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CSR TIMES

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INDIA'S NO. 1 CORPORATE SOCIAL RESPONSIBILITY MAGAZINE

FROM ASHRAMS TO ALGORITHMS

India's Journey of Education
towards Viksit Bharat mission



A LONELY
EDUCATION:
ONE SCHOOL...
ONE CHILD...



FROM COMPLIANCE TO
CONSCIENCE: HOW GST
REFORMS COULD UNLOCK
A NEW ERA OF CORPORATE
SOCIAL INVESTMENTS



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PRASHANT DAS

EDITOR

As India marches toward its centennial of independence in 2047, the dream of *Viksit Bharat*—a developed, inclusive, and empowered nation—is no longer a distant aspiration. It is a mission. And at the heart of this mission lies a force more potent than infrastructure or industry.

Educated India: The Soul of *Viksit Bharat* 2047

Clouds once carried our prayers to the heavens. Today, they carry data. But whether in the quiet rustle of palm leaves in a Gurukul or the click of a mouse in a digital classroom, the essence of Indian education has always been the same: a pursuit of truth, wisdom, and national transformation.

As India marches toward its centennial of independence in 2047, the dream of *Viksit Bharat*—a developed, inclusive, and empowered nation—is no longer a distant aspiration. It is a mission. And at the heart of this mission lies a force more potent than infrastructure or industry: **education**.

India's educational journey is not just a timeline—it is a tapestry woven with philosophy, resilience, and reform.

In ancient India, education was deeply spiritual and holistic. Students lived with their gurus in forest ashrams, learning scriptures, astronomy, mathematics, ethics, and martial arts. The *guru-shishya* bond was sacred, and learning was experiential, moral, and lifelong.

With the advent of Islamic rule, *madrasas* emerged, emphasizing theology, law, and sciences. The Mughal period saw translations of Sanskrit texts into Persian and the establishment of libraries and centers of learning.

The British introduced formal schooling, but with a utilitarian aim—to produce clerks for the empire. Lord Macaulay's infamous Minute on Indian Education (1835) sidelined indigenous knowledge, promoting English and rote learning.

After 1947, India began rebuilding its educational identity. The Kothari Commission (1964–66) laid the foundation for a unified system. Landmark initiatives like the *Sarva Shiksha Abhiyan*, *Right to Education Act*, and *National Education Policy 2020* have since expanded access, equity, and innovation.

Today, India's classrooms are hybrid. From smartboards in metros to mobile learning in villages, EdTech is democratizing education. Platforms like SWAYAM and DIKSHA are reshaping pedagogy, while AI and VR promise immersive learning experiences.

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PERSPECTIVE

CHALKBOARDS TO CHROMEBOOKS

Signaling the enduring mission of education



If reinvention is the buzzword, then nothing can be more symbolic than the transformation of education. As an individual who has contributed as an active participant – a teacher and witnessed the chalkboards to Chromebooks journey firsthand, it is deeply fascinating to note how education has reinvented itself.

The precious chalkboard in the spotlight of every classroom has held a distinctive appeal for every teacher. It has been the center stage of all action and served a larger purpose, that went beyond being just a slab of slate. It sparkled and gleamed like a hero in the educational landscape. It was the seat of learning from which lessons unfolded and was instrumental in shaping young minds.

The universality and simplicity of the chalkboard was apparent with one teacher, one board and a room full of students who were all learning at the same pace.

In modern times, the board has handed over its crown to the screen. The advent of Chromebooks, tablets and smartboards have increased interaction by transforming classrooms into dynamic hubs of interaction.

The students have evolved from being passive note-takers to participating more actively. They are busy navigating simulations, accessing digital libraries, and collaborating in real time with their peers worldwide.

The word classroom has assumed a deeper significance and expanded to include how learning now happens. Its definition is no longer confined to classrooms but includes and accommodates living rooms, libraries, or wherever a Wi-Fi signal reaches.

This remarkable shift encompasses new responsibility with it too. The introduction of the digital revolution comes with the strong possibility of creating divides and even deepening those. A Chromebook in the hands of one child holds the golden key of access to the world, but its absence in the hands of another comes with the disadvantage of creating an invisible wall. While technology introduces us to a world of opportunities, we must keep in mind that access and equity are as crucial as innovation.

Chalkboards have served their intended purpose very effectively and now the Chromebooks are serving a new one. We don't know what tomorrow holds for education. It may be dominated by tools which are beyond our imagination today.

The purpose of education not only focuses on the medium but the mind that it molds and the new Chromebooks era underscores just that!

Dr Shabnam Asthana

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Photo: Shekhar Ghosh

EDUCATING INDIA, EMPOWERING THE FUTURE: CSR'S ROLE IN NEP 2020

PRADEEP KUMAR PANDEY

India's journey toward becoming a developed nation by 2047—marking a century of independence—is anchored in one transformative force: education. The National Education Policy (NEP) 2020, hailed as a watershed reform, is not merely a policy document but a blueprint for building an *Educated India*, the very soul of *Viksit Bharat*. As CSR stakeholders increasingly align their missions with national priorities, NEP 2020 offers a compelling framework for collaborative action.

From 1986 to 2020: A Paradigm Shift

The previous National Policy on Education (NPE) 1986 focused on universalizing elementary education, reducing dropout rates, and promoting vocational training. While it laid the groundwork for inclusive education, its structure remained rigid, exam-centric, and largely disconnected from real-world skills.

In contrast, NEP 2020 is designed

for the 21st century. It introduces a flexible, multidisciplinary approach that emphasizes critical thinking, creativity, and experiential learning. The traditional 10+2 system has been replaced with a 5+3+3+4 structure, integrating early childhood care and education (ECCE) and extending foundational learning from ages 3 to 8. This shift acknowledges that learning begins long before formal schooling and that the early years are crucial for cognitive and emotional development.

Another key reform is the promotion of mother tongue or regional language as the medium of instruction in the foundational years. This move, backed by research, enhances comprehension and retention, especially in rural and tribal regions. The policy also reimagines assessments—moving away from rote memorization to competency-based evaluations that measure understanding, application, and skills.

NEP and the Vision of *Viksit Bharat*

NEP 2020 is not just about education—it's about nation-building. By aiming for universal foundational literacy and numeracy by 2026–27 under the NIPUN Bharat initiative, the policy sets the stage for a skilled, employable, and empowered population. It envisions India as a global knowledge superpower, with higher education institutions becoming hubs of innovation, research, and entrepreneurship.

The establishment of the Anusandhan National Research Foundation and Centres of Excellence in Artificial Intelligence are strategic moves to integrate cutting-edge technology and research into the education ecosystem. These initiatives will directly contribute to economic growth, scientific advancement, and sustainable development—pillars of the *Viksit Bharat* vision.

CSR: The Catalyst for Educational Transformation

Corporate Social Responsibility (CSR) stakeholders have a pivotal role in



Photo: Shekhar Ghosh

translating NEP's vision into reality. With over ₹10,000 crore allocated to education through CSR initiatives in FY 2022–23 alone, the corporate sector is already a major contributor to India's educational landscape.

However, NEP demands more than funding—it calls for strategic, localized, and impact-driven interventions. CSR programmes must now align with NEP's foundational literacy goals, especially in underserved regions. This includes investing in digital infrastructure, teacher training, and localized content development. For instance, CSR-backed FLN (Foundational Literacy and Numeracy) projects are now being designed using four-pillar frameworks: infrastructure assessment, content localization, teacher preparedness, and impact measurement.

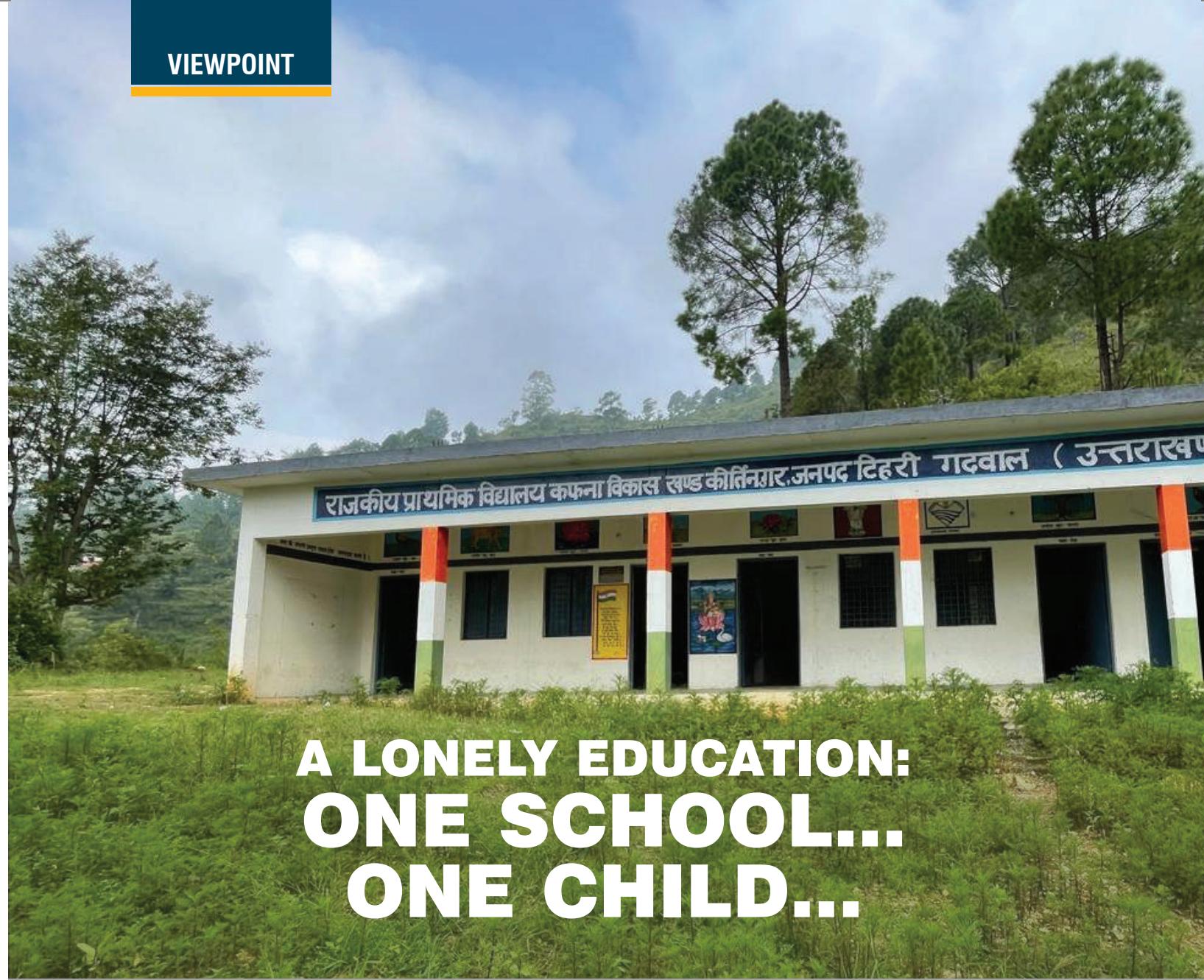
Moreover, CSR initiatives can support vocational education, skill development, and entrepreneurship training—areas that NEP 2020 emphasizes for secondary and higher education. By partnering with local NGOs, educational startups, and government bod-

ies, CSR players can ensure that their efforts are scalable, inclusive, and sustainable.

As India steps into the *Amrit Kaal*, the NEP 2020 stands as a cornerstone of its developmental aspirations. It is a policy that not only reforms but reimagines education. For CSR stakeholders, educators, and policymakers, the message is clear: *Educated India is not a goal—it is the foundation of *Viksit Bharat* 2047*.

The challenge now lies in execution. With collaborative efforts, strategic investments, and community engagement, NEP 2020 can transform India's demographic dividend into a knowledge-driven force. And in doing so, it will ensure that every child, regardless of geography or background, becomes a stakeholder in India's future.

Sources: Ministry of Education's official NEP-*Viksit Bharat* roadmap Statetimes: Differences between NPE 1986 and NEP 2020 iDream Education: CSR FLN Implementation Guide ProteanTech: CSR in Education India 2024



A LONELY EDUCATION: ONE SCHOOL... ONE CHILD...

Sixty years ago, my elders fought a quiet but determined battle. Their goal was simple: to open a school near our village in Kirti Nagar Block of Tehri Garhwal, Uttarakhand—then part of Uttar Pradesh. At the time, children had to walk nearly 25 miles to attend school. After years of petitions and persistent follow-ups, the government finally sanctioned a school in a central location to serve 7–8 surrounding villages. It was a moment of triumph, a symbol of progress.

This month, when I visit my village and visited that very school—now housed in a new building constructed just five years ago. What I saw left me speechless. The classrooms stood silent, the corridors empty. When I asked the teacher about the students, she replied, “He’s gone for vaccination.” I paused. “All the students?” She smiled gently and said, “There’s only one student in Class 4.”

One child. One school.

She went on to explain that neighbor-

ing village schools were facing similar situations. Most primary schools in the region have fewer than five students enrolled. Yet, each school is staffed with two teachers and one assistant (Sahayak), who also prepares the midday meal. The infrastructure is in place, the staff is present—but the children are missing.

Next to the primary school stood an Anganwadi Centre. Its condition mirrored the school’s. Out of four enrolled children, only two girls were present that day. Like the school, the



Anganwadi also had one teacher and one assistant. The contrast between the resources deployed and the actual attendance was stark. It was a sobering reminder of how well-intentioned government schemes can falter without proper planning and community engagement.

In Uttarakhand's villages, a quiet migration is underway—not just of people, but of aspirations. Parents are increasingly sending their children to private schools in nearby towns. These institutions, though often less



Kids at the Anganwadi centre

qualified in terms of teaching staff, offer what government schools lack: branding and the perception of being a 'good school'. The appeal is strong, and among parents, it's becoming a trend—even a status symbol.

But what happens to the child left behind?

Education is not just about textbooks and exams. It's about interaction, play, sharing, and social learning. A child sitting alone in a classroom misses out on the very essence of schooling. Without peers, there's no competition, no collaboration, no joy of discovery shared with others. How can one child learn the values of teamwork, empathy, and friendship in isolation?

This is not just an education crisis—it's a social one.

The solution doesn't lie in opening more schools in every village. Instead, the

government could consider establishing well-equipped central schools that serve clusters of villages. These schools could offer better facilities, qualified staff, and a vibrant learning environment. Free transportation for students and teachers could bridge the distance. Such a model would not only optimize resources but also help retain families in their native villages, addressing the root causes of migration.

A lonely child in a silent school is not just a statistic—it's a story of missed potential. If we truly believe in inclusive development, we must rethink how education is delivered in rural India. The goal should not be just access, but meaningful access. Not just infrastructure, but impact.

Let us not allow our children to learn in isolation. Let us give them the gift of community, of companionship, and of a classroom that echoes with laughter, questions, and dreams.

Harish Chandra Uniyal

International Literacy Day 2025

Literacy in the Digital Era and the Road to Sustainable Development

ASHOK KUMAR



Photo: Shekhar Ghosh

Every year on September 8, the world observes International Literacy Day (ILD)—a global reminder that literacy is not just a skill, but a human right and a cornerstone of sustainable development. Established by UNESCO in 1966, ILD has evolved into a powerful platform for governments, civil society, and global organizations to reflect on progress, confront challenges, and renew commitments to universal literacy.

In 2025, the theme “Promoting Literacy in the Digital Era” resonates more deeply than ever. As digital transformation reshapes education, work, and commu-

nication, literacy now extends beyond reading and writing—it includes digital literacy, media literacy, and critical engagement with online content. This expanded definition is vital for achieving Sustainable Development Goal 4 (SDG 4): “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.”

Literacy and the SDG Framework

Literacy is the foundation of SDG 4, but its impact ripples across the entire 2030 Agenda. Literate individuals are better equipped to access healthcare (SDG

3), participate in democratic processes (SDG 16), and contribute to economic growth (SDG 8). According to UNESCO, 739 million adults still lack basic literacy skills globally—a staggering figure that limits opportunities and perpetuates inequality.

