

Integration Between Changing Dimension Of CSR With Sustainable Development Goals (Sdgs): An Assessment

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Abstract

Objective: CSR act as hub of sustainable development goals formed by UN's. The present research study aims to access the association of CSR initiatives and SDGs. This paper's purpose is to evaluate how corporate sectors operating in Odisha are taking up various CSR initiatives to attainment of sustainable goal.

Methodology: Researcher using content analysis techniques on evaluation of corporate social responsibility reports, corporate sustainability reports and ESG reports etc. This study is primarily based on secondary data. Researcher selecting 10 sample companies out of which 7 Public sector and 3 Private sector companies which have commercial operation in India.

Result: This research paper outcome is that there is 50 percent positive association between CSR initiatives and SDGs achievement between corporate sectors to accumulate social, economical and environmental (natural) capital sustainability. The study provides suggestions to the govt. to make the CSR activities compulsory for all profitable public and private sector companies for attainment of sustainable development goal for well being of society. Therefore, Indian CSR initiatives need proper planning and strategy for achievement of SDGs.

Research Practical and Social Implications: The study of Integration between changing dimension of CSR with SDGs is a gigantic issue in present scenario for sustainable development. This research study I hope immensely helpful in guiding, regulating and driving CSR practices for public & private sector companies towards attaining SDGs.

Originality/value: The present research study Integration between changing dimension of CSR with SDGs have a universal importance for doing well and betterment of society. Adequate integration is essence between corporate CSR initiative and sustainable development goals with the aim of generating social, economic and environmental (natural) capital aspects as regards to all round development and sustainable of society.

Keywords: CSR, Sustainable Development Goals, Corporate Sector, Public Sector, Private Sector

“Sustainable development refers to a mode of human development in which resource used aims to meet human needs while preserving the environment so that these needs can be met not only in the present, but also for the generations to come.”

INTRODUCTION:

Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs) are two inter-twined concepts that are based on social well-being, economic development, and environmental protection. Both concepts emphasize responsible practices that meet present needs without sacrificing the ability of future generations to achieve their own needs.

Corporate Social Responsibility refers to the way through which the corporate sector achieves a balance of economic, environmental, and social imperatives (Triple Bottom Line Approach - Profit, Planet, and People) while keeping the expectations of stakeholders. It is otherwise called business responsibility towards society or the social responsibility of business. CSR aims for sustainable development for both business as well as society. Corporate Social Responsibility is closely connected with the concept of sustainable development. Sustainable development is embodied with three dimensions—economic, social, and environmental. To end poverty,

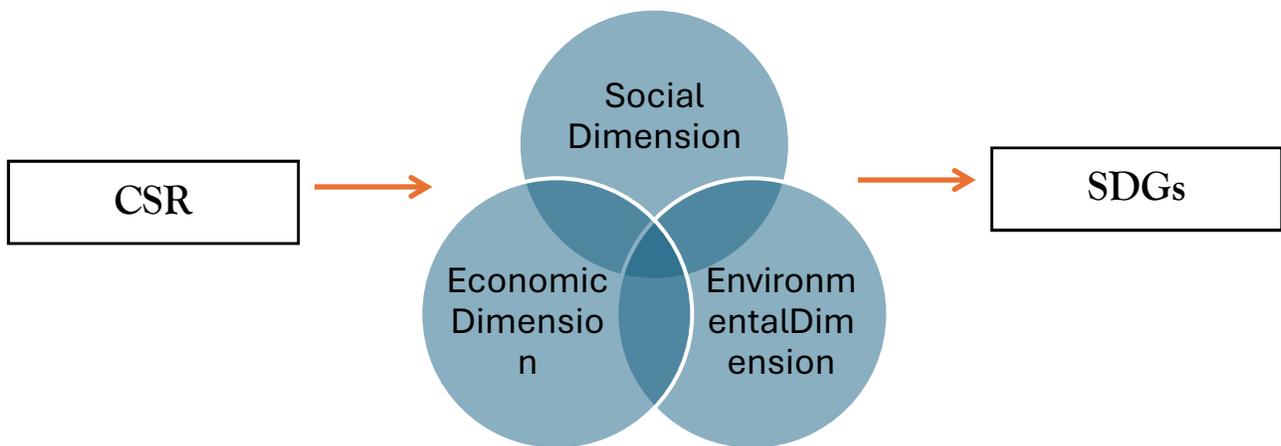
protect the planet, and ensure the well-being of people in society, a universal call for action at the global level called “Sustainable Development Goals” (SDGs) was made. These are also called global goals or universal actions for global problems. According to the World Commission on Environment and Development, “Sustainable Development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”

“Sustainable Development is the pathway to the future we want for all. It offers a framework to generate economic growth, achieve social justice, exercise environmental stewardship, and strengthen governance.” – Ban Ki-moon, former UN Secretary General.

Sustainable development aims to achieve social equity, economic prosperity, and environmental protection for inclusive growth that benefits all segments of society. Social responsibility is a key aspect of sustainable development. It involves responsible practices and value creation that benefit all stakeholders. Economic viability is the financial aspect, meaning that a business must be economically sound to operate its responsible practices and support societal well-being. Environmental responsibility refers to caring for the planet, which includes reducing the carbon footprint, conserving natural resources, managing renewable energy, and adopting sustainable production practices.

Sustainable Development Goals (SDGs) are a set of 17 goals with 169 targets to be achieved by 2030. These goals call for action to end poverty and hunger, provide healthy lives and quality education, achieve gender equality, provide modern energy, promote sustainable economic growth, reduce inequalities, and stop climate change. SDGs aim to achieve sustainable development at the global level in social, economic, and environmental dimensions.

The present research, “Integration between changing dimension of CSR with SDGs: An assessment,” evaluates the extent to which CSR initiatives act as a driver toward the achievement of SDGs for the well-being of the universe through generating social capital, financial capital, natural capital, as well as intellectual capital.



REVIEW OF LITERATURE:

Madan. G, Kaur M., Gowda K.R, Gujrati. R & Uygu H. (2023) were examined Business Responses towards corporate social responsibility and sustainable development goals during covid-19 pandemic. The aim of their research is to review the corporate social responsibility activities conducted by Indian companies towards attaining sustainable development goals in period of global pandemic situation. Researchers observed that most of the Indian companies spending in CSR activities and contribute to the PM’s relief fund as a business response to face challenges during the period of pandemic situation of nation. They also evaluated that private sector companies spend more funds on CSR activities as compared to public sector companies in India.

Pradhan K.B, Yadav. S, Ghose J. & Prashad. A (2023) were analysing the achievement of sustainable development goals of Odisha state in India. The main objective of their study is to discuss future development and challenges for achieving the SDGs in the state of Odisha. They observed that an increase in public expenditure on social sector makes effect of decreasing MPI, as a result of achievement of SDGs of the state.

Patole V.J, Tejpal. K & Chokkas S.N (2023) were examined the role of CSR in achievement of SDGs particularly aspiring district in India. The aim of their research is to find out how CSR helps in achieving SDGs in aspiring districts. They observed that there is strong linkage between SDGs with CSR practices as per new Companies Act, 2013. CSR practices is the real shape in the achievement of aspiring district programme's key drivers towards sustainable development goals across for the same.

Patuelli. A, Carungu. J & Lattanzi N. (2022) were analysed sustainable development goals drivers and nuances. Researchers were evaluating how SDGs enters at the strategy and management practices. The aim of this research is to understand why a family firm co-existed with SDGs. Researcher using documentary analysis, structured information and online data. SDGs serve as driver for family firms to make accountable with global challenges.

Shayan N.F, Kabjahi N M, Alavi S. And Zahed M. Ali (2022) were evaluated SDGs as a framework for CSR. Researcher presenting a new CSR drivers model and a novel comprehensive CSR model and highlights the merits of integrating CSR and SDGs in a new framework. The end output of their research shows that corporate sector should make use of the SDGs as a framework to enhance their CSR practices.

Sudhirman A.F, Upe A., Herman O.L, Susilawaty T.F (2021) were analysed corporate social responsibility (CSR) contribution to achieve sustainable developments goals (SDGs) in southeast Sulawesi. They observed that business sector can contribute to overcoming the problem of social and environmental inequalities while company maintaining the profitability. They suggested that CSR can achieve the target to attain the SDGs with conducting CSR Programme. The findings of this research is that CSR Programmes can be aligned with the goals in achieving the SDGs.

Pachar S. & Singh R. (2021) examined that how Indian CSR practices in contributing in achievement of sustainable development goals. They observed that both CSR and SDGs have same purpose towards development of India.

Pachar. S (2020) analysed the relationship between corporate social responsibility practise and sustainable development goals. The author observed that Indian CSR have integration with achievement of sustainable development goals in respect to economic, social and environmental dimension. This analysis examined that how Indian corporate sectors is contributing in SDGs through their CSR Initiatives.

