

Corporate CSR Spending in India: A Trend and Distributional Analysis across Sustainable Development Goals (2014–2023)

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ABSTRACT Corporate Social Responsibility (CSR) in India has emerged as a structured and significant component of corporate governance, particularly following the implementation of Section 135 of the Companies Act, 2013. In this context, the study examines the growth and distribution of CSR expenditure in alignment with the Sustainable Development Goals (SDGs) during the period 2014–2023. The analysis is based on secondary data sourced from the Ministry of Corporate Affairs (MCA) CSR Portal and the State of CSR in India: Data Guide 2024, covering cumulative CSR expenditure of approximately ₹1.84 lakh crore contributed by over 30,000 companies. The study adopts a descriptive and analytical approach, employing trend analysis, absolute expenditure analysis, and percentage share analysis to evaluate CSR spending patterns across SDG-linked sectors. The findings indicate a steady and progressive increase in CSR expenditure, reflecting tweak compliance and growing corporate participation. CSR investments are effectively distributed across key sectors such as education, healthcare, livelihood generation, and environmental sustainability, demonstrating strong alignment with development priorities. Furthermore, the study concludes that CSR in India plays a significant role in promoting inclusive and sustainable development by strengthening socio-economic welfare and supporting broader developmental objectives. With continued strategic alignment, equitable sectoral allocation, and effective implementation, CSR possesses substantial potential to further augment its contribution towards long-term socio-economic and sustainable development in the Indian context .

Keywords - *Corporate Social Responsibility (CSR); Sustainable Development Goals (SDGs); Section 135; Distributional Analysis; CSR Concentration; SDG Alignment; Mandatory CSR; India; Sustainable Development Policy.*

I. INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as an important institutional mechanism through which enterprises address social, economic, and environmental concerns beyond the traditional objective of profit maximization, reflecting a broader shift from purely profit-driven approaches to more inclusive, ethical, and responsible business practices (Carroll, 1991; Bowen, 1953). In India, this evolving understanding of CSR received formal legislative recognition with the enactment of Section 135 of the Companies Act, 2013 (Ministry of Corporate Affairs, 2013), which introduced a structured framework mandating eligible companies to allocate a prescribed portion of their profits toward socially beneficial activities, along with establishing formal mechanisms for reporting, disclosure, and compliance. This statutory intervention repositioned CSR within corporate governance processes and transformed it into a regulated and systematized responsibility (Kapoor & Dhamija, 2017). Concurrently, the global development

discourse was reshaped by the adoption of the Sustainable Development Goals (SDGs) by the United Nations in 2015 (United Nations, 2015), providing a comprehensive framework encompassing economic growth, social inclusion, and environmental sustainability. In the Indian context, this global sustainability orientation intersects with the statutory CSR framework, creating a linkage between national regulatory provisions and internationally recognized development priorities (United Nations Development Programme India, n.d.). The structured nature of CSR compliance enables the alignment of corporate initiatives with diverse SDG-linked thematic areas, thereby situating CSR within a broader development-oriented framework. Thereby, corporate engagement under CSR extends across multiple sectors such as education, healthcare, environmental sustainability, rural development, and livelihood generation, reflecting the diversity and scope of activities undertaken within the statutory provisions (Gupta & Hodges, 2012; Sharma, 2013). This institutionalized

organization of CSR activities has been examined in scholarly work, including the study by Kurmi and Nema (2026), which highlights the role of Section 135 in shaping CSR as a governance-oriented mechanism through regulatory provisions, disclosure requirements, and organizational processes. Moreover, studies have emphasized that CSR increasingly functions as a strategic instrument for achieving sustainable and inclusive development through stakeholder-oriented corporate practices (Porter & Kramer, 2011; Jamali & Mirshak, 2007). In this context, variations in the allocation of CSR expenditure across different SDG-linked sectors highlight the need to examine how corporate resources are distributed and to analyze the extent to which CSR spending is aligned with diverse dimensions of sustainable development.