Women and marginalized communities bear the brunt of this crisis. In 2024, nearly two-thirds of illiterate adults were women, and literacy rates among forcibly displaced youth in crisis-affected countries hovered around 30%. Bridging these gaps is not just a moral imperative—it’s a strategic necessity for building peaceful, inclusive societies.

Global Organizations Driving Literacy Forward

Several international organizations have taken bold steps to address literacy challenges:

- UNESCO remains the torchbearer, leading global advocacy, policy development, and monitoring efforts. Its *Global Education Monitoring Report* and *UIL Literacy Initiative* provide data-driven insights and support for national literacy strategies.
- World Bank has invested in foundational learning through its *Learning Poverty* initiative, which aims to halve the number of 10-year-olds unable to read by 2030. In countries like Nigeria and Bangladesh, World Bank-funded projects have improved teacher training and learning outcomes.
- UNICEF focuses on early childhood education and adolescent literacy, especially in conflict zones. Its *Education Cannot Wait* fund has reached millions of children in emergencies, integrating literacy with psychosocial support and digital access.
- Room to Read, a nonprofit organization, has impacted over 32 million children across Asia and Africa



Photo: Shekhar Ghosh

through its literacy and girls' education programs. Their model combines local language publishing, teacher training, and community engagement.

- Google.org and Microsoft Philanthropies have supported digital literacy through AI-powered learning platforms, mobile apps, and rural connectivity initiatives. These tech-driven solutions are helping learners in remote areas access quality content and personalized instruction.

Literacy in the Digital Era: Opportunities and Challenges

Digitalization offers unprecedented

opportunities to scale literacy efforts. Mobile learning apps, e-libraries, and AI tutors are transforming how people learn. However, the digital divide remains a major barrier. In sub-Saharan Africa and parts of South Asia, limited internet access and device availability hinder progress. Moreover, digital literacy must be accompanied by critical thinking and media discernment to combat misinformation and online exploitation.

ILD 2025 calls for inclusive digital transitions—ensuring that literacy programs are accessible, culturally relevant, and gender-sensitive. Governments must invest in infrastructure, teacher capacity, and multilingual content. Public-private partnerships can accelerate innovation and reach.

The Role of Youth and Civil Society

As a college graduate researching this topic, I believe youth engagement is key. Student-led initiatives, volunteer tutoring, and campus literacy drives can amplify impact. Civil society organizations must continue to advocate for policy reforms and hold stakeholders accountable.

International Literacy Day is more than a celebration—it's a call to action. In the digital era, literacy is the gateway to opportunity, dignity, and development. By aligning efforts with SDG 4 and embracing inclusive, tech-enabled solutions, we can ensure that every individual—regardless of geography or background—has the tools to thrive.

The path to a literate world begins with one word, one learner, and one shared commitment to change.



Photo: Shekhar Ghosh

PRESIDENT OF INDIA PRESENTS SCOPE EMINENCE AWARDS

**CPSEs WILL PLAY AN IMPORTANT ROLE IN ACHIEVING THE NATIONAL GOAL OF
BUILDING A DEVELOPED INDIA BY THE YEAR 2047: PRESIDENT MURMU**

The President of India, Smt Droupadi Murmu presented the SCOPE Eminence Awards for the year 2022-23 in New Delhi on August 29, 2025.

Speaking on the occasion, the President said that the SCOPE Eminence Awards are a celebration of the significant contribution of public sector enterprises to the development of India. Performing well on all parameters, social, economic, environmental, technological and ethical, is the hallmark of a good enterprise. She appreciated SCOPE for honouring good performance across multiple dimensions such as sustainable development, corporate governance, corporate social responsibility and innovation. She said that it represents a holistic approach towards progress and development.

The President said that since independence, the Public Sector has been a powerful vehicle for economic development and social inclusion. Public Sector Enterprises have laid the foundation for industrialisation, infrastructure development, social upliftment and balanced regional development. She was happy to note that, amid all these changes, Public Sector Enterprises, through their performance, are playing an important role in achieving economic and national goals.

The President said that apart from the economic and financial contribu-



tions, Public Sector Enterprises have given priority to balanced and inclusive growth, keeping the national goals paramount. Looking at their role and contribution, it is appropriate to say that Public Sector Enterprises are catalysts of growth and pillars of prosperity for the nation and its people. She stated that these enterprises have also presented many good models and examples of governance and transparency.

The President was happy to note that Central Public Sector Enterprises (CPSEs) are playing an effective role in national campaigns like Aatmanirbhar Bhaarat and 'Make in India'. She said that during Operation Sindoora, the indigenous Air Defence Control and Reporting System – Akashteer demonstrated its infallible capability. She noted that Public Sector Enterprises have played a role in the creation of

this system. She said that this is a matter of special pride for the Public Sector Fraternity.

The President said that the contribution of public enterprises has been proven in self-reliant innovation in national security and India's growing technological self-reliance. She stated that CPSEs will play an important role in achieving the national goal of building a developed India by the year 2047. It is expected from CPSEs that their decisions will be dedicated to nation-building, actions will be based on ethics and thinking will be inspired by sensitivity and social service.

The SCOPE Eminence Awards, instituted by the Standing Conference of Public Enterprises (SCOPE), are an endeavour to commemorate the remarkable achievements and contributions of Public Sector Enterprises.

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THE COMPREHENSIVE LEARNING TRANSFORMATION PROGRAMME IN ARUNACHAL PRADESH

Reach to Teach Foundation

In India's easternmost frontier lies Arunachal Pradesh, consisting of a cornucopia of languages, different tribes, each with their own cultural nuances and varied terrain – from deep valleys to high mountains. With 2804 Government schools serving 1.63 lakh students and 15,871 teachers and Head Teachers across 28 districts, the State Education Department of Arunachal Pradesh recognises the need to ensure

children achieve their learning benchmarks across Grades 1 to 12.

In the wake of the Covid-19 pandemic, Arunachal Pradesh's performance in national level education indices indicated a need for focused interventions to bring the state at par with national standards. In the SDG India Index 2021, the State was categorised as Aspirant in SDG 4 (Quality Education). The Performance Grading Index (PGI)

2021 of the Ministry of Education had the state scoring 458 out of 1000 across critical domains such as Learning Outcomes and Quality, Teacher Education and Training, amongst others. The National Achievement Survey (NAS) 2021 conducted by the Ministry of Education revealed that the State's performance had slipped compared to 2017 levels. As per ASER 2021, only 10.7% of Class III students could read a Grade II-level text, and just 35.8% could solve basic subtraction problems. In 2022–23, Class 10 pass rates stood at 39.7% and Class 12 at 61.2%, prompting the State Cabinet to set a 10% improvement target. While the State was making efforts to improve access and infrastructure, there was an imperative need to complement this by focusing on children's learning levels

with a focus on strengthening Learning Outcomes. These data points brought into focus the need for a comprehensive response that went beyond piecemeal interventions—one that could simultaneously strengthen pedagogy, build institutional capacity, and secure long-term ownership by the Government, teachers and community.

On the second anniversary of the National Education Policy (NEP) 2020, we at Reach To Teach Foundation entered into a tripartite agreement with NITI Aayog and the Government of Arunachal Pradesh to design and roll out a Comprehensive Learning Transformation Programme that would strengthen the education supply chain and enable students achieve grade-appropriate learning levels, in line with the Learning Outcomes and competencies as laid out by NCERT and the National Curriculum Framework (for Foundational Stage and School Education).

With our deep belief that lasting change can only happen when it is co-created with those who deliver educa-



tion every day, Reach to Teach adopted a consultative design approach that placed teachers at the centre of every intervention, while also ensuring active engagement with Government stakeholders at every tier—state, district, block, and school. Our team carried out a State Level Assessment Survey across a select set of Districts in the State, which helped us ascertain the extent of learning loss and a situational analysis gave us deep insight into the challenges and opportunities education stakeholders were facing at

different levels. This helped us in structuring our work with the Department of Education and to collaboratively create design solutions that were both practical and sustainable. We designed teaching, learning and assessment materials linked to Learning Outcomes and competencies. To leverage on the natural curiosity that children possess as well as the propensity for play that engages children and adults alike, we incorporated activity based modules linked to identified learning gaps both Grade and subject linked. This was to ensure that the modules were not only pedagogically sound but also put into context to the realities of classrooms in Arunachal Pradesh. To ensure that these activities were rolled out in a standardised way across all schools of the State, we trained teachers on not only on the material produced but also engaged them to dwell on pedagogical thinking and processes. These trainings were conducted in a cascading manner, with a cadre Master Trainers picked from each District who were trained by the Foundation's team. But support extended beyond training.





For districts that needed additional help, our team travelled there to support such Master Trainers to roll out the training to peers in a structured way.

Recognising the need for supportive supervision, we worked with the Education Department to establish a cadre of District Task Forces in each district to provide on-ground support to drive the implementation of education initiatives across all schools. We also established a teacher helpline for teachers as well as officials to reach out to in case they had any queries or feedback with reference to the implementation of the instruction material created. WhatsApp groups were created for teachers as well as for the DTFs to ensure peer-support and learning, the sharing of good practices and to encourage healthy competition.

The programme has completed three years and the interventions designed and rolled out as

part of the Comprehensive Learning Transformation Programme has yielded significant results with measurable gains across multiple education indices. Reach to Teach's focused intervention led to a visible improvement in Board Exam results over two years. The State achieved a cumulative increase of 15.58% in the Class 10 pass percentage and 16.17% increase in the Class 12 pass percentage compared to 2022-23—far surpassing the benchmarks established by the State Cabinet. In the SDG India Index, Arunachal Pradesh advanced from "Aspirant" status in 2021 to "Performer" in 2024, with an 11-point gain—the highest in the Northeast. In the Performance Grading Index 2023–24, the state moved up a category with a 21.8-point improvement. In the PARAKH Rashtriya Sarvekshan (erstwhile NAS) 2024, Arunachal Pradesh surpassed its 2017 performance in FLN and also achieved more than the nation-

al average in language for both Class 6 and Class 9. Together, these shifts signal how systemic, co-created reforms are translating into stronger outcomes for learners, teachers, and the system.

Beyond numbers, the change is palpable in classrooms. Teachers report greater confidence in delivering competency-based lessons, students engage more actively because of the interactive nature of experiential activities, and officials have observed a stronger alignment between policy and practice. The journey of Arunachal Pradesh demonstrates that systemic, state-wide reforms are possible when governments and civil society work hand-in-hand. Reach to Teach Foundation has created a model where ownership and sustainability are built in from day one. Over time, these interventions have become embedded within the state machinery—no longer external projects, but institutionalised practices that will endure.



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From Compliance to Conscience: How GST Reforms Could Unlock a New Era of Corporate Social Investments



PROF. VISHWANATHAN
IYER



When governments reform taxes, the most visible debates usually revolve around consumption and fiscal spending. What often goes unnoticed is how tax changes ripple into the way corporations invest in society. A rich stream of international research shows that when firms receive windfalls from tax reductions, many do not merely increase dividends or capital expenditure—they also raise their corporate social responsibility (CSR) commitments.

What research tells us about tax cuts and CSR

Scholarly work across multiple countries demonstrates that tax cuts tend to be followed by improvements in CSR performance. A recent study by Chang, Jin, Yang, and Zhang (2025) used natural experiments in corporate income tax reforms and found that tax reductions led to substantial CSR gains, especially in firms with good governance and strong stakeholder pressure. Interestingly, their results

highlight two nuances often overlooked in the policy debate. First, the composition of CSR spending shifts: firms lean more toward high-visibility activities such as community development, healthcare, and employee welfare, projects that external stakeholders can easily monitor while lower-profile sustainability initiatives often receive less incremental funding. Second, the effect is strongest in companies with financial constraints, where tax relief eases the survival-versus-social-investment trade-off. In essence, tax

cuts not only raise the overall CSR envelope but also re-balance priorities towards projects that are reputation-wise and politically responsive.

Case evidence strengthens this point. Following the U.S. Tax Cuts and Jobs Act of 2017, Boeing pledged \$300 million towards employee training, workforce development, and charitable giving. Wells Fargo earmarked \$400 million in additional donations to community organisations. Similarly, during the UK's pandemic-era business rates holiday, several supermarkets including Tesco and Morrisons voluntarily returned hundreds of millions of pounds in relief, citing the social responsibility to redirect windfall gains. These episodes show that when firms are flush with unexpected financial space, a part of it can, and often does, flow towards society.

India's CSR landscape: mandatory, yet evolving

India is unique in that CSR spending is not merely discretionary but mandated. Since 2014, large companies must spend at least 2% of their average net profits on CSR activities. Empirical evaluations from India show that after this mandate, corporate CSR outlays increased sharply—one estimate suggests nearly a 2.5-fold rise compared to the pre-mandate period. Similarly, after the 2019 corporate tax rate cut, several profitable firms reported increased community investments, though these were often folded into the broader CSR envelope rather than announced as tax-windfall initiatives.

The new GST reforms, reducing the structure to two rates of 5% and 18%, imposing a 40% de-merit rate on sin and luxury goods, and exempting life and

health insurance, represent another such windfall moment. For many corporations, simplification will free up compliance costs and working capital. For insurers, the exemption directly lowers premium prices, opening new markets in underserved communities. These changes indirectly expand profit pools, which, under the Companies Act, will increase the quantum of mandatory CSR. But more importantly, they offer an opportunity to recast CSR not just as compliance, but as conscience.



Why GST 2.0 can be a turning point

A demand stimulus from lower GST on key consumption categories can expand profit margins. This creates a virtuous cycle where mandated CSR budgets automatically rise with higher profits. The real test will be whether boards treat this as a mechanical pass-through or seize the opportunity to deepen impact. In this landscape, CSR spending can be directed towards areas where tax-driven efficiencies and social needs intersect most sharply.

