
EMPOWERING COMMUNITIES: A STUDY OF CORPORATE SOCIAL RESPONSIBILITY IN INDIA AND ITS IMPACT ON SOCIAL AND ENVIRONMENTAL DEVELOPMENT

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ABSTRACT

Background: What Inspired this Research Paper

During my 9th and 10th grades, from March 2020 to December 2021, I witnessed the extensive impact of COVID-19 on all aspects of life. Seeing how businesses shut down and individuals and communities were impacted, I realized that I wanted to pursue business, but with a specific focus on the role business can play in the community. Although I had always been interested in business and entrepreneurship, this period solidified my decision.

I searched for opportunities to study or intern in companies during my summer holidays, but due to the pandemic, these possibilities did not exist. Instead, I followed the news, which was dominated by growing COVID-19 numbers, vaccinations, and mainly the human aspect. I saw how people were struggling with their jobs, taking care of their families, and adapting to several new realities of life.

However, what impressed me the most was how the Indian corporate sector, including Indian companies of all sizes and multinationals in India, went the extra mile to help people who had lost their jobs or were facing hardships within their families. I realized that these activities fell within the scope of Corporate Social Responsibility (CSR), which companies regularly do. I also witnessed my mother working in community-building initiatives even before the pandemic. I realized that CSR is a crucial aspect of business, particularly in India, and that I wanted to explore it further.

My research paper focuses on CSR, its types, scope, the top 10 companies in India by CSR spends. It also features case studies of two large Indian corporations that I admire for their diversity, namely ITC and TCS, as well as Cosmo First, with which I was personally involved in CSR.

Overall, I was impressed not only by the extent and wide range of CSR activities and budgets that Indian companies have, but also by how they go beyond what is prescribed. CSR is a way for companies to demonstrate inclusiveness in their success.

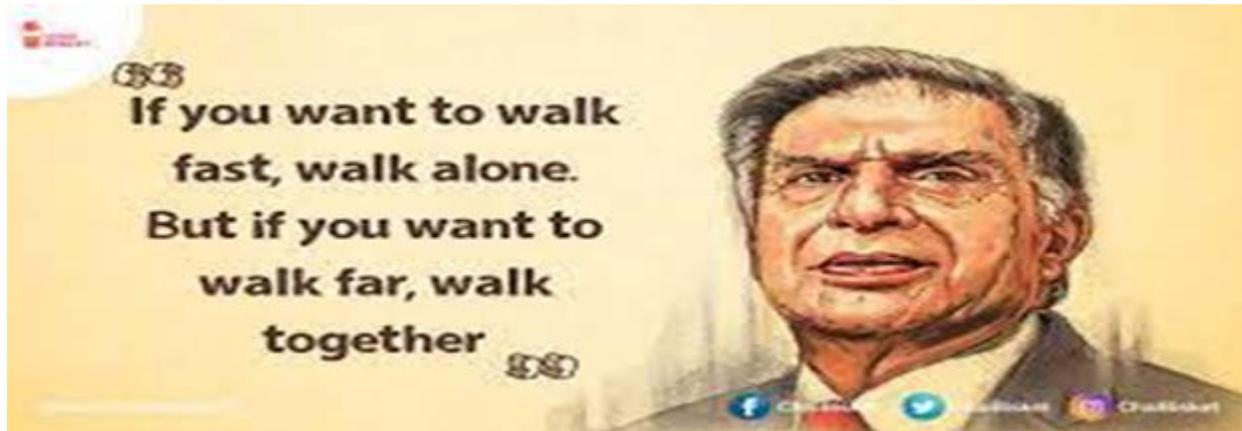


Image Source: <https://www.amazon.in/Motivational-Institutes-Decoration-Decorative-Resolution/dp/B09CGSHYK4>

Introduction

Corporate Social Responsibility (CSR) is a continuing commitment by businesses to integrate various social and environmental concerns into their business operations. In today's world, where changes in the global environment increasingly challenge businesses around the world to look beyond financial performance, CSR reflects a business's accountability and commitment to contributing to the well-being of communities and society through various environmental and social measures.

CSR plays a crucial role in a company's brand perception, attractiveness to customers, employees, and investors, talent retention, and overall business success. Generally speaking, a company can implement four types of CSR efforts: environmental initiatives, charity work, ethical labor practices, and volunteer projects. These efforts demonstrate a business's stance on the matter and its responsibility beyond basic shareholder interests.

In addition to the four types of CSR initiatives, a company can embrace CSR in other ways, such as being environmentally friendly and eco-conscious, promoting equality, diversity, and inclusion in the workplace, treating employees with respect, giving back to the community, and ensuring ethical business decisions.

