

**IMPACT ASSESSMENT REPORT
OF
PNC INFRATECH LIMITED**

CSR IMPACT ASSESSMENT – UNDERSTANDING THE BASICS

Corporate Social Responsibility (CSR) impact assessment is a systematic process employed by organizations to evaluate the effects of their CSR initiatives on various stakeholders, including employees, customers, communities and the environment.

This comprehensive assessment aims to determine the extent to which CSR activities align with organizational goals and societal expectations. By utilizing both qualitative and quantitative methods, CSR impact assessment seeks to capture a holistic view of the social, economic and environmental outcomes of corporate actions.

The process typically involves identifying key performance indicators, collecting relevant data, and analysing this data to measure the effectiveness and efficiency of CSR programs.

Furthermore, CSR impact assessment provides insights into stakeholder perceptions, community engagement and overall social impact of corporate initiatives. It also helps the organizations, especially the core group, leading the CSR initiatives in an organization, including the CSR Committee and the board of directors of the Organisation, to identify areas for improvement, ensure compliance with legal and ethical standards, and enhance their reputation by demonstrating a commitment towards social and sustainable responsibility.

In simple words, a thorough understanding of CSR impact assessment is essential for businesses aiming to create sustainable value and foster long-term positive relationships with their stakeholders and society, as a whole.

NEED FOR IMPACT ASSESSMENT

The need for impact assessment in Corporate Social Responsibility (CSR) is driven by several critical factors:

1. **Accountability and Transparency:** Impact assessment ensures that organizations are accountable for their CSR activities and transparent about their outcomes. It helps stakeholders, including investors, customers, employees, and the public, understand how the organization's actions are affecting society and the environment.
2. **Strategic Improvement:** By evaluating the impact of CSR initiatives, organizations can identify what works and what doesn't. This knowledge enables them to refine their strategies, allocate resources more effectively, and maximize the positive outcomes of their CSR programs.

3. **Compliance and Risk Management:** Impact assessment helps organizations ensure that their CSR activities comply with legal and regulatory requirements. It also aids in identifying and mitigating potential risks associated with their operations, thereby protecting the organization's reputation and reducing the likelihood of negative consequences.
4. **Stakeholder Engagement:** Understanding the impact of CSR initiatives allows organizations to engage more effectively with their stakeholders. It provides a basis for meaningful dialogue, fosters trust, and enhances the organization's relationship with its community, customers, employees, and other key stakeholders.
5. **Sustainable Development:** Impact assessment supports the broader goal of sustainable development by ensuring that CSR activities contribute positively to economic, social, and environmental sustainability. It helps organizations align their efforts with global sustainability standards and goals, such as the United Nations Sustainable Development Goals (SDGs).
6. **Performance Measurement:** Regular impact assessments enable organizations to measure the performance of their CSR initiatives against set objectives and benchmarks. This ongoing evaluation helps in tracking progress, reporting results, and demonstrating the value of CSR to internal and external audiences.
7. **Competitive Advantage:** Organizations that effectively assess and communicate the impact of their CSR activities can gain a competitive edge. Demonstrating a genuine commitment to social responsibility can enhance brand loyalty, attract top talent, and differentiate the organization in the marketplace.

The need for impact assessment in CSR arises from the necessity to ensure accountability, improve strategic decision-making, comply with regulations, engage stakeholders, promote sustainable development, measure performance, and achieve a competitive advantage. Through rigorous impact assessment, organizations can better understand and enhance the positive effects of their CSR initiatives, ultimately contributing to a more just and sustainable world.

