



RECONCEPTUALIZING CORPORATE SOCIAL RESPONSIBILITY THROUGH A GENDER LENS: CRITICAL ANALYSIS OF LEGAL FRAMEWORK, SOFT LAW AND CORPORATE PRACTICES

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Abstract-- The concept of corporate social responsibility has evolved from a philanthropic or voluntary activity to a formalized system complementing corporate profit-making by upholding values such as gender equality. A matter previously entrenched under public law and human rights, gender equality has become a major consideration in the framework of corporate social responsibility. The present discussion asserts that CSR can successfully implement gender equality norms on a corporate level, but only if there is harmonization of hard law, soft law, and internal corporate governance norms. The evolution of CSR from a voluntary commitment to 'mandated responsibility' under, Section 135 of the Indian Companies Act, 2013, which requires companies to dedicate a certain percentage of their profit share for CSR spending, including gender equality. This analysis considers how international soft-law instruments like the UN Global Compact and the Women's Empowerment Principles (WEPs) conceptualize the role of the corporation in relation to women as employees, consumers, or citizens. There is empirically established support that more women's participation in high-level management and boards of companies makes a positive difference in their CSR outcomes. Gender quota legislation used in quasi-experimental research designs indicates improvements in both environment and social CSR outcomes. Mandated quota legislation makes more substantial changes in gender representation and CSR outputs than aspirational guidelines, but so-called 'one-woman-on-the-board' quota may lead to tokenistic gestures in the absence of more stringent accountability practices. A comparative analysis can evaluate India's CSR outlay mandate, along with gender quotas for boards of European corporations, as well as new U.S. initiatives on diversity, to show states' differing strategies to harness corporate power for gender justice. To respond to the normative criticisms that see the CSR as a way of delegating the human rights commitments of the State to the private sector, the paper suggests a dialogical model of the relation between the market and the State.

Keywords: *Corporate Social Responsibility, Gender Equality, Women Empowerment Principles, ESG, UNGPs, UN Global Compact*

INTRODUCTION

The increasing incorporation of CSR and gender equality is part of a broader paradigm shift concerning the relationship between companies, the state, and basic rights within modern economies (Ara Begum, 2018). In the traditional paradigm, equality rights are formulated by international instruments relating to human rights and Constitution on the other hand corporations were always considered to focus on profit maximization rather focusing on human rights (Patil, 2025). Within the last thirty years, however, globalization, economic crises, Corpo-crises, and significant campaigns related to business and human rights started to challenge this paradigm, urging lawmakers and significant segments of society to redefine companies as actors who have social responsibility. CSR can be a medium that plays a crucial part in this paradigm, including a broad spectrum of measures, ranging from voluntary agreements and charity activities to binding expenditure obligations and integrated reports (Velasco-Balmaseda, 2024).

In this growing universe of corporate social responsibility (CSR), gender equality has come to the fore, on the one hand, as a criterion within the realm of human rights, while on the other, it has emerged as a so-called instrumental mechanism in raising corporate effectiveness. Findings of empirical studies have confirmed that companies with more female directors on their boards and in key positions have shown higher levels of engagement in terms of their CSR, especially in its environmental and social components, while the adoption of gender quota systems has helped to catalyze improvements in their CSR performance (Priyanka Gaikwad, 2024). Global instruments like the Sustainable Development Goals devised by the United Nations and the Women's Empowerment Principles have called on companies to integrate gender equality goals into their overall approach

to responsibility (Priyanka Gaikwad, 2024). Nevertheless, scholars point to possible gender gaps within companies that are rooted in the discourse on responsibility, with some accusing companies of “pinkwashing” by promoting women’s friendly initiatives while obstructing change in employment practices, promotion, and supply-chain management.

