



# **A STUDY OF THE FOCUS AREAS OF THE TOP TEN CSR CONTRIBUTING COMPANIES IN INDIA**

**Pragnesh B. Dalwadi**

Research Scholar, S.D. School of Commerce, Gujarat University-380009

**Dr. Gurudutta P. Japee**

Associate Professor, S.D. School of Commerce, Gujarat University-380009

## **ABSTRACT**

This study aims to investigate the focus areas of the top ten corporate social responsibility (CSR) contributing companies in India. The research is based on secondary data obtained from the National CSR portal of these companies for the years 2016-'17 to 2020-'21. The study analyses the CSR spending patterns of these companies across various categories such as Education, Health, Environment, Women Empowerment, Rural Development, and others. The findings of the study suggest that Education and Skill Development, Rural Development, Health Care, and Environmental Sustainability were the most preferred areas of CSR spending among the top ten companies. Additionally, the study highlights the diversity of CSR spending patterns among different companies and the implications of these spending patterns for sustainable development in India. The study concludes that the focus areas of CSR spending of the top ten companies reflect the changing CSR landscape in India and the need for a more comprehensive and inclusive approach to CSR in the country.

**Keywords:** Corporate Social Responsibility, Significance of CSR, CSR focus areas of the top ten CSR contributing companies

## **1. INTRODUCTION**

Corporate Social Responsibility (CSR) has become a vital aspect of business operations across the globe, with companies recognizing their responsibility towards society and the environment. In India, CSR has gained significant importance due to the country's social and environmental challenges, including poverty, healthcare, education, and climate change. Many Indian companies have recognized the potential impact of CSR on their business and the wider community, leading to the emergence of several CSR initiatives in recent years. This study aims to investigate the top ten CSR-contributing companies in India and analyse their CSR programs.

The importance of this study lies in its potential to inspire and guide other companies seeking to improve their CSR initiatives. By highlighting successful CSR programs, this study can serve as a roadmap for businesses looking to enhance their social and environmental impact. Additionally, this study can provide insights for policymakers and regulators in developing effective CSR policies and regulations that encourage

## **2. MEANING OF CSR**

“Corporate Social Responsibility (CSR) refers to a company's ethical, social, and environmental performance, which goes beyond meeting the legal requirements and maximizing profits. It encompasses a broad range of activities, such as philanthropy, community involvement, environmental sustainability, human rights, and ethical business practices.”

“CSR is a business strategy that involves engaging in responsible practices and initiatives that benefit both the company and society. It requires companies to consider the social and environmental impacts of their operations and to proactively address them through sustainable business practices.”

“CSR is a framework for companies to operate in a socially and environmentally responsible manner, by taking into account the impact of their business activities on society and the environment. It involves adopting ethical and sustainable business practices, creating shared value for all stakeholders, and contributing to the long-term sustainability of the economy and society.”

## **SIGNIFICANCE OF CORPORATE SOCIAL RESPONSIBILITY TO A COMPANY**

In the current environment of fierce competition, every corporation is so preoccupied with achieving commercial goals, turning a profit, and managing market pressure that they forget they also have a social responsibility to



society. The advancement of society depends heavily on corporate social responsibility, which is also advantageous to the business in many ways.

Let us see the significance of corporate social responsibility.

❑ **Improving the reputation of the company:** One reason why companies have used CSR in the past is to improve the company's reputation. But these things happen all the time now, so companies are experimenting with their social responsibilities to find new ways to build goodwill. They are not only taking it seriously, but they are also putting a lot of creativity into it so that they can achieve their vision and make a name for themselves in the market.

❑ **Expectations of Consumers:** Consumers typically place more weight on a company's reputation than they do on how its products are perceived. People are increasingly aware now that they are buying a product from a firm that cares about its effects on the environment, thus producing an innovative product or providing outstanding service is no longer adequate.

❑ **Improves employee loyalty and retention by boosting morale:** Employees like working for companies with positive public perceptions because it raises their morale and happy workers are more productive. Companies that participate in corporate social responsibility initiatives have a higher chance of luring and keeping valuable and dedicated personnel. People are more inclined to apply for open positions if a company has a culture of corporate social responsibility.

