

Perspective

Vision 2030: SDG3 and Mandatory Corporate Social Responsibility (CSR)

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Abstract

COVID-19 and turbulent geopolitical circumstances will likely result in missing the 2030 UN Sustainable Goals (SDGs) deadline. Recent research recommends prioritising SDGs, and we respond by calling for a global focus on SDG3. We argue for capitalising on government-corporate synergies inherent in mandatory Corporate Social Responsibility (CSR) regimes and demonstrate our premise with data from India. The subject confounds applying traditional econometric methods and lends itself to greater lucidity through infographics. By amalgamating corporate and academic experience, this paper extends the contemporaneous debate on achieving the SDGs and encourages research into the nuances of the CSR-SDG nexus.

Keywords: COVID-19 · Sustainable Development Goals (SDGs) · SDG3 · Health and Wellbeing · Corporate Social Responsibility (CSR) · India

1. INTRODUCTION

The UN Sustainable Development Goals (SDGs) were adopted in 2015. However, critiques highlight their aspirational nature (Bali Swain & Yang-Wallentin, 2020), occasional contradictions (Spaiser et al., 2017), and a lack of actionable strategies (Easterly, 2015). Several studies suggest that many countries will not meet the targets (Table 1).

The COVID-19 pandemic and geopolitical instability have further hindered SDG progress. Figure 2 illustrates the pandemic's impact on SDG progress. As emphasised in the Sustainable Development Report 2023 (sdgindex.org), significant efforts are needed to meet the 2030 targets. Martins et al. (2023) observe that developed economies such as the OECD coped better with the pandemic than low-income countries. However, Paschoalotto et al. (2023) document that the COVID-19 pandemic exposed systemic healthcare vulnerabilities across socio-economic contexts, emphasising the importance of SDG 3 (Good Health and Well-being). Mishra et al. (2023) further underscore the significance of health initiatives in developing markets. Importantly, Raman et al. (2024) warn that despite extensive research on SDG 3 (Meier, 2023; Raman et al., 2023), misinformation (unintentionally misleading) and disinformation (intentionally misleading) present challenges.

Recent research explores pathways to achieving SDGs (Hole et al., 2022; Leal Filho et al., 2022; Moyer & Hedden, 2020), alongside growing calls for prioritising urgent SDGs (Nair et al., 2021; Mishra et al., 2023). While there is merit in prioritisation through global consensus rather than individual national interests, ensuring a unified, equitable approach, Martins et al. (2023) observe that contextualising global goals into national, regional, and local agendas poses a major challenge. We propose Corporate Social Responsibility (CSR) as a possible solution. Drawing from Pineda-Escobar (2019) and Thorlakson et al. (2018), and employing India's CSR mandate as evidence, we suggest that mandatory CSR can help identify and expedite priority SDGs. Specifically, we advocate prioritising SDG 3 within CSR strategies to address these critical concerns.

2. LITERATURE REVIEW

CSR has evolved from its philanthropic origins circa 1950s (Bowen, 1953) to encompass broader social responsibilities (Davis, 1960; Frederick, 1960). By the 2020s, CSR has transitioned from compliance-driven

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efforts to strategic corporate commitments (Rodriguez-Gomes et al., 2020). Modern CSR integrates sustainability into corporate strategies, balancing ethical practices with business objectives (Closon et al., 2015).

The private sector's role in SDG progress is well-documented (Hacking, 2019; Lalaguna & Dorodnykh, 2018; Topple et al., 2017; Scheyvens et al., 2016; Pedersen, 2018). Accenture and the United Nations Global Compact highlight the integration of SDGs into business strategies (Accenture, 2023). Further, Buhmann et al. (2019) link SDGs and CSR initiatives. CSR thus emerges as a viable mechanism for advancing SDGs. However, corporate engagement notwithstanding, Sachs et al. (2023) warn that no SDG will likely be achieved by 2030, with developing economies struggling the most (Figure 1). This could be because companies often prioritise SDGs that align with business interests rather than broader societal needs (Pineda-Escobar, 2019). Thorlakson et al. (2018) find that firms focus on regulatory compliance rather than proactive social impact. This underscores the necessity for well-defined CSR frameworks that align corporate actions with pressing global challenges. A hybrid approach, integrating private-sector initiatives with state oversight, could synergise the SDG-CSR nexus.

