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**MULTIDISCIPLINARY INTERNATIONAL CONFERENCE ON**

**“LAW, LOGISTICS AND MANAGEMENT”**

**OCTOBER 5<sup>th</sup> – 6<sup>th</sup>, 2023**

**RESEARCH PAPER ON: “UNDERSTANDING OF CORPORATE SOCIAL RESPONSIBILITY AND ITS INTEGRATION WITH LOGISTICS & SUPPLY CHAIN MANAGEMENT”.**

**UNDER THEME 3: STRENGTHENING THE LAST MILE FOR A STRONGER BHARAT.**

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## **ABSTRACT**

India is undergoing a burgeoning economic transformation. In order to boost its pace of economic development, the nation, through its policies and measures is focusing on expanding the business and corporate outreach. And undeniably, the role of logistics and supply chain management cannot be overlooked. Moreover, in the times of accelerated progress, it becomes chiefly important to balance the economic as well as individual, social and environmental interests. Here comes the inseparable role of Corporate Social Responsibility (CSR) of a corporate entity towards its stakeholders and the environment.

This research paper focuses on the concept of CSR (along with its origin, evolution and legal framework in India). Also, the study emphasizes how social responsibilities undertaken by a company impacts it in the long run. The authors have conducted extensive literature review of research papers and articles published in the last 10-12 years. The paper is rich in secondary

data and further includes CSR obligations of a few India's Supply Chain and Logistics Companies. In light of the study conducted, there are four major corporate social responsibilities: Environmental, Ethical, Philanthropic and Economic. It is indeed necessary for companies to adhere to their social obligations because the prospects of a thriving nation would remain incomplete if its human, societal and environmental framework remain unheeded.

Keywords: Corporate Social Responsibilities, Business, Supply Chain Management, Logistic Companies, Stakeholders, Environment.

## **INTRODUCTION**

William Clay Ford Jr. Chairman of the board and CEO of Ford Motor Company told that, "There is difference between a good company and great company. A good company offers excellent products and services. A great company also offers excellent product and services but also strives to make the world a better place"

In the era of globalization with growing concerns about environment and societal issues, the concept of Corporate Social Responsibilities (CSR) has emerged as a pivotal force in shaping the business world. Due to CSR, there is a fundamental shift in the way companies perceive their role in society. CSR refers to a company's commitment to conduct its operations ethically and contribute positively to society while pursuing its economic objectives. According to International Labour Organization "CSR as a way in which enterprises give consideration to the their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with other actors." The philosophy of give and take is the foundation of CSR.

The roots of CSR can be traced back to the early 20<sup>th</sup> century when visionary entrepreneurs like Robert Owen and Lord Leverhulme began to understand the importance of improving working conditions for employees. In 1953, the concept of CSR was first instigated by Howard Bowen also referred as 'Father of CSR', which states CSR as obligation of businessmen to implement actions, decisions, and policies that are desirable in terms of the objectives and values of society.<sup>1</sup> Thus 1950s and 1960s are marked as turning point, with businesses starting

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<sup>1</sup>*Social Responsibilities of the Businessman*. (n.d.). Google Books.  
<https://books.google.co.in/books?hl=en&lr=&id=ALIPAAwAAQBAJ&oi=fnd&pg=PT5&dq=Bowen,+H.R.+Soci>

to acknowledge their responsibilities beyond profit making. Now in 21<sup>st</sup> century CSR has evolved significantly. It is no longer a fringe concept but a mainstream business part.

Despite the fact that the word "CSR" includes the word "corporate," CSR involves both social and environmental problems. CSR practices, on the other hand, cannot be considered unique and should even be blended into other business plans or activities. Another critical point is that CSR operations are mostly built on the belief of involvement. As a result, those practices should be implemented with the cooperation of key stakeholders.<sup>2</sup>

## **REVIEW OF LITERATURE**

Akhilesh Ghanti in their article titled as “Social Responsibility in Business: Meaning, Types, Examples and Criticism” (2023) has discussed about Corporate Social Responsibility (CSR) in a broader ambit. Apart from the criticism mentioned, the author concludes that as consumers are inclining towards socially responsible companies, corporate entities must actively follow through social conscience along with maximizing profits.