II. LITERATURE REVIEW AND GAP

The institutionalisation of Corporate Social Responsibility (CSR) in India through **Section 135 of the Companies Act, 2013** attracted early scholarly attention, particularly with respect to compliance architecture, governance mechanisms, and regulatory intent. Initial studies examined the statutory framework and observed that the mandatory CSR regime fundamentally altered corporate behaviour by embedding social responsibility within formal governance structures. Researchers noted that the introduction of CSR committees, mandatory policy formulation, and disclosure requirements enhanced accountability and transparency, though they also encouraged a predominantly compliance-oriented approach among firms (Ministry of Corporate Affairs, 2013).

With the adoption of the **Sustainable Development Goals (SDGs)**, researchers began situating CSR within a global development framework. Early normative analyses highlighted the potential of corporate CSR initiatives to support national commitments to sustainable development. The SDG framework provided a reference point for evaluating thematic alignment and identifying gaps between CSR expenditure patterns and broader developmental priorities (United Nations, 2015).

As CSR implementation progressed, scholarly focus shifted toward distributional outcomes. Studies conducted during this period documented significant disparities in CSR spending across firms and regions. Evidence showed that a limited number of large corporations accounted for a disproportionate share of total CSR expenditure, while medium-sized firms contributed relatively modest amounts. Geographic analyses further revealed that CSR projects were heavily concentrated in industrialised and urban regions, resulting in limited outreach to backward and aspirational districts. These patterns raised concerns regarding equity, inclusiveness, and the spatial effectiveness of CSR-led development initiatives (Government of India, 2021).

Subsequent empirical literature documented a substantial increase in aggregate CSR expenditure following sustained enforcement of the statutory mandate. Analyses revealed that CSR allocations were predominantly directed toward

education, healthcare, rural development, and livelihood generation, aligning with nationally prioritised sectors. However, scholars observed that this thematic concentration was often driven by administrative convenience and reputational incentives rather than long-term developmental strategy (Sattva Consulting & India Data Insights, 2024).

During the same period, methodological studies emphasised the importance of adopting distributional approaches—such as concentration ratios, firm-level contribution analysis, and spatial mapping—to assess CSR effectiveness beyond aggregate spending growth. Researchers argued that without such analytical tools, evaluations of CSR outcomes remained partial and inadequate for informing policy reform (Sattva Consulting, 2024). Taken together, the year-wise evolution of the literature indicates that while mandatory CSR significantly expanded corporate participation in social development, persistent distributional imbalances and uneven SDG alignment have constrained its transformative impact. These insights underscore the need for a comprehensive distributional analysis of CSR spending in India—examining contributor concentration, geographic allocation, and SDG-wise dispersion—which the present study seeks to address.

III. OBJECTIVES OF THE STUDY

Based on the review of existing literature and the identified research gap, the present study is guided by the following objectives

- 3.1 To analyse the trend and growth of Corporate Social Responsibility (CSR) expenditure by the corporate sector in India during the period 2014–2023.
- 3.2 To examine the alignment of CSR spending by the corporate sector with Sustainable Development Goals (SDGs) in India.
- 3.3 To evaluate the distribution pattern of CSR expenditure by the corporate sector across different SDGs.

IV. RESEARCH METHODOLOGY

The study is based on secondary data and examines Corporate Social Responsibility (CSR) expenditure in relation to Sustainable Development Goals (SDGs) in India during 2014–2023. Data has been sourced from the [Ministry of Corporate Affairs CSR Portal](#) and supported by *The State of CSR in India: Data Guide 2024*, Census 2011, and the SDG framework of [NITI Aayog](#). The dataset includes cumulative CSR expenditure of approximately ₹1.84 lakh crore contributed by more than 30,000 companies reporting CSR activities during the study period, ensuring comprehensive coverage of corporate participation in CSR initiatives. The study adopts a descriptive research approach and uses trend analysis, absolute expenditure analysis, and percentage share analysis to examine CSR allocation across SDGs. Trend analysis evaluates year-wise growth in CSR spending, absolute analysis measures expenditure magnitude across SDGs, and percentage share analysis explains the

proportional distribution of CSR funds. Together, these methods provide a comprehensive understanding of the growth and allocation patterns of CSR expenditure in India. Furthermore, the SDGs in this study are arranged in descending order of CSR expenditure rather than in their original numerical sequence, in order to highlight priority areas of corporate spending and facilitate better comparative analysis.