SDGs explicitly emphasise corporate contributions to sustainability (KPMG, 2017). Studies indicate that firms with structured CSR strategies outperform competitors (Bernow et al., 2017; Galant & Cadez, 2017) and are more likely to be listed on sustainability indices (Schaltegger & Burritt, 2018). ElAlfy et al. (2020) and Cezarino et al. (2022) further highlight the strong alignment between CSR programs and SDG-focused initiatives. According to Schönherr et al. (2017), SDGs are effective in shaping CSR strategies because they define globally recognised priorities that intersect with business interests; encourage stakeholder collaboration; and promote collaboration by addressing interconnected development challenges.

2.1 Indian Context

As the world's fifth-largest economy, India embodies features of both developed and emerging markets, offering a unique lens to derive broader economic and policy insights. Notably, India became the first country to institutionalise corporate sustainability practices by mandating CSR for firms meeting specific thresholds (Narwal & Singh, 2013). Before the mandate, CSR disclosures in India were largely voluntary and inconsistent. Gollakota and Gupta (2006) trace the development of eco-centric reporting following the 1991 economic reforms, leading to the 2013 mandate consolidating these efforts and embedding sustainability into corporate strategy. This legal framework aligns with investor preferences for firm-value-enhancing CSR and formalises India's deep-rooted philanthropic traditions, thus heightening the mandate's suitability for CSR-led SDG interventions. Academic studies, such as Nedungadi et al. (2023) and Fallah Shayan et al. (2022), provide a research-oriented foundation supporting this approach, and research has mapped India's CSR mandate to various SDGs (Mishra, 2021; Poddar et al., 2019b; Satapathy & Paltasingh, 2022; see also Figure 3).

3. LEVERAGING CSR FOR SDG 3

Traditionally, almost 20% of Indian CSR is allocated to healthcare. Thus, earmarking a large quantum towards CSR expenditure on healthcare projects appears to already be prevalent among Indian firms. Hence, it ought to be relatively uncomplicated to encourage them to contribute more. While Nair et al. (2021) recommend prioritising SDGs 3, 6, 5, and 4, we focus on SDG 3, arguing that its advancement is fundamental to achieving other SDGs. Given healthcare's centrality to sustainable development, prioritising SDG 3 through CSR is pragmatic. SDG 3 impacts other SDGs, such as, SDG 2 (Zero Hunger: Improved nutrition strengthens health outcomes); SDG 6 (Clean Water & Sanitation: Essential for disease prevention); SDG 5 (Gender Equality: Enhancing access to healthcare reduces gender bias); SDGs 8 & 9 (Economic Growth & Innovation: Healthy workforces drive productivity).

We further propose that CSR is an effective mechanism to achieve this goal because:

1. **Regulatory Leverage** – Statutes can direct CSR spending toward national priorities.
2. **Proven Models** – E.g., India & Indonesia.
3. **Geopolitical Insulation** – Domestic CSR programs are less exposed to geopolitical conflicts.
4. **Targeted Incentives** – Incentivising CSR expenditures can mobilise funds for urgent needs. E.g., India allocated \$1.5 billion in CSR funds toward COVID-19 relief (CRISIL, 2020).
5. **Post-pandemic Alignment** – Researchers advocate integrating SDGs into business recovery plans (Shah, 2020).

Evidence from India bolsters our stand. For instance, though government policies (MCA, 2020, 2021a, 2021b) incentivised CSR expenditure, ample opportunities remain since the top 10 contributing firms account for a fifth of CSR expenditure in healthcare (Figure 4). Similarly, studies highlight gaps between CSR projects

and SDGs (Poddar and Narula, 2019a), often due to fragmented initiatives or cost-saving motivations (Delai & Takahashi, 2011). These gaps offer opportunities to consolidate and expand programs targeting SDG 3.

