

## A Study on the Significance of CSR Implementation in Some Select Industries

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Corporate Social Responsibility (CSR) has emerged as a vital component of modern business strategy, extending corporate objectives beyond profit generation to include social and environmental responsibilities. This study examines the significance of mandatory CSR implementation in India, introduced under Section 135 of the Companies Act, 2013, and analyses the pattern of CSR expenditure across different industries. The research adopts a descriptive and analytical approach based on secondary data. Key industries such as FMCG, Automobile, Information Technology, Oil and Gas, and Pharmaceuticals are considered to understand sector-wise CSR initiatives and priorities. The findings indicate that CSR activities across industries primarily focus on education, healthcare, environmental sustainability, skill development, and community welfare, though the emphasis varies according to industry characteristics. The study concludes that CSR not only contributes to addressing socio-economic and environmental challenges but also enhances corporate reputation, stakeholder trust, and long-term sustainability, making it an important mechanism for promoting inclusive and sustainable development in India.

**Keywords:** CSR, sustainable development, CSR implementation, companies act. 2013

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## 1. Introduction

CSR Stands for Corporate Social Responsibility, which has become an integral part of the business strategies and operations of many major organisations worldwide (Gennari, 2019). CSR is interpreted as a transition of businesses in the perception of their role from the level “profit only” to the level of three “P” – “profit, people, and planet” (Bernardova et al. 2020). CSR is also interpreted as the Triple Bottom Line (TBL). The term TBL, formulated by Elkington in 1994, means that companies should focus not only on increasing their added value in the economic field, but also in the environmental and social areas. CSR refers to an organisation’s commitment to operate responsibly by considering its social, economic and environmental impacts.

Nowadays, Consumers are not only interested in the products or services they purchase but also in how those products are produced and how companies contribute to their surrounding communities and environments (Al Madani, Alotaibi, & Alhammedi, 2020). Organisations truly believe that an organisation's success is closely linked with a prosperous, healthy and well-educated community in which it operates, because businesses cannot survive in isolation, and they give back to the community in recognition of the advantages and benefits they receive. With the rise of global challenges such as climate change and social inequality, the role of companies in addressing these issues through CSR initiatives has become increasingly critical (Mukhtar, Zainol, & Jusoh, 2018). Many companies now view CSR not just as a moral obligation but also as an opportunity for innovation, entering new markets, and building stronger relationships with their stakeholders (Sastro & Fikri, 2023). In the current business context, CSR is no longer an option but a necessity. Companies that neglect their social and environmental responsibilities run the risk of losing consumer trust, facing legal sanctions, and even missing out on business opportunities (Harahap, Risfandy, & Futri, 2023). Conversely, companies committed to CSR can enjoy various benefits, ranging from higher consumer loyalty, more efficient operations, and sustainable growth (Testa, Atawna, Baldi, & Cincotti, 2022). CSR programs that focus on education can lead to a more skilled workforce in the future, benefiting both the company and the community (Sen et al. 2006).

CSR initiatives that emphasise environmental sustainability can lead to a reduction in pollution, conservation of natural resources, and the preservation of biodiversity (Soschinski & Junior, 2022). Such efforts not only ensure a healthier environment for current and future generations but also can lead to cost savings for companies in the long run through efficient resource use (Johnson & Greening, 2017). Companies that engage in CSR often enjoy enhanced reputation and brand loyalty. When consumers recognise a brand as socially and environmentally responsible, they are more likely to support it, leading to increased sales and customer loyalty (Brown & Dacin, 1997).

## 2. Review of the Literature

Setiawan (2023) investigates the role of Islamic values in shaping CSR practices and their impact on achieving sustainable development goals. This study demonstrates that CSR practices rooted in Islamic values have a positive impact on sustainable development, and Such practices promote environmental responsibility and contribute to social equity. Also emphasises the potential of Islamic business ethics to guide CSR strategies toward more inclusive and sustainable outcomes. Bernardova et al. (2020) discussed that CSR should make it easier for enterprises to identify the sustainability risks and lead to increased investors and consumers’ confidence, and choose some indices to evaluate the socially responsible behaviour of organisations, particularly for small and medium-sized enterprises (SMEs). This study identifies four main approaches of CSR indices, which are mostly based on the Triple Bottom Line framework. Methodological disunity complicates the understanding of CSR outputs and makes it essentially impossible to create a CSR performance ranking. Krizanova & Gajanova (2016) examine the growing importance of CSR as a core element of modern business management, moving beyond the traditional profit-only perspective toward ethical behaviour and societal well-being. Using primary data from marketing surveys of Slovak companies, the authors confirm that a higher level of development of social responsibility will likely provide the companies with a better competitive position in the market. When voluntary adoption of CSR is strategically integrated into the business model creates both financial and non-financial benefits, which are realised in the long-term success of the organisation.