Maheshwari H. & V. Vijaya Kumar (2019) were examined on sustainable development goals and corporate social responsibility:- a perspective from Indian companies. The aim of the study was evaluated how Indian companies are taking up CSR activities towards sustainable development goals. Researcher used exploratory method of research to establish the relationship between CSR and SDGs. The end outcome of this research is that CSR practices cannot be ignored for achievement of SDGs for the universe.

Sanga Mitra N. Devi & Sridharan G. (2019) demonstrate the relationship between achieving CSR and SDG by their activities. They observed that Govt. policies & funds, implementation, private sector participation and overall support from the civil helps to achieve in SDGs of the nation.

Behringer. K & Szegedi. K (2016) were evaluated the role of CSR in achieving sustainable development. The purpose of this study is to give a synthesised approach to both sustainable development and corporate social responsibility concept and also evaluate the linkage between CSR practices and sustainable development. The researcher also highlights that business sphere got a longer and larger role in sustainable development.

Research Gap:

After Systematic and careful investigation of existing literature, researcher observed that there is no specific research available on Integration between changing dimension of CSR with SDGs with specification to Odisha

region in India. For the betterment of nation, there is essential CSR practices with the attainment of SDGs. Hence, researcher now purposed to make a study on “Integration between changing dimension of CSR with SDGs: An Assessment” in context of Odisha region.

1. Objective of the Study:

- I. To study the concept of CSR and SDGs.
- II. To Assess the CSR initiatives of corporate sectors in Odisha towards achieving SDGs.
- III. To study the association between CSR thematic areas and SDGs themes among corporate sectors.
- IV. To evaluate the challenges in SDGs attainment trends in Odisha.

2. Hypothesis of the Study:

H₀: There is no association between CSR initiatives and SDGs achievement in Odisha region.
 H₁: There is the association between CSR initiatives and SDGs achievement in Odisha region.

3. Materials and Methods:

Sample of the study- For this research study, researcher has choose purposive sampling method for selecting corporate sectors whose business operation in Odisha region. There are twenty companies were selected who are pursuing with CSR and SDGs. Out of 10 companies 7 are from the public sector and 3 are from private sector. Involved in production of power, steel, oil, metal, coal, cement, paper, fertilizers etc.

Table-1: Corporate Sector and its availability of Sustainable Reports.

Sl. No	Corporate Organisation	Sector/Area	Availability of Sustainable Reports
A. Public Sector:			
1.	National Aluminium Company (NALCO)	Aluminium	Yes
2.	Mahanadi Coal Field Limited (MCL)	Coal	Yes
3.	Oil and Natural Gas Corporation (ONGC)	Oil & Gas	Yes
4.	Mineral and Metal Trading Corporation (MMTC)	Mineral Ores	Yes
5.	Odisha Power Generation Corporation (OPGC)	Power	Yes
6.	Indian Oil Corporation Limited (IOCL)	Oil	Yes
7.	National Thermal Power Corporation (NTPC)	Power (Coal Based)	Yes
B. Private Sector:			
8.	Acc Ltd	Cement	Yes
9.	J.K Paper Ltd	Paper	Yes
10.	Paradeep Phosphates Limited (PPL)	Fertilizer	Yes

Source: Corporate Sustainability Report

- I. **Nature and Sources of Data-** the present research study is analytical in nature. The data was collected from secondary sources like CSR portal, Sustainability report, Journal, Websites, Annual Reports, Govt. Publications etc.
- II. **Period of the Study-** The data in this research has been analysed for one financial year; (2022-23)
- III. **Tools and techniques used in the study-** This study is qualitative documentation based model and descriptive based research using documents. The researcher has used context analysis techniques for analysing on CSR

and Sustainability reports of corporate sectors to evaluate the association between CSR and SDGs achievement.

4. Association of CSR with SDGs:

The concept of Corporate Social Responsibility (CSR) is closely related to the concept of Sustainable Development. The CSR mission for sustainable development is for business organisations as well as society. According to UNIDO, “CSR is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.” CSR is commonly called corporate conscience, corporate accountability, or sustainable responsible business. CSR is generally understood as being the way through which a company achieves a balance of social, economic, and environmental dimensions. The CSR concept is mostly linked with the Triple-Bottom-Line approach: people, profit, and planet.

The term sustainability means continuity, consistency, and permanent restoration. Sustainable development means the overall development of the universe. Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of needs, in particular the essential needs of the world’s poor, to which overriding priority should be given, and the idea of limitations imposed by the state of technology and social organisation on the environment’s ability to meet present and future needs [Brundtland Report].

Sustainable Development Goals (SDGs) are the global goals of nations consisting of 17 goals and 169 related targets as specified in the 2030 Agenda for Sustainable Development. It includes three dimensions—social, economic, and environmental—for the sustainable development of the universe.

The universal achievement of SDGs is not possible through the sole efforts of governments; collaborative action is needed with corporate sectors as well as civil society. India is the premier country that made CSR practices mandatory under the new Companies Act, 2013. Keeping in mind the achievement of SDGs, Indian CSR provides thematic alignment with the subjects under Schedule VII. The CSR and SDGs inter-relationship is as follows:

Table-2: The Association between CSR (Schedule VII of Companies Act and Sustainable Development Goals)

Sl. No	CSR- Thematic Areas	SDGs- Dimensions	
I	Eradicating Hunger/Poverty and mal nutrition/health/sanitation/safe drinking water	Social	SDG-1: No poverty SDG-2: Zero hunger SDG-3: Good health and well being SDG-6: Clean water and sanitation
II	Education/Skill development/Livelihood	Social	SDG-4: Quality Education
III	Gender equality/Women empowerment/Old age homes/Reducing inequalities	Social & Economic	SDG-5: Gender equality SDG-10: Reducing inequalities
IV	Environmental sustainability/Animal welfare/Conservation of natural resources	Economic & Environmental	SDG-7: Affordable and clean energy SDG-12: Sustainable consumption and production SDG-13: Climate action SDG-14: Life below water SDG-15: Life on land
V	Art, Culture & Heritage		SDG-9: Industry, Innovation and Infrastructure

			SDG-11: Sustainable Cities & community
VI	Contribution to Armed forces/War widows/dependants		SDG-16: Peace, justice & strong instruction
VII	Promoting rural sports/National sports	Fostering peace and partnership	SDG-16: Peace, justice & strong instruction
VIII	PM's National relief fund or any other govt. fund	Fostering peace and partnership	SDG-17: Partnership for the goals
IX	Contribution to Technology incubators	Economic	SDG-8: Decent work and economic growth SDG-9: Industry, Innovation and Infrastructure
X	Rural Development	Economic	SDG-11: Sustainable Cities & community
XI	Slum area development	Economic	SDG-11: Sustainable Cities & community
XII	Disaster management		SDG-11: Sustainable Cities & community

Source- Ministry of Corporate Affairs, Govt. of India (2013) UN's SDGs (2015)

Table-3: Corporate Sector contribution towards achievement of SDGs:

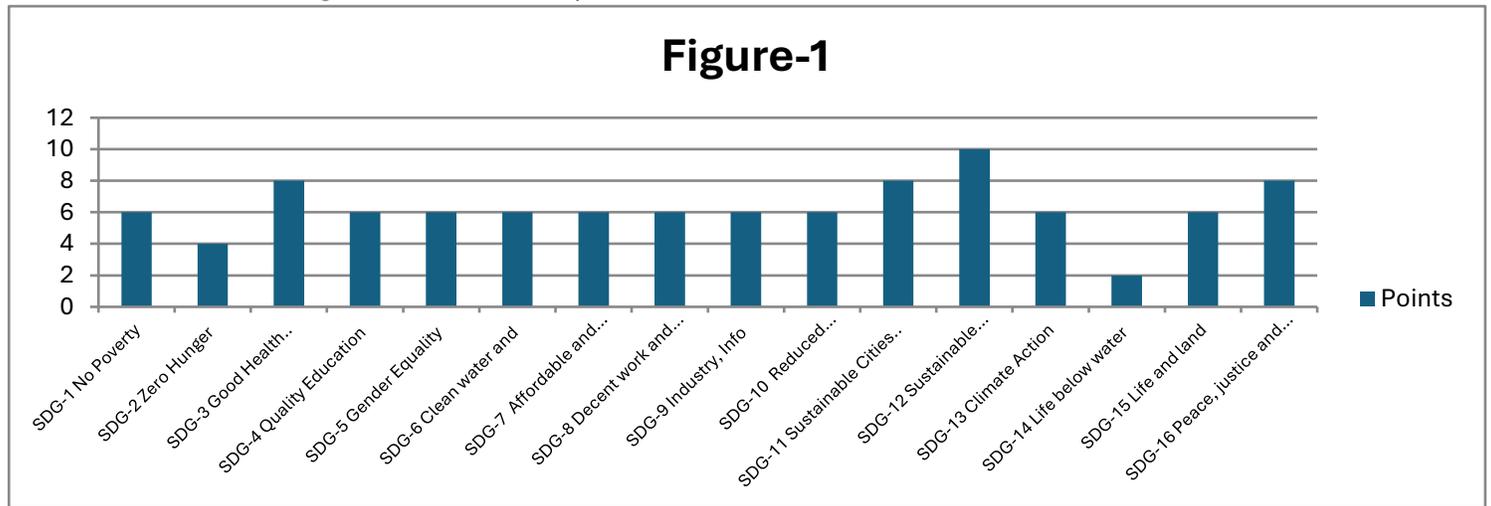
1. National Aluminium Company (NALCO)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		Social 1. Conducting programme for sustainable livelihood and infrastructure development of the local areas 2. Employees compensation in a generous manner 3. Implement local community development programme 1. Providing Jobs for Livelihood and supported a sizeable number of local supplier 2. Contribute to self reliance and livelihood generation among communities 1. Contribute OPD's, mobile health units and health camp 2. Free medical checkup and medicine 3. Supplying occupation health centre 4. Continual monitoring of emission and spill containment 1. Providing financial support to girls student in peripheral areas 2. Providing skill enhancement of employees and works 3. Financial aid to meritious students 1. Providing equal pay for both men and women 2. Employment of all genders, geographical regions, ethnic groups and social classes 3. No discrimination of any kind
(I)	SDG-2 Zero Hunger		
(I)	SDG-3 Good Health & Well being		
(II)	SDG-4 Quality Education		
(III)	SDG-5 Gender Equality		

