



CORPORATE SOCIAL RESPONSIBILITY: A GENDER PERSPECTIVE

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Abstract

Companies in India are required to understand the constitutional mandate of social justice and to act in harmony with it. For such corporate social responsibilities, the companies traditionally integrate the constitutional morality and the concept of social justice with the economic growth and business activities. A comprehensive legal framework under the Companies Act of 2013 along-with the Companies (CSR) Policy Rules of 2014, obligates the companies to understand their social responsibilities and indulge into the activities related thereto, amongst which, there is a locus of responsibility towards gender education, employment and empowerment. The gender perspective, however, questions the real impact of CSR on gender, specifically in the event of deviation, wherein the company focuses on building a gender friendly image to fetch the attention of the consumers rather than adhering to the real ideology behind. The feminist analysis of CSR highlights the lack of gender mainstreaming and intersectionality in the approach suggesting female stakeholders' involvement in CSR policy making and an in-depth scrutiny of the CSR efforts by the Government authorities.

Keywords: Corporate social responsibility, Gender Empowerment, The Companies Act, 2013, Social Justice, Constitution.

INTRODUCTION

Social responsibility in general is considered as an ethical concept making individuals and organizations accountable for their actions, policies and decisions and their impact on society, surroundings, environment and public at large. The idea of social responsibility is based on a concept that there should be a balance between economic growth and welfare of the people. India is a socialist¹ country the term socialist defines the obligation of State to secure people's wellbeing including abolition of discrimination, fair distribution of wealth, equality and justice for all etc. The same social responsibility when extended to corporate personalities, is called corporate social responsibility.

CORPORATE SOCIAL RESPONSIBILITY

Companies motivated by commerce might earn profit but should it be the only agenda of a corporate entity? The question here is; what is the business of a business? Is it only to run a business with an underlying motive of striving for profit or it is more than that. Corporate bodies cannot only function to run a business but they ought to, also understand their social responsibility. Corporate Social Responsibility (hereafter mentioned as CSR) can be understood as an analogous goal to the business initiative set by a company, which is driven by specific goals related to ethics, sustainability and the social impact of its functioning on its surroundings. CSR might be considered as a non-economic activity; the heroic, the symbolic and the spiritual elements in human life and experience but economics breeds the capital threats and imposes the limitation, it is the sensitivities which can be the most powerful instrument of economic development.

¹ The 42nd Amendment Act of 1976 introduced the word "Socialist" to the Preamble of the Constitution of India.

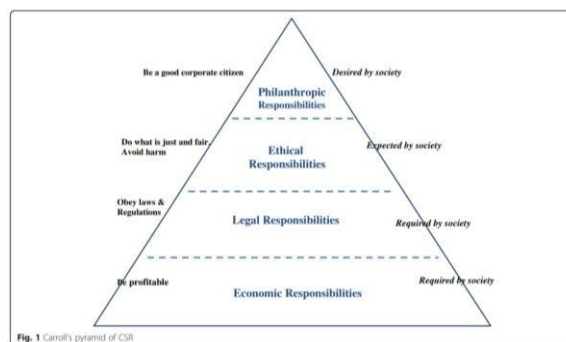


The bankers, corporate houses, the businessmen and the economists are the market players that enjoy an illusion of importance and feel that the world was made for them and they are determining the course of events². However, it is them who are determined it is them who are passive instruments of the great iron laws of the society of ecological equilibrium in the society

The CSR strategies positively engage the workforce along with the community and society with a multidimensional approach and functioning. CSR might include ethnic, philanthropic, economic, environmental and social responsibilities and must be strategically derived around diversity and inclusion, non-discriminatory governance, well-being of people and their engagement. Business cannot be isolated as a profit driven activity but is to be understood as a social commutation and the corporate entities must understand their social responsibility and must also prioritize the welfare of the community.

