

Corporate Social Responsibility for Sustainable Development Growth of Indian Industries

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ABSTRACT

The Government of India is welcome to transition towards a society in which any corporation that meets such criteria shall establish a Social Responsibility Committee and invest 2% of its income on CSR and enforce the CSR policy (Prasad et al., 2019). The same investment pattern is provided for CSR since businesses are now expected to develop standardized and obligatory CSR regulations. It will contribute financially and in the fields of schooling, hygiene, and other contact services to the locality of the business. There is still a disadvantage, though, because a business must use its profits and then it can invest its money somewhere until the arrangement is rendered by other businesses withdrawing their hands from places where they have already done CSR work. This provision benefits the local public, but at the same time, it is a failure in places in which businesses are still not formed. However, in general, we can infer that the Government of India is welcome because it will allow our nation to grow its country sustainably. The 'Vedic time' was born when history in India was not documented. At the same time, kings were dedicated to civilization, and the merchants were responsible for themselves by establishing worship sites, educational institutions, inns and wells (Rish et al., 2014).

Keywords: CSR, FRC, FMCG, NGO.

1. Introduction

Companies may incorporate the following initiatives into their CSR policies in accordance with Schedule-VII of the Companies Act of 2013.

- I. Ending extreme poverty and hunger.
- II. Education promotion;
- III. Encouraging women's equality and empowerment;
- IV. Improving maternal health and lowering child mortality;
- V. Combating HIV, AIDS, malaria, and other diseases;
- VI. Preserving the environment;
- VII. Employment-enhancing vocational skills;

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- VIII. Social business projects;
- IX. Contributions to the Prime Minister's National Relief Fund or any other fund established by the federal government or state governments for socioeconomic development and relief, as well as funds for the welfare of women, minorities, members of the Scheduled Caste, Scheduled Tribes, and other backward classes; and
- X. Any other matters as may be prescribed.

The Companies Act 2013, under section 135 also provides for constitution of a CSR Committee of the Board. The CSR Committee is required to:-

- a. Create and recommend to the Board a CSR Policy that outlines the activities the company will engage in as listed in Schedule VII;
- b. Suggest the amount of money that should be spent on the activities mentioned in clause (a);
- c. Periodically review the company's CSR policy.

The format for disclosure of CSR policy and the activities therein as part of Boards report will be prescribed in the rules.

1.1 Relevance of the Study

The dynamic character of business and society calls for constant work to be done to define and re-define their relationship. Simultaneous works are being done on CSR by different scholars to improve and add something new to the existing knowledge. This research is also an effort to redefine CSR in the context of changed societal expectation and corporate impact.

Social responsibility of business is something that cannot remain constant. It keeps on changing its form and scope. Today the social expectations have changed dramatically as a result of change in corporate impact. Now CSR is being linked with behavior by the society and academicians. Though companies are also trying to incorporate this changed approach of CSR, but any visible initiative could not have been noticed yet.

It was found in the pilot survey (done during this research period) that business has much deeper impact on the society than have they realized. Current social initiatives are also not sufficient to meet the entire needs of the society. So, in spite of being socially responsible and investing a huge amount of their money on the society, business has failed to get due respect, love and faith in the society. It has become just a way to earn money.

Any research, whether it is descriptive, causal or exploratory needs a justification for its being done. Research must add to existing level of knowledge or awareness or facilitate current way of working.

This research is a genuine effort to elaborate the behavioral aspect of CSR by studying and analyzing the point of view of society as well as business on behavioral aspect of CSR.

The results are going to be useful for the researchers as well as corporate sector as it deals with the budding issue of CSR. The research is based on a very sensitive and recent problem and hence is extremely useful in today's context.

A sound theory leads to precise practice. This study is very useful for further research and theory building. It will provide a conceptual foundation for further research and theory building by highlighting the relationship between business and behavioral aspect of the society.

The study is also needed to make the organizations realize the intrinsic impact that they have on the society. It seeks to redefine the role of business in the society. So that business may increase their contribution in the society.