V. CSR Spending in India (2014–2023): Trends Analysis

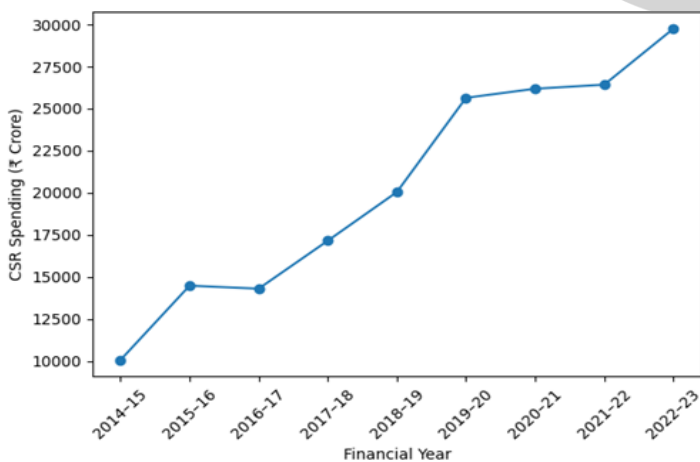
CSR spending in India has witnessed a steady rise since 2014, reflecting increasing corporate participation and improved regulatory compliance. The analysis presented highlights both the growth in absolute expenditure and the variations in percentage share over the years, providing insights into evolving CSR trends.

Table 1 Year-wise Corporate CSR Spending in India (2014–2023) (Amount in ₹ Crores)

Financial Year	CSR Spending (₹ Crore)	Growth Rate (%)
2014–15	10,066	—
2015–16	14,485	43.90%
2016–17	14,307	-1.22%
2017–18	17,156	19.91%
2018–19	20,048	16.86%
2019–20	25,643	27.91%
2020–21	26,184	2.11%
2021–22	26,425	0.92%
2022–23	29,749	12.58%
Total (2014–23)	1,84,063	—

Source: India Data Insights, based on data from the Ministry of Corporate Affairs CSR Portal (MCA21), as updated up to August 2024 <https://indiadatainsights.com/csr-a-catalyst-for-systemic-change/>

Figure 1 Trend of Corporate CSR Spending in India (2014–2023)



Source Table 1

Table 1 and Figure 1 shows the **year-wise trend of CSR spendings in India** from 2014–15 to 2022–23. The data reveals a **steady and overall increasing trend** in CSR

spending, rising from ₹10,066 crore in 2014–15 to ₹29,749 crore in 2022–23, with a total cumulative expenditure of ₹1,84,063 crore over the study period. In the initial years, CSR spending recorded a **sharp increase**, particularly in 2015–16 (43.90%), reflecting the immediate impact of mandatory CSR provisions under the Companies Act, 2013. However, a slight decline was observed in 2016–17 (-1.22%), indicating an adjustment phase in corporate CSR practices. From 2017–18 onwards, CSR expenditure shows a **consistent upward movement**, supported by improved compliance and growing corporate engagement. A significant rise is observed in 2019–20 (27.91%), marking expansion in CSR activities. During the pandemic period (2020–21 and 2021–22), the growth rate slowed down (2.11% and 0.92%), but the overall spending continued to increase, demonstrating the resilience of CSR commitments. The year 2022–23 records a **notable recovery with 12.58% growth**, indicating renewed momentum in CSR investments. Overall, the data suggests that CSR spending in India has evolved into a **stable and expanding component of corporate strategy**, providing a strong base for analyzing the distribution of CSR funds across Sustainable Development Goals (SDGs).

