Corporate Social Responsibility and Sustainability

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Introduction

The focus of this article is to understand sustainability in a global perspective and to make an attempt to understand the relevance of Corporate Social Responsibility (CSR) with it in the present Indian context. Thus, to set a tone we also need to understand how we as humans have developed and how we are making use of the natural resources to make our living and the overall consequences of it on our surrounding environment.

The Planet Earth has come into the existence about 4.5 billion years ago and since then it has been inexorably making habitable atmosphere for an evaluation, natural growth and coexistence of flora and fauna. As per the best of our knowledge it is the only planet in our known universe which thrives with life.¹

The Earth has helped us to evolve as modern Homo-sapiens that can be traced back till *Three Lakh years ago.*² Homo-sapiens have evolved during a time of intense climate change in Africa and tried their best to survive by gathering food and hunting. Over a period of time, they assimilated knowledge and techniques with their forward-thinking behaviors to help themselves to respond to the challenges of unsteady environment. *Around 12K years ago* Homo-sapiens

¹ The New Children's Encyclopedia, 3rd Edition, DK/Penguin Random House.

² https://humanorigins.si.edu/evidence/human-fossils/species/homo-sapiens

learned to harvest food, domesticate animals and bring suitable changes in their surroundings.³ This knowledge helped them to settle, farm, store food and domesticate animals. It had paved the way for settlement of villages— townscities etc. Over a period of time, they learned to interact with each other and with their surrounding environment. Gradually they started exchanging resources, developing and sharing ideas, arts, culture, rituals and symbols and languages for better communication.

Consequently, the growing needs of human beings led to the evolution of the barter system, modern trade that led to complex business along with a rapid development in science and technology as it has been observed during and post Industrial Revolution (IR). Major adverse impact of IR has divided humanity into two groups i.e., the Haves and Have Nots; and the Haves have ruthlessly exploited the Have Nots and also the natural resources to satiate their ever growing wants, desires and ambitions. This has caused an adverse impact on our environment and the lives of other species and imposed new challenges for their survival. It also has forced us to think seriously about sustainability.

Dr Bill Gates, a technologist, business leader and philanthropist has candidly brought to our notice major environmental issues which required an immediate collective action to avoid a climate catastrophe which may cause extinction of many spices of flora and fauna from the Earth. In his book viz; "How To Avoid A Climate Disaster", he has given mind boggling numbers which depict our present relation/behavior with our environment. He has written that, "There are two numbers you need to know about climate change. The first is 51 billion. The other is zero.

Fifty-one billion is how many tons of greenhouse gases the world typically adds to the atmosphere every year. Although the figure may go up or down a bit from year to year, it's generally increasing. This is where we are today.

Zero is what we need to aim for. To stop the warming and avoid the worst effects of climate change-and these effects will be very bad- humans need to stop adding greenhouse gases to the atmosphere.

³ https://humanorigins.si.edu/human-characteristics/humans-change-world

This sounds difficult, because it will be. The world has never done anything quite this big. Every country will need to change its ways. Virtually every activity in modern life-growing things, making things, getting around from place to place-involves releasing greenhouse gases, and as time goes on, more people will be living this modern lifestyle. That's good, because it means their lives are getting better. Yet if nothing else changes the world will keep producing greenhouse gases, climate change will keep getting worse and the impact on humans will in all likelihood be catastrophic. ⁴

Sustainability:

The word Sustainability is derived from two words – Sustain and Ability. It has been defined by many organizations and the most popular definition of sustainability is from the Brundtland Report, 1987, which said, "Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs". ⁵

This definition focused on the end result i.e., sustainable development but we are unable to follow sustainability as it was defined by the social scientists and thus the question arises again and again – how can we practice sustainability?

The United States Environmental Protection Agency (EPA) has defined it as, "Sustainability is based on a simple principle: Everything that we need for our survival and well-being depends, either directly or indirectly, on our natural environment. To pursue sustainability is to create and maintain the conditions under which humans and nature can exist in productive harmony to support present and future generations." ⁶

UCLA Sustainability Committee has defined it as: "The integration of environmental health, social equity and economic vitality in order to create thriving, healthy, diverse and resilient communities for this generation and generations to come.

⁴ Gate Bill, How To Avoid A Climate Disaster, Allen Lane, Penguin Random House, UK.