In short, the study is needed to

- ✓ Help the researchers for further detailed study and theory building
- ✓ Assess the changed societal expectations
- ✓ Help the organizations to broaden the scope of their social activities and redefine their role in the society.

2. Research Methodology: -

2.1 Research Questions

1. Are the companies actively undertaking CSR activities due to the legal implications related to it?
2. Is there any major difference in CSR activities with respect to the average profit generated by Indian companies?
3. Whether the amount spent by top selected Indian companies restricted to only 2% or above as per the Companies Act 2013?

4. Is there any focus on environmental sustainability in CSR as per the Companies Act 2013?
5. Are the top two selected Indian companies equally focusing on CSR activities?

2.2 Research Objectives

1. To study the evolution and growth of CSR in India.
2. To critically analyze the legal implications of CSR under the Companies Act 2013.
3. To understand the effect of CSR activities on environmental sustainability.
4. To assess the sectoral contribution of CSR by selected Indian companies.
5. To observe the different strategies adopted by the organizations and its effectiveness.

3. Literature Review:-

In "Rising Trends (Vijayalatha & Brindha, 2015), with the help of their annual reports, the CSR in India dissected 30 companies from 11 divisions listed in the Bombay Stock Exchange. The sections included transport vehicles, finance and metal processing, IT and power supply, capital goods, transportation, accommodation, FMCG, oil and gas, Cipla and more. The review explained that today's companies work to gain benefits and realise the importance of being social inviters. Social responsibility in the new bearing started to turn today.

We (Adeneye & Ahmed, 2015) have inspected the budgetary performance of corporate social obligation activities. A corporate social obligation was measured with the aid of the CSR Index, and corporate performance measured with market aid for book appreciation (MBV), capital income used and corporate estimate (resource use speaking). This research used auxiliary data from 500 UK businesses to know the relation between CSR and organizational efficiency. This collection has been dissected by bi-variate and multivariate analysis. Expressive statistics, regression and correlation analyzes were completed, and a substantial positive finding was found. Linking corporate social responsibility, the financial exchange, and capital income were used, but there was no significant association between corporate social duty and the business scale. By utilizing auxiliary time-arrangement data from 2005 to 2014,

The present research work is based on all-embracing literature review of various national and international publications, legislations, cases, and articles. There are numerous literature but

few main literature review provides the fabulous matter for my research work, which are as follows: **S.P. Bansal, Kulbhushan Chandel et.al, Corporate Social Responsibility: Sustainable &Inclusive Growth (Bharti Publications, Delhi, 2013)**. The present book has been divided into three sections. The first section deals with conceptualization of the idea of corporate social responsibility. This section contains twenty-one chapters. The main focus of this section is on Corporate Social Responsibility- Issues and Challenges, Corporate Social Responsibility and Sustainable Growth, New Company Law: New dimensions of Corporate Social Responsibility, etc.

The (Prado-lorenzo & Gallego-a, 2011) provided a modern definition of CSR by suggesting that the CSR no longer applies to voluntary behaviour far from compliance, but instead increasing business entity has such consequences the environment for which it is accountable. CSR is thus no longer simply a philanthropic practice but a philosophy that initially places corporate accountability for its multiple partners and the community, giving companies a competitive edge. Schwartz and Carroll introduced the same concept in the earlier phase of the 21st Century 2003, where they discussed it in a specific manner by utilizing the four-model approach to one dimension, i.e., Philanthropic, and only having three areas in their current description of CSR, that is, fiscal, legal, and ethical. Not only did CSR principles develop in the 21st century, but CSR was a fully-fledged business. If large firms have separate CSR departments, SMEs recruit CSR advisors and managers, at least. Colleges and universities adopted CSR as a course at various stages. Also, magazines, various media companies are distributing newspapers and novels. For several countries, any company has to comply with different compliance frameworks for companies. India is an example of how a specific regulation has been formulated addressing CSR-related concerns.

