

From CSR Claims to Credible Impact: A Conceptual Review of Corporate Social Responsibility Reporting in India

Sandhya M

Associate Professor, Govt First Grade College Uppinangady, Karnataka, India

sandhyamangalore@gmail.com

Abstract

Purpose: This paper develops Corporate Social Responsibility Impact Traceability as a reporting lens for India, asking whether an external reader can follow a social claim from project identification and expenditure to implementation, beneficiaries, outcomes and supporting evidence.

Design/methodology/approach: The study uses an integrative conceptual review supported by Indian regulatory and institutional evidence published from 2021 to 2025. The review prioritises recent research on CSR disclosure quality, impact assessment, sustainability assurance and reporting credibility, together with Ministry of Corporate Affairs reporting requirements, Form CSR-2, the National CSR Exchange Portal and institutional evidence on impact reporting.

Findings: Current reporting infrastructure has improved disclosure availability, but evidence linkage remains uneven. Impact-assessment references are more common than public access to full studies, and reporting quality depends on project identification, financial linkage, implementing-agency linkage, beneficiary evidence, outcome measurement, accessibility and readability.

Practical implications: Companies can improve reporting usefulness by linking existing disclosures through stable project references, clearly named implementing agencies, project-level financial information, outcome measures and accessible supporting reports rather than adding more narrative.

Originality/value: The paper proposes a six-dimension traceability framework focused on evidence connection, not disclosure volume. It distinguishes project-level Corporate Social Responsibility reporting from the broader Business Responsibility and Sustainability Report and provides a practical basis for future content analysis of the Indian reporting environment as documented through 2025.

Keywords: *Corporate Social Responsibility; impact assessment; traceability; disclosure quality; implementing agency; accountability; India.*

1. Introduction

Indian Corporate Social Responsibility (CSR) reporting is moving beyond a narrow focus on expenditure and statutory compliance. Recent research increasingly asks whether disclosure is useful, credible and connected to underlying activity. Nair et al. (2025) show that disclosure quality matters in India's mandatory setting, while Taneja et al. (2022) identify reporting and implementation challenges under mandatory CSR. Rajawat and Mahajan (2024) similarly show that reporting quality and assurance remain important concerns. International research distinguishes disclosure volume from substantive quality and credibility (Christensen et al., 2021; Hazaea et al., 2022; Bentley-Goode et al., 2025; Tariq, 2025).

Indian CSR reporting now operates through several connected channels: the Board's Report, Form CSR-2, implementing-agency registration, website disclosures and independent impact assessment for qualifying projects. The National CSR Exchange Portal adds a digital layer for project and agency information. These mechanisms improve visibility, but digital availability does not itself establish that a reported social outcome is supported by accessible evidence.

Recent impact-reporting evidence illustrates the distinction. KPMG's 2024 review of NIFTY 250 companies identified 114 companies eligible for impact assessment, 91 that disclosed impact-assessment information in the annual report, and 51 that provided public access to the detailed study. The gap between mentioning an assessment and making evidence accessible highlights a linkage problem. Indian work published from 2022 to 2025 similarly emphasises

impact assessment, disclosure quality, governance and reporting implementation (Taneja et al., 2022; Sarkar, 2024; Rajawat & Mahajan, 2024; Khalid & Rawat, 2025).

The concept developed in this paper is CSR Impact Traceability. Traceability means the ability of an external reader to follow a reported claim across connected information: the project, location, amount spent, implementing agency, beneficiaries, outputs, claimed outcome, measurement method and accessible supporting evidence. The concept is narrower than overall disclosure quality. A long report may still be weakly traceable if the reader cannot connect a claim to the evidence supporting it.

