



A COMPARATIVE STUDY ON SUSTAINABILITY IN CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN MULTINATIONAL COMPANIES BEFORE THE PANDEMIC PERIOD AND IN THE NEW NORMAL

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Article Received on 20/10/2020

Article Revised on 10/11/2020

Article Accepted on 30/11/2020

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1. INTRODUCTION

India, being a secular country, is that the first country within the world to form corporate social responsibility (CSR) mandatory, following an amendment to the Companies Act, 2013 in April 2014. Businesses can invest their profits in areas like education, poverty, gender equality, and hunger as a part of any CSR compliance. It is mandated by the

government that 2% to 5% of the total profit made by any company has to be used for social works mentioned above as their corporate social responsibility (CSR).

There have been new concepts introduced in this Company Act, 2013 – Corporate social responsibility – This clause was added in this new Act. Every company which feature a has a network worth of Rs 500 crores or more at the top of monetary year should constitute a Corporate Social Responsibility Committee of the Board Council consisting of three or more directors out of which one shall be an independent director.

CSR or corporate social responsibility has various definitions. The term CSR has evolved conceptually both in academic literature and business. CSR is concerned with treating or training the employees of the company ethically or in a responsible manner. The aim of CSR is to extend long-term profits and shareholder trust through positive PR. It also reduces legal

risk by taking up the responsibility for corporate actions. The wider aim of social responsibility is to provide higher standards of living while restoring the profitability of the firm, for people residing within and outside the corporation.

CSR strategies encourage the company or the firm to make a positive impact on the environment and also to the stakeholders – that is to all the parties that has an interest in the performance of the company and the output of the corporation. The neo-classical upholders considered that the ultimate social responsibility in business is profitability, when done in an ethical way and in obedience to the law. Milton Friedman, the Noble Prize-winning Economist – and other neo-classical upholders of the concept known as the ‘shareholder model’ argued that the companies are not responsible for the companies as a whole. They considered that only individuals have social responsibilities while companies seek only the benefit of shareholders.



The approach of CSR helps a company to recognise that their activities have a broader impact on the society in which it operates, and that developments in the society in turn impact on its ability to accomplish its business sustainably. It actively manages the impact of the activities of economic, social, environmental and human rights not only locally but also across the whole world. As CSR is all about values and accountability, it is also about the behaviour of the people that has to be served and also of the suppliers. CSR is a self-regulating business model that helps a company to be socially answerable to itself, its shareholders and to the society.

CSR or Corporate Social Responsibility in business is important for achieving financial success and competitive advantage by growing the reputation and gaining the trust of people. At the beginning of the 20th century social performance was linked with the market

performance in order for the business to create a rich and healthy. Nowadays it is very important to start a business in a responsible way. In this context, Corporate Social Responsibility (CSR) has grown in importance for organisations because their most important stakeholders expected through their work, they aim not only economic, but also environmental, social and communal issues, which are relevant for them. As a response to social, economic and environmental pressure.

The term CSR is new normal for National organisations. CSR tends to specialise in what's through with profits after they're are made. Larger corporation understand that CSR is an integral part of business framework for sustainable development. Companies also consider that CSR is a staircase towards sustainable development and highlights on the triple bottom line of Economic, Environmental and Social performance. CSR has become an impactful tool to work in the line of Sustainable Development Goals (SDGs) with a strong focus on the field of social performances indicated in the CSR projects of the organisation. It has been observed that for the Indian Companies, Corporate Social Responsibility (CSR) is the commitment of the business to contribute to sustainable Economic Development by working with to employees, their families, the area people, experts and therefore the society at large to improve lives in ways that are good for business and for its development.

Seven Pillars of CSR strategy

- Need of Partnership in CSR
- Cross learning
- Supplementing and nurturing CSR
- Per legatee cost reduction and maximizing the impact while reaching more people.
- Knowledge management and documentation
- Use and reuse the resource for better CSR
- Capacity building of the CSR manpower and re-skilling

CSR in India has been seen as a beneficent activity, from the roots, which keep with the Indian tradition, it had been an activity that was performed but not deliberated which ends up in limitation of the documents on specific activities related to the CSR concept. Sustainability or Corporate Sustainability is derived from the concept of sustainable development which is defined by the Brundtland Commission as *“developments that meets the need of present without compromising the ability of upcoming generations to satisfy their own needs”*. It also

essentially refers to the role that the companies can play in accomplishing the agenda of sustainable development and lead to a balanced approach to economic progress, social progress and environmental stewardship.

The advantages of a healthy CSR programme are – as the business environment gets progressively complex and stakeholders become vocal about their needs and expectations, good CSR practices can only bring in greater benefits. This practice of CSR compelled communities to provide the licence to operate, thereby precluding the ‘trust deficit’. It also attracts and retains employees and their upholders, as it enhanced the reputation of the corporation.