4. The CSR activities include:

- The eradication of hunger, violence, malnutrition, and the promotion of preventive hygiene,
- Promoting gender equality, educating women, setting hostels for women, orphans, aged, daycare centres and addressing inequality faced by backward social and economic classes.
- Protection of national heritage, art and culture.
- Measures for the benefit of veterans of the armed services, widows of battle and their dependents.
- Para-Olympic and Olympic sports training.

- Contribution to the National Relief Fund of the PM
- Rural development projects (Pradhan & Ranjan, 2012).

5. Potential Business Benefits & CSR: -

The business case for CSR within a company will likely rest on one or more of these arguments.

1. Human Resources:

A CSR program can be an aid to recruitment and relations, particularly within the competitive graduate student market. Potential recruits often ask about a firm's CSR policy during an interview and having a comprehensive policy can give an advantage.

2. Risk Management:

Managing risk is a crucial part of many corporate strategies. Reputations that take decades to build up can be ruined in hours through incidents such as corruption scandals or environmental accidents. These can also draw unwanted attention from regulators courts governments and media. Building a genuine culture of doing the right thing' within a corporation can offset these risks.

3. Brand Differentiation:

In crowded marketplaces companies strive for a unique selling proposition that can separate them from the competition in the minds of consumers. CSR can play a role in building customer loyalty based on distinctive ethical values.

4. License to Operate:

Corporations are keen to avoid interference in their business through taxation or regulations. By taking substantive voluntary steps, they can persuade governments and the wider public that they are taking issues such as health and safety diversity, or the environment seriously as good corporate citizens with respect to labour standards and impacts on the environment.

6. International CSR standards for multinationals: a brief history

The search to find an international regulatory solution for the social and environmental problems posed by multinationals began in earnest in the mid-1970s. This was a time of growing disquiet, at both national and international level, about 'big business' and its implications for national sovereignty, democracy and cultural diversity. The period between

1975 and 1980 saw the unveiling of no fewer than three-separate initiatives relating to the social regulation of multinationals: the Draft UN Code of Conduct on Transnational Corporations (the "Draft UN Code"), the 1976 OECD Guidelines on Multinational Enterprises (the 'OECD Guidelines') and the 1977 ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy (the 'ILO Tripartite Declaration').

Sectoral Contribution of CSR By Selected Indian Companies:-

Regarding CSR, the major sectors contribute to education, differently abled, livelihood, health, eradicating hunger, poverty and malnutrition, safe drinking water, sanitation, rural development and environment, animal welfare, conservation of resources. Swachh Bharat Kosh scheme and Prime Minister's National Relief Fund are criticised for endless misuse.

The sectoral amount spends towards CSR by Reliance Industry Limited (**RIL**) over four years from 2019-20 to 2022-23 are presented in Table-1.

Table-1: Sectoral Amount Spent towards CSR by Reliance Industries Limited

	Financial Year (FY)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23			
Sl.No.	CSR Project(s)	Amount Spent (Rs. In Crore)	Mean	SD	CV			
1	CSR Initiatives at manufacturing locations	490	1255	1217	2	741	606	82
2	Partnership with Non- Government Organisations (Sports)	499	282	7	378	291.5	209	72
3	Reliance University	12631	15846	30357	47690	26631	16017	60
4	RF Bharat India Jodo Enhancing Rural Livelihoods	6969	218	3750	2307	3311	2837	86
5	Information Services - Enabling access to need based locale-specific content in agriculture marine fisheries public health disaster response and other	1400	1265	1620	1677	1490.5	192	13

	areas by leveraging technology							
6	Community Development - Rural Development Projects	365	3796	960	1458	1644.75	1502	91
7	Partnership with Non- Government Organisations (rural project)	1	1751	3140	4891	2445.75	2075	85
8	CSR Initiatives at manufacturing locations	503	1749	8611	2931	3448.5	3582	104
9	Promoting Grassroot Sports	1	2186	3761	4093	2510.25	1868	74
10	Sir HN Reliance Foundation Hospital and Research Centre	24820	22846	11110	7219	16498.75	8654	52
11	Partnership with Non- Government Organisations (Edu)	4115	3164	4599	2145	3505.75	1085	31
12	CSR Initiatives at manufacturing locations (Education)	4431	2572	1572	2008	2645.75	1259	48
Grand Total		56225	56930	74504	76799	66114.5	11056	17