⁵ https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf

⁶ https://www.epa.gov/sustainability/learn-about-sustainability#what

The practice of sustainability recognizes how these issues are interconnected and requires a systems approach and an acknowledgement of complexity." ⁷

Thus, it consists of environmental (planet), economic (profit), and social (people) sustainability. Our Earth has plenty of resources, while some of these resources are finite, some of them can be replenished. We have been using these resources to satisfy our needs and many of these resources are on the verge of extinction. Thus, to understand sustainability in a better way, we need to know about two important concepts viz; Replacement Rate and Equilibrium. Let's understand it in this way- suppose when we cut down the trees and plant new trees in order to replenish the loss, this is called as Replacement. The rate of replacement should match the rate of loss. For example- if we are using water from a water tank and re-filling it at the same rate, then the level of water should stay stable. This is Equilibrium. But, unfortunately over the past several decades we are consuming our resources much faster than our replacement rate resulting in the drainage of resources and thus, the level is going down. It is more evident in the depletion of forests, and the disappearance of many aqua lives. We are experiencing severe impacts of global warming & climate change due to excessive consumption of natural resources. Thus, altogether Sustainability is about understanding how all of this is connected. Understanding about consequences of our choices, for e.g., suppose when a person takes a decision to buy a car, an air conditioner or a mobile phone s/he inflicts damage to other persons' well-being. Production of those kinds of consumer goods may impact one's life in case of mining or working with hazardous materials. It also affects the serene nature and thus it affects the human and animal life.

Therefore, sustainability is also about the 'System Thinking'. One of the big frameworks that used to understand this is about the three E's; and in business it's called triple Bottom Line i.e. Environment, Economy and Equity. It is not just understanding that we need to manage all of those, but it is knowing about how they are connected. So, if we only look at short term economic profit, then we are not going to have a thriving economy in the long term. If we are only looking at conserving the environment without thinking about economies and

⁷ https://www.sustain.ucla.edu/what-is-sustainability/

understanding of how people are making their livelihood, even that will not end up with a thriving society. And if we do not consider Equity, then we will end up with a few people who have most of the resources, while many people would be hungry and not living a life. That is not really a successful society either. Thus, sustainability is all about the understanding of— *How do we balance all these factors and how they are connected?*8

To mitigate the adverse impact of our self-destroying activities and effects of climate change, many noteworthy efforts have been taken at the international level by the United Nations (UN), other international bodies and pressure groups to develop consensus among all the member countries to take an urgent action to save our environment from the catastrophe of climate change. Major outcomes of it are MDGs, SDGs and a movement towards Net Zero.

On the one hand, the developed countries seem to be doing noble things through the United Nations to bring all signatory countries on single platform to save our planet and on the other hand it is also worth knowing what kind of preparation they are doing to destroy our planet? The Arms Control Association has estimated that the world's nuclear–armed states possess a combined total of nearly 13,080 nuclear warheads; more than 90% belong to Russia and USA. Approximately 9,600 warheads are in military service with the rest awaiting dismantlement. The autocratic and power hungry nature of politicians across the globe is ready to set their own home and other countries on fire at any moment.

With this backdrop, it's worth knowing what our young generation is thinking about pseudo commitments and big talks on climate change. Vinisha Umashankar, a 14-year-old Indian girl, was invited by Prince William to speak at the COP26 in Glasgow. It is worth paying attention to and introspect on what she had said, "For the next two weeks of COP26 we will speak about our future, deadlines, milestones, hopes and fears. I, however, I'm not here to speak about the future, I am the future. In 2030 by when we must have our carbon emissions, I'll be just 24 years old by 2050 when we'll assess, whether Net Zero has been achieved or not, I'll be in my early 40s and by 2100, hopefully, still going strong at 94. The point is that, me and

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my generation will live to see the consequences of our actions today. Yet, none of what we discussed today seems practical to me. You are deciding whether or not we will have a chance to live in a habitable world? You are deciding whether or not we are worth fighting for what's supporting and worth caring?

Many of my generation are angry and frustrated at leaders who have made empty promises and failed to deliver. And we have every reason to be angry, but I have no time for anger. I want to act, I'm not just a girl from India. I am a girl from Earth and I'm proud to be so. I'm also a student, innovator, environmentalist and entrepreneur, but most importantly, I'm an optimist. Today I ask, with all due respect, that we stop talking and start doing. We, The Earthshot Prize Winners and Finalists, need you to back our innovations, projects and solutions, not an economy built on fossil fuels, smoke and pollution. We need to stop thinking about old debates because, we need a new vision for a new future. So you need to invest your time, money and effort in us...