India is a unique player in this discussion as one of the few countries with a legally mandated CSR expenditure under Section 135 of the Companies Act, 2013, and Schedule VII which specifically lists CSR spending on gender equality issues, women empowerment, and establishment of women houses/hostels. Complementary changes have been introduced through which listed companies are required to have at least one female director, thus integrating CSR and women on board issues into one vast social engineering experience through legislated corporate responsibility. These experiments throughout Europe with legally mandated women on board quotas in Norway, France, and Italy, and on EU level concerning gender balance on boards, also demonstrate how gender equity is increasingly incorporated into both soft and hard laws. These experiments altogether are leaving us with imminent and tough questions on corporate and equality law how far CSR instruments can go into legally bipolar opportunity and power shifts among both genders, and under what legal parameters can such intervention go into transformation.

The article situates CSR as a contested, yet potentially rich, site for realizing gender justice within and through the corporation, founded upon interdisciplinary scholarship at the nexus of corporation law, labor regulation, feminist legal theory, and international economic governance. From a methodological perspective, the article integrates doctrinal analysis of CSR and corporate governance legislation with comparative political analysis (Ding, 2022) and the existing empirical literature regarding corporate boards and CSR performance (Shaheen, 2021). The central claim is that the legal configuration of CSR regimes, especially regarding the strength of CSR mandates, gender-sensitive reporting, and enforcement, has a decisive impact on CSR regimes' potential to meaningfully embody gender justice instead of serving as a publicity tool. The article advocates a legal understanding of CSR that incorporates gender justice, rather than charitable CSR, into the very foundations of corporation law and governance, namely, into a theory of stakeholder governance, fiduciary duty, and human rights-based corporation law.

CONCEPTUALIZING CSR AND GENDER EQUALITY

It is often framed as a set of voluntary corporate commitments that go beyond legally enforceable duties and comprise social, environmental, and ethical concerns integrated into business operations and stakeholder relations. Such a voluntarist conception has traditionally left firms with substantial discretion over the content, scope, and monitoring of CSR initiatives and has often obscured the line separating genuine responsibility from strategic public relations. Over the last decade or so, the increasing legalization of CSR in some jurisdictions has disrupted this framing by embedding the expectations from CSR into statutory schemes, listing rules, and mandatory disclosure frameworks, recasting it as a hybrid of public regulation and private governance. Within such hybrid regimes, gender equality figures variously both as a substantive goal-such as increasing women's education or health-and as a cross-cutting governance principle pertaining to board diversity (Denis, 2022), workforce composition, and inclusive decision making.

From a viewpoint of gender equality, CSR can be thought of in terms of three interconnected dimensions: distributive, procedural, and recognitional. Distributive justice is concerned with the distribution of material benefits and burdens, for instance, where CSR projects finance women's entrepreneurship, vocational training, or access to essential services. Procedural justice has to do with inclusion in decision-making, reflecting whether women and gender diverse stakeholders are meaningfully included in the identification of CSR priorities, the design of initiatives, and the assessment of outcomes. Recognitional justice refers to the recognition of gender-specific harms and the challenging of stereotypes in corporate culture, marketing practices, and supply chain governance, including issues such as gender-based violence at work and the undervaluation of care labor. CSR that engages only with distributive aspects via one-off projects, without addressing procedural and recognitional dimensions, risks solidifying paternalistic models of corporate benevolence rather than displacing deeper structural inequalities.

Feminist legal scholarship interrogates CSR's potential to either reinforce or resist existing hierarchies, noting that corporate interventions may reproduce neoliberal logics by framing women primarily as entrepreneurial subjects responsible for self-advancement within market structures. Such critiques underline tensions between corporate-led empowerment narratives and broader struggles for collective labor rights, social protection, and redistributive state policies that are vital for substantive equality. At the same time, engagement with CSR may offer strategic opportunities to re-embed equality norms within corporate governance, especially where public regulatory capacity is weak or fragmented and where CSR instruments can leverage investor pressure and reputational incentives to push firms beyond minimal legal compliance. Understanding CSR as a potential "normative bridge" between international human rights standards, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), and domestic corporate practice thus requires careful attention to the design and accountability of CSR frameworks.

