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CORPORATE SOCIAL RESPONSIBILITY IN THE AGE OF SUSTAINABILITY: EMERGING TRENDS AND GLOBAL CHALLENGES

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ABSTRACT

The global economy is constantly and continuously witnessing transformative changes in the field of corporate responsibility with definitions daily emerging for Corporate Social Responsibility (CSR) and along with that incorporation of the term sustainability has began since a few years. In traditional pictures CSR used to revolve around acts of simple and convenient philanthropy and compliance, but now in present times where one-fourth of 21st century had almost passed CSR is getting a new face makeup where it has to join hands with sustainability. And not only join hands but ensure that sustainability become the part and parcel of maximum companies actively working across the planet. This concern has arisen out of burning environmental issues like greenhouse emissions, depleting fuel/mineral resources, exhausting water reservoirs etc. Firms and organisations are constantly facing pressure from stakeholders, regulatory bodies, government and environmental organisations to take a stand for varied environmental, social, and governance (ESG) challenges. The paper attempts to unearth current CSR trends, like integration with the UN Sustainable Development Goals (SDGs), promotion of promising ethical supply chains, and taking fruitful steps towards vivid, crystal-clear, and impact-driven reporting. Taking a global observation, it spotlights the ways, remedies and measures through which several corporations in different regions are modifying their CSR strategies to stand at par with sustainability goals with the ultimate aim of creating long-term benefits for both society and business. This new-fangled definition ascertains that now CSR does not play the only role of being a moral obligation but now it has evolved into a mandatory strategic imperative that will help to achieve sustainable development in present century.

Keywords: CSR, Corporate, Sustainability, Trends and Global Prospectives

1. INTRODUCTION

1.1 Corporate Social Responsibility

Corporate social responsibility (CSR) is an important and inseparable component of company strategy. And its definition lies in company's strategy that state company has to fulfil its obligations to society; in its earlier years of emergence CSR initiatives were acts of philanthropy. , CSR therefore includes programs that aim to restore degrading climate, curtail noxious elements producing effects of global warming, preserving non-renewable resources, empowering projecting related to tapping of renewable energy, bringing around gender equality, and eradicating global poverty. These undertakings give boost to organisational resilience and efficiency. Thus, CSR has become a highly-esteemed component of company

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strategy, where it holds pivotal importance in confronting societal and environmental obligations within both public and private sector.

CSR is not a novel concept and already has been in existence since several years; however sustainability springs up as a contemporary concept and is closely related to actions through which corporate houses showcase their association both with the society and the planet earth on which they are thriving and flourishing tapping its resources both renewable and non-renewable ones. A comprehensive definition of sustainability as per the norms of United Nations Brundtland Commission (1987) describes it as actions, activities, methods and mechanisms that have the ability, capacity and potential to fulfil present day demands of society, public and associated organisations without compromising and jeopardising welfare aspects of future generations. In simple terms it means that those who are presently living on terrestrial planet earth live in such a manner that they are able to lead a satisfactory and content life and when they depart from here their future generations take their place even then the earth still stays in liveable conditions. That is the core purpose of incorporating sustainability to CSR into their fundamental principles. On this account, sustainability reporting is an indispensable and substantive aspect of CSR commencements, embodying accountability and assessment all-inclusive aspects (economic, social, and environmental) of any firm/ company/ business house/ organisation. It provides a helping hand to the companies to regulate, structure and monitor their ventures and advancement towards achievement of CSR objectives and also to broadcast firm performance to stakeholders.

CSR activity means that organisations and corporations are incorporated with ethical economic philanthropic and legal obligations towards both society and environment in which they live and operate their organisation.