(I)	SDG-6 Clean water and Sanitation			<ol style="list-style-type: none"> 1. Contributing rain water harvesting STP, water conservation in plants & rivers 2. Following zero-discharge to outside minimizing negative impact on water bodies. 3. Supporting Swach Vidyalaya Abhiyan open defecation free (ODF) village in peripheral areas
(IV)	SDG-7 Affordable and Clean Energy		Economic	<ol style="list-style-type: none"> 1. Operating with energy efficient and systems 2. Achieving energy consumption target 3. Generating roof-top solar power and wind power
(IX)	SDG-8 Decent work and Economic growth			<ol style="list-style-type: none"> 1. No child labour employed 2. Watch on supply chain 3. Creation of economic value
(IX)	SDG-9 Industry, Information and Infrastructure			<ol style="list-style-type: none"> 1. Infrastructure development of communities and society 2. Investing in R&D 3. Effort Given for Promotion of Innovation among employees
(III)	SDG-10 Reduced Inequalities			<ol style="list-style-type: none"> 1. Providing equal pay for equal rank 2. Sponsoring skill-development training to unemployed youth 3. Assistance to under-privileged, needy and abled individuals
(X)	SDG-11 Sustainable Cities and Communities			<ol style="list-style-type: none"> 1. Contributes energy saving technology and equipment 2. LED lights wind and solar power 3. Controlled emissions 4. Water conservation
(IV)	SDG-12 Sustainable consumption & production		Environmental	<ol style="list-style-type: none"> 1. Reducing energy consumption, pollution and protecting environment 2. Implementing green technology 3. Controlling emissions 4. Re-cycling and re-using waste 5. Monitoring of raw materials and energy consumption
-	SDG-13 Climate Action			<ol style="list-style-type: none"> 1. Investing for controlling emissions and effluents 2. Renewable energy generation 3. Monitoring and management of GHG emissions
(IV)	SDG-14 Life below water			<ol style="list-style-type: none"> 1. Maintaining zero water discharge
(IV)	SDG-15 Life and land		Fostering Peace	<ol style="list-style-type: none"> 1. Better management of emission and effluents and waste 2. Rehabilitation of mined-out areas 3. Conduct bio-diversity
(VII)	SDG-16 Peace, justice and Strong Institution			<ol style="list-style-type: none"> 1. No discrimination 2. Adherence of human rights principles 3. Committed to ethics and transparency 4. Complied laws and regulations

Source- Corporate Annual and Sustainable reports

Table-3 reveals association between CSR and SDGs of National Aluminium Company Ltd. (NALCO). From the above table indicate that out of 17 UN’s goals, NALCO contributes and participating 16 SDGs towards nations become good and sustainability.



From Figure 1, NALCO focuses on SDGs 11, 12 & 16. It is more less contribution on other SDGs of Nation’s development. It has been observed that NALCO has link of CSR practices on climate action towards SDGs.

Table-4: Corporate Sector contribution towards achievement of SDGs:

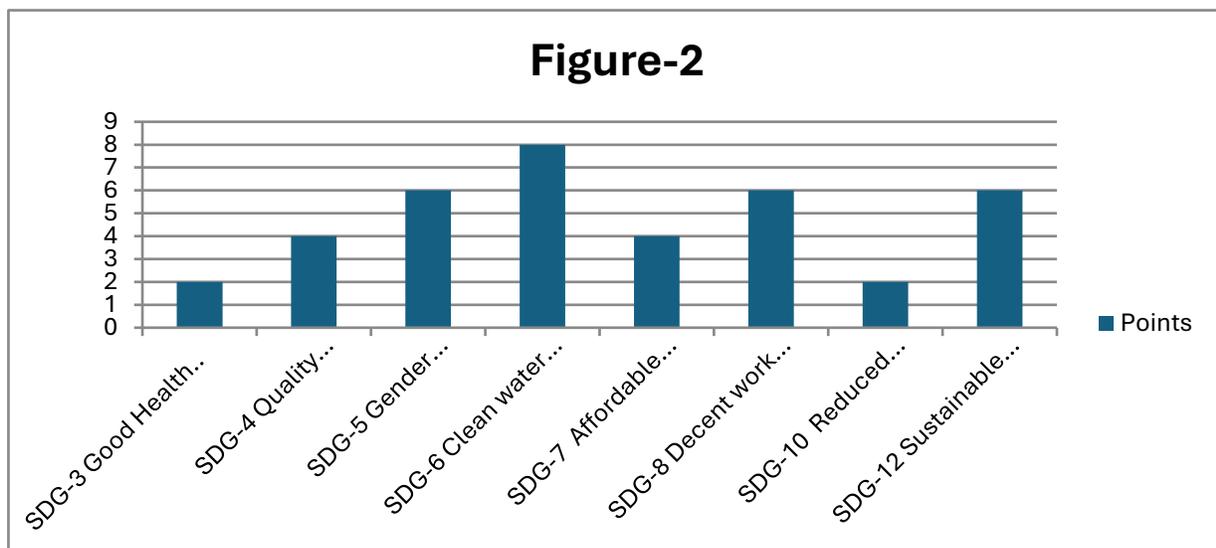
2. Mahanadi Coal Field Limited (MCL)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-3 Good Health & Well being		1. Conducting regular medical check-up of workmen and supervisor.
(II)	SDG-4 Quality Education		1. Providing effective training to employees 2. Skill development among society members to secure employment
(III)	SDG-5 Gender Equality		1. Women empowerment through training and workshop 2. Diversity and equal opportunities within the organisation 3. Established hostel and homes for women and orphans
(I)	SDG-6 Clean water and Sanitation		1. Providing water and sanitation facilities of all colonies of MCL 2. Providing water facilities to nearby villages through steps, MDTPs 3. Re-using the water after treatment from ETPs for washing HEMMs 4. Regular interval testing of local water sources to ensure quality standard
(IV)	SDG-7 Affordable and Clean Energy		1. Setting up 2 MW photovoltaic solar plant at Anand Vihar 2. Through solar plant lead to reduce carbon foot print

(IX)	SDG-8 Decent work and Economic growth			<ol style="list-style-type: none"> 1. Providing compensation to landholders 2. Providing employment opportunities to locals 3. Generating economic growth for local suppliers
(III)	SDG-10 Reduced Inequalities			<ol style="list-style-type: none"> 1. Reducing gender inequalities through participating females in management structure
(IV)	SDG-12 Sustainable consumption & production		Environ mental	<ol style="list-style-type: none"> 1. Supply chain management 2. Increasing coal production 3. Maximise coal production through eco-friendly surface miner

Source- Corporate Annual and Sustainable reports

Table-4 show association between CSR initiatives and SDGs achievement of Mahanadi Coal Field (MCL) Ltd. From the above table represents that out of 17 UN's SDGs, MCL contribute 8 SDGs achievement towards became good for the nation.



From the figure-2 MCL basically focuses on SDG-5 and SDG-6 as compared to other SDGs. No action undertake on climate change which is gigantic issue for the whole world. It is also observed that there is no association between all CCSR Thematic Areas with achievement of SDGs of the nation.