LEGAL FRAMEWORKS: FROM VOLUNTARISM TO MANDATES

The treatment of CSR differs considerably from one jurisdiction to another, which can be attributed to the differing ideologies supporting the use of the corporate entity in the promotion of societal causes. While some have adopted the use of soft laws and market incentives, there has also been a shift, as in India, in other countries, with the adoption of hard laws to make it mandatory. Under section 135 of the Companies Act, 2013, it has become mandatory for the specified companies to allocate at least two percent of their average net profits on executing their CSR activities, thereby necessitating the use of hard law in regulating what was otherwise considered a voluntary concept in corporation laws. This ensures that gender equality becomes a parameter within the framework of implementing CSR. The Activities listed under schedule VII of the Act include "promoting gender equality, empowerment of women, and creating homes and hostels for women and orphans."

This legal turn has recently been reinforced by the Companies (CSR Policy) Rules, 2014, that outline eligibility criteria, modalities of implementation, and formats of reporting, including the responsibility of the CSR committees of the boards to monitor the formulation and monitoring of the policies. In placing the focus of CSR on the governance structures of companies and the monitoring of the boards, the Indian model implicitly correlates the performance of CSR, including gender-sensitive initiatives, with the responsibility of the directors. The judicial discourse has also commenced to translate corporate responsibility along the lines of constitutional principles as Indian Courts (National Textile Workers vs P.R. Ramkrishnan And Others) have invoked constitutional morality and the tenets of social justice to argue that corporations have the collective responsibility to uphold human rights, including gender equality (Anuj Garg & Ors vs Hotel Association Of India & Ors). The triangulation between the company laws, the laws governing CSR, and constitutional tenets offers rich terrain for the reconceptualization of the role of CSR as an agency for gender justice.

Looking at the global scenario outside the Indian context, the framework and regulation patterns for Corporate Social Responsibility and for gender equity issues follow a wide range of patterns that combine reforms in company law and specific sector regulations and gender equity laws. Some European nations have established mandatory gender quotas for company boards, mostly stipulating a 30 to 40 percent share for women on the company board, and the non-compliance requirement is normally punished through nullified appointments to the board or financial fines. According to the OECD (Denis, 2022), a total of 14 out of 50 countries surveyed have adopted a mandatory gender quota for women on company boards, and nations that use mandatory quotas also tend to achieve their measures rather effectively compared to nations using non-mandatory quotas and guiding principles. While mandatory Corporate Social Responsibility laws and structures are still rare in the USA, gender diversity and equity measures include various new legislations on gender quotas in the form of California's current disputed law and mandatory disclosure requirements and stock exchange guidelines for listed companies as a requirement for compliance through security laws (The Current Status of California's Board Diversity Law, 2025).

INTERNATIONAL STANDARDS AND SOFT LAW ON GENDER

The role of international soft law instruments is important in ensuring that CSR is related to gender equality, and this is because these instruments put across the norms that supersede the national law parameters. The United

Nations Global Compact (Gender Equality, n.d.), for example, urges businesses to adopt the principles of non-discrimination and human rights, which also relate to gender equity in the workplace, supply chains, and the broader society. The Women's Empowerment Principles (WEPs) (WEPs, n.d.), which were launched by the United Nations Entity for Gender Equality and the United Nations Global Compact, specifically outline the steps that companies can follow for gender equity objectives across seven key areas, which range from leadership, equal opportunities, healthcare, and safety, through education, business development, and social initiatives, among others. These principles provide general human rights principles that companies can operationalize regarding CSR initiatives that are related to gender equity practices.

The Sustainable Development Goals (SDGs) further emphasize corporations' crucial role in the attainment of world gender equality goals, specifically SDG-5, to "to achieve gender equality and empower women and girls." The SDGs encourage corporations to integrate their CSR efforts with the SDG indicators, such as the absence of discriminatory violence against women in the workplace, the recognition of unpaid caring work, and the active engagement of women at decision-making levels within the corporation. Simultaneous guides such as the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights urge corporations to perform a human rights due diligence with consideration for gender-related risks such as violence, discrimination, and employment separation (Gender Dimensions of the Guiding Principles on Business and Human Rights). These standards have created a multi-layered web of normative pressures, which, despite their non-binding status, are making their impact felt in the decision-making processes of investors, consumers, and government policies, hence defining the material content on the subject matter area of CSR for gender equality.