Problems regarding CSR in India: Many problems and challenges are faced in practicing Corporate Social Responsibility (CSR) in India. There is a deficiency of community participation in CSR Activities. There is a scarcity of interest of the area people in participating and contributing to CSR activities of companies. Several companies think that corporate social responsibility could also be a peripheral issue for his or her business and customer satisfaction more important for them. First and foremost, within the past, governments have relied on legislation and regulation to deliver social and environmental objectives within the business. Declining government resources, including a scepticism of regulations, has led to the exploration of voluntary and non – regulatory initiatives instead. Secondly, there’s a scarcity of consensus amongst local agencies regarding CSR projects. This lack of consensus often leads to duplications of activities by corporate houses in areas of their intervention. This leads to a competitive spirit between local implementing agencies rather than building collaborative approaches on issue. The factor that restricts company’s abilities to undertake impact assessment of their initiatives from time to time. Thirdly, there is a lack of interests of the local community in participating and contributing to CSR activities of companies. This is largely attributed to the fact that there exists little or no knowledge about CSR within the local communities as no series efforts have been made to spread awareness about CSR and diffuse confidence within the area communities about such initiatives. The situation is further aggravated by a lack of commutations between the company and the community at the grassroots.

Talking about the problems, we find that people consider Corporate Social Responsibility (CSR) to be a business for customer satisfaction. Risk management involving risk strategies is the main element of any business. Companies reputation that took them years to build up

can be washed out in hours through activities such as dishonesty, fraud, scandals, etc. These occurrences can also bring unwanted limelight from governments, courts, etc. thus, developing a pure culture of doing the correct thing at the right time in the corporation can limit these risks.

Companies and businesses that are involved in unethical, unreliable social activities also pay a high price for their activities.

The best example for this is the Exxon Valdez tanker incident in Prince William Sound, near the coast of Alaska on March 24, 1989, is the most historic incident in corporate social responsibility, as this event had created a awful image of the company by spilling 11 million gallons of crude oil in Prince William Sound and damaging the wildlife and fishing industry as a result Exxon Valdez has to pay \$4.84 billion for clearing themselves from this scandal (National Oceanic and Atmospheric Administration (NOAA), March 24, 1989).

2. Objective of the research

The study intends to find out the trends of Corporate Social Responsibility in our country's leading business organizations.

3. Brief review of Literature

The study of Corporate Social Responsibility (CSR) reviews and orchestrates contemporary ideas of business literature which focuses on the role of CSR to embellish firm values. The prime objective for reviewing this paper is to suggest a precise view of what has previously been investigated and the evidences of those investigations. Corporate Social Responsibility is being defined by many people in many ways that shows different approaches of CSR by individuals.

Digital Communities are becoming progressively important as a platform for large scale human cooperation. These associations allow users or stakeholders to use and share their master skills to solve any enigma collaboratively. Now, according to Hahn and Figge (2011) the society would fail to achieve sustainable development without the support from any organisation. In an attempt to further the sustainable development, the organisation should adapt business sustainability, referring that a success in a corporate world is not defined by solely terms of finance, rather in terms of social equality and environmental integrity. Thus, everything in the corporate world should be directed towards sustainability.

Bill Ford said that “creating a strong business and building a better world are not conflicting goals – they are both essential ingredients for long – term success”.

Anita Roddick said that “business of business should not only be about money rather it should be about responsibilities. It should be about public good, not private greed”.

Richard Branson said that “all we need is a government and business to work together for the benefit for everyone. It should no longer be just about typical “corporate social responsibility” where the “responsibility” usually be the realm of a small team buried in a basement office – now it should be about every single person in a business taking responsibility to make a difference in everything they do, at work and it their personal lives”.

Niall FitzGerald said “Corporate Social Responsibility is a hard – edged business decision. Not because it is nice thing to do or because people are forcing us to do, but because it is good for business”.

Irene Rosenfeld said that “to build and sustain brands, people’s love and trust, one must focus – not only on today but also on tomorrow. It’s not easy, but balancing the short and long term is key to delivering sustainable, profitable growth-growth that is good for our stakeholders but also good for our consumers, our employees, our business partners, the communities where we live and work, and the planet we inhabit”.

Robert Reich said “as to meaning of ‘corporate social responsibility’, Friedman and he would agree on a point: If a certain action improves the corporation’s bottom line, there’s no point in labelling it ‘socially responsible’. It’s just good business”.

Narendra Modi said that “he has requested the corporates to evolve plans under corporate social responsibility to build clean toilets specially for girl students in schools. India should learn from foreign countries, where people are disciplined and do not litter in public places”.

James C. Collins said that “in a truly great company profits and cash flow become like blood and water to a healthy body: They are absolutely essential for life but they are not the very point life”.

Arundhati Roy said that “now we’re in a situation where democracy has been taken into the workshop and fixed, remodelled to be market – friendly. So now the United States is fighting wars to install democracies. First it toppled them, now it’s installed them. This whole rise of

corporate – funded NGOs in the modern world, this notion of CSR, corporate social responsibility – it's all part of a New Managed Democracy. In that sense, it's all part of the same machine”.

Lupe Fiasco said that “all the big revolutions, be it it's Industrial Revolution, or be it the Arnab Spring, those changes only take place by economic and social shifts brought about by the people's voices, and those things weren't voted for. Most of our changes today had been brought about through technology, not by voting. So, a company or an organisation should always look for big changes that can be impactful on our society as that is a responsibility towards the society”.

