

Corporate Social Responsibility the Future Trends and Innovation in India.

G.S. Vandana, Akshaya J

Student of Sastra University, Student of Sastra University

School of Law

SASTRA DEEMED UNIVERSITY

Abstract - Corporate social responsibility is a self-regulating business model that helps a company to be socially responsible. CSR has gained its relevance in the Indian corporate landscape over the past decade. There is a significant increase in investment in CSR initiatives to enhance their social and environment impact while also improving their brand image and long-term sustainability, CSR has undergone a significant change in the way the activities are regulated. The paper delves into the key subjects of many shifts that Indian CSR has gone through in the past years which include the shift in the strategic intentions, matters relating to skill development, environmental sustainability, CSR reporting and transparency, Stakeholder engagement and Adoption of new technology. The paper explores the central concept of improving CSR Strategies and approaches of India through an analytical comparison of Corporate social responsibility in India with other countries like Denmark and China. And finally, the paper gives an introduction about the future trends and innovation that can be adopted for sustainable reporting as it is very dynamic in nature.

Index Terms - Corporate social responsibility (CSR), Comparison with India, China and Denmark, Future trends and future innovation in India.

INTRODUCTION

Corporate social responsibility is not a mere slogan or an idea but it has become one of the important indicators of a company's responsibility as it is one of the essential business strategies which is critical because it reflects a commitment by the companies to contribute positively to society and the environment. According to a senior official in the ministry of corporate affairs the Indian companies have spent over 1 trillion under CSR since the framework came into force in 2014-15. The prominence of CSR gained with the enactment of the Companies act 2013, which has made it mandatory for certain companies to engage in CSR activities which is stated in section 135 of the act, the activities contain structural approach to addressing social, economic and environmental issues. The CSR activities in India has evolved over the years influenced by changes in regulations, public perception and heightened consciousness of sustainable business practices in the recent times. The provision of the CSR applies to every company that fulfil the following conditions in the preceding financial year: 1. Net worth of more than Rs.500 crore 2. Turnover of more than Rs. 1000 crores 3. Net profit of more than RS. 5 Crore, the board of directors have to ensure that at least 2% of its average net profits made during the immediately preceding three financial years shall spend in every financial year. There are many shifts CSR has gone in the past years some of shift include the shift in the strategic intentions, matters relating to skill development, environmental sustainability, CSR reporting and transparency, Stakeholder engagement and Adoption of new technology.

CSR has emerged a critical aspect of business strategy Practiced globally. India still lacks in some aspects of CSR that they can improve by examining the strength and challenges inherent in each country. As we delve into this comparative analysis, the objective is not just to understand the nuances of each model but to distil actionable insights that can enhance CSR practices in India. Through this comparative lens, there would be a contribute to the ongoing discourse on strengthening CSR in India, creating a roadmap for sustainable and socially responsible business practices.

STRATEGIC SHIFT

1.1 Strategic integration

Strategic integration is the fundamental shift as to how a company approach CSR, it brings out long term success and resilience of the organization.

In the initial stage CSR was often seen as a charitable activity, but overtime there has been shift towards its integration into the core business strategy which had a significant impact on ensuring the alignment of the company's mission, values and long-term goals, creating a more sustainable and impactful approach. It emphasized on creating shared value, where CSR initiatives generate positive outcomes for both company and the society, the main objective is to align business success with social and environmental progress. CSR is also incorporated into decision making which involves product development, supply chain management and marketing. But many of the corporate fear that the mandatory funding will overtime be regulated and grabbed by the government to run the programme they are responsible for, which involves asking companies to put in their money on welfare activities like building toilets and providing drinking water.

It also entails political aspect which raises question of accountability and fear of corruption, for example In Chhattisgarh the government has announced that the CSR money would go into the CM Community development fund.

1.2 Skill development

In the early phase of CSR projects often focused on immediate needs and providing financial aid which ultimately resulted in the growing emphasis on skill development program that empower communities by enhancing their employability, this aligns with the goal of poverty alleviation and sustainable development. National skill development Corporation (NSDC), through its industry partnership and CSR units is helping corporates with their skill development in areas of education, gender equality and employment creation which also involves training youth from underprivileged and economically weaker section of the society. For instance, Schneider Electric India foundation, the CSR initiatives focuses on education, employment, entrepreneurship etc, they say that *"We focus on skill development to enhance employment opportunities for the youth aligned with industry demands"*.