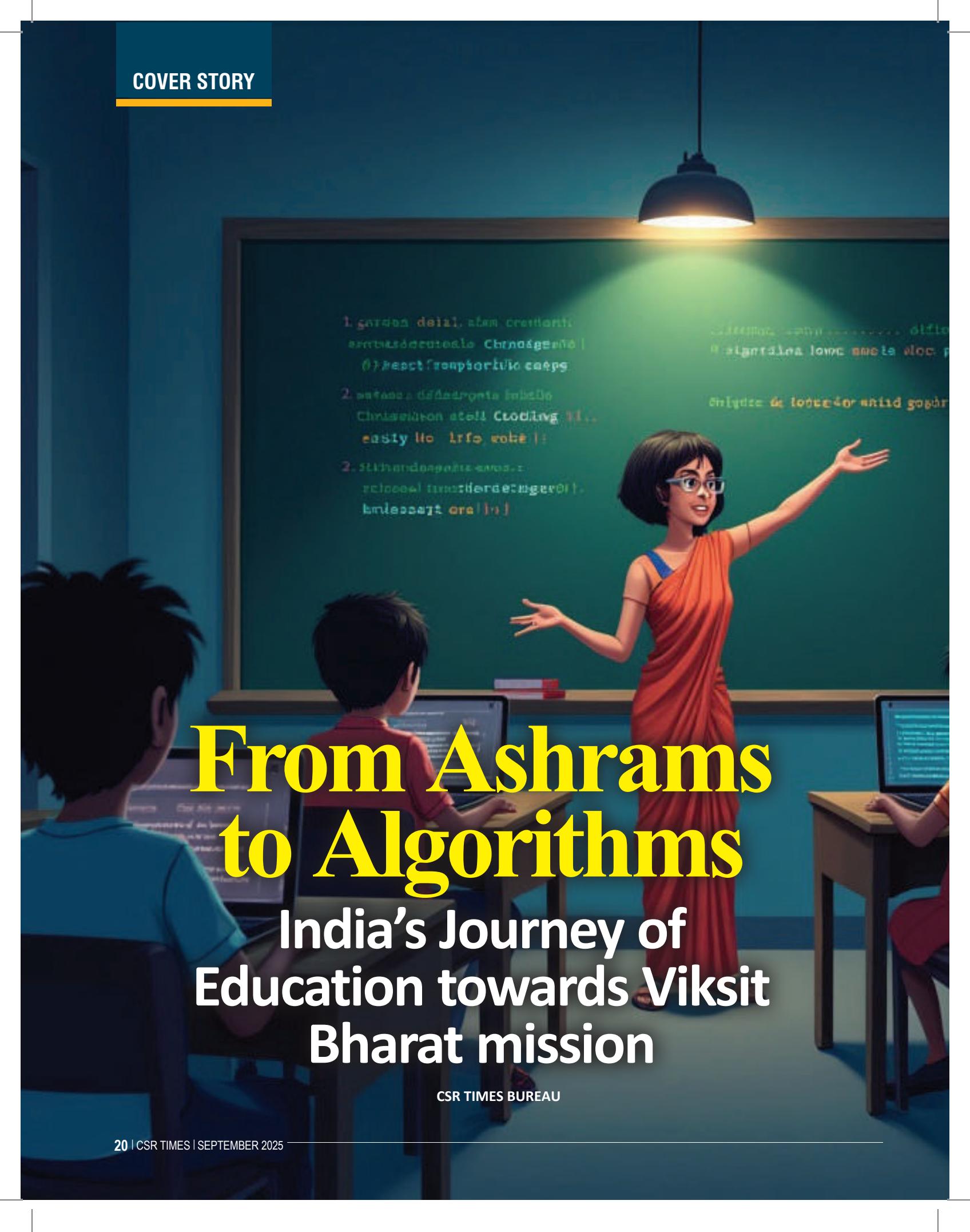
Health security is an obvious priority: with GST removed from insurance premiums, corporates can underwrite coverage for unorganised workers and their families while pairing this with preventive health initiatives. Education and skilling are equally ripe, especially through outcome-based models that pay for mea-

surable results like job placement or learning gains, initiatives that are both stakeholder-visible and socially critical, echoing Zhang's evidence that firms channel windfalls into projects that resonate with community oversight. The climate and energy transition also beckons, as simplified GST rates reduce uncertainty around green investments, enabling firms to blend CSR with capex in electrified logistics and low-carbon manufacturing. Public safety and urban infrastructure from driver training to safer transport nodes, offer another avenue where corporate funds can create visible impact. Finally, MSME enablement is critical: smaller suppliers often struggle with tax compliance, and CSR can underwrite digital tools and training that ensure inclusivity in the new GST regime, a way of empowering financially constrained partners just as tax cuts empower constrained firms themselves.

Conclusion: from ledger to lived outcomes

The evidence is clear: tax reductions often nudge corporations to invest more in society, particularly when governance is strong and stakeholder pressure is high. India's mandatory CSR regime ensures that windfalls will automatically expand the spending envelope. But what GST 2.0 uniquely offers is the chance to shift the narrative from seeing CSR as a percentage to be complied with, to treating it as a conscience-driven opportunity.

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From Ashrams to Algorithms

India's Journey of Education towards Viksit Bharat mission

CSR TIMES BUREAU



The Gurukul system, dating back thousands of years, emphasized holistic learning. Students (shishyas) lived with their teachers (gurus), absorbing lessons in philosophy, astronomy, mathematics, and ethics through oral transmission and experiential learning. The bond between guru and shishya was sacred, and learning was deeply personalized.

This indigenous model was disrupted during the colonial era, when the British introduced a formal, exam-centric system designed

India's educational journey is as ancient as its civilization. From the serene Gurukuls nestled in forests to the sleek Chromebooks in smart classrooms, the arc of transformation reflects not just technological progress but a deeper societal awakening. Education in India has always been more than a means to employment—it has been a vehicle for moral, intellectual, and spiritual growth.

to produce clerks and administrators. Lord Macaulay's infamous Minute on Education (1835) sidelined native knowledge systems in favor of English instruction and rote learning. While it did introduce modern subjects and institutions, it also entrenched a rigid hierarchy and alienated education from local realities.

Post-independence, India embarked on a mission to democratize education. The Kothari Commission (1964–66) laid the foundation for a common school system. Landmark initiatives like the Sarva



Photo: Shekhar Ghosh

Shiksha Abhiyan, Right to Education Act (2009), and National Education Policy (NEP) 2020 have attempted to bridge gaps and modernize pedagogy. Today, India boasts over 1.4 million schools and 1,000+ universities. Yet, the journey has been far from linear.

Education as a civilizational pillar

India's reverence for education is deeply embedded in its civilizational ethos. Ancient texts such as the Upanishads and Manusmriti emphasized learning as a path to liberation. The Gurukul system, which flourished for centuries, was not just a pedagogical model but a cultural institution. Students lived with their gurus, learning through oral transmission, debate, and experiential practice. Subjects ranged from Vedic literature and astronomy to martial arts and ethics.

This indigenous model was dis-

rupted during the colonial period. The British introduced a formal, exam-centric system designed to produce clerks and administrators. Lord Macaulay's Minute on Indian Education in 1835 prioritized English instruction and Western curricula, sidelining native knowledge systems. While this system introduced modern subjects and institutions, it also entrenched a rigid hierarchy and alienated education from local realities.

Post-Independence reforms in education

After independence, India faced the monumental task of democratizing education. The Kothari Commission, set up in the mid-1960s, laid the foundation for a common school system, emphasizing equity, national integration, and scientific temper. Over the decades, landmark initiatives such as Sarva Shiksha Abhiyan, the Right

to Education Act, and the National Education Policy 2020 have attempted to bridge gaps and modernize pedagogy.

The NEP 2020 marks a paradigm shift. It replaces the traditional 10+2 structure with a more flexible 5+3+3+4 model, integrates early childhood care and education, promotes mother tongue instruction in foundational years, and emphasizes vocational training and digital literacy. It also introduces competency-based assessments and aims for universal foundational literacy and numeracy by 2026–27.

Structural Challenges

Despite policy advances, India's education system continues to grapple with systemic challenges. While enrollment rates have improved significantly, learning outcomes remain poor. Annual Status of Education



Reports consistently show that many Class 5 students struggle with Class 2-level reading and arithmetic, highlighting a gap between access and actual learning.

Infrastructure deficits persist across the country. Government data reveals that over 30 percent of schools lack functional toilets, libraries, or digital tools. Multi-grade classrooms and teacher absenteeism further dilute the learning experience, especially in rural areas.

The curriculum remains largely exam-driven, with limited focus on creativity, critical thinking, or real-world skills. It often fails to reflect local contexts or future-ready competencies, leaving students ill-prepared for the demands of a dynamic global economy.

Socioeconomic barriers continue to hinder progress. Girls, tribal communities, and children with disabili-

ties face disproportionate hurdles. Dropout rates spike in secondary education due to poverty, early marriage, or lack of support systems. The urban-rural divide is stark. While metro cities boast international schools and EdTech startups, rural India grapples with outdated pedagogy and under-qualified teachers.

The Role of Philanthropy and Social Organizations

Philanthropy has played a pivotal role in uplifting education, especially in underserved regions. Visionaries like Jamsetji Tata laid the foundation for scientific research by establishing the Indian Institute of Science in 1909. Dr. B.R. Ambedkar championed education as a tool for social justice, inspiring generations of Dalit scholars.

In recent decades, the Azim Premji Foundation has invested over ₹1.45 lakh crore in rural education, focus-

Some global icons produced by India's education system:

- **Vinod Khosla:** Co-founder of Sun Microsystems
- **Satya Nadella:** CEO of Microsoft
- **Sundar Pichai:** CEO of Alphabet
- **Suhas Patil:** Pioneer of fabless chip manufacturing
- **Siddhartha Mukherjee:** Pulitzer-winning cancer biographer
- **Atul Gawande:** Global leader in surgical safety
- **Vivek Murthy:** U.S. Surgeon General
- **Aaryan Shukla** hailed as human calculator
- **Akrit Jaswal** became the youngest surgeon
- **Dommaraju Gukesh** was crowned as the youngest Grandmaster in Chess

ing on teacher training and systemic reform. The Shiv Nadar Foundation has built world-class institutions and VidyaGyan schools for underprivileged students. Bharti Foundation's Satya Bharti Schools offer free quality education to thousands of rural children. Organizations like Teach for India, Pratham, and Akanksha Foundation have mobilized youth and volunteers to bridge urban education gaps.

These efforts reflect a deep commitment to equity, innovation, and long-term impact. They demonstrate that strategic philanthropy can com-



plement state efforts and catalyze meaningful change.

CSR - A Strategic Lever

With the Companies Act 2013 mandating two percent of net profits for CSR, education has emerged as the top priority for corporate philanthropy. In the financial year 2023–24 alone, over ₹16,000 crore was allocated to education by more than 15,000 companies.

CSR interventions span a wide range of areas. Infrastructure development includes building classrooms, libraries, and sanitation facilities. Digital literacy programs provide tablets, smart boards, and internet access to underserved schools. Teacher training initiatives offer workshops, certifications, and mentorship opportunities. Scholarships and fellowships support meritorious and marginalized students. Skill-based learning programs introduce coding, robotics, and vocational training aligned with industry needs.

Leading examples include Infosys Foundation's digital platforms and rural libraries, Tata Group's Tata

ClassEdge and MANSI health-education model, Mahindra Group's Nanhi Kali initiative which has educated over 550,000 girls, Vedanta Foundation's Nand Ghar project that upgrades anganwadis, and Reliance Foundation's scholarships and community school support.

CSR in education is no longer just charity—it is nation-building.

Education and the making of Indian geniuses

India's education system, despite its flaws, has produced global icons. Vinod Khosla, co-founder of Sun

Microsystems; Satya Nadella, CEO of Microsoft; Sundar Pichai, CEO of Alphabet; Suhas Patil, pioneer of fab-less chip manufacturing; Siddhartha Mukherjee, Pulitzer-winning cancer biographer; Atul Gawande, global leader in surgical safety; and Vivek Murthy, U.S. Surgeon General—all trace their roots to Indian classrooms.

Child prodigies like Aaryan Shukla, known as the human calculator, Akrit Jaswal, the youngest surgeon, and Dommaraju Gukesh, one of the youngest Grandmasters, exemplify the transformative power of education. These stories underscore the need to nurture curiosity, mentorship, and opportunity—not just academic scores.

India vs. global systems of education

India's education system is one of the largest and most diverse globally. However, it lags behind in international benchmarks. India opted out of the Programme for International Student Assessment (PISA) after poor performance in 2009. Indian universities rarely feature in the top 100 globally,



and a significant portion of graduates are deemed unemployable due to lack of practical skills.

To truly compete with global education systems, India must confront its systemic gaps and implement bold, forward-looking reforms across multiple dimensions. The first priority is equity and inclusion. This requires targeted interventions for tribal communities, children with disabilities, and girls—groups that have historically faced educational exclusion. Multilingual content and culturally responsive pedagogy must be developed to reflect India's linguistic and social diversity. Additionally, community engagement is essential to reduce dropout rates and prevent early marriage, especially in rural and marginalized areas.

Curriculum reform is equally critical. India must move away from rote memorization and embrace experiential learning that fosters creativity and critical thinking. Climate education, ethics, and entrepreneurship should be integrated into mainstream syllabi, alongside a renewed emphasis on arts, sports, and life skills to ensure holistic development.

Teacher empowerment is another cornerstone of reform. Continuous professional development, performance-linked incentives, and peer learning networks can enhance teaching quality. Mental health support and clear career pathways must be instituted to retain and motivate educators.

Technology integration must be accelerated, particularly in rural regions. Expanding digital infrastructure and deploying AI-based adaptive learning tools can personalize



Photo: Shekhar Ghosh

education and bridge learning gaps. Safeguarding data privacy and ensuring digital safety are non-negotiable in this process.

Public-private partnerships offer immense potential. Scalable models co-created with NGOs and corporates can bring innovation and efficiency. CSR efforts should go beyond infrastructure, aligning with the goals of the National Education Policy and Sustainable Development Goal 4 to ensure inclusive and equitable quality education.

What More Needs to Be Done

To realize the vision of Viksit Bharat 2047, all stakeholders must act decisively. The government must increase budgetary allocation to education, strengthen implementation of NEP 2020, and promote inclusive policies for marginalized groups. Corporates must align CSR with NEP and SDG 4 goals, invest in innovation rather than just infrastructure, and ensure transparency and impact measurement.

Philanthropists should support long-term capacity building, fund research and teacher development, and promote equity and inclusion. Educators must embrace experiential and competency-based learning, foster critical thinking and creativity, and engage with communities and parents. Citizens must demand accountability and transparency, support local schools and initiatives, and celebrate learning beyond marks.

Education is not just a sector—it is the soul of a nation. It shapes values, builds capabilities, and defines destiny. As India marches toward Viksit Bharat 2047, education must be its strongest pillar. Philanthropists, corporates, educators, and citizens must unite in this mission. CSR must evolve from charity to co-creation. Governments must prioritize quality over quantity. And society must celebrate learning—not just marks.

A truly educated India is not one where every child goes to school, but one where every child learns, thrives, and contributes meaningfully to the world.



Photo: Shekhar Ghosh

CELEBRATING EDUCATORS AS ARCHITECTS OF VIKSIT BHARAT

VATIKA SINGH

Every year on **September 5**, India celebrates **Teachers' Day** to honor the birth anniversary of **Dr. Sarvepalli Radhakrishnan**, the philosopher, scholar, and India's second President, who dedicated his life to education and human values. It is a day of reflection, gratitude, and celebration of the teaching community that molds the nation's future. Teachers' Day 2025 carries a special

significance as India stands at the cusp of transformative changes in education, society, and technology. The theme for Teachers' Day 2025 in India is "Teachers: Architects of **Viksit Bharat**", highlighting the central role educators play in shaping a modern, inclusive, and developed India.

The Meaning of the Theme

The chosen theme is not just symbol-

ic; it is deeply aligned with India's aspirations of becoming a **Viksit Bharat (Developed India) by 2047**, marking 100 years of independence. The government, civil society, and communities across the country are working toward this vision, but at the heart of it lies education, the true force multiplier of progress. Teachers, therefore, are positioned as **nation-builders, knowledge navigators, and mentors of values**

who are instrumental in preparing citizens to drive India's growth story.

Being an "architect" is about designing, envisioning, and shaping structures. In this sense, teachers are architects not of buildings, but of **human potential**. They sketch the foundation of intellectual ability, moral character, and emotional strength in students, enabling them to thrive in a competitive, interconnected world.

Honoring Teachers' Role in Society

Teachers have always been held in high esteem in India. Ancient texts referred to them as "**Guru Devo Bhava**", revered almost as gods for their role in imparting wisdom and guiding disciples. In the **gurukul system**, teachers lived with their students, imparting not just literacy but holistic life skills, values, and discipline. Even today, despite evolving contexts, teachers remain **pillars of stability, moral anchors, and life-long guides** for students.

In 2025, the teaching profession has grown beyond classrooms. Teachers today wear many hats:

- **Educators** imparting subject knowledge.
- **Mentors** guiding students through challenges.
- **Counselors** addressing mental well-being.
- **Innovators** using technology to enhance learning.
- **Change-makers** driving inclusion for differently-abled children and marginalized communities.



This multi-dimensional role underscores why the theme celebrates them as the "**architects**" of national progress.

Teachers in the Context of NEP 2020 and Beyond

The **National Education Policy (NEP) 2020** set in motion a new era of educational reforms aimed at holistic development, critical thinking, and skill-based learning. As we move closer to its complete implementation in 2025 and beyond, teachers are at the **center stage** of this transformation.

Key areas where teachers are critical include:

- **Skill Development:** Preparing students not just for exams, but for life skills, problem-solving, and entrepreneurship.
- **Digital Literacy:** Leveraging

technology for interactive, inclusive, and equitable learning, especially in rural India.