The paper keeps CSR reporting separate from the Business Responsibility and Sustainability Report (BRSR). BRSR is a broader listed-company framework covering environmental, social and governance performance, whereas statutory CSR reporting centres on CSR obligations, projects, implementation and impact requirements. BRSR and sustainability-reporting research is used only where it contributes insight on governance, disclosure quality or assurance (Hazaea et al., 2022; Rajawat & Mahajan, 2024; Khalid & Rawat, 2025). The paper therefore does not revisit whether the two per cent rule is desirable or whether CSR expenditure improves profitability; those broader consequences are addressed elsewhere in recent Indian research (Oware & Worae, 2023; Kulkarni & Aggarwal, 2024).

Research Questions

RQ1: What makes a Corporate Social Responsibility claim traceable from reported expenditure to project delivery and reported outcomes?

RQ2: Where do recent Indian Corporate Social Responsibility reporting practices lose traceability, particularly in relation to implementing agencies, beneficiaries, impact-assessment evidence and public accessibility?

RQ3: How can a simple Corporate Social Responsibility Impact Traceability Framework improve reporting usefulness without duplicating the Business Responsibility and Sustainability Report or creating unnecessary reporting complexity?

2. Why Traceability Matters Now

2.1 From Disclosure Quantity to Evidence Quality

Recent Indian research has identified a gap between formal disclosure and reporting usefulness. Taneja et al. (2022) document reporting realities and implementation issues under mandatory CSR, while Nair et al. (2025) show that disclosure quality has economic relevance. Rajawat and Mahajan (2024) identify continuing quality and assurance concerns, and Khalid and Rawat (2025) connect governance with disclosure quality. The focus is therefore shifting from disclosure presence to usefulness, governance and evidential connection.

2.2 Impact Assessment Raises the Evidence Standard

Impact assessment differs from expenditure reporting. Expenditure shows that resources were allocated; impact assessment asks what changed after an intervention and how the change was evaluated. Ministry of Corporate Affairs rules require qualifying companies to commission independent impact assessment for qualifying completed projects. Sarkar (2024) and KPMG (2024) show that assessment practice is growing, but public access to detailed studies remains uneven.

2.3 Digital Reporting Improves Visibility, Not Automatic Verification

Form CSR-2, implementing-agency registration and the National CSR Exchange Portal improve the digital organisation of CSR information. The Portal was launched in 2022 as a voluntary digital platform through which stakeholders could list, search, interact and manage CSR projects (Press Information Bureau, 2022). Such digital visibility can improve searchability and comparison, but it does not by itself establish the evidential strength of a reported social outcome. Digital traceability therefore remains distinct from evidential credibility.

2.4 Readability and Assurance

Evidence must also be understandable and capable of external scrutiny. Taneja et al. (2022) show that mandatory reporting can still face implementation and communication problems. Sustainability-assurance research further indicates that credibility depends on the quality and governance of assurance rather than on its mere presence (Zaman

et al., 2021; Hazaea et al., 2022; Bentley-Goode et al., 2025; Choi et al., 2025). Traceability therefore requires a clear path from narrative claim to inspectable evidence.

3. Corporate Social Responsibility Impact Traceability Framework

The framework treats CSR reporting as an evidence chain rather than a collection of disconnected disclosures. A claim becomes more traceable when a reader can move from one stage to the next without having to infer missing links. Six dimensions are proposed: project identity, financial linkage, implementing-agency linkage, beneficiary and output evidence, outcome and impact evidence, and accessible/readable proof. The dimensions draw on recent work on reporting quality, impact assessment, stakeholder expectations and assurance.