Corporate social responsibility refers to a cybernetic and self-propelling business model which inspires and motivates different organisations, companies and institutions to function in ways that are beneficial for the environment and cause ennoblement in the denizens and in parallel remain accountable to the companies stake holders and the general public. CSR can also be referred to as corporate citizenship and while carrying out CSR activities companies stay aware about how their business impacts various aspects of society which include economic environmental and social realms. Companies that are actively engaged in CSR means that they are functioning/ operating is leading to enhancement of society and environment and there is minimum negative impact of their operations on both society and environment. Therefore, it can be said that CSR helps to improve society and portrays a positive brand image of the company in the society. CSR activities show that the company is responsible and is constantly making efforts by operating in ways that are not harming either the society or the surroundings. CSR activities can be broadly categorised into following 4 also depicted in fig. 1-

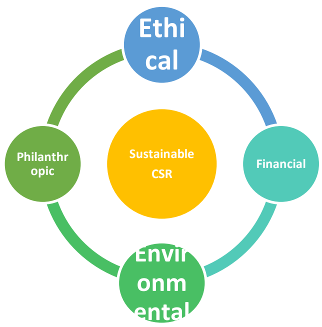

Fig. 1 Four pillars of CSR activities

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In recent times corporate disclosures pertaining to CSR, and specially the ones related to sustainability, have become distinguished and outstanding because of their accelerating recognisance of the denotation purport of transparency reflecting in companies' CSR strategies and the regulatory frameworks observed worldwide (e.g. India, the European Union, the United States) that are wanting these type of disclosures. Exposal pertaining to CSR are now essentially being integrated in CSR plans, where they serve as a catalyst that bring to limelight the economic, environmental, and social conceptualisations. There are several outlets which act as a tool for the company to promulgate and circulate their CSR efforts. They might vary from sustainability reporting to impact reporting to CSR reporting and last but not the least ESG reporting. There is marked contradiction in nomenclature where CSR simply means charitable engagements of company with society, in contrary Environmental, Social, and Governance (ESG) are pertaining to financial factors related to significant sustainability concerns. There is high communication gap on phrases and synonyms used for sustainability which depletes stakeholder trust, transparency, and prolonged involvement. This study targets to fill in the gaps in literature pertaining to CSR and sustainability communication. And also brings to limelight the ways in which communication strategies have transposed from passive reporting to active stakeholder engagement because now we live in a digital world where authenticity and transparency have become all the more important.

1.2 Sustainable Development Goals (SDGs)

An ever important global agenda which was created a decade ago from present time (September 2015) and gave a platform to 193 nations whose solemn aim was to achieve an equitable, inclusive, and sustainable world frames what is called the Sustainable Development Goals (SDGs). It comprises of- "17 goals and 169 targets that establish specific priorities for action over a 15-year period, ending in 2030". These goals are more advanced than their predecessors and SDGs, are all-embracive sheltering issues like impoverishment, dissimilitude, environmental derogation, and economic precariousness and the urge for consolidated manoeuvrings to address them. Few important goals have been showcased in fig. 2 underneath-

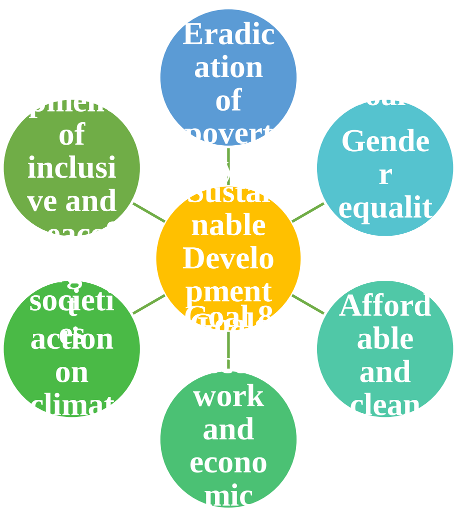

Fig. 2 Few important goals of the Sustainable Development Goals (SDGs)

The unique feature of SDGs is that they are universal in approach and equally apply to both developed and developing countries demanding that all countries should shoulder the responsibility and show accountability.