IMPORTANCE OF ORGANISATION(S) TO ESTABLISH CSR GOALS

The growing importance of companies to establish Corporate Social Responsibility (CSR) goals is driven by several key factors:

1. **Consumer Expectations:** Today's consumers are more socially and environmentally conscious. They prefer to support companies that demonstrate a commitment to ethical practices and sustainable development. Establishing CSR goals helps companies meet these consumer expectations and build brand loyalty.
2. **Regulatory Pressure:** Governments and regulatory bodies are increasingly implementing laws and guidelines related to social and environmental responsibilities. Companies are expected to comply with these regulations, and establishing CSR goals ensures that they are proactively addressing these legal requirements.
3. **Investor Demand:** Investors are placing greater emphasis on Environmental, Social, and Governance (ESG) criteria when making investment decisions. Companies with clear CSR goals are more likely to attract investment from socially responsible investors who seek to support businesses that contribute positively to society and the environment.
4. **Employee Engagement and Retention:** Employees, particularly younger generations, are increasingly valuing purpose-driven work. Companies with strong CSR goals can attract and retain top talent by fostering a sense of pride and alignment with the Organisation's values and mission.
5. **Risk Management:** CSR goals help companies identify and mitigate potential risks associated with social, environmental, and governance issues. By proactively addressing these areas, companies can prevent negative incidents that could harm their reputation and financial performance.
6. **Brand Reputation:** Establishing and achieving CSR goals enhances an Organisation's reputation. A strong CSR program can differentiate an Organisation from its competitors, build public trust, and enhance its overall image as a responsible corporate citizen.
7. **Long-term Sustainability:** CSR goals are integral to a Organisation's long-term sustainability. By focusing on social and environmental impacts, companies can ensure that they are contributing to sustainable development, which is essential for the long-term viability of both the business and the broader society.
8. **Stakeholder Engagement:** Clear CSR goals facilitate better engagement with various stakeholders, including customers, employees, investors, communities, and suppliers. Effective CSR initiatives foster trust and collaboration, leading to stronger relationships and support from these stakeholders.

9. **Innovation and Efficiency:** Pursuing CSR goals often drives innovation and operational efficiencies. Companies are encouraged to develop new products, services, and processes that are more sustainable and socially responsible, leading to cost savings and competitive advantages.
10. **Global Standards and Frameworks:** The growing adoption of global standards and frameworks, such as the United Nations Sustainable Development Goals (SDGs) and the Global Reporting Initiative (GRI), emphasizes the importance of CSR. Companies are increasingly aligning their goals with these international benchmarks to contribute to global sustainability efforts and improve their reporting transparency.

The growing importance of establishing CSR goals for Companies stems from the need to meet evolving consumer and investor expectations, comply with regulations, attract and retain talent, manage risks, enhance reputation, ensure long-term sustainability, engage stakeholders, drive innovation, and align with global standards. By setting and pursuing CSR goals, companies can create value for both their business and society, fostering a more sustainable and equitable future.

ABOUT THE ORGANISATION

The organisation ("**PNC Infratech Limited**") is a premier infrastructure development Organisation, integrates environmental and social considerations into its business operations, demonstrating a robust commitment towards Corporate Social Responsibility (CSR).

This report outlines the Organisation's commitment through detailed reviews of various projects which are in line with the brief outline of the organisation's CSR Policy which are as follows:

- a. Promoting Healthcare, Eradicating Hunger, Poverty and Malnutrition, and making available safe drinking water.
- b. Promoting education among children and women.
- c. Promoting Art & Culture.
- d. Animal Welfare & Agro Forestry.
- e. Empowering Women.
- f. Rural Development.

- g. Sports and Culture.
- h. Disaster Management.
- i. Ensuing Environmental Sustainability, ecological balance.
- j. Setting up old age homes, day care centres and such other facilities for senior citizens.

The organization orchestrated its commitments in the form of CSR, which categorically aims to deliver an overarching view of its initiatives through numbers, impact pathways, and stories of the people whose lives the organization has touched and the inspiring journeys it has enabled.

PHILOSOPHY OF ORGANISATION TOWARDS CSR

"PNC Infratech Limited recognizes that as an Infrastructure Development Organisation, operations have an impact on society and on the environment. PNC promotes its CSR activities based on the conviction that all business activities must take CSR into consideration. PNC strongly believes that the road infrastructure, it is building and financing today will shape the communities of tomorrow.