5.1 Absolute Share Analysis As mentioned in the methodology section, absolute share analysis has been used in the study to examine the actual value of CSR expenditure allocated to different sectors or Sustainable Development Goals (SDGs). This analysis focuses on the monetary distribution of CSR funds and helps in assessing the extent of corporate contributions toward various development activities (Kothari, 2004; Gupta, 2017). Further, Table 2 and Figure 2 illustrate the SDG-wise CSR expenditure in India during the period 2014–2023. The analysis highlights the pattern of CSR fund allocation across different SDG-linked sectors over the study period. The table presents the absolute distribution of CSR spending in monetary terms, thereby providing insight into the sectors that received greater corporate attention and support (Sattva Consulting & India Data Insights, 2024; Ministry of Corporate Affairs, n.d.).

Table 2 Corporate CSR Spending across Sustainable Development Goals (SDGs) in India (2014–2023) (Amount in ₹ Crores)

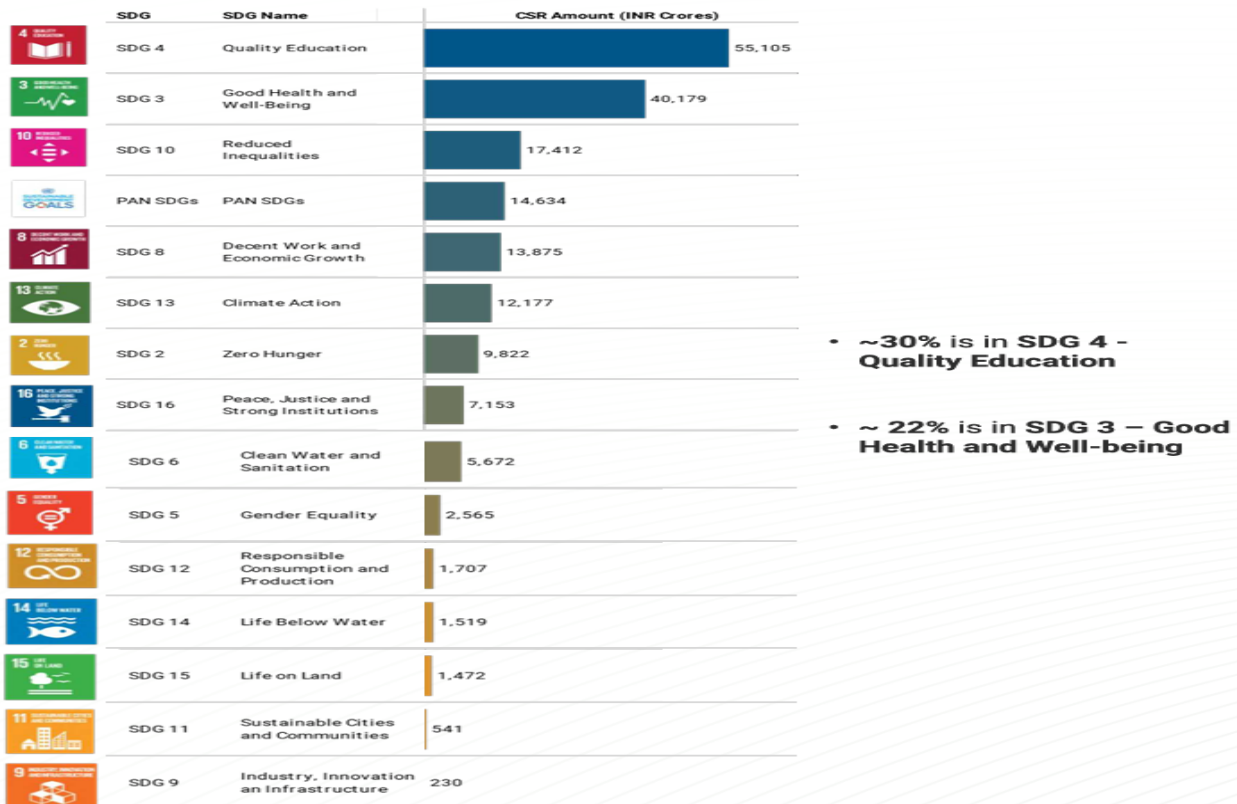
SDG No.	SDG Name	CSR Spending (₹ Crores)
SDG 4	Quality Education	55,105
SDG 3	Good Health and Well-Being	40,179
SDG 10	Reduced Inequalities	17,412
PAN SDGs	Multi-SDG / PAN SDGs	14,634
SDG 8	Decent Work and Economic Growth	13,875
SDG 13	Climate Action	12,177