- **Multilingual Learning:** Promoting mother-tongue education while strengthening global communication skills.
- **Equity and Inclusion:** Ensuring no child is left behind, regardless of socio-economic background, gender, or ability.
- **Global Competence:** Instilling in students the ability to thrive in a globalized world while rooted in Indian values.

Without motivated, well-trained, and respected teachers, these goals cannot be realized.

Teachers in the Digital Age

The pandemic years showed the resilience of teachers who adapted overnight to online platforms. By

2025, the digital shift has only deepened with the use of **AI-powered tools, smart classrooms, and personalized learning apps**. Yet, technology alone cannot replace the human warmth, empathy, and adaptability of a teacher.

Teachers today play a dual role:

- **Guides for Technology Use:** Helping students navigate the digital world responsibly.
- **Custodians of Human Values:** Ensuring that while students excel in AI-driven skills, they don't lose empathy, ethics, or human connection.

The theme rightly positions teachers as the ones shaping a future-ready generation.

Challenges Teachers Face

While celebrating their role, it is equally important to acknowledge the **challenges teachers face in India**:

- Large student-teacher ratios in government schools.
- Inadequate training for evolving needs.
- Administrative burdens that take away from classroom teaching.
- Limited resources in rural and marginalized regions.
- Societal undervaluing of teaching as a profession compared to other careers.

Addressing these challenges is crucial if we truly want to empower teachers to become the "architects" of a developed India. Policymakers, communities, and private institutions must work together to provide **better training, infrastructure, pay, and respect** to teachers.

Celebrations Across India

Teachers' Day is not just a formal occasion; it is celebrated with enthusiasm in schools, colleges, and institutions nationwide. In 2025, activities aligned with the theme include:

- **Student-led Tributes:** Skits, poems, and cultural programs expressing gratitude.
- **Awards and Recognition:** Honoring exemplary teachers for their contributions.

Teachers have always been held in high esteem in India.

Ancient texts referred to them as "Guru Devo Bhava", revered almost as gods for their role in imparting wisdom and guiding disciples.

- **Policy Dialogues:** Conferences and seminars on the future of education.
- **Community Outreach:** Felicitating rural teachers and unsung heroes who dedicate their lives to spreading knowledge.
- **Digital Campaigns:** Using social media to highlight inspiring teacher stories across India.

These celebrations ensure that the day remains not only a tradition

but also a reminder of teachers' indispensable role.

Teachers as Nation Builders

The phrase "nation builders" often describes teachers, and rightly so. Every doctor, engineer, artist, soldier, entrepreneur, and leader is first a student nurtured by a teacher. As India advances toward its **Amrit Kaal vision** of becoming a developed nation by 2047, the **character, competence, and creativity of its citizens** will matter the most. Teachers hold the blueprint for this transformation.

By instilling curiosity, discipline, resilience, and compassion, teachers equip students not just to succeed individually but also to contribute collectively toward nation-building. Their work creates ripples across generations.

Conclusion

Teachers' Day 2025, with the theme "**Teachers: Architects of Viksit Bharat**," is a clarion call to recognize educators as the true drivers of India's journey toward development. It is an opportunity to express gratitude, but also to renew our commitment to supporting the teaching profession with respect, resources, and recognition.

As we celebrate this Teachers' Day, let us remember that classrooms are not merely spaces of learning, they are **the laboratories where the future of India is designed and nurtured**. The hands that hold the chalk, the voice that inspires confidence, and the presence that instills values are the real foundations of a developed, inclusive, and progressive India.



विद्युत उत्पादन से राष्ट्र का सशक्तिकरण



हमारा साझा विजन

2040 तक 50000 मेगावाट

2030 तक 25000 मेगावाट

घरों, उद्योगों एवं अर्थव्यवस्थाओं के लिए स्वच्छ,
विश्वसनीय एवं स्थाई ऊर्जा प्रदान करने में अग्रणी

एक सतत एवं समावेशी भविष्य के लिए हमसे जुड़ें।
आइए मिलकर प्राकृतिक ऊर्जा को अपनाएं, नवाचार को आगे बढ़ाएं
और एक उज्ज्वल, हरित भविष्य का निर्माण करें।

एसजेवीएन लिमिटेड
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‘एक नवरत्न सीपीएसई’

पंजीकृत कार्यालय : शक्ति सदन, कारपोरेट ऑफिस काम्पलैक्स,
शनान, शिमला-171006, हिमाचल प्रदेश (भारत)

सम्पर्क कार्यालय : ऑफिस ब्लाक, टॉवर-1, 6वीं मंजिल,
एनबीसीसी काम्पलैक्स, ईस्ट किंदवई नगर, नई दिल्ली-110023

PRICE OF GENDER

INTERNATIONAL EQUAL PAY DAY 2025

MAANISA DAS

Women's work deserves recognition, fair pay, and agency; closing the gender gap is justice long overdue globally.



Today, September 18th, marks the day when men have already pocketed what women will take until the end of the year to earn. Women would need to work for close to three extra months “unpaid” to make the same amount as their male colleagues in a full year.

Globally, women on average, are paid about 20 per cent less than men. The most recent comprehensive gender parity report is the World Economic Forum’s (WEF) Global Gender Gap Report 2025, which states the global gender gap has closed by 68.8% and will take 123 years to reach full parity at the current rate. India ranks 131st out of 148 economies.

This institution feeds on structural barriers such as unequal access to opportunities, social and cultural norms, persis-

tent gender discrimination, occupational segregation, and unconscious bias, that render women concentrated in lower-paying jobs. The lost wages and unproductive toiling hours continue to add to persistent gender inequality, which further impedes human development and economic growth.

“The Romanticised Invisible Labour”

Closing the gender gap has been trivialized as a seemingly harmless fashionable cause merely to keep women’s issues afloat, which only shadows the absence of agency and leveraged violence to cage that have long been disguised as ‘social position’ for women. For centuries, women’s labour was essentially invisible within household walls, where decisions

about money, mobility, and even their own bodies were controlled by others, primarily by men. Unpaid domestic work labour was romanticized as a woman’s natural duty, a convenient cage built on motherhood and expectation. Change began when women asserted dignity inside these walls, insisting that care work, child-rearing, and household management were not chores of servitude but required equal time, effort, and skill to run a house.

Class segregation and social mobility has previously decided women’s fate: women from affluent families got married off in even higher class to preserve social standing, valued chiefly as child-bearers and feeding their husband’s families three times a day, while women from poorer households laboured for

survival yet still earned less than their male counterparts, again only to return home and serve their husbands. These dynamics existed long before most women entered the formal workforce. Even with minimal female participation in paid labour, gender inequality was already entrenched. Pay disparities were stark: women were sometimes denied wages during menstruation and subjected to harsh, unsafe procedures—including forced hysterectomies—to avoid pregnancies, often without compensation or medical care.

Her Education, Our Liberation

Empowerment lies in agency to make choices and decisions. Previously either born into or marrying into wealth and resources was the only agency women exercised, then Education changed that equation for women to break out of their homes. Access to education develops critical thinking and self-advocacy, opens doors to work, equips women for political and civic participation, and influences society and cultures. A woman with her own income can negotiate within her household, leave unsafe situations, and invest in her children's futures. Education enables women to question traditions, unfair practices, to reflect on, and to act on the conditions of their lives, and make informed choices about careers, health, and relationships.

Yet, even as men around the world trained as doctors, engineers, and lawyers, gender discrimination kept women out of classrooms. For nearly two centuries, women have had to fight for the right to study. In June 1868, the University of London's Senate had voted to allow women to appear in the General

Examination thus, becoming the world's first university to accept women.

In India, Savitribai Phule was the first woman in India, about whom we know, who believed that educating women is the only tool for a better future. She achieved the revolutionary act of establishing the first school for girls. Supported by her husband, Jyotirao Phule, she worked relentlessly to challenge caste and gender taboos, confront social evils, promote inter-caste marriage, and advocate for safe, accessible abortions.

Today, September 18th, marks the day when men have already pocketed what women will take until the end of the year to earn.

Work and Independence

Education laid the groundwork for the next leap: economic participation. The third layer in this fight to gain agency was to step out for paid work. By the mid-20th century, women entered the workforce in unprecedented numbers. Many who worked during the World Wars remained employed afterward, and between 1947 and 2008 female labour-force participation among working-age women rose steadily. Medical advances such as improved contraception and better maternal care along with household technologies that eased childcare and

domestic chores, wage-convergence policies, and equal-pay legislation all offered women a foothold in the economy.

Nonetheless women haven't gained measurable equal footing. Cultural and societal barriers push women to self-select for lower paying, part-time, and/or flexible jobs for unpaid care, household work, and other responsibilities. While part-time work offers flexibility, it often comes with lower hourly pay, limited social protections, and weaker long-term career prospects than full-time employment. Mothers face a measurable "motherhood penalty," earning less than women without children. Academic sorting and educational pathways lead to "occupational segregation" when girls become older. Although women now outnumber men in tertiary education worldwide, they remain underrepresented in science, technology, engineering, and mathematics (STEM)—fields that typically lead to higher-paying careers. Strikingly, female-dominated sectors such as healthcare, social assistance, and insurance services often show some of the widest gaps, reflecting how women are concentrated in lower-level positions despite their numerical majority. Discrimination and unconscious bias compound these disparities.

The gender pay gap is not a glitch in the system; it is the system, reinforced by cultural norms, occupational segregation, and persistent bias. Closing it is not merely an economic imperative but a moral one. When women are paid fairly, families thrive, poverty declines, and societies grow more equitable. International Equal Pay Day is a reminder that equality cannot wait another century.

International Tourism Day

Preserving the Past for a Sustainable Future



DR. VIPUL SINGH

Imagine standing before the majestic Taj Mahal, its white marble shimmering under the Indian sun, or wandering through the ancient ruins of Hampi, where every stone whispers tales of a bygone era. These are not mere tourist attractions. They are portals to our past. They embody human creativity, resilience, and diversity. Heritage, both tangible, like monuments and sites, and intangible, like cultural and religious traditions and languages, connects us to our ancestors and to each other across borders and generations. Heritage in that sense is the legacy we inherit.

Prime Minister Narendra Modi's vision of *Virasat bhi Vikas bhi* - heritage and development, encapsulates this ethos. He emphasises that preserving our past is integral to building a sustainable future. Monuments such as the Iron Pillar and Qutb Minar in Delhi's Qutb Complex, the Mauryan Pillar Inscriptions, the Sanchi Stupa, the Ajanta Caves, the Taj Mahal, and the Hampi complex are among the many heritage sites regularly visited by tourists from across India and around the world. These timeless structures not only shape our collective identity but also serve as powerful symbols of unity, reminding us of the rich and shared cultural legacy we inherit.

In India, heritage walks illuminate sites like Delhi's Qutub Minar, while in Peru, festivals celebrate Machu Picchu's Incan legacy. Today, the World Heritage List boasts 1,199 sites across 168 countries - 42



in India (Taj Mahal, Ajanta Caves), 59 in Italy (Colosseum, Pompeii), 25 in Japan (Hiroshima Peace Memorial), and beyond. UNESCO provides funding via the World Heritage Fund, expertise through partnerships, and advocacy for threatened sites. In 2025, with climate change a pressing concern, UNESCO's focus on resilient heritage aligns with global priorities, supporting nations from Egypt to Indonesia in safeguarding their cultural treasures.

India, with its 42 UNESCO World Heritage Sites, 34 cultural, 7 natural, and 1 mixed, is a treasure trove of history. Delhi exemplifies this richness with the Qutub Minar, a 12th-century minaret, the Red Fort, built in 1639, Humayun's Tomb that previews the Taj Mahal's elegance. The Jantar Mantar reflects scientific ingenuity that India had in medieval times. Beyond Delhi, the Taj Mahal in Agra draws over 7 million visitors annually, while the Ajanta and Ellora Caves, Hampi, and Sundarbans National Park narrate India's diverse saga.

The Archaeological Survey of India (ASI), founded in 1861, manages over 3,600 monuments. It also takes care of the excavation of ancient sites such as Dholavira. It has well-trained archaeologists who are able to

restore structures with traditional methods. Despite challenges like funding shortages, ASI's efforts ensure India's heritage endures.

Economic Impact of Heritage Tourism Worldwide

Heritage tourism is an economic powerhouse globally. In India, tourism contributed 9.1% to GDP in 2024 (USD 11.10 trillion), with heritage tourism generating USD 100–125 billion through ticket sales, local commerce, and foreign exchange (INR 2.31 lakh crore in 2023). Greece's ancient sites, like the Acropolis, drive tourism to over 20% of GDP, supporting 900,000 jobs. Egypt's pyramids and temples, attracting 14.9 million visitors in 2023, contribute 12% to GDP, bolstering local economies. Italy's heritage tourism, centred on Rome and Florence, accounts for 13% of GDP, with the Colosseum alone generating millions in revenue. China's Great Wall and Terracotta Army draw 70 million visitors yearly, fuelling a tourism sector worth 11% of GDP. These figures highlight heritage tourism's role in sustainable development, channelling funds into conservation and community livelihoods.

India's heritage comes alive aboard special trains. The Palace on Wheels explores Rajasthan's forts, the Maharajas' Express links iconic cities, and the Golden Chariot tours South India's temples. Globally, similar innovations abound: Japan's Shinkansen, a bullet train doubling as an art gallery, connects cultural hubs, while Peru's Hiram Bingham train offers luxury travel to Machu Picchu. These experiences blend history,

comfort, and accessibility, inspiring sustainable tourism models worldwide.

Italy's 59 UNESCO sites set a gold standard. Rome's Colosseum (9 million visitors yearly) uses timed entries and VR tours, while Florence's Duomo thrives on cultural branding. Japan employs advanced monitoring for Kyoto's temples, preserving wooden structures with precision. Egypt balances tourism with conservation at Giza, using 3D mapping to monitor wear. China's Great Wall combines government oversight with international aid, protecting 21,196 kilometers of history. These strategies including crowd management, technology, and partnerships offer blueprints for nations like India.

Cultural and Religious Tourism

India's recent thrust on cultural tourism is evident in its focused development of spiritual circuits that celebrate the country's rich religious and civilizational heritage. Central to this initiative is the Varanasi–Prayagraj–Ayodhya circuit, which interlinks three of Hinduism's most sacred cities. The Kashi Vishwanath Corridor in Varanasi is a flagship project, transforming the pilgrim experience by seamlessly connecting the historic Kashi Vishwanath Temple to the Ganga ghats through modern pathways, infrastructure, and digital services, while preserving its spiritual essence. In Prayagraj, the Mahakumbh remains a magnet for cultural tourism, with massive footfall managed through a blend of traditional practices and smart technologies like surveillance drones, e-ticketing, and real-time crowd monitoring. Meanwhile, Ayodhya is emerging as a major spiritual tourism hub with the construction of the grand Ram Mandir, symbolizing the cultural resurgence of India's ancient narratives. The temple, along with the city's

broader development plan, is set to attract millions annually, both as a religious site and a symbol of national heritage. Collectively, these projects reflect India's strategic vision of combining heritage conservation, infrastructure modernization, and digital innovation to create a globally appealing and spiritually resonant tourism experience.

Why is Climate Change a Global Threat to Heritage?

Climate change imperils heritage sites universally. In India, the Taj Mahal battles floods and acid rain, Hampi faces erosion, and the Konark Sun Temple weathers cyclones. Globally, Venice, Italy, saw floods in 2019 that submerged St. Mark's Basilica; Petra, Jordan, erodes under flash floods; Machu Picchu, Peru, risks landslides; and Australia's Great Barrier Reef fades from coral bleaching, with 50% of its coral lost since the 1980s. Easter Island's Moai statues face coastal erosion, while Timbuktu, Mali, battles desertification. Solutions like flood barriers, reforestation, and digital archiving are critical, with UNESCO and the World Monuments Fund leading resilience efforts.