Bowen explains the responsibility of a businessman as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society.”³

James Brusseau entailed four obligations on the companies, primary one being the core economic responsibility to secure profit, the legal responsibility to comply with law, ethical and philanthropic responsibility to contribute to the society⁴, which became the basis of Archie B. Carroll’s pyramid⁵ of CSR. Carol’s pyramid preserves economic responsibilities at the bottom foundation of the pyramid and heads up towards legal responsibilities which are imperious part of any corporate functioning ultimately, moving up to make ethical and philanthropic responsibilities as the top part of the pyramid. These responsibilities create accountabilities of a corporate body which are expected and desired by the society and includes those actions which are just and fair creating a situation with no possible harm amongst the stakeholders or the society at large. The philanthropic responsibility makes a company a good corporate citizen. However, it is very important to understand that pyramid is designed and is intended to be seen from the perspective of a stakeholder and the focus is on the entire pyramid as a goal and not on the different parts of it.



² Kenneth E. Boulding (1958), *The Skills of the Economists*, Cleveland, Howard Allen, Inc. 1958, pp.184-185

³ Aurélien Acquier, Jean Pascal Gond, and Jean Pesquera (2011), “Rediscovering Howard R. Bowen’s Legacy: The Unachieved Agenda and Continuing Relevance of Social Responsibilities of the Businessman” *Journal Business & Society*, Volume 50, Issue 4.

⁴ Brusseau, James; Larry, Brusseau, Chiagouris, Rocio Fernandez (2013), “Corporate Social Responsibility: Be Yourself Be True”, *Journal of Global Business & Technology*, Vol 9, Issue 1, p.53.

⁵ Carroll, Archie B. (2016): *Carroll's pyramid of CSR: “Taking Another Look”*, *IJCSR (International Journal of Corporate Social Responsibility)*, ISSN 2366-0074, Springer, Cham, Vol. 1, Issue 3, pp. 1-8. In 1979, 1991 the original definition of CSR by Carroll stated: “Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time”.



This involves engagement in decisions, policies, activities, actions and practices maintaining a synergy amongst all the four components simultaneously and making them equally Important. It is this adherence by the corporate bodies that makes them a good citizen and an integral player for the greater good of society.

The United Nations Industrial development organization⁶ in the year 2022 observed CSR can be an effective mean to achieve an equilibrium between the imperatives of economy, society and environment, simultaneously addressing the expectations of the stakeholders and shareholders. The approach of balancing between social, environmental and economic necessities is understood as a “Triple-bottom-line” approach. World Bank⁷ in year 2004 accredited that CSR contributes positively to the societal goals and aspiration and State must prepare an agenda to facilitate the same while European Union⁸ asserted on the voluntary character of CSR.

CORPORATE SOCIAL RESPONSIBILITY IN INDIA

In India, ostensibly the feminist interpretation of the constitutional morality seems like an overarching derivative of social rights and values encompassing but not confined to the principle of non-discrimination, fairness, justice and social welfare. Feminist jurisprudence accentuates on the constitutional commitment espousing gender inclusion and tolerance in all the operations, including corporate operations. Companies are the legal entity as bound by the constitutional mandate of equality and justice as any other person⁹. Feminists argue that the emphasis on CSR beyond the periphery of the corporate, circumvents the gender concerns within it. The philosophy of the social responsibility has historical imperatives in India and has been accepted as way of life since ages, which underlines the philosophy of dharma and seva with Gandhian idea of trusteeship and giving back to the society. In India, corporates traditionally conduct themselves in a manner that integrates constitutional morality with economic growth and social harmony. India was amongst the first few countries in the world to create a legal framework for CSR, whereby making it statutorily mandatory for the companies to not only indulge and but also truly report the details of the same. The provisions provide a robust formula of creating a partnership between companies and the society. making them contribute in the nation’s development through skills, management, knowledge, technology and innovation. The Constitution¹⁰ imposes an obligation on the State to ensure gender equality and inclusivity, in pursuit of which Section 135 of the Company’s Act 2013 includes gender concerns as one of the social responsibilities of the companies. The broad framework for CSR in India includes; primarily, Section 135 of the Company’s Act 2013 (hereinafter mentioned as the Act) enumerating the provisions relating to CSR and inter-alia includes criterion, eligibility, formulation of the CSR policies, the CSR committees; their role and functions, treatment of unspent CSR amount, requirements of disclosure and penal provisions along with Schedule VII of the Company’s Act 2013 indicating the activities that can be taken up by the companies as

⁶ United Nations Industrial Development Organization (UNIDO) (2022): “What is CSR?”, A Report.