The definition of business success goes beyond profitability, growth rate, and brand recognition. Today, stakeholders judge a company by how its activity impacts the community, economy,

environment, and society at large. Thus, corporate social responsibility practices are a way to demonstrate a business's stance on the matter.

As stated by former CEO of Unilever, Niall Fitzgerald, "Corporate social responsibility is a hard-edged business decision, not because it is a nice thing to do or because people are forcing us to do it... because it is good for our business." (The Guardian, 2003) Similarly, former CEO of Toronto Hydro, Courtney Pratt, emphasized that "business has a responsibility beyond its basic responsibility to its shareholders; a responsibility to a broader constituency that includes its key stakeholders: customers, employees, NGOs, government - the people of the communities in which it operates." (CSR Company, n.d.)

Different Types of CSR in India

In general, there are four main types of corporate social responsibility. A company may choose to engage in any of these separately, and lack of involvement in one area does not necessarily exclude a company from being socially responsible.

Environmental Responsibility

Environmental responsibility is the pillar of corporate social responsibility rooted in preserving mother nature. Companies often pursue environmental stewardship through:

- Reducing pollution, waste, natural resource consumption, and emissions through its manufacturing process.
- Recycling goods and materials throughout its processes including promoting re-use practices with its customers. Offsetting negative impacts by replenishing natural resources or supporting causes that can help neutralize the company's impact. For example, a manufacturer that deforests trees may commit to planting the same amount or more.

Ethical Responsibility

Ethical responsibility is the pillar of corporate social responsibility rooted in acting in a fair, ethical manner. Instances of ethical responsibility include:

- Fair treatment across all types of customers regardless of age, race, culture, or sexual orientation. Positive treatment of all employees including favourable pay and benefits in excess of mandated minimums. This includes fair employment consideration for all individuals regardless of personal differences.
- Expansion of vendor use to utilize different suppliers of different races, genders, Veteran statuses, or economic statuses.

Philanthropic Responsibility/ Social Responsibility:

Philanthropic responsibility is the pillar of corporate social responsibility that challenges how a company acts and how it contributes to society. In its simplest form, philanthropic responsibility refers to how a company spends its resources to make the world a better place. This includes:

- Whether a company donates profit to charities or causes it believes in.
- Whether a company sponsors fundraising events or has a presence in the community for related events.

Financial Responsibility/ Economic Responsibility:

Financial responsibility is the pillar of corporate social responsibility that ties together the three areas above. A company make plans to be more environmentally, ethically, and philanthropically focused; however, the company must back these plans through financial investments of programs, donations, or product research. This includes spending on:

- Research and development for new products that encourage sustainability.
- Recruiting different types of talent to ensure a diverse workforce.
- Initiatives that train employees on DEI, social awareness, or environmental concerns.
- Processes that might be more expensive but yield greater CSR results.
- Ensuring transparent and timely financial reporting including external audits.



Image Source: Bharatgogreen.com

CSR and Its Significance in India

There are several areas where companies in India have focused their CSR efforts. Education has been a popular area, with companies building schools, funding scholarships, and providing vocational training programs. Healthcare is another important area, with companies funding medical research, supporting hospitals and clinics, and providing access to healthcare services for underserved communities.

Environmental conservation is also a significant focus area for CSR in India, with companies funding initiatives to reduce pollution, promote renewable energy, and conserve natural resources. Other areas where companies have focused their CSR efforts include rural development, women's empowerment, and disaster relief and response.

Overall, CSR has become an important aspect of doing business in India, with companies recognizing that their success is linked to the health and wellbeing of the communities in which they operate. While there is still much work to be done to address the social and environmental challenges facing the country, CSR has emerged as a powerful tool for driving positive change and creating a more sustainable future for all.

Some of the key CSR initiatives undertaken by companies in India include:

- **Supporting education**

Many companies in India support education initiatives, ranging from building schools and providing scholarships to supporting teacher training and providing educational materials.

- **Providing healthcare**

Companies in India are also involved in providing healthcare services to underserved communities, including through the construction of hospitals and clinics, and the provision of medical equipment and supplies.

- **Protecting the environment**

Many companies in India are involved in environmental conservation efforts, such as planting trees, protecting wildlife, and reducing their carbon footprint.

- **Community development**

Companies in India also undertake various community development initiatives, including building infrastructure such as roads, bridges, and water supply systems, as well as providing livelihood support to vulnerable groups such as farmers and women.

- **Promoting sports and culture**

Some companies in India support sports and cultural activities, such as sponsoring sports teams, promoting traditional arts and crafts, and organizing cultural events.

- **Disaster relief and response**

In the aftermath of natural disasters, many companies in India provide support for relief and rehabilitation efforts, including through the provision of food, shelter, and medical aid.