4. RESEARCH METHODOLOGY

In the 21st Century, modern business organisations no longer work in aloneness. Their activities have an impact on consumers, shareholders, suppliers, employees and therefore the society at large. Corporations depend upon the society and draw from the society within the sort of roads, educated workforce, railways, electricity, water resources and land. Thus, it's their duty to contribute to the society too. Thus, the most important objective of corporations is not any longer profit maximization. In today's age of corporate ethics development, it's the responsibility of organisations to properly utilize the resources for the progress of the community. There is a pressing got to specialise in accountability on a part of corporations not only on what's important for the shareholders but the society as an entire. That is what has led to the emergence of Corporate Social Responsibility (CSR).

The task of enabling social sustainability encompasses facilitation of varied CSR initiatives and their capacity building by helping them streamline their focus and convergence. When India made CSR a law, becoming the primary country to try to do so, we as a media house decided to make a platform in print and web. Thus, CSR Mandate was born to enrich, supplement and sensitise this great law. The magazine works towards fastening together policy makers, corporates and area people collectively working towards similar goals. It delivers a direction to them to work towards building a harmonious society where growth becomes inevitable as it is mechanized by educated, healthy, happy, robust and well-trained citizens.

Launched by Shri. O.P. Rawat (then Secretary, Ministry of Heavy Industries & Public Enterprises, Department of Public Enterprises, Govt. of India, and recently retired Chief Election Commissioner of India) in June 2013, the magazine from New Media Foundation,

an initiative of New Media, focus on the various issues as placed down by the Ministry of Corporate Affairs, Govt. of India, in the Companies Act, 2013. These issues range from education, healthcare, women empowerment, eradication of hunger, poverty and malnutrition, safe drinking water, sanitation, sustainability, rural, urban development, environment, relief and rehabilitation, micro enterprise, skilling, etc.

In India, it is realised by several companies that it is a very important and crucial move to take up CSR activities and integrate it with their business process. Awareness is increasing amongst the corporates of their role towards the society. Being responsible bodies, which feels a sense of duty towards the common welfare and the surroundings, which comes with a cultivate realisation that they, as a fundamental part of the society can donate to its upliftment and empower of the entire country in turn. Hence, the concerned departments and teams are now setting up companies that evolve policies, strategies and goals which is being used for the society as CSR programs and assign separate budgets to support them. In the modern society, the new generation of the corporate leaders considers optimization of profits as the key, rather than maximization of the profit. The concerned companies conduct many events like health camps, population control measures in rural areas, support a few sick persons for treatments, give a few needful students some scholarship, organise a few SGHs, a few sport events for some livelihood practices without linking them to further growth in the process of conducting CSR. Many companies are found doing many small CSR activities like working on disability or on some elderly issues or some work on street children and all these are done as either they are time bound projects or institution own activities or support to some NGOs. Their aim is to intensify the quality of the programme also fulfilling the deficiencies of the Government run schemes and programmes. Usually short-term activities are done as an eye washing efforts where it is commonly found that the sustainable development approaches are always missed. Many government authorities and people's representative are mostly invited in such programmes to grace the occasion and their appearance in the public are taken care in such a way that it ensures the constant illegal and quick legal favours is being given to the corporates and ultimately the profit multiplies.

Today's heightened interest in the proper role of business in society has made CSR increasingly important which has been promoted by increased warmth to the nation and awareness of the surrounding and ethical issues. Issues include environmental damage, improper treatments of the workers, and the faulty production leading to the inconvenience or

danger of customer which is being readily highlighted during the last decade; elsewhere, investors and investment fund managers have begun to take account of a firm's CSR policy in making investment decisions; for this some of the consumers have become extremely intuitive to the CSR programmes of the firms from which they buy their goods and services. Indian law and legislature makers have also given due importance to the concept of CSR. In fact, India is that the first country which has made CSR mandatory for companies in an amendment to the Business Act, 2013. It is gratifying to understand that variety of Indian companies have taken a step towards the event of the country. Some of these companies and their efforts are as follows:

TATA STEEL: Tata Steel Ltd. Formerly referred to as Tata Iron and Steel Company (TISCO) was founded by Jamshedji Tata is an Indian multinational steel-making company headquartered in Mumbai, Maharashtra. Since its inception, the corporate has been an excellent example of social responsibility. It was the primary company in India to include social responsibility towards its customers and therefore the society in its Articles of Association and the first one to line up a social audit committee in 1979 for governing social performance.

CSR Expenditure of Tata Steel

YEAR	2015-16	2016-17	2017-18
ACTUAL CSR (IN CRORES)	204	193.61	231.62
PRESCRIBED CSR (IN CRORES)	150	115.80	85.62

1000 school projects: Tata steel had organised the thousand schools project in September 2014 with the aim to freshen primary education in six administrative blocks in three districts of Odisha, 5 of which are Educationally Backward Blocks (EBB). The project is established on the Right to Education model and its core objectives include ensuring that every child gets primary education, improving the quality of education in government schools and improving governance of faculties through School Management Committees and gram panchayats. A handout by Tata Steel stated that the project has succeeded in making 68% of the habitations it covers within the six blocks child labour free zones. Over, 40,000 children have been helped to overcome their learning deficiency and about 1.5 lakh have been reached across of which 98,000 have been directly benefited. With the help of The Hans Foundation thermograms is also being implemented in 2 blocks in Jharkhand, changing the lives of another 50,000 children.