SDG 2	Zero Hunger	9,822
SDG 16	Peace, Justice and Strong Institutions	7,153
SDG 6	Clean Water and Sanitation	5,672
SDG 5	Gender Equality	2,565
SDG 12	Responsible Consumption and Production	1,707
SDG 14	Life Below Water	1,519

SDG 15	Life on Land	1,472
SDG 11	Sustainable Cities and Communities	541
SDG 9	Industry, Innovation and Infrastructure	230

Source Researcher’s compilation based on *The State of CSR in India: Data Guide 2024*, India Data Insights (2024), derived from the MCA CSR Portal, Government of India.

Figure 2 Distribution of Corporate CSR Spending across SDGs in India (2014–2023)



Source: Table 2

Table 2 and Figure 2 depict the absolute CSR expenditure across 15 out of 17 SDG-linked categories in India for the period 2014–2023, reflecting a structured pattern of allocation across key development areas. A substantial portion of CSR funds is allocated to SDG 4 (Quality Education), amounting to ₹55,105 crore, followed by SDG 3 (Good Health and Well-Being) with ₹40,179 crore, indicating a strong corporate focus on social development, particularly in the education and healthcare sectors. A notable level of investment is also observed in SDG 10 (Reduced Inequalities), SDG 8 (Decent Work and Economic Growth), SDG 13 (Climate Action), and Pan-SDG initiatives, highlighting corporate engagement in promoting inclusive growth, employment generation, and environmental sustainability. Additionally, CSR expenditure directed towards SDG 2 (Zero Hunger), SDG 6 (Clean Water and Sanitation), and SDG 16 (Peace, Justice and Strong Institutions) reflects continued corporate support for essential services and institutional strengthening. The

graphical representation further highlights the concentration of resources in key social sectors, alongside continued contributions across other SDGs, reflecting a comprehensive and strategically aligned CSR allocation pattern across multiple dimensions of sustainable development.

5.2 Percentage Share Analysis For the analysis of the distributional pattern of CSR expenditure across Sustainable Development Goals (SDGs), percentage share analysis has been applied, taking total CSR expenditure as the base. Percentage share analysis is commonly employed in economic, social science, and financial research to evaluate the proportional distribution of resources across categories and to identify relative sectoral concentration within aggregate datasets (Gupta, 2017; Levin & Rubin, 2008). In CSR and sustainability studies, this method is particularly useful for examining sector-wise allocation patterns and understanding the extent of corporate prioritisation toward different developmental goals (Singh & Verma, 2020; Sahoo & Pramanik, 2016). Table 3 and Figure 3 present the

