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# Corporate Social Responsibility in Achieving the Welfare of the Community: A Perspective of Maqasid Al Sharia

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**Abstract**

Corporate Social Responsibility (CSR) is a tangible manifestation of corporate responsibility in contributing to social welfare and environmental sustainability. In the Islamic perspective, CSR is not only considered a moral obligation, but also a tool to realize the benefit of the people based on the principles of maqāṣid al-sharī'ah. This research aims to analyze the various forms of CSR and its implementation through a case study of the Wardah Inspiring Teacher program. The method used in this research is normative legal research with a case and legislative approach, supported by primary legal sources such as the Qur'an and Article 33 of the 1945 Constitution. The results show that the implementation of CSR in the form of social, educational, economic, environmental, and health has a strategic role in supporting the protection of the five main aspects of maqāṣid al-sharī'ah. The Wardah Inspiring Teacher program is proven to have a positive impact on teacher capacity building as an effort to preserve reason and empower communities through education. This finding confirms that CSR based on maqāṣid al-sharī'ah is not only sharī'i and legal-formal valid, but also a sustainable and transformative CSR model for the halal industry in Indonesia.

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**INTRODUCTION**

Corporate Social Responsibility (CSR) is a form of social responsibility carried out by companies to provide tangible benefits to society and the environment. CSR is not just a moral obligation, but has also become an important strategy in modern corporate management. This concept emphasizes that companies should not only focus on achieving profits (profit), but also contribute to social welfare (people) and environmental sustainability (planet), which is reflected in the concept of the triple bottom line (Elkington & Rowlands, 1999). According to ISO (*International Standard Organization for Standardization*) 26000, CSR covers various aspects such as organizational governance, human rights, employment practices, environment, fair operating practices, consumer issues, and community involvement and development (Hahn, 2013).

In the context of Indonesian positive law, the implementation of Corporate Social Responsibility (CSR) also has a strong legal basis, specifically regulated in Law Number 40 of 2007 concerning Limited Liability Companies (UUPT). Article 74 of this law explicitly states that companies that conduct business in the field of and/or related to natural resources are obliged to carry out social and environmental responsibilities (Harahap, 2021) . This means that CSR is not only a moral obligation or business strategy, but also a legal obligation that must be fulfilled by certain companies. This provision confirms that companies cannot be solely profit-oriented, but must participate in making a positive contribution to society and the environment. In addition, the implementation of CSR is also calculated as part of the company's costs, signifying that social contribution is an integrated element in the company's operational activities. In the current era of globalization, the concept of CSR has become an integral part of the company's business strategy, including in the halal industry sector.

In the context of the halal industry, such as Wardah cosmetic products, CSR implementation is not just about meeting global standards, but must be in line with sharia values. The concept of benefit (maslahah) in Islam is the basic principle for every corporate activity, including CSR programs. Wardah, as one of the leading halal cosmetic brands in Indonesia, strives to integrate sharia principles in each of its social initiatives. One of Wardah's flagship CSR programs is Wardah Inspiring Teacher, a program that focuses on developing the capacity of teachers as agents of change in the world of education.

Wardah Inspiring Teacher aims to improve the quality of education through skills training, empowering teachers' creative capacity, and shaping the character of inspiring educators. Through this program, Wardah strives to not only contribute to individual development, but also build a more educated and highly competitive society. This focus on education shows Wardah's commitment to safeguarding the human mind (ḥifẓ al-'aql), which is one of the five main objectives of maqāṣid al-sharī'ah, along with protecting religion (ḥifẓ al-dīn), protecting the soul (ḥifẓ al-nafs), protecting offspring (ḥifẓ al-nasl), and protecting property (ḥifẓ al-māl) (Al-Shatibi, 2002). Within the framework of maqāṣid al-sharī'ah,

education is seen as a fundamental instrument in developing human reason. The intellect is the main tool for understanding religious teachings, distinguishing between right and wrong, as well as the basis for the development of science and technology. Therefore, protecting the mind is not only about protecting people from harmful substances such as alcohol or narcotics, but also includes providing quality education that is able to educate, free from ignorance, and direct the potential of the mind in a productive and beneficial direction.