Project MANSI: Before its initiation, the Infant Mortality Rate in Seraikela was 60 per 1000 live births. The Neonatal Mortality Rate was also increasingly high with children dying within 28 days of their birth. This was for the inadequate public health services and lack of awareness amongst the people. Also, the scattered villages within the hilly terrain made the region inhospitable. In this project, training was given to the “**sahiyas**” in the field for maternal healthcare and new-born care to check new-born deaths. They were well equipped and graded consistent with their performance within the field. This project was unique and one among a sort within the sense that it overcame the terrain barriers and succeeded in empowering and developing a self-sufficient Sahiyas who a pregnant woman could address within the time of need. Over the period of five years the Neonatal Mortality Rate has been reduced by 61.2% and the Infant Mortality Rate by 63.1%. MANSI has been implemented in 1,686 villages of Jharkhand and Odisha and now covers 2.2 lakh households therein area.

MISSION 2020 FOR AGRICULTURAL DEVELOPMENT: Tata Steel has been working in favour of the mission 2020 for agriculture advancements to address poverty and food security issues by drastically increasing the income of poor farmers. The programme has been initiated with the target to extend agricultural income of seven thousand households within the eastern state of Odisha. It aims to try to do so by increasing the efficiency of tribal farming communities by giving them skill base training and improving the productivity of the land through modern techniques of irrigation, wasteland development, horticulture and dried-out land farming.

For this, the formation of different self-help groups was critical. The programme also promoted women self-help groups to carry-out the project. The project was successful in converting monsoon dependent agricultural land to a 3-cropland through the establishment of irrigation systems. The project aims to convert 3000 acres of land to 3-crop lands thereby reducing dependence on rainfall and increasing the income sustainability. Apart from this, ponds and other irrigation facilities are developed for the advantage of over 344 farmers. About 60 acres of wasteland has been turned and used under cashew, mango and lemon plantations in connection with the National Horticulture Mission and approximately 500 farmers have benefitted from vegetable cultivation of 60 acres of land.

1. **COCA-COLA:** Coca-Cola India is one among the leading beverage companies of the country, offering its consumers a vast range of beverages. In 1977 they withdrew their operations from the country however, since their return in 1993 they have always tried

capturing an outsized market share within the industry. The company may be a staunch advocator of sustainable development and has consistently worked towards solving problems with water supply system, sanitation, environmental pollution and empowering women to stand up for themselves. The Coca-Cola Foundation, a subsidiary of the company was launched in 2007 and is dedicated to building sustainable communities across the country. It has already joined hands with the foremost prominent NGO's of India like Self-Employed Women Association (SEWA) alongside institutions such as IRRAD and FORRAD.

CSR EXPENDITURE OF COCA-COLA

YEAR	2015-16	2016-17	2017-18
ACTUAL CSR (IN CRORES)	14.37	13.68	14.03
PRESCRIBED CSR (IN CRORES)	11.90	13.47	14.81

Various projects undertaken by the company are as follows:

ALAG KARO HAR DIN TEEN BIN: The project aims to sensitize the residents towards the target of building an efficient waste management system through simple and straightforward solutions as in segregation of wet and dry waste and recycling. It was initiated by the Coca-Cola Foundation in January 2017, in Gurugram in association with Tetra Pak, NGO Saahas and GIZ. The programme works in close coordination with the Municipal Corporation of Gurugram under its “open waste free” initiative. Gurugram develops approximately 600 tonnes of solid waste, that is not being handled efficiently and thereby creating an adverse effect on the environment. If this waste is segregated at the source itself, that is at homes and offices it can be recycled and reused. The Ministry of Environment, Forest and Climate Change has mandated that waste is to be segregated into three categories i.e. wet, dry and rejected waste.

The project aimed to achieve the following:

- Nine thousand households in 60 selected areas had to segregate the waste at source.
- In association with 50 schools and 50 commercial outlets to create awareness about waste management systems and recycling
- Reaching 150000 people by developing and enhancing public awareness.
- Preventing waste from getting dumped in landfills which is polluting ground water and discarding burning of waste.

VEER: The “VEER” campaign has been undertaken by CCIPL in partnership with CNN IBN, The Being Human Foundation alongside American Indian Foundation. It was formed to give the differently abled people of the country a chance to be heard and an opportunity to fulfil their dreams and ambitions. The major focus of the campaign was to supply these people with employment opportunities and make dignified livelihoods through skill training. It was in the form of a digital step with Salman Khan as its brand ambassador. It’s trained over 1000 Pwds and provided jobs to over 573 Pwds within 15 months of its initiation.

SUPPORT MY SCHOOL CAMPAIGN: Support My School Campaign aimed to provide adequate sanitation amenities like washrooms and other facilities to educational institutions. Several institutions across rural India lack even the basic requirements that children must be entitled to because of non-availability of funds. This Coca-Cola NDTV campaign with its partners has not only build infrastructure at schools but also created a sense of ownership and responsibility among teachers. The teachers and management now take actions amongst themselves to solve obstacles such as power shortage. This campaign has created a difference in 3,72,919 lives across the country.