Sources- <https://www.csr.gov.in>

The sectoral amount spends towards CSR by **Infosys** over four years from 2019-20 to 2022-23 are presented in Table -2. It is shown from the table that CSR is the most important area in which Infosys spend on Sustainability. (Mean-**5592** crore and SD-**4148** crore), Renewable energy Solar project (Support infrastructure including inverters trackers transformers and others) (Mean-**2731** crore and SD-**2800** crore), Others (Mean-**2271** crore and SD- **450** crores) total sectoral contribution towards CSR projects (Mean-**13922**crore and SD-**11395** crore). The coefficient of variation (CV) of total CSR projects of **Infosys** was **82%** showing a more variable trend.

Table-2: Sectoral Amount Spent Towards CSR by Infosys Limited

	Financial Year	FY	FY	FY	FY			
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	(FY)	2019-20	2020-21	2021-22	2022-23			
Sl. No.	CSR Project(s)	Amount Spent (Rs. In Crore)	Mean	SD	CV			
1	Education (IIT) Bengaluru	500	1215	400	200	579	442	76
2	The Kailash Satyarthi children Foundation	1564	51	800	110	631	709	112
3	Shishu Shiksha Samithi	120	65	425	100	178	167	94
4	Others	2198	2051	2923	1911	2271	450	20
5	Indian Red Cross Society	1	502	1404	2	477	661	139
6	I. Cook stove project	876	966	669	143	664	369	56
7	Biogas project	158	4	386	1343	473	601	127
8	Re-construction of government schools	135	3	409	192	185	169	92
9	Renewable energy Solar project (1)	1	7425	9700	5242	5592	4148	74
10	Road construction	445	411	1370	500	682	460	68
11	Rejuvenation of lake	1	2	2246	1402	913	1107	121
12	Swachh Bharat	1277	946	571	2	699	547	78
13	Renewable energy Solar project (Support infrastructure including inverters trackers transformers and others)	1	2051	6648	2222	2731	2800	103
14	Renewable energy Solar projects (Energy Sustainability)	1	2	717	2192	728	1033	142
15	Dharmashala Kidwai	1	500	428	370	325	223	69
Grad Total		7277	3382	29096	15931	13922	11395	82

Sources- <https://www.csr.gov.in>

Assessment of CSR Spent by selected Indian Companies

In this section, an attempt has been made to assess the CSR spent in Selected Indian companies over the 5 years, i.e., from 2019-20 to 2022-23. The data were collected from Indian companies (out of the top 10 companies based on CSR spent, sources- <https://www.csr.gov.in>) viz., Reliance & Infosys. A regression model was fit by using collected data over the last five years to reach a valid inference. The year 2019-20 was considered the base year (because the CSR Companies act implemented in the March 2023) and 2022-23 as the terminal year (As per the data available from the above-given source). The regression model for CSR variables (Ntiamoah et al., 2014) was established using equation $Y = a + bX$, where X is the independent variable (predictor), and Y is the dependent variable. The slope of the line is b , and a is the intercept (the value of y when $x = 0$). CSR spent (Y) was considered the dependent variable, and average profit (X) was an independent variable in the model.

The regression analysis of CSR in selected companies presented as under:

Reliance Industries Limited (RIL)

The regression Model explains in Table-3 revealed that R and R² of CSR variables of RIL for the last five years from 2019-20 to 2022-23 were having a strong correlation and high degree of the regression coefficient (0.936). The R^2 value indicates how much of the total variance of the dependent variable (CSR Spent) explained by the independent variable (Average Profit).

The regression model summary of CSR variables indicates that the predictor variable contributes significantly to the dependent variable (t- statistic value- **6.611**, Sig-0.007). As per the given Table, the highest beta standardized coefficient is **0.998** of the independent variables, i.e. Avg. Profit, highly significant contribution towards CSR spent at a level of less than 1% (**0.007**).