Dr. Parvat R. Patel in their research paper titled as “Corporate Social Responsibility in India – A Path to Achieve Social Development Goal” (2020) has analyzed various dimensions of new CSR law in India: section 135 of the Companies Act, 2013. The study ends with a conclusion that with mandatory CSR practices in India, companies are becoming responsible towards various stakeholders and are focusing on societal welfare as well.

India’s leading logistics company Gati Ltd. in their official CSR statement has mentioned their CSR vision to be responsible towards the society, stakeholders and the environment.

Mahindra Logistics in their CSR’s Statement and Objective have mentioned promoting employee volunteerism to actively engage in CSR initiatives. The company puts special focus on environmental sustainability by undertaking initiatives like: green warehousing operations, sustainable workspaces, sustainable transportation, etc

INDIAFREENOTES in their article titled “The Criticism of Corporate Social Responsibilities” (12<sup>th</sup> March 2023) discussed on Corporate Social Responsibilities (CSR) criticism which

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al+Responsibilities+of+the+Businessman,+New+York:+Harper&ots=dbagOfsptp&sig=0YkBucluMR59E74SP  
UuBQZ98 3KU&redir\_esc=y#v=onepage&q&f=false

<sup>2</sup> Tekin, E. K., Ertürk, A., & Tozan, H. (2015, April 15). Corporate Social Responsibility in Supply Chains. InTech eBooks. <https://doi.org/10.5772/59582>

highlights concerns about lack of enforcement, greenwashing, tokenism and profit driven motives. Balancing short-term focus with long term systematic change remains a key challenge in CSR.

Ms. Ruchi Khandelwal and Ms. Swarna Bakshi in their research paper titled “The New CSR Regulations in India: The Way Forward” (14<sup>th</sup> July 2014) discussed about India's CSR Regulation and its aims to enhance transparency, accountability, and align with international business standards. Its also brought light on the Navjyoti India foundation case study. Business organizations are adopting effective CSR practices to achieve sustainable environmental, social, and economic growth, fostering partnerships with NGOs and social organizations.

Eser Kayhan Tekin, Alper Ertürk and Hakan Tozan in their research paper titled “Corporate Social Responsibility in Supply Chains” (15th April 2015) surmise about the areas of social responsibilities and its application in supply chain management. Identify and measure their impacts into all business processes.

TKM Global Logistics Limited published their Corporate Social Responsibilities Policy (17th Nov 2021) prepared by Ms. Jyoti Purohit talked about their purpose, philosophy and focus areas of CSR activities, also various approaches in implementing the same.

Ved08earth in their research paper titled “Corporate Social Responsibilities And Supply Chain” (17th April 2023) has mentioned 4 major types of Corporate Social Responsibility of a business. Also talked about how stakeholders and customers judge a business by these activities.

Legalserviceindia published a research paper on their website titled as “Corporate Social Responsibility: A Critical Analysis” which explored the origin, evolution and present-day practices of CSR. Furthermore, the author discussed both positive and negative impacts of undertaking CSR initiatives concluding that companies must first analyze the effects of their socially responsible initiatives.

## **RESEARCH OBJECTIVES**

- 1) To comprehensively understand the concept of CSR and its evolution over years.
- 2) To categorize and analyse major types of CSR practices.

3) To examine the integration of Corporate Social Responsibility (CSR) practices within the realm of Supply Chain Management (SCM) and its impact on stakeholders and environmental sustainability.

4) To analyze the ambit of CSR initiatives undertaken by various companies.

### **RESEARCH QUESTIONS**

1) What is meant by CSR and its various types that business commonly follow?

2) What is the influence of CSR activities on various stakeholders and the environment?