- **Employee welfare**

Several companies in India also undertake initiatives to improve the lives of their employees, including providing healthcare, education, and housing benefits, as well as promoting work-life balance and diversity and inclusion.

Overall, CSR initiatives in India have the potential to create a significant impact on social and environmental issues, while also enhancing the reputation and trust of companies in the eyes of their stakeholders.

Origin & History of CSR in India



Mandatory provisions of CSR under section 135 of the Companies act, 2013 became effective from 01.04.2014.

In India, inclusive growth is widely acknowledged as a crucial aspect of the country's development. This reflects the commitment to involve all sections of society in the growth process, including those who have traditionally been excluded from development opportunities.

To support this objective, Corporate Social Responsibility (CSR) has been recognized as a means of integrating social, environmental, and human development concerns throughout the corporate value chain. The Ministry of Corporate Affairs issued the 'Voluntary Guidelines on Corporate Social Responsibility, 2009' as a first step towards promoting Business Responsibilities, which

were further refined as the 'National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011.'

To recognize companies that have had a positive impact on society through innovative and sustainable CSR initiatives, the Government of India's Ministry of Corporate Affairs established the National Corporate Responsibility (CSR) Awards. This award is the highest recognition for CSR initiatives in India. The first National CSR Awards ceremony was held on October 29, 2019, with the Honorable President of India as the Chief Guest.



Image Source: <https://www.csr.gov.in>

CSR – Implementation in India

The Corporate Social Responsibility (CSR) regulations in India are defined in separate sections and the schedule of the Companies Act, 2013. The Ministry of Corporate Affairs notified Section 135 and Schedule VII of the Companies Act as well as the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (CRS Rules), which became effective from 1 April 2014.

The following are the key highlights of the CSR rules in India as per the Companies Act 2013:

- ❖ Companies with an annual profit of Rs 5 crore or an annual turnover of Rs 1,000 crore or net worth of Rs 500 crore must spend on CSR activities 2% of their average profit over the last three years.
- ❖ Every company subject to CSR laws must form a CSR policy document and make it public.

- ❖ Companies with prescribed CSR amounts of more than Rs 50 lakh must constitute a CSR committee consisting of three or more directors to plan, monitor, and assess the impact of the company's CSR activities.
- ❖ The CSR activities undertaken by the companies must be included in their annual report and also in their Business Responsibility Report (BRR).
- ❖ The provisions of CSR are not only applicable to Indian companies but also applicable to branch and project offices of a foreign company in India.
- ❖ Expenditure on CSR does not form part of business expenditure.
- ❖ For undertaking CSR activities, the company shall not limit itself to the local area or areas around it where it operates but shall select areas across the country.
- ❖ The CSR Committee shall prepare the CSR Policy in which it includes the projects and programs to be undertaken, prepare a list of projects and programs that a company plans to undertake during the implementation year, and focus on integrating business models with social and environmental priorities and processes to create shared value.
- ❖ In the annual CSR report, the companies must include the prescribed CSR expenditure and also report the total spend amount and non-spent amount in separate headers.
- ❖ In case a company is unable to spend the minimum required expenditure, it has to give the reasons in the Board Report for non-compliance so that no penal provisions are attracted.

Section 135 of Companies Act - CSR Committee and Policy Formulation

The Section 135 of Companies Act makes provision for formation of CSR Committee for the companies who need to mandatorily spend on CSR. However, the company with prescribed CSR budget of Rs 50 lakh or less do not necessarily need to form such a committee

Further, the Section 135 also specifies that every company must have a CSR policy which shall indicate the activities to be undertaken and recommend the amount of expenditure to be incurred on the activities and monitor the CSR Policy of the company.

The Board shall take into account the recommendations made by the CSR Committee and approve the CSR Policy of the company.

Areas to spend CSR money - Section VII of Companies Act 2013

Section VII of the Companies Act 2013 prescribes the area in which companies can do their CSR activities. Thus, Section VII also broadly defines the scope of CSR activities in India. Below are the specific CSR areas as prescribed in Section VII of the Companies Act 2013:

- ❖ **Hunger:** Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the ‘Swachh Bharat Kosh’ set up by the Central Government for the promotion of sanitation and making available safe drinking water;
- ❖ **Education and Livelihood:** Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- ❖ **Health:** Promotion of healthy practices, activities related to enhancing health in communities, Setting-up clinics and camps for health check-ups, providing sustainable health support to community;
- ❖ **Gender and Social Equality:** Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- ❖ **Environment:** Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the ‘Clean Ganga fund’ set up by the Central Government for rejuvenation of river Ganga;
- ❖ **Art & Culture:** Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
- ❖ **Army:** Measures for the benefit of armed forces veterans, war widows and their dependents;
- ❖ **Sports:** Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
- ❖ **PM Relief Fund:** Contribution to the Prime Minister’s National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;

- ❖ **Incubators:** Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- ❖ **Rural development:** Projects related to rural development;
- ❖ **Slum Development:** Slum area development in urban areas.