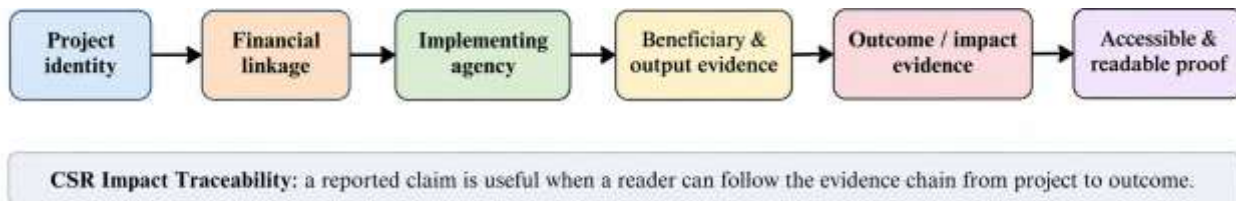


Figure 1. Corporate Social Responsibility Impact Traceability Framework

Note. CSR means Corporate Social Responsibility. The figure shows an evidence sequence, not a causal model. A report is more traceable when a reader can move from project identity to financial information, implementation, beneficiary evidence, outcome evidence and accessible supporting proof without having to infer missing links.

Source: Authors' conceptualisation based on recent reporting-quality, impact-assessment and assurance literature.

Project identity means that the reported activity can be identified as a distinct intervention. The project or programme name, theme, location, reporting period and status should be clear enough for the reader to recognise the same activity across documents. Broad labels such as education or health are insufficient when they combine unrelated projects and prevent project-level linkage.

Financial linkage means that the amount reported can be connected to the same project whose outputs or outcomes are discussed. Company-level total CSR expenditure does not by itself support impact traceability. The reader should be able to identify the approved amount or actual expenditure associated with the project and reporting period.

Implementing-agency linkage identifies responsibility for delivery. When an external agency is used, the company should name the agency and connect it to the specific project and role. Registration improves accountability infrastructure, but registration is not evidence of project performance. The reporting chain becomes stronger when the agency, project period and evidence are consistently linked.

Beneficiary and output evidence shows what was delivered and to whom. Outputs include immediate products or services such as people trained, health camps conducted or facilities created. Beneficiary information should distinguish targets from actual reach and explain the basis of reported counts. KPMG's findings on stakeholder coverage show why the quality of this information matters.

Outcome and impact evidence concerns the change claimed after the intervention. An outcome is different from an output and should be linked to a measure, time period, data source and method. Strong impact language requires stronger evidence. Independent assessment can increase credibility, but only when the reader can understand how the conclusion was formed.

Accessible and readable proof completes the evidence chain. A technically strong assessment has limited public reporting value if the reader cannot find it or understand its methods and results. Traceability therefore includes a working public route to the evidence where disclosure is appropriate, together with a plain-language explanation of what the evidence establishes and what it does not.

4. Recent Literature and Research Gap

Indian studies published from 2022 to 2025 show that CSR reporting research has moved beyond basic compliance. Taneja et al. (2022) examine reporting realities and implementation issues, Oware and Worae (2023) examine mandatory CSR reporting and firm performance, Kulkarni and Aggarwal (2024) analyse business responses to mandatory CSR, Nair et al. (2025) focus on disclosure quality, and Khalid and Rawat (2025) examine governance and disclosure. Together, these studies shift attention toward reporting quality, governance and the consequences of mandatory reporting.

Related sustainability-reporting research reinforces the distinction between disclosure and evidence. Rajawat and Mahajan (2024) identify weaknesses in reporting content and assurance; Khalid and Rawat (2025) link top-management governance to disclosure quality; and Tariq (2025) highlights the possibility of a gap between mandatory disclosure and underlying performance. Oware and Worae (2023) likewise show why reporting format and disclosure should be interpreted separately from firm outcomes.

The assurance literature adds a credibility dimension. Christensen et al. (2021) discuss the benefits and costs of mandatory reporting, Zaman et al. (2021) show that assurance quality is shaped by governance characteristics, and Hazaea et al. (2022) review assurance as a mechanism for strengthening credibility and accountability. Chen et al. (2024) show that regulatory cooperation can improve CSR reporting quality, while Bentley-Goode et al. (2025) and Choi et al. (2025) demonstrate that assurance-provider characteristics and assurance itself can affect the usefulness and valuation of reported sustainability information.