We illustrate the paper's premise with the following example from India, which offers a framework for aligning CSR with regional development needs. In 2018, the Government instituted the Aspirational Districts Programme (ADP). Based on composite indicators such as financial inclusion, education, health and nutrition, etc., the ADP identified 112 districts. Figure 5 shows the top 10 Indian states in terms of CSR expenditure and, in parentheses, the number of ADPs in these states. These 10 states constitute 49% of national CSR expenditure. To provide context to the skew, there are 28 states in India, i.e., almost 50% of national CSR is concentrated in just 36% of the states. By comparison, almost 61% of ADPs, constituting 41% of India's population, are situated in 6 (i.e. 21%) states. As can be seen, most of the ADPs are in "low CSR" states – in fact, 45% of the ADPs in Figure 5 belong to states that are not among the top CSR contributors. CSR providers could be appropriately incentivised to redirect their expenditure to the "under-funded" districts.

4. POLICY IMPLICATIONS

To maximise CSR's impact on SDG 3, policy interventions should:

1. **Incentivise CSR Contributions:** E.g., provide tax breaks, national recognition, and preferential government partnerships.
2. **Establish an SDG 3 Fund:** Pooling CSR resources into a dedicated healthcare fund could ensure efficient allocation.
3. **Enhance Collaboration:** Facilitating inter-company partnerships enables holistic health interventions.
4. **Strengthen Oversight:** Independent CSR audits can enhance transparency and effectiveness.

5. CONCLUSION

Swami Vivekananda noted that one cannot preach philosophy to a starving person—basic needs must come first. Likewise, sustainable development is unattainable without good health. SDG 3 is foundational, influencing broader socio-economic progress. The Global South faces critical healthcare gaps, making a 2030 deadline increasingly unrealistic.

CSR offers a viable mechanism to accelerate SDG implementation, granting governments autonomy over development initiatives. India's experience demonstrates that mandatory CSR can drive meaningful change. However, cultural diversity, political complexities, and governance structures may require tailored strategies for broader adoption. Strengthening CSR frameworks globally can create a structured force for sustainable development, ensuring lasting social impact beyond 2030.

AUTHOR CONTRIBUTIONS

Dr. Rajiv Nair: Conceptualisation, Methodology, Data Collection, Writing, Editing

Dr. Sajiv Madhavan: Methodology, Writing, Editing

DECLARATIONS

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APPENDIX

Table 1. Progress in Achieving the UN SDGs – Global Perspective

No. of countries

	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17
Green	46	0	3	26	7	2	12	1	3	11	1	40	62	0	5	1	3
Yellow	37	3	28	56	45	25	28	29	23	33	59	37	54	10	13	18	42
Orange	30	57	50	57	76	76	66	67	93	63	71	33	25	38	47	41	100
Red	46	129	102	48	63	85	87	67	74	55	56	47	46	101	120	115	46
Grey	34	4	10	6	2	5	0	29	0	31	6	36	6	44	8	18	2

Source: Author compilation of data from Sachs et al (2023)

Green = Goal Achieved; **Yellow** = Challenges; **Orange** = Significant Challenges; **Red** = Major Challenges **Grey** = No data