Table-5: Corporate Sector contribution towards achievement of SDGs:

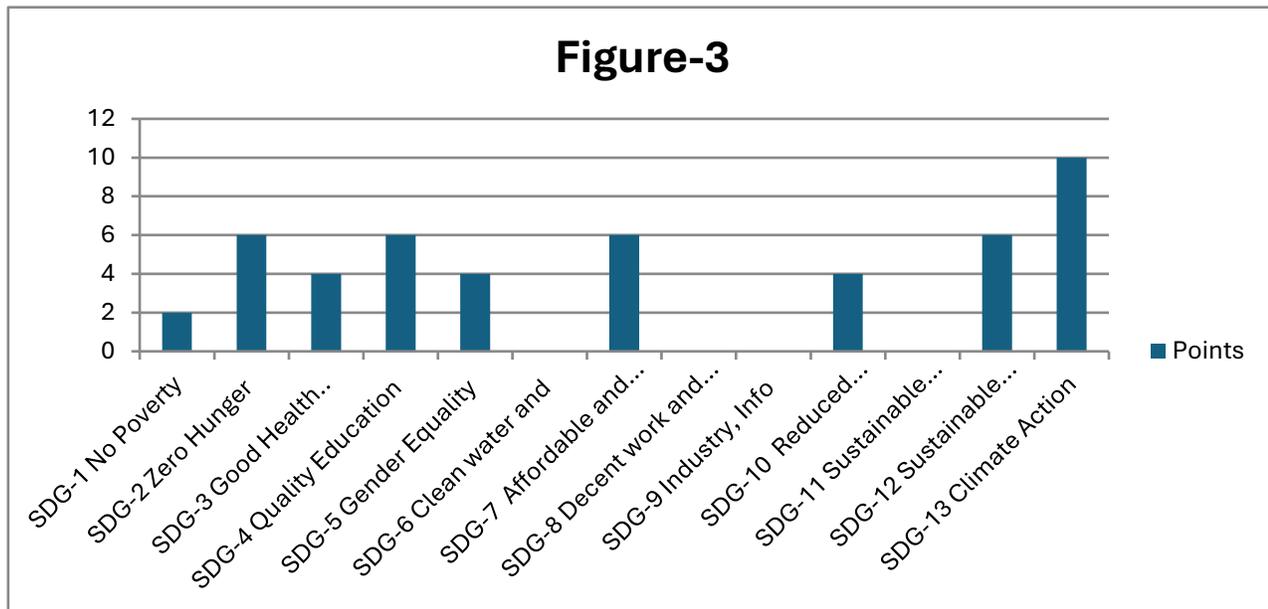
3. Oil and Natural Gas Corporation (ONGC)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		<ol style="list-style-type: none"> 1. Spending Rs. 44.27 Cr on Skill development initiatives
(I)	SDG-2 Zero Hunger		<ol style="list-style-type: none"> 1. Providing mid-day meals to school children 2. Construction of Anganwadi cented 3. Providing LPG connections

(I)	SDG-3 Good Health & Well being			1. CSR initiative towards ONGC's operational areas 2. Construction of hospitals and providing medical equipment, ambulances etc.
(II)	SDG-4 Quality Education			1. Construction of class-room 2. Arranged drinking water facilities for school students 3. Introduction of innovation learning system in 20 aspirational district
(III)	SDG-5 Gender Equality			1. Spent Rs. 5.47 Cr for women empowerment 2. Supporting women and skilling entrepreneurship development
(I)	SDG-6 Clean water and Sanitation			---
(IV)	SDG-7 Affordable and Clean Energy		Economic	1. Solar panel for off-shore installation 2. Installation of the wind power project 3. Solar power plant installed at work centres
(IX)	SDG-8 Decent work and Economic growth			---
(IX)	SDG-9 Industry, Information and Infrastructure			---
(III)	SDG-10 Reduced Inequalities			1. Employers have welfare measures such as medical housing, transport and super annuation facilities 2. Encourage local suppliers to participate in the tendering process
(X)	SDG-11 Sustainable Cities and Communities			---
(IV)	SDG-12 Sustainable consumption & production			
-	SDG-13 Climate Action		Environment	1. Limiting energy consumption and emissions 2. Measure are taken to prevent accident spills while producing hydrocarbons 3. Installation of sea water desalination plant thereby eliminating freshwater use
				1. Green house accounting 2. Clean development mechanism 3. A signatory to the global methane initiative 4. Installation of microturbines 5. Introduction of dynamic gas blending system which reduce energy consumption and track emission by 40%

Source- Corporate Annual and Sustainable reports

Table 5 depicts association between CSR initiatives and SDGs of Oil and Natural Gas Corporation Limited (ONGC). From the above table indicates that ONGC contributes 9 goals out 17 goals of UN. ONGC’s major contribution is towards SDG-13 (Climate action). ONGC has no efforts towards other SDGs for achievement.



From figure-3 ONGC role on SDG-13 achievement is maximum and rest goal achievement in minimum.

Table-6: Corporate Sector contribution towards achievement of SDGs:

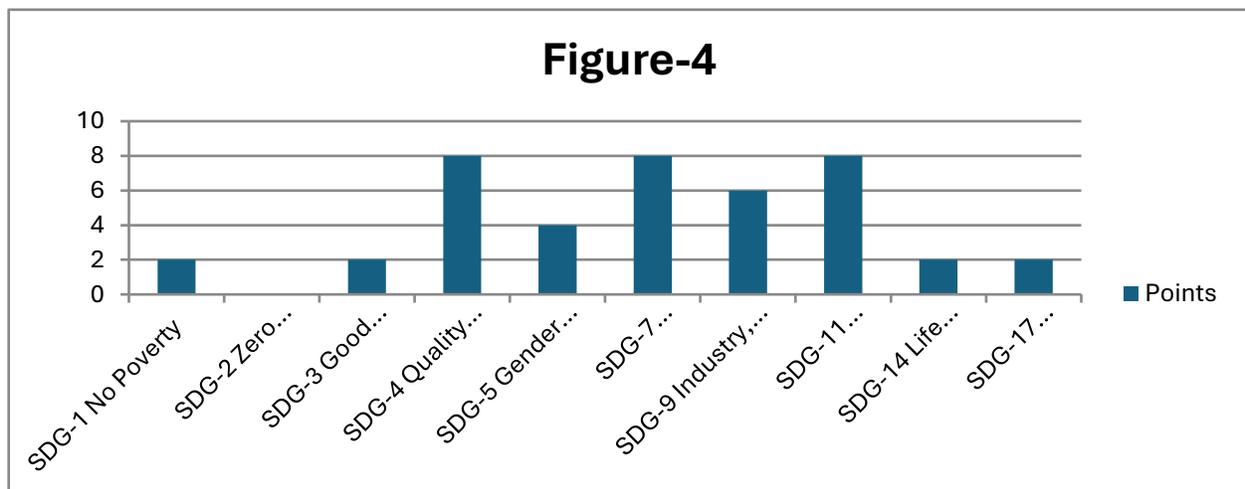
4. Mineral and Metal Trading Corporation (MMTC)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		1. Promote skill development and vocational training for enhancing employment
(I)	SDG-2 Zero Hunger		---
(I)	SDG-3 Good Health & Well being		1. Conducting health camp, eye chek-up corp; mobile medical units, supplying medical equipment, physio-therapy equipment for school for deaf, mute society etc.
(II)	SDG-4 Quality Education		1. Partnership with agency implementing govt. mid day meals 2. Increasing student attendance in school by providing incentives 3. Construction of class-room in govt. schools 4. Supply of free computers to promote literacy
(III)	SDG-5 Gender Equality		1. Provides job-oriented training for women & girls 2. Conducting workshop among women for self employment

(IV)	SDG-7 Affordable and Clean Energy		Economical	<ol style="list-style-type: none"> 1. Waste management 2. Energy management 3. Water management 4. Promotion of renewable energy
(IX)	SDG-9 Industry, Information and Infrastructure			<ol style="list-style-type: none"> 1. Construction of class-room of saraswati sishu mandir 2. Assisting Akahya Patra foundation 3. Developing burial ground
(X)	SDG-11 Sustainable Cities and Communities			<ol style="list-style-type: none"> 1. Plantation of saplings 2. Revival of water bodies 3. Recycling of waste 4. Maintaining green environment
(IV)	SDG-14 Life below water		Environment	<ol style="list-style-type: none"> 1. Bio-diversity conservation
(VII)	SDG-17 Partnership for Goals		Fostering Peace and	<ol style="list-style-type: none"> 1. Committed to UN's Global Compact Programme and set the core values enshrined in its principles on human rights, labour standards, environment and anti-corruption

Source- Corporate Annual and Sustainable reports

Table-6 reveals association between CSR practices and SDGs of Mineral and Metal Trading Corporation (MMTC). From the above table it reveals that out of 17 UN's goal achievement MMTC undertake 9 goals. No action has been undertaken on SDG-13 (Climate change) for the global issue of the nation.



From the figure 4, MMTC concentrated on SDG-4 and SDG-11 more as compared to other goals. No action is undertaken on zero-hunger (SDG-2).