The SDGs provide companies a definitive framework that assists them to execute, plan and match their own corporate strategies with international practised priorities. Incorporation of these goals into day-to-day operations has helped several businesses to unravel novel market opportunities, aggrandize stakeholder relationships, clampdown risks, and bring about positive changes on society and surroundings. To display their impact and devotedness, a plethora of associations have started mapping/ reporting their sustainability and Corporate Social Responsibility (CSR) actions in accordance with particular SDGs. Such alignment attracting investors, acquiescing to regulatory requirements (that hound for enhanced accountability and transparency) and are proving their worthiness in complying with customer expectations.The SDGs are becoming all the more researched and apparent because the 2030 deadline is round the corner.

In upcoming sections of the research work several aspects and definitions of Corporate Social Responsibility (CSR) have been presented in the era of sustainability by thoroughly studying evolution of CSR practices, embarking major global trends responsible for this transformation, and evaluating differences across various regions, sectors and industries and in several nations around the globe.

2. LITERATURE REVIEW

Kargbo, U., Terrence, B. and Palmer, T. B. (2025), study titled “Redefining Corporate Social Responsibility: The Role of Strategic Communication Practices” was an extensive literature survey of more than 3500 researches. Around 40 years study material (1984 to 2024) was examined to extract relevant info whose data analysis was carried out using Biblioshiny R package and Excel.

Ashurov, S. Musse, O. S. H., and Abdelhak, T. (2024) in their work “Evaluating Corporate Social Responsibility in Achieving Sustainable Development and Social Welfare” carried out a massive bibliometric investigation examining more than 4,270 research papers from reputed journals published between 2009 to 2024, and attempted to disclose relationship between sustainability, CSR, and social wellbeing. Results from data analysis (carried out with the help of R Biblioshiny software) revealed that CSR was way simple (usually as an act of doing some charity) in its initial years of birth become more complex and extensive with passage of time. It took the form of essential element of corporate world. It was concluded that despite of many organisations seriously undertaking CSR as mandatory yet there is a gap between actual comprehension and efficacious implementation of CSR methods.

Chu, M., Muhamad, H. B., Mustapha, M. B., San, O. T., Zan, F., and Jia, X. (2022) study titled “Research Trends in Corporate Social Responsibility and Innovation: A Bibliometric Analysis” focused on changes happened between innovation and corporate social responsibility (CSR) over last two decades considering 1,279 published papers on CSR. The results revealed that according to the MK trend there has been an upsurge in CSR related research. There were identified three paramount journals purposefully dedicated to CSR i.e. Sustainability, Journal of Cleaner Production, and Corporate Social Responsibility and Environmental Management. The paper stated that as per MK trend test several countries in Eurasia and Noth America are seeing an upsurge CSR since the beginning of 21st century. Publications having following keywords were incorporated in this study- "corporate social responsibility," "sustainability," "innovation," "financial performance," and other related subjects. Five prominent elements of CSR were identified i.e.- CSR mechanisms, sustainable

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global value chain, business framework that supports sustainability, social innovation, and buyer-supplier partnership. Several future perspectives and limitations were also mentioned.

Aslaksen, H. M. A., Hildebrandt, C., and Johnsen, H. G. (2021) in their "The long-term transformation of the concept of CSR: towards a more comprehensive emphasis on sustainability" have conveyed that after as long as 50 years of Milton Friedman's contentious claim it has now been established that going farther than the sole profit generating aim of any business, a comprehensive confabulation is now in vogue according to which corporate social responsibility has to be teamed up with new concept of sustainability. This work has meticulously analysed how has this relationship became apparent since past three decades. The work was based on articles and publications from Norway's primary public daily (published between 1990-2018) and was observed that discussions about CSR and sustainability need to be discussed more often and on more broader basis. It was concluded that sustainability has now become the central idea in public discourse and has become a parameter for discussing the association between business and society and that CSR has diversified in its horizon from being a nifty intrinsic corporate bailiwick to a dialogue of a loftier societal confabulation about sustainability.