3) How do the CSR initiatives impact the overall performance of businesses both in terms of economic stability and long term successful working?

4) What is the ambit of new CSR Law in India?

### **DISCUSSION**

#### ALL ABOUT CSR LAW IN INDIA

With growing years of development all around the globe, the idea of CSR has gained substantial importance. Even though these initiatives differ from company to company, region to region and country to country, corporate entities are keen at focusing on their social responsibilities.

Focusing on our country, in India, undertaking CSR obligations is mandatory under the Companies Act, 2013, with effect from April 01, 2014.

Following is a quick description regarding the said law:

- According to section 135 of the Companies Act, 2013, some firms are required to devote at least 2% of their average net income over the previous three fiscal years to CSR initiatives. Companies with net value of at least Rs. 500 cr., a turnover of at least Rs. 1000 cr., or a net profit of at least Rs. 5 cr., in their immediate previous financial year are covered under this clause.

- As per schedule VII of the Act, social obligations by the companies must be undertaken in the areas such as hunger eradication, promoting education and gender equality, environmental sustainability, and other subjects as mentioned therein.

- Furthermore, a company which meets the CSR criteria of the Act must form a CSR Committee: the Board of Directors must comprise at least three directors among whom at least one shall be the independent one.

With time, as a company becomes more conscious regarding its CSR obligations, the rules and ways of doing the same also change. Below is a brief discussion about recent developments and trends regarding CSR initiatives:

1) Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022: Some of the major changes following the Amendment Rules are:

- Previous rules allowed upto 5% or Rs. 50 lakh of CSR spending. But the amended rules limit a company's social expenditure upto 2% or Rs. 50 lakh, whichever is higher. These changes allow the higher impact assessment of a firm's social spending.
- The Amendment Rules provide a new format of furnishing a CSR report which would ensure transparency and accountability. As per the new proforma, CSR report must include information like CSR policy, details of committee members, summary of its impact assessment and also an explanation if the company fails to spend 2% of its average net income of previous three fiscal years to fulfil its social obligations.

2) CSR digitalization: The government has made available an online portal for businesses to register and report their CSR efforts. The portal has made it simpler for firms to monitor and manage their CSR expenditure and keep their stakeholders informed about their undertakings.

3) Virtual volunteering: India has witnessed growth in providing virtual services since covid 19 times. Companies engage their employees in providing online social services like virtual tutorials, raising funds, mental health aid, etc.

4) Promoting social entrepreneurship: The CSR rules allow a company to contribute to organizations and firms which support social entrepreneurship. This would give a boost for alleviating social and cultural issues.<sup>3</sup>

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<sup>3</sup> Kaif, M. (2023). Corporate social Responsibility in India: legal framework & recent developments. TaxGuru. <https://taxguru.in/company-law/corporate-social-responsibility-india-legal-framework-developments.html#:~:text=The%20Act%20provides%20that%20the,as%20specified%20in%20Schedule%20V>  
II

## TYPES OF CORPORATE SOCIAL RESPONSIBILITIES

### 1) PHILANTHROPIC CSR

Times are changing. With increased awareness within the society, it is significant for a company to transfer back resources and services which are in community's interests. As the name suggests, corporate philanthropy refers to the act of a company supporting the welfare of others, usually through donations or charitable contributions. It entails expenditures and initiatives that a business voluntarily takes on. These steps are necessary to bring out an effective and long-lasting social impact.<sup>4</sup> For example, resource donations by Walmart in America: with the help strong network of refrigerated trucks, Walmart helped Feeding America (USA based NGO) in providing nutritious meals to those in need.