⁷ World Bank Group (2004). Public Sectors Role in Strengthening Corporate Social Responsibility: Talking Stocks, <https://documents1.worldbank.org/curated/en/548301468313740636/pdf/346560CSR1Taking1Stock.pdf>

⁸ Albareda, L., Lozano, J.M., Tencati, A., Midttun, A., Perrini, F., (2008): The Changing Role of the Governments in Corporate Social Responsibility: Drivers and Responses. *Business ethics: A European Review*, Volume 17, Issue 4, p.p. 347–363.

⁹ The notion of separate legal entity of a company also falls under the ambit of Fundamental Rights enshrined in the Constitution of India. In *Chiranjitlal Chaudhary v. Association of India*, MANU/SC/0009/1950, the Apex Court observed that the fundamental rights guaranteed in the Constitution are also accessible by the corporate bodies.

¹⁰ Articles 14, 15(2), 15 (3), 16, 23, 39(d) and 41 of the Constitution of India.



CSR, the schedule specifies the areas that are broadly aligned with the national priorities and relates to sustainable and inclusive development of the country, however, the Act does not recognize any expenditure on the areas outside the schedule VII but the areas enlisted, are broad based and intend to cover a wide range of activities, lastly the Companies (CSR) Policy Rules of 2014 (Hereinafter mentioned as CSR Rules) prescribing the manner in which the companies shall comply with the provisions of CSR of the Act.

The CSR Rules under Rule 2 (f) define CSR as an initiative which primarily includes but is not confined to those activities, programmes and proposals projects and programs which are specified under the Schedule VII of the Companies Act 2013 or those activities, programmes or projects that are taken-up by the company through its board of Directors taking cognizance and in persuasion of the recommendations of the CSR Committee of the Board, which in turn are in synergy with the declared CSR policy of the company, with an underlying prerequisite that such policy must cover those areas or subjects, which are enumerated in Schedule VII of the Act. Corporate (Social Responsibility Policy) Amendment Rule of 2021 amended rule 2(f) listing certain activities which shall not be included in the purview of section 135.

FEMINIST EISEGESIS OF CORPORATE SOCIAL RESPONSIBILITY

After 2014, ever since the core nature of CSR was transformed from voluntary to mandatory the government has stringently scrutinised the actual expenditures by the corporates on CSR initiatives. As per the as per United Nations Sustainable Development Goals the companies are also required to focus on some more specific activities for social upliftment and community welfare program. Those corporates which fall under the following three criteria are required to spend on CSR which amounts to two percent of their average annual profit over the preceding three years:

- If net worth of the company to be INR 500 crore or more or
- If turnover of the company to be INR1000 crore or more or
- If net profit of the company to be INR 5 crore or more.

This leads to a mechanism where the business is operated in an unconventional manner surpassing the basic business peripheries by consciously indulging into those legal, ethical and public expectations which the society has of the business. This is a social responsibility that should be made a fundamental principle behind decisions made by the companies in any area of the business with an ultimate CSR towards profit, people and planet¹¹

Historically because of the patriarchal social setup women were marginalized and left out of the consideration in CSR¹² and only the capital stakeholders had the visibility. Nevertheless, it was the sole importance given to the stakeholders' theory that triggered the incorporation of the employees amongst the main stakeholders¹³ and ultimately caused the paradigm shift and created a bridge between employees and through the broader employee spectrum to gender equality and diversity practices amongst the CSR initiatives¹⁴. It was more recent¹⁵ that within the frame work of CSR and stakeholders' theory the gender concerns were being addressed.

¹¹ Business for Social Responsibility (2000)

¹² Grosser, K., Adams, C., & Moon, J. (2008). Equal Opportunity for Women in W: a Study of Corporate Disclosure. ACCA research Report Number: 102. London: The Certified Accountants Education Trust (CAET) Ltd.

¹³ Jamali, D. (2008). A Stakeholder Approach to Corporate Social Responsibility: A Fresh Perspective into Theory and Practice. *Journal of Business Ethics*, 82(1), 213–231.

¹⁴ McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate Social Responsibility: Strategic implications. *Journal of Management Studies*, 43(1), 1–18.

