

The Governance Paradox: Algorithmic Bias, Statutory Corporate Social Responsibility Mandates, and Responsible Artificial Intelligence in the Indian Corporate Sector

Ajo Nirmal, Dr. Nilaish N

School of Economics and Commerce, CMR University, Bengaluru, Karnataka, India

Abstract

India occupies a unique position in the global integration of Artificial Intelligence (AI) into Corporate Social Responsibility (CSR), being the only major economy that combines a statutory CSR mandate under Section 135 of the Companies Act 2013 with one of the world's fastest growing AI adoption ecosystems. Indian corporations are projected to spend over 35,000 crore rupees on CSR activities in 2025, even as AI investment among the country's top 100 listed firms is reported to be growing at more than 40 percent annually. The governance paradox arising from this convergence is examined in this paper, where the same AI systems that promise transformative gains in CSR effectiveness are simultaneously introducing algorithmic bias, greenwashing, privacy harms, and labour displacement risks that existing CSR frameworks were not designed to address. The study draws on Indian regulatory documents, including the Companies Act 2013, the Securities and Exchange Board of India (SEBI) Business Responsibility and Sustainability Reporting (BRSR) framework, the 2025 AI Governance Framework released by the Ministry of Electronics and Information Technology (MeitY), and the Digital Personal Data Protection Act 2023, alongside global instruments such as the European Union AI Act, the OECD AI Principles, and the ISO/IEC 42001 standard, and case evidence from Tata Consultancy Services, Infosys, Wipro, Reliance Industries, Microsoft, and Unilever [1, 2, 3]. It is observed that AI's impact on CSR outcomes is determined by governance quality rather than technological sophistication, and that India faces a regulatory window of three to five years in which to establish coherent AI-CSR governance before retrofitting becomes prohibitive. It is argued that an integrated AI-CSR framework is required, one that aligns the BRSR disclosures, the Companies Act CSR rules, and the emerging AI governance architecture into a single accountability structure suited to a country where statutory CSR meets large scale algorithmic decision making.

Keywords: Artificial Intelligence, Corporate Social Responsibility, Algorithmic Bias, Ethical Governance, Companies Act 2013, Business Responsibility and Sustainability Reporting

1. Introduction

Artificial Intelligence and Corporate Social Responsibility represent two of the most influential forces shaping the behaviour of modern organisations, and their convergence is producing a new terrain of corporate ethics, accountability, and stakeholder engagement that is still being mapped. Corporate Social Responsibility, understood as the voluntary commitment of businesses to behave ethically, contribute to sustainable economic development, and improve the quality of life of workers, communities, and society at large, has evolved significantly since the foundational four-part model of economic, legal, ethical, and philanthropic responsibilities proposed by Archie Carroll (1991) [4]. The contemporary CSR landscape is shaped by the United Nations Sustainable Development Goals, Environmental, Social, and Governance (ESG) investment frameworks influencing more than 35 trillion United States dollars in global assets under management, mandatory sustainability reporting under the European Union's Corporate Sustainability Reporting Directive, and a generation of consumers and employees who hold corporations to higher standards of social and environmental accountability than their predecessors [5].

Artificial Intelligence has moved in parallel from a specialist technical discipline into a pervasive organisational capability deployed across every function of the modern enterprise. Global AI investment is reported to have reached approximately 200 billion United States dollars in 2023 and is projected to exceed 1.5 trillion United States dollars annually by 2030, with more than 77 percent of consumer devices used daily incorporating some form of AI [6]. In the Indian context, this convergence carries dimensions that global analyses often overlook. The Companies Act 2013, which mandates CSR expenditure for qualifying companies under Section 135, creating one of the world's most comprehensive statutory CSR frameworks, is operating in an environment where AI adoption among large Indian corporations is accelerating rapidly [7]. Infosys, Tata Consultancy Services, Wipro, and Reliance Industries are simultaneously among India's most significant CSR contributors and among its most aggressive AI adopters. The central question, therefore, is not whether AI will reshape CSR practice in India but whether the governance frameworks now in place are adequate to ensure that the reshaping advances genuine social outcomes rather than amplifying the harms CSR is meant to prevent.