1.3 Environmental sustainability

Environmental concerns are often considered as secondary, but in the present CSR strategies there is a shift in initiatives that promote environmental sustainability, by investing their projects related to renewable energy, waste management and conservation to ecological responsibility, this is due to rapid population growth and industrialization that have resulted in high carbon dioxide levels in the environment ultimately resulting to permanent change in the ecosystem. One of the companies that have redirected their efforts toward environmental sustainability is:

Tata Consultancy Services (TCS)- it is an IT services and consulting business solution organisation, which recognises the environmental impact and climate change and aims to fulfil its environmental sustainability commitments through many broad level actions such as Improving resource efficiency, monitoring and reducing energy consumption, Adopting waste management concept, monitoring to preserve biodiversity, efficient value chain, provide transparency and communicate the policy to all the interested parties and lastly to make continual improvement.

1.4 CSR Reporting and Transparency

Primarily reporting on CSR activities was limited in scope but due to growing trend towards comprehensive CSR reporting but it was soon realized that providing information on the project, expenditure and the outcome enhances the transparency and builds trust with stakeholders. According to a senior government official the new disclosure framework for CSR spending will help gather granular details for analytical purposes which ultimately would help the efficiency of reporting. The new notification requires the companies concerned to provide details of amount spent on impact assessment and whether any capital assets have been created or acquired through CSR spent given financial year, it has to be made sure that the data are available in the CSR portal.

1.5 Stakeholder Engagement

Before the shift in the CSR strategies stakeholder engagement pertaining to decision- making matters was limited, but in the recent years the companies have now adopted inclusive approaches, involving stakeholders such as employees, communities and customers in planning and evaluation of the CSR projects . Engaging stakeholders yield benefits for the companies as it enhance reputation and brand image , innovation and creativity by involving stakeholders , risk mitigation , improved decision – making . Ultimately CSR involvement from stakeholders helps the business as well as the environment and community at large, promoting a more ethical and sustainable corporate ecosystem.

1.6 Adoption of Technology

Primarily traditional methods were used in CSR program management. But companies now are adopting technology, including digital platforms and data analytics, to enhance that efficiency, transparency and reporting of CSR initiatives.

COMPARISON WITH COUNTRIES

DENMARK AND INDIA

CSR is significantly practiced across countries and are shaped according to their regulatory framework, cultural context and business environment. The comparative analysis aims to identify key aspects of Denmark's CSR policies and practices that India can adapt. India's regulatory- mandatory strategy contradicts with Denmark's voluntary, stakeholder- engaged model which has a deep connection with its commitment to sustainability, ethics and societal effect these practices of Denmark can provides India a unique opportunity to gain insights and refine its CSR regulations. It also tries to examine the holistic and impactful CSR landscape that Denmark has and serves a guide to understand the potential benefits that Indian CSR initiatives can look into. The key aspects that India could consider as follows:

Voluntary Engagement

DENMARK- The Danish companies often engages in CSR activities voluntarily as it as a strong tradition of corporate responsibility they follow, which encourages the companies to have a flexible approach in choosing their initiatives that aligns with their business goals and values, For example Novo Nordisk – a Danish multinational pharmaceutical company embraces voluntary corporate social responsibility indicatives and the company often goes beyond regulatory requirements and reflects a commitment to sustainability and social impact some of the key aspects the company focus according to their need and wants includes setting an ambitious environmental sustainability that aims to achieve Zero carbon emission by 2030 , the company aims to provide improved access to health care , it also supports community engagement which helps them to address health and social issues that males the, operate in a better manner and makes sure that there in transparency in reporting. One of the main reasons Novo Nordisk's voluntary approaches was to make a market differentiation and to go beyond the regulations to make them attractive for the consumers.