Agudelo, M. A. L., Jóhannsdóttir, L., and Davídsdóttir, B. (2019) conducted this examination with the title "A literature review of the history and evolution of corporate social responsibility" to trace out the course of evolution of Corporate Social Responsibility (CSR) and role of several factors that determine the definition and course of action of different CSR activities. Some of the stipulated and accessed factors were- academia writings, global policies, noteworthy social and political paradigms. Circumstantial and encyclopaedic literature analysis was undertaken to mark important academic contributions and public chronicles that can efficaciously display evolution of CSR and its varied impacts. Results were indicative that corporate responsibility has expanded from an exiguous profit generating activity to a wider platform of obligations, stating that every firm should abide by its primary responsibility to create shared value. The study demonstrated mutual evolution of social business expectations and business Social Responsibility.

Zhao, J., (2021) exploration with the title "Reimagining Corporate Social Responsibility in the Era of COVID-19: Embedding Resilience and Promoting Corporate Social Competence" present post-Covid 19 pandemic scenario to describe the ways in which corporate objectives have changed (particular after the long fragile pandemic time zone) and how have firms changed in their outlook to combats exacerbated socioeconomic disparities and vulnerabilities. The pandemic rang the alarms both for companies and policymakers to test the waters and show up with premium corroboratory institutional armature, both to take care of current crisis and to set the stage for analogous future quandaries. One important target of this investigation was to evaluate, examine and discuss the relevance and efficaciousness of ex ante legal CSR architecture to address pandemic generated glitches. The study also aimed to explore the heterogeneity and contradistinction of obstacles faced during pandemic and then advocate "corporate social competence" as a compliance concept to lay emphasis on proactive risk management and validate the need of proper strategic planning. The study centred around two types of pre-emptive legislative strategies in corporate law: required CSR policies and legally venerated inclusive business models, to demonstrate ways in which corporate law empowers navigation through the pandemic moving ahead from the basic level of weeny charitable CSR practices.

Kim, R. C. (2021) in study termed "Rethinking corporate social responsibility under contemporary capitalism: Five ways to reinvent CSR" mention that capitalism and Corporate

Social Responsibility (CSR) are closely intwined. And that there are present five glitches that prevent successful contemporary capitalism: "unchecked self-interest, a quarterly focus, elite orientation, volume orientation, and uniform capitalism". The study utilised twin methodology - "diagnostic" phase to identify ongoing difficulties in executing capitalism and their adverse effect on CSR; second- "clinical" phase suggesting practicable panaceas that were derived from qualitative data of Asian companies. The proposed disclosures assisted scholars, managers/administrators, and policymakers to speculate, construct and administer CSR initiatives that effectively showcase CSR's potential for business and society.

Yankovskaya, V., Gerasimova, E. B., Osipov, V. S., and Lobova, S. V., (2022), in their study titled "Environmental CSR From the Standpoint of Stakeholder Theory: Rethinking in the Era of Artificial Intelligence" attempted to address the missing connection amid future scope of environmental CSR in an AI driven time zone keeping in mind the Stakeholder Theory. Special stress was laid on the time of global COVID-19 pandemic and elucidated that in such difficult times social factors codetermine transcendence CSR and sustainability and alter economic aspects of environmental CSR by evaluating stakeholder loyalty to companies. This produced the notion of environmental/sustainable CSR which initially was meant for preserving the environment but now incorporates importunate systematic environmental management through the lens of sustainable development. A promising and positive association was found between environmental CSR and artificial intelligence. Emphasis was laid on to frame cutting-edge AI technologies for individual stakeholders, which will lead to amelioration of environmental CSR through widespread promotion/adoption and leverage its charm to sow equity across varied sectors.

3. OBJECTIVES OF THE STUDY

- Examining how relationship between sustanibiliy and CSR have evolved over different time frames.
- Identifying novel global trends affecting sustainability-driven CSR practices.
- Exploring cross-country and inter-industrial differences embarking CSR in various sectors.
- Analysing types of obstacles and challenges encountered during reinforcing sustainable CSR strategies.
- Long-term benefits of integrating sustainability into CSR
- Providing recommendations for effective implementation of sustainability-oriented CSR measures.

