
A STUDY ON THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY**Mr. Shantanu¹ and Dr. Parveen Bondwal²**¹Ph.D. Research Scholar, Faculty of Law, Jagannath University, Delhi NCR, Bahadurgarh, Haryana²Research Supervisor & Assistant Professor, Faculty of Law, Jagannath University, Bahadurgarh, Haryana**ABSTRACT**

This paper will examine the legal and policy dimensions of Corporate Social Responsibility (CSR) as an instrument for advancing environmental sustainability in the urban context of Mumbai, one of India's principal industrial and financial centres. The study will critically analyse the CSR initiatives of five major corporations Godrej & Boyce, Tata Power, Hindustan Unilever Limited, Reliance Industries, and Mahindra & Mahindra with particular reference to their compliance with and contribution toward India's statutory CSR mandate under the Companies Act, 2013, and their alignment with international sustainability norms, including the United Nations Sustainable Development Goals (SDGs). Adopting a doctrinal and qualitative methodology grounded in secondary sources corporate disclosures, statutory reports, sustainability statements, and policy documents. The paper will evaluate the nature, scope, and regulatory implications of environmental CSR interventions. The analysis will identify targeted initiatives in areas such as mangrove conservation, renewable energy transition, afforestation, solid waste management, and water stewardship, and assesses their contribution to environmental governance and community welfare within an urban industrial ecosystem.

Keywords: *Indian Knowledge Traditions, Sustainability, Economics, Indigenous knowledge, Corporate social responsibility, Environmental Sustainability.*

INTRODUCTION

This study seeks to explore the intricate relationship between Environmental, Social, and Governance (ESG) pillars and Indian Knowledge Traditions (IKT) by mapping their conceptual linkages and identifying areas of convergence. The research aims to demonstrate how principles rooted in ancient Indian wisdom such as harmony with nature, collective welfare, ethical governance, and sustainable resource utilization can strengthen and contextualize the modern ESG framework for India. Further, it critically analyses existing policy and corporate reporting instruments in India, such as the Business Responsibility and Sustainability Report (BRSR), National Guidelines on Responsible Business Conduct (NGRBC), and related SEBI mandates, to evaluate their compatibility with IKT-informed sustainability metrics. By doing so, the study identifies both synergies and gaps between current ESG reporting mechanisms and the holistic values embedded in Indian philosophical and cultural heritage. Building on these insights, it proposes an operational hybrid ESG-IKT framework that integrates conventional ESG indicators with context-specific, culturally grounded metrics derived from Indian scriptures, philosophies, and community practices. This framework includes actionable indicators, measurable parameters, and implementation pathways adaptable for both public and private sector organizations. Finally, the research offers comprehensive recommendations for policymakers, corporate leaders, and local communities to pilot and scale the hybrid model through policy integration, capacity building, inclusive governance, and grassroots participation, thereby harmonizing global sustainability standards with indigenous wisdom for a more ethical, resilient, and culturally aligned model of sustainable development.

Contemporary sustainability reporting in India has advanced through mandatory and voluntary mechanisms. Regulatory instruments for corporate sustainability reporting create opportunities for embedding locally relevant knowledge. Parallely, scholarship on Indian philosophical traditions (Gandhian economics, Hindu scriptures, Ayurvedic ecological thought, and other traditional ecological knowledge systems) demonstrates rich ethical resources for environmental management, community governance, and social equity. Studies of traditional agricultural practices, Vriksha Ayurveda (classical plant science), and community resource management indicate tested practices for soil health, biodiversity conservation, and local livelihoods. This study adopts a descriptive research design based entirely on secondary data to examine the impact of Corporate Social Responsibility (CSR) practices on environmental sustainability in emerging economies, with a specific focus on companies operating in Mumbai. The data for this research has been sourced from official CSR reports of companies such as Godrej & Boyce, Tata Power, and Hindustan Unilever; government publications including the Ministry of Corporate Affairs CSR Portal; industry white papers; and sustainability-related databases from organizations such as the UNDP and KPMG. Peer-reviewed journal articles, case studies, and reports from NGOs and think tanks have also been consulted to provide academic and contextual grounding. The key variables explored include the nature of CSR initiatives (e.g., afforestation, waste management, water conservation), the geographic focus (Mumbai Metropolitan Region), and reported environmental outcomes

(e.g., area covered under conservation, carbon footprint reduction, waste processed). These variables are analyzed qualitatively to identify trends, patterns, and strategic alignments with environmental goals. The study does not involve primary data collection or statistical testing but relies on content analysis and comparative evaluation of documented outcomes. This methodology enables a comprehensive understanding of how corporates in Mumbai contribute to environmental sustainability through CSR, within the constraints of publicly available information.