Singh & Verma (2014) stated the introduction of mandatory CSR under section 135 of the Companies Act 2013. CSR in India was traditionally voluntary and philanthropic in nature, but such efforts were inadequate to address persistent socio-economic challenges. By mandating CSR, India became the first country to legally enforce corporate social spending, aiming to bridge the gap between rapid corporate growth and slow social development. This paper shows the formation and responsibilities of CSR Committees, and the range of approved CSR activities under Schedule VII. Also shows differing views of mandatory CSR, noting government support for inclusive growth alongside corporate criticism that labels the provision as corporate social compulsion. Despite criticism, it is a necessary step toward inclusive and sustainable development in India.

Nalband & Kelabi (2014) re-examine Carroll's widely accepted Pyramid of CSR and argue that, despite its popularity, the model lacks universality, conceptual clarity, and contextual adaptability across different cultures and business environments. The authors propose a Universal Model of CSR that repositions legal responsibility as the foundational requirement, recognising that compliance with law is mandatory for business existence in the modern world. By rejecting Carroll's rigid dependency structure and incorporating managerial preferences, environmental influence, and cultural diversity, the proposed model offers a more flexible and globally applicable framework for understanding why and how firms engage in CSR, especially in contexts where CSR disclosure and expenditure are increasingly mandated.

Leow et al. (2004) conclude the evolution and significance of CSR and its implications for sustainability and corporate practice. It traces the historical development of CSR from early philanthropic and ethical expectations of business to more structured models. It also discusses the role of multi-stakeholder dialogue, international standardisation debates, and differences between CSR, corporate citizenship, and sustainable management. CSR process does not create fundamentally new obligations for companies, it increases expectations for transparency, credible sustainability reporting, and systematic integration of social and environmental responsibilities.

### 3. Objectives of the Study

The objectives of the present study are as follows:

- To understand the concept of mandatory CSR in India
- To analyse the significance of CSR expenditure across various industries

### 4. Research Methodology

The present study is descriptive in nature, focusing on examining the significance of mandatory Corporate Social Responsibility (CSR) expenditure across various industries in India. This study is based on secondary data, which is collected from annual reports and CSR reports of selected companies, journals, books and authentic websites.

Industries such as FMCG (Fast-Moving Consumer Goods), Automobile, Pharmaceuticals, IT (Information Technology), and Oil and Gas sectors have been considered for analysis.

### 5. Theoretical Framework

In the mid-to-late 1800s, there was growing concern about worker wellbeing and productivity among industrialists. Growing criticisms of the emerging factory system, working conditions, and women and child labour were being brought to light, especially in the United States. Also making an appearance in the late 1800s was the rise of philanthropy. Industrialist Andrew Carnegie, who made most of his fortune in the steel industry, was known for donating large portions of his wealth to causes related to education and scientific research. Following in the footsteps of Carnegie, oil industry business magnate John D. Rockefeller also took part in corporate philanthropy and donated more than half a billion dollars to religious, educational, and scientific causes. Although the concept of responsible companies had existed for more than a century, the term CSR was officially coined in 1953 by American economist Howard Bowen in his publication *Social Responsibilities of the Businessman*. As such, Bowen is often referred to as the father of Corporate Social Responsibility.

However, it wasn't until the 1970s that Corporate Social Responsibility truly began to take flight in the United States.

