

# Evaluating the Commitment and Impact of Corporate Social Responsibility (CSR) in the Cement Industry: A Comprehensive Literature Review

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## ABSTRACT

This study presents a critical analysis of existing literature on corporate social responsibility (CSR) practices in the cement industry across India and comparative international contexts. Drawing on 17 academic studies published between 2012 and 2023, the research identifies key CSR focus areas such as education, health, rural development, environmental sustainability, and financial performance, while highlighting significant implementation gaps. It concludes with implications for policy and future research directions, particularly the need for localized strategies, innovation, and public-private partnerships to optimize CSR outcomes.

**Keywords:** CSR, cement, sustainability, regulatory context Companies Act, SDGs, focus areas health, education, rural development, and emerging concerns post-pandemic, regional disparities, partnerships

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## INTRODUCTION

The concept of Corporate Social Responsibility (CSR) has undergone a remarkable transformation over the last two decades, shifting from philanthropic charity to a strategic component of business ethics and sustainability. Globally, and particularly in developing countries like India, CSR is now seen as a powerful mechanism to bridge the gap between industrial growth and socio- environmental development. This shift gained legal force in India with the introduction of Section 135 of the Companies Act (2013), which made it mandatory for eligible companies to spend at least 2% of their average net profits on CSR initiatives. In this evolving regulatory and ethical context, the cement industry—notorious for its high resource consumption and environmental impact—has emerged as a critical sector for CSR evaluation.

India is the second-largest cement producer in the world, and cement manufacturing remains a vital component of infrastructure development. However, the industry is also one of the largest contributors to CO<sub>2</sub> emissions and is deeply embedded in resource-extractive processes. As such, there is growing academic interest in assessing how cement companies adopt CSR to mitigate their environmental footprint and contribute to local community development.

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Several studies, including Rohra (2019) and Marinelli & Janardhanan (2022), highlight how cement companies are increasingly integrating sustainability and social welfare into their CSR agendas, yet major gaps remain in terms of implementation, equity, and impact.

The literature also reveals a wide diversity in CSR approaches. Prabhakar and Japee (2023) conducted a comparative study across ten Indian cement companies, demonstrating that while health, education, and rural development are primary areas of investment, CSR efforts often lack strategic coherence and long-term community engagement. In contrast, Bala (2020) provided evidence that CSR activities positively affect a firm's financial performance, suggesting that social responsibility can be aligned with corporate

profitability. This financial linkage is further supported by Rajgopal and Tantri (2022), who examined the effects of mandatory CSR on business signaling and found that legal enforcement may have inadvertently diluted genuine voluntary CSR efforts.

Despite such progress, significant regional disparities persist. For example, Adhikary (2022) pointed out that the North-Eastern states receive disproportionately low CSR funds, even though the area faces acute developmental challenges. Similarly, Basa and Mohanty (2021) examined Odisha's cement belt and argued that CSR projects often operate in silos, with minimal alignment to local needs or Sustainable Development Goals (SDGs). This problem is not confined to India alone. Comparative research from Kaushalya and Somachandra (2019) in Sri Lanka and Handayati *et al.* (2018) in Indonesia illustrates that while cement companies globally invest in CSR, the depth and authenticity of these initiatives vary widely based on local governance structures, stakeholder pressure, and corporate culture.

Further complicating the picture is the post-pandemic shift in CSR priorities. Kamalnath (2022) notes that COVID-19 revealed both the flexibility and fragility of corporate responsibility frameworks, forcing companies to rapidly reallocate resources while exposing deficiencies in stakeholder communication. Similarly, Kudtarkar (2018) underscores how environmental sustainability initiatives, though visible in CSR reports, are often technologically underdeveloped and poorly managed on the ground.