BOARD GENDER DIVERSITY AND CSR PERFORMANCE

An ever-growing number of empirical studies look at the relationship between board gender diversity and CSR performance (Najaf, 1988 May), providing critical evidence with respect to how internal structures of governance interact with external social responsibilities. Several studies exploiting board gender quota introductions across multiple jurisdictions find that greater female representation among boards is associated with higher CSR ratings, especially on environmental and social dimensions, indicating possibilities of a positive linkage due to increased sensitivity of gender-diverse boards to stakeholder concerns and long-run risks. One cross-country analysis finds that legislation-based gender quota reforms result in a stronger positive impact on CSR performance than those based on governance code-based reforms, emphasizing the value of binding legal obligations for any substantive shift in corporate behavior (Ding, 2022). Other studies (Denis, 2022) examining board gender diversity and CSR reporting have also found that gender-diverse boards tend to be more transparent and proactive in disclosing information on CSR, arguably as part of reputational strategies, but also corresponding to ethical commitments. These vary from issues of risk preferences and ethical orientations to the identification of stakeholders and deliberative dynamics. Some studies suggest that women directors may attach greater importance to issues concerning social and environmental matters, hence broadening the issues that boards consider and challenging the narrow shareholder primacy paradigms. Simultaneously, board gender reforms are considered effective only if tokenism is avoided and women directors are integrated into key committees, such as audit, nomination, and CSR or sustainability committees, with real influence on strategic decisions. The concept of "sustainable boardroom diversity" (Jaiswal Jaishiv, 2025) emphasizes that numerical representation should be accompanied by institutional reforms that secure gender balance throughout executive and non-executive positions and over time, rather than treating compliance as an incidental exercise. Viewed through the CSR lens, these findings would suggest that policies on board gender should be designed not just as formal measures of equality but as integral parts of a broader governance architecture that institutionalizes social responsibility and stakeholder engagement.

THE INDIAN EXPERIENCE: MANDATED CSR AND GENDER

India's experience with mandatory CSR expenditure under Section 135 of the Companies Act, 2013 has elicited great interest among academics and policymakers, specifically in terms of its impact on gender-related initiatives.



This section applies to all those companies crossing certain financial thresholds and requires that at least two percent of average net profits are dedicated to CSR activities, which are supervised at the board level through the CSR committee and reflected in the directors' report. By identifying the promotion of gender equality, empowering women, creation of women and orphanages, occurrence of old age homes, day care centers, and other facilities for senior citizens under Schedule VII's list of CSR activities that are exempt, it can be seen that gender equality as an object of corporate spending is now formally sanctioned through a legal provision that has been celebrated in legal literature as signaling the constitutional commitment of the Indian nation-state to the principle of social justice in corporate law, fully actualizing the state's directive principle of equality and dignity through private capital spending for public ends.

Empirical studies analyzing CSR expenditure patterns in India indicate that a major chunk of CSR expenditure in corporations has been made in the areas of education, health, rural development, and gender-specific projects, though to what extent and with what effectiveness of gender-specific projects, there are wide variations across industries and companies (Nalawade, 2024). It seems that some corporations have made contributions to women self-help groups, vocational training, and livelihood initiatives through CSR expenditures, while some others have made infrastructure spending, such as hostels and sanitation, where women and girls are major benefactors, as part of their CSR spending. However, criticisms against CSR spending, as evidence indicates, are marked by a lack of balance in implementation, a lack of people's participation at the level of designing projects, and the danger of CSR spending adding to, as opposed to bringing changes to, basic employment and governance structures at corporations, which include gender wage gaps and a lack of women at top level positions. The law, as such, lacks assurance about spending of CSR amounts to affectively affect structures of discrimination, which requires stronger gender-responsive guidelines.