On behalf of The Earthshot Prize Winners and Finalists, I invite you to join us. I invite you to stand with us. We hope that you will give up the old ways of thinking and the old habits. But let me be clear, when we invite you to join us, we will lead even if you don't. We will act even if you delay. And we'll build the future, even if you are still stuck in the past. But please accept my invite and I assure you, you will not regret it."

It is very obvious that this generation is optimistic and believing in doing and shaping the future for better cohabitation for all living beings.

Many international organizations, NGOs, governments of various countries are trying their best to restore the health of our planet for our longer existence on planet Earth, but unless and until Corporates take a note of it, they'll have a very dim chance of success. This is because Corporates have all kinds of power, resources and creativity to bring Economic, Environment and Social development in our society. Thus, it is pertinent to understand about Corporate Social Responsibility (CSR) ...

Corporate Social Responsibility (CSR):

Today's business world is surrounded with Volatility, Uncertainty, Complexity and Ambiguity (VUCA) and it has posed challenges on past survival techniques and strategies of the Corporate. Furthermore, the VUCA factor has accentuated the rule of jungle, i.e. survival of fittest with an advent and regular mutation of COVID-19. It has enforced Corporates to revisit their purposes, policies, systems, approaches, procedures, and ways to respond to challenges in more humanistic ways which might be posed by external factors. They need to contemplate holistically about adverse impacts of their decisions and actions on society and environment where they operate. It'll help them to zero down or mitigate its adverse impacts. Thus, the corporate has to build a culture and align its vision, mission, goals, and objectives to take care of Profit, People and Planet.

Thus, CSR is a broader concept which goes beyond just compliance. It is a part of commitment of Top Management to run its business by integrating social and environmental concerns in their business operations to create socio-economical values for the society at large (stakeholders) with ethical, legal and good governing practices.

CSR has been defined by many, however, the phrase Corporate Social Responsibility has been coined by Howard Browen in his book viz; Social Responsibilities of the Businessman, which was published by Harper in 1953, He said that, 'It (CSR) refer to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirably in terms of the objectives and values of our society'. 9

The United Nations Industrial Development Organizations (UNIDO) has mentioned that, "Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives ("Triple-Bottom-Line-Approach"), while at

⁹ Chatterjee Bhaskar, Sustainable Futures, NotionPress

the same time addressing the expectations of shareholders and stakeholders. In this sense it is important to draw a distinction between CSR, which can be a strategic business management concept, and charity, sponsorships or philanthropy. Even though the latter can also make a valuable contribution to poverty reduction, will directly enhance the reputation of a company and strengthen its brand, the concept of CSR clearly goes beyond that".¹⁰

Mallen Baker an English commentator on CSR says that, "Corporate social responsibility (CSR) is how companies manage their business processes to produce an overall positive impact on society. It covers sustainability, social impact and ethics, and done correctly should be about core business - how companies make their money - not just add-on extras such as philanthropy."

Thus, corporates have to take care of important issues like: environmental management, eco-efficiency, responsible sourcing, stakeholder engagement, labor standards and working conditions, employee and community relations, social equity, gender balance, human rights, good governance, and anti-corruption measures while framing CSR policies in its wider perspective.

In early days businesses had some sort of liberty to implement their decisions and business plans, but now a days, with a larger awareness of society and NGOs, they will be made accountable for their acts and answerable to their stakeholders viz; Government, employees, suppliers, investors, customers, environmental authorities, future generations and affected communities etc.

Corporates can make use of five major sustainability reporting frameworks to bring transparency and system in place. These frameworks are available to help corporates to make themselves good corporate citizens viz; Global Reporting Initiative (GRI- Sustainability Reporting Standards are a reporting framework for organizations to disclose both positive and negative impacts on the environment, society and the economy), International Organization for Standardization (ISO),

¹⁰ https://www.unido.org/our-Focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr

¹¹ http://mallenbaker.net/article/clear-reflection/definitions-of-corporate-social-responsibility-what-is-csr

Principles for Responsible Investments (PRI), Sustainable Accounting Standard board (SASB), United Nations Global Compact.