¹⁵ Grosser, K., McCarthy, L., & Kilgour, M. A. (2017). *Gender Equality and Responsible Business: Expanding CSR Horizons*, Routledge.



A set of contemporary initiative have developed which can be considered as a broad umbrella concept of standards of gender equality, amalgamated into the concept of CSR¹⁶. The United Nations Industrial Development Organization also includes human rights, social equity and gender balance as the key issues which ought to be made a part of CSR¹⁷.

In India, gender equality has always been a priority and an integral part of the sustainable strategy of the country and while a significant progress cannot be denied in the field of gender equality through implementation of laws like; the Maternity Benefit Act of 1961, the Factories Act of 1948, the Equal Remuneration Act of 1976, the Minimum Wages Act of 1948, Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act of 2013 etc., a special policy of inclusion of gender mainstreaming in the idea of CSR still needs a lot of contemplations before achieving a real objective of equality. Corporate feminism highlights inaction of social partners, particularly the corporate house, lack of stimuli and their reluctance to gender mainstreaming as the biggest hurdle in progress of creating a responsible corporate functioning vis-à-vis gender equality in India.

CSR is a continuous and recurring commitment undertaken by the companies to conduct themselves ethically and to contribute to the economic development of the world, while improving the quality of the life of the entire workforce; more specifically women, their families along-with the local community and the society at large¹⁸, but CSR contribution to gender empowerment that too taken in the most generous sense still reflects reluctance¹⁹ from 2014 to 2022 the allocation of funds in India is dominated into four major developmental sectors including education health care environment sustainability and eradication of poverty. Although the increase in the contribution in the field of gender empowerment is there but it is arguably too little to accommodate the comprehensive activities related to gender empowerment and equality and is not proportionate to the concerned population²⁰ if compared with the amount with INR 1.2 trillion Crores²¹ that has been spent on CSR since its commencement from 2014.

Companies' stance on their social responsibility cannot be reckoned without decryption of the position of women in their internal corporate setup. Recently, feminism has been a focal point in the branding of the corporate houses with integrating the feminist messages into their marketing strategies across the globe. The companies have understood the impact of allegations of ignoring the gender concerns or gender discrimination on the current or prospective consumers and hence the corporate bodies if not in reality in their demonstration are working hard to showcase their concern and attempts to fulfil their social responsibility towards women.

The increasing trend reflects a growing recognition of gender equality not only as a social or ethical imperative but also a very valuable brand asset by aligning the corporates with feminist principles, that the company desires to resonate with in order to lure their progressive audiences and intercept into expanding market of socially conscious consumers.

¹⁶ Albrechtsen, L. F. (2019). *The Efforts and Limits of Corporate Gender Equality Standards: A Feminist Post-Structural Perspective*, Linköping University.

¹⁷ Supra Note 6

¹⁸ The World Business Council for sustainable development 2000

¹⁹ Based on Data retrieved from the source: www.CSR.gov.in

²⁰ Id.

CSR Spent on Gender Equality (Social Development Sectors) in the Last 8 Years (in INR in Crores):

Development Sector	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Gender Equality	97.86	43.83	82.93	51.86	24.01	72.6	73.85	55.21

²¹ <https://www.mca.gov.in/Compendium/Ebook/mobile/index.html>.



However, the convergence of feminism and corporate branding including the publicised CSR activities for women, raises critical questions about the authenticity, impact and the real effect of these campaigns. In the feminist schemes of CSR, it is crucial to distinguish the lucrative women-centric advertisement narratives and product promotions from genuine advocacy and attempts for gender justice. The superficial corporate tactics to use CSR to capitalize on feminist rhetoric of commercial gain is a façade.

The true spirit of CSR for gender concerns must focus on gender incorporate policies as a paradoxical blend of feminism and capitalism. Feminists are no longer in the mood to cry for equality in rallies or to be used as a glamorous marketing tool, as for them feminist ideology of CSR must evolved from grassroot activism to create gender equality and gender empowerment without using CSR expenditure as the marketing budget for a shallow branding strategy which is in turn controversial than effective.