Teachers in the Islamic concept are not just teachers, but educators who instill moral values, creativity, and critical thinking in their students. An inspiring teacher is one who not only mechanically delivers curriculum material, but also develops students' analytical, creative and innovative thinking skills. This is one of the main objectives of the Wardah Inspiring Teacher program. Through teacher training and mentoring, Wardah indirectly shapes a young generation that has high thinking power, noble character, and is able to make a positive contribution to community development. This is very much in line with the principle of ḥifẓ al-'aql in maqāṣid al- sharī'ah, which is to preserve, develop, and optimize the function of reason for the benefit of the people.

As a concrete example, the Wardah Inspiring Movement program, which includes Wardah Inspiring Teacher, involves many volunteers who participate in educational and humanitarian- based social activities. The program is not only limited to formal teaching, but also provides space for the community to develop through various soft skills and leadership training, as explained in their official source(Wardah, n.d.). On the other hand, the news portal Kumparan raised the importance of this activity in increasing the social awareness of the younger generation towards education and community development (Kumparan, 2018).

With a community-based approach, Wardah Inspiring Teacher not only provides direct benefits to teachers and students, but also forms a wider social network to support the transformation of national education. This approach shows that Wardah's CSR is not cosmetic or merely a fulfillment of legal obligations, but is truly oriented towards the purpose of sharia: creating benefits for the ummah (maslahah al-'ammah). However, in global practice, CSR is often criticized for being implemented superficially. Many companies utilize CSR only as a greenwashing tool without producing substantial changes in society. In fact, from the maqashid al-shariah perspective, every social activity must have noble intentions and goals, and provide real benefits that can be felt by the wider community. As explained in the principle of maslahah mursalah, actions that are not explicitly regulated in sharia are still considered positive if they aim to achieve benefits and do not conflict with the basic principles of Islam (bin Muhammad, 2008).

Therefore, it is important to critically examine the implementation of CSR, including the Wardah Inspiring Teacher program, to ensure that it truly reflects the principles of maqashid al- shariah. This analysis is important so that CSR is not trapped in mere symbolism, but becomes a real instrument in building a knowledgeable, empowered, and noble society. So

the problem formulation in this research can be formulated as follows: First, how is the implementation of the Wardah Inspiring Teacher program as part of the implementation of Corporate Social Responsibility (CSR) by the halal cosmetic company Wardah. Second, how the Wardah Inspiring Teacher program is related to the principles of maqashid al-shariah, especially in the aspect of protecting the mind (hifz al-'aql). Third, the extent of the contribution of Wardah's CSR program in realizing the benefit of the people according to the perspective of Islamic law. This problem formulation becomes the main focus of research to examine the relevance between CSR practices in the halal industry and the achievement of sharia goals that are not only profit-oriented, but also on the value of benefit, sustainability, and the welfare of the wider community.

Through this study, it is expected to make an academic contribution to the development of sharia CSR discourse and provide practical guidance for halal companies in designing CSR programs that are not only strategic from a business perspective, but also valid from a sharia perspective. Thus, halal companies like Wardah are not only business actors, but also agents of social change that carry a mission of benefit for humanity at large.

**METHOD**

This research is a normative legal study that focuses on analyzing literature and literature sources to explore legal norms and principle values in Islamic law relating to Corporate Social Responsibility (CSR) and Maqashid Sharia. The main objective is to understand the implementation of CSR by halal companies, taking the example of the Wardah Inspiring Teacher program, and analyze it from the perspective of Islamic law, especially in the context of protecting the mind (hifz al-aql) as one of the five principles of Maqashid Sharia.

A conceptual approach is applied to examine CSR in depth, both from the perspective of positive law and from the perspective of ethics and Islamic values. CSR is understood as a form of corporate social responsibility that is not only moral and ethical, but also has a strong legal foundation in Indonesia. This is stated in Law No. 40/2007 on Limited Liability Companies, especially in article 74 which requires companies to carry out social and environmental responsibilities. Through this research, it is hoped that it can contribute to understanding the integration between CSR and sharia values. CSR programs such as Wardah Inspiring Teacher not only have a broad social dimension, but can also be a model for sustainable CSR development and worship values. Thus, the program not only serves to fulfill legal obligations, but is also in line with sharia principles that emphasize the benefit of the people.

Furthermore, this study underscores the importance of CSR in the context of Islamic law, where corporate social responsibility can be seen as part of an effort to achieve a greater goal, namely the welfare of society and the protection of human values. Linking CSR with Maqashid Sharia shows that social activities undertaken by companies are not only beneficial to society, but can also be a means of getting closer to Allah through good deeds. Overall, this

research provides new insights into how CSR can be implemented within the framework of Islamic law, as well as emphasizing the importance of the company's role in creating a positive impact on society. Well- designed CSR programs, such as Wardah Inspiring Teacher, can be a clear example of the synergy between business interests and social responsibility based on sharia values.