The main aim of sustainability reporting frameworks is to make theoretical issues into concrete actions. It will help organizations set priorities to reach environmental and social impact goals by exposing both positive and negative impacts on the planet, society and the economy.¹²

CSR in Indian context:

CSR is not new to Indian corporates; however, it is worth knowing how CSR worked before the enactment of the Companies Act, 2013? Let's have a look at the table given below:

Time period	Economic currents	State role	Corporate CSR
1850-1914	Industrialization	Colonial, extraction	Dynastic charity
1914-1947	Trade barriers for new industries	Colonial, exploitative	Support freedom struggle
1947-1960	Socialism, protectionism	Five-year plans	Support new state; launch own rural initiatives
1960-1990	Heavy regulations	License raj; development failures	Corporate trusts
1991–2013	Liberalization	Shrinking in production; expanding in social provision	Family trusts, private-public partnerships, NGO sponsorship
2013-present	Globalization	Need to manage inequality; new reforms to liberalize further	Introduction of mandatory 2% rule

Source: https://www.gatewayhouse.in/a-brief-history-of-indian-csr/13

¹² https://blog.worldfavor.com/5-sustainability-reporting-frameworks-to-help-your-organization-set-priorities

¹³ https://www.gatewayhouse.in/a-brief-history-of-indian-csr/

The enactment of *Companies Act, 2013* by the Ministry of Corporate Affairs, Gol was one of the world's largest experiments of introducing CSR as a mandatory provision by imposing statutory obligations on Companies to take up CSR projects towards social welfare activities. This has made India the only country which has regulated and mandated CSR for selected categories of companies registered under the Act. Now a days it is a well-known fact that the provisions of Section 135 of the Act deals with CSR and Schedule VII of the Act has a list of activities which can be incorporated in the CSR Policy of corporates for providing guidance to its CSR implementing team. It is observed that the activities which are listed in Schedule-VII are well aligned with the Sustainable Development Goals (SDGs) of the UN.

Benefits of CSR:

Sincerely implemented CSR policy helps corporates to get additional advantages to survive and compete with their competitors. It helps corporates to showcase the culture of their top management and their commitments towards the betterment of Planet and People besides Profit. The important benefits of CSR are as follows:

- It gives pro socio-environmental images to corporates.
- It helps to increase customers' base and loyalty.
- It attracts new collaborators, investors, bankers and lenders.
- It increased employees' satisfaction, retention and loyalty level.
- It gives opportunities to employees to participate in socio-economic and environmental development of society and increase their creativity too.
- It helps corporates to have better relationship with regulatory authorities.

Many Corporates have a good system of CSR practices which is obvious from their CSR spending. The following data shows it:

Value of spending on corporate social responsibility (CSR) by leading companies listed at the Bombay Stock Exchange (BSE) in India from financial year 2015 to 2021 (in billion Indian rupees):

Financial Year	Spending value in Billion INR	
2015	55.61	
2016	73.28	
2017	79.12	
2018	86.09	
2019	98.19	
2020	118.81	
2021	2021 120.69	

Source: https://www.statista.com/statistics/1248102/india-csr-spending-of-leading-bse-listed-companies/14

It is obvious from the above table that the CSR spending and participation of corporates is increasing substantially year by year.

Top 10 companies as per their CSR spent in 2019–20 and 2018–19:

2019-20	2018-19					
Company Name	Amt, spent in (Rs. Cr.)	Company Name	Amt, spent in (Rs. Cr.)			
Reliance Industries Ltd.	908.71	Reliance Industries Ltd.	849.32			
TCS Ltd.	602.00	ONGC Ltd.	586.85			
Infosys Ltd.	359.94	IOC Ltd.	468.15			
ITC Ltd.	326.89	HDFC Bank Ltd.	443.78			
J. P. Morgan Services India Pvt. Ltd.	204.93	TCS Ltd.	434.00			
Tata Steel Ltd.	183.80	Infosys Ltd.	342.04			
Wipro Ltd.	181.80	Mahanadi Coalfield Ltd.	334.32			
Maruti Suzuki India Ltd.	168.09	ITC Ltd.	306.95			
Mahanadi Coalfield Ltd.	165.50	Tata Steel Ltd.	305.47			
L&T Ltd.	145.29	NTPC Ltd.	285.46			
Based on Government data available on 28th January, 2021						