Company trivializing the gender concerns within their boardrooms and discriminating women while placing them in key management positions or not making them part of policy making clearly reflects the bias towards gender and spending money under the mandate of CSR is as masqueraded attempt to build a rapport amongst the consumers and society at large, to think of it as a gender active and unbiased entity, willing to contribute for the upliftment of women while not uplifting them within the corporate setup.

GENDER CONCERNS AS CORPORATE SOCIAL RESPONSIBILITY IN INDIA:

Even while spending in discharge of the CSR voluntarily, the expenses incurred by the company can be said to be wholly and exclusive for the purpose of the business as such discharging of social responsibility earns the goodwill of the society and has the potential of wholly and exclusively building the business²². It is with this motivation that companies like Hindustan Unilever Limited, Ernst and Young, Accenture Solutions Private Limited, HDFC Bank and Infosys etc. has included women empowerment and gender equality as the activities in CSR²³. Such efforts not only create a gender sensitive image of the company but also fetch them business by creating relatability and credibility amongst women, who with time have gained substantive purchase power and financial independence, making them a giant part of the consumer demography in India.

Corporate social responsibility was always a moral concept in India, possibly in different forms as there are certain references affirming the idea of social responsibility like *Vedas*, *Geeta* or other scripts like *Arthshastra* by *Kautilya* and *Niti-Satakam* by *Bhartruhari*, which gives a clear reference of charity for good causes towards the people who are deserving so that there can be an overall upliftment of the subjugated, making society developed in a comprehensive manner without leaving anyone behind. The liberal feminists endorse the ancient ideology of empowering women while they conventionally perform their biological roles. In Rig Veda it is said that a weak in might must be supported by the stronger for him to have a fair chance in life.

²² *Mysore Minerals Limited v. Deputy Commissioner of Income Tax*, in the Income Tax Appellate Tribunal, Bangalore, Ita Nos.464 To 465/Bang/2020.

²³ Hindustan Unilever Limited has made a road map to gender balance and to ensure women participation in factory shop floors they have launched a project called Samavesh. Ernst and Young has a program called Woman that provides mentorship, education and entrepreneurial opportunities for women. Accenture Solution Private Limited has adopted a gender-neutral policy and to promote employment they have 45% women in their workplace. HDFC Bank also provides medical facilities and ensures zero tolerance for harassment of women. Infosys is a signatory to the United Nations Women Empowerment Principle and practices gender diversity in employment, policies and investments etc.



Lok-samagrih and lok-kalyan i.e social inclusivity and social welfare are constantly mentioned as the responsibility of those, who were capable to work for collective upliftment and women being the integral part of the society are needed to be taken care of. Shastras also prescribed that the king must take care of everyone and must address the concern of the people by keeping the happiness of everyone as the core agenda i.e “Lok samasta sukhino bhavitu” an expression of philanthropic attitude. In promoting good and wellness of weaker gender i.e women, the mighty were considered to be the rulers, armed personnel and rich corporates bodies obliged for the gesture of investment in the upliftment of all. In India, it was always believed that economics could not sustain in isolation it must always be friendly with ethics, social good and social upliftment instead of solely indulging into the profit. In case of *National Textile Workers Union v P.R Ramakrishnan*²⁴, Justice Bhagwati said that in exercise of significant economic power given to the corporates, they must not forget the society. He considered CSR to be a socialistic liability of the corporates through the society’s new adaptation and can be treated as the ultimate goal of country’s economic and social policies so that it can further evolve in all the socio-economic operations.

Constitution in Part IV sets out the philosophy and as a company is regarded as a living dynamic and social organization with a deep affiliation with rest of the communities it is also expected to abide by the philosophy, thereof. *Chiranjilal Choudhary v. Union of India*²⁵ the court said that we should always bear this in our mind that corporations are not solely the business entities but they part of a country’s citizenry. A company is a citizen and alike a citizen it is judges, assessed and estimated its economic actions besides its activities in relation to the community, to which, it is an integral member. In the famous case of *M.C Mehta v. Union of India*²⁶ the constitutional bench said that courts have expanded the horizon of Article 12 of the Constitution to inculcate respect for human rights and social conscience in the corporate structures also.