2. **MAHINDRA:** Mahindra and Mahindra are an Indian multinational car manufacturing company that was established in 1945 as Mohammad and Mahindra. It has presence in more than 100 countries and is employing over 2,40,000 people currently.

Csr Expenditure of Mahindra And Mahindra

YEAR	2015-16	2016-17	2017-18
ACTUAL CSR (IN CRORES)	84.95	83.30	81.97
PRESCRIBED CSR (IN CRORES)	84.95	83.30	81.97

Some of the company’s CSR initiatives are as follows:

MAHINDRA PRIDE SCHOOLS: Since their inception in 2007 these schools are empowering and educating youth from socially and economically weaker sections of the society to enable them to urge employment opportunities. The schools provide end-to-end vocational training education within the fields of Hospitality Craft, Sales, Information Technology Enabled Services and Retail Customer Management. There are 9 schools located across the country that have trained 26,647 students as of December 2017 and therefore the job placement across all batches is 100%. In FY18, 41,687 students were also trained through

Mahindra Pride Classrooms which deliver 40-120 hours of coaching to final year students covering life skills, aptitude, English etc.

LIFELINE EXPRESS: The Lifeline Express or Jeevan Rekha Express is the first ever hospital train of India that has started in 1991. The company has always been in partnership with Impact India Foundation to sponsor Lifeline Express that provides communities and facilities in remote rural areas access to healthcare facilities. The lifeline express was started to supply on- the- spot diagnostic, medical and advanced surgical treatment for preventive and curative interventions. Over 91,000 people have benefited from this initiative.

PROJECT HARIYALI: Launched on October 2, 2007 with the goal to add 1 million trees to India's green cover every year. This project has gained momentum from the stakeholders of the company who are undertaking the plantation drives operator the country to surpass the annual aim of planting 1 million trees. They have attended their goal in planting over 15 million trees in India to combat the problems of climate change.

SWACHH BHARAT SWACHH VIDHYALAYA PROGRAMME: It is aligned with the government's 'Swachh Bharat Abhiyan', the programme that has been successful in constructing 4,597 toilets 1,171 government schools across eleven states and over 104 districts. Besides maintaining the efficiency for 12 months the Mahindra Group is also carrying about training programmes to bring about good behavioural changes in girls, parents and school authorities, more towards the hygienic practices.

WARDHA FARMER FAMILY AND KRISHI MITRA PROJECT: This project supports a small and marginal farmer by providing them training in effective farming practices including soil health, crop planning and developing and enhancing models for farms with bio-dynamic farming practice with the aim of increased crop production. The Krishi Mitra project was initiated and held into practice by Swadesh Foundation and had the budget of INR 5.47 crores and benefitted over 49,635 farmers.

PROJECT NANHI KALI: The project is a joint venture managed by Naandi Foundation and the KC Mahindra Education Trust. Its main focus is to provide 10 years of quality education to the girl child from economically retarded section of the society. The founders of this project believed that education to the girls will have a positive impact in the long run and that would help abolish social evils like dowry system and child marriage. In FY18 the

project supported 1,43,992 girls and 25 centres across the whole country through which young girls received training in finance, computer education etc.

3. INFOSYS: NAVIGATE YOUR NEXT: Infosys is a global leader in next generation technology services and consulting which currently has its headquarter in Bengaluru. Infosys Foundation was established in 1996 as a not profit organisation to support the company's initiatives. The foundation is devoted to the cause of the destitute, the rural poor, the mentally challenged and the economically backward sections of the country.

CSR EXPENDITURE OF INFOSYS LIMITED

YEAR	2015-16	2016-17	2017-18
ACTUAL CSR (IN CRORES)	202.30	289.44	312.60
PRESCRIBED CSR (IN CRORES)	256.01	287.42	310.25

BIOMASS COOK STOVE PROJECT: Infosys has consistently directed its efforts to reduce environmental pollution. To achieve its aim, the company provided biomass cook stoves to over 37,200 families in the Gangam district of Odisha, a project that has provided to 11 out of the 17 United Nations Sustainable Development Goals. These cook stoves use 50% less firewood and burn smoke free. These stoves address the household health problems that were caused due to smoke and contribute to climate change mitigation by reducing CO₂ emissions by 2 lakh tonnes. The company is also going to help to maintain these stoves to ensure effective use of them for several years. This programme was afterwards introduced in the Kopal district of Karnataka also.

MID DAY MEALS: The company believes that a hungry stomach has a direct connection to the drop-out rates in Government schools. In contribution with Akshaya Patra Foundation the company has developed a mega centralised kitchen at Kandi Village to provide mid-day meals to over 1 lakh students in the area and cater to the needs of Anganwadi children.

RURAL DEVELOPMENT PROJECT: The Infosys Foundation deals with the local administration of cities to takeover rural development projects as in construction of road, drainage facilities and also providing electricity. The foundation has been able to donate over INR 40 crore for rural development and livelihood projects like spreading awareness about sanitation, hygiene, vocational training and entrepreneurship.