Source: https://thecsruniverse.com/articles/top-companies-on-csr-spent-reliance-industries-at-no-1-tcs-infosys-itc-among-top-10 ¹⁵

¹⁴ https://www.statista.com/statistics/1248102/india-csr-spending-of-leading-bse-listed-companies/

¹⁵ https://thecsruniverse.com/articles/top-companies-on-csr-spent-reliance-industries-at-no-1-tcs-infosys-itc-among-top-10

However, unfortunately, most of the corporates use CSR programs to wrap up their wrong doings and camouflage its stakeholders (for e.g. corporate frauds of Satyam Computer Services Ltd., Enron Corp., Kingfisher Airlines, Jet Airways, Bhushan Steel, PNB, ILFS, DHFL, PMC Bank, Yes Bank, Café Coffee Day, Cox & King etc.). Thus, to restrain from unethical and illegal practices to gain quick profits—they shall honestly incorporate values and principles of good corporate governance in their day—to—day corporate affairs and use innovative and research based best practices and green technology to earn their profits and shall share it reasonably not only for compliance purpose but also for the wellbeing of society and to restore ecological balance wherever they operate.

Case:

CSR of **Dorf Ketal Chemicals India Pvt. Ltd. (DKCIPL)**

Dorf Ketal was founded in 1992 in Mumbai. It is a global specialty chemicals manufacturer and service provider offering its customers innovative chemical solutions. It is a global leader with 300+ global patents. It is into the development, commercialization, marketing, and application of specialty engineered additive chemistries for the refining, fuels retailing & petrochemical industries. It says that, climate change is one of the most defining problems of our era that requires global cooperation amongst governments, businesses and citizens at an unprecedented scale. Thus, as a responsible care organization it engaged in the manufacturing of advanced process chemicals impacting several major industries.¹⁶

Dorf Ketal believes in a saying that, "give a man a fish and you feed him for a day; teach a man to fish and you feed him for a lifetime". Therefore, it substantial to substantially invest in water harvesting, multiplying marginal farmers income, afforestation, education, health, performing arts, skills & livelihood development and sports development of Economically Weaker Section (EWS) for their sustainable development. It's having a firm belief that a social investment in

these areas can break a vicious cycle of poverty, hunger, gender inequality and a culture of silence that is inherited by the EWS of our society since time immemorial.

It would be interesting to know some of DKC's CSR initiative which are listed below:

1. Education: Educational development of tribal and rural students:

The educational and health status of children of Jawahar are always in news because of its abysmal condition. Thus, after the need assessment survey of the area DKC has decided to give support to the Dabheri Govt. Ashramshala to provide best quality education with a conducive learning atmosphere for the Tribal students of Dabheri Ashramshala which is situated in the village Dabheri, Tehsil-Jawhar, District-Palghar of Maharashtra state. The following educational and infrastructural work has been done to create a good atmosphere for wellbeing of 1200+ students:

- Digital Classroom
- Well-equipped advance Computer lab with full time qualified computer teacher
- Resourceful library for teachers and students
- Gas based modern steam cooking system
- · Safe Drinking Water facility
- Separate toilets for girls and boys
- Separate bathrooms for girl students
- Full time P.E. teacher to conduct sports activities
- An ongoing training program for teachers to make their teaching effective.
- Teachers for other subjects etc.

It has also adopted **Sumitra Public School** (SPS)Now name of the village and district has changed. At present village name is Makhan Nagar and District name is Narmadapuram in Madhya Pradesh. This is the only CBSE School in which provides good quality education to the children of farmers. DKC has adopted this school to transform the lives of students by providing best quality education. The SPS, Babai follows the norms of the CBSE and provides education as per the guidelines of National Curriculum Framework (NCF).

Significant development has been seen in students' academic development. Their confidence level has gone up considerably – many of the students are appearing for science exams and participating in sports competitions at various levels and bringing laurels to the school. The school is able to double the enrolment of students which shows positive impact of the program.

2. Support to the schools of cognitively challenged students:

It provides support to the **Inclusive Centre of Education** and **SAPREM** to run their schools for providing the best learning experiences to cognitively challenged children. Both of these NGOs are provide the best services to students to facilitate their holistic growth under the supervision of qualified professional teachers. About **100+** cognitively challenged children are getting the benefit of it.