Table-7: Corporate Sector contribution towards achievement of SDGs:

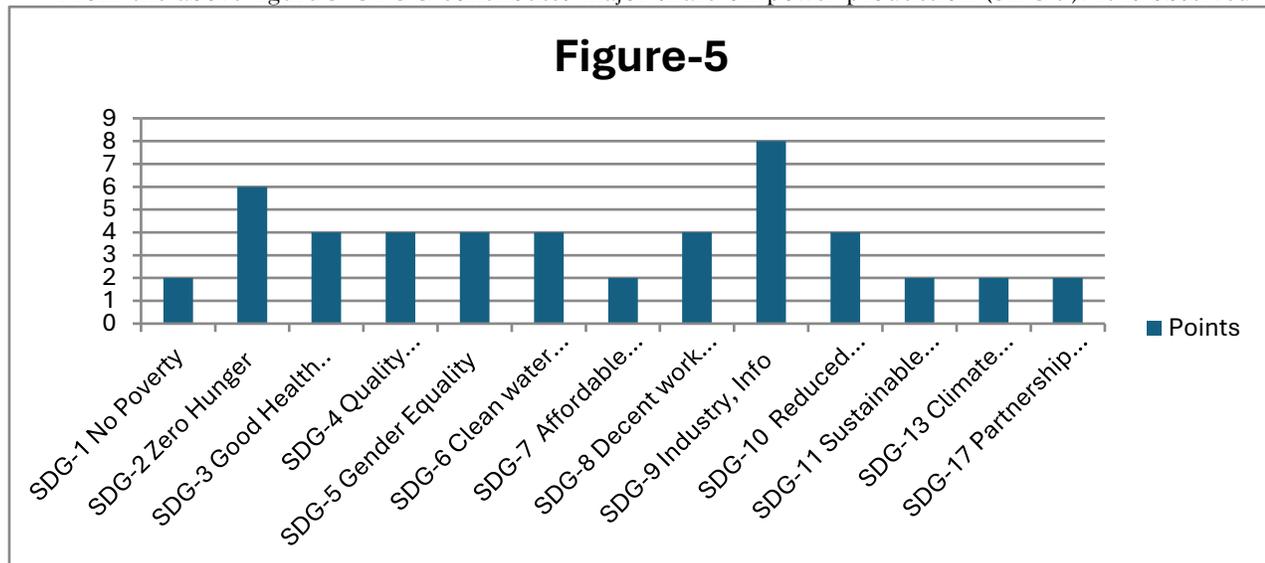
5. Odisha Power Generation Corporation (OPGC)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		Social 1. End poverty in all its forms everywhere
(I)	SDG-2 Zero Hunger		
(I)	SDG-3 Good Health & Well being		
(II)	SDG-4 Quality Education		
(III)	SDG-5 Gender Equality		
(I)	SDG-6 Clean water and Sanitation		
(IV)	SDG-7 Affordable and Clean Energy		Economic 1. Ensure access to affordable, reliable,, sustainable and modern energy for all
(IX)	SDG-8 Decent work and Economic growth		
(IX)	SDG-9 Industry, Information and Infrastructure		
(III)	SDG-10 Reduced Inequalities		
(X)	SDG-11 Sustainable Cities and Communities		
-	SDG-13 Climate Action		Envir onme 1. Take action to combat climate change and its impact by regulating emissions
(IV)	SDG-17 Partnership to achieve the goal		Fostering peace and 1. Strengthen the means of implementation and revitalize the global partnership for sustainable development

Source- Corporate Annual and Sustainable reports

Table-7 depicts linkage between CSR initiative and SDGs achievement of Odisha Power Generation Corporation (OPGC). From the above table it reveals that out of 17 UN's goals, OPGC contribution is in only 13 goals. It is observed that there is more or less association between CSR initiatives and SDGs achievement of OPGC.

From the above figure 5 OPGC contributes major share on power production (SDG-9). It is observed that



there is more or less association between CSR activities and SDGs achievement of OPGC.

Table-8: Corporate Sector contribution towards achievement of SDGs:

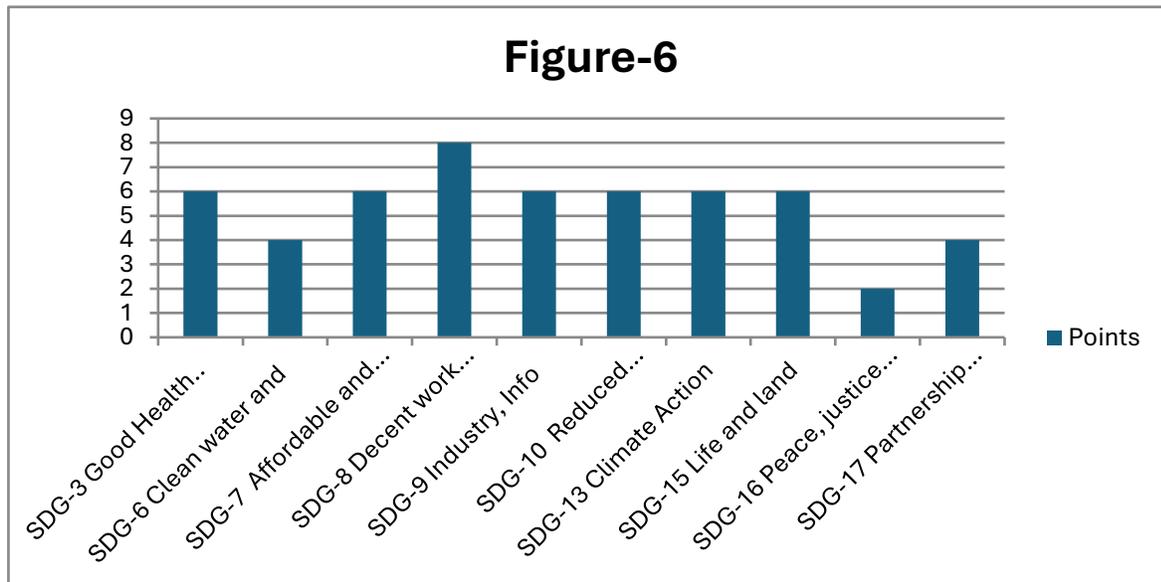
6. Indian Oil Corporation Limited (IOCL)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-3 Good Health & Well being		1. Providing safety of its workforce 2. Health service to communities in rural areas 3. During covid-19 steps were taken to provide health care services to its employees and communities 1. Solving water consumption problems in business area operation 2. Setting up rainwater harvesting structure to recharge ground water
(I)	SDG-6 Clean water and Sanitation		
(IV)	SDG-7 Affordable and Clean Energy		1. Contributes all aspects like business, agriculture, education, infrastructure, communication etc. 2. Diversifying company product portfolio by incorporating clean energy 3. Assisting to Govt. on Pradhan Mantri Ujwala Scheme and Sustainable alternative towards affordable Taraparala system

(IX)	SDG-8 Decent work and Economic growth			<ol style="list-style-type: none"> 1. Creating employment opportunities 2. Overall economic development 3. Provides support to local supplier small and medium enterprise 4. Promotes start-up
(IX)	SDG-9 Industry, Information and Infrastructure			<ol style="list-style-type: none"> 1. Pursuing cutting-edge research with the aim of firming up the foundations of Atmanirbhar Bharat in energy 2. Technological up gradation at refines and pipelines 3. Setting up cross-country infrastructure for fuel delivery
(IV)	SDG-12 Sustainable consumption & production		Environment	<ol style="list-style-type: none"> 1. Promoting supply chain 2. Develop bio-energy from waste plastic recycling 3. Conducting awareness programme for fuel conservation and safe use
-	SDG-13 Climate Action			<ol style="list-style-type: none"> 1. Implementing energy efficiency project, improvement of fuel processing, technology up gradation 2. reducing emissions from the use of product 3. managing bio-fuels, hydrogen-fuels and natural gas
(IV)	SDG-15 Life on land			<ol style="list-style-type: none"> 1. Flora and fauna conservation 2. Developing eco-park 3. Plantation of trees to make green sustainability
(VI & VII)	SDG-16 Peace, Justice and strong institution			Fostering peace
(VII)	SDG-17 Partnership for the goals		<ol style="list-style-type: none"> 1. Participating with NGO academic institution, industry and others to solve nation's problem 2. Strives to influence policy on relevant issues for SDGs 	

Source- Corporate Annual and Sustainable reports

Table-8 represents association between CSR initiatives and SDGs achievement of Indian Oil Corporation Limited (IOCL). From the above table, it shows that out of 17 UN's goals, IOCL contributes basically 10 SDGs. IOCL major contribution is SDG 8 and more or less effort in other SDGs.



From the figure 6 IOCL undertakes major role in development of economic growth as compared to other goals of the nation. IOCL have more contribution on climate action directly or indirectly.