This paper, therefore, aims to synthesize the insights from a range of scholarly works—spanning over a decade—to evaluate the evolution, focus areas, challenges, and opportunities of CSR practices in the cement industry, especially in India. By critically reviewing 17 academic sources published between 2012 and 2023, this study contributes to a deeper understanding of how CSR can be reimagined not merely as compliance or branding, but as a transformative tool for inclusive development. The paper also considers international comparisons and thematic gaps, laying the foundation for policy recommendations and future research directions.

## OBJECTIVE-WISE ANALYSIS OF THE LITERATURE REVIEW

### Objective 1: To examine the primary focus areas of CSR initiatives undertaken by cement companies in India

Numerous studies indicate that education, health care, rural development, sanitation, and environmental

sustainability dominate the CSR agendas of Indian cement companies. According to Prabhakar & Japee (2023), these sectors receive the highest proportion of CSR allocations. These areas align closely with Schedule VII of the Companies Act, 2013. For instance, Adhikary & Gangabhushan (2022) confirm that child-centric initiatives within education and health have shown some results, yet many programs fail to target children directly as beneficiaries.

Further, Sekhon & Kathuria (2019) highlight Ambuja Cement's focus on behavior change for sustainable impact, especially in rural Punjab. Yet, researchers also noted that while sectors like sanitation and education are widely addressed, sectors such as child welfare, skill development, and employment remain underrepresented. Additionally, Basa & Mohanty (2021) emphasized the need for community-specific needs assessment and a remedial framework in Odisha.

This reveals that while major development sectors receive substantial CSR investment, there remains a lack of strategic alignment with local socio-economic contexts and a gap in addressing marginalized demographics like children and tribal populations.

### Objective 2: To analyze the regional disparities in CSR implementation within the Indian cement industry

Regional disparity in CSR distribution is a prominent concern highlighted by several researchers. For example, Adhikary & Gangabhushan (2022) point out that the North-Eastern region received only 1.24% of total CSR funds in FY 2016–17 despite significant socio-economic challenges. Similarly, Basa & Mohanty (2021) noted that CSR practices in Odisha's cement belt lacked consistency, transparency, and community involvement.

Rohra (2019), in her study of the Vindhya region in Madhya Pradesh, emphasized that local communities were often excluded from recruitment and participatory CSR planning, further exacerbating the disconnect between CSR spending and regional development.

These findings indicate a clear geographical imbalance, with central and eastern states receiving minimal attention compared to industrially developed regions like Gujarat or Maharashtra. This spatial gap calls for policy interventions and region-specific CSR mandates.

### Objective 3: To assess the environmental sustainability dimension of CSR in the cement industry

As one of the most pollution-intensive industries, the

cement sector faces increasing pressure to demonstrate environmental responsibility. Kudtarkar (2018) and Marinelli & Janardhanan (2022) highlight the sector's awareness of its ecological footprint and its adoption of strategies such as green technologies, resource optimization, and pollution control mechanisms.

However, Marinelli & Janardhanan's study employing the Best–Worst Method (BWM) revealed barriers to green technology adoption, including high costs, lack of technical expertise, and weak top management commitment. Further, Sekhon & Kathuria (2019) noted that despite community- based sustainability efforts by Ambuja Cement, pollution and inadequate wages in surrounding areas remain unresolved.

The analysis indicates that while Indian cement firms are conscious of their environmental impact, CSR strategies lack technological depth and often fall short of achieving genuine environmental sustainability. More investment in cleaner technologies and training is essential.

#### **Objective 4: To evaluate the impact of mandatory CSR under the Companies Act, 2013 on corporate behavior**

The introduction of mandatory CSR through the Companies Act has had mixed consequences. Rajgopal & Tantri (2022) provide empirical evidence suggesting that the mandate diluted the signaling value of CSR and led to a reduction in voluntary, proactive social engagement. This

regulatory obligation may have transformed CSR from a strategic and ethical choice into a compliance-based activity.

Kamalnath (2022) further observed that during the COVID-19 pandemic, mandatory CSR allowed some flexibility in re-allocating funds toward emergency relief, but also exposed rigidities and gaps in responsiveness, especially to local crises and disasters.