INDIA- The Indian CSR regulations compels many companies to work according to the framework of the formalized activities set up by the rules , this may lead some companies to be more compliance- driven as there activities would not go beyond the regulations as there main focus would be to fulfil the requirements rather than providing genuine desire to create positive social or environmental change , this may also lead to a tokenistic approach that might not address the root cause of the societal challenges, due to lack of flexibility it would be difficult for the companies to respond to dynamic issues. In the recent study conducted which aims to explore the dynamics between voluntary CSR engagement and earnings management in the context of CSR mandate in India outlines how motivations may be linked with manipulations through which it can be inferred that instrumental approach could undermine the ethical foundation of CSR, the focus on reputation management may not fully meet the legal requirements which could lead to a potential setback , resource allocation could lead to suboptimal resource allocation and limit the impact on CSR initiatives on social well- being and mandatory CSR may result in reduction of authenticity that would ultimately effect the company's goodwill . One of the examples would be the Vedanta Ltd.– this company faced a lot of criticism even though it has undertaken various CSR initiatives that were in its area of concern which include projects related to education,

healthcare and community development. Some of the controversies faced by them were about them not voluntarily concerned about the environment as they were connected to mining activities that impacted the local ecosystem, it also faced allegations on human rights violations on unfair labour practices and treatment of local communities. Here it is expected by the society to make voluntary initiatives rather than mere fulfilment of the CSR committee regulations.

Stakeholder Engagement

DENMARK- It has strong stakeholder engagement that enhances CSR's effectiveness as it includes the following – Inclusive decision-making is very important according to the CSR policy in Denmark as it actively involves stakeholders, employees and non-governmental organization in planning and execution of CSR initiatives, this approach makes sure that the programs align with the actual need and expectations of the stakeholders, Transparency and communication is another approach that is practiced by the Danish companies which eventually provides regular updates on CSR activities and foster trust that contributes to shaping the direction initiatives. Collaborative partnership maximizes the impact of CSR programs as joint efforts strengthen different entities. For example, ORSTED – it is a company that engages local communities in the development of offshore wind farms through public consultations and environmental impact assessment, this company is a great example for stakeholders' strategy contribution to successful diverse perspective and fostering collaboration.

INDIA- Regulations have a big impact on CSR involvement in India since the implementation of the Companies Act, 2013, through its CSR committee ensures that qualified businesses take part in the activities listed in Schedule VII of the Act. Although the legal structure guarantees a minimal level of corporate social responsibility, it is important to have stakeholders' involvement, which India is trying to incorporate in the recent times as there is a lot of requests for the same as the goal of this developing strategy is to increase the responsiveness of CSR programmes which can be done by having the knowledge of what people want through which the requirements of the communities can be served. India faces a lot of challenges related to engagement of the stakeholders because there is a diverse social and economic context, achieving meaningful engagement in such diverse society needs strategic approaches to ensure adequate representation.

India can learn from Denmark about the inclusive decision-making processes to ensure that there is alignment with the diverse needs of the local communities which ultimately would encourage voluntary initiatives which is usually not seen in India. Example for non-involvement of the stakeholder is POSCO Steel plant project – this company faced a lot of criticism for inadequate involvement of the stakeholders which led to a lot of issues that include displacement and land acquisition, environmental concerns that encompass issues related to water supply, biodiversity, coastal protection and well-being of the animals in that area, limited consultation, violence and protesters. JP Morgan Chase expressed a commitment to the fundamental principle of human rights in its operation globally, ethical conduct and the recognition that the company's reputation is a critical asset, he believes that acknowledgment of the potential impact on the human rights emphasizes how responsible and ethical the business practices are, which was ignored in the said case. Due to which the project was withdrawn showcasing the non-involvement of stakeholders.

International Collaboration

DENMARK- It places a strong emphasis on global collaboration and partnership in CSR. The Danish government engages in a lot of international initiatives by working with various organizations and NGOs to address global issues. The CSR activities of the Danish government are aligned with the United Nations Sustainable Development Goals, this allows them to have a broader access to collaborate internationally. Due to frequent engagement with international collaborators there is an exchange of innovation and technologies that are practiced by other Nations. One of the examples would be: Danish Institution For Human Rights – this collaboration ensures there is alignment with global standards, it identifies potential risks associated with human rights, it enhances corporate reputation and provides a leadership role globally. Denmark exhibits its dedication to ethical and sustainable business practices and advances the worldwide agenda for these practices.

INDIA – It has made a lot of progress in the field of CSR but it can be argued that there are certain limitations in terms of international collaboration as there is limited global visibility because Indian companies are smaller and medium-sized enterprises which may be one of the reasons their participation in international

collaborations is very low, there is a varied CSR implementation due to cultural differences which can lead to lack in standardization on the international stage, also because of the regulatory framework there is non-fulfilment with global standards and lastly Indian companies focus on domestic issues more.