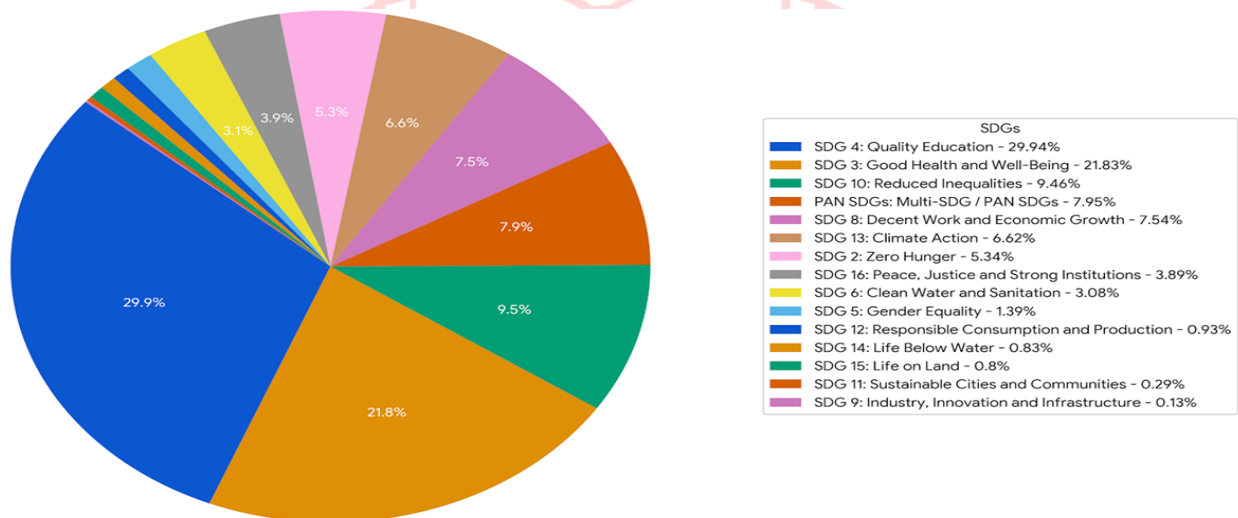
percentage share of CSR spending across different SDGs in India for the period 2014–2023, thereby highlighting the relative contribution of each goal to overall CSR allocation. The use of percentage share analysis facilitates comparative assessment and provides a clearer understanding of the concentration and dispersion of CSR expenditure across SDG-linked sectors (Sattva Consulting & India Data Insights, 2024; Ministry of Corporate Affairs, n.d.). The percentage distribution has been calculated using the following equation:

$$\text{Percentage Share}_{SDG_i} = \left(\frac{\text{CSR Spending}_{SDG_i}}{T} \right) \times 100$$

Table 3: Percentage Share of Corporate CSR Spending across Sustainable Development Goals (SDGs) in India (2014–2023)

SDG No.	SDG Name	CSR Spending (₹ Crores)	Percentage Share (%)
SDG 4	Quality Education	55,105	29.94
SDG 3	Good Health and Well-Being	40,179	21.83
SDG 10	Reduced Inequalities	17,412	9.46

Figure 3 Percentage Distribution of Corporate CSR Spending across SDGs in India (2014–2023)



Source Table 3

Table 3 and Figure 3 reveals that the concentration of CSR funds in major sectors such as **SDG 4 (29.94%)** and **SDG 3 (21.83%)** ensures continuity, effective implementation, and measurable outcomes by enabling sustained investments in education and healthcare. Simultaneously, allocations across **SDG 10 (9.46%)**, **SDG 8 (7.54%)**, **SDG 13 (6.62%)**, and **SDG 2 (5.34%)** reflect an expanding scope of CSR engagement towards inclusive growth, economic development, and environmental sustainability. However, the comparatively lower shares observed in **SDG 9 (0.13%)**, **SDG 11 (0.29%)**, and **SDGs 14 (0.83%)** and **15 (0.80%)** indicate untapped potential, where gradual and strategic enhancement of funding can improve inter-sectoral balance

PAN SDGs	Multi-SDG / PAN SDGs	14,634	7.95
SDG 8	Decent Work and Economic Growth	13,875	7.54
SDG 13	Climate Action	12,177	6.62
SDG 2	Zero Hunger	9,822	5.34
SDG 16	Peace, Justice and Strong Institutions	7,153	3.89
SDG 6	Clean Water and Sanitation	5,672	3.08
SDG 5	Gender Equality	2,565	1.39
SDG 12	Responsible Consumption and Production	1,707	0.93
SDG 14	Life Below Water	1,519	0.83
SDG 15	Life on Land	1,472	0.80
SDG 11	Sustainable Cities and Communities	541	0.29
SDG 9	Industry, Innovation and Infrastructure	230	0.13
Total		1,84,063	100.00

Source: India Data Insights (2024), based on MCA CSR Portal, Government of India.

and broaden developmental impact. Further the graphical representation illustrates this distribution pattern by highlighting the prioritization of key areas while also reflecting continued engagement across other SDGs.