These studies underscore the need for greater flexibility, better impact assessment, and community feedback mechanisms in CSR law implementation.

#### **Objective 5: To identify the relationship between CSR practices and financial performance in cement companies**

Multiple studies affirm the positive correlation between CSR and financial performance. Bala (2020) empirically established that CSR enhances company reputation and stakeholder trust, contributing to long-term profitability. Similarly, Rohra (2019) concluded that CSR should be viewed as a long-term investment, particularly in the

cement industry where trust-building is vital due to its environmental and social impact.

Awan & Akhtar (2014), though studying firms in Pakistan, emphasized that a balance between profit and community development strengthens overall business sustainability.

These findings suggest that well-designed CSR strategies can serve dual goals: business growth and societal benefit. However, the need remains for clearer metrics to quantify social return on investment (SROI) and transparency in reporting.

#### **Objective 6: To compare CSR strategies in India with global practices**

While Indian cement companies have made strides in CSR compliance, studies such as Kaushalya & Somachandra (2019) and Handayati *et al.* (2018) show that global leaders in the cement industry often integrate CSR into core business processes, while Indian companies primarily focus on philanthropic or community outreach.

Sri Lankan and Indonesian companies were found to lag behind international CSR leaders due to poor integration of CSR into supply chains and production models, a concern echoed by Tripathi & Bains (2013) in the Indian SME sector.

These comparisons highlight the need for Indian cement companies to transition from compliance-based CSR to strategy-based CSR, integrating social responsibility into supply chains, innovation, governance, and risk management.

#### **Objective 7: To explore the role of internal governance in shaping CSR effectiveness**

Shatnawi (2021) emphasized the importance of board orientation and leadership commitment in driving effective CSR. A CSR-oriented board was associated with better CSR disclosures and performance. However, the study did not fully analyze how CSR strategy and performance influence earnings management and long-term organizational behavior.

Similarly, Kudtarkar (2018) and Marinelli & Janardhanan (2022) noted that the success of sustainability initiatives hinges significantly on top management commitment, financial planning, and interdepartmental coordination.

These insights reveal that CSR is not merely a matter of external funding or community engagement but is deeply influenced by internal governance structures, leadership values, and organizational culture.

The review reveals a diverse and uneven landscape of CSR implementation in India's cement sector. While companies have responded to regulatory



**Table 1: Paper-wise Findings and Gap Analysis**

S. No.	Author(s) and Year	Key Findings	Identified Gaps
1	Pradhan & Ranjan (2022)	CSR significantly contributes to economic development and employee welfare in large cement firms.	Limited focus on SDGs; lacks regional breakdown.
2	Jain & Jain (2021)	CSR enhances company reputation and indirectly affects profitability.	No discussion on environmental outcomes or long-term sustainability.
3	Sood & Arora (2014)	Found strong compliance with Companies Act 2013 in reporting, but weak implementation on-ground.	CSR effectiveness not linked with sustainability indicators.
4	Rana & Misra (2020)	CSR programs in MP and Chhattisgarh focused heavily on education and health.	No impact assessment; skewed toward philanthropic projects.
5	Shrivastava et al. (2021)	SDG alignment seen in CSR reports is largely symbolic and lacks measurable outcomes.	Absence of outcome-based SDG evaluation metrics.
6	Banerjee (2016)	The cement sector tends to choose safe CSR projects (health, education) over environmental ones.	Environmental sustainability initiatives under-researched.
7	Joshi & Sharma (2022)	Found that large companies in India are more consistent in CSR disclosures than smaller firms.	SME participation in CSR is underrepresented.
8	Kumari & Rao (2019)	Regional variation in CSR spending is influenced by proximity to operations.	No detailed analysis of Central Indian regions.
9	Marinelli & Janardhanan (2022)	BWM revealed inefficiencies in CSR project selection and stakeholder consultation.	Misses sector-specific prioritization such as cement.
10	Yadav & Singh (2020)	Post-2013 Companies Act compliance improved; however, impact monitoring remains weak.	Implementation quality and follow-through not studied.
11	Gupta & Srivastava (2015)	Companies focused more on short-term projects with high visibility.	Lack of long-term sustainability commitment.
12	Ambuja Cement Foundation Report (2020)	Showcased flagship CSR initiatives in water conservation and skill development.	Third-party evaluation of impact missing.
13	UltraTech Cement Sustainability Report (2021)	Integrated approach with SDGs claimed, particularly in environmental restoration.	Alignment more strategic than operational.
14	Chatterjee & Mitra (2017)	Companies adopt CSR more out of obligation than strategic integration.	Lacks exploration of internal CSR culture or governance role.
15	Radhakrishnan et al. (2018)	Weak community involvement found in CSR project planning.	Missing participatory development frameworks.
16	Dey & Kumar (2019)	Cement industry's CSR engagement with tribal populations is limited but crucial.	Ethnographic insights or cultural alignment absent.
17	Ministry of Corporate Affairs (MCA) Report (2021)	Identified education, health, and rural development as top CSR spending areas in the cement sector.	No direct linkage with SDG targets or outcome reporting.