PNC believes that CSR is a concept whereby an organization serves the interest of society by taking responsibility for the impact of their activities on customers, employees, shareholders, communities and the environment in all aspects of their operations.

CSR is therefore, the organization's commitment to operate in an economically, socially and environmentally sustainable manner, while recognizing the interest of its stakeholders."

VISION OF ORGANISATION TOWARDS CSR

"Their vision is "To actively contribute to the social and economic development of the community in which, we operate". In doing so, we build a better, sustainable way of life for the weaker sections of society and raise the country's human development Index. As a corporate entity, the Organisation is committed towards sustainability.

In alignment with vision of the Organisation, PNC, through its CSR initiatives, will continue to enhance value creation in the society and in the community in which it operates, through its services, conduct & initiatives, so as to promote sustained growth & economic development for the society and community, in fulfilment of its role as a Socially Responsible Corporate, with environmental concern.

Our Board of Directors, Senior Management and all employees subscribe to the philosophy of compassionate care. We believe and act on an ethos of generosity and compassion characterized by a willingness to build a society that works for everyone. This is the cornerstone of our CSR Policy.”

SIGNIFICANCE OF IMPACT ASSESSMENT

The significance of impact assessment on Corporate Social Responsibility (CSR) lies in its ability to systematically evaluate the effects of CSR initiatives on various stakeholders and the environment. Here are the key aspects of its significance:

1. **Measurement of Effectiveness:** Impact assessment provides a structured approach to measuring the success and effectiveness of CSR initiatives. It helps organizations determine whether their efforts are achieving the desired outcomes and making a meaningful difference.
2. **Data-Driven Decision Making:** By collecting and analyzing data, impact assessments enable organizations to make informed decisions. This data-driven approach ensures that CSR strategies are based on evidence rather than assumptions, leading to more effective and efficient programs.
3. **Accountability and Transparency:** Conducting impact assessments fosters accountability by requiring organizations to track and report on their CSR activities. This transparency builds trust with stakeholders, including customers, employees, investors, and the community, demonstrating a genuine commitment to social and environmental responsibility.
4. **Continuous Improvement:** Impact assessments highlight areas where CSR initiatives are succeeding and areas needing improvement. This feedback loop allows organizations to refine their strategies, address shortcomings, and continuously enhance the impact of their CSR efforts.
5. **Stakeholder Engagement:** Understanding the impact of CSR initiatives helps organizations engage more effectively with stakeholders. It provides a basis for meaningful dialogue, enhances stakeholder relationships, and ensures that the needs and expectations of various groups are being met.
6. **Risk Management:** By identifying potential negative impacts and risks associated with CSR activities, impact assessments help organizations mitigate these risks. This proactive approach prevents