❑ **Improved interactions with investors and vendors:** Vendors are still supporting businesses that have a strong commitment to not just their clients and staff but also to other people's lives. Even investors are eager to invest in businesses that have a strong sense of social responsibility. They are pleased that their money is being spent wisely and are involved in a good cause. Through their business relationships with the company, investors and vendors both directly and indirectly take part in CSR programmes.

### 3. REVIEW OF LITERATURE

**Goyal (2015)** explored that social responsibility is seen as an important business issue for all Indian companies, no matter their size, industry, business goals, or location. The study showed that most companies that plan and carry out CSR projects near their workplaces do so for the whole community. Among the CSR activities that these companies did, there were ways to make a living, health check-up camps, mobile health services, education, adult literacy, agricultural development, providing clean water, managing and developing natural resources, and building infrastructure. Indian companies' CSR efforts to improve the lives of people in rural areas are good for both society as a whole and their businesses.

**Dalwadi & Japee (2021)** examined how Indian public sector companies committed to CSR. Five Maharatna Firms from India were selected for this research. According to this research, just one company out of five has consistently spent the same amount on CSR, whereas the other four Maharatna companies changed significantly over the examination. The researchers concluded that the selected public sector enterprises engage in CSR activities and invest in the CSR programme for the benefit of society and the environment, and they recommended that these companies place a greater emphasis on improving the lives of individuals and adhering to CSR compliance.

**Dalwadi & Sharma (2022)** examined CSR perceptions and CSR-focused corporate investment choices. Most respondents said CSR organisations were trustworthy, satisfied customers, and loyal. Most respondents believe corporations' efforts promote environmental and social well-being and favour CSR goods and services. Respondents boost positive word-of-mouth for CSR-contributing enterprises, but they won't pay extra for their goods and services.

**Dalwadi & Japee (2023)** investigated the top ten firms in India that contributed the most to CSR and looked at how much those companies contributed to the preservation of the environment. In this research, the CSR spending habits of these companies as well as the proportion of their CSR money that was focused towards environmental sustainability were broken down and studied. The findings of the study revealed a considerable disparity between the top 10 companies in terms of their contributions to environmental sustainability and the amount of money they spent on corporate social responsibility initiatives. Three out of ten businesses have committed a significant portion of their corporate social responsibility budgets to activities that promote environmental sustainability. On the other side, despite substantial amounts of money being spent on CSR, three out of ten businesses had not made any contributions to environmental sustainability. According to the findings of the research, to strike a healthy balance between economic growth and the preservation of natural resources, businesses must move towards more environmentally responsible CSR efforts and embrace more environmentally responsible business practices.

### 4. OBJECTIVES OF THE STUDY

1. To know the meaning and significance of CSR in India
2. To study the focus areas of the top ten CSR Contributing companies for CSR activities in India.

## 5. METHODOLOGY OF THE STUDY

The study has been conducted to understand the importance of Corporate Social Responsibility for business firms as well as the focus areas of CSR activities undertaken by the firms. Through the purposive sampling method, a total of the top ten CSR contributing companies for the year from 2016-'17 to 2020-'21 have been selected and a descriptive research design has been used to meet the objective. The data has been collected from Secondary sources through National CSR Portal. This study is constrained to a specific time and specific place. It can be possible that the result may differ in time and place. There is a certain limitation of the methods and tools used in this study; the same applies to this study.