### 2) ETHICAL CSR

Ethical Corporate Social Responsibilities (CSR) is a commitment by businesses to conduct their operations and business activities in an ethical and morally responsible manner.<sup>5</sup> The origin of this movement can be traced to a world where traditional profit-driven motives were not sufficient to quell the ethical dilemmas that emerged from industry practices. Companies were scrutinized for labour injustices, environmental degradation and unethical practices. Ethical CSR emerged as a cause of action and urgent need to rectify these wrongs by ensuring fair treatment of employees, ethical sourcing and supply chain, transparency and accountability, environmental responsibilities, ethical marketing and advertising, avoiding deceptive and manipulative tactics, community engagement, product safety and quality, anti-corruption measures, worker's health and safety measures,<sup>6</sup> social responsibilities, engage with stakeholders to understand their concerns and expectations.<sup>7</sup> For ex. – project named

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<sup>4</sup> Chronister, A. (2023, September 12). 20 Inspiring corporate philanthropy Examples - Odyssey Teams. *Odyssey Teams, the team building and CSR leader*. <https://odysseyteams.com/corporate-philanthropy-examples/>

<sup>5</sup> Ved0earth. (2023, April 14). *Corporate Social Responsibility and the Supply Chain*. Office of Sustainability - Student Blog. <https://usfblogs.usfca.edu/sustainability/2023/04/17/corporate-social-responsibility-and-the-supply-chain/>

<sup>6</sup> Ciliberti, F., Pontrandolfo, P., & Scozzi, B. (2008, May 1). Logistics social responsibility: Standard adoption and practices in Italian companies. *International Journal of Production Economics*; Elsevier BV. <https://doi.org/10.1016/j.ijpe.2007.02.049>

<sup>7</sup> Fernando, J. (2023, July 18). Corporate Social Responsibility (CSR) Explained With Examples. Investopedia. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

‘BEACON’ by Tata chemicals Ltd. aims promoting and developing native handicraft, educational and occupation skills development.<sup>8</sup>

### 3) ECONOMIC CSR

No doubt, the principal motive of companies and businesses is to earn and maximize profit. But being a contributor to the nation’s growth, they hold some accountability towards the stakeholders and society around it. The term “Economic Responsibility” means that a firm must carry out its economic operations not only with the aim of maximizing profits but also with the commitment of doing good to the society. A few ways of fulfilling it are: producing goods which are profitable to the society, investing in sustainable sources of energy, etc. Looking from the other side, economic accountability by a company overlaps with the other three responsibilities, namely: environmental, ethical and philanthropic.<sup>9</sup> For example, Tata’s CSR initiatives are related to community development and environmental sustainability. They provide education, healthcare services, water and sanitation facilities, etc.

### 4) ENVIRONMENTAL CSR

In past decades, the relentless march of industrialization has taken humanity into an era of unparallel growth and innovation. This progress has come at a significant cost – the environment. Industries have a detrimental impact on planet from carbon emissions to pollution, which has raised profound concerns about the sustainability of our planet. As a response to these ecological challenges, the concept of Environmental Corporate Social Responsibilities (CSR) has emerged. It involves initiatives and practices that businesses undertake to minimize their environmental impact and contribute positively to planet. **Sustainable Sourcing:** Companies can commit to sourcing raw materials sustainably. **Carbon Emission Reduction:** targets may be set to reduce carbon emission. Companies switching to **Renewable energy sources** like solar or wind power, **waste reduction and recycling.** Companies operating near ecological areas may invest in **biodiversity conservation** efforts. **Water conservation, Environmental Education, Sustainable Transportation,** Green Building Design, Eco-friendly Product development, E-waste Recycling, Afforestation and

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<sup>8</sup> A. (2023, January 25). Top 15 Corporate Social Responsibility Companies in India. JSDM.

<https://jsdm.in/corporate-social-responsibility-companies/>

<sup>9</sup> CSR. (n.d.). Tata Sustainability Group.

<https://www.tatasustainability.com/SocialAndHumanCapital/CSR#:~:text=The%20Tata%20group's%20activitie s%20relate,very%20purpose%20of%20its%20existence>



Reforestation.<sup>10</sup> Delegate a team to collect information about company's environment footprint which can help it attain plans. For example: Plantation and Afforestation program by TATA Sponge Iron, Save Bird Campaign by DB Corp Ltd. aims for conservation of birds.