Table-3: Regression Model Summary of CSR Variables from 2019-20 to 2022-23: RIL

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Sig. F Change
1	.967^a	0.936	0.914	960.086	0.007

a. Predictors: (Constant), Avg. Profit

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	40282513.99	1	40282513.99	43.702	.007 ^b

Residual	2765292.82	3	921764.273		
Total	43047806.81	4			

a. Dependent Variable: Y_{RI} (CSR Spent) b. Predictors: (Constant), X_{RI} (Avg. Profit)
Coefficients^a

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	-96.231	645.295	-0.149	0.891
X_r	0.024	0.004	6.611	0.007

Source: Author's Computation

Infosys

The regression model summary concerning CSR spent of Infosys presented in Table-4. It is revealed from the Table that the values **R** and **R^2** of CSR variables of Infosys for the last five years from 2019-20 to 2022-23 were having a strong correlation and high degree of coefficient of regression (0.972). The predictor variable contributes significantly to the dependent variable (t- statistic value- **10.167**, Sig-0.002). The highest beta standardized coefficient is **0.986** of the independent variables, i.e., Avg. Profit, highly significant contribution towards CSR spent at a level of less than 1% (**0.002**).

**Table-4: Regression Model Summary of CSR Variables from 2019-20 to 2022-23:
 Infosys**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Sig. F Change
1	.986 ^a	0.972	0.962	205.656	0.002

a. Predictors: (Constant), Avg. Profit

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	4371848.499	1	4371848.499	103.367	.002 ^b
Residual	126883.374	3	42294.458		
Total	4498731.873	4			

a. Dependent Variable: Y_{RI} (CSR Spent) b. Predictors: (Constant), X_{RI} (Avg. Profit)
Coefficients^a

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	21.035	137.309	0.153	0.888

Xr	0.018	0.002	10.167	0.002
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Source: Author's Computation

7. Summary of Findings, Conclusion and Suggestions: -

The recent Companies Act 2013 in India provided the guidelines on CSR. This new regulation on CSR was historically made a voluntary commitment by businesses. Sustainability in the environmental climate, environmental balance, and the protections by the natural resources enterprises constitute the essential component of the act 2013. Environmentally health business and operations should have to be carried out by corporations (Jamali & Karam, 2018).

7.1 Evolution and growth of CSR in India

India has the world's most prosperous, most extensive and flourishing history in the association of social and domestic businesses. In the past, CSR was in the sense of social responsibility or charity that has evolved with time. In much of the old literature, Kautilya in India and pre-Christian thinkers in the West dictated ethical concepts that support those with bad weaknesses and ethics when doing business.

- Sectoral Contribution of CSR by Selected Indian Companies
 - I. Regarding CSR, the major sectors contribute to education, differently-abled, livelihood, health, eradicating hunger, poverty and malnutrition, safe drinking water, sanitation, rural development and environment, animal welfare, conservation of resources.
 - II. RIL's major contribution to CSR had been in terms of Education. (Mean-26631 crore and SD-16017 crore), Promoting Grassroot Sports (Mean-2510.25 crore and SD-1868 crore), Sir HN Reliance Foundation Hospital and Research Centre (Mean-16489.75 crore and SD- 8654 crores), total sectoral contribution towards CSR projects (Mean-66114.5 crore and SD-11056 crore). The coefficient of variation (CV) of total CSR projects of RIL was 17%, showing a consistent contribution to society's development.
 - III. The sectoral amount spends towards CSR by Infosys over four years from 2019-20 to 2022-23 are presented. The major contribution of CSR spent by Infosys focusing on Renewable energy Solar project (Mean-5592 crore and SD-4148 crore), Improving the energy production from renewable resources (solar energy) with the installation of inverters, trackers, transformers and other parts.) (Mean-2731 crore and SD-2800 crore) Others (Mean-2271 crore and SD- 450 crores) total sectoral contribution towards CSR

projects (Mean-13922crore and SD-11395 crore). The coefficient of variation (CV) of total CSR projects of Infosys was 82% showing a more variable trend.

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