Despite the growing challenges posed by climate change and environmental degradation, heritage tourism continues to thrive—and India stands at a unique crossroads where tradition meets technology. With its rich heritage of monuments, temples, forts, and archaeological wonders, India has immense potential to become a global leader in heritage tourism, especially if the sector actively embraces emerging technologies. Technological innovations such as virtual reality (VR) and augmented reality (AR) can revolutionize the way tourists experience India's cultural treasures. Imagine immersive VR tours of the Ajanta and Ellora caves, or a digital walk through the ruins of Hampi,

available to both domestic and international audiences, allowing access even during monsoons or site restorations. Such digital experiences not only reduce the physical footprint on fragile sites but also make heritage accessible to those unable to travel. Moreover, 3D scanning and digital mapping can play a pivotal role in preserving India's heritage structures, many of which are at risk from pollution, urban expansion, and natural disasters. Initiatives like the digital reconstruction of the Kedarnath temple precinct after the 2013 floods show how technology can support restoration and resilience.

Global examples, such as solar-powered museums in Morocco and sustainable heritage policies promoted by bodies like ICOMOS, offer blueprints for India to localize and adopt. Integrating these with India's own sustainability missions, such as the Swachh Bharat Abhiyan and Smart Cities Program, could amplify impact.

Ultimately, a technologically enabled, environmentally conscious approach to heritage tourism can ensure that India's past is not only remembered but also experienced by future generations—sustainably and inclusively.

Heritage is our bridge to the past and a beacon for the future. Heritage tourism fuels economies around the globe, from India's Taj Mahal to Greece's Acropolis. At the same time it also fosters cultural exchange. Climate change demands urgent action such as resilient conservation, sustainable practices, and collective responsibility. As we look to the future, PM Modi's *Virasat bhi Vikas bhi* serves as a guiding principle, reminding us that preserving our heritage is not just about honouring the past but also about building a sustainable and prosperous future. Together, we can ensure our heritage endures, a timeless gift for generations to come.

BEYOND THE BUZZWORDS: A GUIDE TO SPOTTING GENUINE CSR AND DIFFERENTIATING IT FROM GREENWASHING

Differentiation between genuine CSR and misleading Greenwashing



Corporate Social Responsibility (CSR)
Evidence-based, transparent, and focused on actual environmental and social performance



Greenwashing
Based on slogan tricks, cherry picking, and misleading marketing

Corporate social responsibility (CSR) is the practice of companies accepting responsibility for the social, environmental, and economic effects of their business activities. In true CSR, firms incorporate sustainability into their policies – e.g., reducing pollution, enhancing labour practices, or donating money to communities alongside releasing

public reports in quantifiable terms to provide total transparency of the actions taken.

In contrast, Greenwashing is called out when companies mislead or over-emphasise their green image or projects. Firms that are guilty of greenwashing are selling a dream of “eco-friendliness” (with greenwashing buzzword phrases such as “100%

“natural” or “carbon neutral”) but with no backing. As one says, greenwashing occurs when “firms overpromote their green initiatives either by exaggerating their advantages or concealing their overall harms.”. In practice, greenwashing typically involves marketing one isolated “green” activity while keeping other, greater unsustainable activities secret, or appealing

to vague marketing language unsupported by evidence.

The Harm of Greenwashing (Ethical and Economic Costs)

Greenwashing is wrong in more than one sense. Ethically, it betrays consumer and investor trust. Customers are deceived when they pay a premium or choose products believing they are green—only to realize the assertions were false. This deceit demolishes trust not just in one brand but in all green ventures. Economically, it distorts market competition. As one commentator suggests, dishonest green marketing “skews market competition, enabling unsustainable companies to outcompete genuinely responsible companies on profit.” That creates misdirected investment: funds go to “green”-looking brands, not green-value ones, and genuine innovators are overlooked.

In reality, greenwashing fines can be serious. Legal penalties, lawsuits, and reputational damage are common. Volkswagen’s Dieselgate scandal cost billions and harmed its reputation. FMCG and drink businesses have faced backlash for overstated packaging claims. The long-term moral price is steep: each false assertion makes it harder for stakeholders to discern truth, slowing sustainable progress. Analysts warn that short-term gains are outweighed by liabilities—consumer deception, environmental harm, and brand dilution.

On the other hand, true CSR pays dividends. Businesses that embed sustainability into strategy strengthen loyalty, attract talent, and cut costs. True

CSR aligns growth with social goals, creating resilience. In summary, greenwashing may offer short-term visibility, but “any gains made are fraudulent and short-lived,” while true CSR builds lasting reputation and impact.

Real-World Greenwashing Examples

Numerous high-profile cases globally illustrate the scale of greenwashing. H&M was sued over its “Conscious Collection” for misleading sustainability claims. Volkswagen admitted its diesel cars weren’t as “carbon-neutral” as advertised, leading to criminal charges. Nestlé and Coca-Cola have faced scrutiny for claiming their plastic bottles are fully recyclable, though only a small fraction actually is. Airlines and oil corporations have also made “net zero” claims without proof of lowering base emissions—now under global regulatory watch.

Even in India, regulators have caught several cases of deception. ASCI (Advertising Standards Council of India) fined Hindustan Unilever (HUL) and Godrej Consumer Products for false “green” ads. HUL’s Surf Excel was promoted as “100% natural” but contained artificial ingredients. Godrej’s soap, labeled “biodegradable,” was found misleading. Voltas was fined for falsely suggesting its ACs had a 5-star energy rating. A broader survey revealed that 54% of 48 Indian firms engaged in some form of environmental deception, with GAIL India among the top offenders. These examples show that even major brands can exaggerate sustainability, underscoring the need for stronger accountability.

Credible CSR and ESG Success Stories

Conversely, however, there are some firms that have introduced successful, authentic CSR initiatives. Infosys achieved “true zero waste” certification for select campuses, while SBI Foundation’s “Youth for India” fellowship has empowered over 580 alumni to support grassroots development in 250+ villages. Mahindra’s Nanhi Kali has enabled education for over 550,000 underprivileged girls. Vedanta’s Nand Ghar project has upgraded thousands of anganwadis, and Tata Steel Foundation’s MANSI program has reduced maternal and neonatal mortality, earning national recognition.

Globally, companies like Unilever invest in sustainable agriculture and health, while Microsoft and Google commit to carbon-neutral operations with transparent reporting. Genuine CSR is marked by independent audits, standardised disclosures, and clear outcomes—contrasting sharply with superficial “green” PR. These efforts integrate sustainability into core business strategy and deliver real social and environmental value.

How to Spot Greenwashing vs. Genuine CSR (A Checklist)

To distinguish superficial CSR from authentic sustainability, stakeholders can use the following guidelines:

Measurable data—such as carbon saved or waste recycled—alongside baselines and timelines. Vague terms like “eco-friendly” without figures signal superficiality. India’s

Greenwashing Guidelines now require concrete evidence for sustainability claims.

Third-party verification. Certifications like ISO 14001, LEED, or GRI/CDP assurance validate claims, unlike fake eco-labels or unverifiable slogans. ASCI also promotes independent validation of environmental messaging.

Scope and consistency. Real CSR spans the entire business—from supply chain to product lifecycle—not isolated initiatives. Claims like “zero negative impact” must align with actual practices across operations.

Transparency and clarity. Genuine reports avoid jargon and disclose facts openly. India’s consumer protection laws now demand accessible ESG disclosures.

Ethical alignment is key. A company’s core business must reflect its sustainability claims. Planting trees doesn’t offset polluting operations.

Finally, **regulatory compliance** must match public claims. Firms with pending violations cannot claim top-tier ESG performance. SEBI’s BRSR framework and EU’s Green Claims Directive now enforce data-backed accountability.

Oversight: Regulators, Auditors and Civil Society

Greenwashing prevention involves multiple players. Regulators are tightening norms globally. In India, SEBI mandates ESG disclosures (BRSR) for the top 1,000 listed companies and investigates false claims. The Consumer Protection Act (2024) requires evidence for sustainability

statements, while ASCI bans unsubstantiated green ads. Regulators in the US, UK, and EU are levying fines for misleading claims, showing global convergence.

Sustainability auditors like PwC, Deloitte, and specialized agencies verify ESG data, supported by global frameworks (GRI, CDP, TCFD, SBTi). Rating agencies (MSCI ESG, S&P

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Global, Sustainalytics) assess transparency and downgrade poor performers. Auditors ensure that sustainability claims reflect real action.

Civil society, media, and academia act as watchdogs. Reporters expose greenwashing; NGOs and consumer groups challenge deceptive ads. CSR forums and student groups push for transparency. Educated consumers

can shift demand toward authenticity. Together, regulation, audits, and public scrutiny form a robust system. SEBI officials advocate legislative reforms and AI tools to detect ESG fraud.

Future Outlook and Recommendations

Greenwashing isn’t outlawed yet, but the shift toward genuine sustainability is clear. Aspiring professionals must learn to critically assess CSR reports, verify claims against global standards (UN SDGs, ISO), and use ESG rating platforms. Media literacy is key—terms like “compostable” may mislead, as WWF notes.

Corporate leaders must embed integrity into CSR: set science-based targets, report transparently, and avoid marketing jargon. External audits and certifications enhance credibility. The mantra must be “what you report, you must live.” ESG should be a strategy, not a PR tool.

Companies must prepare for assured ESG reporting under SEBI’s evolving rules. Strong governance, board-level ESG roles, stakeholder engagement, and whistleblower channels help prevent misleading practices. Collaborating with NGOs and communities builds trust.

Finally, active consumers and employees can challenge false sustainability claims and reward genuine efforts. Social pressure and informed choices can make greenwashing costly and shift corporate norms toward accountability.

*Soumyajit Mukherjee
MBA 2nd Year 2024 - 2026,
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Presents



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CSR's Missing Link

Mental Health in Education



DR. K.K. UPADHYAY



INSIDE THE CLASSROOM



OUTSIDE THE CLASSROOM

Introduction: Beyond Marks and Classrooms

Education in India has long been seen as the gateway to opportunity, mobility, and nation-building. Yet today, even as access expands, an invisible crisis shadows our schools and colleges—the **mental health of students**. The World Health Organization notes that one in seven adolescents suffers from a mental health disorder. NCRB data links academic stress with thousands of student suicides every year.

This crisis is not confined to the classroom—it extends into homes, hostels, and the virtual worlds of social media. It is not just a personal issue—it is a **systemic challenge with societal consequences**. And it is here that Corporate Social Responsibility (CSR), with its deep investment in education, can play a transformative role.

Inside the Classroom: The Pressures of Learning

A few months ago, a bright management

student I met broke down quietly after class. On the surface, she had everything—good grades, active participation, and supportive peers. But behind her smile lay sleepless nights, the relentless fear of losing marks, and the sting of constant comparison. Her story is not unique; it echoes across schools and colleges in India.

Classrooms, designed to nurture curiosity, are increasingly turning into pressure cookers. The obsession with grades and ranks fuels anxiety and eats

away at self-confidence. Peer competition, which should ideally encourage growth, often slips into toxic comparison or even bullying, leaving deep scars on self-esteem. Teachers, though dedicated, are rarely trained to recognize or respond to early signs of stress or depression, causing many silent cries for help to go unheard. And institutions themselves face structural gaps—large class sizes, inadequate counselling support, and the near absence of structured wellness programs. What should be safe spaces for learning too often become arenas of fear and isolation.

Outside the Classroom: The Silent Burdens

When the bell rings and students step outside the classroom, their struggles don't end—they simply change form. In single or nuclear families, many young people return to empty homes, where silence replaces conversation. They may have a hundred "friends" on social media, but as one student once told me, "*Sir, jab main bimar padta hoon, koi bhi darwaze par dastak nahi detा*"—when I fall sick, not a single person comes to check on me. It is the paradox of our times: *hai bheed mein phir bhi akele hain*—surrounded by crowds, yet profoundly alone.

This loneliness is compounded by societal and parental expectations to ace competitive exams or secure high-paying jobs. The digital world, instead of soothing, amplifies pressure—every scroll is a reminder of someone doing better, looking happier, or living a life more "successful." For students from less privileged backgrounds, the burden is heavier still, as financial insecurity forces them to juggle studies with sur-



vival. And layered on all of this are the lingering aftershocks of the pandemic: disrupted social bonds, isolation, and screen fatigue.

Together, these invisible burdens—family pressures, digital stress, financial strain, and the erosion of community—form a silent undertow, pulling students into cycles of anxiety that no exam score can reveal.

The CSR Education Conundrum: Breadth Without Depth

When India became the first country in the world to mandate CSR through the Companies Act of 2013, there was widespread hope that business would become a true partner in nation-building. And in numbers alone, the response has been impressive—nearly ₹30,000 crores are spent every year under CSR,

with about a third of it directed toward education. On the surface, this appears transformative.

Yet the reality is sobering. Reports like the Annual Status of Education Report (ASER) show that even after eight years of schooling, more than half of rural children can read or count only at a second-grade level. The paradox is clear: while money is flowing, outcomes remain stagnant.

Why does this happen? Because **education, like water, only boils beyond a threshold.** At roughly ₹10,000 per child per year, the typical CSR contribution in education barely keeps the pot warm. By contrast, Kendriya Vidyalayas—long considered the gold standard in affordable schooling—spend nearly ₹60,000 per student annually, and the results are striking. Their graduates consistently outperform peers in employability and



social mobility, proving that adequate investment produces not just students, but citizens.

As Satish Jha argues in *BusinessWorld*, the deeper problem is fragmentation. CSR funding is scattered across too many small projects, often chasing visibility rather than impact. Companies proudly report millions of “lives touched,” but without sustained depth, these impacts risk being statistical mirages—grand in number, shallow in effect. The promise of CSR in education is real, but without focus and threshold investment, it will remain a patchwork quilt rather than a catalyst for transformation.

Mental Health: The Missing Link in CSR Education

If India’s CSR in education has taught us anything, it is this: what gets measured gets funded. Building classrooms, distributing tablets, or awarding scholarships all lend themselves to neat numbers—“100 classrooms built,” “50,000 devices distributed,” “10,000 students

supported.” These are tangible, countable, and look good in glossy reports.

Mental health, on the other hand, resists such easy arithmetic. How do you measure a student’s regained confidence, a child’s relief from crippling anxiety, or the quiet courage to speak up in class after months of silence? These outcomes are profound, but they do not fit into the tidy boxes of CSR dashboards. And because they cannot be easily scaled, compared, or trumpeted in public announcements, mental health slips into the background—acknowledged as important, but rarely prioritized.

Yet the irony is stark: **without mental well-being, even the most ambitious education initiatives fail to achieve their purpose.** A scholarship cannot motivate a student battling depression; a digital device cannot help a child crippled by anxiety log in to learn; a new classroom is meaningless if students sitting inside it feel alienated and afraid.

Like quality education itself, mental health requires threshold investment—

sustained counselling services, sensitization of teachers and parents, safe spaces within institutions, and peer-support systems. One-off workshops or awareness drives are not enough. If CSR in education is to move from symbolic charity to systemic transformation, it must mainstream mental health as a **non-negotiable core**—even if it does not lend itself to instant metrics or headline-friendly announcements.

How CSR Can Transform Student Mental Health

The National Education Policy (NEP) 2020 already recognizes that education is not just about knowledge acquisition—it is about holistic development, including emotional and psychological well-being. On paper, the vision is clear. But in reality, most schools and colleges still lack even the basic scaffolding to support a student in distress. The policy is there; the champions are missing.

This is where CSR can make a decisive difference—not by treating mental health as a standalone “project,” but by embedding it into every education initiative. If a company funds digital classrooms, can it also ensure that those classrooms have counsellors who help students navigate stress? If scholarships are awarded, can part of that investment go toward mentorship and resilience-building, so students not only stay in school but also thrive? If an NGO partner runs a school program, can student clubs be nurtured where young people talk freely about anxiety, friendships, and dreams?

Mental health need not be reported in terms of clinical numbers—it can be seen in the smiling faces of students

who show up regularly, in reduced absenteeism, in greater participation in class, and in alumni who walk into the world more confident and resilient. These are outcomes that can be captured, if not in statistics, then in stories. And sometimes, **stories are more powerful than data.**

For CSR leaders, the task is not to create a separate mental health silo, but to **weave well-being into the fabric of education projects.** When that happens, mental health is no longer an afterthought—it becomes the quiet strength that makes every other investment worthwhile.