CHINA AND INDIA

China was among the first countries to mention the phrase 'CSR' in the corporate statute. The company law of the people's republic of China 2006 states that a company shall take "social responsibility" in doing of the business. China focuses more of the judicial review standards and less of the corporate behaviour standard. Both Nations plays a pivotal role in the global stage providing their insights in the business as to how social responsibility shall be navigated in diverse context. While China only exhibits a centralized and top-down strategy India embraced more of a diverse and community centric approach. But there is certain perspective in which China may be considered more efficient in CSR than India, and India can look into those key aspect and make a change in the coming future depending on the environmental factor of the same. Through this comparison the different way of implementing CSR can be figured out

Compliance and Impact

CHINA- it has made a strong emphasis on impact of the CSR as China makers sure to focus on factors such as government-led initiatives which plays a central role in setting of CSR agendas because the Government- led initiatives often have broader and direct impact on social issues as it integrates national development plans and strategies. Another main factor that China has seen its strength for its impact focus approach is that they have a unified national framework that aligns CSR efforts with government priorities, the centralized planning can lead to more co-ordination and impactful initiatives. China focuses on Long-term CSR planning which allows the identification of systemic issue and the development strategies for lasting impact. Since China has the presence of state-owned enterprise it allows for more direct alignment with government priorities. One of the examples of a Chinese company that demonstrated its focus on impact in CSR is Tencent Holding Ltd.- it is a multinational conglomerate with significant presence in the entertainment and technology industries, some of the CSR efforts of the company include the launching several educations related initiatives, one of the projects being the "99 Giving Day" project. Tencent has identified the use of AI and has explore may leverages to create a social impact. So it can be inferred that the CSR of this company focus beyond mere expenditure.

INDIA- The CSR laws in India emphasizes the expenditure on CSR activities potentially causing an emphasis on hitting spending targets rather than creating any meaningful social and environmental impact as a result, there may be tokenistic actions that don't have long-term value. Due to lack of impact focus in India companies are finding ways to avoiding their obligations which raise concerns about the effectiveness of CSR implications, the compliance is crucial for a company's success as it would lead to advantages such as heightened market share and sales, improved company standing, customer involvement, brand positioning, staff recruitment and retention, and investor attractiveness, Businesses that address social and environmental concerns are becoming more and more popular with consumers. Companies such as ONGC, Tata consultancy Services, Infosys, ICICI bank, HDFC bank, Bharti Artel have disregarded the 2% CSR expenditure guidelines. Hindustan Unilever rural outreach activities were considered business promotion expenditure rather than CSR, as the company derived direct monetary benefits from them.

Scale of CSR spending

CHINA – China has the second largest economy and has gone through a rapid growth over the past few decades, the sheer size of and the economic strength of the China has provided large companies with financial capacity to engage in substantial CSR spending. State-owned company have the capacity to allocate significant funds for the CSR initiatives helps in providing Contributions to charitable causes, neighbourhood improvement initiatives, and environmental sustainability programmes fall under this category. One of the boon of China's economic strength is that the businesses in China have international clout which can contribute to sustainable development goals by taking CSR initiatives beyond national boundaries. There are many companies in China that have taken advantage of economic influence, few examples include – Alibaba group, BYD company, Haier Group and Lenovo Group.

INDIA – India has been perceived to lack in terms of the scale and effectiveness of CSR spending, there are some reasons for the same which include geographical bias in CSR spending which is one of the main criticism faced as companies often focus on CSR initiatives on projects that are located close to their operational bases this may result in uneven development and underdevelopment in economically backward regions ,another challenge faced is based on project selection as some companies struggle to identify suitable projects that align with CSR goals that contribute in meaningful development , limited integration with core business would lead to major effect in CSR , dependency on philanthropy rather than strategic sustainable solution can lead to short-term focus which would lead to potential lack of continuity in addressing societal issues and lastly non-compliance with the legal obligations leads to concerns about enforcement and consequences.