Besides the above-mentioned areas, the Companies Act, 2013 also includes a few other important areas where the CSR money can be utilised.

❖ **Contribution to a Corpus as a CSR spend**

As per the CSR rules, the Contribution to Corpus of a Trust/ society/ section 8 companies etc. qualifies as CSR expenditure. However, the Contribution to these Corpus will qualify only when the Trust/ society/ section 8 companies etc. is created exclusively for undertaking CSR activities or where the corpus is created exclusively for a purpose mentioned in the areas as defined in above-mentioned Schedule VII of the Act.



Top Companies in terms of CSR spends in F.Y 2020-21 and 2021-22

In this next section of the paper, I will examine the companies with the highest CSR spends across two financial years, as well as the distribution of CSR support areas by those organizations.

Top 10 companies in terms of CSR spends	F.Y 2020-21 in Rs
1.Reliance Industries	1140 Crore
2.TCS	663 Crore
3.HDFC Bank	634.91 Crore
4.Infosys Limited	325.32 Crore
5.ITC Limited	353.46 Crore
6.Wipro Limited	251 Crore
7.JSW Steel	78.32 Crore
8.Tata Steel	222 Crore
9.SBI	144.88 Crore
10.Hindustan Unilever Limited	165 Crore

Top 10 companies in terms of CSR spends	F.Y 2021-22 in Rs
1. Reliance Industries Limited	737 Crore
2. HDFC Bank Limited	733.86 Crore
3. Tata Consultancy Services Limited	716 Crore
4. Oil And Natural Gas Corporation Limited	436.02 Crore
5. Infosys Limited	396.7 Crore
6. ITC Limited	354.27 Crore
7. Indian Oil Corporation Limited	323.14 Crore
8. NTPC Limited	281.8 Crore
9. Tata Steel limited	266.57 Crore
10. ICICI Bank Limited	261.73 Crore

- 1. Reliance Industries Limited** – with a CSR budget of 737 crores, this conglomerate was at the top of the list. Known for their diverse range of products and services, from petroleum and natural gas to retail and telecommunications, Reliance Industries was committed to giving back to the community through various social initiatives.
- 2. HDFC Bank Limited** – coming in at a close second was HDFC Bank, with a CSR budget of 733.86 crores. As one of the leading private sector banks in India, HDFC Bank

was dedicated to addressing issues such as education, healthcare, and financial inclusion through their CSR efforts.

3. **Tata Consultancy Services Limited** – with a CSR budget of 716 crores, Tata Consultancy Services was a major player in the technology sector. In addition to their successful business ventures, the company also focused on improving the lives of underprivileged communities through various social and environmental initiatives.
4. **Oil And Natural Gas Corporation Limited** – at 436.02 crores, this state-owned oil and natural gas company was committed to using their resources for the greater good. In addition to their primary business operations, they also implemented a number of CSR programs focused on education, healthcare, and environmental sustainability.
5. **Infosys Limited** – with a CSR budget of 396.7 crores, Infosys was another major player in the technology industry. Known for their innovative solutions and dedication to corporate social responsibility, the company focused on initiatives related to education, healthcare, and environmental conservation.
6. **ITC Limited** – at 354.27 crores, ITC was a leading conglomerate with a diverse range of businesses, including tobacco, hotels, and packaged food products. In addition to their commercial successes, the company also had a strong commitment to CSR, focusing on issues such as education, healthcare, and environmental sustainability.
7. **Indian Oil Corporation Limited** – with a CSR budget of 323.14 crores, this state-owned oil and gas company was committed to using their resources to make a positive impact on society. Through various social initiatives, they aimed to address issues such as education, healthcare, and environmental conservation.
8. **NTPC Limited** – at 281.8 crores, NTPC was a leading player in the power sector. In addition to their core business operations, the company also focused on implementing CSR initiatives related to education, healthcare, and environmental sustainability.
9. **Tata Steel Limited** – with a CSR budget of 266.57 crores, this multinational steel-making company was committed to using their resources for the greater good. In addition to their commercial ventures, they also focused on social initiatives related to education, healthcare, and environmental conservation.
10. **ICICI Bank Limited** – at 261.73 crores, ICICI Bank was a major player in the banking industry. In addition to their financial services, the bank also had a strong commitment to CSR, focusing on initiatives related to education, healthcare, and financial inclusion.