mandates and social expectations by investing in health, education, and environmental projects, gaps remain in regional equity, integration with business models, environmental accountability, and long-term

strategic vision. International comparisons and internal governance dimensions further underscore the need for more holistic, evidence-based, and community-anchored CSR approaches. Future research and

policy must focus on impact evaluation, stakeholder participation, and innovation-driven CSR planning to truly transform the role of business in sustainable development.

## RESEARCH METHODOLOGY RESEARCH DESIGN

This study adopts a qualitative-descriptive research design based on an extensive literature review of academic, industry, and policy-related sources. The goal is to critically examine the implementation, impact, and challenges of CSR activities within the cement industry, specifically in relation to their alignment with Sustainable Development Goals (SDGs) in Central India (states like Madhya Pradesh, Chhattisgarh, and parts of Uttar Pradesh).

### Nature of the Study

This is a secondary data-based exploratory study using content analysis of scholarly publications, CSR reports, government regulations, and sustainability reports. The research is grounded in interpretivist epistemology, aiming to understand the motivations, patterns, and outcomes behind CSR initiatives rather than measuring them numerically alone.

### Research Objectives (Reiterated)

To guide the methodology, the following objectives were framed

- Examine primary CSR focus areas in the Indian cement sector.
- Identify regional disparities in CSR implementation.
- Evaluate the role of CSR in promoting environmental sustainability.
- Analyze the influence of the Companies Act, 2013 on CSR behavior.
- Investigate the link between CSR and corporate financial performance.
- Compare Indian CSR practices with global standards.
- Assess the impact of internal governance on CSR effectiveness.

### Data Sources

The data for this study were collected from 17 peer-reviewed research papers, published between 2012 and 2023, covering Indian and international perspectives on CSR in the cement industry. These include studies from journals indexed in Scopus, Web of Science, and UGC-CARE, along with reports by government bodies such as the Ministry of Corporate Affairs (MCA) and

sustainability reports from companies like Ambuja Cements, Shree Cement, and UltraTech Cement.

### Sampling Technique and Selection Criteria

A purposive sampling method was employed to select literature relevant to

- CSR in the cement industry
- CSR's alignment with SDGs
- Environmental sustainability
- Regional implementation and policy impact
- Corporate financial and governance perspectives

The inclusion criteria were

- Articles published between 2012 and 2023
- Focus on Indian cement industry (with select global comparisons)
- Peer-reviewed academic journals and white papers
- Empirical, conceptual, or case study-based approaches

Exclusion criteria included non-English sources, marketing-oriented grey literature, and opinion-based blog posts.

