

Beyond Compliance: Mapping Csr Contributions To Sustainable Development Goals Among Leading Indian Pharmaceutical Companies

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ABSTRACT

This research examines the evolution of Corporate Social Responsibility from a compliance-driven obligation into a strategic framework for global development within the Indian pharmaceutical industry. While statutory mandates under the Companies Act, 2013, historically focused corporate metrics on expenditure and basic compliance, this study addresses a critical research gap by mapping actual CSR initiatives to the United Nations Sustainable Development Goals (SDGs). Adopting a descriptive research design, the study utilizes content and frequency analysis to evaluate the financial year 2024-2025 disclosures of ten leading Indian pharmaceutical companies. The empirical findings reveal a highly skewed distribution of SDG commitments. Driven by an inherent industry alignment, SDG 3 (Good Health and Well-being) achieved maximum saturation, with all ten surveyed firms prioritising health care infrastructure, medicine access and community wellness. Similarly, SDG 4 (Quality Education) emerged as a secondary pillar, reflecting robust corporate investment in human capital through scholarships and academic infrastructure. Conversely, the data uncovers a significant structural imbalance: critical goals such as SDG 5 (Gender Equality) and SDG 13 (Climate Action) received negligible corporate attention, indicating that environmental sustainability and structural equity remain peripheral to sectoral CSR strategies. The study concludes that while Indian pharmaceutical leaders successfully leverage their core competencies for health and education, their sustainability frameworks remain siloed. To transcend basic compliance and foster a holistic developmental impact, the sector must diversify its portfolios toward these underrepresented, systemic global challenges...

Keywords: Corporate Social Responsibility, Sustainable Development Goals, Indian pharmaceutical industry, SDG Mapping, Public Health (SDG 3), Quality Education (SDG 4),...

INTRODUCTION:

CSR refers to a company's commitment to operate ethically and responsibly while considering its economic, social and environmental impacts on stakeholders and society. CSR extends beyond profit-making and legal compliance to include voluntary actions that contribute to sustainable development and societal well-being. The pharmaceutical sector occupies a unique position in Corporate Social Responsibility because its core business activities directly influence public health, quality of life and societal well-being. Unlike many other industries, pharmaceutical companies contribute to society through the research, development, production and distribution of

medicines and vaccines that address critical healthcare needs. Their responsibilities extend beyond economic performance to ensuring equitable access to healthcare, maintaining ethical clinical practices, promoting patient safety and supporting healthcare systems. As a result, stakeholders increasingly expect pharmaceutical firms to integrate social and environmental considerations into their business strategies and CSR initiatives.

The importance of CSR in the pharmaceutical industry has grown further with the emergence of global health challenges, rising healthcare inequalities and sustainability concerns. Pharmaceutical companies are expected to contribute not only to health-related outcomes but also to broader sustainable development objectives

such as innovation, responsible production, climate action and global partnerships. Consequently, the sector is closely associated with several Sustainable Development Goals (SDGs). This strategic alignment makes the pharmaceutical industry a critical contributor to achieving the United Nations 2030 Agenda for Sustainable Development.

OBJECTIVES

1. To investigate the distribution and prevalence of SDG commitments among leading Indian Pharmaceutical companies and identify the most emphasized Sustainable Development Goals
2. To map the CSR initiatives of the selected pharmaceutical companies to the relevant Sustainable Development Goals
3. To compare the CSR focus area of leading pharmaceutical companies and examine variations in SDG priorities