## 6. DATA ANALYSIS & INTERPRETATION

**Table 6.1: Activity-wise CSR spent by the top ten CSR contributing Companies for the year 2016-'17 (₹ in Crore)**

COMPANY ACTIVITY	Reliance Industries Ltd.	ONGC Ltd.	Tata Consultancy Services Ltd.	HD FC Bank Ltd.	Infosys Ltd.	NT PC Ltd.	ITC Ltd.	Oil India Ltd.	India Oil Cor. Ltd.	Wipro Ltd.
Eradicating Hunger & Poverty	-----	-----	-----	4.46	4	100.61	-----	-----	-----	-----
Health Care	256.59	46.57	-----	23.19	38.79	27.40	105.44	7.46	16.29	0.19
Water & Sanitation	-----	45.44	86	-----	-----	-----	-----	6.94	17.69	-----
Education & Skill Development	223.28	167.55	88	55.15	67.67	60.45	44.93	59.14	100.23	129.10
Women Empowerment	-----	26.62	-----	-----	5	-----	12.85	2.96	-----	-----
Environmental Sustainability	2.91	165.05	1	1.01	83.91	35.33	110.56	31.66	45.34	56.71
Animal Welfare	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Armed Forces	-----	-----	-----	-----	29.46	-----	-----	-----	-----	-----
Art & Culture	27.90	51.47	-----	-----	3	0.82	2.18	51.42	22.92	-----
Training To Promote Sports	-----	1.88	-----	-----	-----	1.90	-----	-----	1.39	-----
Prime Minister's National Relief Fund	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Other Central Government Funds	-----	-----	205	-----	-----	-----	-----	-----	-----	-----
Rural Development Projects	138.58	0.33	-----	221.61	57.61	51.30	-----	57.16	10.13	0.31
<b>Total</b>	<b>649.26</b>	<b>504.91</b>	<b>380</b>	<b>305.42</b>	<b>289.44</b>	<b>277.81</b>	<b>275.96</b>	<b>216.74</b>	<b>213.99</b>	<b>186.31</b>

**Table 6.2: Activity-wise CSR spent by the top ten CSR contributing Companies for the year 2017-'18 (₹ in Crore)**

COMPANY ACTIVITY	Reliance Industries Ltd.	ONGC Ltd.	Tata Consultancy Services Ltd.	HD FC Bank Ltd.	India Oil Cor. Ltd.	Infosys Ltd.	ITC Ltd.	Mahanadi Coalfields Ltd.	NT PC Ltd.	Tata Steel Ltd.
Eradicating Hunger & Poverty	----	----	131	4.18	----	8	----	34.36	----	----

Health Care	147.89	121.73	---	15.19	21.70	2.90	102.16	---	36.96	94.65
Water & Sanitation	---	140.81	---	---	24.47	---	---	---	22.86	12.33
Education & Skill Development	370.94	61.50	86	58.60	72.71	6.10	45.49	214	77.24	92.83
Women Empowerment	---	63.28	---	---	---	21.06	15.85	0.66	---	---
Environmental Sustainability	0.34	69.46	1	0.73	83.51	206.24	125.05	2.34	56.22	4.21
Animal Welfare	---	---	---	---	---	---	---	---	---	---
Armed Forces	---	---	---	---	---	---	---	---	---	---
Art & Culture	0.86	2.50	---	---	110.07	33.17	2.43	0.53	14.57	5.63
Training To Promote Sports	43.11	11.95	---	---	1.88	---	---	4.21	1.58	7.46
Prime Minister's National Relief Fund	---	---	---	---	---	---	---	---	---	---
Other Central Government Funds	---	---	182	---	---	---	---	---	---	---
Rural Development Projects	181.90	10.84	---	295.85	16.70	35.13	---	11.43	32.11	14.51
<b>Total</b>	<b>745.04</b>	<b>482.07</b>	<b>400</b>	<b>374.55</b>	<b>331.04</b>	<b>312.6</b>	<b>290.98</b>	<b>267.53</b>	<b>241.54</b>	<b>231.62</b>

**Table 6.3: Activity-wise CSR spent by the top ten CSR contributing Companies for the year 2018-'19 (₹ in Crore)**

COMPANY ACTIVITY	Reliance Industries Ltd.	ONGC Ltd.	Indian Oil Co. Ltd.	HD FC Bank Ltd.	Tata Consultancy Services Ltd.	Infosys Ltd.	Mahanadi Coalfields Ltd.	ITC Ltd.	Tata Steel Ltd.	NTPC Ltd.
Eradicating Hunger & Poverty	---	---	---	13.17	296	7.05	108.01	---	---	70.10
Health Care	113.40	76.95	56.84	17.34	---	26.66	---	127.83	168.94	---
Water & Sanitation	---	22.47	80.36	---	---	---	---	---	9.75	---
Education & Skill Development	527.34	17.88	213.66	72.97	36	92.96	138.82	46.30	86.18	132.03
Women Empowerment	---	6.49	---	---	---	10.55	0.30	13.12	---	1.55
Environmental Sustainability	0.37	7.17	86.37	0.71	3	144.37	12.46	115.97	2.63	42.51
Animal Welfare	---	---	---	---	---	4.87	---	---	---	---
Armed Forces	---	---	---	---	---	10.10	---	---	---	---
Art & Culture	0.84	---	---	---	---	26.18	4.92	3.78	8.06	0.85
Training To Promote Sports	48.65	4.11	1.35	---	---	---	15.14	---	10.19	3.61