### **INTEGRATION OF CSR AND SUPPLY CHAIN MANAGEMENT (SCM)**

Starting with the basic definition, Supply Chain Management refers to controlling all needed operations which fall between procuring raw material to making the end product available to final users. Apart from flow of data and finances, SCM primarily deals with logistics and marketing channels.

Being an indispensable part of businesses, it is crucial to ensure that suppliers, logistics service providers and companies involved in supply chain perform their CSR obligations effectively. Companies and businesses involved must remain considerate towards the environment, society and stakeholders involved.

It's significant for concerned firms and corporate entities to take the needed actions after assessing the impact of their business operations on environment and stakeholders. This can be done in some of the aforementioned ways:

- 1) Focusing on the packaging done by the suppliers, it has a huge impact on the environment when accumulated as waste. In order to produce lesser harm to the environment, companies shall use and promote recycled and eco-friendly materials for packaging.
- 2) Transportation is an integral part of SCM and affects the pollution level in a significant manner. Owing to serious climatic changes, firms must emphasize upon the practice of green transportation (like relying upon biodiesel, electric vehicles, etc.) rather than on hydrocarbons which negatively impact the environment.
- 3) Companies, suppliers and other organs of these businesses operate within and around various communities. Apart from engaging the localities in economic operations, companies must address the social issues therein. They must strive to reduce racial prejudice, religious and caste intolerance and other cultural concerns. Moreover, they must focus on promoting education, equity and healthcare services. Businesses may also engage with NGOs, if any, in the vicinity to level up their social work.

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<sup>10</sup> What Is Corporate Social Responsibility? 4 Types | HBS Online. (2021, April 8). Business Insights Blog. <https://online.hbs.edu/blog/post/types-of-corporate-social-responsibility>

4) Undeniably, it is a company's determined workforce which builds up the market reputation. It's a moral duty of businesses and firms to treat their employees with dignity and a sense of equity. In order to be more inclusive and creative, they must include workers from underrepresented and disadvantaged communities. This would send a strong positive message to the society that in these developing times, no one should be left behind.

5) Last but not the least, generating revenue from society's resources and not returning the benefits would prove detrimental to the nation in the long run. So, a company's economic decisions must reverberate with upbringing the society. This can be done by charitable donations, investing in building infrastructure, providing basic amenities to the needed, etc.<sup>11</sup>

### **IMPACT ON COMPANIES**

Corporate Social Responsibilities (CSR) initiatives have a significant impact on overall performance of businesses, both in terms of economic stability and long-term success.

1) Enhanced Reputation & Brand Image and Customer loyalty: CSR initiatives demonstrate a commitment to social and environmental responsibilities, which can enhance a company's reputation and brand image. Younger consumers in particular are becoming more conscious of social and environmental issues and may decide to support businesses that implement ethical business practices, leading to increased customer loyalty.<sup>12</sup>

2) Risk Mitigation: By addressing social and environmental issues proactively, companies can reduce the risk of negative public relations events, regulatory penalties, legal actions. This helps in protecting the company's economic stability by avoiding costly setbacks.

3) Employee Engagement and Retention: CSR initiatives can increase employee morale and engagement. Employee often look for meaningful work and are attracted to companies that are socially responsible.<sup>13</sup>

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<sup>11</sup> Vd08earth. (2023, April 14). *Corporate social responsibility and the supply chain*. Office of Sustainability - Student Blog. <https://usfblogs.usfca.edu/sustainability/2023/04/17/corporate-social-responsibility-and-the-supply-chain/#:~:text=In%20order%20to%20implement%20CSR,case%20any%20injustice%20is%20observed>

<sup>12</sup> Araújo, J., Pereira, I. V., & Santos, J. D. (2023, April 26). The Effect of Corporate Social Responsibility on Brand Image and Brand Equity and Its Impact on Consumer Satisfaction. *Administrative Sciences; Multidisciplinary Digital Publishing Institute*. <https://doi.org/10.3390/admsci13050118>