## RESULT AND DISCUSSION

### a. Forms of Corporate Social Responsibility (CSR) in Realizing People's Welfare;

Corporate Social Responsibility (CSR) comes in many different forms, depending on the approach taken, the capacity of the company, and the industry sector in which it operates. In general, CSR can be grouped into several main categories that reflect the way companies contribute to society and the environment. As such, the form of CSR taken by a company is heavily influenced by their core values, the needs of the communities around them, as well as the regulations applicable in their industry. This suggests that CSR is not a one-size-fits-all approach, but rather a strategy that should be tailored to each company's specific context and goals. Forms of CSR can be categorized into several main groups, as follows:

1. Social and Humanitarian CSR

Social and humanitarian Corporate Social Responsibility (CSR) is a form of responsibility assumed by companies to contribute to the welfare of society as a whole. The main focus of this CSR is to respond to pressing social needs and strengthen solidarity among community members. This form of CSR has a very significant moral and ethical dimension, as it directly addresses groups that are vulnerable and affected by various social problems.

In addition, social and humanitarian CSR also includes initiatives that aim to empower communities, such as skills training, small business development, and quality of life improvement programs. By engaging in these activities, companies not only fulfill their social obligations, but also contribute to sustainable development and create a broader positive impact on society. Through social and humanitarian CSR, companies can build better relationships with their surrounding communities, improve their corporate image, and create loyalty among consumers. Thus, CSR is not only seen as an obligation, but also as an opportunity to actively contribute to creating positive and sustainable social change (Saleh & Sihite, 2020).

The implementation of social and humanitarian Corporate Social Responsibility (CSR) serves as an effective tool to improve community empowerment, especially through a community empowerment approach that emphasizes active community participation. The success of CSR programs requires the involvement of various parties, including companies, stakeholders, communities, and governments, to design

comprehensive and tailored initiatives (Rahmadani, Raharjo, & Resnawaty, 2018). Concrete forms of social and humanitarian CSR include logistical assistance to victims of natural disasters such as basic necessities, tents, clothing, clean water, and trauma healing services; support for orphanages, shelters, and other social institutions; social awareness campaigns such as anti-drug, anti-violence, and interfaith tolerance; and skills training for people with disabilities, the elderly, and marginalized groups. In this context, social workers play an important role as liaisons between companies and communities, coordinating and designing empowerment programs aimed at increasing independence and welfare. As such, empowerment-focused CSR not only provides direct benefits to vulnerable groups, but also contributes to the development of a more independent and prosperous society, creating a sustainable impact in improving the overall quality of life.

2. CSR Environment

Environmental Corporate Social Responsibility (CSR) encompasses the responsibility of companies to maintain the sustainability of ecosystems associated with their production and distribution activities. In this modern era, challenges to environmental sustainability are increasing due to the overexploitation of natural resources and the increasingly evident impacts of climate change.

The implementation of environmental CSR can be done through various strategic steps, such as in the case study of PT, Semen Baturaja, this company faces community criticism due to the impact of dust pollution on plants and the health of local residents. In response, the company took a CSR approach with an environmental mitigation program through dust filtering, providing compensation to affected residents, and further waste management(Cahya, 2022).

A study of PT Agung Perdana revealed a lack of awareness of ecological responsibility, where the company engaged in the rock and sand mining sector does not have an adequate environmental CSR program (Haris & Purnomo, 2016). On the other hand, a study from PT Pertamina (Persero) Marketing Unit TBBM Depot Ende showed that environmental CSR was implemented through planting 10,000 cocoa tree seedlings in four villages in Ende Regency. This activity involves collaboration with the Forestry Service and local communities as an effort to preserve the environment. In addition, the company also implements programs to improve the quality of life of the community, such as road aisle repair and reforestation around TBBM (Supriadinata & Goestaman, 2013).

Environmental CSR serves as a means for companies to build harmonious relationships with their ecological communities and demonstrate compliance with regulations, such as Law No. 32 of 2009 on Environmental Protection and

Management.