From Fragmented CSR to Focused Transformation

By 2030, India has pledged to achieve the Sustainable Development Goals, with the promise to “leave no one behind.” Yet what about those who are not the last, but simply **lost in the crowd**—the student who sits quietly in class, unnoticed, or the young person with hundreds of social media friends but no one to call when they are unwell? Their stories rarely make it to CSR reports or government dashboards, but they define the true state of education.

This is where CSR can play a role far beyond numbers. Instead of scattering funds across fragmented projects, imagine if a portion of the ₹10,000 crore spent on education each year were used to build ecosystems of care—where family, friends, peers, and counsellors come together to ensure no student is invisible. Such an approach would not only improve academic performance but also nurture a generation resilient enough to face automation, climate change, and



global competition.

We already know what focused investment can achieve. The Kendriya Vidyalayas demonstrate that at ₹60,000 per student annually, education can be genuinely transformative. Why not apply the same principle to mental health and well-being—embedding it into every CSR-funded classroom, scholarship, or digital program? The real impact will not be in glossy numbers but in **smiling faces, reduced dropouts, and students who feel they belong.**

Conclusion: A Classroom Where Every Student Thrives

The future of India will not be written only in boardrooms or policy documents, but in the classrooms and corridors where millions of young hearts quietly wrestle with hope and fear. A truly successful education system is not one where every child scores the same, but one where every child feels safe, supported, and free to be themselves. As Gulzar reminds us:

‘आइना देख कर तसल्ली हुई,
हम को इस घर में जानता है कोई।’

(“*Looking into the mirror, I felt reassured — there is someone in this house who knows me.*”)

For a student, that simple reassurance—that someone sees them, knows them, and listens—can be life-changing. Behind every smile may lie hidden struggles, behind every silence unspoken dreams. If we pause to talk, share, and listen, we begin to understand these delicate nuances of student life: the loneliness in a crowd, the pressure behind a smile, the aspirations tucked away in silence.

If CSR can move beyond counting outputs and embrace this human dimension, it can help create a *Viksit Bharat* where well-being is not an afterthought but the very foundation of learning. A nation where we are at peace with ourselves, happy from the inside, and prosperous on the outside. For in the end, **healthy minds build healthy nations**—and CSR, if directed with wisdom and empathy, can be the catalyst that lights this path.



LEEMA ROSE MARTIN: A VISIONARY PHILANTHROPIST REDEFINING SOCIAL RESPONSIBILITY

In the world of business and philanthropy, few names shine as brightly as **Mrs. Leema Rose Martin**. While she has shouldered leadership roles across more than 20 companies and LLPs, her true identity has always been that of a philanthropist and changemaker. As the Managing Trustee of the Martin Foundation and Correspondent of the Martin Homoeopathy Medical College & Hospital, she has dedicated her life to translating business success into meaningful social transformation.

Born in Ramanathapuram District, Tamil Nadu, into a family rooted in discipline and service, Leema's early values were shaped by her father's years of service in the Indian Army and her mother's commitment to instilling humility and resilience. Her marriage to Mr. Santiago Martin, Chairman of the Martin Group, provided her a strong platform to extend her vision of service. But what makes her remarkable is how she carved out her own distinct path—turning resources into opportunities for those who needed them the most.

Education has been at the heart of her initiatives. She has funded scholarships worth over ₹2.5 crores, giving thousands of underprivileged children access to quality learning. Her adoption of the Corporation Middle School in Kuvundampalayam, Coimbatore—with a donation of ₹7 crores—transformed the institution into a model school equipped with smart classrooms, a science lab, and a library. More recently, she supported the establishment of Chemman Academy, a skill development centre in Sivagangai District, designed to empower youth with training for competitive exams, computer literacy, and employable skills.

Healthcare is another area where her generosity has left an indelible mark. From sponsoring life-saving treatments for over 360 patients to supporting large-scale health projects such as the Dharmaa Dialysis initiative in 2025, Leema has consistently worked to make healthcare more accessible and affordable. Her leadership during the COVID-19 pandemic

was particularly impactful: mobilizing over ₹11 crores in relief through food distribution, oxygen concentrators, medicines, and direct community support that benefitted tens of thousands.

Her environmental efforts have been equally pioneering. The Seed Ball Festival in Ramanathapuram, which saw the sowing of 30 lakh seeds with the participation of 2,500 volunteers, stands as a unique example of grassroots ecological restoration.

Education has been at the heart of her initiatives. She has funded scholarships worth over '2.5 crores, giving thousands of underprivileged children access to quality learning.

Complementing this are her initiatives in tree plantation, water conservation, and sustainable livelihoods for rural women. Through Project Threlaksha and Sencholai Traders, she has empowered more than 1,600 women with training, sewing machines, and opportunities to create income for their families.

Her compassion extends to animal welfare as well. Collaborations with organizations such as ASRA and Dogs of Coimbatore reflect her belief that empathy must embrace all living beings. Whether it is supporting aban-

doned animals or spreading awareness of responsible care, her work embodies a holistic vision of service.

For her exemplary contributions, Mrs. Leema Rose Martin has been recognized on national and international platforms. She is the recipient of the Pinnacle Award for Best Woman Entrepreneur (2022), the Bharat Ratna Mother Teresa Excellence Award, and multiple honorary doctorates including from the Yakar International University. Her induction into the Arch Klumph Society of Rotary International places her among the world's most respected philanthropists—an acknowledgment of her sustained commitment to global welfare.

What truly distinguishes Mrs. Leema Rose Martin is that her commitment to social responsibility is not an occasional pursuit but a way of life. For her, serving communities is as natural as any daily task—woven into her routine with sincerity and consistency. She doesn't see it as charity, but as a continuous investment in human potential. Being herself means uplifting others, and she finds her greatest strength in the simple joy and heartfelt blessings she receives from the people whose lives she touches.

Today, Mrs. Leema Rose Martin is a beacon of hope in India's CSR landscape. She continues to prove that compassionate leadership can transform not just communities, but generations. As she carries forward both her own vision and the legacy of her family, she embodies the belief that true success is measured not by wealth, but by the number of lives uplifted along the way.

The \$5 Trillion Dream: Education as India's Growth Engine



DR SHABNAM ASTHANA

India's ambitious goal of becoming a \$5 trillion economy will come to fruition in 2027. The pivotal point of this success rests entirely on the transformation of its education system. However, Infrastructure and policy reforms alone cannot contribute to the fructification of this ambitious goal. The biggest asset that India can harness is its young and dynamic population. The bedrock of the nation's economic prosperity is its human capital. The torchbearer of this revolution is Education embodying the key tenets of innovation, productivity, and inclusive growth.

The Inseparable bond Between Education and Economic Growth

India with its large population has the unique advantage of a demographic dividend; yet this alone cannot guarantee a successful economy. The role of the educational sector is very crucial in the nation's economic trajectory. In order to tap its true potential and unlock it for the national advantage a skilled and educated workforce that is equipped with requisite skills and knowledge is crucial.

Key Policy Initiatives Driving Educational Transformation

A significant shift towards a more inclusive and forward-thinking edu-

cation system is heralded by The National Education Policy (NEP) 2020. With a focus on increasing state expenditure on education from 3% to 6 % of GDP, the focus of this policy is the importance of foundational literacy and numeracy, vocational education and integration of technology in learning (source- Wikipedia.)

Other notable initiatives like the National Initiative for Proficiency in Reading with Understanding and Numeracy (NIPUN Bharat) includes within its ambit the achievement of universal foundational literacy and numeracy by the end of Grade 3 by 2026–27. This mission is critical and instrumental in ensuring that every child has the basic skills necessary for further education and employment (source -Wikipedia.)

The Role of Skill Development in Bridging the Gap

Statistics have shown that while a significant number of students graduate from educational institutes, the rate of unemployment remains rather high owing to the divide that exists between the academia curriculum and the requirements of the industry. With this in view the government has launched the Skill India initiative with an objective to train millions in skills that are relevant in the employment market. The PM Internship pro-

gram goes a step further to bridge this existing gap between academia and the industry. This endeavors to equip the young graduates with job ready skills.

In addition to this there is a growing emphasis on vocational education and training or the VET which is advancing at a rapid pace registering a strong growth. Maharashtra is aligning its education systems with NEP 2020, by giving importance to technical education and availing technology for digital learning. A recent article in The Times of India mentioned how the establishment of skill universities like the upcoming one in Vidarbha emphasizes the commitment to establishing a skilled workforce.

Union Minister for Road Transport and Highways Shri Nitin Gadkari ji who also graced our 12th CSR National Summit and Awards in July 2025, as the Hon. Chief Guest, has also emphasized the critical role of skill-based education as a necessary tool to be used in tackling the demands of the global landscape that is evolving at a rapid pace. He mentioned this in June 2025 while speaking at the Teachers Conclave in Nagpur on National Education policy implementation (NEP.)

The Vital Role of Design Education in Economic Growth

An interesting article featured in ETEducation.com (Sept 2024) men-

tioned how India's design industry is growing at a rate of 23-25% and is often overlooked as a facet of education. Design in fact is instrumental in driving innovation and entrepreneurship. The design industry plays a pivotal role in supporting crafts and small and medium enterprises (SME's.) When local and national challenges present themselves only individuals who are equipped with the essential skills nurtured on the fertile soil of entrepreneurship and problem solving will be able to handle it effectively.

Technological Integration is the Future of Learning

Technology needs to be integrated into education not as a choice but as a necessity. The objective of the government is to broaden the reach of digital learning, by making it more accessible and inclusive. Massive Open Online courses (MOOCs) through platforms like SWAYAM, NPTEL are well equipped to impart quality education to students all across the country. Efforts are made to ensure that those in the remote areas are not deprived of this learning opportunity. Technology successfully bridges the rural urban divide.

The introduction of AI virtual and augmented reality, along with innovative assessment methods are also being taken into consideration to enhance the overall learning experience. Senior academic officials are discussing strategies to integrate these technologies into higher education. There is a growing awareness and consensus on the need to shift from traditional methods to more interactive and engagement-based learning models.

The importance of Regional Initiatives and a State-Level Approach

National policies play a key role in providing the framework but the actual implantation and adoption of these strategies have to be executed by the state governments. Uttar Pradesh has marked 2047 as a milestone year to transform into a \$6 trillion economy. This ambitious goal includes significant investments in education and the

An effective strategy at this point to address these major issues is increased investment in education, by the public and private sectors. The other aspects that need to be prioritized are the teacher training and curriculum modernization.

launch and successful execution of initiatives like School Chalo Abhyans and Sharda. This will hopefully register an upswing in student registration and an improvement in the existing infrastructure. This thrust on education will in all likelihood achieve inclusive growth and boost the state's share in India's GDP.

Following suit is Andhra Pradesh with an emphasis on tech-driven edu-

cational reforms, making use of social media for sharing educational content. The state also plans to involve alumni, parents, and experts in its teaching and fundraising efforts. The state with a forward-thinking approach is also contemplating the use of AI in its educational plan.

The Future

It is rightly said that the intention may be good but the execution still remains challenging. The major challenges faced by India's education system is inadequate infrastructure, an outdated curriculum, shortage of trained teachers, low attendance amongst other obstacles. A recent study has shown that the government spending remains below 3% of GDP and there is an over dependence on government driven training initiatives.

An effective strategy at this point to address these major issues is increased investment in education, by the public and private sectors. The other aspects that need to be prioritized are the teacher training and curriculum modernization.

In conclusion, it is apparent that education is not merely a sector but the bedrock of India's journey toward becoming a \$5 trillion economy. If consistent and dedicated efforts are made to invest in quality education, reshape the curriculum in alignment with the industry needs, and integrate technology into learning, India can use its unique advantage of utilizing the full potential of its human capital.

For the progress of the nation, a vision that is focused on a prosperous and inclusive economy will have to create adequate room for a strong commitment to educational excellence.



Shiksha Bharati Survey

WHY SHOULD YOU PARTICIPATE

Education is the foundation of a progressive society, and excellence in education deserves to be recognized and celebrated. Shiksha Bharati is dedicated to identifying and honoring the finest schools, institutions, and educators who are setting benchmarks in academic innovation, infrastructure, pedagogy, and overall student development.

The Indian education system is a dynamic and multi-faceted entity that plays a crucial role in shaping the country's future. With its diverse structure, encompassing various boards and curricula it provides students with a wide range of academic



options. In NEP 2020, this shift from pure academics, competitive exams to skills and competencies is an evident welcome change. It also strives to impart knowledge rooted in India's rich culture, values and traditions

while preparing them to be future ready.

As India continues to evolve, its education system faces challenges in ensuring equal access and quality, yet it provides the opportunities for innovation, skill development and growth, ultimately aiming to achieve SDG 4 – 'Quality Education' and eventually helping to close the gap between the privileged and the underprivileged.

Effective schooling and improving education structure calls for a comprehensive system of evaluation of diversified Indian schools against well-defined criteria. **Shiksha Bharati Survey**, an initiative by **CSR TIMES**, aims to rec-

ognize excellence in quality education under various domains of school education. 'Shiksha Bharati Survey' draws attention to the theme: **"To ensure inclusive and equitable quality education for all, promoting lifelong learning opportunities.** 'Shiksha Bharati Survey and Awards,' aims to recognize and honour schools, institutions, and educators working diligently to provide quality education to our highest population of young minds.

Participating schools will be assessed and ranked across **11 defined categories**. The survey categories have been thoughtfully curated to encapsulate all aspects of education that caters to the student first.

To ensure fair evaluation, schools are grouped into **three segments**:

SEGMENT 1: Pre-Primary (Pre-Nursery to UKG)

SEGMENT 2: Primary (Pre-Nursery / Class 1 to Class 5)

SEGMENT 3: K-12 (Pre-Nursery to Class 12)

For regional representation, schools are mapped into **13 zones across Delhi NCR and Dehradun:**

East Delhi | West Delhi | North Delhi | South Delhi | Central Delhi | Dwarka | Faridabad | Ghaziabad | Noida | Greater Noida | Gurgaon | Dehradun | Other (Outer Delhi, Haryana / Uttar Pradesh)

Through this structured framework, the survey ensures that each institution is evaluated on the most relevant parameters. Winners securing top positions in select categories will be felicitated with the prestigious 'Shiksha Bharati Award' during the Summit, in the presence of eminent dignitaries.

The 11 Survey Categories



Academic Excellence

A good learning environment that fosters intellectual growth and collaboration can contribute to academic excellence. However, only a student-centered pedagogy would help students absorb knowledge provided in an effective manner. Adapting modern teaching methods such as project-based learning, technology-integrated learning, quizzes, hands-on activities etc., would enhance necessary critical thinking, analytical thinking skills, decision making and self-awareness among students. Healthy competition, peer learning, and active participation cultivate a conducive learning environment.



Infrastructure

Infrastructure plays a vital role in creating a conducive learning environment by providing students access to well-designed classrooms, modern technology, libraries, activity studios, laboratories, sports facilities and learning spaces. Safe and secure buildings, emergency response plans, health and wellness facilities are necessary requirements in today's time. Since schools cater to a diverse age group children so should be the design of the school. Additionally, it is crucial to equip schools with disability-friendly facilities to accommodate students with disabilities.



Sports

Sports-integration is a key aspect of holistic educa-

tion. Mandating Physical Education (PE) encourages physical fitness, mental well-being, social skills, and teamwork among students. School sports programs often serve as a platform for talent identification and development. For some students, school sports can be a stepping stone to a professional sports career. Creating pathways for student-athletes, including sports programs, sports camps, scholarships and incentives, can further encourage students to pursue careers in sports.