Table-9: Corporate Sector contribution towards achievement of SDGs:

7. National Thermal Power Corporation (NTPC)

CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		1. Adopt CSR policy for eradication of poverty and malnutrition
(I)	SDG-2 Zero Hunger		1. Arranged community programme for removal of hunger 2. Provides food security of the villagers of plant location
(I)	SDG-3 Good Health & Well being		1. Promotes good health through yoga 2. Prevent disease through fogging/spraying distribution of mosquito etc. 3. Conduct health camp 4. Providing M014 medical unit 5. Augmenting and strengthening health care infrastructure-primary, secondary and tertiary
(II)	SDG-4 Quality Education		1. Providing basic educational supplies 2. Making education inclusive by providing scholarship 3. Providing coaching for competitive examination 4. Improving leaving level by giving prizes 5. Holistic education for girl students 6. Providing educational infrastructure 7. Supplying various assets to school

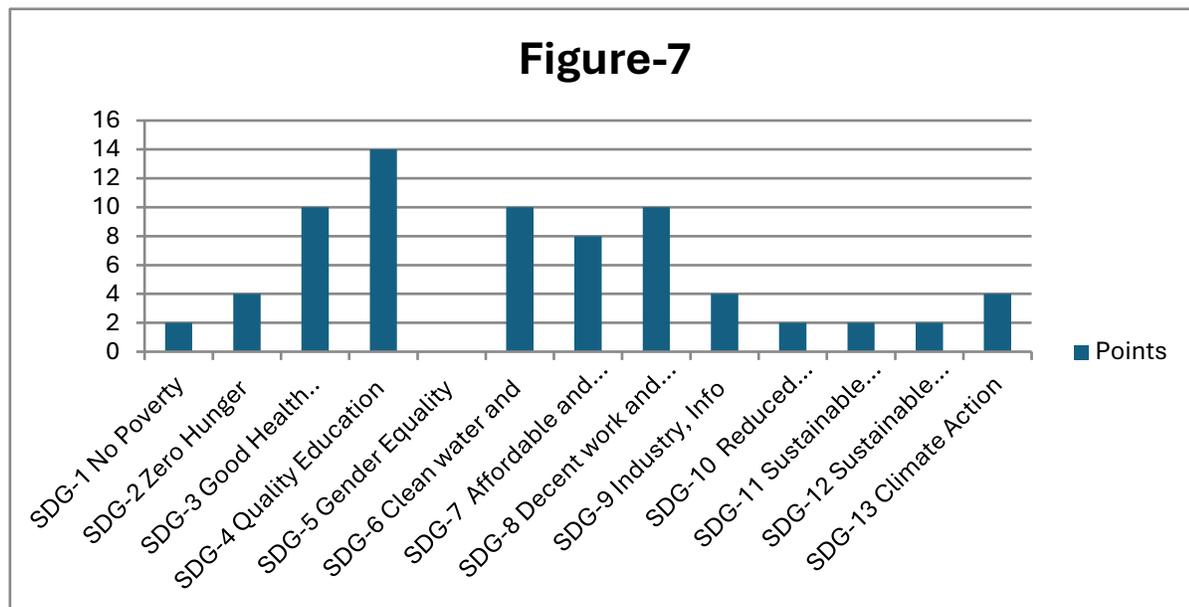
Social

(III)	SDG-5 Gender Equality			~	
(I)	SDG-6 Clean water and Sanitation			<ol style="list-style-type: none"> 1. Watershed management, check dam, deepening ponds, digging bore well, tube well, piped water 2. Constructing toilets for industrial, public toilet 3. Constructing drains 4. Installation of sanitary napkin vending machine with incinerators 5. Setting up low cost sanitary napkin production unit through women SHGs 	
(IV)	SDG-7 Affordable and Clean Energy		Economical	<ol style="list-style-type: none"> 1. Improve energy efficient management 2. Use technological advancement for improving energy efficiency 3. Periodic assessment of EEM 4. Reducing CO2 emission sustainability 	
(IX)	SDG-8 Decent work and Economic growth			<ol style="list-style-type: none"> 1. All business and aligned to the principles of ethics and integrity 2. Adopting code of conduct, whistle-blower, complaint handling and banning of business 3. Risk management 4. Transparency in governance system 5. Promote and safeguard all kinds of human rights including organisational rights 	
(IX)	SDG-9 Industry, Information and Infrastructure			<ol style="list-style-type: none"> 1. Adopting digital platform business approval and supplier bill payment 2. CPM and BI tool for data monitoring and reporting 	
(III)	SDG-10 Reduced Inequalities			<ol style="list-style-type: none"> 1. Operating bipartite collecting bargaining forum 	
(X)	SDG-11 Sustainable Cities and Communities			<ol style="list-style-type: none"> 1. Retrofitting of ESP done at 13th gen capacity to curb particulate emission at stations 	
(IV)	SDG-12 Sustainable consumption & production			Environment	<ol style="list-style-type: none"> 1. Waste management relating to domestic and bio-medical waste, solid waste, scrap and recyclable waste
-	SDG-13 Climate Action				<ol style="list-style-type: none"> 1. Increasing geographical and technological diversification 2. Power plants are designed to withstand cyclones, heat waves and emission sustainability

Source- Corporate Annual and Sustainable reports

Table-9 represents association between CSR initiatives and SDGs achievement of National Thermal Power Corporation (NTPC). From the above table reveals that out of 17 SDGs NTPC contributions 12 SDGs

towards betterment of universe. NTPC major contribution is quality education (SDG-4) as compared to other goals achievement.



From the figure-7, NTPC contribute vital role in achievement of SDG-3, SDG-4, SDG-6 for development and wellbeing of nation. It is also observed that there is more or less linkage of CSR practices and SDGs of the nation by NTPC.

Table-10: Corporate Sector contribution towards achievement of SDGs:

8. Acc Ltd.

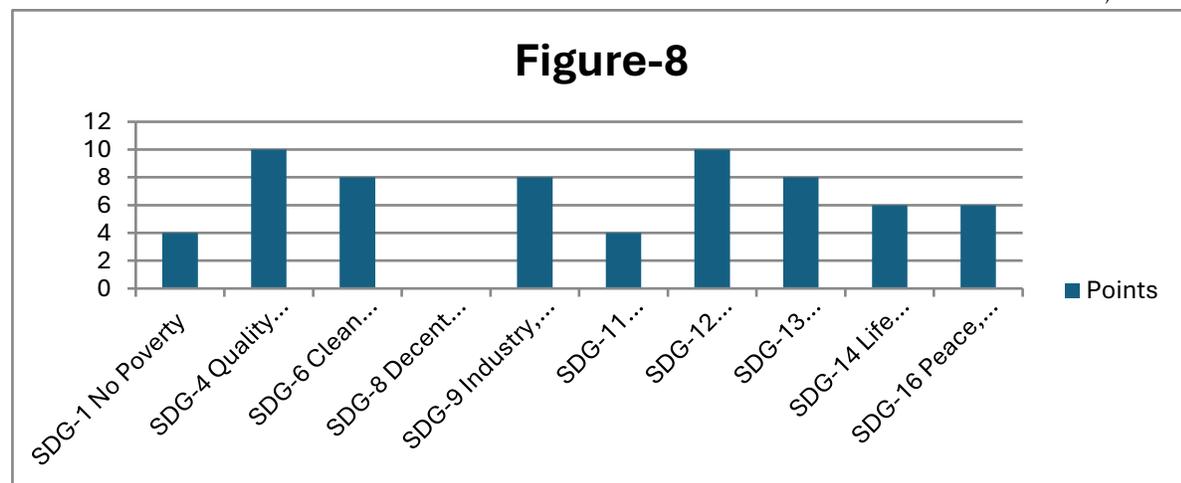
CSR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		1. To eradicate malnutrition 2. To provide sustainable livelihood
(II)	SDG-4 Quality Education		1. Skill development through coaching, training and counselling 2. Providing assistance for teachers training, quality education 3. Providing scholarship for higher education 4. E-learning and interactive Kioske introduced 5. Introducing Acc Vidya Utkarsh for quality education
(I)	SDG-6 Clean water and Sanitation		1. Construction of cement nala bund and repair existing nala bunds 2. Promotion and installation of drip or micro irrigation to control the flood irrigation 3. Farm pond and pond de-siltation 4. Drinking water facilities for school children

(IX)	SDG-8 Decent work and Economic growth		Economic	No Action
(IX)	SDG-9 Industry, Information and Infrastructure			<ol style="list-style-type: none"> 1. Using digital technology to connect with its customers 2. Rehabilitating used mines into forests 3. Promoting renewable energy sources 4. Offering waste management solution through co-processing
(X)	SDG-11 Sustainable Cities and Communities			<ol style="list-style-type: none"> 1. Green filed integrated cement plant at Satai Banwa Ametha 2. Expansion of existing grinding unit at Tikagia & Uttarpradesh
(IV)	SDG-12 Sustainable consumption & production		Environmental	<ol style="list-style-type: none"> 1. Reducing the use of virgin material 2. Using waste derived resources 3. Supply chain management 4. Corporate using subnet fossil fuel biomass and municipal waste to serve AFR (Alternative Fuel & Raw Materials) 5. Improve transport and logistics
-	SDG-13 Climate Action			<ol style="list-style-type: none"> 1. Minimise its carbon footprint 2. Target for reduction of specific CO2 3. Generating renewable energy 4. Adoption of new low carbon technologies
(IV)	SDG-14 Life below water			<ol style="list-style-type: none"> 1. Practices for land bio-diversity 2. Dedicated stack analysers for stack emission 3. Adopting composite pits and organic waste converter
(VII)	SDG-16 Peace, justice and Strong Institution		Fostering Peace	<ol style="list-style-type: none"> 1. No discrimination 2. Awareness of human rights 3. Committed to the principles of human rights, ILO Labour standard, OECD guidelines

Source- Corporate Annual and Sustainable reports

Table-10 reveals the association between CSR initiatives and SDGs of Acc Ltd. From the table, it shows out

of

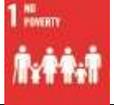


17 goals, Acc Ltd participate only 9 SDGs towards making nation good.