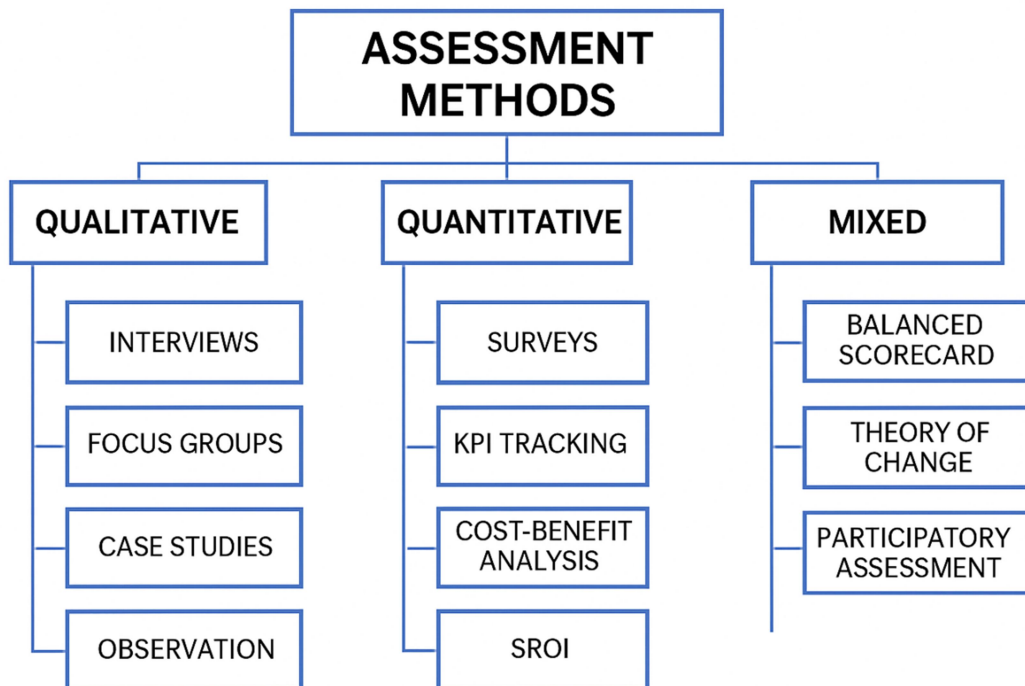
potential harm to the organization's reputation and ensures compliance with legal and ethical standards.

7. **Alignment with Strategic Goals:** Impact assessments ensure that CSR initiatives are aligned with the organization's strategic goals and values. This alignment enhances the coherence and integration of CSR within the overall business strategy, contributing to long-term sustainability.
8. **Enhancing Social and Environmental Value:** The ultimate goal of CSR is to create positive social and environmental value. Impact assessments help organizations quantify this value, demonstrating their contribution to societal well-being and environmental sustainability.
9. **Benchmarking and Reporting:** Impact assessments provide a basis for benchmarking CSR performance against industry standards and best practices. They also facilitate comprehensive and credible reporting to stakeholders, enhancing the organization's reputation and credibility.
10. **Attracting Investment and Talent:** Demonstrating the positive impact of CSR initiatives can attract socially responsible investors and top talent who are looking to work for organizations that align with their values and are committed to making a positive difference.

In summary, the significance of impact assessment on CSR lies in its ability to measure effectiveness, inform decision-making, ensure accountability, drive continuous improvement, engage stakeholders, manage risks, align with strategic goals, enhance social and environmental value, facilitate benchmarking and reporting, and attract investment and talent. Through rigorous impact assessment, organizations can maximize the positive outcomes of their CSR initiatives and contribute to a more sustainable and equitable world.

METHODS DEPLOYED DURING IMPACT ASSESSMENT

Impact assessment methods in Corporate Social Responsibility (CSR) are diverse and can be categorized into qualitative and quantitative approaches. Each method offers unique insights and are tailored to specific CSR initiatives and goals.



These common methods which have been used in the assessment, are described as follows:

Impact Assessment Methodology – FY 2024–25

The impact assessment of the organisation’s CSR initiatives for FY 2024–25 was conducted through a robust framework comprising qualitative, quantitative, and mixed methods. This year’s assessment paid special attention to the expanded thematic footprint, particularly initiatives around women empowerment and senior citizen welfare, which were newly scaled to reflect inclusive development goals.

Qualitative Methods

1. **Interviews:** Structured interviews were conducted with representatives from **Sansthanam Abhay Daanam**, a well-established non-profit organisation actively working in the field of animal welfare, bird rescue, and environmental care across Delhi NCR. The stakeholders conveyed deep appreciation for the organisation’s CSR partnership, which enabled them to significantly strengthen and expand their operations during the year.

With the support of **₹1 crore** contributed by the company under its CSR program in FY 2024–25, the organisation was able to enhance its **24x7 emergency rescue services**, expand its **free bird and small animal hospital**, and deploy **trained veterinary teams** equipped with advanced rescue tools. The funding also supported

rehabilitation units, feed and medical supply procurement, and outreach awareness drives on animal rights and environmental responsibility.