4. RESEARCH METHODOLOGY

The study is based on secondary information and is descriptive and exploratory in nature and aims to redefine CSR in the era of sustainability. Detailed and minute scrutinization of existing literature, research papers, along with several case studies was carried out that helped in knowledge about patterns and practices affecting global sustainability-oriented CSR activities. Attempts were made to pinpoint regional variations evidenced in global sustainability practices.

5. EXPLAINING GLOBAL VOGUE OF CSR AND SUSTAINABILITY

The notion of Corporate Social Responsibility (CSR) has emerged from initial foundations of philanthropic give aways and compliance into a more elaborative and complicated strategic, well-thought and well-executed practices that accords with sustainability underpinnings

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Companies that practice CSR have the potential and capacity to bring thoughtful and meaningful change across 3 Ps (personages, planet, populace). CSR thoughtfully conducted in proper direction can have far reaching impact where it can address several global issues like hunger, health, poverty, global warming, pollution reduction etc. Large majority of young mineral millennials are now keeping a dog watch on CSR activities of brands and companies which makes CSR initiative even more important and significant. The increasing cobweb of artificial intelligence has made businesses to face critical challenges to align CSR with ethical standard technology practices.

With the help of CSR companies attempt to do good for the society and also promote organisations which support their values. Several measures like donations in food and funds, volunteer Grant programs, matching gift programs can be done under the CSR umbrella. There can be several ways in which companies respond to CSR initiative like many companies are concerned about climate change and they are reacting to this burning issue by either limiting their own carbon/greenhouse emissions and many others are supporting non-profit organisations with environmental concerns. CSR programs can benefit brands to stand out from amongst other competitors and CSR can bestow several benefits like enhanced brand image, overwhelmed customer loyalty, enhanced media coverage, surplus investment opportunities.

The business world is now becoming more concerned towards environment and is carrying out its social responsibility in wider frame with intense resources and extreme concern towards environment and society. This is because everyone involved in the business cycle from customers to employees to partners vendors and other stakeholders all demand it and therefore to full fill their duty towards all of the mention about companies are now moving further than simple corporate social responsibility towards corporate sustainability. In the year 2019 governance accountability institute stated that large majority of business giants S&P 500 Index have officially and publicly reported their sustainability and responsibility reports. And this was in response to growing stakeholder expectations and beseechings and it was noticed that more than 70% investors are vociferating environment and social responsibility and sustainability in businesses; also more than 75% are likely to use and promote brands that exhibit their responsibility and commitment towards companies that are facilitating and safeguarding the environment and the world. There is a need to understand the basic difference between CSR and sustainable CSR. CSR in simple term means practices carried out by business that impact the society employees and other stakeholders in a positive way. CSR strategies are implemented by the business or organisation to minimize harm, carry out fair business, stay responsible along a global supply chain and exercise philanthropy in its own unique ways. Sustainable CSR refers to a comprehensive approach in the field of business management that targets long term economic and social and environmental welfare. Sustainability in itself means making systems capable enough to continue their future and further existence. Sustainable CSR comprises of three different aspects environmental, social, and economic. Following fig. 3 represents those activities that do not promote sustainability in business-