What remains less developed is the project-level evidence chain within Indian CSR reporting. Recent studies usually evaluate disclosure quality, reporting implementation, governance, consequences or impact-study design. They do not generally ask whether a reader can move continuously from a social claim to the project, money, implementing agency, beneficiary evidence, outcome measure and supporting report. CSR Impact Traceability fills that narrower conceptual gap as a framework for later testing, not a validated index.

Table 1. Selected recent sources informing the traceability framework

Study	Focus	Finding used here	Why it matters for traceability
Nair et al. (2025)	India; CSR disclosure quality	Higher-quality CSR disclosure is associated with lower agency costs.	Supports quality beyond compliance.
Taneja et al. (2022)	India; mandatory CSR reporting	Mandatory CSR reporting faces implementation and reporting-quality challenges.	Supports attention to reporting usefulness, not compliance alone.
Kulkarni & Aggarwal (2024)	India; response to mandatory CSR	Companies adapt strategically to mandatory CSR requirements.	Supports the governance and implementation context.
Sarkar (2024)	India; CSR impact assessment	Independent impact assessment can strengthen transparency and accountability.	Supports outcome-evidence linkage.
Rajawat & Mahajan (2024)	India; reporting quality	Content and assurance remain important dimensions of reporting quality.	Supports evidence-quality focus.

Study	Focus	Finding used here	Why it matters for traceability
Khalid & Rawat (2025)	India; governance and disclosure	Top-management sustainability governance is associated with disclosure quality.	Supports governance of reporting quality.
Oware & Worae (2023)	India; reporting and firm performance	Disclosure and report format are examined separately from firm-performance outcomes.	Supports the disclosure-performance distinction.
Christensen et al. (2021)	Mandatory sustainability reporting	Mandatory reporting creates benefits as well as implementation and economic trade-offs.	Supports careful interpretation of mandated disclosure.
Bentley-Goode et al. (2025)	Global; assurance provider	Assurance-provider type is associated with reporting-quality differences.	Supports evidence credibility.
Choi et al. (2025)	Global; CSR assurance	CSR assurance strengthens investors' valuation of CSR efforts.	Supports credibility of supported claims.
Hazaea et al. (2022)	Global; sustainability-assurance review	Assurance can strengthen credibility, monitoring and accountability.	Supports assurance as more than a reporting checkbox.
Zaman et al. (2021)	Assurance quality and governance	Audit-committee characteristics are associated with sustainability-assurance quality.	Supports governance of assurance quality.
Tariq (2025)	Mandatory reporting and performance gap	Mandatory reporting may remain disconnected from actual performance.	Supports the need to connect claims to outcomes.
Chen et al. (2024)	Regulatory cooperation and CSR reporting	Stronger regulatory cooperation improves CSR reporting quantity and quality.	Supports institutional accountability.
KPMG (2024)	India; impact-reporting practice	Public access to detailed impact-assessment evidence remains lower than annual-report references to assessment.	Supports public evidence linkage and accessibility.

Note. CSR means Corporate Social Responsibility. This is a selective map of academic and institutional sources published from 2021 to 2025 that directly inform disclosure quality, impact evidence, assurance, governance or the gap between reported claims and underlying performance. It is not a systematic-review screening table.

Source: Authors' compilation based on the sources cited in the table.

5. Methodology

5.1 Research Design

The paper uses an integrative conceptual review supported by Indian regulatory and institutional evidence published from 2021 to 2025. This approach is suitable for connecting related research streams into a new conceptual lens rather than estimating a causal effect. The review prioritises recent work on disclosure quality, reporting implementation, impact assessment, sustainability assurance, governance and the disclosure-performance gap. The review window ends in 2025. The proposed dimensions are conceptual and are not presented as validated scores.

5.2 Evidence Sources

Indian regulatory evidence is drawn from the Ministry of Corporate Affairs, including the Companies (Corporate Social Responsibility Policy) Rules and Form CSR-2. Official information on the launch and purpose of the National CSR Exchange Portal is drawn from the Press Information Bureau (2022). Institutional evidence on impact reporting comes from KPMG's 2024 analysis of NIFTY 250 companies. Securities and Exchange Board of India material from 2025 is used only to clarify the boundary between statutory CSR reporting and the broader Business Responsibility and Sustainability Report. Academic evidence is drawn from the 2021-2025 reference set retained in this manuscript.