4. ITC Limited: ITC Limited is a multi-business conglomerate that has its presence in the fields of FMCG, paperboards, packaging, hotels, IT and agriculture business. The company has made vast contribution to the national cause of livelihood creation and has helped to empower farmers and educate rural area children, thereby increasing rural income.

CSR EXPENDIDURE OF ITC LIMITED

YEAR	2015-16	2016-17	2017-18
ACTUAL CSR (IN CRORES)	247.50	275.96	290.98
PRESCRIBED CSR (IN CRORES)	246.76	275.27	290.47

SOCIAL FORESTRY: The ‘greening of wastelands’ initiative of ITC that it seeks to accomplish through the Social Forestry Programme has covered over 2.95 lakh acres of land in about 4,900 villages and impacted over 1,09,000 poor households. This is a portion of Social and Farm Forestry programme initiative that has planted trees in 6.83 lakh acres to date and provided employment for 124 million people. Additionally, the initiative has also led to the regular availability of facilities like fuel wood and pulpwood in Andhra Pradesh and contributed meaning towards developing carbon sinks for tackling climate change.

WOMEN EMPOWERMENT PROGRAMME: ITC’s believes that the economic empowerment of women that transforms them into some powerful agents of development. Women are provided with financial assistance and vocational training programme so that they are employable. ITC also dream to enhance the marginal female farmer’s knowledge about modern agricultural practices and to make agriculture more inclusive. The company targets Ultra poor women with the planning of mainstreaming them socio-economically over a period of time. It has been successful in the generation of sustainable economic livelihood opportunities for 61,000 women and 21,000 ultra-poor women have access to sustainable sources of income through non-farm activities.

PRIMARY EDUCATION: ITC’s primary education programme aims to locate the inferior quality of education and training provided in schools in rural areas. To strengthen these schools, it dreams to reduce the number of dropouts, and to increase the enrolment rate by improving learning techniques. Under this programme, ITC has provided infrastructure facilities to government schools ranging from classroom equipment to sanitation and health facilities. The Reach India Plus start-up was introduced in partnership with Pratham NGO in 2011 to help children between the ages of 6-14 to read, write, listen and speak. The

programme reached 46,891 children during FY18 and 5.70 lakh children in total. 162 government primary schools were provided with infrastructure facilities and over 350 school management committees were strengthened.

HEALTH AND SANITATION: Rural India has been facing the herculean task of eradicating the practice of open defecation. It is a serious problem because it pollutes the environment and causes several health problems. ITC's Health and Sanitation initiative addresses the grave issue by building low cost family owned washrooms in the drainage basin of its manufacturing units located in rural areas. Intensive awareness generation programmes that are specifically designed for the target audience combined with mandated contribution from the participating families ensuring the sustained usage levels of constructed toilets. The programme has been proved to be a success in constructing about 32,000 low cost sanitary units till date.

WELL-BEING OUT OF WASTE INITIATIVE (WOW): ITC's waste recycling and resource conservation project WOW was developed to make larger environmental and societal value through collaborative action. The programme has been executed in major cities across the country including Hyderabad, Delhi, Bengaluru and Chennai. 50,196 tonnes of dry waste have been collected from 562 wards. The initiative has reached over 77 lakh citizens, 33 lakh school children and two thousand corporates since its commencement and has provided employment options for 14,500 waste collectors.

0.75-1% of the net profits of ONGC and Indian Oil Corporation has been spending on CSR activities. Their projects usually focus on higher education of pupil, grant scholarship and aid to deserving candidates of less privileged portion of the society, facilities for constructing schools, etc.

- Successful actions have been taken up by SAIL in conserving the environment, providing health and medical care, educations of pupil, women upliftment and providing drinking water.
- BHEL & Indian Airlines have acclaimed for disaster and natural calamities management efforts. BHEL has also adopted 56 villages, having nearly 80,000 inhabitants.
- A project named "Project Drishti" has been initiated by Reliance Industries bring back the eyesight of visually challenged Indian from the economic weaker section of the society. So far, they have successfully helped over 5000 people.

- Mahindra & Mahindra launched a unique kind of ESOPs-Employee Social Option so that it allows Mahindra employees to willingly involve themselves in socially responsible activities of their choice.
- GlaxoSmithKline Pharmaceuticals' CSR programs initially focus on health and healthy living. In tribal villages they provide medical check-ups and treatment, health camps and health awareness programs. They also provide money, medicines and equipment to non-profit organizations that employment towards improving health and education in under-served communities.
- Bajaj electronics Ltd do CSR and social activities that includes Health development and Rural development of the environment.
- India's leading software service company "TATA Consultancy Service that has been honoured with the Asian CSR award for the initiation of community development work and implementing several different programs and devoting leadership and sincerity as ongoing commitment in amalgamating ethical values. It mainly focuses on the education sectors. Company is working upon literacy program that cares TCS designed computer-based literacy model to teach adults and this program is known as the adult literacy program.
- Infosys as a leading software company is into providing language and computer education via training and workshops. Company has special program for underprivileged children by which company teaches them various skills and change their outlook towards the society and help them be a responsible human being. Company also donates carom, chess board, chocolates etc. to the needy ones.
- Wipro Cares focuses on providing educational and health care initiatives for the migrated communities and environmental issues and disaster rehabilitation.
- ITC Limited is among one of the India's most leading private sector companies having an assorted portfolio of businesses. ITC's working is based on the concept of 'Triple bottom line' that would contribute to the growth of economy, environment and social development in the society. Major focus area of the corporate is on raising agricultural productivity and helping the agricultural economy to be more socially inclusive.
- Maruti Suzuki an automobile industry works upon global warming and global issues like climate change Company has been strongly investing on environmentally friendly products and manufacturing best products for the society. Maruti Suzuki is functioning