From the figure-8, Acc Ltd concentrated on SDG-4, SDG-6 & SDG-12 as compared to other goals. No action is undertaken towards SDG-13 (climate change) which is vital issue for all country sustainability. It is also observed that there is more or less association between CSR practices and SDG achievement.

Table-11: Corporate Sector contribution towards achievement of SDGs:

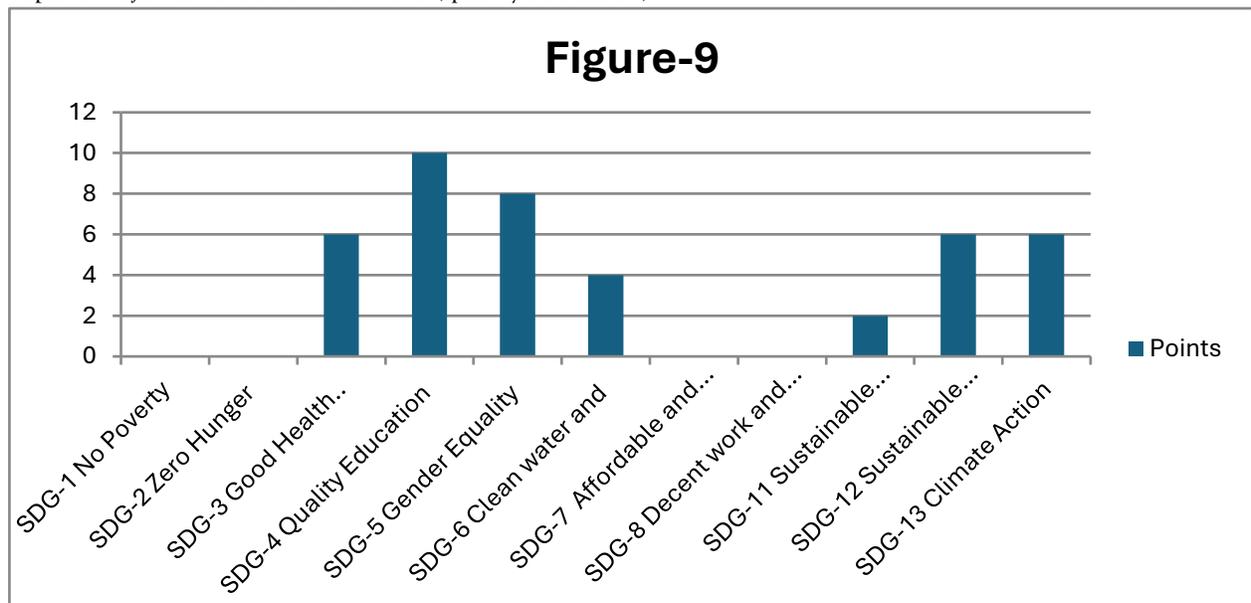
9. J.K. Paper

SR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		No Action
(I)	SDG-2 Zero Hunger		No Action
(I)	SDG-3 Good Health & Well being		<ol style="list-style-type: none"> 1. Contributing health care through eye camp, health camp and sickle cell anemia 2. Diagnostic and treatment support to BPL patients through PSRI 3. Providing health care support through camps, eye checkup, critical care support
(II)	SDG-4 Quality Education		<ol style="list-style-type: none"> 1. Provides education to abled students 2. Provides scholarship and training for promoting literacy 3. Capacity development through skill development 4. Promoting entrepreneurship development 5. Promoting art & craft for livelihood
(III)	SDG-5 Gender Equality		<ol style="list-style-type: none"> 1. Women empowerment through SHGs 2. Promotion of women and children development 3. Empowering livelihood activities for women 4. Providing training to women for self-resilient
(I)	SDG-6 Clean water and Sanitation		<ol style="list-style-type: none"> 1. Providing safe drinking water 2. Providing drum, drip and laser irrigation facilities to communities
(IV)	SDG-7 Affordable and Clean Energy		No Action
(IX)	SDG-8 Decent work and Economic growth		No Action
(X)	SDG-11 Sustainable Cities and Communities		1. Development of resources and services to meet community development
(IV)	SDG-12 Responsible Consumption and Production		<ol style="list-style-type: none"> 1. Promoting self-resilient community through livelihood enhancement project 2. Promoting environment sustainability

	Sustainable consumption & production		3. Promoting clean renewable energy
-	SDG-13 Climate Action		<ol style="list-style-type: none"> 1. Maintain eco-logical balance by plantation 2. Conducting programmes for climate changes among individual & groups 3. Co-operation with govt to take effort in changing climate condition

Source- Corporate Annual and Sustainable reports

Table-11 reveals the association between CSR initiatives and SDGs of J.K. Paper Ltd. From the above table it shows that out of 17 UN’s goals J.K Paper Ltd contributes to 7 SDGs words became nation’s well-being. J.K. Paper’s major contribution is SDG-4 (quality education).



From the figure-9, J.K. Paper Ltd concentrated major activities towards educational development. it is also observed that there is more or less association between CSR initiatives and SDGs achievement by J.K. Paper Ltd.

Table-12: Corporate Sector contribution towards achievement of SDGs:

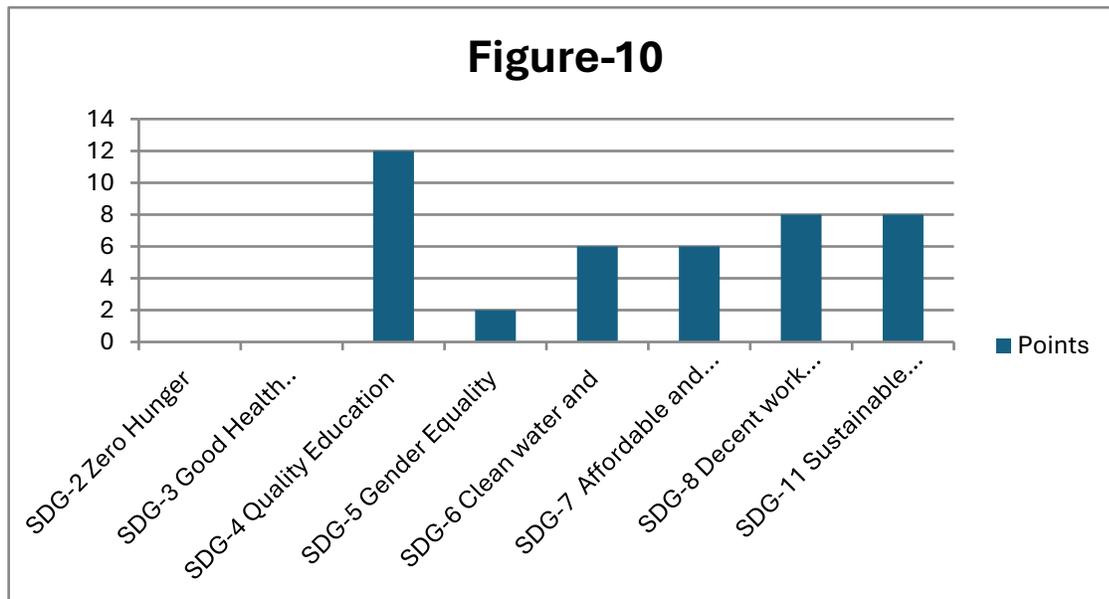
10. Paradeep Phosphates Limited (PPL)

SR Thematic Area	SDGs	Logo & Dimension	Corporate Contribution
(I)	SDG-1 No Poverty		Social 1. Universal health coverage including financial risk protection 2. Access quality essential health care services
(I)	SDG-2 Zero Hunger		
(I)	SDG-3 Good Health & Well being		

