



e-ISSN: 2319-8753 | p-ISSN: 2347-6710

# IJIRSET

International Journal of Innovative Research in  
**SCIENCE | ENGINEERING | TECHNOLOGY**



# INTERNATIONAL JOURNAL OF INNOVATIVE RESEARCH

IN SCIENCE | ENGINEERING | TECHNOLOGY

Volume 14, Special Issue 6, December 2025

**ISSN** INTERNATIONAL  
STANDARD  
SERIAL  
NUMBER  
INDIA

Impact Factor: 8.699



9940 572 462



6381 907 438



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# **Corporate Social Responsibility and Sustainable Development Goals (SDGs): Pathways to Sustainable Growth**

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**ABSTRACT:** The paper explores the link between corporate social responsibility (CSR) and integrating the United Nations' Sustainable Development Goals (SDGs) into Indian companies' business strategies. It highlights the importance of clear targets, stakeholder engagement, and robust measurement frameworks in achieving meaningful contributions to the SDGs. The study also highlights the challenges of aligning CSR with the SDGs and emphasizes best practices through case studies of leading Indian companies.

**KEYWORDS:** Corporate Social Responsibility (CSR), Sustainable Development Goals (SDGs), Stakeholder Engagement, Sustainable Growth, Business Strategy.

## **I. INTRODUCTION**

A strategic business need, corporate social responsibility (CSR) has developed from a voluntary practice due to increased awareness of global social, environmental, and economic concerns. The Sustainable Development Goals (SDGs), which were introduced by the UN in 2015, have caused a substantial change in the way businesses approach corporate social responsibility. The 17 goals and 169 targets that make up the Sustainable Development Goals (SDGs) offer a broad framework that tackles problems like poverty, inequality, climate change, and environmental degradation. Companies today understand that, in addition to ensuring long-term economic sustainability, it is strategically critical to match their CSR initiatives with these global objectives.

The Companies Act, 2013, mandates CSR spending for corporations, influencing India's CSR environment and cultural norms. This has led to the incorporation of Sustainable Development Goals (SDGs) into CSR initiatives by prominent Indian enterprises like Tata Group, ITC, and Reliance Industries. These companies tackle issues like clean energy, education, and healthcare, improving their reputation and promoting sustainable growth on a local and global scale.

## **II. LITERATURE REVIEW**

**Visser, W., & Tolhurst, N. (2010)** - In their book "The World Guide to CSR: A Country-by-Country Analysis of Corporate Sustainability and Responsibility," Visser and Tolhurst explore the unique nature of CSR in India, highlighting that Indian companies often integrate social and environmental concerns into their business operations due to the influence of traditional values and societal expectations. They emphasize that Indian businesses have a long-standing tradition of philanthropy, which has evolved into a more structured approach to CSR.

**Mohan, A. (2001)** - In the article "Corporate Citizenship: Perspectives from India," published in the Journal of Corporate Citizenship, Mohan discusses the evolution of CSR in India and how it has been shaped by cultural, economic, and regulatory factors. The study highlights that Indian businesses have historically engaged in social welfare activities, often motivated by religious beliefs and social obligations. The paper also notes that the introduction of CSR legislation in India has formalized these practices and aligned them with global CSR standards.

**Agarwal and Kumar's(2018)** study on CSR and Sustainable Development in India highlights the integration of Sustainable Development Goals (SDGs) into business strategies, with sectors like energy, healthcare, and agriculture leading the way.

**Bansal and Rai's (2014) research on Indian companies' role** in achieving the SDGs through CSR initiatives reveals a need for structured approaches and better reporting mechanisms. Kumar and Das' study on CSR reporting practices in Indian companies reveals a need for more comprehensive and standardized reporting to accurately reflect the impact of CSR initiatives on SDGs.