Creative Expression

Creative expression is an artistic medium to convey ideas, emotions, and thoughts. It involves bringing imagination and skill to create something unique and original, reflecting ones' inner-self and how the students perceive the world. Art-integration is another key aspect of well-rounded education. Dedicated Art sessions provide a necessary window for artistic and creative expression and nurture traditional Indian knowledge, cultural history, arts, and language. By promoting cultural awareness and expression, students build self-esteem and a positive understanding of their cultural heritage. School cultural programs and annual festivals often serve as platforms for talent identification and development.



Digital Education

Digital education is no longer a supplementary tool for a generation that primarily consumes information online. The pandemic opened new avenues for online education, and caused a digital



revolution. This ensured the continuity of learning and made it imperative for educational institutions to adapt. Proficiency in digital literacy skills has become one of the most sought-after abilities for professional success. Digital platforms offer access to a plethora of online resources, including e-books, videos, articles, tutorials, and research papers. Equipping students with cybersecurity norms is crucial to help them navigate the digital world safely and responsibly.



Inclusivity

The NEP 2020 prioritizes inclusivity and equity in education, aiming to provide equal opportunities to all students regardless of their background- social, cultural, economic, and abilities. The schools should advocate inclusive education, creating a conducive teaching-learning environment that caters to all learners and recommend provisions for students with special needs making them an integral part of the society. The school needs trained special educators and counselors who are compassionate, empathetic and equipped with skills to address inclusive edu-

cation through differentiated learning and relevant resources.



Environmental sensitivity

Environmental sensitivity, as emphasized by the Sustainable Development Goals (SDGs) particularly SDG 13 – climate action, SDG 14 – Life below water and SDG 15 – Life on land is crucial for safeguarding the different ecosystems eventually protecting the earth. School is a hub where students can be involved in adopting sustainable practices such as trash free-school, energy conservation audits, promoting renewable energy resources, conserving water through water harvesting, plantation drives, green school, waste segregation, protecting the natural habitat of the local birds and animals, identifying and addressing local environmental issues along with the local development authorities or Municipal Corporations or other environmental bodies. Advocacy from the school should reach the communities at large. Education, awareness, and policy support are key to promoting environmental sensitivity and achieving SDGs.



Community Outreach

"The best way to find yourself is to lose yourself in the service of others" - Mahatma Gandhi.

The school outreach programs connect schools with the local communities, promoting compassion, empathy, social responsibility and community engagement. By participating in community outreach programs, the students develop essential skills like team work, communication, and problem solving, eventually supporting holistic learning.

By organizing health camps, literacy drives, and environmental awareness campaigns to providing vocational training and digital literacy workshops, schools and other educational institutes encourage students to participate in volunteering programs, fostering a sense of responsibility and empathy for their immediate society and planet at large. Collaborations with local NGOs, government bodies, and industry partners, educational institutes help create enriching the learning experience of their students and simultaneously make them aware of addressing

social, economic, and environmental challenges.



Faculty

“The best teachers are those who show you where to look but do not tell you where to see”. Alexandra K

In the VUCA world, the faculty plays a critical role in shaping the minds and future of the students. There has been a shift from being a traditional teacher — a mentor — a coach — a facilitator. Their role has evolved from imparting knowledge to facilitate personalized learning, leveraging technology to enhance learning experience while providing emotional support, guidance, career advice. Teachers collaborate with colleagues and parents, fostering pedagogical leadership, critical thinking, creativity, problem solving, and essential life skills. By staying updated with best practices and embracing diversity and inclusion, their present role is to create a non-threatening, supportive, inclusive learning environment that caters to diverse students' needs.



positive and productive environment, through transformational approaches. Organizational culture significantly reflects the leadership style. The leaders set the tone for an effective school environment, where ideas and innovation are celebrated.



Risk Management

Considering the ever-increased threats to health and safety, natural disasters, legal issues, or cyber threats, schools are now proactively identifying potential risks and developing strategies to mitigate the same. Educational institutes must implement safety protocols, conduct regular risk assessments, train staff in emergency procedures, maintain insurance policies, before they escalate. By being proactive and prepared, schools can safeguard their students, staff and community.

We at *Shiksha Bharati* are committed to support and engage schools to adopt student –centric learning approaches and effectively dovetail it into school curricula aiming to cultivate well-rounded individuals.

We work to identify the new pedagogical approaches adopted by schools, including:

- Social and Emotional Aspects of Learning

- Values-based education
- Interdisciplinary Approach
- STEAM Education (Science, Technology, Engineering, Arts, and Mathematics)
- Vocational Education
- Outcome-based Learning
- Digital and Blended Learning
- Sport-integrated Learning
- Art-integrated Learning
- Environmental and Sustainability Education
- Problem-solving and Decision-making Skills

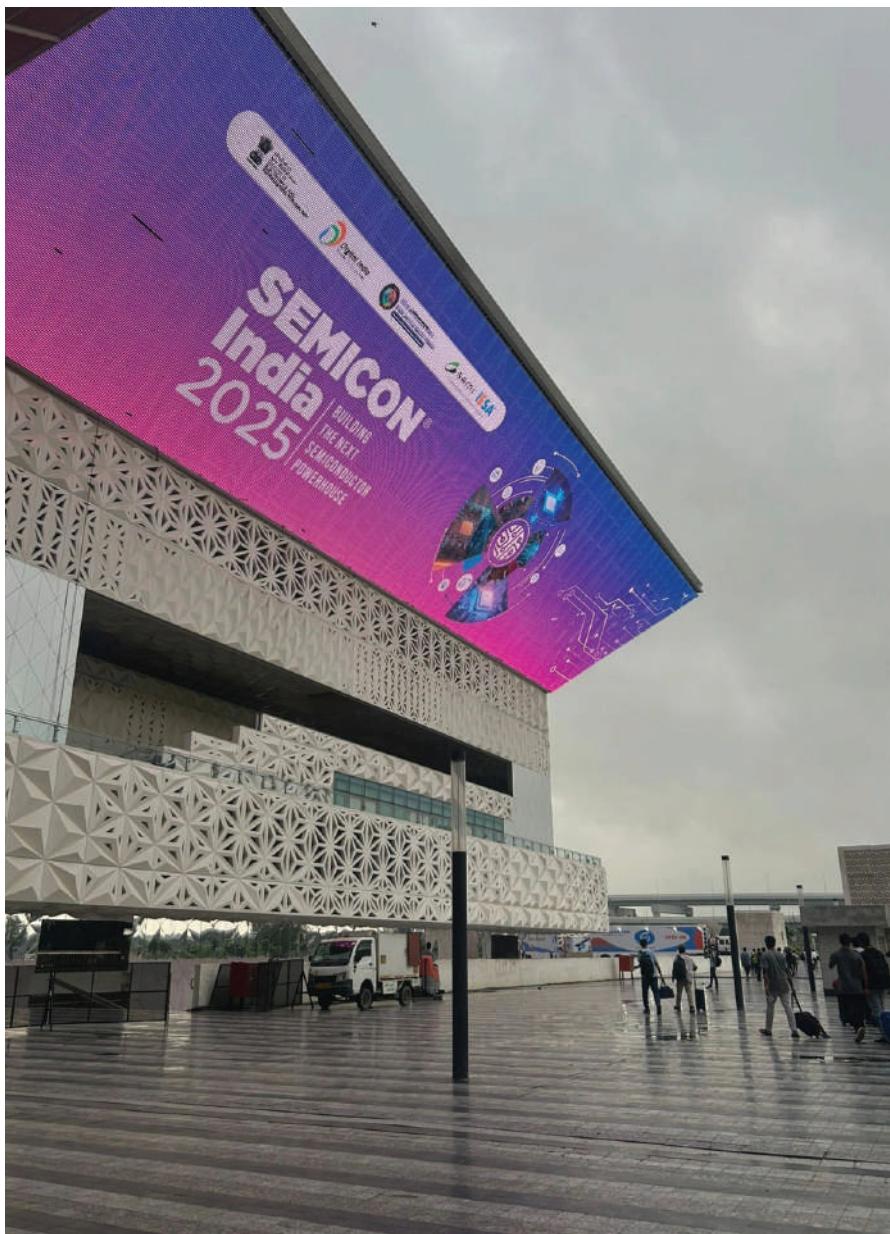
This endeavor aims to

- Evaluate and rank schools according to the comprehensive guidelines outlined by the National Education Policy 2020.
- Provide an insightful comparison for parents to guide them into selecting the ideal school for their kids.
- Facilitate a friendly interschool comparison, empowering institutions to learn from one another and raise their standards.
- Champion holistic education, focusing not only on academic excellence but also on personal growth, creativity, and emotional well-being.
- Highlight areas for improvement, encouraging schools to continuously innovate and evolve to meet the needs of today's learners.
- Offer an informative platform for everything one needs to know about education in the contemporary world – latest trends, insights, and resources for the young learners.



Leadership

The leadership at school is a cohort of school management, head of institution, and second level leadership teams. They have the ability to guide, and inspire individuals and teams towards achieving a common vision with a purposeful mission. They are good communicators, effective decision makers, and can adapt to the changing circumstances. They motivate others to drive change and build trust, fostering a



SEMICON 2025

BUILDING THE NEXT SEMICONDUCTOR POWERHOUSE

"Today's India inspires confidence in the world... When the chips are down, you can bet on India."

—Prime Minister Narendra Modi

Semiconductors are at the heart of modern technology. They power essential systems in healthcare, transport, communication, defence, and space. As the world moves toward greater digitalization and automation, semiconductors have become integral to economic security and strategic independence. In just four years, since the launch of the **India Semiconductor Mission (ISM)** in 2021, India has transformed its semiconductor journey from vision to reality. To support this vision, the government announced a **₹76,000 crore Production Linked Incentive (PLI) scheme**, of which nearly **₹65,000 crore has already been committed**.

As part of its efforts to position India as a global hub for semiconductor innovation and manufacturing, **Prime Minister Narendra Modi** will inaugurate the **SEMICON India 2025** on September 2 at New Delhi. **This fourth edition is India's largest, with over 350 exhibiting companies** from 33 countries and regions and a record number of global stakeholders. SEMICON India 2025 is jointly organized by the India Semiconductor Mission (ISM) under the Ministry of Electronics and Information Technology (MeitY) and SEMI, the global semiconductor industry association. Additionally, on 28th August, a major milestone in India's semiconductor journey was achieved with the launch of one of the **country's first end-to-end Outsourced Semiconductor Assembly and Test (OSAT) Pilot Line Facilities** in Sanand, Gujarat. Semiconductor company CG-Semi, is expected to roll out the first 'Made in

India's chip from this pilot facility.

Be it design, packaging or fabrication, we as a nation are giving shape to our dream in all these foundational aspects to become self-reliant. Through the **Design Linked Incentive (DLI) scheme**, 23 chip design projects have been sanctioned to support startups and innovators. Companies like Vervesemi Microelectronics are creating advanced chips for defense, aerospace, electric vehicles, and energy systems, showing that India is no longer just a consumer but a creator.

India as a player in the Semiconductor Market

The global demand for chips is skyrocketing, but the supply chain remains very fragile owing to the concentration of the industry in a few limited geographies. There is a clear need for global diversification of manufacturing. India is emerging as a dominant player in this regard. Initiatives like including Electronics Systems Design and Manufacturing (ESDM) as one of the key sectors under Make in India, or the India Semiconductor Mission and Semicon India programme have helped create an ecosystem to support the industry.

The global semiconductor market is expected to reach **USD 1 Trillion by 2030** with India's market occupying a substantial portion of it. India has the capacity to emerge as a key contributor to the 3 primary pillars of the semiconductor manufacturing supply chain - **Equipment** - leveraging strong base of MSMEs to produce components for semiconductor equipment; **Materials** - India is a rich source of chemicals, minerals and gases which can be utilized by

semiconductor supply chain companies; and **Services** (R&D, Logistics and supply chain, major talent in AI, big data, cloud computing and IoT).

In May 2025, the Union Minister, Shri Ashwini Vaishnaw, inaugurated two state-of-the-art semiconductor design facilities in Noida and Bengaluru. These centres are India's first to focus on advanced 3-nanometer chip design, marking a significant milestone in the nation's semiconductor innovation journey. Highlighting the achievement, The

The global demand for chips is skyrocketing, but the supply chain remains very fragile owing to the concentration of the industry in a few limited geographies.

Minister stated that designing at 3 nanometers is truly next-generation, noting that while India had previously achieved 7nm and 5nm designs, this development marks a new frontier in semiconductor innovation.

SEMICON India 2025

The Central Government has launched the SEMICON India Programme with an investment of ₹76,000 crore, implemented through the India Semiconductor Mission (ISM).

SEMICON India brings together global industry leaders, policymakers, academia, and startups to foster invest-

ment, dialogue, and strategic partnerships. SEMICON India plays a catalytic role in advancing ISM's goals by enabling cross-border collaborations, promoting research commercialization, enhancing skill development, and showcasing India's growing potential in the global semiconductor value chain. Three editions of SEMICON India have been held so far, in 2022 (Bangalore), 2023 (Gandhinagar), 2024 (Greater Noida). **SEMICON India 2025** is set to display India's redefining role in the global semiconductor ecosystem. The three-day event will bring together industry leaders, innovators, academia, government and other stakeholders to drive collaboration and technology advancements across the entire supply chain.

India's ambitious semiconductor journey, exemplified by SEMICON India 2025, signals a transformative era of technological self-reliance and innovation, underpinned by government initiatives such as the Production Linked Incentive scheme. With substantial financial commitments, strategic resource allocation, and a clear focus on creating a holistic ecosystem, India is laying the groundwork for global leadership in the vital semiconductor sector. The effective use of resources has ensured that India is not only investing wisely but also building a strong foundation for a robust semiconductor ecosystem that can power industries from electronics to automobiles and position the country as a future global leader as the world is shaping itself in this crucial foundational sector. SEMICON India 2025 is not just about chips, it is about self-reliance, innovation, and India's rise as a global powerhouse where "Designed and Made in India" technologies will shape the future of the world.

Reimagining Corporate Responsibility in the Age of GST Rationalization



DR. KIRTI SHARMA



GST, when it was implemented on 1 July 2017, was envisaged as a significant tax reform which would bring central and state taxes into a unified system and reduce the multifold and cascading effect of indirect taxes. 17 major taxes are subsumed under GST, barring Central Excise Duty, Service Tax and VAT, under the motto "one nation-one tax" of India's indirect tax framework.

While the GST Council has worked overtime and clarified many aspects with circulars and notifications being issued from time to time. In the

last 8 years, GST also evolved via rate rationalization and process digitalization, but teething problems continued and proved to be a dampener for GST. Certain issues still remained resolved post its implementation in 2017 and new ones also started to crop up like inverted duty structure that created refund complications for businesses, classification disputes that led to unnecessary litigation, complex compliance requirements, etc. that burdened taxpayers. Therefore, the Government's started to put in hard focus on addressing systemic issues that have plagued

businesses and consumers. In fact, the Hon'ble Finance Minister, Ms. Nirmala Sitharam, has said that immediately after the budget session in February 2025, she started working on the GST issues and rate cut.

On 15th August 2025, Prime Minister Sh. Narendra Modi, addressing the nation had announced - "*The government will bring Next-Generation GST reforms, which will bring down tax burden on the common man. It will be a Diwali gift for you.*" The reforms, he said, would directly benefit the **common man, farmers, MSMEs, women,**

youth, and middle-class families, while strengthening India's long-term growth.

Honoring the commitment, recently the GST Reform Bill was unveiled by Finance Minister Nirmala Sitharaman in what she termed a "structural reform for ease of living". In this, the GST Council approved comprehensive changes to India's indirect tax system, marking the most significant revision since GST implementation henceforth called as GST 2.0. The intention was to prioritize consumers by lowering rates on essentials and high-value items, empower MSMEs and manufacturers with smoother cash flows, strengthen state revenues, and boost demand driving consumption and manufacturing growth across India. A notable aspect of these reforms was the complete consensus achieved among all states. This unanimity suggests broader recognition of the reforms' necessity and potential benefits.