In addition to its core animal rescue mission, the organisation also utilised CSR funding to broaden its impact by supporting **free naturopathy and Ayurvedic health centres, community kitchen initiatives, and educational support through Gurukuls**. The stakeholders emphasised that the CSR support enabled them to transition from isolated interventions to a more integrated, sustainable service model that touches both ecological and human dimensions.

This partnership was highlighted as a case of values-aligned collaboration—fostering empathy, wellness, and community upliftment on a long-term basis.

2. **Focus Groups:** While assessing the impact, we have also organized focus group discussions to collect qualitative data on the attitudes, opinions and suggestions of different stakeholder groups regarding the impact of CSR activities that has been undertaken by the organisation and found that the few of the stakeholders were in real need of the **educational support** which the organisation had provided. The organisation's majority spending was in the "**Promoting education**" project which tantamount to nearly INR 13 Crores out of the total estimate of INR 17.81 Crores in the current fiscal year of 2024-25.

Note: The organisation had undertaken the CSR expenses, directly to the beneficiary and also through various other charitable institutions / private schools / NGOs. The similar activity had been carried forward from several years and promoting education is one of the key projects which has been undertaken by the organisation.

3. **Case Studies:** One of the notable case studies in FY 2024-25 arose from the organisation's partnership with **Badlo Re**, a social impact initiative working across the pillars of **women empowerment, elder care, and community rehabilitation**. With CSR support amounting to **₹1.25 crores**, the initiative significantly expanded its reach among vulnerable groups in Delhi NCR and nearby districts.

Among the many beneficiaries, **beneficiary**, a single mother from Ghaziabad, stood out as a success story of transformation. Enrolled in a tailoring and embroidery training program under Badlo Re, beneficiary received hands-on skill development and seed support to set up a home-based unit. Formerly dependent on irregular daily labor, she is now self-employed and financially stable—able to

support her children's education and mentor other women in her locality.

The project's impact also extended to **elderly care**, with enhancements made to Badlo Re's full-time **Old Age Home** facility. Through dedicated CSR funding, the home was equipped with trained caregivers, medical staff, and recreational infrastructure, ensuring a life of dignity, safety, and emotional well-being for its senior residents.

This case illustrates how well-structured CSR programs, when implemented through values-driven partners, create measurable improvements in livelihood, social inclusion, and care for some of society's most underserved communities.

4. **Observation:** We have also directly observed and monitored the implementation and impact of CSR activities in real-time and were unable to capture any nuances and contextual factors, contrary of the initiatives.
5. **Storytelling & testimony:** Among the most powerful narratives of the year came from the beneficiaries of the **Be Kind initiative**, an organisation deeply engaged in the holistic upliftment of underprivileged children, women, and the elderly across Delhi NCR and select districts of Uttarakhand and Himachal Pradesh. With the company's CSR support of **₹2.87 crores**, the organisation scaled its outreach across multiple thematic areas—education, health, elderly care, and social rehabilitation.

One such testimonial came from **beneficiary**, a 13-year-old girl from the slums of Uttam Nagar, Delhi. Living with her widowed mother and younger sibling, Rekha was forced to drop out of school due to financial hardship. Through the *Non-Formal Education* program run by Be Kind, she received educational support, daily meals, and school supplies. Today, Rekha not only attends school but also mentors younger girls in her locality. Her story is one of hundreds that reflect the tangible transformation brought about by Be Kind's field-based education and empowerment models.

The initiative also made a deep impact through its **free eye check-up and medical camps**, distribution of winter kits, and vocational training centers for women. In rural belts of Himachal and Uttarakhand, hundreds of women benefitted from stitching and embroidery training, enabling them to earn independently and support their households. Meanwhile, the trust's **Old Age Home** offered critical support to abandoned seniors, providing not just food and shelter, but also medical care and companionship.