Innovation

CHINA- China has witnessed an increasing focus on strategic planning and innovation in the field of Corporate Social Responsibility (CSR) in recent times. Businesses in China are realising more and more that in order to solve difficult social and environmental concerns, creative solutions and strategic planning are required. Some of the key aspects of innovation and strategic planning are: the inclusion of new technology and digital innovation that helps to address social issues in an accurate manner, there is also a trend towards the establishment of social innovation hubs that brings together businesses, NGOs and government agencies, many eco-friendly initiatives have been the main focus of CSR innovation in China, A community-driven approach is becoming more and more prevalent in CSR activities. Rather than imposing answers, businesses are interacting with local communities to comprehend their particular problems and together develop long-term projects that cater to demands, China has shifted their focus on education and skill development as investing in human capital contribution to long-term societal development.

INDIA- In current legal framework does not explicitly encourage companies to innovate or strategically plan their CSR initiatives. A more innovative and strategic approach could lead to more sustainable and impactful programs. Some of the factors that leads to lack of innovation is due to traditional approaches that India follows which focuses on charity and donations, another reason being Indian businesses are occasionally reluctant to take risks when it comes to trying out novel CSR strategies. The investigation of novel and unusual concepts might be hampered by conservative thinking or fear of failure, Effective innovation often involves collaboration and partnerships and if there is a lack of the same then it may lead to hindrance in co-creation and innovative solutions. Short-term objectives could take precedence over long-term, sustainable solutions in some Indian businesses. This may cause people to choose short-term, obvious effects over investing in creative ventures that could take some time to see returns.

FUTURE TRENDS AND NEW INNOVATION

There is a growing importance of corporate social responsibility in the business world and the consumers have become more conscious about the environmental and social impact which has thrown a lot of pressure on the companies to adopt responsible measures. Several ongoing trends and emerging practices can shape the future of the CSR in India those trends include increased transparency, investment in green technologies, local community and employee engagement and diversity and inclusion initiatives, these trends represent the specific area where the companies can improve there CSR activities. The above-mentioned trends are explained below:

2.1 INCREASED TRANSPARENCY

Transparency is considered a foundational element of CSR because it enables stakeholders to understand how a company operates, the ethical considerations it prioritizes, and the sustainability practices it adopts. Companies have made a lot of emphasis on transparency and are being more open about the operations as transparency builds trust among the customers ant the stakeholders and also allows them to chose what kind of practices they would like to follow. The Indian companies are increasingly focusing on transparency in their CSR activities. This includes comprehensive reporting on CSR initiatives, financial allocations, and the impact of projects. The introduction of the CSR Rules under the Companies Act, 2013, has mandated certain disclosure requirements.

2.2 INVESTMENT IN GREEN TECHNOLOGY

Companies are investing in technologies and practices that reduce their environmental footprint, such as renewable energy, energy-efficient processes, and waste reduction. Many Indian companies are investing in green technologies to reduce their environmental impact. This involves adopting sustainable practices in manufacturing, energy-efficient processes, and investments in renewable energy sources. The emphasis on clean energy and sustainable development aligns with the country's commitment to addressing environmental challenges.

2.3 LOCAL COMMUNITY AND EMPLOYEE ENGAGEMENT

Engaging with local communities and employees not only contributes to social welfare but also enhances the company's reputation and employee satisfaction. CSR initiatives in India often prioritize local community development. Companies engage in projects that benefit nearby communities, such as healthcare, education, and infrastructure development. Employee volunteering is also on the rise, with companies encouraging staff to actively participate in community engagement activities.

2.4 DIVERSITY AND INCLUSION INITIATIVE

Companies are recognizing the importance of diversity and inclusion within their workforce. This involves creating inclusive workplaces that value diversity in terms of gender, ethnicity, background, etc. Diversity and inclusion have gained prominence in Indian workplaces. Companies are implementing policies to ensure gender diversity, equal opportunities, and inclusive work environments. This trend aligns with regulatory changes and societal expectations regarding workplace fairness.

2.5 GOVERNMENT REGULATIONS AND MANDATES

The CSR mandate in India, introduced through the Companies Act, 2013, requires eligible companies to spend a defined percentage of their profits on CSR activities. This has significantly influenced CSR trends, prompting companies to adopt more structured and strategic approaches to CSR.

2.6 TECHNOLOGY FOR SOCIAL IMPACT

Technology is being leveraged for social impact in India's CSR landscape. This includes using digital platforms for transparent reporting, adopting digital education initiatives, and utilizing technology for healthcare solutions in underserved areas.