Table 2. Region-Wise SDG Progress

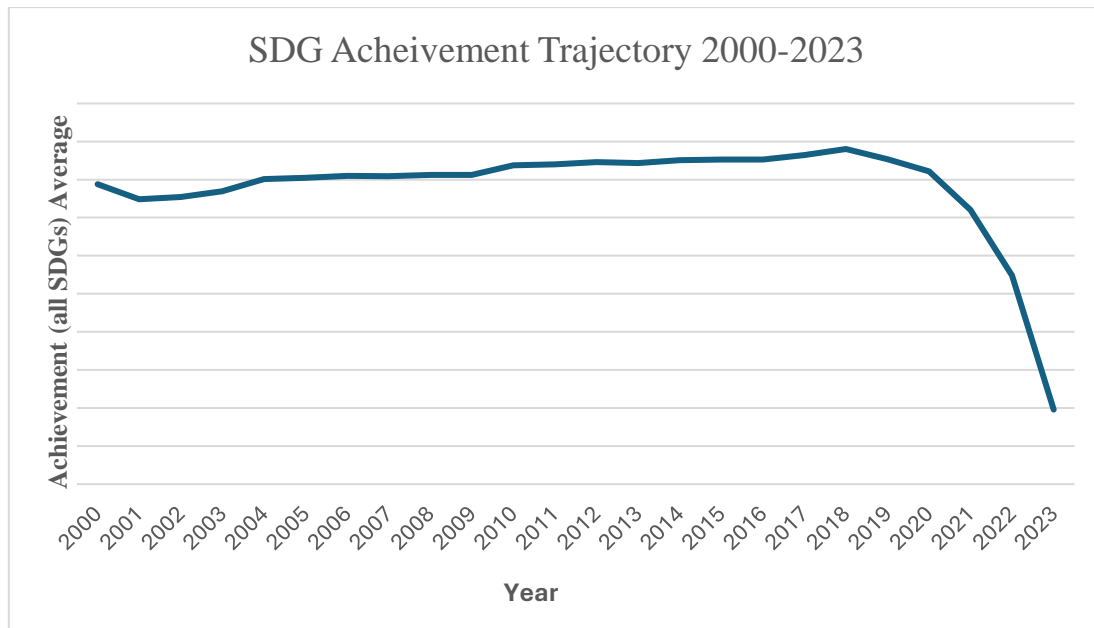
Regions	SDG1	SDG2	SDG3	SDG4	SDG5	SDG6	SDG7	SDG8	SDG9	SDG10	SDG11	SDG12	SDG13	SDG14	SDG15	SDG16	SDG17
A	O	O	O	Y	O	O	R	O	O	Y	O	O	O	Grey	R	R	Y
B	Y	R	R	Y	O	O	O	O	O	O	R	Y	O	R	R	R	O
C	O	O	R	Y	Y	O	Y	O	O	R	O	O	Y	R	R	R	Y
D	O	R	R	O	R	O	R	R	O	O	O	Y	O	R	R	R	O
R	R	R	R	R	R	R	R	Grey	R	R	O	Grey	Gr	R	O	Grey	R
F	Y	R	Y	Gr	Y	Y	O	Y	Gr	O	Y	R	R	O	R	O	Y
G	R	R	R	O	O	R	R	Grey	O	O	O	Grey	Y	R	R	R	O
H	R	R	R	R	R	R	R	R	R	R	R	Gr	Y	R	R	R	R
I	R	R	R	R	R	R	R	R	R	O	R	Gr	Gr	R	R	R	O
J	O	R	R	O	R	R	O	O	O	O	R	G	Y	R	R	R	O
K	Y	O	O	Y	Y	O	O	O	Y	R	O	O	O	R	R	R	O
L	Gr	R	Y	Gr	Y	O	O	Y	Gr	O	Y	R	R	O	R	Y	Y
M	O	R	R	Y	O	O	O	O	O	O	R	Y	O	R	R	R	O

Source: Sachs et al (2023)

Legend: **A:** Eastern Europe & Central Asia; **B:** East & South Asia; **C:** Latin America & the Caribbean; **D:** Middle East & North Africa; **E:** Oceania; **F:** OECD members; **G:** Small-island developing states; **H:** Sub-Saharan Africa; **I:** Low-income countries; **J:** Lower-middle-income countries; **K:** Upper-middle-income countries; **L:** High income countries; **M:** World

Gr (Green) = Goal Achieved; **Y (Yellow)** = Challenges; **O (Orange)** = Significant Challenges; **R (Red)** = Major Challenges; **Grey** = No data