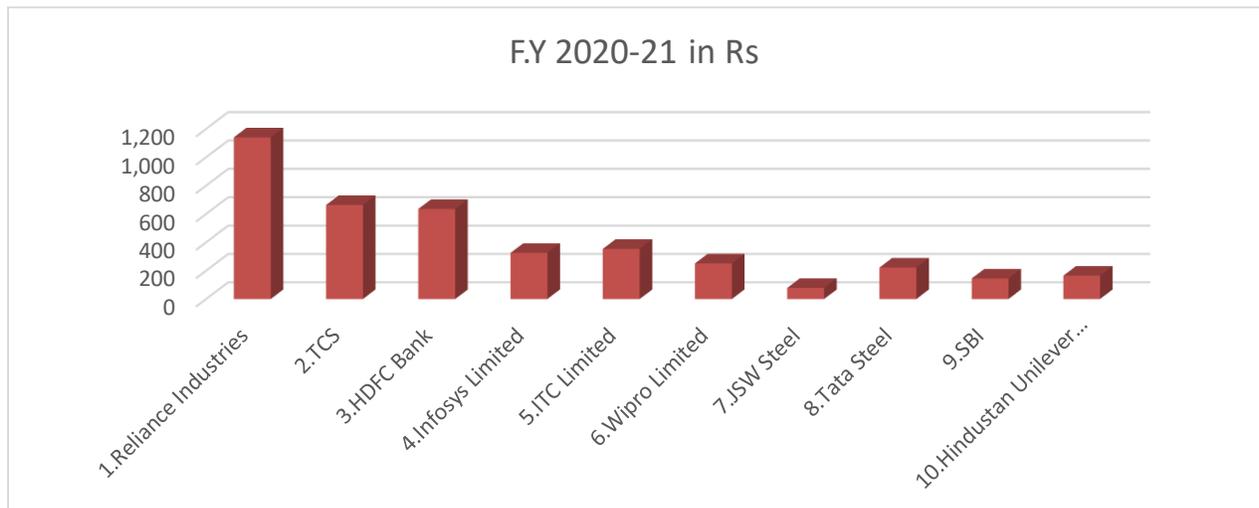
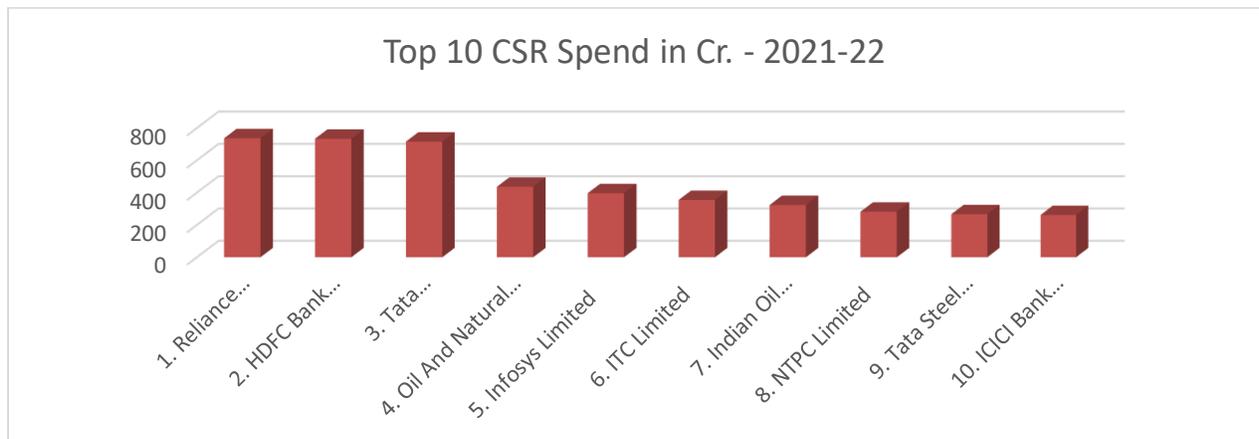


Image Source: <https://indiacsr.in/top-csr-spenders-of-fy-2020-21/>

Business CSR Case Studies

Case Study 1: Cosmo First



Company Description

Cosmo First provides industry-first niche solutions in the areas of packaging, lamination, industrial and labelling applications. Cosmo First has made inspiring diversifications into speciality chemicals, consumer care, Pet Care and D2C retail. Cosmo at its core has always been

pioneering revolutionary innovations to create a better life for the people, the world, and the community and built on trust, empathy and compassion.

