indicators of CSR such as Sridevi’s article entitled “Corporate Social Responsibility Towards Women Empowerment” found that India has been witnessing development in all possible areas but certain areas are almost stagnant in which gender discrimination is one. CSR can play a good role to fill the gap right from empowering women to avail their basic rights from getting education to getting a respectable livelihood opportunity. But to end women's discrimination it needs dedication in terms of committed people, generous funding agencies and strong political will (Sridevi, 2015). It is not



only the matter of gender discrimination in fact CSR play major roles in poverty alleviation but some study such as Medina-Muñoz, & Medina-Muñoz (2020), in their article “Corporate social responsibility for poverty alleviation: An integrated research framework” found that poverty issues have not traditionally been addressed by firm’s corporate social responsibility(Munoz & Munoz, 2020). Rai & Bansal (2015), in their article “Factors Explaining Corporate Social Responsibility Expenditure in India ” found that corporations making higher profits spend higher on CSR, they also found that the nature of CSR activities are often based on the type of firms.

Reed (1998), in the article “Corporate Social Responsibility and Development in India ” concluded that profit maximization by firms may require only the perception of socio economic development of the community, not the actual development with results. Therefore it is their ethical motivations which may become firmer basis for firms to assume their developmental responsibilities. Kumar (2019), in his article “Corporate Social Responsibility: An Analysis of Impact and Challenges in India ” concluded that CSR should function as a self regulating mechanism whereby companies are acting in an ethical and responsible manner. There is a need to create awareness among the general public for the effective implementation of CSR. Joint effort by the corporations, NGOs and government will help place India on a faster track of social development. Satapathy & Paltasingh (2019) in their research paper titled “CSR practices and Sustainable Development Goals: Exploring the connections in Indian context” found that CSR and SDGs have influence on each other. CSR makes contributions to achieve SDGs and SDGs shape CSR. Realization of SDGs by companies is crucial for socio-economic development. Some companies have adopted SDGs just to fulfill their business agenda sacrificing human rights and environmental sustainability. Such an improper approach by companies is a matter of concern. For the achievement of SDGs companies have to think differently. Firms must move beyond a “business-as-usual” approach. And have to shape the CSR for a productive interaction between business and society. Agarwal, Lodhi & Kumar (2013) in their article “ Sustainable livelihood options for primitive tribal groups in Jharkhand: CSR initiatives by Tata Steel “ looked into CSR initiatives undertaken by Tribal Cultural Society. And highlighted the impact of CSR activities. They concluded that initiatives taken by TCS have yielded considerable results. Livelihood options are opening for the community and the paper also concluded how CSR can actively engage a population in the mainstream by providing good opportunities.

Reviewing the existing literature it has been found that various works have been done on CSR in economic, management and law but there is a dearth of sociological literature available for CSR. Very little research has been done based on the relationship between community development and CSR. The current research has focussed on the sociological aspect of CSR and how CSR initiatives are taken for community development and how it is affecting the various socio economic indicators.

## Objectives



To explore and examine the CSR practices and initiatives taken by the top ten CSR companies in the sectors of education, environmental sustainability, healthcare, and poverty.

### **Research Methodology**

To understand the dynamics of CSR in various sectors mentioned above in the objective, top ten companies who have topped in CSR expenditure in the financial year 2020-21 have been chosen by following purposive sampling method from the list given on the website of ministry of corporate affairs. And CSR projects undertaken in the marked sectors have been studied. Thus the study is exploratory in nature, for which the secondary data sources have been used to analyze the pattern of spending by companies for various social sectors such as, education, environmental sustainability, healthcare and poverty. In addition with the above sources, respective company's CSR vision documents have been analyzed to know the intentions and approaches of companies for the social aims.

### **Results and Discussion**

Since the advent of Liberalization, Privatisation and Globalization (LPG) reforms, there began the proliferation of various Multinational Corporations, Small and Medium Enterprises and private firms. The rising number of business entities brought new challenges as well as opportunities to Corporate Social Responsibility. The contemporary approach of CSR is guided by Triple Bottom Line (TBL) - People, Profit and Planet (Agarwal, 2008). After the state has already made a policy for CSR in the Companies Act 2013, the role of corporations comes to the forefront and it is crucial that corporations implement their CSR projects in such a manner so that the social aims are attained in a sustainable manner. To study the dynamics of CSR initiatives, the top 10 CSR companies of the financial year 2020-21 have been studied and analyzed.