Figure 1. SDG Achievement Path



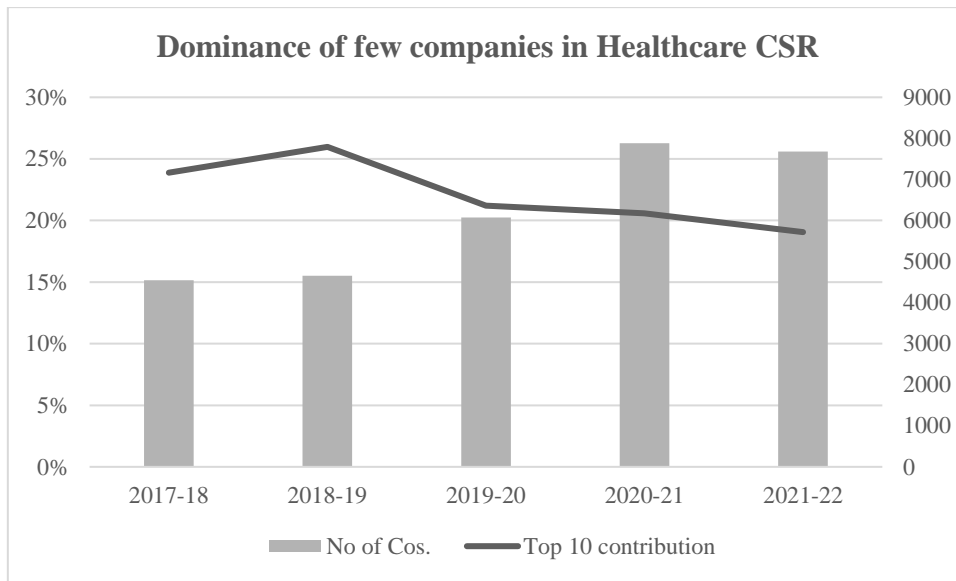
Source: Authors' compilation of data from Sachs et al., Sustainable Development Report, (2023)

Figure 2. Mapping SDGs to Schedule VII (Section 135) Companies Act 2013

<p>SDG 1-3</p> <p><i>Eradicating hunger, poverty and malnutrition, promoting healthcare and sanitation, promoting rural and national sports</i></p>	<p>SDG 4</p> <p><i>Education, vocational training especially for marginalized populace, technology incubators at approved academic institutions</i></p>	<p>SDG 5</p> <p><i>Gender equality, women empowerment, well being of senior citizens, women, orphans and, reducing social & economic inequalities</i></p>
<p>SDG 6, 7, 9, 12-15</p> <p><i>Environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro-forestry, conservation of natural resources and maintaining quality of soil, air and water</i></p>	<p>SDG 8</p> <p><i>Rural development projects</i></p> <p>SDG 11</p> <p><i>Slum development</i></p>	<p>SDG 16</p> <p><i>Measures benefiting armed forces veterans, war widows and dependents</i></p>