3. CSR Health

Corporate Social Responsibility (CSR) programs in health are considered as an alternative measure to provide integrated and collective health services for the community, which can contribute to well-being. Various companies in Indonesia implement CSR program policies with various focuses and objectives that have different characteristics. CSR programs in the health sector are needed by Indonesians of all age groups, from infants, children, adolescents, adults, to the elderly. Given the low access to health services and the lack of attention from the government to health issues, CSR programs in the health sector are a new hope for underprivileged communities (Tarigan, Radyati, & Utha, 2023).

One concrete example of CSR implementation in the health sector is the program implemented by PT Pertamina TBBM Bandung Group. They held the SEHATI (Healthy Mother and Beloved Child) Program and OMABA (Ojek Makanan Balita). The SEHATI program aims to reduce the number of malnourished toddlers by providing additional nutritious food. In addition, the program also includes training for PKK (Family Empowerment and Welfare) cadres on how to prepare nutritious food, so that they can provide better intake for children in their communities. Through this initiative, PT Pertamina not only contributes to public health, but also empowers local communities to improve the nutritional quality of their families (Gumilar, APSARI, RAHARJO, & Wibhawa, 2018).

4. CSR Education

Education should be the main focus of development, otherwise there is a concern that in the future our nation will become a "babu" in its own country due to the low quality of human resources (HR). In practical terms, the success of a Corporate Social Responsibility (CSR) program can be measured through the existence of tangible programs that can be demonstrated from its implementation. In the context of education, there is documentary evidence that shows a decrease in illiteracy rates and an increase in the ability of human resources (HR) in the community (Nursahid, 2008).

Wardah Cosmetics also actively contributes in supporting education through the "Wardah Inspiring Teacher" program. This CSR initiative aims to improve the capacity of teachers in Indonesia. Activities carried out in this program include pedagogical competency training, technology integration in the learning process, and teacher character development. By working closely with educational institutions and teaching communities, Wardah not only plays a role in improving the professional quality of teachers, but also helps build an education system that is more innovative

and in line with the challenges of the digital era. The program has reached hundreds of teachers in various regions in Indonesia and made a positive impact on more inspiring and inclusive learning methods.

5. CSR Economy

In the economic view, Corporate Social Responsibility (CSR) is understood not just as an expense, but as a social investment that can improve business sustainability and community welfare. The focus of this discussion is on the various forms of CSR related to economic aspects implemented by companies from both the Islamic finance and non-financial sectors. In the Islamic finance sector, CSR often includes initiatives that support community economic development, such as providing equitable access to financing and entrepreneurship programs. Meanwhile, in the non-financial sector, companies can implement CSR through programs that focus on local economic development, such as skills training and support for small and medium enterprises (SMEs). By implementing planned CSR, companies not only contribute to improving the quality of life of the community, but also create a positive image that can increase customer loyalty and competitiveness in the market (Pranoto & Yusuf, 2014).

One example of CSR implementation can be seen at Hotel Ibis Surabaya City Center. Although the hotel has implemented several CSR programs, the impact on the economy of the surrounding community is still very limited. The existing CSR programs only cover two foster children, and activities such as tree planting are conducted in locations far from the hotel area, making them irrelevant to local conditions. In addition, the hotel does not involve the surrounding community in its business activities, which causes the CSR initiatives implemented to not fully align with the triple bottom line concept. As a result, the existing CSR programs are still charitable and do not contribute significantly to the development of the local economy (Sofyanty, Hamid, & Dewantara, 2017).

**b. The Significance of Corporate Social Responsibility (CSR) in Realizing the Welfare of the People: Perspective Maqasid Al Sharia**

In the Islamic perspective, Corporate Social Responsibility (CSR) is not only interpreted as a social obligation or simply a business strategy to improve the company's image, but more than that-CSR is a concrete form of moral, spiritual, and legal responsibility carried by the company. The main purpose is to provide benefit (general good) for the wider community (Salimudin & Jubaedah, 2024).

The concept of benefit (maslahah) in Islam is deeply rooted in the theory of maqāṣid al- sharī'ah, the main objectives of Islamic law. Maqāṣid al-sharī'ah emphasizes the protection of five fundamental aspects of human life:

1. Ḥifẓ al-dīn - guarding and maintaining religion,
2. Ḥifẓ al-nafs - protecting the human soul and safety,
3. Ḥifẓ al-'aql - protecting the mind and education,
4. Ḥifẓ al-nasl - maintaining offspring and family dignity,
5. Ḥifẓ al-māl - safeguarding and developing wealth in a halal and fair manner.