For Corporates, GST 2.0 will have a positive impact on procedural aspects like return filing, faster refunds, reduced compliance costs, etc. which will enhance ease of doing business. Easier and lower compliance will be a 'feel-good' for corporates, MSMEs and start-ups, but this would also mean more social responsibility on them, though not a new dimension but with the Government doing its part, the expectations from the other side would be reciprocally expected.

Also, reduction in healthcare, education cost, etc. through rationalization of GST rates, will result in corporates promoting healthcare, educa-

tion and environmental sustainability. This reduced cost is expected to create a bandwidth for corporates to channel more funds into social initiatives as lower costs should help increase the profits. Those genuinely dedicated to the cause will invest this money on social and environmental initiatives including net-zero emissions, if not into CSR spending directly. Businesses will be looking to embrace sustainability and better contribute to India's

Honoring the commitment, recently the GST Reform Bill was unveiled by Finance Minister Nirmala Sitharaman in what she termed a "structural reform for ease of living".

economic and environmental goals. Businesses also may re-evaluate their CSR strategies considering tax implications and business benefits.

The other expectation towards corporate responsibility is to pass on the benefits of lower costs to the consumers. The Anti Profiteering clause mandates corporates to pass on any reduction in GST to the recipient by reduction in prices. As the revised come into force w.e.f. 22nd September, 2025, inflation will get a new check-point if corporates strictly adhere to this anti-profiteering clause.

The reforms actually show a definite trend: attention to particular sectors like food, healthcare, daily use items, household goods, MSME products, and consumer items are made more affordable for common man after giving them some additional tax benefits through slab rates. Most significantly, health insurance for individual policyholders will be completely exempt from GST. Manufacturing sectors employing large workforces will benefit from reduced input costs, potentially boosting employment and competitiveness. These will positively impact reduction in inflation. On the other hand, luxury remains at 18%, which means give to those who cannot afford properly and tax those who can.

But what's in it for the Government to show so much generosity? The answer can be simple to say, gain in the long run as the two-slab system i.e. 5% and 18% will make taxation transparent and non-compliance will reduce. Another step taken towards the dream of making India a non-adversarial tax regime. To deliver on the promises and checking inflation. To subtly tell the people that buy online on bill, as taxes are low, instead of paying cash and not asking for tax receipts. MSMEs and households' delight will create a sustainable image for the Government.

The true test will now be in two phases – Phase one being execution and the resulting impact on inflation, business growth, and overall economic dynamism in the coming quarters. Phase two, would be on the corporates to make this success by fulfilling their corporate social responsibilities.



MONSOON 2025 FURY SWAMPS NORTHERN INDIA

VATIKA SINGH

Climate Change Sends Warning Signs

Northern India is reeling from torrential monsoon downpours that have triggered widespread flooding and landslides across the Himalayan foothills and plains, inflicting heavy human and economic losses. The death toll has surpassed 130, with hundreds of thousands displaced in a calamity that officials and scientists worry may herald more frequent such disasters amid a warming climate.

States such as Uttarakhand, Himachal Pradesh, Jammu & Kashmir, and Punjab have borne the brunt, while New Delhi, straining under the overflowing Yamuna River, is battling both urban inundation and prolonged chaos. In Punjab alone, at least 37 people have perished, and agricultural devastation

has swept across tens of thousands of hectares. The most rain-intensive 14-day stretch in over a decade with a staggering 37 percent above normal has exposed glaring vulnerabilities in regional infrastructure and preparedness.

Several Himalayan regions have suffered catastrophic landslides and glacial lake breaches. Uttarakhand, in particular, has seen bridges collapse,



roads disappear, and entire communities cut off. In one such flash flood and landslide event, dozens lost their lives while attempting pilgrimages near sacred sites.

Even urban centers have not escaped the deluge. In Delhi, the Yamuna surged past safety thresholds, compelling authorities to evacuate neighborhoods around iconic landmarks like the Red Fort and shutter the historic Iron Bridge. Elsewhere, including in Kashmir's Srinagar, the Jhelum breached embankments and flooded residential zones.

Beyond India's borders, Pakistan's eastern provinces are contending with their own waterlogged nightmare. An unprecedented 2 million residents of Pakistani Punjab have been affected by



India and Pakistan this season. South Asia's monsoon system, once more predictable, has morphed into an erratic force marked by catastrophic rainfall events and dangerous dry spells.

Compounding the meteorological onslaught are growing environmental and developmental pressures. Rampant deforestation, unplanned urban sprawl, erosion from illegal logging, and insensitive infrastructure in fragile landscapes have all deepened the storm's impacts. India's Supreme Court has flagged these human-induced factors, particularly in Himalayan regions like Himachal, J&K, and Uttarakhand, as significant contributors to the scale of recent flooding.

Crisis Response Stumbles Amid Political Tensions

Relief efforts are underway but uneven. Punjab's political leadership has pressed New Delhi to bolster its response. While a modest relief fund was proposed, local officials argue it falls far short, calling it "insufficient" in the face of devastation that many say eclipses that of the past three decades. Displacement continues, agricultural livelihoods are gone, and basic amenities remain out of reach for many survivors.

flooding of historic proportions, stoked by both global warming, intensified monsoon rains and cross-border releases from India's dams. The inundation of the Sutlej, Chenab, and Ravi rivers has overwhelmed communities, prompting hurried evacuations and cascading criticism between the two nuclear-armed neighbours.

Climate Crisis and Human Pressures Amplify Risks

Experts are warning that the ferocity of these monsoon extremes is symptomatic of climate change at work. Atmospheric warming is allowing storms to carry more moisture, increasing the likelihood of sudden, intense deluges, like the lightning-fast cloudbursts that have already left a trail of destruction across

Investigative scrutiny is also intensifying. India's top court has demanded answers from central and state governments about environmental negligence, particularly alleged illegal tree felling that may have amplified the flooding crisis.

Urgent Need for Preparedness and Global Action

This disaster underscores the urgent need for robust climate adaptation strategies. Experts argue that short-term fixes, like better radar and early warning systems must be matched with long-term resilience planning: sustainable land use, drainage infrastructure, eco-sensitive development, and reforestation. However, at a deeper level, analysts say, cutting emissions remains crucial, as adaptation alone will struggle to keep pace with inexorable warming.

South Asia's monsoon pattern, once a life-giving annual rhythm, now carries the dual threat of nurturing productivity and unleashing ruin. As India and its neighbours rebuild, the imperative to reconcile climate realities with growth and governance has never been more urgent.

BREAKING BARRIERS: TOWARDS INCLUSIVE LEARNING FOR SPECIAL CHILDREN

Education is a universal right, a beacon of hope, and a foundation for empowerment. Yet, for countless children with special needs, this right is still surrounded by barriers—social, emotional, and systemic. At SURTAJ Special Children Foundation, we believe that these barriers are not permanent walls but challenges waiting to be transformed into stepping stones. Our vision is clear: to create a future where every child, regardless of ability, can learn, grow, and thrive in an inclusive environment.

The Need for Inclusive Learning

Children with special needs are often left behind in conventional learning systems. Limited resources, inadequate infrastructure, and societal misconceptions often hinder their growth. But every child has unique abilities, waiting to be nurtured. Inclusive education is not charity—it is justice. It ensures that special children receive equal opportunities to explore their potential, contribute to society, and live with dignity.

Our Mission at SURTAJ

SURTAJ Special Children Foundation was established with the mission to empower differently-abled children through education, skill development, and holistic growth. We are committed



to breaking down barriers by:

- Providing **personalized learning programs** tailored to the child's strengths and abilities.
- Offering **therapies and counseling** to address emotional, cogni-



NARINDER KAUR

tive, and physical challenges.

- Creating opportunities for **skill-building and vocational training**, enabling children to be self-reliant.
- Spreading **awareness in society** to replace stigma with acceptance, empathy, and support.
- Extending care to **parents of special needs children**, focusing on their mental and emotional health through counselling, therapies, and support systems, because the well-being of the family is as important as the growth of the child.

Building Bridges Through Action

Our foundation is more than an institution—it is a movement. Through





workshops, community engagement, and innovative teaching methods, we are bridging the gap between children with special needs and mainstream society. Our recent initiatives in skill-building, such as jute bag making, jewellery crafting, and eco-friendly product creation, are empowering children to earn, contribute, and feel valued. These efforts not only build confidence but also show the world that ability is

always greater than disability.

Inspiring Change

At SURTAJ, we are inspired daily by the resilience of our children. Their determination reminds us that inclusion is not a favor but a necessity. True progress as a society can only be measured when every child, irrespective of ability, finds a place in the classroom, the workplace, and the community.

Equally, the strength of parents—their courage and perseverance—fuels this journey. Supporting them emotionally and mentally is vital, for when parents are empowered, children thrive even more.

A Call to Action

We envision a future where inclusive education is not the exception but the norm. But this journey requires collective effort. We call upon individuals, organizations, and policymakers to support, collaborate, and advocate for inclusive learning spaces. Together, we can create a society where no child is left behind, and no parent feels alone in their journey.

At SURTAJ Special Children Foundation, we are not just teaching children—we are learning from them every day. Their courage, joy, and spirit drive us forward in our mission. Breaking barriers is not just our goal; it is our promise—to the children, to their parents, and to the inclusive tomorrow we are building together.



SBI FOUNDATION'S GRAM SAKSHAM PROJECT: HOPE TURNS INTO REALITY IN TRIBAL MADHYA PRADESH



Jabalpur, Madhya Pradesh:

In the tribal heartland of Kundam block—where poverty and migration once overshadowed daily life—a silent revolution is unfolding. The SBI Foundation's *Gram Saksham Project*, implemented in partnership with Lok Kalyan Bhumika Samiti (LKBS), is turning hope into reality by creating sustainable livelihoods and restoring self-reliance among marginalized families.

Guided by the vision of **Shri Sanjay Prakash**, Managing Director of SBI Foundation, the initiative has already transformed five villages in Jabalpur district. Within a short span, the construction of **60 irrigation structures** has ended decades of water scarcity, enabling farmers to cultivate with confidence and safeguard their crops against drought. What were once barren lands now yield fertile fields, ensuring both food security and economic stability.

To strengthen the livelihoods of landless households, the project has supported **50 vulnerable families** by distributing **two goats per household**, complete with insurance coverage to minimize risks. Alongside this, **125 small farmers** have been equipped with vegetable seed kits, triggering a surge in local vegetable

production that has improved both incomes and household nutrition.

The transformation is not confined to physical assets alone; it extends deeply into knowledge and capacity building. The renovated **Village Farmer Training Centre (Kisan Bhawan)** now serves as a vibrant hub of learning, where farmers and women self-help group members are trained in goat rearing, vegetable cultivation, and sustainable water management practices. Exposure visits to the **Nanaji Deshmukh Veterinary Science University** at Amanala, Jabalpur, have further expanded their horizons, introducing them to modern, practical techniques that empower them to dream bigger and work smarter.

The impact is visible across the villages. Where migration was once an unavoidable compulsion, families are now staying back to work on their own farms. Rising incomes, better nutrition, and renewed dignity have replaced despair with confidence. As one farmer expressed



Shri. Sanjay Prakash, Managing Director of SBI Foundation

with pride:

"Earlier we had no choice but to leave our homes in search of work. Today, thanks to SBI Foundation, we earn a livelihood with dignity in our own fields. The dream of self-reliance is now a reality."

Reflecting on this transformation, **Shri Sanjay Prakash**, Managing Director of SBI Foundation, shared:

"Water is the most critical component of human life, particularly

for agrarian communities. Watershed development and the promotion of sustainable water management practices have been key focus areas of our Gram Saksham program. We are pleased to see the positive impact of our efforts in partnership with Lok Kalyan Bhumika Samiti in Jabalpur District, and we believe that the local communities will continue to take ownership of these interventions in the future."

The *Gram Saksham Project* stands today as more than a development program—it is a **movement of empowerment**. By weaving together water conservation, livestock-based livelihoods, and nutrition-sensitive farming, the SBI Foundation has created a model of corporate social responsibility that is not only transforming lives in Madhya Pradesh but also offering a replicable path of hope and resilience for tribal communities across the country.



Ms. Rekha Kushwaha, Chairperson of Lok Kalyan Bhumika Samiti

Believe It or Not

Education in India isn't just about chalk and talk—it's about dreams, data, and a dash of drama. Believe it or not, the next genius might be solving equations in a village, doodling on a homework collage, or whispering secrets to the clouds.

Here are some interesting facts from India's Education Landscape

India had the world's first university, long before Oxford or Harvard, *Takshashila* 700 BCE (welcomed 10,000+ students from across Asia. Subjects ranged from surgery to politics—no Wi-Fi, but plenty of wisdom.

- The **largest school in the world** is in Lucknow. City Montessori School holds a Guinness World Record with 55,000+ students. That's more than the population of some towns!
- India's **open schooling** system teaches millions—without walls. The *National Institute of Open Schooling* (NIOS) serves 2.7 million learners annually, making it the largest of its kind globally.
- Homework in India can be a **full-time job—for parents**. Class 1 students were asked to make "collages of extinct animals"? Believe it. Some parents deserve honorary degrees in glue-stick management.
- India produces the **most STEM graduates** in the world. Over 2.6 million science and tech minds

graduate each year. That's a brainwave tsunami powering global innovation.

- Education is a constitutional right. Thanks to the *Right to Education Act* (2009), every child aged 6–14 is entitled to **free and compulsory school**ing. No excuses, just empowerment.
- India ranks second globally in number of schools with **1.5 million schools**, India's educational footprint is vast—stretching from Himalayan hamlets to coastal classrooms.
- Some Indian students **crack global exams at record-breaking ages**. From IIT-JEE toppers at 14 to PhD holders in their teens, India's academic prodigies rewrite the rules of brilliance.
- According to the Periodic Labour Force Survey (PLFS) 2023–24, the **five most literate regions** in India—among individuals aged 7 and above—are Mizoram (98.2%), Lakshadweep (97.3%), Kerala (95.3%), Tripura (93.7%), and Goa (93.6%), each standing tall as a beacon of educational progress.

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Shiksha Bharati Survey campaign Launch by Shri Nitin Jairam Gadkari, Hon'ble Union Minister of Road Transport & Highways, Government of India, Smt. Rekha Sharma, Member of Parliament (RS), Smt. Smita Wagh, Member of Parliament (LS), Shri Harish Chandra, Publisher & Managing Editor - CSR Times, during the 12th National CSR Times Summit 2025 in New Delhi

NOMINATION CATEGORIES



ACADEMIC EXCELLENCE



INFRASTRUCTURE



SPORTS



CREATIVE EXPRESSION



DIGITAL INTEGRATION



INCLUSIVITY



ENVIRONMENTAL SENSITIVITY



COMMUNITY OUTREACH



FACULTY



LEADERSHIP



RISK MANAGEMENT

SHIKSHA BHARATI SURVEY 2025

SCHOOLS OF DELHI NCR AND DEHRADUN

NOMINATIONS OPEN

Last Date : 15th October 2025

NOMINATION SEGMENT

SEGMENT (I) REGULAR SCHOOLS

(Schools charging a monthly fee of INR 3,000 and above, offering structured academic programs along with essential learning facilities and co-curricular support for holistic student development.)

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(Schools with a monthly fee below INR 3,000, focused on delivering quality education at affordable costs while ensuring access to fundamental academic and extracurricular resources.)

SEGMENT (II) PRESCHOOLS

(Schools dedicated to pre-primary education, nurturing early childhood development through age-appropriate learning activities, foundational skills, and a safe, engaging environment for young learners.)

13 Zones (Delhi NCR)

East Delhi

Central Delhi

Noida

West Delhi

Dwarka

Greater Noida

North Delhi

Faridabad

Gurgaon

South Delhi

Ghaziabad

Dehradun

Other (Outer Delhi, Haryana & UP)

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CSR TIMES is coming up with a **special edition** to rank the top **PSUs and Corporates** that are effectively deploying their CSR budgets. Objective is to appreciate their commitment to social responsibility and their contribution towards a 'Viksit Bharat'.

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