These personal stories serve as a reminder that CSR, when grounded in empathy and trust, becomes a tool for restoring dignity and opening new possibilities for those left at the margins of society.

Quantitative Methods

1. Surveys and Questionnaires

Surveys were administered to assess satisfaction, service delivery, and impact relevance. Respondents reported over 85% satisfaction across education, health, and animal welfare programs. Special sections for senior citizens and women revealed growing trust in the organisation's outreach and continuity of support.

2. Key Performance Indicators (KPIs)

KPIs were defined for each thematic area, such as:

- No. of students supported
- No. of women trained/employed
- Beds added to healthcare infrastructure
- Cattle served or sheltered
- Trees planted under plantation drives

These indicators were tracked against budgeted spends, highlighting above-average outcome efficiency.

3. Social Return on Investment (SROI)

We have also calculated the social, environmental and economic value created by CSR activities compared to the investment made.

4. Cost-Benefit Analysis (CBA)

Projects such as hospital extensions, skill development programs, and environmental drives were reviewed under a CBA lens. The results indicated that cost efficiencies were highest in projects delivered through collaborative NGO partnerships.

5. Environmental Impact Assessment (EIA)

As part of its broader sustainability agenda, the organisation supported environment-focused CSR initiatives during FY 2024–25. A key contribution was through Swachh Paryavaran Trust, which undertook **tree plantation drives**, including the promotion of **medicinal plants** for ecological and health benefits.

The organisation also implemented an **eco-friendly wastewater treatment system**, enabling **resource recovery** and supporting **organic farming practices** using in-house composting methods. These efforts were further complemented by awareness campaigns aligned with the **Clean Ganga initiative** and local biodiversity conservation.

Collectively, these projects enhanced **environmental sustainability**, contributing to both ecological restoration and grassroots-level climate awareness.

Mixed Methods

1. Balanced Scorecard

A balanced scorecard framework was used to assess CSR effectiveness across key dimensions: community satisfaction, internal CSR process compliance, learning and innovation, and financial stewardship.

2. Theory of Change (ToC)

For major initiatives, a ToC model was developed and validated to understand pathways from input (funding) to impact (social transformation). This year, the ToC was especially useful in projects like education scholarships and vocational training for women, helping identify success factors and risks.