At Cosmo First business and social responsibilities goes hand in hand. It starts with ethical business practices by ensuring innovation, flexibility and highest standard of integrity, transparency, and accountability. Consistent investment is being made to ensure their upward mobility and career growth along with business expansion. Company has built robust system of corporate governance, HR Practices, essential policies viz. social accountability, environment, energy, occupational health and safety and the same has been successfully implemented. Thus, from ethical business practice to development of human resources, company started reaching out to most needy population with philanthropic endeavours since the inception of the Cosmo Films in 1976. With an aim to make these philanthropic CSR initiatives more sustainable and integrate as part of business practice, Cosmo Foundation was set up in 2008 much before the CSR became mandatory under Companies Act.

Since 2008 Cosmo Films Ltd and now Cosmo First Ltd implements all its CSR initiatives through Cosmo Foundation.

Cosmo First addresses the socially disadvantaged sections of society by implementation of CSR policy through Cosmo Foundation. Company impacted 6,50,000 lives including 4,40,000 lives through massive covid care support and 62,000 rural students in the neighbouring villages of Waluj and Karjan manufacturing units in Aurangabad district of Maharashtra and Vadodara district of Gujarat, Delhi – NCR,HP,Rajasthan respectively. Cosmo Foundation has partnership with 46 government schools and extended outreach to 134 villages.

In the year 2022-23 company spent Rs. 5.94 crore on its CSR initiatives and managed to reach over 2,00,000 lives from the most vulnerable rural and urban communities across Delhi, Gujarat, Maharashtra and HP. The company's CSR ambit includes Education and skill building, Environmental Sustainability and Empowerment of Communities. The focus is on creating opportunities for rural marginalized children and youth to get access to fundamental primary and higher education, digital and English communication skills, creation of green space, water conservation, facilitating model heritage village, access to health care, Tree plantation drive, rainwater harvesting and community services.

Environmental Sustainability- As a leading manufacturer in packaging films and materials, Cosmo Films acts as a socially responsible corporate citizen.

Agroforestry and Miyawaki forest were built with a plantation of 55,000 saplings by maintaining 93% survival. It will create a green cover in 6,54,000 sq. meter land in India. As a part of a multiyear project high-density forest is planned with the plantation of 75,000 more saplings in

Maharashtra. The company aims for the conservation of the environment and reduce the carbon footprint and maintaining ecosystem by clean air and increasing soil productivity.

Rainwater harvesting projects implemented in rural Govt schools and water conservation of 68,72,000 liters every year is expected. Public Gardens developed and maintained at prime locations of city and National Highway.

Cosmo First manufactured 34000 recycled plastic utility items that includes chairs, tubs, buckets and donated to 430 plus local institutions – Anaganwadis, mid-day meal centres, health centres, schools, panchayats and benefitted 63,000 people.

Cosmo Foundation supported **revival of 700-year-old handmade paper making art** by collaborating with INTACH and to develop **a model heritage village- Kagzipura in Aurangabad**, Maharashtra. Pond cleaning, Sewage water treatment facility, washing ghat with chemical free water system are created. It will give clean and safe water to villagers and paper making factory. Plantation of coconut trees, rainwater harvesting and fellowship for handmade paper making with digital skill building will be addressed in upcoming years.

The company's educational initiatives benefitted 12,000 rural students through Digital Skill Building Program, Basic English communication and communication with web portal, Foundation Literacy and Numeracy with Life Skills along with rewards, recognitions and parents' engagement. It has addressed diverse challenges of primary and high school students post covid-19 such as learning gap, acute child labour, lack of confidence, absence of readiness to attend school and study skills. Cosmo has partnered with 50 rural Govt schools across Gujarat, Maharashtra and created infra structure facilities like computer labs, toilets, water tanks and drinking water facility. It nurtures young lives and enables to strengthen of mainstream education, digital and life skills, promotes higher education and employability.

Empowering Communities – Cosmo First has a systematic approach to create opportunities for skilling, knowledge building, and access to resources that lead to inclusion and an equitable society. 30,000 people have benefitted from our initiatives, which includes promoting higher education and skill-building for rural girls under the Cosmo Udayan Shalini Fellowship program. We have also ensured sustainable livelihoods for Below Poverty Line families who lost their livelihoods during the COVID-19 pandemic by distributing pushcarts and helping them start small businesses selling fruits, tea, and food.

They organize health camps for eye, dental, gynecological, and general checkups, and provide referral services for treatment to rural communities. They also provide access to food, blankets, and essentials to patients and caretakers in various hospitals in Delhi during the winter.

Cosmo First recognizes eminent doctors – life savers under the aegis of the Sitaram Jaipuria Foundation, and their employees volunteer their time, knowledge, and resources for CSR initiatives. 150 employees have volunteered this year in various activities, such as mentoring rural girls for their academic growth and empowerment, participating in educational programs to impart digital and soft skills, tree plantation, blood donation camps, and the Joy of Giving Week.

