

Corporate Social Responsibility is an Ally in Achieving Sustainable Development Goals: An Indian Perspective

Dr. Sandeep Kumar¹ | Ranajeet^{2*}

¹Assistant Professor, Onkarmal Somani College of Commerce, Jodhpur, Rajasthan, India.

²Research Scholar, Jai Narain Vyas University, Jodhpur, Rajasthan, India.

*Corresponding Author: ranjeet.tada@gmail.com

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ABSTRACT

Corporate Social Responsibility (CSR) has become a strategic tool for businesses to contribute to sustainable development. In India, the government has played a proactive role in aligning CSR with national and global development agendas, particularly the Sustainable Development Goals (SDGs). This paper explores the role of CSR in India in achieving SDGs, highlighting government policies, corporate initiatives, and challenges in implementation. Through case studies of major Indian corporations, the paper demonstrates how businesses are addressing issues such as poverty alleviation, environmental sustainability, gender equality, and economic growth. The study concludes that CSR in India has made significant progress but requires better regulatory enforcement, standardized reporting, and deeper corporate commitment to achieve long-term sustainable development.

Keywords: CSR, SDGs, Strategic Tool, Standardized Reporting, Gender Equality, Economic Growth.

Introduction

India, as one of the world's fastest-growing economies, faces critical challenges related to poverty, inequality, environmental degradation, and economic disparity. The Sustainable Development Goals (SDGs) adopted by the United Nations in 2015 provide a structured framework for addressing these issues. Recognizing the role of businesses in sustainable development, the Indian government made CSR mandatory under the Companies Act, 2013, making India the first country to legally mandate CSR spending. This paper examines how CSR initiatives in India align with SDGs, the regulatory framework guiding CSR activities, and the impact of corporate programs on sustainable development. It also highlights key Indian corporations that have successfully integrated CSR with SDG goals and identifies challenges that need to be addressed for better implementation.

In today's rapidly evolving business landscape, Corporate Social Responsibility (CSR) has emerged as a vital strategy for organizations striving for long-term sustainability. CSR refers to a company's commitment to ethical practices, environmental stewardship, and social well-being beyond profit generation. By integrating sustainable business practices, organizations can address global challenges such as climate change, resource depletion, and social inequality while also fostering positive relationships with stakeholders. This approach not only enhances brand reputation and consumer trust but also contributes to long-term economic viability. As businesses increasingly recognize their role in shaping a sustainable future, CSR serves as a crucial step toward achieving environmental, social, and economic balance. Corporations can thrive only by protecting the environment in which they thrive. It has linked corporate social responsibility (CSR) with sustainable development and promoted the principle of sustainability and responsibility as the two pillars of CSR (Giddens 2018).

Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs) are two interrelated frameworks that guide businesses toward responsible and sustainable practices. CSR refers to a company's commitment to ethical behavior, social well-being, and environmental sustainability beyond legal obligations. It involves voluntary initiatives that contribute to economic development while improving the quality of life for employees, local communities, and society at large.

On the other hand, the SDGs, introduced by the United Nations in 2015, comprise 17 global goals aimed at addressing urgent challenges such as poverty, inequality, climate change, and responsible consumption. These goals serve as a universal blueprint for achieving a sustainable future by 2030.



CSR plays a critical role in advancing the SDGs by aligning corporate strategies with global sustainability objectives. Companies integrate SDG principles into their CSR initiatives by implementing sustainable supply chains, reducing carbon footprints, promoting diversity and inclusion, and supporting community development programs. For instance, businesses investing in renewable energy contribute to **SDG 7 (Affordable and Clean Energy)**, while those prioritizing fair labor practices align with **SDG 8 (Decent Work and Economic Growth)**.

As businesses increasingly recognize their responsibility in addressing global challenges, the synergy between CSR and SDGs becomes more evident. By incorporating the SDGs into CSR strategies, companies not only enhance their social impact but also create long-term value, strengthen brand reputation, and build resilient economies. This integration ultimately ensures that businesses operate as responsible corporate citizens while contributing to a sustainable and equitable future for all.