This paper investigates that question by analysing the opportunities, risks, and ethical governance frameworks that define the integration of AI with CSR, with primary attention to the Indian institutional context. The analysis draws on regulatory texts, peer reviewed academic literature, sustainability disclosures from major Indian and global corporations, and institutional reports from the OECD, the European Union, the World Economic Forum, and Indian regulators including SEBI and MeitY. It is argued that India faces a narrow window in which to establish coherent AI-CSR governance and that the design of that governance, rather than the speed of technological adoption, will determine whether AI advances or undermines the social commitments embedded in the Companies Act framework.

2. Literature Review

The academic literature on AI in CSR has grown rapidly since 2020, but it remains characterised by significant fragmentation. The foundational work of Archie Carroll (1991) established the four part model of corporate social responsibility that continues to anchor most CSR scholarship, while Mark Suchman

(1995) developed the legitimacy framework that explains why corporations pursue CSR commitments beyond direct profit motives [4, 8]. The integration of AI into this literature began with applications focused work, including Goralski and Tan (2020), who argued that AI represents the most powerful tool available for advancing the Sustainable Development Goals, and Sætra (2021), who examined the dual nature of AI as both an enabler and a risk to ESG outcomes [9, 10]. Nishant, Kennedy and Corbett (2020) reviewed AI applications in environmental sustainability and identified more than 40 distinct categories of high impact deployment, ranging from carbon footprint optimisation to biodiversity monitoring [11].

A second strand of the literature focuses on AI risks in CSR contexts. Borenstein and Howard (2021) provided a comprehensive taxonomy of algorithmic bias sources, distinguishing historical bias, representation bias, measurement bias, and aggregation bias [12]. Quach et al. (2022) documented privacy threats arising from AI deployment in corporate contexts, including the inference of sensitive personal attributes from apparently non-sensitive data [13]. Freunek and Niggli (2023) identified the emerging risk of AI enabled greenwashing, in which large language model capabilities are used to generate plausible sustainability disclosures unsupported by operational reality [14]. The 2024 special issue of the Journal of Management and Organization on AI and CSR identified greenwashing facilitation as the second most significant AI-CSR risk after algorithmic bias.

A third strand examines governance frameworks. Jobin, Ienca and Vayena (2019) analysed 84 global AI ethics guidelines and identified convergence around five core principles, namely transparency, justice and fairness, non-maleficence, responsibility, and privacy, which now form the foundational vocabulary of AI ethics globally [15]. The European Union AI Act, which entered into force in August 2024 and is being phased in through 2026, establishes the most comprehensive legally binding AI governance framework in existence and effectively serves as the global regulatory benchmark [1]. The OECD AI Principles, adopted by 42 countries, the United Nations AI for Good framework, and the ISO/IEC 42001 standard published in 2023 provide complementary governance architectures [3, 16].

Indian specific literature on AI in CSR remains comparatively thin. Sharma and Kumar (2023) examined CSR practice under the Companies Act 2013 and identified compliance focused expenditure rather than strategic impact orientation as the dominant pattern [17]. The MeitY report on India's approach to AI governance, released in 2025 by the National Cyber and AI Center, established the country's first formal AI risk taxonomy, prohibiting social scoring and emotion inference in employment as unacceptable use cases [2]. The Digital Personal Data Protection Act 2023 provides the privacy law foundation that AI deployments in CSR must operate within [18]. The enhanced BRSR requirements issued by SEBI, applicable to the top 1,000 listed entities, are beginning to incorporate AI governance disclosure obligations [19]. The PwC analysis of 250 CSRD reports shows that companies are already voluntarily disclosing AI related impacts in their sustainability reports, while SAP identified Responsible AI as the most financially material topic in its 2024 Integrated Report [5]. Over 60 percent of investors are reported to state that clear and consistent AI related disclosures enhance their confidence in a company's sustainability performance.