Prime Minister's National Relief Fund	----	----	----	----	----	----	----	----	----	----
Other Central Government Funds	----	400.70	----	----	99	----	----	----	----	----
Rural Development Projects	158.72	51.08	29.57	339.59	----	19.30	54.64	----	19.72	34.81
<b>Total</b>	<b>849.32</b>	<b>586.85</b>	<b>468.15</b>	<b>443.78</b>	<b>434</b>	<b>342.04</b>	<b>334.29</b>	<b>307</b>	<b>305.47</b>	<b>285.46</b>

**Table 6.4: Activity-wise CSR spent by the top ten CSR contributing Companies for the year 2019-'20 (₹ in Crore)**

COMPANY ACTIVITY	Reliance Industries Ltd.	Tata Consultancy Services Ltd.	ONGC Ltd.	Tata Sons Private Ltd.	HDFC Bank Ltd.	Indian Oil Cor. Ltd.	Infosys Ltd.	Power Grid Cor. of India Ltd.	BPCL	ITC Ltd.
Eradicating Hunger & Poverty	-----	176	-----	-----	49.80	-----	-----	-----	-----	-----
Health Care	34.70	-----	85.17	178.75	0.12	84.40	108.42	-----	34.21	115.02
Water & Sanitation	-----	-----	13.56	-----	-----	36.45	-----	-----	21.54	-----
Education & Skill Development	253.82	114	48.48	25	98.92	271.98	91.77	-----	105.81	46.21
Women Empowerment	-----	-----	7.23	-----	-----	-----	30.81	-----	9.64	18.41
Environmental Sustainability	0.37	6	16.70	-----	0.25	75.37	80.40	-----	33.64	110.38
Animal Welfare	-----	-----	-----	-----	-----	-----	8.33	-----	-----	-----
Armed Forces	-----	-----	-----	-----	-----	-----	5.10	-----	-----	-----
Art & Culture	0.80	-----	-----	345.08	-----	2.59	15.83	346.21	-----	3.33
Training To Promote Sports	41.65	-----	-----	-----	-----	4.75	-----	-----	-----	-----
Prime Minister's National Relief Fund	-----	-----	-----	-----	-----	-----	-----	-----	-----	33.14
Other Central Government Funds	-----	306	-----	-----	-----	-----	-----	-----	140.71	-----
Rural Development Projects	577.37	-----	410.90	-----	386.22	42.95	19.28	-----	-----	-----
<b>Total</b>	<b>908.71</b>	<b>602</b>	<b>582.04</b>	<b>548.83</b>	<b>535.31</b>	<b>518.49</b>	<b>359.94</b>	<b>346.21</b>	<b>345.55</b>	<b>326.49</b>