The SDGs have a much wider range of focus compared to previous development goals and incorporate specific economic targets for the first time. This shift in approach reflects a change in the global landscape, as new coalitions of countries emerge that may replace the previous dominant order. Therefore, the SDGs represent a new paradigm well-suited for a world in transition (Iyer 2015). It is worth noting that the SDGs are applicable to all countries regardless of their level of development as interdependence and indivisibility are principles that apply to all nations. Achieving the goals cannot be done solely through government efforts. It requires close collaboration between the government, private sector, and civil society. The implementation of the SDGs and of the Indian CSR regulation occurred at roughly the same time, and both have a significant potential to shape a unified, sustainable growth model.

CSR Interlinkages with the SDG in India

Schedule VII of the CSR regulation provides clear guidance for CSR initiatives, while the SDGs provide measurable targets that can be achieved through these initiatives. India is committed to achieving the 2030 SDGs but currently ranks 121 out of 163 countries on the SDG Index. This is a cause for concern and calls for immediate action through cooperation between businesses, organizations, and government (Sachs et al. 2022). The SDGs present vast opportunities for involvement from the corporate sector, bringing together private players from various industries to work toward the shared goal of sustainable development by harnessing the power of collaboration between stakeholders for mutually beneficial growth. For instance, when a company sets its CSR focus on providing skill development training to women and young people to improve their livelihoods, it contributes to several SDGs, such as eliminating poverty, ensuring food security, promoting education, promoting gender equality, and supporting employment and economic growth. Taking a closer glimpse, each of the 12 areas of CSR defined in Schedule VII of Section 135 in the revised Companies Act of 2013 of India potentially correlate with multiple SDGs. Based on their clear connection, Table 3.1 aligns the 17 SDGs with the Schedule VII activities outlined in the Companies Act 2013.

Interlinkages between Schedule VII Corporate Social Responsibility Areas and Sustainable Development Goals

Corporate Social Responsibility (Schedule VII of Companies Act)	Sustainable Development Goals (17 SDGs)
1. Eradicating poverty, hunger, and malnutrition and promoting preventive healthcare and sanitation	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 6 Clean water and sanitation
2. Promoting education, including special education and employment enhancing vocational skills and livelihood enhancement projects	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 4 Quality education SDG 5 Gender equality SDG 8 Decent work and economic growth
3. Gender equality, women empowerment, senior citizens, and economically backward groups	SDG 1 No poverty SDG 5 Gender equality SDG 10 Reduced inequality
4. Ensuring environmental sustainability, ecological balance, wildlife and natural resources conservation	SDG 6 Clean water and sanitation SDG 7 Affordable and clean energy SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities SDG 13 Climate action SDG 14 Life below the water SDG 15 Life on land
5. Protection of national heritage art and culture	SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities
6. Benefits to armed forces veterans, war widows	SDG 3 Good health and well being SDG 4 Quality education SDG 8 Decent work and economic growth
7. Promoting rural sports, Paralympic and Olympic sports	SDG 8 Decent work and economic growth SDG 10 Reduced inequality
8. Prime Minister's National Relief Fund and any other funds set up by the Central Government for socio-economic development and welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 4 Quality education SDG 6 Clean water and sanitation SDG 9 Industry innovation and infrastructure
9. Contributing towards technology incubators with academic institutions	SDG 8 Decent work and economic growth SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities SDG 12 Responsible consumption and production SDG 13 Climate action
10. Rural development projects	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 4 Quality education SDG 7 Affordable and clean energy SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities
11. Slum area development	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 4 Quality education SDG 6 Clean water and sanitation SDG 7 Affordable and clean energy SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities
12. Disaster management, including relief, rehabilitation, and reconstruction activities	SDG 1 No poverty SDG 2 Zero hunger SDG 3 Good health and well being SDG 6 Clean water and sanitation SDG 9 Industry innovation and infrastructure SDG 11 Sustainable cities and communities SDG 15 Life on land

The World Business Council for Sustainable Development report (2018b) states that, at the global level, 89% of member companies have acknowledged the SDGs in some form, with 53% integrating sustainability policies with the SDGs at the goal level and providing details on related actions. Only 15% have aligned their business strategies with specific SDG criteria and evaluated their contributions to the main SDGs. However, information about the actual implementation and progress toward the SDGs at the organizational level is limited. Results of a survey by UN Global Compact and Accenture (2016) of more than 1,000 chief executive officers from 100 different nations and 25 different industries showed that nearly 90% of respondents viewed the SDGs as a chance to re-evaluate their company's strategy in generating suitable value. Additionally, 70% of respondents believed that the SDGs established a well-defined framework for sustainability initiatives. However, the study did not specify details regarding the degree of organizational involvement with the SDGs.