As a socially responsible company, Cosmo First is committed to increasing social impact with an aim to fulfill the UN Sustainable Goals. To achieve this objective, a Corporate Social Responsibility (CSR) Committee of the Company oversees and facilitates the social and environmental consequences of each decision made by the Board. The policy is pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

Case Study 2:

Tata Consultancy Services Limited



TCS CSR Activities and their Spends

Year	Actual CSR	Prescribed CSR
2021-2022	727.00 Cr	716.00 Cr
2020-2021	674.00 Cr	663.00 Cr
2019-2020	602.00 Cr	600.00 Cr

CSR projects of the company for F.Y 2021-22

- **Jal Jeevan Mission – Budget - 1 crore**
 - The company contributed towards CSR by providing safe and adequate drinking water through individual household tap connections by 2024 to all households in rural India

- **Adult Literacy Program support- Budget - 1 crore**
 - The company directly contributed funds for supporting adult literacy program.

- **Hospital Management System at Cancer Institute and Tata Medical Centre- Budget 2 Crore**
 - The company directly contributed funds for enhancing healthcare infrastructure by installing Hospital Management System at Cancer Institute and Tata Medical Centre
- **Employability training for rural youth- Budget 04 Crores**
 - The company directly contributed funds for Employability training for rural youth
- **Education and skill building projects- Budget 10 Crores**
 - TCS has continued to empower communities through its strategic programs - by prioritizing education, skilling, employment and entrepreneurship with a focus to bridge the opportunity gap.
- **Healthcare projects- Budget 15 crores**
 - The company directly contributed funds for various health care projects
- **Contribution for Schedule VII activities- 680 Crores**
 - The company Contributed towards CSR by contributing funds for various Schedule VII activities
- **Tata Translational Cancer Research Center- Budget 07 crores**
 - The company contributed funds to Tata Translational Cancer Research Center

CSR projects of the company- F.Y 2020-21

- **BridgeIT - CADAM, DF Budget 02 crores**
 - A youth entrepreneurship program that has played a pivotal role in enhancing access to new opportunities. The program enables economic growth to be more inclusive allowing rural entrepreneurship to become key enablers in overcoming discrimination and raising the standards of living of those in rural areas.
- **Digital Nerve Centre Budget 06 Crores**
 - A unique and innovative care delivery model designed to connect, communicate, coordinate and deliver care by leveraging people, infrastructure and a robust digital platform.
- **Education and skill building projects -Budget 07 crores**

- TCS has continued to empower communities through its strategic programs - by prioritizing education, skilling, employment and entrepreneurship with a focus to bridge the opportunity gap.
- **PM Cares Fund- Budget 256 crores**
 - The company Helped in the fight against covid 19 by donating funds to PM CARES Fund.
- **COVID 19 Relief Activities -Budget 17 crores**
 - The company contributed to CSR towards following projects - Helped in the fight against covid 19 by providing Quarantine centre, supply of disinfectant and food packets distribution for frontline healthcare workers.
- **Community transformation projects- Budget 05 Crores**
 - The company contributed to CSR towards transformation projects Pan India.
- **Healthcare Infrastructure Development -Budget 05 Crores**
 - The company contributed to CSR towards following projects - To enhance operational efficiency, enhancements were made to the management system supporting laboratory services, and billing. All these enhancements ensure that patients not only benefit from modern affordable cancer therapy but also from the cost- effective models of care. Contributed funds to Tata Translational Cancer Research Center.
- **Centre of Excellence in Cyber Security- Budget 02 crores**
 - The company Contributed funds towards Centre of Excellence in Cyber Security.
- **Support towards Museum of Art &Photography - Budget 01 crores**
 - The company Supported towards Museum of Art & Photography of Bengaluru.

Case Study 3:

ITC Ltd - Imperial Tobacco Company of India Limited



CSR Activities and their Spends

Year	Actual CSR	Prescribed CSR
2021-2022	355.03 Cr	354.27 Cr
2020-2021	365.43 Cr	352.84 Cr
2019-2020	326.49 Cr	326.17 Cr

CSR projects of the company for F.Y 2021-22

- **Disaster Relief- Budget 93.21Crores**
 - Disaster Managements, including relief rehabilitation and reconstruction activities
- **Improved Agriculture Practice- Budget 55.84 Crores**
 - Rural development Project
- **Research in Science technology, engineering and medicine- Budget 3.77 Crores**
 - Contribution in Public funded universities, IIT's, DAE, DBT, DST, AYUSH, DRDO, ICAR, IMCR, ICMR, CSIR, SDG's
- **Protection of National heritage, art and culture- Budget 2.3 0crores**
 - Protection of National heritage, art and culture
- **Social Forestry- Budget 2.61 crores**
 - Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry
- **Soil Moisture Conservation- Budget 56.62 Crores**
 - Conservation of natural resources and maintaining quality of soil, air and water
- **Women empowerment- Budget 7.83 Crores**
 - Promoting gender equality, empowering women
- **Education- Budget 24.41 Crores**
 - promoting education including special education
- **Rural Health Care Project- Budget 1.56 crores**