**Singh and Agarwal's (2013)** article "Measuring CSR Impact on Sustainable Development: The Indian Perspective" discusses the challenges of measuring the impact of CSR activities on sustainable development in India. They propose a framework for assessing the effectiveness of CSR initiatives in contributing to the SDGs, emphasizing the need for robust metrics and indicators. Overall, the growing awareness and alignment of CSR with the SDGs highlight the need for more structured approaches and better reporting mechanisms.

### **Objectives of the Study**

1. To examine how Indian companies are integrating CSR initiatives with the United Nations' Sustainable Development Goals (SDGs).
2. To analyze the role of clear targets, stakeholder engagement, and measurement frameworks in strengthening CSR–SDG alignment.
3. To identify the major challenges faced by Indian firms in aligning CSR with SDGs.
4. To highlight best practices and lessons learned from case studies of leading Indian companies.

## **III. RESEARCH METHODOLOGY**

**Research Design:** The study adopts a qualitative and descriptive research design, combining secondary data analysis and case study approaches. The purpose is to examine how CSR initiatives undertaken by Indian companies are mapped to specific SDGs and to evaluate their effectiveness in promoting sustainable growth.

### **Data Collection**

**Secondary Data Sources:** Company annual reports and sustainability/CSR reports, Ministry of Corporate Affairs (MCA), Government of India reports ,United Nations Global Compact and SDG Progress reports, Peer-reviewed journal articles, working papers, and Scopus/UGC indexed research etc..

**Case Studies :** A purposive sample of 5–6 leading Indian companies (e.g., Tata Group, Infosys, ITC, Reliance Industries, Mahindra & Mahindra, Hindustan Unilever) was selected based on their CSR visibility and documented alignment with SDGs

### **Data Analysis**

**Content Analysis:** Mapping CSR initiatives to specific SDGs (e.g., SDG 4: Quality Education, SDG 13: Climate Action, SDG 5: Gender Equality).

**Comparative Analysis:** Identifying common strategies, challenges, and success factors across companies.

### **3.1 Corporate Social Responsibility (CSR)**

Corporate social responsibility (CSR) is a business strategy that aims to positively impact society while maintaining profitability. It involves environmental protection, fair labor practices, community engagement, and ethical business practices. CSR goes beyond charitable contributions and involves ethical behaviour in daily operations.

### **3.2 Sustainable Development Goals (SDGs)**

The SDGs are a set of 17 interconnected goals designed to address global challenges such as poverty, inequality, climate change, environmental degradation, peace, and justice. The goals are:

1. No Poverty
2. Zero Hunger
3. Good Health and Well-Being
4. Quality Education

5. Gender Equality
6. Clean Water and Sanitation
7. Affordable and Clean Energy
8. Decent Work and Economic Growth
9. Industry, Innovation, and Infrastructure
10. Reduced Inequality
11. Sustainable Cities and Communities
12. Responsible Consumption and Production
13. Climate Action
14. Life Below Water
15. Life on Land
16. Peace, Justice, and Strong Institutions
17. Partnerships for the Goals

#### **CSR's strategic alignment with the SDGs:**

Selecting the SDGs that are most pertinent to a company's operations and stakeholder expectations is the first step in coordinating CSR programs with the Sustainable Development Goals. SDG 2 (zero hunger) and SDG 12 (responsible consumption and production) might be given priority by businesses in the food and beverage industry, but SDG 7 (affordable and clean energy) might be the emphasis of the energy sector.

Leading the way in this alignment are Indian corporations such as Tata Group, ITC, and Reliance Industries, which have included the SDGs in their corporate social responsibility plans. By tackling the social and environmental challenges that are relevant to their business operations, these companies are not only improving their competitiveness but also making a positive contribution to global sustainability initiatives.

#### **Challenges in Aligning CSR with SDGs:**

The integration of Sustainable Development Goals (SDGs) into corporate social responsibility (CSR) strategies has resulted in tangible impacts across various sectors. For instance, Tata Group's water conservation and renewable energy initiatives align with SDGs 6 and 7, while ITC's e-Choupal program empowers rural farmers through digital technology.