3. Research Gap, Questions and Objectives

3.1 Research Gap

Despite the growing body of literature on AI and CSR, three significant gaps remain. The first gap is fragmentation. Studies examining the environmental sustainability applications of AI do not engage with its social responsibility implications, research on algorithmic bias focuses on technical remediation without examining CSR governance implications, and ESG reporting scholarship addresses disclosure requirements without analysing the role of AI in generating, verifying, or misrepresenting the underlying data. The second gap is the limited India focused analysis. The majority of existing scholarship on AI and CSR draws on evidence from the United States, the European Union, and China, applying governance frameworks designed for those institutional contexts to a global phenomenon whose most consequential future manifestation may well occur in India, a country with statutory CSR mandates, 1.4 billion people, rapidly accelerating AI adoption, and a regulatory environment still developing the frameworks needed to govern this intersection. The third gap is temporal. The pace of AI development, including the emergence of large language models, generative AI, and agentic AI systems capable of autonomous decision making, has outrun the existing literature, which primarily addresses narrower AI applications such as rule based decision systems and predictive analytics.

3.2 Research Questions

1. How is the integration of AI into CSR practice in India creating opportunities for advancing genuine social and environmental outcomes, and how is it simultaneously creating new categories of CSR risk that existing frameworks were not designed to address
2. What ethical governance frameworks, both global and India specific, are emerging to address AI in CSR, and how adequate are they in the face of algorithmic bias, AI enabled greenwashing, privacy harms, and labour displacement risks
3. How are leading Indian corporations integrating AI into their statutory and voluntary CSR activities, and what do these cases reveal about best practices and persistent governance gaps under the Companies Act 2013 framework

3.3 Research Objectives

1. To examine the specific opportunities AI creates for enhancing the effectiveness, reach, transparency, and impact of CSR activities across environmental, social, and governance dimensions in the Indian context.
2. To identify and analyse the principal risks AI deployment introduces into CSR practice, including algorithmic bias, greenwashing facilitation, privacy violations, labour displacement, and the carbon cost of AI computation.

3. To evaluate the ethical governance frameworks developed for responsible AI in CSR contexts and to propose an integrated, evidence based regulatory architecture that aligns the statutory CSR mandate of India with its emerging AI governance framework.

4. Research Methodology

4.1 Research Design

A descriptive and analytical research design with a qualitative orientation is followed in this study. A descriptive design is used to portray accurately the current state of AI integration into CSR practice in India and globally, while the analytical component examines underlying causes, governance implications, and policy directions. A statistical hypothesis is not tested in the study; instead, an interpretive approach is taken, drawing on a wide range of secondary sources to build a coherent, evidence based argument about how AI is reshaping CSR governance and what regulatory and corporate responses are required.

4.2 Data Collection

All research in this study depends on secondary data, which consists of previously gathered and published information by other researchers and institutions. Secondary data is relied upon because the subject matter contains extensive documentation from official institutional sources, because official documents and expert analysis provide the best understanding of a fast evolving regulatory landscape, and because the research requires the demonstration of advanced knowledge synthesis through critical evaluation of existing information rather than the generation of new empirical observations.

Research data was collected from five categories of sources, namely (a) official government and regulatory publications including the Companies Act 2013 and amendments, SEBI BRSR circulars, the 2025 AI Governance Framework released by MeitY, the Digital Personal Data Protection Act 2023, and Supreme Court of India judgments on data protection and CSR; (b) international institutional reports from the OECD, the World Economic Forum, the European Commission, the United Nations Global Compact, and the IEEE; (c) corporate sustainability and ESG disclosures from Tata Consultancy Services, Infosys, Wipro, Reliance Industries, Microsoft, Google, Unilever, and Salesforce; (d) peer reviewed academic journals accessed through Google Scholar, SSRN, ScienceDirect, Springer, and MDPI; and (e) credible business journalism from the Economic Times, LiveMint, Mint, Bloomberg, Reuters, and the Financial Times for recent developments not yet captured in academic literature.