Through such maqāṣid-oriented CSR, companies can become an integral part in the development of a civilized and prosperous society. For example, CSR programs that support education, economic empowerment, and public health are not only socially relevant but also in line with maqāṣid shariah as the Islamic ethical framework.

In this context, the implementation of CSR has a very important value as it is directly related to the protection and development of fundamental aspects of human life. One concrete example is the Wardah Inspiring Teacher program implemented by halal cosmetic brand Wardah. This program focuses on increasing the capacity of teachers through training, mentoring, and empowerment, with the aim of creating inspiring educators who are able to form a knowledgeable and moral generation.

This program is very relevant to the principle of ḥifẓ al-'aql, which is to preserve and develop the human mind, where education is the main means in the process. In Islam, the intellect serves not only as a tool for thinking, but also as a way to understand religious teachings, discern the truth, and create innovations and solutions to people's problems. Therefore, strengthening the capacity of teachers contributes to strengthening the education system as a whole, which in turn will produce a smart, productive and useful generation.

The significance of CSR such as Wardah Inspiring Teacher is not only limited to one maqāṣid principle, but also contributes to safeguarding wealth (ḥifẓ al-māl) through increasing the economic capacity of teachers' families and the surrounding community, as well as safeguarding the soul (ḥifẓ al-nafs) and offspring (ḥifẓ al-nasl) indirectly through the education of good ethical, mental health, and social values. This program is part of the CSR initiatives run by Wardah Cosmetics, which recognizes that education is the main foundation of nation building and that teachers are the spearhead in the process. However, many teachers in Indonesia face challenges, such as limited access to training, lack of self-development, and high workloads without adequate support.

Through the Wardah Inspiring Teacher program, Wardah is committed to providing solutions to the challenges faced by teachers by providing structured development spaces in various regions. The program aims to increase the capacity of teachers as agents of change in the education sector, provide skills training and insights that are in line with the times, and encourage teachers to become inspiring individuals who can instill character values, innovation, and creativity in students. In addition, the program also seeks to foster

a network of collaboration between educators to encourage broader educational transformation.

From the perspective of maslahah al-'āmmah (public good), Wardah Inspiring Teacher reflects a CSR orientation that is not merely symbolic or for image, but truly rooted in the real needs of the community. By involving the community, volunteers, and an inclusive approach, the program is an example of shari'ī CSR, which has good intentions, maslahat goals, and is in line with sharia values.

The concept of Corporate Social Responsibility (CSR) in Islam, which is based on the values of maslahah and maqāṣid al-sharī'ah, is actually in line with the universal principles contained in national law. In this context, the Qur'an provides a strong ethical foundation regarding the obligation to share, help each other, and avoid exploitative actions. This is affirmed in Surah Al-Mā'idah verse 2, which reads: *Meaning: "Help each other in (doing) righteousness and piety, and do not help each other in sin and enmity. Fear Allah, surely Allah is very severe in His punishment."*

QS. Al-Mā'idah verse 2 is one of the fundamental foundations in Islam that encourages the practice of helping in goodness and piety, and prohibits all forms of collaboration in sin and hostility (Zabidi, 2020). In the context of Corporate Social Responsibility (CSR), this verse can be understood as a command for companies to carry out their social responsibility with good intentions and goals, namely to realize the benefit of the community at large. The principle of helping in virtue reflects a collaborative value that is not only individual, but also institutional. When companies contribute to education, health, economy, or the environment through CSR programs, they are actually implementing Allah's commandment contained in the verse.

The values contained in QS. Al-Mā'idah verse 2 are closely related to the five main objectives of maqāṣid al-sharī'ah, namely protecting religion (ḥifẓ al-dīn), protecting the soul (ḥifẓ al-nafs), protecting the intellect (ḥifẓ al-'aql), protecting offspring (ḥifẓ al-nasl), and protecting property (ḥifẓ al-māl). For example, CSR programs in the field of education such as Wardah Inspiring Teacher are a form of actualization of the principle of ḥifẓ al-'aql, as they support community intelligence and the development of the intellectual capacity of the younger generation. CSR that focuses on health and social assistance is in line with the principle of ḥifẓ al-nafs, while activities aimed at strengthening the community's economy are in line with the principle of ḥifẓ al-māl. Thus, QS. Al-Mā'idah verse 2 not only serves as a moral basis for individuals in society, but also as a spiritual and social foundation for business institutions in directing their business activities to be oriented towards the values of benefit and piety, as outlined in maqāṣid al-sharī'ah.