5.3 Operationalisation of Corporate Social Responsibility Impact Traceability

Table 2. Operationalisation of the Corporate Social Responsibility Impact Traceability dimensions

Dimension	Plain-language question	Operational indicator	Why it matters
Project identity	Can the reader identify the specific intervention?	Project/programme name, theme, location, reporting period and status are clearly stated.	Avoids vague category-level claims.
Financial linkage	Can the reported money be linked to that intervention?	Project-level approved amount and/or actual expenditure can be connected to the same project and period.	Links resources to the claim being assessed.
Implementing-agency linkage	Can responsibility for delivery be followed?	Implementing agency is named and linked to the project; registration or role is identifiable where applicable.	Shows who converted funds into activity.
Beneficiary and output evidence	Can the reader see what was delivered and to whom?	Targets, actual reach, output counts and beneficiary basis are stated.	Separates activity from unsupported narrative.
Outcome / impact evidence	Can the reported change be examined?	Outcome measure, time period, data source, methodology and independent assessment are disclosed where relevant.	Separates impact claims from output counts.
Accessible and readable	Can a user find and	Public link or annexure	Makes evidence usable

Dimension	Plain-language question	Operational indicator	Why it matters
proof	understand the supporting evidence?	is available; methods and results are explained in clear language.	outside the company.

Note. The dimensions are proposed for this paper. They are not Ministry of Corporate Affairs scoring rules. A future content-analysis study could code each dimension as 0 = absent, 1 = partly traceable and 2 = clearly traceable, but this manuscript does not calculate company scores. “Outcome” means a change following an intervention; “output” means an immediate product or service delivered.

Source: Authors' conceptualisation based on recent Corporate Social Responsibility reporting literature and Indian reporting requirements.

5.4 Corporate Social Responsibility Reporting and BRSR Are Not the Same

Corporate Social Responsibility reporting under the Companies Act framework and the Business Responsibility and Sustainability Report (BRSR) serve related but different purposes. CSR reporting focuses on statutory CSR governance, projects, expenditure, implementation and impact-assessment requirements. BRSR is a broader listed-entity framework covering environmental, social and governance performance across the business. BRSR and sustainability-reporting research is relevant to governance, assurance and disclosure quality, but it should not replace project-level CSR evidence (Hazaea et al., 2022; Rajawat & Mahajan, 2024; Khalid & Rawat, 2025).

6. Evidence from Indian Reporting Practice, 2021-2025

6.1 Public Access to Impact-Assessment Evidence

The clearest recent evidence of a traceability gap comes from KPMG's State of Impact Reporting in India (2024). Among NIFTY 250 companies, 114 were eligible for impact assessment, 91 disclosed impact-assessment information in the annual report, and 51 provided access to the detailed study. The review also found that 94 per cent disclosed the assessment framework, 59 per cent disclosed demographic profiling and 35 per cent considered primary, secondary and institutional stakeholders together. These differences affect whether a reader can judge who was studied, how evidence was gathered and how broad the assessment was.

Table 3. Selected evidence from the State of Impact Reporting in India

Indicator	Reported value	Plain-language interpretation
NIFTY 250 companies eligible for impact assessment	114	Shows the size of the assessed group.
Companies disclosing impact-assessment information in the annual report	91	A majority referred to impact assessment.
Companies providing access to the detailed impact-assessment study	51	Public access to underlying evidence was much lower.
Companies disclosing the impact-assessment framework	94%	Methodological framework was usually identified.
Companies disclosing demographic profiling of respondents	59%	Respondent context was not consistently disclosed.
Companies considering primary, secondary and institutional stakeholders together	35%	Broad stakeholder inclusion was limited.