### **CSR initiatives of the Top 10 CSR Companies**

Reliance Industries Limited, a Maharashtra based company, mentions in its CSR vision that sustainable development is the core of its business strategy. And it has taken the path of inclusive development to address the basic needs of the vulnerable sections of society. Here in this research it has been found that Reliance Industries has taken initiatives in three out of four studied social sectors in the financial year 2020-21. Out of its total spending i.e. 76,200 lakhs, more than half of the amount i.e. 42,200 lakhs, has been spent for education and Reliance Industries undertook 5 projects in the sector of education. In terms of CSR expenditure, education has been a major thrust area for Reliance Industries, but in terms of number of projects healthcare is at the top. And, no initiatives have been taken for poverty alleviation in the financial year by the company.



Tata Consultancy Services Limited, a private sector company based in Maharashtra, has taken initiatives in the sectors of education and health, and spent more than half of its amount i.e. 2800 lakh for the healthcare and also spent 1600 lakh for the education through its various projects. It undertook five projects each for education and healthcare. It did not spend any amount for environmental sustainability and poverty alleviation. Tata Sons Private Limited, a private sector company based in Maharashtra, spent three-fourth amount i.e. 29,792.06 lakhs of the total amount 39,441.16 lakhs for the healthcare and one-fourth amount for the education. It undertook 3 projects for education and 5 projects for the healthcare of the community. But it did not undertake any project for environment and poverty neither did it spend any amount for the both.

Hdfc Bank Limited, a Maharashtra based banking company, undertook CSR initiatives in the sectors of environmental sustainability and spent a meager amount of 721.54 lakhs of its total CSR amount spent, spent a huge amount of 11,123.45 lakh for the healthcare and also spent a very meager amount of 784.10 lakhs for the poverty alleviation programmes for the community. And the company undertook one project each for each of these three sectors and did not spend any money for education.

Oil and Natural Gas Corporation Limited, a Delhi based government company, have spent 5,502.6 lakhs for the sake of education and it was nearly eighty percent of its total spending on the total four sectors of the study. It spent 243 lakhs for the environmental sustainability projects which is nearly four percent of its total CSR spending on the given four sectors of study. Again, the company spent 542.1 lakhs for the healthcare which is nearly eight percent of the total CSR spent amount. It did not spend any money for the poverty alleviation projects. Further, it undertook 20 projects for the education sector and 3 projects for the environmental sustainability and undertook 2 projects for the healthcare of the community. It did no projects for the poverty alleviation hence not spending any money for the same.

Indian Oil Corporation Limited, a Maharashtra based public sector oil company, spent a total amount of 12,325 lakhs on the four sectors of education, environment, health and poverty. Out of which, the company spent nearly half of its amount for the education sector projects and the rest half of the total amount for the healthcare projects. It undertook 17 projects in the sector of education and 8 projects in the sector of healthcare. It did not undertake any projects for environmental sustainability and as a result did not spend any amount for these two sectors.

Ntpc Limited, a public sector Delhi based company, spent a total amount of 38,433 lakhs for the CSR in the given four sectors. Out of which, the company spent nearly one sixth amount for the education sector projects, one twelfth for environmental sustainability, one seventh money for the healthcare and rest of the money which is nearly 75 percent for the poverty alleviation programmes. It undertook two projects for education, one for environmental sustainability and four projects for healthcare and 3 projects for poverty alleviation.

Infosys limited, a Karnataka based private company, spent a total amount of 22,728 lakhs for the given four sectors for CSR. Out of which, the company spent nearly twenty percent i.e. 4,743 lakhs for the education sector projects, again, nearly twenty percent for the environmental



sustainability projects, and more than half amount i.e. 13,780 lakhs for the healthcare projects. It undertook 12 projects for the education sector, 3 projects for the sake of the environment and 6 projects for healthcare. It undertook no projects for the poverty alleviation and hence did not spend any amount for that.

Itc Limited, a West Bengal based private sector company, spent a total amount of 10,942 lakhs for the four sectors of education, environment, health and poverty for the CSR. Out of which it spent nearly 10 percent for the education programmes, nearly 45 percent for the environmental sustainability projects and again, nearly 45 percent for the healthcare projects. It undertook 2 projects for education, 4 for the environment and 2 projects for healthcare and did not undertake any project for the poverty alleviation and hence not spending any money for the same.