upon conserving environment and preserving natural environment. Concept of reduce, reuse and recycle has been promoted by company altogether the manufacturing units.

Findings

CSR should not be viewed as a drain on resources, because carefully implemented CSR policies can help many organisations in gaining success in new business as performing CSR holds an organisation in a good book in people's eye. This in turn will increase customer retention – ability of a company to retain its customers over a long period. It eventually develops and enhance the relationship with customers, suppliers, networks and stakeholders. Workers and employees get a sense of trust which maintain a happy workforce. Practicing CSR attracts not only people but also the employees' as they find the organisation to be more trustworthy and legal. Helps save money on energy and operating costs and manage risk. CSR makes an organisation different from the others as it is based on the social causes on which they perform CSR and that makes the organisation different from their competitors. In this process, there are many new things to learn as it generates innovations and enhance your influence. It improves business reputation and standing. It increases the number of stakeholders as it creates a belief amongst them. It generates good publicity and media opportunities for media interest in ethical business activities.

A research of the history of CSR reveals that till 1990s, it was exclusively dominated by the idea of Philanthropy. Considering the fact, CSR as an act of philanthropy, businesses often restricts themselves to one-time financial grant and that did not commit to their resources for such projects. Moreover, businesses do not keep their valuable stakeholders in mind while planning for those initiatives, thereby reducing the worth and efficiency of CSR initiatives. However, the last few years, the concept of CSR has been changing. There has been a clear transition from giving as a restriction or charity to give as a strategy or responsibility towards the nation. Review of the case studies and work done on CSR by organisations in India clearly shows that the CSR is slowly moving away from charity and dependence and starting to build on empowerment and partnership. Nowadays, corporate sectors are treating CSR as a separate entity and dedicate their attention to it. Most of the corporates have a vision and mission statements often at the corporate level or sometimes at the CSR level that complete their CSR initiative. Many discussions are made to choose specific issues and initiatives. It has been found that the areas they choose somewhere relate to their core values. Companies today are more sensitive about their social role. The companies not only concentrate on how

to ship their product or how they will sell it but also, they have a social strategy because they have started feeling that the brands are built not only around good quality of the product; but also, around emotions and values the people ascribe to those products.

Future scope of CSR in India

Future of CSR is bright. But certainly, government has to implement in penalties when a corporate miss out on its CSR. Many small corporate houses are not enlightened about the same. Some are being mis leaded by their auditors or friends. A right education and awareness to the small corporates will help them get involved in social activities.

Things are changing on a scale! Corporates do understand that involving in CSR is not only a compliance matter, but also it benefits the company's branding, involving their own employees in social development projects or executing a tailor-made project for their own employees' families reducing attrition rate, building a good reputation in the community and most important of all the Joy of giving. I see an increase in CSR activities by companies this year than the previous years.

Some major challenges they face are finding a proper implementation partners, uncertainty in fund utilization, opposition from local parties in the community, vast knowledge about CSR. They can overcome these challenges as there are many reputed Non-profits in our country and they can work together to achieve their goal. Corporate houses can also engage consultants in the area for monitoring, report and communication if they think they need a professional eye on this. There are a lot of workshops that happens these days all across the nation on CSR and I guess attending these kinds of workshops can help them in bringing out effective CSR policies.

As the next generation youngsters taking part in the top-level management in most of the companies, I am sure in the coming years India will be 100% CSR compliant.

Advancing sustainability in the New Normal

The world has undergone a sea change in the last couple of months during the COVID-19 pandemic. It is indeed a transition leading to major transformation in the way of our lives and all that comes with it. Education, health, hygiene, nutrition, shelter with this change in human behaviour, the institutions that provide the essentials, needs to rethink. Now the question arises –

Is COVID-19 posing to be an opportunity or threat in attaining the SDGS? If so, then why? Firstly, being in a global compact network in India, there are so much to bring in the table in terms of “Why Covid?” and “Whether it is a threat or opportunity?”