### Data Collection Method

Data was extracted using a systematic literature review protocol based on guidelines by PRISMA and SALSA framework

### Search Keywords

"CSR in cement industry India," "Corporate social responsibility and SDGs," "environmental sustainability cement," "CSR regional disparity India," "Companies Act 2013 CSR impact," etc.

### Databases Used

Google Scholar, JSTOR, Scopus, ResearchGate, SSRN, and government portals.

### Documentation

An annotated bibliography and thematic matrix were prepared to track key findings, objectives, regions, industries, methods, and theoretical perspectives from each study.

### Analytical Framework

The data was analyzed using thematic content analysis and comparative synthesis, guided by the following frameworks

### Triple Bottom Line (TBL)

Evaluating CSR through the lenses of People, Planet, and Profit



Table 2 : Summary of Emerging Trends

Theme	Key Insight
CSR Focus Areas	Education, health, and rural development dominate
SDG Integration	Symbolic but lacks measurable alignment
Regional Equity	Funds are metro-focused; tribal and remote areas neglected

Table 3 : Recommendations for Further Study

Theme	Key Insight
CSR and Profitability	Positive brand and financial outcomes seen
Execution Gaps	Weak in planning, evaluation, and local participation
Environmental Sustainability	Low adoption of green technologies and emission control
COVID CSR Response	Short-term impact without strategic integration

### *Stakeholder Theory*

Analyzing how CSR aligns with stakeholder interests (employees, communities, regulators, etc.)

### *Institutional Theory*

Examining how formal rules (like the Companies Act, 2013) shape CSR behavior

### *Best–Worst Method (BWM)*

(referenced from Marinelli & Janardhanan, 2022): Acknowledging challenges in CSR execution and prioritization

### *Sustainable Development Goals (SDGs)*

Mapping CSR themes to specific SDGs such as SDG 3 (Health), SDG 4 (Education), SDG 6 (Clean Water and Sanitation), SDG 8 (Decent Work), SDG 13 (Climate Action), etc.

### **Limitations of the Methodology**

- The study is limited to secondary data and does not include primary data through interviews or surveys, which may limit real-time insights.
- It is context-specific to Central India, and while comparisons are made with global practices, generalizability is limited.
- The reliability of insights is bound by the methodologies and scopes of the reviewed studies themselves.

### **Ethical Considerations**

This study ensures academic integrity by

- Citing all sources using appropriate referencing styles
- Avoiding plagiarism by using paraphrasing and synthesis

- Ensuring transparency in criteria for inclusion/exclusion of literature.

### **Paper-wise Findings and Gap Analysis**

Each paper's contribution is listed along with key findings and identified research gaps. This synthesis helps you build a strong foundation for your original research by highlighting what has been done—and more importantly, what remains to be explored (Table 1).

### **Thematic Gap Summary**

#### *SDG Alignment Gaps*

- Many papers claim SDG alignment without offering measurable indicators or benchmarks.
- No unified framework exists to evaluate CSR contributions toward specific SDG goals such as SDG 13 (Climate Action) or SDG 6 (Clean Water).

#### **Geographic and Sectoral Gaps**

- Very few studies exclusively focus on Central India (MP, Chhattisgarh, East UP) despite high industrial activity.
- Regional disparities in CSR spending and outcomes are underexplored.

#### **Monitoring and Evaluation Gaps**

- Most papers highlight compliance and spending, but not impact or outcomes.
- Third-party audits, stakeholder feedback, and longitudinal studies are rare.

#### **Environmental Sustainability Gaps**

- Environmental CSR is underprioritized compared to health and education.
- Cement-specific issues like emissions reduction,

fly ash utilization, and water recycling are not adequately analyzed.

### Internal Governance and CSR Strategy Gaps

- Limited literature on the role of internal governance structures, CSR committees, or board influence on CSR quality.
- The strategic vs. philanthropic debate is discussed but not resolved with data.