Note. NIFTY 250 refers to the group of 250 listed companies considered in the KPMG study. The first three values are company counts. The percentage values describe disclosure practices within the companies whose impact reports were analysed.

Source: KPMG, *State of Impact Reporting in India (2024)*.

6.2 Implementing Agencies and the Digital Evidence Chain

Implementing agencies are a critical reporting link because they often deliver CSR projects on behalf of companies. Registration within the Ministry of Corporate Affairs ecosystem strengthens identification, and the National CSR Exchange Portal, launched as a digital platform in 2022, was designed to help companies and implementing agencies list, search and manage CSR projects (Press Information Bureau, 2022). Registration and digital visibility, however, do not by themselves establish project performance. Traceability requires the agency to be connected to the project, reporting period and evidence supporting the claim.

6.3 Form CSR-2 and Structured Reporting

Form CSR-2 strengthens structured reporting by collecting CSR information in a standard electronic format. Structured fields can improve comparability and searchability, but they mainly improve data architecture. They do not automatically establish the credibility of a social outcome. The reporting opportunity is therefore to connect structured statutory information with project and impact evidence so that users do not have to reconstruct the evidence chain across unrelated documents.

6.4 Readability as Part of Traceability

Traceability also requires understandable communication. A report may contain links and annexures yet remain difficult to use if indicators are undefined or outcome claims are expressed in vague language. Reporting research in India documents continuing implementation and disclosure-quality concerns (Taneja et al., 2022; Rajawat & Mahajan, 2024), while assurance research emphasises credibility, governance and accountability (Zaman et al., 2021; Hazaea et al., 2022). The framework therefore requires both access and explanation.

7. Discussion

7.1 Research Question 1: What Makes a CSR Claim Traceable?

A CSR claim is traceable when the evidence chain remains intact from intervention to reported result. Project identity prevents vague reporting; financial linkage connects resources to the intervention; implementing-agency linkage identifies delivery responsibility; beneficiary and output evidence shows what was delivered; outcome evidence explains what changed; and accessible proof allows external users to examine the claim. This logic is consistent with Nair et al. (2025) and assurance research showing that credibility depends on evidence quality, governance and provider characteristics rather than disclosure presence alone (Zaman et al., 2021; Hazaea et al., 2022; Bentley-Goode et al., 2025).

7.2 Research Question 2: Where Does Traceability Break?

The Indian evidence suggests several break points. An annual report may mention an impact assessment without linking to the full study; an implementing agency may be named without connection to project-level evidence; beneficiary counts may lack context; and an impact claim may rely on a framework or score without explaining the outcome measure. KPMG's 2024 findings illustrate access and stakeholder-evidence gaps, while Sarkar (2024) identifies methodological diversity in impact assessment. Taneja et al. (2022) and Nair et al. (2025) further show why reporting quality and implementation matter beyond formal compliance.

7.3 Research Question 3: Improving Traceability Without Another Compliance Layer

The solution is not another long standalone report. Traceability can function as a linkage principle across information companies already produce. A stable project name can be used consistently across the Board's CSR report, supporting Form CSR-2 records, website disclosures and impact-assessment reports. The implementing agency can be identified consistently, and a direct route to supporting evidence can be provided where public disclosure is appropriate. This

improves navigation without duplicating BRSR content or adding unnecessary narrative, responding to the compliance-burden concerns identified by Taneja et al. (2022).

8. A Practical Reporting Architecture

The framework can be translated into a compact project-level evidence block. Its purpose is not to prescribe a new statutory format but to show how existing disclosures can be connected. A traceable project claim should identify the project, financial reference, delivery responsibility, beneficiary reach, outcome statement, evidence basis and public evidence route, with a short plain-language interpretation of what the evidence establishes.