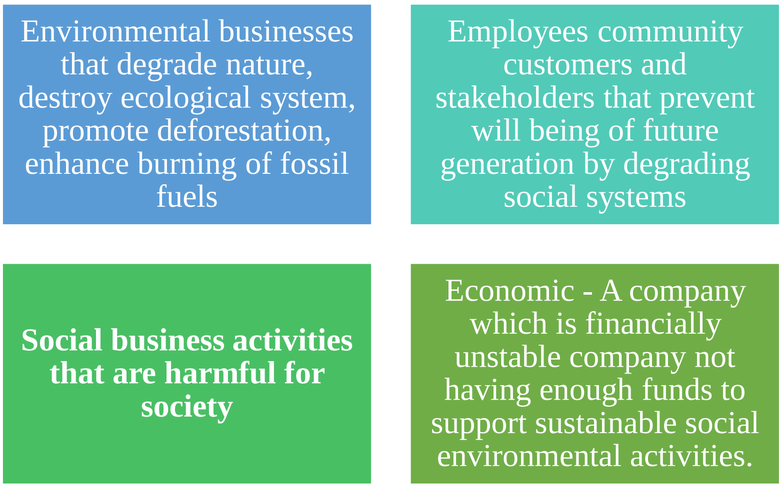

Fig. 3 - Activities that do not promote sustainability in business

Therefore, it can be concluded that good CSR practices produce and support organisations that are socially sustainable. Therefore, both CSR and corporate sustainability permits businesses and organisations to function in ways that are profitable alongside being ethical. CSR is a reflection of the contributions of a company that have been done to create a favourable society corporate sustainability is a future vision and takes a deeper look towards creating sustainable future strategies. CSR activities are often oriented towards people of blueblood including politicians, media personalities and other pressure groups because the main focus is creating a balance on current stakeholder interest. Corporate sustainability is more holistic in its approach and keeps in focus social impact that a business exerts both on the environment and the economy therefore corporate sustainability works by keeping in mind long term impacts and addressing multiple stakeholders. It can also be said that CSR is a business commitment that reproduces and contributes to corporate social sustainability which eyes the long term benefits on environment and economy to ensure improved quality of human life and breathable environment for future generations.

6. DISCUSSIONS AND FINDINGS

6.1 Findings of the Study

This investigation was carried out with the bourne to instigate a cyclopedic and inter-disciplinary edification about inurement of Corporate Social Responsibility over past decades and under the umbrella of sustainability directives. And present research has established that CSR has drifted from being conscientious and righteous to a premediated function ingrained with pivotal and indispensable business feats. This evolution portrays that firms are standing accountable towards environmental husbandry, sustentation of gene pool, and practising frugality towards fossil fuels. Flagging the global trends further embarks this paradigm, foregrounding factors such like reconnoitering developments, embracing various ESG frameworks, stakeholder actuations, and technology-based interventions to paint the modern picture of corporate accountability and transparency.

Analysing regional, local and sectoral contrasts confirms that CSR practices are now having worldwide acceptance and presence irrespective of geographic boundaries or industries. Variations in culture and sector-specific risks shape the pattern in which sustainability-driven CSR gets understood, interpreted and implemented. For e.g. a firm (Marshall Wace, a global alternative investment manager) targets 1 billion dollar to be invested in noble green hedge

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fund with the objective to trade shares that are based on ecological concern and moral qualities.

Companies that support CSR inherently support local and global community. Sustainable CSR provides people a platform which they need badly to bring about a difference in society because companies comprise of several like- minded and talented people working under the umbrella for achieving profits and a broader vision under sustainable CSR. A very good example is TOMS shoe brand which have a positive impact around the globe with donations of 100 million pair of shoes, and going that extra mile it has provided about 700,000 weeks of safe and usable water.

The study also pinpoints noticeable regional and sectoral differences in ways in which CSR is redefined and practiced. On a general note it has been observed that developed economies put up a show of matured conduct and well-structured sustainability reporting, often accompanied with strong regulatory mechanisms and concrete stakeholder engagement. On the other hand developing countries showcase an evolving yet raw and rough adoption of sustainability-driven CSR; main hinderances being scarcity of resources, cultural barriers, and lesser degree of institutional support. Cross- sector variations particularly in industries related to energy, manufacturing, and technology were found to encounter sever disclosure challenges. But even in case of developing economies above parameters are not one-size-fits-all situation and this can be well illustrated taking the example of Flipkart an Indian online shopping company. Flipkart has switched to paper bag-wraps, packaging made of eco-friendly paper shreds and shredded carton waste. Flipkart has managed to a great extent reducing packaging waste in its own operations but their sellers who full fill customer order from their location and they still have to nail it down. Amazon which on the contrary is an international company still has to go a far mile beyond to reduce its single use plastic waste.