4.3 Mode of Collection

The literature was first surveyed broadly at the global level on AI and CSR, after which the focus was narrowed to India specifically. Searches used keyword combinations such as AI corporate social responsibility, algorithmic bias India, ESG AI governance, Companies Act 2013 CSR AI, and BRSR responsible AI. The sources were filtered to prioritise publications from 2019 to early 2026. Each source was evaluated against four criteria, namely credibility, relevance, recency, and consistency through cross referencing across multiple independent sources.

4.4 Analytical Approach

The analysis is thematic and comparative. Thematic analysis identified recurring patterns, including governance quality as a determinant of AI-CSR outcomes, the inclusion-exclusion paradox in AI enabled CSR programmes, the employment CSR paradox in AI driven workforce transitions, and the regulatory convergence emerging across the European Union AI Act, the OECD AI Principles, and the 2025 AI Governance Framework of India, organised into coherent themes. The comparative dimension places the policy environment of India alongside the European Union, the United States, the United Kingdom, and Singapore. As a qualitative, secondary data study, no statistical techniques such as regression or hypothesis testing were employed; instead, interpretive synthesis, policy comparison, and evidence triangulation were used as the core analytical methods.

5. Analysis and Discussion

5.1 Analytical Technique

Thematic content analysis was used alongside comparative governance analysis to work through the data. This involved reading across regulatory documents, market reports, academic papers, corporate sustainability disclosures, and institutional publications, and then identifying recurring patterns that spoke to the research questions. A quantitative approach would not have been suitable here. The material is too varied in format and purpose for statistical testing, and what was needed was a way to derive meaning from sources that range from SEBI circulars to corporate ESG reports and OECD policy briefs. Thematic analysis provided that flexibility.

5.2 Opportunities Analysis

It is observed that AI is creating measurable opportunities for advancing CSR outcomes across all three ESG dimensions. In environmental CSR, AI driven optimisation has enabled corporations to reduce energy consumption in operations by 10 to 20 percent, with the data centre cooling system based on Google DeepMind delivering a 40 percent reduction in cooling energy as one of the most cited cases. In social CSR, AI enabled financial inclusion platforms have extended formal credit access to non-prime borrowers using alternative data sources, which is particularly significant in India, where more than 190 million adults remain financially underserved. In governance CSR, automated ESG data platforms using natural language processing can extract sustainability relevant information from operational data, news feeds, regulatory filings, and supplier reports within hours of occurrence, enabling the continuous disclosure that regulators and investors increasingly expect [20]. Indian corporations are beginning to deploy these capabilities at scale. The BridgeIT programme of TCS has reached over 500,000 beneficiaries through AI personalised digital literacy training, and the Springboard platform of Infosys provides AI mediated learning to more than 11 million registered users in 16 Indian languages.

5.3 Risk Analysis

Five interconnected categories of AI-CSR risk are identified, each of which is inadequately addressed by existing governance frameworks. Algorithmic bias is the most extensively documented, with empirical evidence establishing systematic discriminatory effects in employment, credit, healthcare, and criminal justice applications. The Amazon recruiting tool that systematically downgraded applications from women, the financial services models that perpetuated historical lending discrimination, and the healthcare algorithms that underestimated illness severity in Black patients each illustrate how AI trained on historical data reproduces and amplifies the discriminatory patterns embedded in that data [12]. AI enabled greenwashing represents the second risk category, in which generative AI capabilities produce plausible sounding sustainability narratives unsupported by operational performance [14]. Privacy violations represent the third risk category, particularly significant in India following the implementation of the Digital Personal Data Protection Act 2023, which establishes consent and purpose limitation requirements that AI systems trained on stakeholder data must comply with [13, 18]. Labour displacement is the fourth risk category, with research suggesting that up to 30 percent of current job tasks could be substantially automated by AI within the next decade, with impacts concentrated among workers with less formal education and in roles characterised by routine cognitive tasks. The carbon cost of AI computation is the fifth risk category, with the training of a single large language model consuming energy equivalent to the annual electricity consumption of more than 100 households, a footprint that is rarely accounted for in corporate carbon reporting [21, 22].