<sup>13</sup> B. (2022, December 1). The 4 main types of corporate social responsibility your business should consider (and why). <https://benevity.com/resources/types-of-corporate-social-responsibility/#:~:text=2.-,Ethical%2Fhuman%20rights%20social%20responsibility,trade%20practices%20and%20equal%20pay>

- 4) Access to Capital: Companies with strong CSR programs may find it easier to access capital as investors increasingly consider environmental, social and governance (ESG) factors in their investments decisions, thus it can contribute to long-term financial stability.<sup>14</sup>
- 5) Cost Saving: Implementing sustainable practices can lead to cost saving in areas such as energy efficiency, waste reduction and resource conservation. This can have a positive impact on a company's bottom line.<sup>15</sup>
- 6) Market Opportunities: CSR initiatives can open up new market opportunities, especially in sectors where consumers prioritize sustainability. Being a leader in responsible practices can give a company a competitive edge.
- 7) Long-term Resilience: A focus on CSR can help a company adapt to changing societal and environmental trends, ensuring its long-term resilience.
- 8) Innovation: CSR can drive innovation as companies seek creative solutions to social and environmental challenges, which can lead to long-term growth and profitability.

#### **CSR INITIATIVES BY INDIAN SCM AND LOGISTICS COMPANIES:**

1) APOLLO INTERNATIONAL LIMITED: AIL which owns Apollo LogiSolutions has undertaken a number of social initiatives in the area of:

- Healthcare: AIL is working with the strategic philanthropy foundation Dasra in Mumbai. AHAAR, a program run by SNEHA (Society for Nutrition, Education, and Health Action), is supported by AIL as part of this. Through this collaboration, the company supports child malnutrition eradication in the Dharavi region.
- Education: For the children residing near its facility in Panvel, Maharashtra, Apollo Supply Chain provides study materials and imparts education, enabling children to create a brighter future.
- Environment: AIL focuses on sustainable conduct of their business. The company practices rain water harvesting, focuses on solar energy as an electricity alternative in many warehouses

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<sup>14</sup> Need For Corporate Social Responsibility. (n.d.). <https://www.legalservicesindia.com/article/2284/Need-For-Corporate-Social-Responsibility.html>

<sup>15</sup> G. (2022, February 28). Organizational Benefits of Corporate Social Responsibility. GCU. <https://www.gcu.edu/blog/business-management/organizational-benefits-corporate-social-responsibility>

and runs an e-saver campaign (in which they undertake energy saving steps in day-to-day routine).

Apart from all this, AIL also focuses on welfare of women, girls and children.<sup>16</sup>

2) SHADOWFAX: The company focuses strives to implement their business model which inculcates social issues too. The company is creating a social impact by employing more than 100k delivery partners, empowering more than 7000 SMEs and much more. Some of the CSR obligations fulfilled by the company are exhibited below:

- The firm partnered with many NGOs to deliver essential products like ration, women sanitary products, medicinal items, etc., covering pan India.
- As the Government of Karnataka launched a helpline for the delivery of food and daily necessities to metropolitan Bangalore, Shadowfax teamed up with the BBMP to guarantee efficient delivery of groceries, daily necessities, and medications at incredibly low costs. This action is enabling more and more kirana stores to get on the internet delivery bandwagon, guaranteeing they maintain their operations despite the slowdown in the economy.<sup>17</sup>

3) TVS SUPPLY CHAIN SOLUTIONS: The company believes in sustainable growth of the society to which it belongs. In order to carry out its socially responsible activities that have a real influence on the lives of communities, the organization constantly collaborates with different non-profit organizations. The firm carries out its CSR obligations in the following ways:

- People: TVS SCS respects and values its human capital. The company focuses on numerous initiatives for the empowerment and development of its employees like: ensuring women empowerment, diversity, skill training, health and safety, etc.
- Charity: The company has contributed to a number of charities around its facilities. They believe in supporting local economies. They do the charitable in the following ways: supporting local charities; providing disaster relief and sponsoring SSAFA Race Day in UK.