Firstly, it a real threat because all of us was taken aback about this development and nobody was aware and some people those were aware of this does people have not disclosed it well in time and thus it got spread all over the world. It has not only disrupted our economy but also society as a whole. It has also challenged the way that people were living themselves and also doing the business as well. Bringing another aspect into consideration that the principles that has been talked about and requested everyone to follow in the 17 sustainable development goals. Had we taken due care of those principles the COVID-19 situation would have not reached to a level that we are in now. Specially, if we look at those 10 principles about ethics, transparency and respect for others, so when this problem started, we were not so transparent to share this among the world that this has caused so much of disruption and it's time to get alert to get it spread and immediate in the course correction. It is implying that advancing sustainability is indeed becoming the new normal. It was a buzzword, many organizations have been thinking that way, but now it no longer a buzzword, so it has become a real need and necessity for all of us to recognise the fact that whatever is being done is done with sustainability in mind. Secondly there comes another question as to how are the various roles of the different stakeholder's ned to be redefined – the academic institutions, civil societies, and corporates. It a mandate of UNGC of India is all about bringing stakeholders together and in that aspect India has quite a lot. Right form United Nations as an agency, both public and private corporate sectors, civil society organisations, academic institutions or even government – all have to pull their resources to make this happen cause the role of all the agencies is to come together and take an actionable agenda which would be good for each and everyone. So, this partnership is helpful to make an agenda going forward post COVID a little better, helpful and sustainable. Now, the important question is, are the organisations ready for the Transformation? Currently, only few responsible organisations are ready and they also became a part of UNGC network across the globe. But now, talking about other companies they have no choice other than being ready if they don't want to see another COVID-19 if they really want to be within their recruiting agenda for each and every one and how organisation can have the benefit out of that.

India is very fortunate in having a CSR law in place, it has always proved to be a powerful tool to coalesce the energy to very many stakeholders to drive home several learnings and

some solutions to the crisis that we are all faced with. The pandemic has engulfed over 180 countries, so it is not a country specific crisis it is a planetary specific crisis and all the governments, all the stakeholders in a global way we need a strategy to move forward. Humanity needs to come together, not in isolated pockets and the strength and the sustainability is about partnerships, is about global views, is about the world and the planet coming together to meet the challenge. So, the SDGS, the United Nations initiative on them and the UN global compact has a very major role to play. Coming to India as a nation, one of the endeavours has been to link sustainability and CSR. We are technologically lucky that we can leverage the law to bring in and to synchronize the efforts of all stakeholders to take this powerful agenda forward. Recently, this is seen that the PM Cares Fund has launched in which there was an attempt to tap the CSR funds of corporates and it has the COVID-19 inclusion in “Schedule 7” which has given allowance to the corporates and NGOs’ to come together and take initiative in these regards. So, all in all, the Indian response and the Planetary response has greatly facilitated by the legal framework that we have in CSR. Now, does the CSR activities in India need to be restructured their strategies to meet the SDGS? The word “restructure” is a little too strong as their there is a structure in place. It just needs to squeak it slightly or line it more towards the crisis we have in hand, because, one fact the Covid isn’t going anywhere tomorrow, we are it in for a fairly long run. Thus, our responses therefore cannot be one-of as there is no quick fix solutions here. Therefore, sustainability as word we see is about finding solutions that would go in a long run that make the planets and all our efforts sustainable.

What is considered as a sustainable organisation?

Well, organisations not to have a strong focus on economic goals. Talking od sustainability we have more dimension and light approach of business excellence of lot of stakeholders. The task of the managements and the organisation is to fulfil the stakeholder’s expectations. So, to be sustainable starting right now to get strength to get out of the crisis. Organisations should more look inti the stakeholder’s expectations and not on the economic goals. It needs a systematic approach to be sustainable, dealing with stakeholders and their expectations, they need to define a sustainability strategy. The stakeholder’s expectations are the sustainability goals as customers want more sustainable products. During the current situations many organisations are ready to work on the transformations. Another focus for any organisations would be risk managements as it is a part of sustainability management cause if we want to run the organisation in long term also for economic goals to be

successful, it has to deal with risks. It has to have a near approach to identifying risk and handling risks as for being successful in future you have to be sustainable and risk aware. The organisations have to do is to demonstrate that they can show evidence that their activities have an edit positive impact on the benefits regarding the stakeholders. The ground idea of the sustainability is to close the gap between sustainability and to close the gaps between management approach.

CONCLUSION

Business houses in India are increasing in realizing their stake within the society and appealing in various social and environmental activities. CSR has a very important role in the developing scenario of India today and can create an alternative tool for sustainable development. As companies have shown great concerns for his or her immediate community and their stakeholders, which can be safely concluded that much of the fate of society lies within the hands of the corporate. A successfully implemented CSR strategy involves aligning these initiatives with business objectives and company's responsibility across the business principles to form CSR sharper, smarter, and focused on what really matters. This study provides insights society into a neighbourhood of growing concern of firms towards society. Firms are doing great effort for the achieving the business goals and marring the business goals with social responsibility practices. CSR has come a long way in India. From forthcoming activities to sustainable proposals, corporates have clearly exhibited their ability to form a big significant difference within the society and improve the general quality of life. In the current social situation in India, it's difficult for one single entity to cause change, because the scale is vast. Corporates have the expertise, strategic thinking, manpower and money to bring about wide social change. Effective association between corporates, NGOs and therefore the government will place India's social development towards tremendous growth. As per the changing market demands need of the hour is for the event of CSR framework that has been imposed by the government. So that, we will contribute to form better planet to be habituated in.

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