- **CSR and the Indian Regulatory Framework**

The Companies Act, 2013 introduced a mandatory CSR provision under Section 135, which requires: Companies with a net worth of ₹500cr, a turnover of ₹1,000cr, or a net profit of ₹5 crore or more to spend at least 2% of their average net profits (of the last three years) on CSR activities. Businesses to form a CSR committee to plan, monitor, and report CSR spending. CSR activities to focus on poverty eradication, education, gender equality, environmental sustainability, rural development, and health initiatives.

- **CSR and National Priorities**

CSR efforts in India align with national initiatives such as:

- Swachh Bharat Abhiyan (Clean India Mission) – Aligns with SDG 6 (Clean Water and Sanitation).
- Beti Bachao, Beti Padhao (Save the Girl Child, Educate the Girl Child) – Supports SDG 5 (Gender Equality).
- Skill India Mission – Supports SDG 8 (Decent Work and Economic Growth).
- Digital India and Make in India – Support SDG 9 (Industry, Innovation, and Infrastructure).

Benefits of Mapping the SDGs with CSR

It is necessary for businesses to strategize how to use CSR as a tool for collective progress toward achieving the SDGs. To prioritize the SDGs, businesses should concentrate on two significant aspects: innovate their CSR initiatives and comprehending the effects they generate. A well-designed and actively implemented CSR program is essential for creating a positive social impact. Domestic and international enterprises can aid in attaining these objectives by employing not just their financial resources but also their technology, expertise, research, knowledge, and innovation. Aligning the SDGs with CSR can provide numerous advantages to both businesses and the wider community (Fallahshayan et al. 2022). Businesses can ensure that their actions are in line with the broader global aim for sustainable development by matching their CSR initiatives with the corresponding SDGs and targets (Fallahshayan et al. 2022). This approach enables them to make a valuable contribution toward achieving specific development objectives and keep track of their advancement toward those goals. Incorporating the SDGs into CSR can aid businesses in various ways:

- **Identification of gap areas:** Pinpointing areas where they can enhance their sustainability efforts, such as minimizing carbon footprint or enhancing social and environmental effects throughout their value chain. This can result in more accountable and sustainable business practices that have positive impacts on the environment, society, and the economy.
- **Better connect:** Connecting with various stakeholders, such as customers, employees, investors, and communities, to address sustainability challenges. This can foster trust, bolster reputation, and enhance overall business performance.
- **Accountability:** Monitoring and assessing their advancement toward sustainable development objectives, which improves transparency and accountability. It is a way for businesses to display their dedication to sustainability and establish trust with stakeholders.
- **Better management of inherent risks:** Recognizing and handling sustainability-related risks, such as social inequalities or climate change, which may affect business operations Strategic Corporate Social Responsibility and the Sustainable Development Goals 8&9 and reputation. This can make businesses more resilient and versatile in dealing with global challenges. Several

studies have shown that CSR has a positive correlation with addressing sustainable development.

Activities under CSR contribute towards a wider framework and protocols for the corporate to divert a portion of profit toward social and environmental reasons for a sustainable future, on the other hand, SDGs provide a specific region of action with tangible targets to make this world a better place to live in." Schedule VII of the Indian Companies Act, 2013 also presents opportunities for collaboration like the SDGs. Industry reports indicate that since 2014 businesses have increased their funding toward significant areas such as rural development, health care, and education by following the guidance provided in Schedule VII (KPMG and UNGC India 2017). However, while CSR activities under Schedule VII offer a broad framework, the SDGs provide a more comprehensive strategy with a wider range of objectives, including crucial areas such as eradicating poverty, addressing inequalities, and promoting agency cooperation for sustainable and harmonized development. Therefore, businesses can make use of both Schedule VII and the SDGs to contribute toward sustainable development and societal well-being (KPMG and UNGC India 2017). CSR has become increasingly popular recently as more companies are pledging to adopt sustainable business practices and initiatives. Reports show that the funds allocated to CSR have gradually risen over the years, indicating a growing interest in CSR projects.