VI. FINDINGS OF THE STUDY

The findings of the study, as reflected in Table 1 and Figure 1, indicate a steady and progressive increase in CSR spending in India during the period 2014–2023, demonstrating improved corporate participation and strengthening of the statutory CSR framework. The consistent upward trend in absolute expenditure highlights

the growing institutionalisation of CSR as an integral component of corporate strategy.

Further, the analysis of absolute shares presented in Table 2 and Figure 2 reveals that CSR spending in India follows a structured and evolving pattern aligned with the Sustainable Development Goals (SDGs). The findings indicate that, although a relatively higher proportion of funds is allocated to education and healthcare, CSR initiatives are not limited to these sectors alone. Contributions are also distributed across a range of other SDG-linked areas, reflecting a broader and more inclusive approach to sustainable development.

Subsequently, the assessment of the percentage share presented in Table 3 and Figure 3 highlights that the concentration of CSR funds supports continuity, effective implementation, and the achievement of measurable outcomes in accordance with the **CSR mandate under Section 135 of the Companies Act, 2013**, which requires eligible companies to **spend at least 2 percent of their average net profits on CSR activities**. The allocation pattern reflects the increasing commitment of corporate entities toward sustainable and socially responsible development. At the same time, the distribution of CSR funds across different Sustainable Development Goal (SDG) areas indicates the expanding scope of corporate engagement beyond conventional activities. This allocation pattern demonstrates a developing and remarkable shift in corporate priorities, as companies are increasingly diversifying their CSR initiatives to address broader socio-economic and environmental concerns. These sectors exhibit considerable developmental potential, and a gradual enhancement in funding can strengthen inter-sectoral balance and widen the overall developmental impact of CSR activities in India.

VII. SUGGESTIONS

In light of the observed trends, it is suggested that the continued growth in CSR expenditure should be complemented with a more strategic and outcome-oriented approach to resource utilisation. While the increasing participation of companies reflects the strengthening of the statutory framework, there is a need to ensure that rising financial commitments translate into relative developmental impact. Given the sectoral patterns identified, companies may gradually expand their focus beyond traditionally potent areas such as education and healthcare by allocating greater attention to emerging domains including environmental sustainability, livelihood generation, and other SDG-linked sectors. Such diversification can help in achieving a more steady distribution of resources and enhance the overall scope of CSR interventions. Additionally, strengthening monitoring and impact assessment mechanisms can ensure that the continuity of funding in key sectors leads to measurable and sustainable outcomes. Ameliorate integration of SDG targets within CSR planning, along with enhanced transparency in reporting practices, can further

support effective implementation. An integrated effort in this direction can revamp the efficiency, inclusiveness, and long-term contribution of CSR activities towards achieving broader sustainable development objectives in India.

VIII. CONCLUSION

The study concludes that Corporate Social Responsibility (CSR) in India has undergone a significant transformation, evolving from a voluntary philanthropic practice into a structured and statutory obligation under the Companies Act, 2013. The analysis reveals a consistent increase in CSR expenditure during the period 2014–2023, reflecting enhanced corporate participation and the successful integration of CSR into core business strategies. The sectoral distribution of CSR funds demonstrates a strong focus on priority areas such as education and healthcare, while also indicating a positive expansion into other Sustainable Development Goal (SDG)-linked sectors. These trends highlight the sustained commitment of companies toward essential developmental sectors, along with the progressive diversification of CSR initiatives across broader areas of national development. Further, the findings of the study indicate that CSR initiatives have contributed positively to social welfare by strengthening educational and healthcare infrastructure, promoting environmental sustainability, generating community development opportunities, and supporting inclusive growth. The study also observes that the increasing allocation of CSR funds across diverse sectors has enhanced the developmental outreach of corporate initiatives and encouraged greater alignment between business objectives and societal needs. Moreover, the continuous rise in CSR expenditure and its expanding developmental coverage have played a constructive role in supporting India's socio-economic progress and advancing the broader objectives of sustainable and inclusive development.

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