Centre for Sustainability and Responsibility Inc Private Limited (CSR Inc)

Ethical Code of Conduct

1. Preamble

Centre for Sustainability and Responsibility Inc. Private Limited ("CSR Inc") is committed to promoting responsible business practices, sustainability, corporate social responsibility (CSR), stakeholder governance, and ethical leadership. This Code of Conduct sets forth the principles, standards, and behavioural expectations applicable to all directors, employees, consultants, research associates, fellows, interns, and affiliated experts of CSR Inc. This Code applies to:

- Advisory and consulting engagements
- Research and knowledge creation
- Capacity building and academic programs
- Public engagement and advocacy
- Internal operations and governance

All representatives of CSR Inc. are required to uphold both the letter and spirit of this Code.

2. Core Ethical Principles

CSR Inc. shall operate in accordance with the following foundational principles:

1. **Integrity** – We act honestly, transparently, and consistently across engagements.
2. **Independence** – We maintain intellectual and professional independence.
3. **Objectivity** – We provide evidence-based and unbiased analysis.
4. **Accountability** – We take responsibility for the consequences of our advice and research.
5. **Respect for Stakeholders** – We recognize the dignity, rights, and interests of all stakeholders.
6. **Sustainability Orientation** – We integrate long-term environmental, social, and governance considerations into our work.
7. **Justice and Fairness** – We recognize asymmetries of power and strive to reduce harm and inequity.

3. Professional Integrity and Conduct

All members of CSR Inc shall:

- Conduct themselves with professionalism and ethical judgment.
- Avoid misrepresentation of credentials, experience, or expertise.
- Not engage in bribery, facilitation payments, or corrupt practices.
- Disclose any conflicts of interest in a timely and transparent manner.
- Protect the reputation and intellectual integrity of CSR Inc
- Refrain from activities that could compromise independence or objectivity.

4. Responsible Consulting

CSR Inc recognizes that consulting advice influences institutional decisions, stakeholder relationships, and public outcomes. Therefore, we commit to **Responsible Consulting** based on the following standards:

4.1 Evidence-Based Advisory

- Provide advice grounded in law, policy, empirical evidence, and ethical reasoning.
- Avoid speculative or unsupported claims.
- Clearly distinguish between data, interpretation, and opinion.

4.2 Independence and Objectivity

- Maintain professional independence from client pressures.
- Refuse assignments that compromise ethical standards or legal compliance.
- Avoid designing engagements solely to justify predetermined outcomes.

4.3 Legal and Regulatory Compliance

- Ensure advisory services align with applicable laws, including:
  - Companies Act, 2013 (Section 135 CSR provisions)
  - CSR Rules and amendments
  - Environmental, labour, and governance regulations

- Provide legally accurate and compliant guidance.

4.4 Conflict of Interest Management

- Disclose actual or perceived conflicts of interest.
- Refrain from engagements where impartiality cannot be ensured.
- Establish an internal review where necessary.

4.5 Stakeholder Sensitivity

- Recognize the interests of affected communities, employees, investors, regulators, and civil society.
- Avoid advice that externalizes risk to low-power stakeholders.
- Incorporate justice-based and rights-based considerations where relevant.

4.6 Confidentiality and Data Protection

- Protect proprietary client information.
- Use client data only for authorized purposes.
- Maintain secure data storage and access protocols.

4.7 No Harm Principle

- Avoid recommendations that may cause foreseeable social, environmental, or governance harm.
- When risks are identified, communicate them explicitly to clients.

5. Responsible Research

CSR Inc conducts and supports research on sustainability, CSR, stakeholder governance, public policy, and related areas. All research activities shall adhere to the following ethical standards:

5.1 Research Integrity

- Ensure methodological rigor and academic honesty.
- Prohibit fabrication, falsification, or selective reporting of data.
- Disclose funding sources where appropriate.

5.2 Independence of Findings

- Research conclusions shall not be altered under sponsor pressure.
- Sponsored research must preserve intellectual autonomy.
- Any limitations or constraints shall be transparently disclosed.

5.3 Informed Consent

- Obtain informed consent from participants in interviews, surveys, and field research.
- Clearly communicate purpose, use of data, and confidentiality safeguards.

5.4 Protection of Participants

- Protect the privacy and anonymity of respondents.
- Avoid exposing vulnerable communities to reputational, political, or economic risk.
- Ensure safe and respectful field engagement.

5.5 Data Governance

- Maintain secure storage of research data.
- Ensure ethical use, retention, and disposal of research materials.
- Comply with applicable data protection laws.

5.6 Avoidance of Harmful Narratives

- Avoid extractive research practices.
- Represent communities with dignity and accuracy.
- Avoid stereotyping or instrumentalizing marginalized groups.

5.7 Publication Ethics

- Credit collaborators appropriately.
- Avoid plagiarism.
- Disclose conflicts of interest in publications.

6. Ethical Engagement with Clients and Partners

CSR Inc. shall:

- Enter into written agreements outlining scope, deliverables, responsibilities, and ethical expectations.
- Refuse assignments involving unlawful activities or reputational laundering.

- Avoid participating in “window-dressing” CSR exercises that mislead stakeholders.
- Maintain transparency in fee structures and deliverables.

7. Anti-Corruption and Anti-Bribery

CSR Inc. strictly prohibits:

- Bribery in any form.
- Undisclosed commissions or kickbacks.
- Gifts or hospitality that compromise professional judgment.

All payments must be legitimate, documented, and contractually justified.

8. Human Rights and Equity Commitment

CSR Inc affirms:

- Respect for internationally recognized human rights.
- Non-discrimination on the basis of gender, caste, religion, ethnicity, disability, age, or socio-economic status.
- Equal opportunity and dignity in the workplace and field operations.

9. Environmental Responsibility

CSR Inc shall:

- Minimize environmental footprint in operations.
- Promote sustainable resource use.
- Integrate climate and ecological risk awareness into advisory services.

10. Intellectual Property and Knowledge Ethics

- Respect copyrights, trademarks, and proprietary materials.
- Ensure proper citation and attribution.
- Protect CSR Inc’s intellectual property responsibly.

11. Transparency and Communication

- Communicate clearly and truthfully in all public statements.
- Avoid exaggerated claims of impact or outcomes.
- Correct errors promptly when identified.

12. Governance and Oversight

- This Code shall be approved by the Board of Directors.
- A designated Ethics Officer or Committee may oversee compliance.
- Allegations of misconduct shall be reviewed fairly and confidentially.
- Retaliation against whistleblowers is strictly prohibited.

13. Reporting and Whistleblower Protection

CSR Inc. shall maintain mechanisms to:

- Report ethical concerns confidentially.
- Investigate concerns impartially.
- Protect individuals raising concerns in good faith.

14. Implementation and Review

- All personnel shall receive orientation on this Code.
- An annual review of this Code shall be undertaken.
- Updates shall reflect evolving legal, regulatory, and ethical standards.

15. Commitment Statement

Centre for Sustainability and Responsibility Inc Private Limited affirms that ethical conduct is not ancillary but foundational to its mission. Our legitimacy depends not only on what we advise, but also on how we conduct ourselves.

We commit to advancing sustainability and responsibility through principled, rigorous, and justice-oriented practice.