CONCLUSION

The comparison of Corporate Social Responsibility (CSR) practices between Denmark and China reveals distinct approaches shaped by cultural, regulatory, and economic factors. Denmark, with its mature and well-established CSR framework, emphasizes sustainability, transparency, and stakeholder engagement. Danish companies often integrate CSR into their core business strategies, viewing it as essential for long-term success and reputation. In contrast, China's CSR landscape is evolving rapidly, influenced by both government policies and global market dynamics. Chinese companies are increasingly recognizing the importance of CSR, with a focus on philanthropy, environmental sustainability, and social development. Denmark's CSR model reflects a more decentralized and voluntary approach, with emphasis on stakeholder collaboration and sustainable business practices. China, on the other hand, exhibits a more centralized approach, driven by regulatory frameworks and government-led initiatives. While Denmark's CSR practices are deeply ingrained in corporate culture, China's CSR evolution is marked by a mix of state-driven directives and emerging corporate initiatives. In conclusion, the CSR comparison underscores the diversity in approaches, highlighting the need for contextual understanding. Denmark's emphasis on voluntary, stakeholder-driven CSR contrasts with China's blend of top-down directives and emerging corporate responsibility. Both models, however, contribute to the global discourse on responsible business conduct.

Future developments are expected to include the use of technology to have a social impact, a stronger emphasis on climate resilience, a rise in social entrepreneurship, detailed impact measurement, government and industry partnerships, a persistent focus on education and skill development, and a greater attention to health and well-being initiatives. In conclusion, Future trends indicate that India will continue to pursue comprehensive and sustainable development through its CSR practises, with an emphasis on effective, technology-driven, and strategically-driven activities. The nation's goal of inclusive and sustainable growth is in line with these trends.

REFERENCES

- [1]https://www.business-standard.com/article/opinion/aligning-csr-with-business-strategies-113121500666_1.html
- [2]<https://economictimes.indiatimes.com/corporates-have-connected-business-goals-with-csr/articleshow/74825212.cms>
- [3]<https://www.tcs.com/content/dam/tcs/pdf/discover-tcs/corporate-sustainability/Environmental-Sustainability-Policy.pdf>
- [4]https://www.business-standard.com/article/companies/new-csr-disclosure-framework-to-enhance-transparency-govt-official-122022000441_1.html
- [5]<https://ebizfiling.com/blog/what-is-the-role-of-stakeholder-engagement-in-csr/>
- [6]<https://sdgs.un.org/publications/corporate-social-responsibility-and-reporting-denmark-impact-legal-requirement>
- [7] <https://www.comparably.com/companies/novo-nordisk/sustainability>
- [8] <https://www.sciencedirect.com/science/article/pii/S1566014120300972>
- [9]<https://economictimes.indiatimes.com/news/company/corporate-trends/vedantas-csr-initiatives-impacted-lives-of-4-23-crore-people-in-fy21/articleshow/85866166.cms>
- [10]<https://orsted.com/en/what-we-do/renewable-energy-solutions/offshore-wind/our-offshore-wind-farms>
- [11]<https://www.oecdwatch.org/wp-content/uploads/sites/8/2017/05/Poscos-Odisha-Project-2.pdf>
- [12]https://www.banktrack.org/project/posco_integrated_steel_project/pdf
- [13]<https://um.dk/en/danida/sustainable-growth/partnerships/international-cooperation>
- [14]<https://www.sciencedirect.com/topics/social-sciences/corporate-volunteering>
- [15]<https://www.prnewswire.com/news-releases/2020-99-giving-day-breaks-record-for-china-internet-charity-platform-by-tencent-301127178.html>
- [16] <https://taxguru.in/company-law/failure-csr-india.htm>
- [17]<https://taxguru.in/company-law/failure-csr-india.html>
- [18]<file:///C:/Users/User/Downloads/125948972.pdf>
- [19]<https://www.downtoearth.org.in/interviews/governance/csr-in-india-long-term-vision-is-a-must--69359>
- [20]<https://timesofindia.indiatimes.com/blogs/voices/the-future-of-csr-in-a-changing-world/>
- [21]<https://www.investopedia.com/ask/answers/011215/what-are-top-trends-corporate-social-responsibility.asp>
- [22]<https://india.mongabay.com/2022/03/commentary-reorienting-environmental-concerns-under-csr-in-india/>