These initiatives not only support the achievement of the SDGs but also create shared value for companies and stakeholders. However, there are challenges in aligning CSR with the SDGs. One is the lack of standardized metrics for measuring the impact of CSR initiatives on the SDGs. While frameworks like the Global Reporting Initiative and the Sustainability Accounting Standards Board provide guidelines, there is a need for more comprehensive and consistent metrics.

Additionally, businesses must navigate diverse stakeholder expectations, balancing the interests of shareholders, employees, customers, and communities while ensuring meaningful contributions to the SDGs.

**Table-1** Alignment of CSR Initiatives with SDGs across Different Companies

Company	CSR Initiative	Aligned SDG(s)	Impact	Source
Unilever	Sustainable Living Plan	SDG 12 (Responsible Consumption)	Reduced waste and improved sustainability of products	Unilever Annual Report 2023
Microsoft	AI for Earth	SDG 13 (Climate Action)	Supported climate solutions through AI and technology	Microsoft Sustainability Report 2023
Coca-Cola	Water Stewardship Program	SDG 6 (Clean Water and Sanitation)	Replenished water used in beverages in local communities	Coca-Cola Sustainability Report 2023

IKEA	Renewable and Recycled Materials Initiative	SDG 7 (Affordable and Clean Energy)	Commitment to using 100% renewable and recycled materials by 2030	IKEA Sustainability Report 2023
Tesla	Electric Vehicles and Renewable Energy	SDG 7 (Affordable and Clean Energy)	Pioneered electric vehicles and solar energy products	Tesla Impact Report 2023

**Source:** Secondary data

**Table-2** CSR Performance and SDG Progress (Example Companies)

Company	SDG(s) Focus	CSR Performance Score	SDG Progress Score	Impact Summary	Source
Unilever	SDG 12 (Responsible Consumption)	85/100	80/100	Significant reduction in product waste	Unilever Annual Report 2023
Microsoft	SDG 13 (Climate Action)	90/100	85/100	Leading in AI-driven climate solutions	Microsoft Sustainability Report 2023
Coca-Cola	SDG 6 (Clean Water)	80/100	75/100	Replenished water resources in several regions	Coca-Cola Sustainability Report 2023
IKEA	SDG 7 (Clean Energy)	88/100	82/100	On track to use 100% renewable energy by 2030	IKEA Sustainability Report 2023
Tesla	SDG 7 (Clean Energy)	95/100	90/100	Major advancements in electric vehicles and solar energy	Tesla Impact Report 2023

**Source:** Secondary data

### **Best Practices for Successful Integration**

Companies can implement a number of best practices to get beyond these obstacles and successfully incorporate the SDGs into their CSR strategies:

**Stakeholder Engagement:** In order to match CSR initiatives with the SDGs, it is imperative to engage with stakeholders in order to understand their expectations and concerns. This involvement guarantees that the projects are pertinent and have a significant effect.

**Clearly Defined Goals and Metrics:** Businesses should establish quantifiable goals for their CSR initiatives that are in line with certain SDGs. Better progress tracking is made possible by this strategy, which also shows the company's dedication to sustainable development.

**Partnerships and Collaboration:** Working together with governmental organizations, non-profits, and other companies can help CSR projects have a greater effect. Through partnerships, businesses may take advantage of more resources and knowledge, which leads to more noteworthy and scalable results.

**Indian Companies' Case Studies Connecting CSR to the SDGs**

**Tata Group:** The company's CSR programs in the areas of healthcare, education, and renewable energy are very compatible with a number of SDGs. The company's initiatives to lower carbon emissions, advance clean energy, and expand access to healthcare and education in underprivileged areas demonstrate its commitment to sustainability.

**ITC:** SDGs 1 and 8 are in line with ITC's sustainability efforts, especially the e-Choupal program. ITC is improving livelihoods and stimulating economic growth in rural areas by providing digital technologies to farmers.