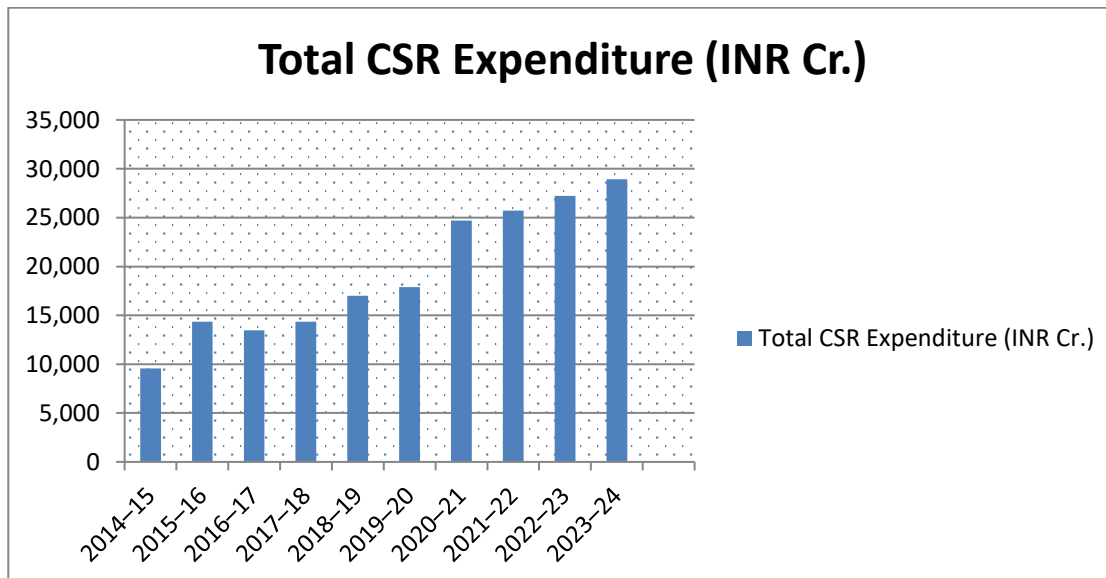
Data Analysis

India's mandatory Corporate Social Responsibility (CSR) law under Section 135 of the Companies Act, 2013, has made companies key contributors to national development. CSR spending has increasingly aligned with the Sustainable Development Goals (SDGs), particularly in health, education, environment, and rural development.

CSR Spending in India (Post-2014 Companies Act Implementation)

Year	Total CSR Expenditure (INR Cr.)	Top Focus Areas
2014–15	9,553	Education, Healthcare
2015–16	14,366	Education, Rural Development
2016–17	13,465	Skill Development, Healthcare
2017–18	14,343	Education, Environment
2018–19	17,007	Education, Rural Development
2019–20	17,885	Healthcare, PM Relief Fund, COVID-19
2020–21	24,689	Healthcare, COVID-19, Education
2021–22	25,715	Health, Skill Development, Livelihoods
2022–23	27,221	Education, Healthcare
2023–24	28,935	Education, Healthcare

Source: Ministry of Corporate Affairs, GOI



CSR Alignment with SDGs

The following table shows how CSR funds are aligned with specific SDGs based on recent spending patterns:

SDG Goal	CSR Focus Area Examples	% of CSR Funds (2023–24)
SDG 3: Good Health & Well-being	Hospitals, health camps, COVID response	35%
SDG 4: Quality Education	School infra, scholarships, digital literacy	27%
SDG 5: Gender Equality	Women empowerment, skill training	8%
SDG 6: Clean Water & Sanitation	Water filters, toilets, sanitation	5%
SDG 13: Climate Action	Renewable energy, tree plantation	6%

Since the enforcement of the Companies Act, 2013, which made Corporate Social Responsibility (CSR) mandatory for certain companies in India, the nation has witnessed a significant and consistent increase in CSR spending over the past decade. Beginning in the financial year 2014–15, when the law came into effect, corporate contributions toward social responsibility initiatives stood at ₹9,553 crore. This was a landmark moment, marking the institutionalization of CSR as a formal obligation rather than a voluntary philanthropic gesture.