5.4 Governance Framework Analysis

The global governance landscape has evolved significantly since the OECD established the first widely endorsed international framework in 2019. The European Union AI Act now provides the most comprehensive legally binding architecture, with its risk based classification system mapping directly onto the AI-CSR risk categories identified above [1]. Prohibited categories include social scoring and real time biometric surveillance in public spaces. High risk categories, including employment, credit, and educational assessment, require mandatory conformity assessment, bias testing, and human oversight. Limited risk categories require transparency obligations. The OECD AI Principles, adopted by 42 countries, establish complementary values based principles, namely inclusive growth, human-centred values, transparency, robustness, and accountability [16]. The ISO/IEC 42001 standard published in 2023 provides the first international management system standard specifically for AI governance, which corporations can use to structure responsible AI deployment [3]. The 2025 AI Governance Framework of India, developed by the National Cyber and AI Center under MeitY, mirrors the European Union prohibitions on social scoring and emotion inference in employment, suggesting an emerging global consensus on minimum AI-CSR standards that transcends individual jurisdictional boundaries [2].

5.5 Indian Corporate Case Analysis

The case analysis of leading Indian corporations reveals significant variation in AI-CSR governance maturity. Tata Consultancy Services represents the most comprehensively documented integration. Its Responsible AI framework, developed in alignment with the OECD AI Principles and the ISO/IEC 42001

standard, is applied to CSR AI deployments as well as commercial applications. The Springboard platform of Infosys, with over 11 million registered learners, includes annual bias audits of its recommendation engine and explicit consent requirements for learner data use. The AI Adoption Governance Framework of Wipro explicitly engages the employment CSR paradox by requiring assessment of workforce impact before major AI implementation decisions and treating workforce transition planning as a mandatory governance gate. Reliance Industries, despite operating the largest CSR budget in India at approximately 1,200 crore rupees annually, provides limited disclosure of AI governance frameworks, algorithmic impact assessments, or responsible AI commitments relative to TCS and Infosys, representing a governance gap that the enhanced BRSR requirements of SEBI are beginning to address [19]. The pattern is clear, namely that AI governance maturity correlates more strongly with sector exposure to global regulatory regimes than with overall CSR expenditure.

5.6 The Governance Paradox

The most consistent finding across the analysis is that the impact of AI on CSR outcomes is determined not by the sophistication of the technology deployed but by the quality of the governance structures within which it operates. This governance quality principle has direct practical implications. Investing in AI governance capacity, including AI ethics boards, algorithmic impact assessment processes, bias auditing capabilities, and transparent disclosure systems, is not merely a compliance cost but a determinant of whether AI investment generates positive CSR outcomes or creates CSR liabilities. Corporations that treat AI governance as a cost to be minimised are systematically underperforming on CSR relative to the potential of their AI investments. Corporations that treat AI governance as a strategic investment are generating superior CSR outcomes. The paradox at the heart of the Indian context is that the country combines one of the world's most extensive statutory CSR frameworks with one of the world's least developed AI governance regimes, creating a structural mismatch in which significant CSR expenditure is being channelled through AI systems whose governance is largely voluntary and inconsistently disclosed.