Lastly, Wipro Limited, a Karnataka based private sector company, spent a total amount of 21,454 lakhs for the given four sectors for CSR. Out of which the company has spent 11,265 lakhs i.e. nearly 50 percent for the education sector's programmes for 6 projects. It spent 3,909 lakhs which is nearly 18 percent for the environmental sustainability programmes in 5 projects and spent an amount of 6,280 lakhs which is nearly 30 percent for 5 projects in the sector of healthcare. It undertook no project for poverty alleviation and hence did not spend any money for that.

**Table 1:** Company wise data of CSR spent on various sectors (FY 2020-21)



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S. No.	Company Name	Thematic Areas (amount spent in INR Lakhs)				CSR amount spent (total in INR Lakhs)
		Education	Environment	Healthcare	Poverty	
1.	Reliance Industries Limited	45,200	200	30,900	0	76,300
2.	Tata Consultancy Services Limited	1,600	0	2,800	0	4,400
3.	Tata Sons Private Limited	9,649.10	0	29,792.06	0	39,441.16
4.	HDFC Bank Limited	0	721.54	11,123.45	784.10	12,629.09
5.	Oil and Natural Gas Corporation Limited	5,502.6	243	542.1	0	6287.7
6.	Indian Oil Corporation Limited	6,538	0	5,793	0	12,325
7.	Ntpc Limited	6,296	3,341	587	28,209	38,433
8.	Infosys Limited	4,743	4,205	13,780	0	22,728
9.	Itc Limited	1,849	4,373	4,720	0	10,942
10.	Wipro Limited	11,265	3,909	6280	0	21,454
	Total Amount (in Lakhs)	92,642.7	16,992.54	106,317.61	28993.1	244,945.95

Source: Ministry of Corporate Affairs

**Table 2:** Project wise CSR data of companies on various sectors (FY 2020-21)



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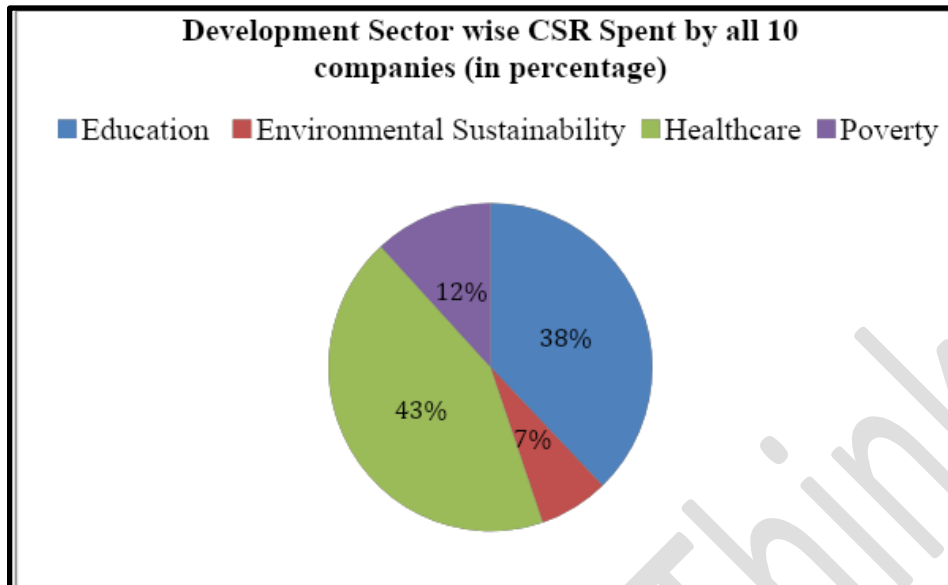
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S. No	Company Name	Number of Projects			
		Education	Environment	Healthcare	Poverty
1.	Reliance Industries Limited	5	1	9	0
2.	Tata Consultancy Services Limited	5	0	5	0
3.	Tata Sons Private Limited	3	0	5	0
4.	HDFC Bank Limited	0	1	1	1
5.	Oil and Natural Gas Corporation Limited	20	3	2	0
6.	Indian Oil Corporation Limited	17	0	8	0
7.	Ntpc Limited	2	1	4	3
8.	Infosys Limited	12	3	6	0
9.	Itc Limited	2	4	2	0
10.	Wipro Limited	6	5	5	0

Source: Ministry of Corporate Affairs

**Figure 1:** Development Sector Wise CSR Spent by all 10 Companies (In Percentage)



Source: Ministry of Corporate Affairs

### Findings and Analysis

From table 1, 2 and figure 1, it can be seen that the highest amount i.e. 106,317.61 lakhs has been spent in the sector of healthcare in 47 projects and which is 43 percent of the total spending for CSR in the four sectors combined. The second highest spending i.e. 92,642.7 lakhs has been spent for the education sector in 72 projects and it holds 38 percent share of the total CSR spending by all the companies combined in all four sectors. The third important area for the companies is poverty alleviation for which companies have spent a total of 28993.1 lakhs in 4 projects. And the last and least spent area for CSR by various top ten companies combined is environmental sustainability for which 16,992.54 lakhs has been spent in 18 projects.