				3. Access to safe, effective quality and affordable essential and vaccines for all.
(II)	SDG-4 Quality Education		Economical	<ol style="list-style-type: none"> 1. Supported in bridging the learning gap through initiatives like TARA English learning programme 2. Remedial coaching, computer training 3. Digital services 4. Installed safe 'play space' for the stimulation of the cognitive learning capacity for children 5. Convert schools to SMART schools 6. Providing infrastructure facilities for schools
(III)	SDG-5 Gender Equality			<ol style="list-style-type: none"> 1. Remove gender discrimination against all women and girls everywhere
(I)	SDG-6 Clean water and Sanitation			<ol style="list-style-type: none"> 1. Supplying of high quality RO-water at various schools and public space 2. Project and restore water related eco-systems 3. Support and strengthen the local communities in improving water sanitation management
(IV)	SDG-7 Affordable and Clean Energy			<ol style="list-style-type: none"> 1. Installed solar & LED street lights 2. Provides modern energy service 3. Supply lighting facilities to various village with low or poor public infrastructure
(IX)	SDG-8 Decent work and Economic growth			<ol style="list-style-type: none"> 1. Focus on women empowerment 2. Helps in SHGs formation and operation 3. Encourage to growth small, medium and micro enterprises 4. Creating innovation & job creation
(X)	SDG-11 Sustainable Cities and Communities			<ol style="list-style-type: none"> 1. Developed rural park with sitting bench, lighting, landscape, work track. 2. Supplied play and entertainment equipment 3. Making plantation across the boundaries 4. Financial aid to old and disabled persons

Source- Corporate Annual and Sustainable reports

Table-12 represents association between CSR initiatives and SDGs of Paradeep Phosphates Limited (PPL). From the above table it indicates that out of 17 SDGs of UN, PPL undertakes 7 SDGs for the well-being of nation. It is observed that no action is carried out by PPL towards sustainable climate change, poverty and eradication of hunger.



For the figure-10, PPL contributes and participates basically SDG-4, SDG-8 and SDG-11 more as compared to other SDGs achievement. It is also observed that there is no positive association between CSR initiatives and all SDGs achievement by PPL.

Table-13: SDGs progress profile between Odisha and India

SDGs	Odisha	India
SDG-1	59	54
SDG-2	46	48
SDG-3	54	52
SDG-4	46	58
SDG-5	43	36
SDG-6	46	63
SDG-7	23	51
SDG-8	53	65
SDG-9	32	44
SDG-10	78	71
SDG-11	34	39
SDG-12	0	0
SDG-13	0	0
SDG-14	0	0
SDG-15	100	90
SDG-16	55	71
SDG-17	0	0
Composite SDG	51	57

Sources: www.sdgindiaindex.org; Baseline Report 2018, Niti Aayog

Table 13 represents SDG progress trends between Odisha and India. Both Odisha and India have participation towards achievement of global goals. Both state and centre are accountable in their work to achieve 14 SDGs out of 17 SDGs of UN. Meanwhile the corporate SDG index score for Odisha is 51 and for India is 57. India has been taking sincere steps in policy making and monitoring progress and achievement of SDGs for well-being of nation.

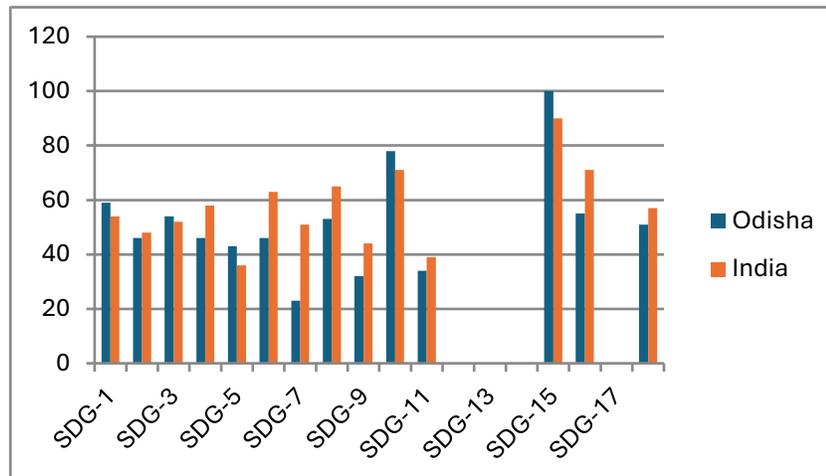


Figure-11 represents sustainable development goals progress performance between Odisha and India.

8. RESULT AND DISCUSSION: The present research is Integration between CSR and SDGs- the major findings of this research article are:

- I. There is no association between CSR practices and SDGs achievement in cent percent of study corporate.
- II. All the corporate sectors have no contributions towards accumulation of Social, economic and green capital for the nation's development.
- III. There is variation in action towards climate changeability which is gigantic issue of the world
- IV. There is no linkage between CSR Thematic Areas with UN SDGs achievement as per new companies Act, 2013
- V. Corporate sectors facing more challenges towards making reconciliation between CSR and SDG achievement.

9. Challenges:

Odisha has made notable progress in several SDG areas, but its journey towards full attainment of the goals is hampered by a range of persistent challenges. These challenges are multifaceted, spanning resource constraints, governance issues, data limitations, and environmental vulnerabilities.

- *Financial Limitations:* Inadequate allocation of financial resources to SDG-related programs remains a major barrier. Weak fiscal management and inefficient resource mobilization often lead to cost overruns and wastage of funds
- *Human Resource Deficiencies:* There is a shortage of skilled personnel at various administrative levels, which hampers effective project execution and monitoring
- *Infrastructure Gaps:* Deficiencies in essential infrastructure such as roads, healthcare, and water supply impede progress across multiple SDGs.
- *Bureaucratic delays:* Lengthy approval processes and bureaucratic red tape slow down project implementation, reflecting a lack of transparency and streamlined decision-making
- *Poor coordination:* Weak coordination among government departments, NGOs, and other stakeholders leads to duplication of efforts and inefficient use of resources

- *Ineffective Monitoring and Evaluation:* Weak systems for monitoring and evaluation make it difficult to track progress and make timely course corrections. Lack of robust data collection and analysis further exacerbates this issue
- *Corruption:* Corruption at various administrative levels diverts resources, undermines project quality, and erodes public trust.
- *Lack of Policy Coherence:* Fragmented strategies and poor alignment between different government policies often result in contradictory outcomes, such as agricultural subsidies conflicting with sustainable land use goals.
- *Mainstreaming Challenges:* Difficulty in integrating SDGs into state and district planning processes makes it hard to prioritize SDG-related activities and secure adequate funding.
- *Limited Stakeholder Participation:* Insufficient engagement with civil society, local communities, and the private sector reduces the effectiveness of SDG implementation
- *Data Availability and Quality:* Challenges include definition and measurement issues, lack of disaggregated data (by geography, gender, social groups), and delays in data collection and reporting.
- *Baseline Data Gaps:* Establishing reliable baseline data is still a work in progress, climate Change: Odisha is highly vulnerable to climate change impacts, such as cyclones, floods, and droughts, which threaten progress, especially in rural and coastal areas.
- *Persistent Inequality:* Despite improvements, significant gaps remain in poverty reduction, health insurance coverage, and access to essential services, particularly among marginalized groups complicating the assessment of progress and impact.

Other Challenges:

- CSR Thematic Areas as per new companies act is not linkage with SDGs of UN's.
- Lack of proper corporate planning and strategies which should be aligned with SDGs.
- Contribution to SDGs disequilibrium between state and centre.
- Lack of proper yard stick of basic amenities worldwide i.e. water, sustainable infrastructure and connectivity to the global worldwide.
- Stakeholders unawareness about standard and policies and SDGs and CSR initiatives.
- Lack of govt. intervention in corporate CSR initiatives SDGs achievement.

10. Suggestions:

- I.CSR Thematic Areas should be designed in such a manner that can be associated with SDGs of nation.
- II.Corporate organisation makes transparency in between CSR initiatives and SDGs.
- III.Corporate sector should be designed with proper planning and policy to make alignment between CSR and SDGs.
- IV.Govt. should intervene between corporate CSR practices and SDGs achievement.

11. Conclusion:

The present research paper suggests that CSR initiatives should correlated with SDGs achievement for the well-being of universe. The end output of this research study shows that corporate sector complying CSR initiatives as per law amended in Companies Act but all the thematic areas of CSR are not linked with SDGs achievement of India. In present scenario, SDGs achievement is essence because of social, economic and environment issue of world. CSR and SDGs are intertwined, just like two strands of the DNA. So, Corporate concerns should specify and reorient their purpose of business operation. It is misnomer to realize that the aim of corporate organisation is to only make profit or to solely meet the requirement of shareholders. The ultimate aim of corporate sector is to serve society without eroding our planet and community. It is recommended that CSR practices should be linked to SDGs achievement for the overall and all round development.

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