India's "one woman on the board" requirement for listed companies, administered through the Securities and Exchange Board of India (SEBI) and stock exchange rules, offers a further dimension on which the CSR and gender equity agendas intersect. Though the degree of compliance has increased over the years, and most listed companies are now in compliance with the "one woman" requirement, the sufficiency of such a basic benchmark for creating radical change in the boardroom dynamics and decision-making process particularly in cases where the nominee women are relations of the promoters is now being questioned. Current literature on the 'sustainable board room gender diversity' (Jaiswal Jaishiv, 2025) agenda in India's corporate sector contends that a reformulation of the strategy through multiple levels and reforms in the current pipelines for executive and non-executive women and the allocation and patterns for committee memberships is the need of the hour. Considering the CSR requirement, such debates illustrate the importance of a synchronized legal intervention strategy through CSR outlay, governance framework, and labor policies to ensure non-symbolic compliance for gender equity.

COMPARATIVE PERSPECTIVES: EUROPE, THE UNITED STATES, AND BEYOND

Comparative analysis indicates variegated but converging paths through which different jurisdictions have coupled CSR and gender equality. In Europe, several countries were among the first to implement mandatory board gender quotas. Norway's early 2003 adoption of a 40 percent quota for the boards of public limited companies is often cited as a spur to wider regional reforms. France, Italy, and Iceland are among the many other jurisdictions that have adopted similar thresholds since, and a growing evidence base suggests that many such countries have met or exceeded their mandatory quota levels, at least in those cases where enforcement mechanisms are well developed. National measures have been complemented at the EU level with directives on gender balance in corporate leadership and nonfinancial reporting (New EU rules to improve Gender Balance in corporate boards enter into, 2025), including encouragement for firms to provide disclosure on diversity, human rights, and social issues as part of their CSR and ESG obligations. In these contexts, gender equality is increasingly framed as a matter of governance and risk management, deeply entangled with corporate sustainability and long-term value creation.

The United States stands in contrast, with relatively limited use of explicit gender quotas, but rather an important emphasis on market-driven and disclosure-based mechanisms. State-level experiments, such as California's

statutes mandating minimum numbers of women directors for publicly held corporations, have generated intense legal and political debate, including constitutional challenges that question the compatibility of quotas with equal protection norms. At the federal level, securities regulation and stock exchange rules have started to nudge companies toward greater transparency regarding board diversity and human capital management, with large investors increasingly leveraging this information to engage or vote against undiversified firms. In parallel, many U.S. companies have voluntarily adopted DEI and CSR programs (Nalepinska, 2025) addressing gender equality in pay, leadership, and workplace culture, as a response to social movements and reputational pressures more so than direct legal compulsion.

Beyond Europe and the United States, multiple models exist, reflecting differing political economies and legal traditions. Countries such as Pakistan, Spain, Germany, Belgium, and India have put in place different forms of board gender quotas, which vary from "at least one woman" requirements to percentage-based thresholds, with diverse ways of enforcement. International organizations and transnational networks—the OECD and UN agencies—promote cross-jurisdictional learning by documenting best practices and monitoring progress on gender diversity in corporate leadership. As these comparative experiences accumulate, they raise complex questions about the portability of regulatory models, the interaction between hard law and soft governance, and the contextual factors—like labor market structures and cultural norms that condition the effectiveness of CSR-based gender equality strategies.

CSR, SDG 5, AND WORKPLACE GENDER EQUALITY

The adoption of Agenda 2030 Sustainable Development Goals introduced a robust global storyline where CSR and gender parity are becoming interlinked, especially with Sustainable Development Goal 5, which aims to achieve gender equality and empower all women and girls across the globe. Companies are challenged to support the realization of Sustainable Development Goal 5, which requires them to eliminate all forms of discrimination and violence, identify, value, and recognize unpaid care work, ensure women's full and equal participation and equal opportunity for leadership, and achieve universal access to sexual and reproductive health and reproductive rights. The CSR approach to Sustainable Development Goal 5, therefore, must involve changes at a workplace level and include changes such as working hours, parental benefits, parental leave, sexual harassment, and gender-based violence policy changes at workplaces.