From the above results it can be said that healthcare has been the top priority for the companies for spending CSR amount, education is the second priority, poverty alleviation is the third and environmental sustainability has been the last priority for the top ten companies in terms of CSR spendings. Further, it can also be seen from the table 1 that only two companies which are HDFC Bank Limited and Infosys Limited has spent money for CSR in the sector of poverty that means most of the companies are least interested in the programmes for poverty alleviation and also the lowest number i.e. only four projects have been undertaken by these two companies combinedly. And only 12 percent of total funds has been spent for the poverty alleviation programmes by the various companies. The second least concerned sector for the top ten companies has been the environmental sustainability sector; only 18 projects have been undertaken by all the companies combined. And in terms of CSR money spent, the environment sector has



been given only 7 percent share of the total CSR spent. And 7 out of 10 companies undertook projects for environmental sustainability related programmes. Again the second most concerned sector for the companies has been the education sector; from the figure 1 it can be seen that 38 percent of the total CSR amount has been spent for it hence spending an amount of 92,642.7 lakhs. Only one company, HDFC Bank Limited, did not undertake any CSR initiative for education and nine out of ten companies undertook CSR initiatives in the 72 projects. And, the top priority for the companies has been the healthcare sector which holds 43 percent share of the total CSR spendings through 47 projects. And all the ten studied companies have undertaken CSR projects for the sector of healthcare. It has been found that CSR initiatives are concentrated in only a few sectors which might be because of various reasons. Firm size, profitability and environmental performance and the type of industry plays a vital role for the pattern of CSR expenditure. The firms doing higher profits often invest more for CSR which could also help in improving the image of the firm (Rai & Bansal 2015). Corporations may take help from local communities and NGOs at various levels of project development such as plan formulation assessment of developmental needs and implementation (Reed, 1998).

### **Conclusion**

From the above study it can be concluded that Healthcare is the top most priority for the top ten CSR companies in terms of CSR expenditure, second highest spending has been the education sector, the third is the poverty alleviation and the last and the least concerned sector for CSR spending by the companies has been the environmental sustainability sector. Further, in terms of projects, the highest number of CSR projects has been undertaken for the sector of education, second highest is healthcare, the third highest is environmental sustainability and the least number of projects have been undertaken for the poverty alleviation programmes.

Corporations must involve the community at various stages of need assessment, plan formulation and implementation, so that the need based developmental programmes can be formulated and implemented for all inclusive and sustainable development. Environmental sustainability despite being the need of the contemporary times has not been given enough fund allocation which is a reason of concern. So, the corporations should employ the environmental sustainable projects and fund allocation to be increased. CSR community engagements at different levels would lead to enhancement of corporations relationship with community and its image before the community (Shiva, 1988). There is a need to understand and articulate the ways to overcome the challenges to facilitate the sustainability issues and to deepen the relationships with stakeholders. It may also strategise corporate-community collective and improve social capital (Acharya & Patnaik 2018). The Government of India has adopted the Sustainable Development Goals in the year 2016 and it has to be achieved till 2030. It contains 17 goals which are related to various social sectors such as Health, Poverty, Educations and Environment and keeping all these goals in the vision the corporations should align their CSR practices to achieve the goals of sustainable community development.



## Suggestions

Given the poverty rate and the level of poverty in India it can be recommended that the companies should also undertake CSR initiatives for poverty alleviation. Even the goal number one of Sustainable Development Goals, is to support and empower communities with a mission to end poverty, and if we really want to achieve the goal of eradicating poverty in all its forms the corporates have to take cognizance of the issue of poverty as the state could not do it alone given the limits of the resources at its disposal. On the other hand, fund allocation for sustainable development projects should be increased, as the fundamental consequence of any company's operation is the negative impact done to the surrounding environment. Companies may also align their CSR policies with the Sustainable Development Goals (SDGs). In that regard, the state may set some set targets which are to be achieved by the corporations by their CSR projects. CSR spendings may be done by doing need assessment and assessing the priorities of the community. And all these have to be done in a sustainable manner.

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