Even after so many advances and so much awareness, implementation of sustainable CSR still stays a colossal task to achieve. Major bottlenecks include – complex nature of reporting standards, greenwashing risk constraints, perfunctory internal expertise, and hindrances to align sustainability targets in short-term business pressure frame. Such obstacles tend to dilute significance and credibility of CSR disclosures curtailing its meaningful impact.

On the other hand, successful impregnation of sustainability into CSR presents significant opportunities. Such companies who are effectively engaged in sustainability practices have report meliorated stakeholder entrustment, reverberating innovation aptitude, and long-term value creation through perseverance and competitive divergence.

Sustainable CSR policies can flood the company with extensive media coverage which will lead to upsurge in brand awareness, overall online brand affinity, and customer loyalty. But there is a backlash here for those companies that are non-authentic because CSR which is fake is called as greenwashing and customers and investors can always question back the question and purpose of mimicking CSR. Few Indian companies that support CSR and sustainability are shown below in fig. 4

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Fig. 4- Few Indian companies that support CSR and sustainability

It has been proven that sustainable CSR enhances customer attention and leads to increase sales and has been authenticated by Cialdini's 6 principles of persuasion which proves trustworthiness of any business. It has been observed from several researches that people in America are more attracted to do purchasing from a company that aligns with their values and even are willing to spend extra amount on products from companies having sturdy CSR strategies. CSR is good not only for the society, environment, and planet but also for the company with because it helps to attract and retail talented employees and also lead to overall development of the workforce. A large majority of Gen Z youth (82%) which become the part of work force one day or other has been found to be significantly considerate about sustainable CSR practices while they decide for their employer and about 66% of already working people will willingly except a reduction in salary if it is for a social initiative by a responsible company. Online job providing company LinkedIn has estimated that more than 70% candidates do extensive research about companies' online reputation before applying for a job in that particular company and it has also been discovered that quit a many of Americans are not willing to take a job in a company with poor CSR reputation. On other hand those organisations with active and real sustainable CSR programs have witnessed about 57% lowering down of turnover for their employees. A few more examples to quote are- Google in 2020 came up with a startup led by black people and women and it invested $175 million for it. This initiative for racial equity showered excellent media coverage, improved employer brand reputation, and provided several qualified applicants for jobs in Google. Another international company with target of creating building blocks for kids 'LEGO' has earned tremendous customer loyalty where 57% customers say that they would buy only from Lego group. And the company states that every single day the staff at Lego group is empowered to make their own decisions, that are beneficial for kids, their partners, the environment and their local community (according to a statement Niels B. Christiansen).

This research work highlights framing of precise, vivid and adaptable strategies that can act as a rulebook for firms to adopt meaningful CSR approaches. Amalgamating communication theory with stakeholder participation, and digital concoction will pronounce that sustainability-oriented CSR is both presumptive and impactful. This can be achieved by drifting away from surface water efforts to more deeply dived participation by organizations and stakeholders with genuine incumbency to sustainable development.