LITERATURE REVIEW

The studies present contrasting findings regarding the relationship between CSR expenditure and financial performance. Khandkar and Patel (2013) found no significant impact and Abilasha and Tyagi (2019) reported a positive association between CSR spending and financial performance. These inconsistent findings indicate the need for further research on the effectiveness of CSR expenditure. Moreover, existing studies have largely concentrated on financial outcomes, with limited attention given to the role of mandatory CSR expenditure in advancing Sustainable Development Goals (SDGs). Therefore, the present study seeks to evaluate the effectiveness of mandatory CSR expenditure in contributing towards SDG achievement in India, particularly within the pharmaceutical sector. In 2017 Mulla and Arshad examined the impact of the Companies Act, 2013 on CSR spending by Indian and foreign pharmaceutical companies operating in India by comparing Before the implementation of the Companies Act 2013 (FY 2013–14) with After the implementation of the Companies Act 2013 (FY 2014–15) to determine whether mandatory CSR provisions increased CSR expenditure among pharmaceutical companies and found that CSR investment increased by 167.77% among Indian pharmaceutical companies after Companies Act 2013 and CSR spending among Indian pharmaceutical companies was higher than among foreign pharmaceutical companies. Babu & Joseph (2023) examined the relationship between Corporate Social Responsibility (CSR) contribution and Firm Financial Performance (FFP) a quantitative research among the top five pharmaceutical companies in India such as Sun Pharmaceuticals, Cipla, Dr. Reddy's Laboratories, Torrent Pharmaceuticals and Alkem Laboratories (for the period of 2020-2022) analyzed the impact of CSR contribution on financial performance indicators such as Earnings Before Interest and Taxes (EBIT), Profit After Tax (PAT) and Return on Capital Employed (ROCE) and found that CSR contribution had no statistically significant effect on any of the financial performance measure and thus results that CSR activities enhance a company's social image and

stakeholder relationships they do not necessarily translate into immediate financial gains. Later, Ramtane and Thakur in 2024 conducted a comparative study of CSR spending patterns among the top 10 pharmaceutical and IT companies in India using secondary data from annual reports and sustainability reports for the year 2020-21. The study analyzed CSR expenditures across five key areas, such as education, environmental sustainability, social development, healthcare, and other categories. Findings revealed that IT companies significantly outspent pharmaceutical companies in education and environmental sustainability and they conclude that differing CSR priorities between the two industries reflect their distinct operational mandates, with IT firms demonstrating broader and higher CSR financial commitments across most categories.

At the global level, researchers have explored in a 2023 study by Vuong and Bui on employees in Vietnamese companies found that internal and external CSR activities significantly enhance employee satisfaction, which improves CSR implementation and ultimately strengthens the brand reputation and brand equity. At the same time, Nikolic et al. in Serbia 2022 found that consumers who value CSR are more likely to trust socially responsible companies, leading to higher purchase intentions, willingness to pay premium prices, and positive word-of-mouth recommendations, although the awareness of CSR alone is not sufficient without trust. Supporting this study, Bachnik and Szopinski in their cross-country banking study in 2026 US and Poland, demonstrated that CSR knowledge positively influences customer loyalty, mainly through customer satisfaction and corporate image as key mediating factors. These studies collectively highlight the positive impact of Corporate Social Responsibility from both employee and customer perspectives, showing a consistent and reinforcing effect on organizational outcomes, creating a dual positive effect in the corporate. Internally, it boosts employee satisfaction and organizational commitment, and externally, it enhances customer satisfaction and loyalty as well. Both perspectives converge in improving overall brand value and long-term organizational success. Thus, CSR emerges as a strategic tool that simultaneously strengthens employee engagement and customer relationships, leading to sustainable competitive advantage.