In *Anita Honda v. Godfather Travels and Tours Private Limited*²⁷ the court held that company has a reputation and while addressing the commercial concerns, the collective good must be recognized as a highest virtue. The relationship between society and corporations is going through the evolution and even the Guiding Principle on Business and Human Rights of the United Nations²⁸, expounds three pillars on which the society stands: state responsibility, corporate responsibility and access to remedy. The corporate houses are juristic persons in the eyes of law and hence a strict adherence by them to all their responsibilities towards the Indian citizens is a reasonable expectation based on a socialistic concept of social justice in India as enshrined in the preamble which invokes the responsibility of removing economic inequalities based on gender and providing decent standard of living to all women. The emphasis here must be to attribute the responsibility of this, to all including the corporates to act as the promoter of the welfare of the society is laid down in the Constitution.

Article 38 (1) of the constitution requires the state to promote the welfare of the people while stressing on justice, social, political and economic in all the institutions. Article 39 emphasizes that state needs to make policy ensuring equality amongst all the genders and Article 42 lays down a specific responsibility on the State to secure just and human conditions for working, while Article 49 directs the state to protect the poor so that equality and justice must prevail in all the forms.

²⁴ (1983) 1 SCC 228.

²⁵ AIR 1951 SC41.

²⁶ (1987) 1 SCC 395.

²⁷ (2012) 5 SCC 661.

²⁸ Human Rights Council (2011), “Guiding Principles on Business and Human Rights: Implementing the United Nations’ ‘Protect Respect and remedy’ Framework”, Resolution 17/4 of 2011.

²⁹ Supra Note 24



In the matter of National Textile Union²⁹ the court said that the constitution has shown grave interest to create a socio-economic order which is envisaged in socialistic approach in the preamble and Directive Principles of State Policy and broadly in the Constitutional morality.

In *Indian Council of Enviro Legal Action v. Union of India*³⁰ the court said their sustainable development is only possible when there is a good connect between development and intention and commitments of corporates towards CSR. Article 21A expressly recognizes right of education as a fundamental right and it also rightfully finds its place in Schedule VII. Professor Dow Votaw³¹ says that CSR is a dazzling term and it means something, not necessarily the same thing to everyone, it conveys a makeshift idea of responsibility to others and explicates the socially responsible behavior in a truly ethical sense. The connotation of CSR might radically seem to comprehend charitable contribution but it turned out to be more than that. CSR is a social consciousness or awareness of those who embrace it and takes upon themselves the supreme liability to work for others and not to live a profit driven life, exclusively.

Social constitutionalism in India backs up the idea of radical feminism to the extend where equality amongst the genders must be the priority in all the contexts. CSR as extension of socialism cannot refrain itself from the responsibility towards gender equality. Famous British economist Mervyn King says that global market forces will sort out those companies that don't have sound corporate governance and corporate governance can be sound when it hears the voices of all. Women activists advocate for CSR that is not only an integration of external communication or ventures of the corporate but it explicitly requires the companies to promote women in business and give them their dues, internally as well as beyond the corporate boundaries. Gender equality standards cannot be created by investing time, money and efforts only outside the periphery of a corporate organization but they need to be combined in the internal administration, policies and business module of a company because charity begins from home.

The male-dominance with patriarchal in board rooms sometimes result in CSR activities which are inappropriate and just an attempt to create liberal gender-friendly image of the company for example Hindustan Zinc Limited distributed Safal Sakhi tablets in the villages in the districts of Udaipur, Ajmer, Chittorgarh, etc. in the State of Rajasthan. the company claimed that the initiative was for women empowerment in synergy with the Digital India Campaign and hence the need of the hour, but practically most of the women in the territory, were being domestically abused and had scarcity of nutritional food, which made these electronic tablets a completely insignificant digital tool.

A good initiative was launched on the application of a filmmaker Madhumita Anand who advocated to introduce the concept of rating through which any person in a corporate establishment could rate how safe or unsafe the place of her work, was. Although a very small step yet it acted as a warning bell for men and the women in these establishments also felt heard. CRS initiatives from big business houses like Tata, Hindustan Unilever, Vedanta, Hindalco and Jindals etc. has helped women through economic empowerment by providing them skills, income generating activities and resources etc.