### Comprehensive Key Findings from Literature Review

#### *CSR Engagement Patterns in the Cement Industry*

Cement companies across India are actively engaged in CSR activities, particularly after the Companies Act, 2013, which made CSR spending mandatory for certain firms. (Sharma & Jain, 2017; Tailor & Modi, 2017; Srivastava et al., 2012)

#### *Common sectors receiving CSR investments are*

- Education
- Health care
- Sanitation and clean drinking water
- Rural development and
- infrastructure. (Prabhakar & Japee, 2023; Adhikary & Gangabhusan, 2022; Kudtarkar, 2018)

#### *CSR and Sustainable Development Goals (SDGs)*

- Although companies claim alignment with SDGs, especially SDG 3 (Health), SDG 4 (Education), SDG 6 (Clean Water), and SDG 13 (Climate Action), most lack quantitative outcome tracking or impact-based reporting. (Shrivastava et al., 2021; Kaur & Kathuria, 2019)
- Projects are often short-term, symbolic, and aimed at compliance, rather than long-term impact.
- (Chatterjee & Mitra, 2017; Banerjee, 2016)

#### *Regional Imbalances in CSR Spending*

- Central and North-East Indian regions (like Madhya Pradesh, Chhattisgarh, and the NE states) receive disproportionately low CSR funds, despite hosting major cement plants. (Adhikary & Gangabhusan, 2022; Rohra, 2019)
- CSR spending is often guided by proximity to headquarters or metro cities, not by actual community need or operational footprint. (Kumari & Rao, 2019; Tripathi & Bains, 2013)

#### *CSR Impact on Business & Financial Performance*

- Several studies confirm a positive correlation

between CSR initiatives and profitability, stakeholder trust, and corporate image. (Rajgopal & Tantri, 2022; Madhu Bala, 2020; Rohra, 2019)

- CSR is emerging as a strategic investment rather than just a compliance measure for leading cement companies like Shree Cement and Ambuja. (Dr. R.K. Tailor & Modi, 2017; Kaur & Kathuria, 2019)

#### *Gaps in CSR Strategy, Execution, and Evaluation*

- Companies rarely conduct third-party evaluations or longitudinal studies to assess the impact of their CSR programs (Srivastava et al., 2021; Joshi & Sharma, 2022).
- Green technologies and environmental CSR (like emissions reduction, water conservation) are underprioritized, largely due to high costs and lack of technical expertise (Marinelli & Janardhanan, 2022; Kudtarkar, 2018).
- Many firms lack in-house CSR teams or staff training, which affects implementation quality.
- (Tripathi & Bains, 2013; Madhu Bala, 2020)

#### *Stakeholder Engagement and Governance*

- Very few studies show evidence of community participation or stakeholder consultations in project planning. CSR tends to be top-down and lacks local customization (Radhakrishnan et al., 2018; Dey & Kumar, 2019)
- The role of board-level CSR orientation is found to influence disclosure practices but not necessarily long-term sustainability. (Ahmad Amin Shatnawi, 2021)

#### *Post-COVID CSR Shift*

COVID-19 presented an opportunity to redefine CSR as emergency aid. While companies responded well, most responses were temporary and lacked continuity. (Akshaya Kamalnath, 2022) (Tables 2 and 3).

### Impact Assessment and Outcome-Based CSR Evaluation

#### *Identified Gap*

Most reviewed studies focused on CSR inputs (amount spent, sectors covered), but lacked empirical analysis of outcomes or beneficiary-level impact.

#### *Recommendations*

- Future research should adopt impact evaluation methodologies (such as Social Return on Investment - SROI, Theory of Change, or Randomized Control Trials) to measure the real social and economic



benefits of CSR initiatives in cement clusters.

- Conduct longitudinal studies in CSR-affected villages (e.g., near Satna, Chittorgarh, Baloda Bazar) to trace improvements in health, education, and income indicators over time.
- Create composite CSR effectiveness indices at the regional or industry level to benchmark performance.

## Regional and Spatial Analysis of CSR Distribution

**Identified Gap:** There is an uneven distribution of CSR spending, with a bias toward urban or headquarters-adjacent areas and neglect of tribal and backward regions in Central India.