INDIA'S EVOLVING ESG AND REPORTING LANDSCAPE

India's corporate reporting on sustainability has been shaped by both domestic regulation and international investor expectations. There has been an evolution from CSR mandates to broader sustainability reporting requirements, offering an entry point for integrating IKT indicators into corporate disclosures. This section presents a high-level mapping of how core ESG concerns are mirrored and enriched by IKT principles.

Environmental (E)

- IKT focus: stewardship of land and water, sacred groves, crop diversity, organic inputs, regenerative practices.
- Complementarity: IKT practices provide low-cost, locally adapted solutions for biodiversity conservation, soil regeneration, and climate resilience.

Social (S)

- IKT focus: community well-being, equitable distribution of resources, caste and gender norms (both enabling and exclusionary), knowledge transmission, and cultural integrity.
- Complementarity: Community governance models (e.g., *Gram Sabha*, cooperative models) can strengthen social licence to operate, participatory risk assessment, and culturally-grounded social impact metrics.

Governance (G)

- IKT focus: trusteeship, duty-bearing leaders, collective decision-making, moral accountability.
- Complementarity: Gandhian trusteeship and participatory governance provide normative foundations for board responsibility, stakeholder engagement, and ethical leadership beyond legal compliance.

Methodology

This paper is conceptual and policy-oriented; we propose an empirical research design for future work:

1. **Document analysis:** Review of corporate BRSR/ESG disclosures and national policies.
2. **Case studies:** Firms with notable sustainability practices and community-managed ecosystems (e.g., manufacturing firms with regenerative agriculture supply chains; community water projects).
3. **Key informant interviews:** Corporate sustainability officers, local knowledge holders (farmers, panchayat leaders, traditional healers), regulators, and civil society.
4. **Indicator development workshop:** Co-design of indicators with stakeholders, combining scientific metrics and IKT-derived qualitative indicators.

CSR Initiatives for Environmental Sustainability by Leading Corporates in Mumbai

Environmental sustainability has emerged as a critical component of Corporate Social Responsibility (CSR) for leading firms in Mumbai. As one of India's largest urban and industrial centers, Mumbai faces mounting ecological pressures from rapid urbanization, air and water pollution, and waste accumulation. Recognizing these challenges, several corporates headquartered or operating in Mumbai have undertaken focused environmental CSR projects in line with the provisions of the Companies Act, 2013 and global environmental goals. This section presents an in-depth analysis of environmental CSR initiatives undertaken by five major corporates Godrej & Boyce, Tata Power, Hindustan Unilever Limited (HUL), Reliance Industries Limited (RIL), and Mahindra & Mahindra (M&M). These companies have not only complied with statutory requirements but have also positioned environmental sustainability as a core strategic objective of their CSR agendas. Their efforts span across mangrove conservation, waste management, biodiversity protection, water stewardship, renewable energy promotion, and sustainable agriculture practices. The following analysis presents an overview of these companies' initiatives and offers a comparative understanding of their focus areas and environmental impact.

- Godrej & Boyce, a flagship company of the Godrej Group, has been a pioneer in embedding sustainability into its business ethos. One of its most notable CSR contributions is the Mangrove Conservation Project in Vikhroli, Mumbai, which is the largest privately owned mangrove cover in India, spanning approximately

1,750 acres. The initiative not only conserves biodiversity but also acts as a natural carbon sink, supporting climate resilience in the coastal city. In collaboration with NGOs and research institutions, the project monitors the ecological health of the mangroves, documents species diversity, and conducts awareness drives for local communities and schools. According to the company's 2022–23 sustainability report, over 200 species of flora and fauna have been documented in the region, and the initiative contributes to the sequestration of more than 6,000 metric tons of CO₂ equivalent annually.