A real inclusive approach that corporates must adopt in CSR is to build society where women are privy to same opportunities, resources, outcomes, rights and obligations as men. Gender inclusivity is one of the standing points wherein CSR might contribute towards ensuring women that they participate inclusively in the workplace and their voice is being heard also there is no underplay when it comes to key power roles and the gender wage gap is also reduced.

³⁰ (2011) 8 SCC 161

³¹ Dow Votaw (1973:11); Corporate Social Responsibility



Beyond the corporate setups also, the companies must take cognizance of the gender disparities and make them part of their CSR without any discrete schema or not as a PR tactic to create a gender-neutral image to woo the customers. In the pretext of CSR, most of the companies, specifically the ones working in the field of gender CSR are using gender for image building and do not involve the stakeholders in the process. If the women employees and women stakeholders are made part of the policy making for CSR, a better understanding towards the gender concerns can be created which in-turn can create a more effective CSR policy in the field of gender. The companies, with money, skills and resources that they have, can bring a huge difference in the field of gender if the money is invested rightly. Feminists like Moira Gatens³² emphasize upon the need of bringing the women into mainstream which can be attained if the social players like corporates with right intentions lead the movement of gender education, gender employment and gender empowerment. Companies Act, 2013 under Section 135 along with the CSR Rules of 2014 lays down a comprehensive sinew for CSR but the intersectionality appears to be blurred as the gender dimensions usually are not correlated with other social variables and profit driven corporate activities and create a wider derivative of inequality. Creating gender inclusivity after understanding the gender diversity, giving equal opportunities and inducting women in leadership, might be a rescue tool to create a gender effective CSR. The feminist proposals endorse the need of implementing a qualitative methodology for gender mainstreaming through CSRs³³. Efforts in the direction of creating gender equality are more than seldom reduced to the papers only to tick the boxes³⁴ and satisfy the basic legal compliances and accountability requirements without engendering any real change within the institutions or externally³⁵. Terms like gender-washing, pink-washing, femvertising³⁶ reflects some of the misleading ways in which the corporate commitment are sometimes fulfilled to set a narrative where a superficial and symbolic use of gender happens for image building or for creating a fascia countering real dogma behind corporate social responsibility.

Since 2014, the CSR incorporates a wide range of activities and companies are pleasantly addressing the gender equality agenda by including it in their CSR programs still equal participation of women in workplace, fixing the pay gap, understanding gender stereotyping and over-burdening is yet to be achieved. The right to live free from all sort of gender discrimination is enshrined in the mandate of the Indian Constitution but women still starve for respectful visibility, no wage-gaps, overall empowerment and equal participation in all spheres, public as well as private domain including the corporate spaces. Mechanism that corporates can adopt to advanced gender equality can be organization reorganization improvement development and evolution of policy processes through the lens of gender equality³⁷.

³² Gatens, M., (1995): *Imaginary Bodies: Ethics, power and Corporeality*; New York, Routledge.

³³ Grosser, K., Moon, J. (2019). CSR and Feminist Organisation Studies; Towards an Integrated Theorization of the Analysis of Gender issues. *Journal of Business Ethics*, 155(2), 321–342.

³⁴ Tzanakou, C., Clayton Hathway, K., & Humbert, A. L. (2021). Certifying Gender Equality in Research: Lessons Learnt from Athena SWAN and Total E-quality Award Sheme. *Frontiers in Sociology*, 6, 784446.

³⁵ Miles, K. (2011). Embedding Gender in Sustainability Reports. *Sustainability Accounting, Management and Policy Journal*, 2(1), 139–146.

³⁶ Sterbenk, Y., Champlin, S., Shelton, S. & Windels, K. (2022). Is Femvertising the New Greenwashing? Examining Corporate Commitment to Gender Equality. *Journal of Business Ethics*, 177(3), 491–505. Also see Tiefer, L. (2013). Expose of pinkwashing: Couldn't be timelier and Walters, R. (2021). Varieties of gender wash: Towards a framework for critiquing corporate social responsibility in feminist IPE. *Review of International Political Economy*, 29(5), 1577–1600.

³⁷ United Nations Global Compact (UNGC) & United nations Women. (2014). *The Women's Empowerment Principles: Reporting on Progress (Aligned with GRI-G4)*. Retrieved from <http://weprinciples.org/files/attachments/WEPs>

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