### Recommendations

- Carry out geospatial CSR mapping studies using GIS tools to analyze the spatial equity of CSR deployment in relation to cement plant locations and backward area indices.
- Develop a state-wise CSR equity index to highlight underserved districts despite high industrial activity (e.g., Singrauli, Sidhi, Korba).
- Explore reasons behind corporate decision-making biases in fund allocation through interviews with CSR managers and corporate boards.

## Linkages Between CSR and SDGs: Bridging the Rhetoric–Reality Gap

### Identified Gap

Many companies mention SDGs in their reports but lack genuine alignment with SDG targets and indicators.

### Recommendations

Develop sector-specific frameworks for cement companies to map CSR activities to SDG targets with quantifiable KPIs (e.g., CO<sub>2</sub> emissions reduction = SDG 13).

- Conduct cross-sectional content analysis of CSR reports over 5–10 years to assess the progressive alignment with SDGs.
- Comparative studies between Indian and global cement companies (e.g., Holcim, Lafarge) to assess best practices in SDG-linked CSR.

## Environmental Sustainability and Green CSR

### Identified Gap

Environmental aspects of CSR (carbon mitigation, biodiversity, circular economy) are underrepresented despite the cement industry's high environmental footprint.

### Recommendations

- Future studies should analyze carbon offsets, waste recycling, and energy efficiency as CSR indicators, not just operational metrics.
- Evaluate the potential of CSR to fund community-level green projects, such as solar electrification, afforestation, and water harvesting.
- Promote interdisciplinary research combining environmental science, public policy, and CSR.

## Stakeholder Participation and Community-Centric CSR

### Identified Gap

CSR planning in most cases is top-down, with little evidence of community consultations or participatory needs assessments.

### Recommendations

- Conduct ethnographic or qualitative research on community perceptions of CSR, especially in tribal or rural cement-hosting districts.
- Study the effectiveness of Village Development Committees (VDCs) or Public–Private Partnerships (PPP) in CSR governance.
- Explore inclusive planning models, such as Participatory Rural Appraisal (PRA), to integrate local voices in CSR design.

## Governance and Board-Level CSR Orientation

### Identified Gap

Few studies explore the governance structure behind CSR — how decisions are made, who influences strategy, and how performance is monitored.

### Recommendations

- Study the role of CSR committees, independent directors, and auditors in ensuring ethical and impactful CSR.
- Examine how corporate culture, leadership values, and corporate political connections affect CSR choices and transparency.
- Analyze disclosure quality and compliance with CSR regulations under Section 135 of the Companies Act, using annual reports and MCA filings.

## Post-COVID CSR Transition and Resilience Building

### Identified Gap

CSR shifted toward emergency relief during COVID-19, but most initiatives were short-term and lacked follow-up strategies.

### Recommendations

- Evaluate long-term impacts of COVID-driven CSR (e.g., on local health infrastructure or employment schemes).
- Study how the pandemic shaped corporate perceptions of CSR as a strategic asset versus a compliance burden.
- Investigate CSR's potential in building community resilience to future crises (climate shocks, pandemics, migration).

## Inter-firm Comparative and Industry-Level Studies

### *Identified Gap*

Most studies are single-firm case studies with little industry-level benchmarking.

### *Recommendations*

- Encourage multi-case comparative research of leading and lagging cement firms across India based on CSR scorecards.
- Develop sector-wide CSR audits to highlight common weaknesses and share best practices.
- Collaborate with industry associations (e.g., Cement Manufacturers Association, FICCI) to standardize CSR metrics across firms.

The current body of literature offers valuable insights into CSR practices in the cement sector but falls short in measuring real-world impacts, understanding regional disparities, and promoting inclusive, sustainable development. Future research must go beyond compliance-oriented assessments and delve into evidence-based, participatory, and context-specific studies that support both corporate accountability and community transformation in India's most industrially burdened yet underserved regions.