3. Participatory Impact Assessment

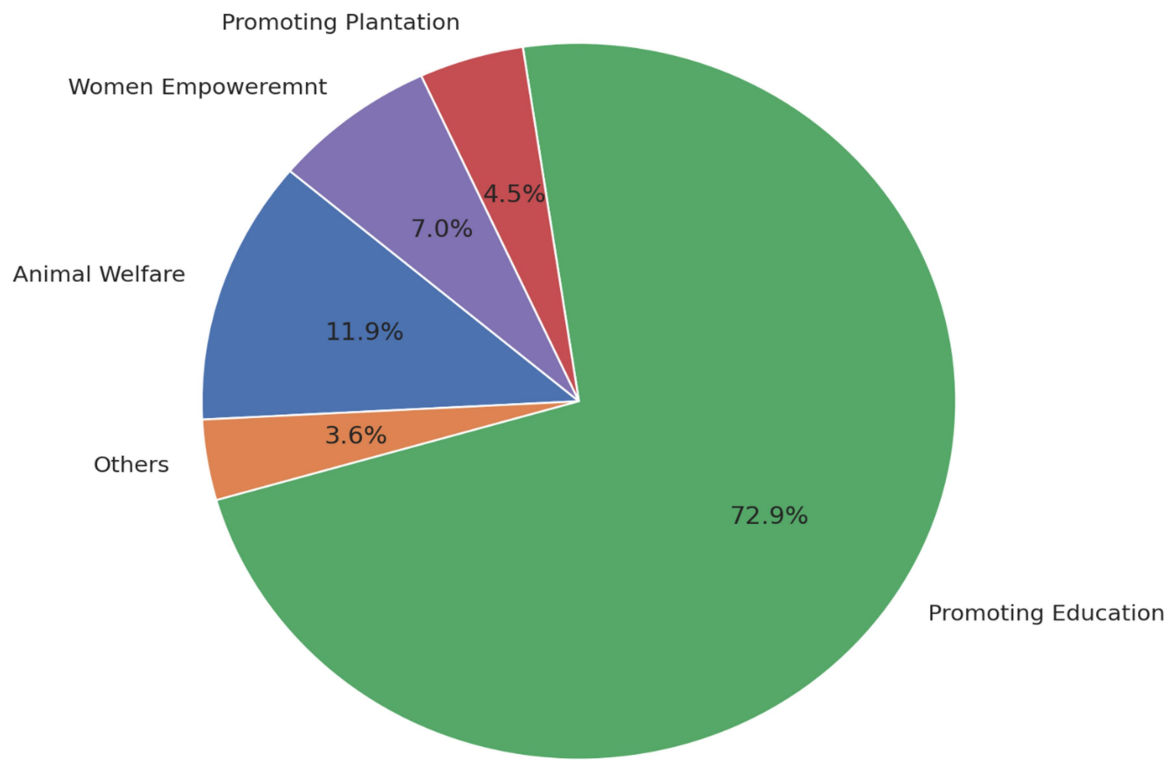
Workshops and collaborative feedback sessions were conducted with implementation partners and community representatives. These forums helped align CSR strategy with local aspirations and refined project planning for FY 2025–26.

To sum up, while assessing the impact of the CSR initiative by the organisation, we have used various methods which encompass a range of qualitative, quantitative and mixed approaches. Since each method has its strengths and may be selected based on the specific objectives, resources, and context of the CSR initiatives has been evaluated.

By employing a combination of these methods, we have assessed and obtained a comprehensive understanding of the impact of their CSR activities and at the same time, we also assessed that whether there is a need of continuous improvement in their social and environmental contributions.

We have also reached out to partners and stakeholders with a purposeful approach to share learnings, to build more synergy and enhance outcomes towards achieving the Sustainable Development Goals.

CSR Expenditure (Top 4 Categories + Others)



During FY 2024-25, the organisation had contributed INR 17,81,98,114/- as follows:

In comparison to the last year FY 2023-24 INR 14,37,40,176 /- towards CSR initiative, out of which majority had been spent in promoting education and constructing and building / extending new healthcare facilities in order to meet needs based and impactful Corporate Social Responsibility.

1. Promoting Education

A. Om Sarvodayam Sansthanam (₹3.62 Crores)



Objective:

To provide quality education in underprivileged rural and tribal regions through value-based, Gurukul-inspired learning systems.

Key Activities:

- ✓ Running modern free schools in Delhi NCR and tribal belts using a Gurukul framework.
- ✓ Full educational sponsorship including uniforms, books, exams, transport, and meals.
- ✓ Special attention to moral education, digital skills, and inclusive learning for all children.

Impact Footprint:

Over 500 students in remote villages across multiple centers.

Website: omsarvodayam.org

B. Be Kind Sansthaanam (₹2.87 Crores)





Objective:

To uplift vulnerable children and families by integrating education, nutrition, hygiene, and community-building.

Key Activities:

- ✓ School enrollment campaigns and regular distribution of educational kits.
- ✓ Operating vocational training and sewing centers for community empowerment.
- ✓ Running nutrition programs and distributing clothes, especially in tribal areas of Himachal, Uttarakhand, and Rajasthan.

Impact Footprint:

Programs implemented across Delhi NCR and 3 states, reaching thousands of children.

Website: bekindsansthaanam.com

2. Women Empowerment



Implementing Partner: *Badlo Re*

Badlo Re (₹1.25 Crores)

Objective:

To promote economic independence and dignity for women, disabled individuals, and senior citizens through multi-level support systems.