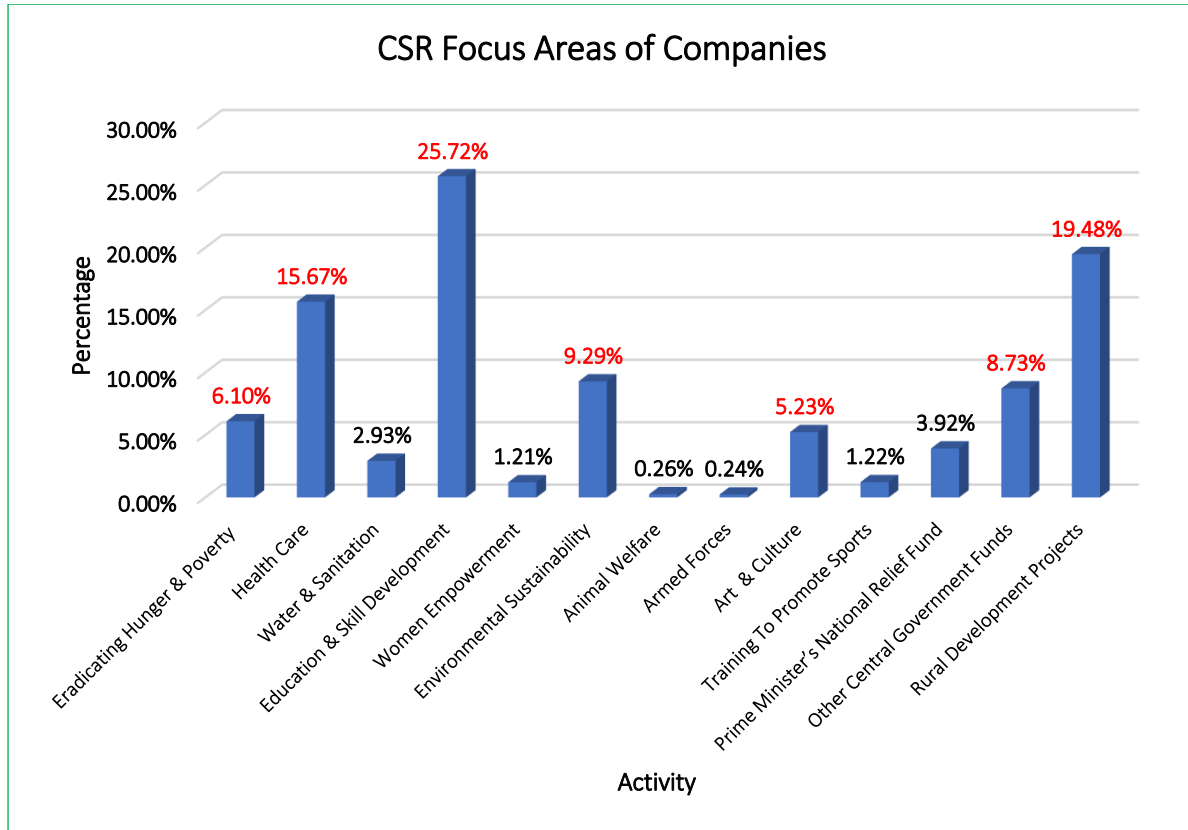
**Table 6.5: Activity-wise CSR spent by the top ten CSR contributing Companies for the year 2020-'21 (₹ in Crore)**

COMPANY	Reliance Industries Ltd.	Tata Consultancy Services Ltd.	Tata Sons Private Ltd.	HD FC Bank Ltd.	ONGC Ltd.	Indian Oil Corp. Ltd.	NTPC Ltd.	Infosys Ltd.	ITC Ltd.	Wipro Ltd.
<b>ACTIVITY</b>										
Eradicating Hunger & Poverty	-----	-----	-----	7.84	-----	-----	282.09	9.57	-----	-----
Health Care	309	28	297.92	111.23	5.42	57.93	5.87	137.8	47.2	62.8
Water & Sanitation	-----	-----	27.96	-----	-----	18.91	0.04	24.57	14.95	-----
Education & Skill Development	452	16	96.73	-----	55.09	95.34	62.96	85.77	31.68	112.65
Women Empowerment	-----	-----	-----	-----	-----	-----	0.79	9.57	3.41	-----
Environmental Sustainability	2	-----	-----	7.22	2.43	-----	33.41	42.05	43.73	39.09
Animal Welfare	-----	-----	-----	-----	-----	-----	-----	42.62	-----	-----
Armed Forces	-----	-----	1.82	-----	-----	-----	-----	3.87	-----	-----
Art & Culture	0	1	4.51	-----	-----	11.44	0.03	5	3.81	6.8
Training To Promote Sports	49	-----	1.7	-----	0.5	3.77	1.74	-----	-----	-----
Prime Minister's National Relief Fund	-----	256	-----	-----	300	225	-----	-----	-----	25
Other Central Government Funds	-----	373	10.02	-----	-----	-----	-----	-----	154.31	-----
Rural Development Projects	110	-----	105.16	407.74	168.02	32.7	31.94	1	36.34	0.65
<b>Total</b>	<b>922</b>	<b>674</b>	<b>545.82</b>	<b>534.03</b>	<b>531.46</b>	<b>445.09</b>	<b>418.87</b>	<b>361.82</b>	<b>335.43</b>	<b>246.99</b>