3. Environment: Miyawaki Rapid Afforestation:

To maintain biodiversity of nature and address the issues related with Climate Change, the DKC has been spreading awareness and giving experiential education to young students, teachers and parents about creation of forests of region based indigenous trees by demonstrating tiny human made dense forests with their participation at pan India level. DKC has successfully demonstrated and created about 50 Miyawaki forests at various sites with the participation of 5,000 participants. Forests created with Miyawaki afforestation technique grows 10–12 time faster than natural forests. It helps younger generation to get first hand learning experiences about afforestation, create sensitivity among them about biodiversity and nature and in the long term they will demonstrate it in their working areas.

It has also started **Jungle Cup** -2023 competition with the help of its CSR project implementation agencies viz; Navdrushti and Saprem in the Sangamner Block, District-Ahmednagar Maharashtra. Around 50 village Grampanchyats have participated in this competition under the guidance of BDO-Sangamner. This event is a first of its kind **in the world, wherein** the villages are positively competing

with one another to make the best jungle of indigenous trees in their respective villages with the help of Miyawaki afforestation technique. The participation of Grampanchyat members, Gramsevaks, villagers, students and teachers are overwhelming in this environmental initiative. Dorf Ketal is intended to take the Jungle Cup at State and National level too in a phased manner to create a noticeable environmental impact by preserving, protecting and promoting our environment.

4. Livelihood and Skills Development Training Programs:

Dorf Ketal has taken initiative to increase the marginal farmers' income of Hingoli, Maharashtra in association with the Global Vikas Trust (GVT) and planted 2 Lakh fruit trees in association with Global Vikas Trust in 2022. The program works around the goals of Rural Economic Transformation with a specific focus on the rural economy, environment and 360° development of our farmers and their family. Its aim is to increase farmer incomes by Mass plantation of fruit trees at an unprecedented scale, speed and focus. It is benefitting hundreds of farmers and making the environment greener.

DKC is sponsoring Early Childhood Development (ECD) Teachers Training Program of Muktangan Educational Trust, Mumbai from the Academic Year (AY): 2014–15; under this program every year Muktangan is providing an intensive training to a batch of around 30 educated unemployed girls who are from Economically Weaker Section (EWS). With DKC's support, h150 educated unemployed women ave been trained and 117 have been employed and economically empowered in Muktangan School till date.

5. Health:

a. Improving access to quality care and support for Tuberculosis and lung diseases in Mumbai:

In 2019, India had recorded 24 Lakh new TB cases and 79,000 deaths were caused by TB. Delays in seeking care and diagnosis allows the spread of TB. Thus, to curtail the chain of transmission, we should adopt the strategy of Universal Access to care.

DKC has taken the CSR initiative in collaboration with the **Maharashtra State Anti TB Association** (MSATBA) to improve access to quality care and support for Tuberculosis and lung diseases in Mumbai. It has initiated the program in the H/ East ward of the MCGM. It has appointed a chest physician and counsellor to treat TB patients. **Till date more than 17,500 patients have been seen by their Chest Physician**.

The MCGM has found usefulness of this program and thus, it has replicated its role model in other hospitals too.

b. Reconnect- Responsible Use of Internet/Screen:

It is a well thought out CSR initiative of Dorf Ketal in association with Institute for Psychological Health (IPH), Thane to prevent the young generation from possible psychological addiction problems which are related to the Internet/Screen. As we know,the Internet has great utility in learning and gaining knowledge, thus, its use can't be restricted. However, students can be trained about– how to use it RESPONSIBLY? Parents and teachers of students will be major stakeholders and facilitators in the process to help children to grow rationally. Reconnect project has developed a training manual for trainers. It has 18 interactive modules which are developed by senior professional psychologists and psychiatrists for students, teachers and parents of 6th and 7th standards. This model has been piloted in various schools and soon teachers and volunteers will be trained and developed to facilitate children, parents and teachers for responsible use of Internet/Screen. It is also taking it on E-Learning platform too.