The following year, 2015–16, saw a remarkable rise in CSR expenditure to ₹14,366 crore, signaling not only improved compliance with the law but also a growing understanding among Indian corporations of their role in sustainable development. Over the next few years, CSR spending remained steady, with ₹13,465 crore in 2016–17, ₹14,343 crore in 2017–18, and a further increase to ₹17,007 crore in 2018–19. This period saw companies increasingly investing in areas like education, healthcare, skill development, and environmental sustainability — sectors that closely align with key Sustainable Development Goals (SDGs).

In 2019–20, total CSR expenditure rose slightly to ₹17,885 crore, just before the COVID-19 pandemic disrupted economic and social systems worldwide. The impact of the pandemic was clearly reflected in the CSR trends of the following year. In 2020–21, CSR contributions surged dramatically to ₹24,689 crore. This spike can largely be attributed to emergency responses during the health crisis — including support to the PM CARES Fund, procurement of medical supplies, setting up healthcare infrastructure, and widespread relief work for affected communities. It was a testament to how CSR in India had evolved from routine compliance to a responsive, crisis-driven mechanism.

The trend of increasing CSR spending continued in the post-pandemic period. In 2021–22, the total contribution rose to ₹25,715 crore, followed by ₹27,221 crore in 2022–23. The most recent data for 2023–24 shows CSR expenditure reaching ₹28,935 crore, reflecting a nearly threefold increase from the initial year of implementation. These figures not only demonstrate the expanding financial commitment of the private sector but also the growing recognition of CSR as a strategic tool to drive sustainable development and social equity in India.

Over the last ten years, CSR in India has evolved from being compliance-oriented to becoming mission-driven and development-focused. Corporates are now increasingly aligning their initiatives with national and global development agendas, particularly the United Nations Sustainable Development Goals (SDGs). This evolution highlights the growing role of businesses as partners in nation-building, contributing not only to economic growth but also to inclusive, equitable, and sustainable development.

Major Challenges in Implementation of the SDGs and CSR in India

Since September 2015, India has made progress in adopting, implementing, and monitoring Agenda 2030 but it still has a lot to do (KPMG and UNGC India 2017). Due to its vast size and diversity, any development program in India faces unique challenges—and the SDGs are no exception. The country has identified the cardinal roadblocks (socioeconomic and institutional constraints, see section 3.5) that hinder full implementation of the SDGs and has planned a strategy to address them and meet the objectives on time. The development of a statistical system and financing for the SDGs are the primary focus areas (NITI Aayog 2020). Regular evaluation of progress in all areas of the SDG framework is critical as it is time-bound. To achieve this, both national and subnational statistical systems require significant enhancements. India has taken an admirable and essential first step toward SDG

monitoring by implementing the National Indicator Framework, the SDG India Index, and the Dashboard. A subsequent step to upgrade the national framework involves adding indicators for the SDG targets that are currently not represented. Of the 169 SDG targets, 36 are not included in the framework because historical data on new issues like responsible consumption and production, and partnerships are lacking. Some indicators may not have a suitable measurement technique. To ensure that the National Indicator Framework is a comprehensive tool for monitoring all SDGs, missing indicators will be identified or developed in consultation with relevant stakeholders and incorporated (NITI Aayog 2020). To ensure more precise SDG monitoring, which will lead to specific policy recommendations, it is vital to collect and display data that are disaggregated by gender, social categories, income groups, and other relevant factors. Data availability in a time-bound manner is again a constraint. In the past, SDG reporting relied on data from sources such as the National Family Health Survey, which was conducted every 8–10 years (Subramanian et al. 2023). However, due to the SDGs' timelines and the need for regular assessment of global progress, surveys that provide data for SDG monitoring systems must occur at more frequent intervals. Given the vast amount of data from multiple sources on various topics, focusing on data quality is essential. To ensure data accuracy, India will also use independent third-party surveys, similar to the data validation techniques in some of its flagship programs. Another approach to improving data quality involves utilizing modern data collection methods and technology including mobile phones, tablets, and geospatial data (NITI Aayog 2020).