Key Activities:

- ✓ Vocational training for tailoring, craftwork, pottery, and retail skills.
- ✓ Safe housing and food for the elderly and rescued child labor victims.
- ✓ Mentally challenged care centers offering therapy, rehabilitation, and inclusive jobs.
- ✓ Orphanages with integrated education, nutrition, and psychological support.

Impact Footprint:

Thousands of direct beneficiaries across Ghaziabad and adjoining districts.

Website: badlore.org

3. Animal Welfare



Sansthanam Abhay Daanam (₹1.00 Crore)

Objective:

To provide holistic medical care, rescue, and shelter to injured animals and birds, and to promote eco-spiritual coexistence.

Key Activities:

- ✓ Operation of 10 ambulances, bird & cow hospitals, and naturopathy centers across Delhi NCR and Shahada (Maharashtra).
- ✓ Running specialized shelters with full-time veterinary care, yoga for wellness, and Gaushalas with eco-conscious infrastructure.
- ✓ Awareness campaigns, veganism advocacy, waste water recycling, and sustainable food systems.

Impact Footprint:

Wildlife rescue, farmer engagement, and education of over 10,000 individuals through health camps and Gaushala training.

Website: abhaydaanam.org

Conclusion

In the financial year 2024–25, the organisation reaffirmed its position as a socially responsible corporate by deploying ₹17.81 Crores towards impactful and inclusive CSR initiatives. This year marked a notable shift towards broadening the thematic scope of interventions, not just continuing legacy education and healthcare projects, but strategically enhancing focus on Women Empowerment and Senior Citizen Welfare — two of society's most underrepresented segments.

Key Focus Areas and Project Allocation

- **Promoting Education**

₹3.62 Crores contributed to *Om Sarvodayam Sansthanam* to support free schooling, holistic education, and infrastructure development.

₹2.87 Crores disbursed to *Be Kind Sansthaanam* for child education, nutrition, and vocational training in underserved regions.

- **Women Empowerment**

₹1.25 Crores allocated to *Badlo Re* for skill development, livelihood training, and inclusive care services for women and vulnerable groups.

- **Animal Welfare**

₹1.00 Crore dedicated to *Sansthanam Abhay Daanam* for operating veterinary rescue, rehabilitation, and environmental welfare centres.

Geographic Reach and Beneficiary Impact

The CSR programs were implemented across **Delhi NCR, Uttar Pradesh, Maharashtra**, and adjoining regions, directly benefiting:

- Children through schooling, learning materials, and non-formal education
- Women through livelihood creation, training, and economic inclusion
- Injured and abandoned animals through structured veterinary care and shelter services

Sustainability & Strategic Outlook

- The selected projects were designed for **long-term impact**, rooted in community participation and sustained by established partner organisations.
- Going forward, the organisation aims to:
 - **Expand educational outreach** via replicable rural-urban models
 - **Scale women-centric livelihood initiatives** in Tier II and III geographies

- **Strengthen ecosystem-focused interventions**, especially in animal welfare and environmental restoration

Closing Perspective

FY **2024–25** reflects a focused, values-led CSR journey—where social investment is guided not by volume alone, but by **depth, empathy, and measurable community transformation**. By backing partners with proven grassroots credibility, the organisation continues to create inclusive impact where it is needed most.

References

Data Collection

Data for this assessment was collected using a combination of direct interviews, beneficiary surveys, financial audits, and on-site inspections. Statistical analysis and thematic interpretation methods were applied to evaluate the outcomes against set objectives. The entire set of data, collected / collated / prepared has been handed over to the organisation (in original) with this report.

Evaluation Criteria

The projects were evaluated based on their relevance, effectiveness, efficiency, impact, and sustainability. These criteria align with international best practices for CSR impact assessments.

- Organisation records.
- Feedback from stakeholders.
- Compliance documents with the Companies Act, 2013.