- Tata Power has taken a leading role in integrating biodiversity preservation with its CSR portfolio. The company's Act for Mahseer campaign is focused on conserving the endangered Mahseer fish species in the freshwater ecosystems of Maharashtra. In addition, Tata Power's Clean Energy and Renewable Projects have emphasized the transition toward solar microgrids and community-based waste-to-energy systems in low-income areas of Mumbai. Through its 'Club Enerji' initiative, the company has engaged over 600 schools across Mumbai, educating students about energy conservation and climate change. Their projects have resulted in 2.1 million units of electricity savings and 1,680 metric tons of CO₂ reduction annually, according to their 2023 CSR report. Tata Power also undertakes tree plantation drives, waste segregation awareness, and battery recycling projects, reflecting a comprehensive environmental approach.
- Hindustan Unilever Limited (HUL), another Mumbai-based corporate giant, has focused its environmental CSR on water stewardship, plastic waste management, and sustainable packaging. Under its Project Prabhat, HUL has undertaken extensive work in the slum areas of Mumbai to promote water conservation and sanitation. By 2023, the company had facilitated water recharge of over 20 billion liters nationally, with a significant portion achieved through local watershed projects in Maharashtra. Moreover, under its "Sustainable Living Plan," HUL has committed to making 100% of its plastic packaging reusable, recyclable, or compostable by 2025. In Mumbai, the company has installed decentralized material recovery facilities (MRFs) and partnered with local municipal corporations to collect and process over 30,000 tons of plastic waste. These efforts not only help in reducing urban plastic pollution but also generate employment for informal waste pickers.
- Reliance Industries Limited (RIL), headquartered in Mumbai, has undertaken a range of environmental sustainability initiatives through its Reliance Foundation. One of its key CSR programs is "Mission Green Mumbai," which focuses on urban afforestation, biodiversity corridors, and rainwater harvesting. The company has supported the planting of more than 500,000 native trees in Mumbai Metropolitan Region (MMR) as part of its commitment to enhancing green cover and urban carbon sinks. RIL also collaborates with the municipal authorities and local NGOs to install rainwater harvesting systems in schools, housing societies, and slum areas. Furthermore, RIL's energy CSR wing is investing in solar-powered community infrastructure, which includes solar streetlights and off-grid solar panels for localities not connected to reliable electricity. These initiatives are documented in RIL's 2022–23 CSR report and align with multiple Sustainable Development Goals (SDGs), including climate action and life on land.
- Mahindra & Mahindra (M&M), a diversified conglomerate headquartered in Mumbai, has emphasized sustainable mobility and afforestation as pillars of its CSR. The company's flagship initiative, "Project Hariyali," has led to the plantation of 18 million trees across India, with a substantial number in the Mumbai region. In partnership with municipal bodies and citizen volunteers, M&M has developed green corridors in industrial zones and contributed to urban cooling through tree canopy expansion. The firm has also promoted electric mobility awareness campaigns under its CSR wing, particularly in Mumbai schools and colleges, to prepare the next generation for sustainable transportation solutions. According to M&M's 2023 ESG disclosure, its environmental CSR initiatives resulted in an estimated reduction of 45,000 tons of CO₂ emissions and significant improvements in air quality in project zones.

The table below presents a comparative overview of the environmental CSR focus areas and impact metrics for the five selected companies:

RESEARCH FINDINGS

The comparative data illustrates the diverse approaches adopted by corporates in addressing environmental sustainability. While some like Godrej focus on ecosystem preservation, others like Tata Power integrate community engagement with clean energy, and companies like HUL emphasize circular economy principles through plastic waste management. This diversity not only reflects the unique business models and sectorial positioning of these firms but also demonstrates the potential of CSR to address a wide spectrum of environmental issues within a metropolitan context. In addition to the scope and scale of initiatives, the alignment of CSR spending with environmental outcomes also reflects the maturity of these programs. The

following table presents the estimated CSR expenditure allocated to environmental initiatives by these firms during FY 2022–23 and the corresponding primary environmental benefits achieved.

IMPACT OF ENVIRONMENTAL CSR PROJECTS ON LOCAL ECOSYSTEMS AND COMMUNITIES

Environmental CSR initiatives, while often rooted in corporate mandates or sustainability strategies, generate far-reaching consequences for local ecosystems and the communities living within or adjacent to them. In Mumbai, where rapid urbanization has led to a strain on natural resources, the role of corporates in reversing or mitigating environmental degradation has become vital. The CSR efforts of companies such as Godrej & Boyce, Tata Power, Hindustan Unilever Limited (HUL), Reliance Industries Limited (RIL), and Mahindra & Mahindra (M&M) have significantly impacted not only the environment but also the quality of life, health outcomes, and economic opportunities of local populations. This section assesses the tangible and intangible impacts of these CSR-driven environmental initiatives through a lens that captures ecological regeneration and community welfare.

Godrej & Boyce's mangrove conservation project in Vikhroli has had a direct ecological benefit by protecting and restoring one of the last remaining mangrove stretches in Mumbai. The mangroves function as a critical buffer against flooding and coastal erosion, providing long-term protection for low-lying residential zones in the eastern suburbs. Biodiversity monitoring studies conducted by the Bombay Natural History Society (BNHS) in partnership with the company have revealed an increase in local fish, migratory birds, and native plant species. More importantly, the project has offered educational and recreational benefits to the community. Nature trails, workshops for schoolchildren, and community clean-up drives have fostered a sense of environmental stewardship among residents. By involving local stakeholders in preservation activities, the initiative has enhanced ecological literacy and public participation.