6. Art & Culture: Revival of lesser known Performing Arts forms of Kerala:

Dorf Ketal has initiated this project in association with Folkland- International Center for Folklore and Culture, a Kerala based NGO. Though the state of Kerala is rich in performing arts, Folkland has selected few art forms which are on the brink of extinction. Traditional Mural painting, Shinkarimelam, Handicrafts etc. have been trained to women and men in order to empower them and to find livelihood out of it. The study showed that project "revival of lesser known art forms" has impacted the life of the people in Kerala in multiple ways. It has provided livelihood for many. It has also empowered women and marginalized communities and groups that include tribal communities, scheduled castes other

backward communities, differently abled and transgender communities. The project has also helped to protect and promote the Intangible cultural heritage elements such as Kutiyattam, Theyyam, Kathakali, Mangalamkali, Ottanthullal, Chimmanakkali, Oppana, Thiruvathirakkali etc. The project made sure that the art forms which were on the verge of extinction could survive only through its transfer to the coming generation. In this regard it has conducted demonstrations and workshops in the schools across Kerala state. Let us go through the positive impact of the program.

7. Rain Water Harvesting Structures for water-food security, livelihood environment care and to reverse the migration:

On the basis of the survey of six most deprived villages of district– Nuh, Haryanathe Dorf Ketal CSR has initiated Rainwater Harvesting program with the help of Tarun Bharat Sangh (TBS). This region is characterized by an inadequate rainfall, degrading ground water level and least water retention capacity of the soil. Uncertainty of monsoon multiply the other problems too. This is the result of prolonged neglect of the environment and denudation of the forests in the region. With a breakdown of traditional water management practices and inadequate scientific water–management systems, irrigation is insufficient and inefficient thus, directly hurting agricultural productivity. The water level of these villages has gone down up to 700 feet, bore–wells are defunct, 70% of the wells are running dry, there is no irrigation canal in the villages, 43% farmers are marginal farmers and 44% of the land is unirrigated, 40% of the population is landless and dependent on livestock and thus forced to migrate.

To assist maximum water recharge, rainwater harvesting structures are being constructed in Agon, Shahmirbas, Patharali, Shahbpur, Bharkoji, Ibrahimbas villages with the participation of villagers. After monsoons, this additional storage capacity created will be able to recharge the existing wells and bore-wells. These RWHS will be able to provide water for various purposes like drinking, domestic and irrigation. These RWHS will also help to create water security for animals in the region. To efficiently use these RWHS, enhancing water-based knowledge is essential. Thus, activities related to community capacity enhancement has been promoted for water literacy.

About 5.74 crores liters of water will be harvested with these structures in fist phase. In the coming years phase-wise more needy and water deprived villages will be taken to make them water secured. To address the issue of climate change a Water Movement has been initiated in Nuh district with massive campaign in schools and community. Students of 6th standard and above has been trained in water literacy through regular camps, competitions etc. This cluster development approach may work as a replicable role model to make our villages totally water sufficient and self-reliant.

Impact of the project:

1) Livelihood enhancement:

Four-year CSR project of Dorf Ketal has enhanced the livelihood of artist community, women, scheduled castes and tribes, other marginalized communities, transgender communities. The training imparted by the skilled trainers in the art form enabled them to carry forward the art and crafts and thereby creating more revenue for betterment of their lives.

2) Empowerment through skill training:

Skill training is a continuous process which empowered artists to sharpen their skill and knowledge about the performing arts and help them to perform well in various cultural events at national/international platforms. It helped them to earn a decent income and gives them a sense of genuine empowerment.

3) Sustainable development

It is a known fact that Art is in harmony with the key principles of sustainability which include ecology, social justice, non-violence and grassroots democracy.

4) Conservation and promotion of dying art and culture

By taking the lesser-known art forms of Kerala, the project initiatives helped to conserve the dying art forms by extending training to younger generation and it also evoked interest among the school children through demonstrations and performances.

The direct beneficiaries are the women, students, tribal communities, marginalized sections of the society, transgender community (LGBTQ) and the artist community. Till date under this project around 25,000 artists have been trained (direct beneficiaries). In addition, it also has an outreach of more than 34 Lakhs.

5) Sports Development:

Presently, sports are considered integral to all-round development of one's personality. Making an international mark in the field of sports also has a great bearing on national morale and prestige. Thus, DKC has taken an initiative in the area of Sports Development. The program is structured to provide sponsorship to sports persons who are from the Economically Weaker Sections of society but have a high potential to excel in his/her game. Till date DKC has fully sponsored 15 national and international sports persons. Most of them have been had given Olympic trials and one of our past sponsored sports person Mr. Pravin Jadhav was a part of the Indian Archery Team in Tokyo Olympic. It is also supporting the Akhada of 65 Male/Female wrestlers of Murgud village of Kolhapur and has adopted 5 upcoming athletes of power lifting sports of Kurundwad village of Maharashtra.