Table 4. Minimum information for a traceable Corporate Social Responsibility project claim

Reporting element	Minimum information	Why it improves traceability
1. Project reference	Stable project name or identifier, theme, location and period	Lets the same project be recognised across documents.
2. Financial reference	Approved amount, actual spend and reporting period	Connects money to the project rather than only to company totals.
3. Delivery reference	Direct implementation or named implementing agency; role is stated	Identifies who delivered the intervention.
4. Reach evidence	Target beneficiaries, actual beneficiaries and principal outputs	Shows what was delivered and to whom.
5. Outcome statement	Specific change claimed, indicator and time horizon	Prevents output counts being presented as impact.
6. Evidence basis	Data source, method, assessment agency and limitations where relevant	Shows how the outcome claim was formed.
7. Public evidence route	Direct link or clearly named annexure/report	Allows an external reader to inspect supporting material.
8. Plain-language interpretation	One short explanation of what the evidence does and does not establish	Improves readability and reduces overclaiming.

Note. This table is a proposed reporting architecture, not a statutory checklist. “Impact” should be used only when the evidence supports a change beyond immediate project activity. “Implementing agency” means an eligible external entity engaged to carry out Corporate Social Responsibility activity on behalf of the company.

Source: Authors' proposed reporting architecture based on the Corporate Social Responsibility Impact Traceability Framework developed in this manuscript.

9. Implications

9.1 Implications for Companies and Boards

CSR reporting should be designed at project inception rather than assembled only at year-end. Project identifiers, beneficiary definitions, monitoring indicators and evidence responsibilities should be agreed early, including information expected from implementing agencies. Boards should ask not only whether an impact report has been received but whether its principal claims can be followed and understood. Recent literature on governance, assurance quality and disclosure quality supports treating reporting credibility as part of governance rather than communication alone (Zaman et al., 2021; Khalid & Rawat, 2025; Nair et al., 2025).

9.2 Implications for Regulators and Reporting Infrastructure

For regulators, improvement may come from better linkage among existing reporting components rather than expanding narrative requirements. Stable project identifiers, consistent naming of implementing agencies and direct links to impact reports could improve usability. The National CSR Exchange Portal illustrates the value of a digital platform for connecting companies, implementing agencies and CSR projects (Press Information Bureau, 2022), while KPMG's (2024) evidence shows why access to underlying impact evidence remains important. The broader literature similarly indicates that mandatory reporting is most useful when supported by credible evidence, assurance and regulatory oversight (Christensen et al., 2021; Chen et al., 2024; Tariq, 2025).

10. Limitations and Future Research

This paper is conceptual and does not score individual companies. The six dimensions therefore require empirical validation before becoming a formal index. Future content analysis could apply a simple coding system to a defined sample and test inter-coder reliability. Because impact evidence varies by project type, the framework focuses on the traceability of evidence rather than one universal impact metric. Public disclosure must also protect beneficiary privacy and sensitive information. Future work can examine whether links between CSR reports, impact assessments and BRSR social indicators improve comparability or create duplication.

11. Conclusion

The emerging challenge in Indian CSR reporting is not simply the amount of disclosure but whether the available information forms a coherent evidence chain. Companies already operate within a structured environment of Board reporting, Form CSR-2, implementing-agency registration, digital infrastructure and impact assessment. Research and institutional evidence published from 2021 to 2025 likewise emphasise disclosure quality, implementation, governance, impact evidence and assurance.

Corporate Social Responsibility Impact Traceability asks whether an external reader can follow a claim from the project to the money, implementing agency, beneficiaries, outcome measure and supporting evidence. The proposed six-dimension framework does not replace statutory reporting or BRSR. Its purpose is to make existing reporting easier to follow, harder to overstate and more useful to Boards, regulators, beneficiaries and other stakeholders.

The available Indian evidence shows why the concept matters. References to impact assessment are more common than public access to detailed studies, and stakeholder evidence remains uneven (KPMG, 2024). Digital infrastructure can improve information availability, but project-level credibility still depends on links to underlying evidence. The practical direction is therefore not more pages, but stronger linkage among information already being reported.

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