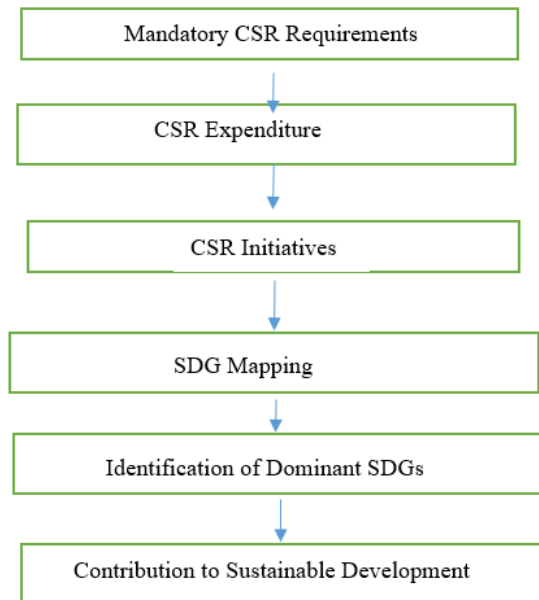
RESEARCH GAP

Corporate social responsibility in India has primarily focused on CSR expenditure, compliance with statutory requirements, disclosure practices and the impact of mandatory CSR provision under the Companies Act, 2013. While several studies have examined the amount of CSR spending and the sectors benefiting from such initiatives, limited attention has been given to understanding how CSR activities contribute to the achievement of Sustainable Development Goals.

Furthermore, existing studies often assess CSR performance across Industries without specifically examining the pharmaceutical sector, which plays a significant role in promoting public health, education and community development. There remains a lack of comprehensive evidence regarding the distribution of

SDG commitments among leading pharmaceutical companies and the extent to which their CSR initiatives align with the broader sustainable development agenda.

To address, this gap, the present study maps the CSR initiatives of leading Indian Pharmaceutical companies to relevant Sustainable Development Goals and identifies the SDGs receiving the highest level of corporate attention and support



RESEARCH METHODOLOGY

The present study adopts a descriptive research design based on secondary data sources. The study aims to map the Corporate Social Responsibility Initiatives of leading India pharmaceutical companies to the Sustainable Development Goals and Identify the SDGs receiving the highest level of corporate attention. The sample comprises ten leading pharmaceutical companies selected based on

their industry prominence and the availability of CSR disclosure. Data were collected from the Annual Reports and CSR Reports for the financial year 2024-2025. CSR initiatives reported by the selected companies were examined. Content analysis was employed to classify CSR activities according to SDG categories, while frequency analysis was used to identify the most prevalent SDGs among the selected companies.

RESULT AND DISCUSSION

CSR – SDG MAPPING OF LEADING INDIAN PHARMACEUTICAL COMPANIES (FY 2024-2025)

COMPANY	CSR ACTIVITY	SDG
SUN PHARMA	HEALTHCARE, EDUCATION, LIVELIHOOD DEVELOPMENT	3,4,8
Dr REDDY LABORATORIES	HEALTHCARE, EDUCATION, SKILL DEVELOPMENT	3,4,8
CIPLA	HEALTH CARE, COMMUNITY WELFARE, EDUCATION	3,4
ZYDUS LIFESCIENCES	HEALTHCARE, EDUCATION, ENVIRONMENT, SUSTAINABILITY	3,4,13
TORRENT PHARMACEUTICALS	HEALTHCARE, EDUCATION, LIVELIHOOD DEVELOPMENT	3,4,8
DIBI'S LABORATORIES	HEALTHCARE, RURAL DEVELOPMENT, EDUCATION	3,4
AUROBINDO PHARMA	HEALTHCARE, EDUCATION, COMMUNITY DEVELOPMENT	3,4
MANKIND PHARMA	HEALTHCARE, WOMEN'S EMPOWERMENT, EDUCATION	3,4,5
LAURUS LABS	HEALTHCARE, SKILL DEVELOPMENT, LIVELIHOOD PROMOTION	3,8
LUPIN	HEALTHCARE, EDUCATION, ENVIRONMENTAL SUSTAINABILITY	3,4,13

Source: Compiled by the authors from Annual Reports and CSR Reports (2024-2025)

FREQUENCY DISTRIBUTION OF SDG COMMITMENTS

SUSTAINABLE DEVELOPMENT GOALS	FREQUENCY
SDG 3: GOOD HEALTH AND WELL-BEING	10
SDG 4: QUALITY EDUCATION	9
SDG 5: GENDER EQUALITY	1
SDG 8: DECENT WORK AND ECONOMIC GROWTH	4
SDG 13: CLIMATE ACTION	2
TOTAL	26

Source: Authors compilation based on CSR – SDG mapping

Note: frequency exceeds the sample size because individual companies may contribute to multiple SDGs through their CSR initiatives.