How corporates can make their CSR program more impactful and useful for the society?

Corporates can take the following steps to make their CSR programs effective and impactful:

- It shall frame a well thought out CSR Policy to bring all stakeholders on the same page to avoid any kind of ambiguity.
- Right kind of professionally committed CSR team shall be groomed with the right kind of organizational culture to implement the CSR programs of the company.
- Its CSR Committee shall consist of active members to guide and monitor the CSR Team (as per the Act).

- It shall have well defined program Review-Monitoring-Evolution policy and a
 well-trained internal team shall be in place to implement it. Periodic internal
 audit of CSR Department and NGOs shall be done at regular intervals with site
 visits to reassure their effective program implementation and integrity and
 to help them to take corrective action- if any. There are chances of nexus
 between NGOs and CSR officers to misappropriate the CSR fund. Thus, it shall
 be monitored properly.
- Program specific training shall be provided to the NGO and CSR staff to hone their skills, knowledge and attitude.
- All CSR programs shall be framed after proper literature review, needs assessment survey of the community, field visits and stakeholders' consultation. Targeted beneficiaries' participation in program conceptualization, planning and implementation must be assured to address their issues and concerns. It is advisable to take into consideration all site specific political, economic, social, technological, legal and environmental factors before taking any CSR initiative to envisage its modus operandi in program implementation and to set the benchmark to pre-determine possible program output and impact. It will prevent them from making irrelevant program.
- The CSR practitioners and NGOs shall follow principles of best Planning,
 Organizing, Staffing, Directing, Coordinating, Reporting and Budgeting.
 Moreover, they shall practice values and principles of good governance to
 sincerely uplift standards of living of beneficiaries and empowered them
 socially, economically and culturally.
- CSR Budget shall be released to NGOs as per completion of tasks of NGOs/ Project Implementing Agency in a phase manner. It shall be certified by the appropriate authority.
- If CSR programs are implemented with support of NGOs, then, their program
 specific expertise, claims, legal documents, and reports need to be
 corroborated with actual field visits at their ongoing programs. Due diligence
 process shall be completed seriously. Moreover, in person meeting with NGOs'

governing board/Trustees and top officers shall be done in advance to assure their integrity, project specific expertise, track records and credentials to prevent oneself from fraudulent practices of notorious or fake NGOs and to select the right kind of NGO.

- Its Head-CSR shall pay planned and surprise visits to the project site and spent good amount of time with beneficiaries, field staff to understand their issues and concerns to support them. S/he should be a moving person with an updated field data and knowledge.
- If CSR programs are running at multiple locations, then corporates shall take
 help of technical organization to develop a customized software as per their
 need to get real time reporting. A Dash Board shall be developed for Top
 Management and Head CSR to get updates about the ongoing programs to
 keep a track of activities and budget.

In nutshell, a properly implemented CSR can give competitive advantages, such as enhanced access to capital and markets, increased sales and profits, operational cost savings, improved productivity and quality, efficient human resource base, improved brand image and reputation, enhanced customer loyalty, better decision making and risk management processes.

Gordon Brown, Ex-PM-UK has said in his article of book review, "Everthe technologist, Gates sets out a spreadsheet for getting rid of those 51 billion tones of greenhouse gases and achieving net carbon zero emissions by 2050. We would need to use more renewables and fewer fossil fuels (which would account for roughly 27% of the reduction needed in emissions), and change how we manufacture our goods (31%), grow our food (18%), travel (16%), and keep our buildings warm or cool (6%)." This spreadsheet will help every corporate and citizen of this planet to work around their way of living in more sensible way while consuming the resources and planning any future course of action.

¹⁷ https://www.theguardian.com/books/2021/feb/17/how-to-avoid-a-climate-disaster-by-bill-gates-review-why-science-isnt-enough

Thus, the corporates shall not use CSR to wrap-up its wrong doing and to camouflage its stakeholders. They should take CSR beyond compliance. If their businesses are causing deforestation, land- water- air pollution then it shall frame its CSR programs accordingly with the help of subject experts. Moreover, it shall adopt clean and green technology, use clean sources of energy, Reuse-Recycle-Reduce the use of material to minimize the waste. And invent technology and innovate environmentally friendly ways to do business to take care of our planet. It will be real CSR and will help our planet to restore its equilibrium.

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