- Promoting healthcare including preventive healthcare
- **Health and Sanitation- Budget 52.01 Crores**
 - Promoting health care including preventive health care
- **Solid waste management- Budget 16.87 Crores**
 - Contributed the amount in Environmental Sustainability
- **Vocational Training- Budget 16.66 Crores**
 - Employment enhancing vocation skills
- **Integrated Animal Husbandry- Budget 1.35 Crores**
 - Livelihood Enhancement projects
- **Livelihood Promotion- Budget 2.31 Crores**
 - Livelihood Enhancement projects

CSR projects of the company for F.Y 2020-21

- **Health & Sanitation Program- Budget 46.50 Crores**
 - The Company contributed to the CSR by contributing towards Health & Sanitation Program.
- **Waste Management Program- Budget 45.64 Crores**
 - The Company contributed to the CSR by contributing towards Solid Waste Management.
- **Skill Development Program- Budget 9.90 Crores**
 - The Company contributed to the CSR by contributing towards Vocational Training.
- **Animal Welfare Program- Budget 1.44 Crores**
 - The Company contributed to the CSR by contributing towards Integrated Animal Husbandry.
- **Education Promotion- Budget 18.49 Crores**

- The Company contributed to the CSR by contributing towards education promotion.
- **Women Empowerment Program- Budget 3.41 Crores**
 - The Company contributed to the CSR by contributing towards Women Empowerment.
- **Soil & Moisture Conservation- Budget 41.75 Crores**
 - The Company contributed to the CSR by contributing towards Soil & Moisture Conservation.
- **Environment Sustainability Development- Budget 1.98 Crores**
 - The Company contributed to the CSR by contributing towards Social Forestry.
- **Improved Agriculture Practises- Budget 36.34 Crores**
 - The Company contributed to the CSR by contributing towards improved Agriculture Practises.
- **Relief Program- Budget 54.32 Crores**
 - The Company contributed to the CSR by contributing towards Contribution to disaster relief.
- **PM Cares Fund- Budget 100 Crores**
 - The Company contributed to the CSR by contributing towards Contribution to PM CARES Fund.
- **Heritage Preservation Program- Budget 3.81 Crores**
 - The Company contributed to the CSR by contributing towards Heritage Preservation Program
- **Livelihood Enhancement Project- Budget 1.85 Crores**
 - The Company contributed to the CSR by contributing towards Livelihood Promotion

Analysis

ITC Ltd, a conglomerate in India, has a strong focus on sustainable and responsible business practices. Their CSR initiatives are centered around four key areas: water, soil, forests, and climate change. ITC has set up several programs to address these issues, including the ITC Social and Farm Forestry Program, which helps farmers adopt sustainable agricultural practices, and the ITC-WOW (Well-being Out of Waste) program, which focuses on reducing waste and promoting recycling. Additionally, the company has established a range of initiatives aimed at supporting education, health, and rural development in local communities.

On the other hand, Tata Consultancy Services (TCS) is a global IT services and consulting company that has a strong commitment to social responsibility. Their CSR initiatives are focused on education, health, and environmental sustainability. TCS has set up several programs to support education and training, including the TCS Ignite program, which provides technology education to underprivileged children. The company also supports health initiatives, such as the TCS Fit4Life program, which promotes healthy living and wellness among employees. TCS is also committed to environmental sustainability and has implemented several initiatives aimed at reducing its carbon footprint and promoting energy efficiency.

Both ITC Ltd and TCS have a strong focus on CSR, and their initiatives are aligned with the UN Sustainable Development Goals (SDGs). However, while ITC focuses on sustainability issues related to its core business, TCS's initiatives are more diverse and reflect the company's broader commitment to social responsibility.

Conclusion

Corporate Social Responsibility (CSR) is a rapidly evolving concept in India, with more and more companies realizing the importance of engaging in sustainable business practices that benefit society and the environment. While there have been challenges in implementing CSR initiatives effectively, such as ensuring transparency and accountability, the government's efforts to regulate and encourage companies to invest in social and environmental causes have led to positive results. As India continues to grow and develop, it is essential that companies take a more active role in promoting sustainable development, promoting social and environmental justice, and contributing to the well-being of the communities in which they operate. By prioritizing CSR and investing in innovative and impactful initiatives, businesses can not only enhance their reputation but also contribute to a brighter and more equitable future for all.

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