Table 6.6: Activity-wise total CSR spent and %share w.r.t Total

Activity	Total (₹ in Crore)	%Share w.r.t Total
Eradicating Hunger & Poverty	1306.24	6.10%
Health Care	3357.02	15.67%
Water & Sanitation	627.1	2.93%
Education & Skill Development	5509.26	25.72%
Women Empowerment	260.15	1.21%
Environmental Sustainability	1991.18	9.29%
Animal Welfare	55.82	0.26%
Armed Forces	50.35	0.24%
Art & Culture	1120.53	5.23%
Training To Promote Sports	261.52	1.22%
Prime Minister's National Relief Fund	839.14	3.92%
Other Central Government Funds	1870.74	8.73%
Rural Development Projects	4173.2	19.48%
<b>Total</b>	<b>21422.25</b>	<b>100%</b>

Graph 6.1: CSR focus areas of the top ten CSR contributing Companies



Graph 6.1 shows the percentage of the top ten contributing companies undertaking CSR practices in various focus areas. From the graph it can be affirmable by looking at the three tallest towers that the top ten CSR Contributing companies had spent a more significant amount of their CSR funds on three sectors i.e., Education & Skill Development (25.72%), Rural Development Projects (19.48%) and Health Care (15.67%). The other major sectors in which the top ten CSR Contributing companies spent their CSR funds were Environmental Sustainability (9.29%), Other Central Government Funds (8.73%), Eradicating Hunger & Poverty (6.10%), and Art & Culture (5.23%). Whereas the top ten CSR contributing companies spent fewer amounts on Water & Sanitation, Women Empowerment, Animal Welfare, Armed Forces, Training to Promote Sports and PM's National Relief Fund.

## 7. FINDINGS

- ❑ It is found that the concept of Corporate Social Responsibility is gaining importance day by day due to the long-term benefits derived by the companies.
- ❑ The top Ten CSR Contributing companies were focusing on CSR activities related to Education like providing educational facilities to underprivileged schools, supporting the education of girl children, giving vocational education for livelihood, etc., Health facilities like Conducting Free Medical Camps, Sponsoring Medical Treatment of Poor People, and many more are carried out as well as Constructing roads, toilets, water storage tanks, and Cleanliness drives are some of the activities which come under Rural Development Projects.
- ❑ The other important focus areas where the top ten contributing companies have concentrated their attention are Environmental Sustainability, Eradicating Hunger & Poverty, and Art & Culture. In the case of the Protection of the Environment, varied activities like Tree Plantation, Recycling of Waste, Proper Disposal of Industrial Waste, etc. are undertaken to a large extent.
- ❑ Various CSR activities for senior citizens, promoting rural sports and animal welfare are also carried out by the companies but not on a very large scale.
- ❑ Animal Welfare and Armed Forces were also CSR focus areas which need to be addressed on a large scale but looking at the above graph indicates that very little work has been carried out by the top ten CSR Contributing companies.
- ❑ Water & Sanitation, Women Empowerment, Animal welfare, Armed Forces welfare, Protection of National Heritage, and Promoting Sports are the societal issues that have received less attention from the top ten CSR Contributing companies.



## 8. SUGGESTIONS

- Companies should undertake a Need Assessment Survey beforehand so they can organize their CSR programs based on these societal challenges, as opposed to implementing CSR activities according to their convenience.
- It appears that the majority of companies are focusing on the same social concerns; rather, they should collaborate and address other social issues that have been overlooked but still require attention.
- Companies should view CSR as a responsibility to give back to society, not as a burden.
- To advance society as a whole, it is necessary to address the CSR priority areas that are still unexplored.

## 9. CONCLUSION

Based on Table 6.6, it can be concluded that Education & Skill Development received the highest amount of CSR spending with 25.72% of the total, followed by Rural Development Projects with 19.48%. Health Care and Environmental Sustainability also received significant contributions with 15.67% and 9.29% respectively. Other areas, such as Eradicating Hunger & Poverty, Water & Sanitation, and Women Empowerment, received comparatively lower amounts of CSR spending. It is essential to note that Animal Welfare, Armed Forces, Art & Culture, Training to Promote Sports, Prime Minister's National Relief Fund, and Other Central Government Funds received relatively small amounts of CSR spending. Overall, the distribution of CSR spending in different areas can provide insights into the priorities and values of the companies that contributed to these projects.

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