Literature on CSR and the realization of SDG goal 5 recognizes the key role of making gender equality an integral part of the business model and not only a community investment outside the organization. For instance, businesses can factor gender considerations into their supply chain agreements to monitor adherence to best practices on nondiscrimination, health and safety standards, and living wages that have implications for women in the lowest wage industries. Banking organizations can leverage the concept of CSR to make gender-sensitive lending practices that focus on women-led businesses and factor gender risks into lending decisions (United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) and the United Nations Environment Programme Finance Initiative (UNEP FI), 2024). Projects that focus on training and empowering women and girls through information and communications technologies and financial inclusion (Orange Bond Principles External Review Form, 2025) have high empowerment outcomes, which achieve even greater outcomes when businesses make lasting changes to their governance and working practices to open lasting opportunities for women's engagement and representation. The integration of the concept of CSR and the objectives of SDG goal 5 therefore requires a multi-level intervention that requires businesses to respond to gender equality within their organizations and their working practices.

CRITIQUES: PINKWASHING, PRIVATIZATION, AND LIMITS OF CSR

Despite its potential, however, CSR's role in promoting gender equality has attracted significant critique, particularly from feminist and critical corporate law scholars. One concern is that "pinkwashing" may occur, whereby businesses promote highly visible but limited gender-focused CSR initiatives—such as sponsoring women's events or campaigns—while leaving intact the discriminatory practices in hiring, promotion, pay, or workplace safety. This would create reputational benefits without having to address deeper structural inequalities;



effectively, gender equality is commodified as a marketing tool rather than as a normative commitment. Another critique is that CSR may privatize what ought to be public responsibilities, allowing states to offload the obligations to ensure gender equality onto corporate actors whose primary accountability remains to shareholders and investors.

These critiques underscore the need to place CSR within, rather than outside of, a strong public law framework for gender equality. CSR efforts unmoored from binding labor standards, anti-discrimination legislation, and access to effective remedies may achieve only partial, precarious gains for marginalised women in precarious or informal employment. Reliance on CSR also carries the risk of fragmenting accountability through the channeling of grievances through corporate grievance mechanisms or multi-stakeholder platforms rather than through courts, labour inspectors, or equality bodies. Addressing these concerns requires an approach to CSR as supplement rather than replacement for state regulation, wherein legal frameworks establish clarity around minimum standards, monitoring mechanisms, and penalties for non-compliance, even as they leave room for firms to innovate above this floor. In the context of gender equality, that means CSR is inextricably bound with, and measured against, broader statutory and constitutional commitments to equality and non-discrimination.

CONCLUSION

CSR has emerged as a popular, though contested, concept of gender equality activism within corporate institutions, indicative of a more profound recognition of corporations as actors with a responsibility that extends well beyond their classical role of maximizing shareholder value. Legally, though, for example, CSR mandates on corporate boards within India, as well as quotas for gender inequality within companies in Europe, through to more nuanced disclosure regimes for gender inequality within companies in the United States, there appears a clear recognition that gender equality is becoming formally instituted within hard and soft of law applicable to corporate conduct. Indeed, evidence of improvement within CSR performance and female corporate boards further illustrates that internal governance reform efforts can precipitate more effective social-educational responsibility, provided, of course, that tokenistic regulatory structures are averted through a commitment to corporate diversity. Moreover, through pinkwashing and the privatization of social responsibility, we are necessitated to recognize that CSR, though an important site of activism, nevertheless supplement, rather than displace, more profound equal rights legislation, through to basic human rights due to workers within corporations.

The achievement of the transformative agenda of CSR regarding gender equality, on the other hand, would require a two-track approach, starting with aligning the legal framework on CSR, international best practices like the WEPs and SDG5, and corporate governance reforms within a common normative framework on substantive equality. This would involve integrating gender-responsive indicators and disclosures in the formulation of CSR laws, adequate participation of women in the governance of CSR, and using investor and other stakeholder pressures on companies to move beyond the lowest common denominators of compliance. This would help move the agenda of CSR from being marginal philanthropy to being integral to a wider constitutional and human rights agenda, in which corporations have a strategic responsibility to help transform gendered hierarchies and move towards sustainable development. The challenge in which lawmakers, regulators, and scholars need to facilitate the evolving legal and institutional framework on CSR is to ensure that gender equality, in other words, becomes neither a nicety nor a slogan in the discourse on corporate responsibility.

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