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<sup>16</sup> Apollo. (2022, December 21). *Social Commitments - Apollo*. <https://apolloindia.com/csr/>

<sup>17</sup> *Our social impact & growth initiatives | Shadowfax*. (n.d.). <https://www.shadowfax.in/social-impact>

- Environment: The company is serious about the environmental changes that the world is currently facing. They strive to reduce the carbon footprints and engage in initiatives which positively impact the environment. These are: packaging practices which minimize waste; engaging in eco-friendly practices; technological investment which would reduce carbon footprint and above all, the company is determined to be carbon neutral by 2025.<sup>18</sup>

4) ALLCARGO LOGISTICS: The company believes in returning and doing good to the society in turn of its resources. Allcargo Logistics engages in social upliftment of underprivileged and economically challenged citizens. The company strives for inclusive development with maximum community participation. Aforementioned are its key focus areas:

- ENVIRONMENT: The company's actions focus on creating sustainability awareness along with promoting public participation. For instance, distributing cloth bags, solar lamps, etc. Also, the firm has undertaken a key initiative named as Maitree under which they plant fruit-bearing trees which improves green cover and provides livelihood for farmers in tribal areas.

- EDUCATION: Allcargo Logistics deeply engages with Avashya Foundation, its CSR arm, in imparting child education. The company also engaged in running skill development centre under the Pradhan Mantri Kaushal Kendra Scheme (PMKKS), which supported on computer literacy, helping special children, etc.

- WOMEN EMPOWERMENT: The firm tries its best to remove the barrier of gender inequality through Avashya Foundation. Their initiatives include skills and entrepreneurship-based training. Also, Allcargo Logistics maintains a healthy male-female workforce ratio.

- DISASTER RELIEF: The Avashya Foundation collaborates with many NGOs and government agencies in pulling out and helping disaster hit people. The company has contributed to relief funds in states like Uttarakhand, Odisha, Tamil Nadu, etc.

- HEALTHCARE: Avashya Foundation strives to improve public health by providing affordable and accessible services. The company puts in efforts to ensure that healthcare facilities should not remain a privilege.

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<sup>18</sup> TVS Supply Chain Solutions. (2022, May 11). *Corporate Social Responsibility - TVS Supply Chain Solutions*. <https://www.tvsscs.com/corporate-social-responsibility/>

• **SPORTS:** Allcargo Logistics believes that sports should not be sidelined and is important for the country's socio-economic development. The Avashya Foundation helps in discovering and polishing the future sports talent. In collaboration with Project Front Door and Reality Gives, UK based cricket associations, the company has introduced sports like cricket to underprivileged children. Also, the company has supported sportspersons like Chirag Shetty (badminton), Nishita Rao (lawn tennis) and Sachika Balwani (squash).<sup>19</sup>

## **CONCLUSION**

The research paper has provided a comprehensive overview of CSR, covering its evolution and development to the present date. It can be concluded from the study that socially responsible companies and businesses have a strong future. Coming to the central point of the study, SCM and Logistics play a very crucial role in today's developing India. Even innumerable concerned companies and service providers are engaged in meeting their CSR obligations: they are being accountable towards the stakeholders, society and the environment. Further, the paper also focuses on legally binding CSR responsibilities of a company: Section 135 of the Companies Act, 2013. This indicates that India does not want to leave behind the social and environmental aspects in the race of being a developed nation. Many economists and scholars have criticized the idea of CSR that it goes against the very objective of any business to earn profit. But overlooking issues central to the society and focusing solely on economic dimension would hamper the nations interests in long run.

The authors conclude the manuscript by quoting Late Anita Roddick, British businesswoman and human rights activist: "The business of business should not be about money. It should be about responsibility. It should be about public good, not private greed".

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<sup>19</sup> Allcargo Logistics (2023). Corporate Social Responsibility- <https://www.allcargologistics.com/sustainability>

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