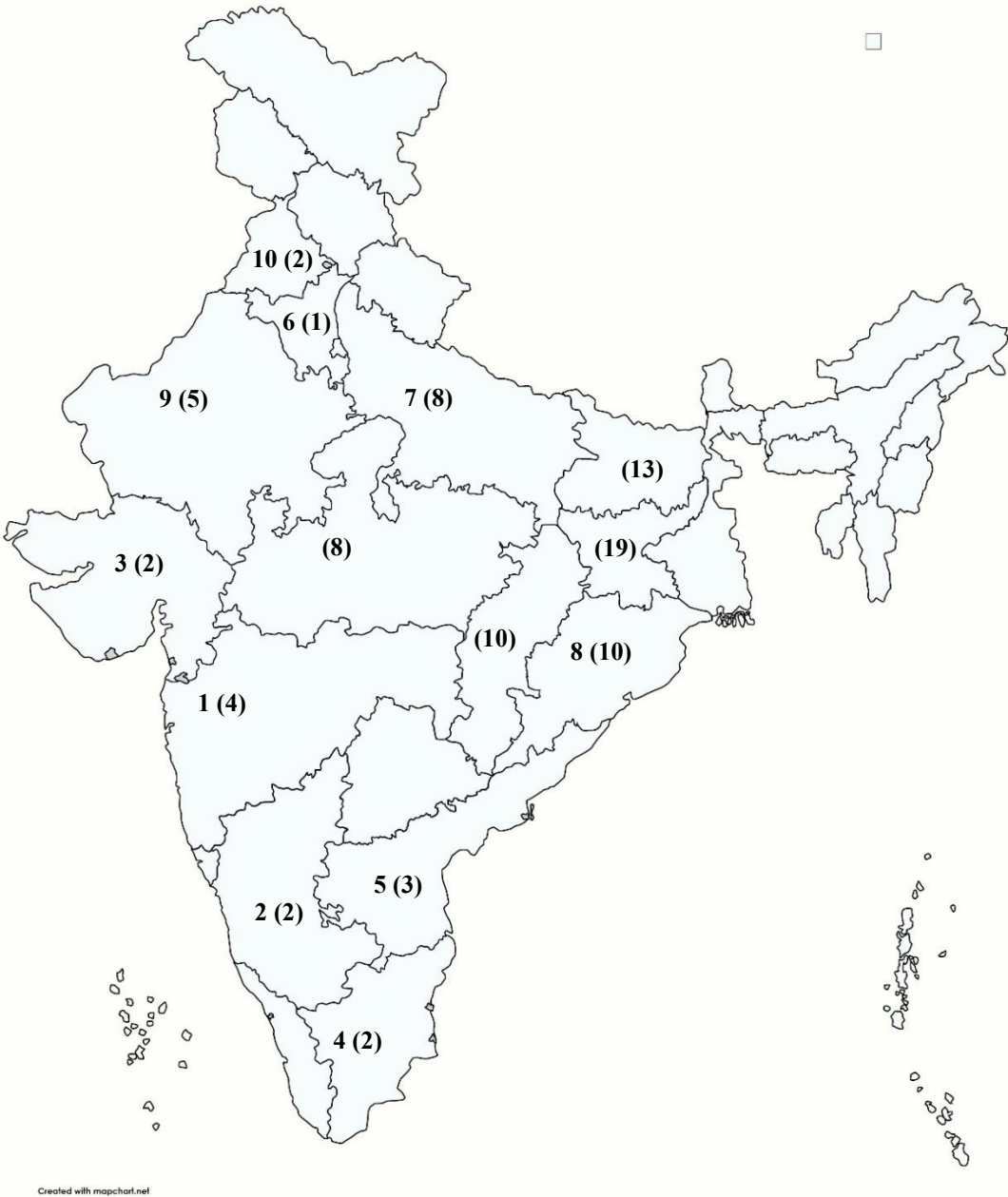
Source: Author adaptation of Nair et al 2021 & Mitra and Chatterjee (2020)
 CSR projects recognized by the Indian mandate are italicized within the figure

Figure 3. Indian CSR in Healthcare by top 10 Contributors



Source: Authors adaptation of GoI data in <https://www.csr.gov.in/content/csr/global/master/home/home/csr-spent--development-sector-wise/sector-division.html?Health%20Care=FY%202020-21=Health,%20Eradicating%20Hunger,%20Poverty%20and%20Malnutrition,%20Safe%20Drinking%20water,%20Sanitation>

Figure 4. CSR Expenditure and Aspirational Districts Programme



Source: <https://www.csr.gov.in/content/csr/global/master/home/ExploreCsrData/dynamic-csr-report-search.html> and (<https://www.niti.gov.in/aspirational-districts-programme>)

Numbers outside parentheses = top 10 states in terms of CSR expenditure

Numbers within parentheses = the number of ADPs in the state