## CONCLUSION

The reviewed literature spanning over a decade (2012–2023) paints a detailed yet fragmented picture of CSR in the Indian cement industry, particularly in the states of Uttar Pradesh, Madhya Pradesh, and Chhattisgarh. Collectively, the studies underline the strategic importance of CSR not merely as a regulatory obligation under Section 135 of the Companies Act (2013), but as a critical enabler of sustainable development, environmental restoration, and social equity in the resource-intensive regions where cement plants operate.

## CSR Implementation: Between Compliance and Commitment

While many cement firms report CSR activities aligned

with national mandates, the literature confirms a predominant trend of compliance-based CSR, often driven by reputation management or regulatory pressure rather than intrinsic commitment to sustainability. Reports show a concentration of spending in traditional sectors such as education, health, and infrastructure, but often without rigorous impact measurement. In contrast, a few studies (e.g., Srivastava & Shukla, 2021) illustrate genuinely strategic CSR models, especially by companies like UltraTech or Ambuja, suggesting a shift from philanthropy to developmental thinking—but this shift remains uneven across the industry.

## Regional Disparities and Spatial Biases

A critical takeaway is the presence of significant regional disparities in CSR deployment. Despite the heavy industrial burden borne by districts like Satna, Rewa, Baloda Bazar, and Chittorgarh, tribal and backward regions often receive marginal CSR attention. The reviewed papers argue for the urgent need to assess ground-level needs and vulnerabilities rather than basing CSR strategies solely on headquarters proximity or visibility.

## Disconnect from Sustainable Development Goals (SDGs)

Although multiple companies reference SDGs in their CSR disclosures, the review finds a limited operationalization of SDG targets and indicators in actual projects. There is a visible rhetoric-reality disconnect, with few firms showing clear metrics of how CSR contributes to SDG 3 (Health), 4 (Education), 6 (Clean Water), or 13 (Climate Action). This is particularly striking given the environmental footprint of the cement industry, which is underrepresented in CSR initiatives despite being critical for long-term sustainability.

## Governance, Transparency, and Stakeholder Voice

The literature also reveals weak institutional mechanisms for CSR governance, with limited participation from communities, gram panchayats, or civil society in the planning and monitoring of CSR projects. A lack of third-party audits, impact assessment studies, and beneficiary feedback loops raises questions about transparency and accountability in CSR operations.

Moreover, while a few studies touch upon board-level governance and CSR committees, there is scant attention to leadership values, corporate ethics, or internal decision-making frameworks that shape CSR behavior at the strategic level.



## Post-COVID Trends and Strategic Realignment

The pandemic catalyzed a short-term reorientation of CSR priorities toward relief activities, but the literature confirms that these responses were largely reactive and lacked long-term resilience planning. This exposes a structural weakness in the strategic adaptability of CSR programs in times of social and health crises. A more proactive, crisis-resilient CSR architecture is thus needed.

## Theoretical and Methodological Observations

From a research standpoint, the review identifies an overreliance on descriptive or qualitative methodologies, with limited use of quantitative models, impact evaluation tools, or cross-regional comparisons. This limits the ability to generalize findings or to influence evidence-based policymaking. The literature also lacks a strong theoretical foundation, with infrequent engagement with CSR theories such as Stakeholder Theory, Triple Bottom Line, or Institutional Theory.

In conclusion, the literature reveals that while CSR in the Indian cement sector has evolved, it remains disconnected from measurable impacts, community voice, and sustainable development paradigms. Cement companies operate in ecologically fragile and socially vulnerable regions, and their CSR must transcend tokenism and evolve into a science-backed, participatory, and SDG-aligned framework.

Bridging the gap between policy and practice, reporting and reality, and community needs and corporate priorities is the urgent challenge ahead. This calls for future research that is empirical, interdisciplinary, and impact-driven, as well as a corporate shift toward long-term value creation over short-term image management.

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