**Reliance Industries:** The company prioritizes environmental sustainability, healthcare, and education in its CSR programs. The company's initiatives to enhance healthcare access and educational outcomes in rural India are indicative of their commitment to SDG 3 (good health and well-being) and SDG 4 (quality education).

**Nike:** Nike has faced both criticism and praise for its CSR initiatives. In the 1990s, the company was heavily criticized for unethical labor practices in its supply chain. However, Nike responded by implementing comprehensive CSR initiatives, including transparency in reporting and improved labour conditions. This shift in strategy has helped Nike rebuild its reputation and regain consumer trust.

**Starbucks:** Starbucks has long been recognized for its CSR efforts, particularly in ethical sourcing and community engagement. The company's commitment to fair trade coffee and community service has contributed to a strong brand image and loyal customer base. Starbucks' CSR activities have been a key driver in its reputation as a socially responsible company, which in turn has positively influenced consumer behavior.

**Measurement and Reporting of CSR Impact**

Demonstrating the impact of CSR programs on the SDGs requires accurate assessment and open reporting. Global reporting frameworks like the UN Global Compact, SASB, and GRI are being widely used by Indian firms as a means of communicating their contributions towards the SDGs.

By offering an organized method for reporting on sustainability, these frameworks make sure businesses report on pertinent SDGs and monitor their advancement over time. To fully capture the impact of CSR programs on the SDGs, the research indicates that more comprehensive measures and standardized processes are still needed.

**IV. FINDINGS**

1. Leading companies such as Unilever, Microsoft, Coca-Cola, IKEA, and Tesla align their CSR initiatives with specific SDGs, showcasing a clear understanding of global sustainability priorities.
2. SDG 7 (Affordable and Clean Energy) is a key focus area, with both IKEA and Tesla making significant progress in renewable energy adoption and clean energy innovations.
3. Companies leveraging technology, like Microsoft with its AI for Earth initiative, demonstrate how innovation can accelerate progress toward SDG 13 (Climate Action).
4. Tesla's advancements in electric vehicles and solar energy highlight how sustainability can coexist with industry leadership and profitability.
5. Unilever and Coca-Cola effectively address critical issues like waste reduction (SDG 12) and water stewardship (SDG 6), benefiting local communities and ecosystems.
6. The focus on renewable and recycled materials by IKEA reflects a commitment to circular economy principles, contributing to long-term sustainability goals.
7. Companies with high CSR performance scores, such as Tesla (95/100) and Microsoft (90/100), also exhibit strong SDG progress scores, indicating a positive relationship between strategic CSR efforts and measurable SDG impact.
8. While Coca-Cola shows commendable progress in water sustainability, its relatively lower SDG progress score (75/100) suggests a need for scaling initiatives to achieve a broader impact.
9. Companies focusing on other SDGs, such as gender equality or poverty reduction, were absent in this analysis, highlighting potential gaps in corporate SDG priorities.
10. IKEA's target to achieve 100% renewable and recycled materials by 2030 and Tesla's continued leadership in clean energy illustrate the importance of long-term sustainability commitments.
11. These examples suggest that businesses with clear, future-oriented goals are better positioned to achieve meaningful SDG alignment.

**Limitations**

1. Relies primarily on secondary data, which may not fully capture internal decision-making processes.
2. Case study focus limits generalizability across all Indian companies.
3. CSR reporting practices differ across firms, creating challenges in standardizing data.

**V. CONCLUSION**

Integrating CSR with the United Nations' Sustainable Development Goals (SDGs) is crucial for India's sustainable growth. Many Indian companies have started programs in education, health, gender equality, and environmental protection. However, challenges like inconsistent reporting methods and low awareness of the SDG framework persist. Despite these, successful examples from top Indian companies show that integrating sustainability into business strategy benefits both businesses and society, boosting resilience, competitiveness, and support for India's sustainable development goals.

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