


UNVEILING THE EFFICACY OF THE INDIAN LEGAL FRAMEWORK GOVERNING CSR IN MITIGATING CLIMATE CHANGE

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ABSTRACT

Corporate Social Responsibility (CSR) has emerged as a pivotal tool in corporate governance, evolving from a reputation-building exercise to a strategic business imperative. This paper examines the efficacy of India's legal framework governing CSR in mitigating climate change. The Companies Act, 2013, mandates that eligible corporations allocate 2% of their net profits to CSR activities, including environmental sustainability. This study explores how CSR initiatives, particularly in renewable energy, carbon reduction, and sustainable agriculture, contribute to climate resilience. It evaluates corporate best practices, regulatory challenges, and the effectiveness of CSR-driven climate action. The research underscores the need for standardized impact assessments, stronger policy incentives, and enhanced corporate accountability. As climate change intensifies, leveraging CSR as a mechanism for environmental sustainability can align business growth with ecological responsibility. The study concludes that strengthening CSR's role in climate action is crucial for India's sustainable development and global climate commitments.

Keywords: *Corporate Social Responsibility (CSR), Climate Change Mitigation, Sustainability, Carbon Reduction, Corporate Accountability*

DECONSTRUCTING THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility (CSR) has evolved into a fundamental pillar of contemporary corporate governance and ethical decision-making. At its core, it emphasizes that corporations are more than profit-driven machines; they are social entities with responsibilities to both society and the environment. In most

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