On the other hand, Article 33 of the 1945 Constitution emphasizes that the Indonesian economy must be built as a joint venture based on the principle of kinship, reflecting the

spirit of gotong royong and togetherness. This shows that economic activities are not only driven by individual profit motives, but must also pay attention to the common interests and welfare of society. Branches of production that are important to the state and that control the lives of many people must be managed by the state, ensuring fair and equitable access for all people. In addition, the management of natural resources must be directed to the prosperity of the people, not just for the benefit of a few parties. The national economy is organized based on economic democracy with the principles of togetherness, equitable efficiency, sustainability, and independence, which means that economic development must pay attention to social justice and environmental sustainability. Further provisions regarding the implementation of this article shall be regulated by law, providing a legal basis for the implementation of these principles in national economic policy (Hukum Online, n.d.).

In this context, *Corporate Social Responsibility* (CSR) becomes important, especially in programs like Wardah Inspiring Teacher. This program reflects Wardah's commitment to not only pursue profits, but also contribute to the welfare of society and environmental preservation. By emphasizing the principles of togetherness, justice, and sustainability, Wardah Inspiring Teacher seeks to increase the capacity of teachers and support education, which is in line with the values contained in Article 33 of the 1945 Constitution. CSR implementation consistent with these principles demonstrates corporate social responsibility in supporting inclusive and sustainable national development, in line with the goal of achieving prosperity for all Indonesians.

Furthermore, this form of CSR reflects the corporation's responsibility as part of a Muslim society with a social role. Wardah, as a halal industry player, not only runs a sharia-compliant business in terms of products, but also ensures that its social and humanitarian activities are based on Islamic values. This is an ideal model of how companies can act as agents of change in creating a smart, empowered, and moral society.

Thus, CSR is not just a business or regulatory instrument, but an important medium in achieving maqāṣid al-sharī'ah comprehensively. The Wardah Inspiring Teacher case study shows how shariah principles can be implemented in modern corporate policies and programs, creating harmony between ethics, profitability, and social benefit. This kind of practice deserves to be a reference for other halal industries in designing and implementing CSR programs that are not only economically strategic, but also sharī'i valid.

## CONCLUSION

*Corporate Social Responsibility* (CSR) is a tangible manifestation of corporate social responsibility that not only functions as a business strategy, but also as a means to achieve the benefit of the people. In the Islamic perspective, CSR has moral, spiritual, and legal dimensions that are in line with the principles of maqāṣid al-sharī'ah as the main ethical framework in

Islamic law. This research reveals that CSR has various forms of implementation, including CSR in the social and humanitarian, environmental, health, educational, and economic fields. Each of these forms of CSR is designed to meet the real needs of society and make a sustainable contribution to social welfare. The Wardah Inspiring Teacher program is a concrete example of CSR implementation in the field of education designed in accordance with Islamic values. The program not only supports teachers' professional capacity building, but also focuses on character building, pedagogical innovation, and community collaboration. In this context, Wardah acts not only as a halal industry player, but also as an agent of social change consistent with sharia and national values.

From the perspective of maqāṣid al-sharī'ah, this program directly actualizes the principle of ḥifẓ al-'aql (safeguarding the intellect) and indirectly contributes to ḥifẓ al-māl (safeguarding wealth), ḥifẓ al-nafs (safeguarding the soul), and ḥifẓ al-nasl (safeguarding offspring). Strengthening the role of teachers in educating generations is a strategic step in building a superior civilization. The community-based, participatory, and collaborative program approach confirms that CSR is not just a symbol or formality, but a substantive instrument to build common good (maslahah al-'ammah). Furthermore, the principle of helping each other in virtue as stated in QS. Al-Mā'idah verse 2 strengthens the theological foundation for the implementation of ethical and maslahat- oriented CSR. Wardah's implementation of CSR also shows the synergy between Islamic values and national law, particularly Article 33 of the 1945 Constitution which emphasizes that economic activities must be based on the principles of togetherness, justice, and sustainability for the prosperity of the people.

Overall, the results of this study confirm that CSR based on maqāṣid al-sharī'ah can be a key pillar in driving social transformation, strengthening human resources, and sustainable development. Halal companies such as Wardah show that compliance with sharia values does not hamper innovation and social contributions, but rather serves as a foundation that strengthens the ethical legitimacy and sustainability of the business. Therefore, the integration of CSR and maqāṣid al-sharī'ah needs to be used as a paradigm in the development of corporate social responsibility policies, especially in the halal industry sector.

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