Exploring the Interlinkages Between Corporate Social Responsibility and the Sustainable Development Goals: A Case Study of India Meeting the financial needs of the SDGs is difficult because, even though impoverished countries receive significant public and private investment in sectors related to the SDGs, there remains a shortfall of \$2.5 trillion per year from 2015 to 2030 (UNCTAD 2014). Adequate financial resources are crucial for achieving the ambitious goals and targets of the SDG framework. To determine the costs associated with the key SDGs for India, initial estimates from a joint study report of the International Monetary Fund and NITI Aayog found India's additional expenditure requirement toward the SDGs is 6.2% of its gross domestic product until 2030 (NITI Aayog 2020). Identifying the resources and strategies for this increased funding is essential. Equally important is ensuring that budgetary allocations align with SDG priorities. India has not adequately attempted to tackle issues regarding the mobilization of domestic resources. Additionally, the proportion of Union Budget expenditure in relation to the country's gross domestic product has decreased from 13.3% in 2014/15 to 13.2% in 2019/20 (Government of India 2020). A report on a survey conducted in February 2022 reveals that India's latest central or federal budget documents do not reference the SDGs (Pandey 2022). India's tax-to-gross domestic product ratio falls below the BRICS average, indicating that there is significant potential for increasing domestic resources by expanding the tax base and enhancing the tax administration system. To improve domestic resource mobilization, the Indian government has committed to a comprehensive tax reform program involving direct tax reforms, including goods and services tax (GST), and simultaneously keeping public debt at sustainable levels in the medium term. In addition, the government has implemented an innovative tax known as the Swachh Bharat Cess (Clean India Cess) to generate funding for the Clean India Mission directed toward SDG 6.

As mentioned in section 3.5, since the 14th Finance Commission's devolution of taxes (Press Information Bureau 2015), the states are also expected to play a significant role. The commission increased the tax devolution to states from 32% to 42% of the divisible pool, providing a solid financial base for achieving the SDGs. The commission also allocated special purpose grants for initiatives such as universal primary education, health, employment, affordable housing, and urbanization, further strengthening the collaborative foundation and trust for accomplishing the SDGs (Press Information Bureau 2015).

The number of goals achieved by Indian companies through CSR activities is different from those achieved by global companies through sustainability efforts. The research also suggests that mandating companies to pursue CSR activities does not necessarily lead to a greater focus on achieving the SDGs. This is demonstrated by the fact that global companies, which are not bound by law to pursue CSR, have performed better in making progress toward the SDGs (Gupta 2019).

CSR's Role in Achieving SDGs in India

- Environmental Sustainability (SDG 13: Climate Action, SDG 12: Responsible Consumption and Production, SDG 7: Clean Energy)
 - Tata Group has committed to reducing its carbon footprint by investing in renewable energy and sustainable infrastructure.

- Infosys has implemented green buildings, energy-efficient operations, and carbon neutrality programs.
- ITC Limited focuses on sustainable agriculture and water conservation projects.
- Poverty Alleviation and Rural Development (SDG 1: No Poverty, SDG 2: Zero Hunger, SDG 3: Good Health and Well-being)
 - Reliance Foundation has supported rural communities with healthcare, education, and women empowerment programs.
 - Wipro Foundation runs healthcare programs in underserved regions, promoting maternal and child health.
 - Mahindra & Mahindra has launched the "Nanhi Kali" program to support the education of underprivileged girls.
- Education and Skill Development (SDG 4: Quality Education, SDG 8: Decent Work and Economic Growth)
 - Infosys Foundation provides scholarships and supports digital literacy initiatives.
 - Tata Trusts have launched initiatives for skill development and vocational training.
 - Larsen & Toubro (L&T) invests in skill-building programs for construction workers and engineers.
- Women Empowerment and Social Inclusion (SDG 5: Gender Equality, SDG 10: Reduced Inequalities)
 - Hindustan Unilever Limited (HUL) runs the "Project Shakti", empowering rural women by providing them employment as direct-to-consumer sales agents.
 - PepsiCo India has initiated programs for women-led agricultural development.
 - Biocon Foundation supports female entrepreneurship in rural India.

Conclusion

Corporate Social Responsibility (CSR) has become a strategic ally in achieving the Sustainable Development Goals (SDGs) in India. Mandated by law, CSR efforts are now aligned with national development priorities, focusing on health, education, environment, and social inclusion. The convergence between corporate action and SDG targets has accelerated progress, yet challenges remain—such as unequal regional investment and limited impact assessment. To fully harness CSR's potential for sustainable development, India must encourage outcome-driven CSR, foster partnerships, and strengthen regulatory oversight. With strategic direction and inclusive intent, CSR can continue to be a powerful force in the realization of the 2030 Agenda.

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