Tata Power's environmental CSR initiatives, especially the *Act for Mahseer* campaign and clean energy education under the *Club Enerji* banner, have created a dual impact. Ecologically, these programs have helped conserve the endangered Mahseer fish by breeding and reintroducing the species into freshwater habitats that were earlier deteriorating due to pollution and encroachment. From a community perspective, Tata Power has trained local fishermen and farmers near water bodies on sustainable practices that help preserve aquatic ecosystems. The *Club Enerji* initiative has cultivated energy-conscious behaviors among students and their families. Schools participating in the program have reported reductions in electricity usage, and the initiative has gained traction as a model for energy education that bridges scientific knowledge and real-world application. By embedding environmental learning in educational institutions, the company contributes to long-term behavioral shifts in urban sustainability practices.

Reliance Industries' urban afforestation efforts under *Mission Green Mumbai* and its rainwater harvesting systems have created microclimate improvements and addressed water stress in dense urban areas. In neighborhoods around planting zones, ambient temperature has decreased by up to 2°C during peak summer months, according to a joint survey by the Reliance Foundation and MCGM. The installation of rainwater harvesting systems in schools and government buildings has helped stabilize groundwater levels and reduce dependency on external water supply. Community members in these areas now have more reliable access to clean water, especially during monsoon and summer periods. Additionally, the creation of green corridors and eco-parks has improved recreational space access in congested neighborhoods, enhancing the psychological and physical health of residents.

Mahindra & Mahindra's *Project Hariyali* and its electric mobility awareness campaigns have had a broad-based impact, particularly in peri-urban areas of Mumbai. By reforesting degraded land and promoting native species, the project has revitalized biodiversity while also creating employment for local laborers involved in planting, watering, and monitoring trees. Satellite imagery from 2022–23 indicates increased green cover and improved soil quality in several plantation zones. On the mobility front, M&M's CSR efforts to promote electric vehicles (EVs) in educational institutions and community centers have led to greater public interest in clean transportation. Their awareness drives have included EV demo rides, educational films, and carbon footprint calculators, which have empowered citizens to understand their role in reducing urban emissions. Indirectly, these initiatives contribute to a shift in urban commuting behavior, reducing vehicular pollution and health risks associated with poor air quality.

Collectively, these five companies' environmental CSR initiatives demonstrate a transformative capacity to affect not just nature but also socio-economic well-being. These projects are not isolated interventions but interlinked programs that create feedback loops—improving air and water quality leads to better health;

conservation efforts create educational opportunities and tourism potential; and infrastructure improvements like rainwater harvesting enhance urban resilience. An important feature of these initiatives is their participatory nature. Unlike traditional CSR models that operate in top-down fashion, these programs increasingly involve community members in planning, execution, and monitoring, which strengthens local ownership and sustainability.

CONCLUSIONS

This study concludes that Corporate Social Responsibility (CSR) has emerged as a transformative tool for advancing environmental sustainability in urban centers like Mumbai. The analysis of five leading companies Godrej & Boyce, Tata Power, Hindustan Unilever Limited, Reliance Industries, and Mahindra & Mahindra demonstrates that well-planned and strategically implemented CSR initiatives can address critical ecological issues such as biodiversity loss, air and water pollution, waste management, and climate resilience. These corporates have effectively aligned their CSR activities with national policies and global frameworks such as the Sustainable Development Goals, thereby enhancing both accountability and long-term impact. Their projects not only contribute to environmental conservation but also create socio-economic benefits for local communities, particularly in underserved areas. However, the study also underscores the need for robust impact assessment mechanisms, standardized reporting, and greater participation from smaller enterprises to ensure inclusive and scalable sustainability outcomes. Overall, the findings emphasize that CSR, when embedded into the core business strategy and supported by cross-sectorial collaboration, can serve as a vital instrument for sustainable urban development. It offers a replicable model for other emerging economies facing similar environmental and developmental challenges, reinforcing the idea that private sector responsibility is integral to the global sustainability agenda. The findings suggest that CSR in India has evolved beyond a philanthropic obligation into a quasi-regulatory governance mechanism that complements public environmental law. Corporations increasingly integrate CSR into core business strategy, thereby operationalizing environmental, social, and governance (ESG) principles in measurable and reportable formats. However, the study also highlights persisting concerns relating to standardization, accountability, impact measurement, and scalability within the existing regulatory framework.

Further, the paper advances a normative argument for harmonizing contemporary ESG frameworks with India's Indigenous Knowledge Traditions (IKTs), including Gandhian philosophy, Vedic and Upanishadic environmental ethics, principles of Ayurveda and Vriksha Ayurveda, and decentralized governance models such as Gram Swaraj. It proposes a hybrid legal-policy framework that maps ESG pillars onto culturally embedded normative principles to foster context-sensitive, socially legitimate, and operationally robust sustainability practices. By situating CSR within the broader matrix of environmental law, corporate governance, and sustainable development jurisprudence, the paper contributes to ongoing debates on private sector accountability in emerging economies. It offers policy recommendations for strengthening regulatory oversight, enhancing disclosure standards, and institutionalizing culturally informed ESG assessment mechanisms to advance sustainable urban development in India.

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