6.2 Discussion of the Study

With the help of extensive secondary survey and literature study it can be seen that there has occurred dynamic reincarnation in field of Corporate Social Responsibility that emerged from being a simple act of goodliness to a colossal strategic gesture fundamentally raveled with sustainability, inventions, and stakeholder stipulations. Showing quantum leap, CSR has ameliorated from hieroglyphic notions to deep concerns and reporting of serious and saviour approaches that hammer in environmental and social well-being operations into business houses body and soul. And in this communication practices can play a pivotal role as they can spread awareness through several means like word-of-mouth, publication (offline and web based), through use of moss media and social media; all these ventures are complaisant in highlighting CSR activities boldly and publicly. Which brings out both customer and stakeholder loyalty and also enhances trust building, as it will demonstrate accountability, and shall provoke meaningful dialogue between society and company. The entire concept of sustainable CSR can flourish heaps and bound by injecting digital tools and platforms because they reach a wider audience and are immediate and transparent. There is immense future scope in this realm where CSR and sustainability can be explored from the digital lens. During the course of present research sever gaps (disclosure of CSR activities to general public, lack of powwow, actively engaging other potential customers to brands associated with sustainable CSR etc.) which if appropriately overcome will definitely enhance credibility and effectiveness of CSR over time. This work is an exhaustive explanation of role of communication theory and its importance in developing authoritative, veridical, and unequivocal stakeholder-centered CSR practices.

Environmental degradation is the most burning issue everywhere including sustainable CSR. Civil organisations are moving in the direction of net zero commitment and taking pledge to minimise carbon emission and supply chain in coming future. Several clothing brands like Zudio and Decathlon (some more measure are shown in fig. 5) have started charging for the carry bag which is made of reusable paper promoting the customer to carry their own carry bags. Several other ways

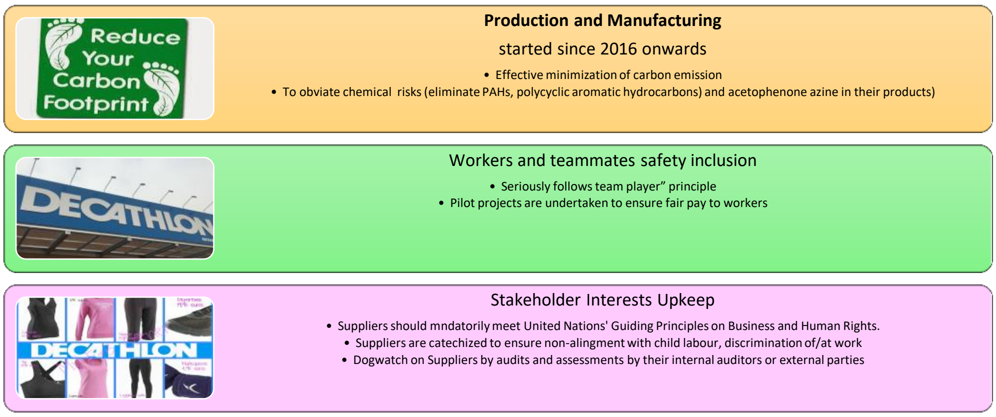

Fig. 5 - Some Decathlon measures of practicing CSR

It has been proved through elaborative and extensive researches that sustainable CSR definitely improves employee engagement companies having sustainable CSR practices have experienced enhanced productivity by 17% and about 21% more profits along with lower absenteeism of the work force. Giving something back to community, society, and environment is a virtuous and thoughtful act which help stakeholders, customers, and employees stay engaged to the company where work force come up with several volunteer activities and customers on other hand exhibit brand loyalty that ultimately result in to profitable business and cleaner and safer environment.

CSR activities are known to enhance investment opportunities. Statement of BlackRock chairman and CEO Larry Fink in the beginning of this decade (2020) inked a document stating plans of their 7 trillion investment firm that will orient itself towards sustainable investing and stating that it is not only the governments that should be the leading the way towards but both companies and investors also have mandatory role to play in sustainable CSR activities.

7. RECOMMENDATIONS

- Coalescing sustainability deep into business paradigm indemnifying CSR gets impregnated to long-term organizational goals.
- Laying the cornerstone of luculent communication that burgeon stakeholder trust.
- Nailing benefits of Big Data, Machine Learning and Artificial Intelligence to improvise CSR reporting aptness and veritableness.
- Revamping CSR gambits to match different regions and sectors surpassing cross-cultural bottlenecks.
- Precise commensurable yardsticks to be framed to dogwatch CSR activities stay ceaseless and kaizen.

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