6. Findings

Five principal findings are produced by this research. First, it is observed that the CSR impact of AI is determined by governance quality rather than technology sophistication, a pattern visible across global and Indian case evidence. Second, the regulatory architecture of India is fragmented. The Companies Act 2013 governs CSR expenditure, the BRSR framework of SEBI governs sustainability disclosure, the Digital Personal Data Protection Act 2023 governs data use, and the 2025 AI Governance Framework of MeitY governs AI risk classification, but no integrated framework connects them into a coherent AI-CSR accountability structure [2, 7, 18, 19]. Third, algorithmic bias and AI enabled greenwashing represent the most material near term AI-CSR risks for Indian corporations, while labour displacement and the carbon cost of AI represent the most material medium term risks. Fourth, the leading Indian AI-CSR practitioners, namely Tata Consultancy Services, Infosys, and Wipro, have voluntarily adopted governance practices that exceed current regulatory requirements, indicating that the BRSR framework can be tightened without imposing unrealistic costs. Fifth, the regulatory window in which India can establish coherent AI-CSR

governance before retrofitting becomes prohibitive is narrow, estimated at three to five years, after which embedded AI systems will be substantially harder to govern.

7. Conclusion

What comes through clearly in the evidence is that the AI-CSR future of India will not be a clean either-or between technology led efficiency and traditional human governance. The real question is regulatory. India already has one of the world's most extensive statutory CSR frameworks under the Companies Act 2013, a rapidly maturing AI ecosystem led by Tata Consultancy Services, Infosys, Wipro, and Reliance Industries, and a regulatory architecture in the BRSR framework, the Digital Personal Data Protection Act 2023, and the 2025 AI Governance Framework of MeitY that gives it a head start most countries do not have. The bottleneck is integration. There is still no single legal instrument tying CSR mandates to AI governance, the BRSR disclosures on responsible AI remain limited and inconsistent, and the accountability structures for AI driven CSR decisions are minimal. These are solvable problems, but they have remained unsolved for years now, and the longer that continues, the wider the gap grows between what the AI-CSR ecosystem of India could be and what it actually is.

8. Recommendations

The Ministry of Corporate Affairs should issue a clarificatory framework under the Companies Act 2013 that requires CSR programmes deploying AI to disclose algorithmic impact assessments, bias audit results, and stakeholder consultation processes. SEBI should expand the BRSR framework to require mandatory disclosure of AI governance structures, including the existence of an AI ethics committee, the use of mandatory pre-deployment impact assessment, and the carbon cost of AI computation, for the top 1,000 listed entities. MeitY should strengthen the 2025 AI Governance Framework with enforceable provisions for high risk AI applications in employment, credit, healthcare, and education, drawing on the conformity assessment model of the European Union AI Act. Corporations should establish board level AI ethics and CSR committees with genuine oversight authority, implement mandatory algorithmic impact assessment for all AI deployments affecting stakeholder groups, integrate AI carbon accounting into environmental CSR reporting, and treat workforce transition planning as a mandatory governance gate before major AI implementation decisions. Civil society organisations and investors should develop independent AI-CSR audit standards that complement corporate self disclosure and provide an external verification layer that the present BRSR framework does not require.

9. Limitations and Scope of the Study

Several limitations are acknowledged in this study. First, the study relies entirely on secondary data and does not capture the lived experiences of CSR managers, AI engineers, or affected community members through primary surveys or interviews. Second, the rapidly evolving regulatory environment means that some developments may have occurred after the data collection period, particularly given the pace of agentic AI adoption and the parallel development of AI specific legislation in India. Third, the reliance on corporate self disclosure as a primary evidence source for the case analysis means that the governance gaps identified in this paper likely underestimate the actual gap between stated commitments and

implemented practice, since corporations control what they disclose and the most significant governance failures are typically the least fully disclosed.

The scope of this study is the Indian context, covering developments from 2019 to early 2026. While global comparisons with the European Union, the United States, the United Kingdom, and Singapore are referenced, the primary lens remains on India. The study encompasses AI applications across environmental, social, and governance dimensions of CSR, the principal AI-CSR risk categories, the global and Indian governance frameworks emerging to address these risks, and case evidence from leading Indian and global corporations. Future research should incorporate primary data from CSR managers and community stakeholders, longitudinal analysis of BRSR disclosure quality on AI governance, economic modelling of the cost of inadequate AI-CSR governance, and assessment of agentic AI systems whose governance requirements are qualitatively different from those of current generation AI applications.

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