Interpretation

The analysis of CSR-SDG mapping reveals a clear dominance of health-related initiatives among pharmaceutical companies. SDG 3 (Good Health and Well-being) recorded the highest frequency, indicating that all selected companies priorities healthcare-related CSR activities, which align naturally with their core business operations. SDG 4 (Quality Education) emerged as the second most emphasized goal, suggesting that companies actively contribute to educational development through scholarships, infrastructure support, and awareness programs. In contrast, SDG 5 (Gender Equality) and SDG 13 (Climate Action) received comparatively lower attention, indicating that these areas are not the primary focus of CSR strategies in the Pharmaceutical sector. SDG 8 (Decent Work and Economic Growth) showed moderate engagement, reflecting companies' involvement in skill development and livelihood enhancement programs.

DISCUSSION

The findings of the present study provide a clear indication of the CST orientation of leading Indian pharmaceutical companies towards Sustainable Development Goals (SDGs). The results reveal a strong concentration of CSR initiatives towards SDG 3 (Good Health and Well-being), which was the most frequently addressed goal across all selected companies. This dominance is expected, as pharmaceutical firms inherently operate within the healthcare domain, and their CSR activities naturally focus on infrastructure, disease prevention, and access to medicines. This alignment suggests a high degree of strategic fit between core business operations and CSR implementation.

SDG 4 (Quality Education) emerged as the second most emphasised goal, indicating that pharmaceutical companies actively engage in educational development through scholarships, infrastructure support, awareness campaigns and capacity-building initiatives. This reflects a broader understanding of CSR beyond healthcare, where companies contribute to long-term social development by investing in human capital formation. Similarly, SDG 8 (Decent Work and Economic Growth) received moderate

attention, highlighting initiatives related to skill development, livelihood generation and community empowerment. These efforts demonstrate that CSR practices are gradually extending toward socio-economic development, although not at the same intensity as healthcare-related initiatives.

In contrast, SDG 5 (Gender Equality) and SDG 13 (Climate Action) were comparatively less emphasised among the selected companies. This suggests that gender-focused initiatives and environmental sustainability programs are not yet central to CSR strategies in the pharmaceutical sector. The limited engagement with these SDGs may indicate either a lower perceived relevance to core pharmaceutical operations or a prioritisation of immediate community health-related outcomes over long-term structural issues such as climate change and gender equity.

Overall, the study highlights that CSR practices in the Indian pharmaceutical industry are largely compliance-driven but show elements of strategic alignment with industry-specific priorities. While companies demonstrate strong commitment to health and education-related SDGs, there remains significant scope for diversification of CSR initiatives towards underrepresented SDGs such as gender equality and climate action. This indicates that CSR in the pharmaceutical sector is still evolving from a compliance-based approach towards a more balanced and holistic sustainable development orientation.

CONCLUSION

The present study examined the CSR initiatives of leading Indian Pharmaceutical companies and mapped them to Sustainable Development Goals (SDGs) for the financial year 2024-2025. The findings reveal a strong concentration of CSR activities towards SDG 3 (Good Health and Well-being), followed by SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth). This indicates that pharmaceutical companies primarily align their CSR initiatives with health-related and human capital development goals, reflecting their industry nature and operational priorities.

However, limited emphasis on SDG 5 (Gender Equality) and SDG 13 (Climate Action) suggests an imbalance in

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CSR allocation across the broader sustainability framework. The study concludes that while CSR practices in the pharmaceutical sector demonstrate strong alignment with core business-related SDGs, there is scope for diversification towards underrepresented sustainable development goals to achieve a more holistic impact.

FUTURE RESEARCH DIRECTIONS

Future studies can expand this research by expanding the sample size across different industries to enable comparative analysis of CSR-SDG alignment. Longitudinal studies covering multiple years may provide deeper insights into CSR trend evolution. Additionally, future research may incorporate primary data from stakeholders or beneficiaries to assess the actual impact and effectiveness of CSR initiatives. Studies can also explore the role of ESG frameworks in shaping CSR strategies in emerging economies like India

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