In 1971, the concept of the “social contract” between businesses and society was introduced by the Committee for Economic Development and refers to a business’s corporate citizenship. This contract brought forward the idea that companies function and exist because of public consent and, therefore, there is an obligation to contribute to the needs of society. By the 1980s, early Corporate Social Responsibility continued to evolve as more organisations began incorporating social interests in their business practices while becoming more responsive to stakeholders. The 1990s marked the beginning of widespread approval of Corporate Social Responsibility. In 1991, University of Pittsburgh professor Donna J. Wood published Corporate Social Performance Revisited, which expanded and improved on early Corporate Social Responsibility models by providing a framework for assessing the impacts and outcomes of CSR programs. In the same year, business management author and professor at the University of Georgia Archie B. Carroll published his article The Pyramid of Corporate Social Responsibility.

Over the last two decades, Corporate Social Responsibility has continued to evolve and still falls under the umbrella of corporate citizenship. More than ever, social and environmental performance is in the spotlight. Environmental concerns that are exacerbated by business strategies and operations are at the forefront of the company’s focus in order to reduce the negative impact. India is the first country in the world to make CSR spending mandatory. The Companies Act, 2013, enacted on 29 August 2013 on the accord of the Hon’ble President’s assent, has introduced several provisions which would change the way Indian corporations do business, and one such provision is spending on Corporate Social Responsibility (CSR) activities. CSR was implemented in India on 1<sup>st</sup> April, 2014, under the companies act 2013 section 135 schedule VII, every company having a net worth of Rs. 500 crore or more or revenue above Rs.1,000 crore or a net profit above Rs.5 crore, needs to spend at least 2% of the average net profits for the past three years on CSR activities (Singh & Verma, 2014).

## 6. Carroll Model

Professor of Management at the University of Georgia, Archie B. Carroll, created a graphic definition of CSR in his 1991 publication.

The Pyramid of Corporate Social Responsibility. In Carroll’s pyramid, a business has four types of responsibilities, which are:

- To be economically profitable (Economic Responsibility)
- To obey the law (Legal Responsibility)
- To be ethically responsible (Ethical Responsibility)
- To give to philanthropic causes (Philanthropic Responsibility)
- To be socially responsible, a business must meet economic, legal, ethical, and philanthropic expectations given by society.

## 7. Industry Wise Variation

### 1. FMCG Industry

FMCG companies mostly focus on long-term, sustainable socio-economic and environmental developments across India. HUL addresses issues of water scarcity, sanitation, hygiene, hunger, and environmental sustainability through its Water Conservation Projects, Swachh Aadat Swachh Bharat, and Plastic Waste Management initiatives. ITC is creating sustainable livelihoods and environmental regeneration through watershed development, the e-Choupal network for farmers, social forestry, and women’s empowerment. Dabur’s initiatives include providing healthcare, improving sanitation (twin-drum toilets), vocational skill training for women, sustainable farming, and environmental conservation. Britannia’s CSR focuses heavily on combating child malnutrition and improving community health. Marico CSR activities include the Parachute Kalpavriksha Foundation for supporting farmers, the Nihar Shanti Pathshala Funwala for rural education, and Jalashay for water harvesting. These projects focus on enhancing farmer livelihoods, improving literacy, and environmental sustainability.

Year-Wise CSR Expenditure of FMCG Companies: (Rs. in Crore)

| YEAR / COMPANIES              | 2024   | 2023   | 2022   | 2021   | 2020   |
|-------------------------------|--------|--------|--------|--------|--------|
| Hindustan Unilever Ltd. (HUL) | 233.73 | 208.32 | 185.73 | 165.08 | 143.74 |
| ITC Ltd.                      | 404.05 | 365.50 | 355.03 | 353.46 | 326.49 |
| Dabur India Ltd.              |        |        |        |        |        |
| Britannia Industries Ltd.     | 46.72  | 41.61  | 38.57  | 32.44  | 28.43  |
| Marico Ltd.                   | 23.79  | 22.69  | 22.32  | 20.44  | 19.38  |

**2. Automobile Industry**

The automotive industry now treats CSR as a strategic investment, not merely as reputation-building, with measurable gains in brand value. Maruti Suzuki mainly focuses on community development, road safety and skill development. Tata Motors is empowering underprivileged communities through initiatives in health, education, employability, and environmental sustainability. Mahindra & Mahindra's key programs include Project Nanhi Kali for girls' education, Mahindra Pride Schools for vocational training, and Hariyali for tree plantation. Bajaj Auto's CSR activities, guided by the Jankidevi Bajaj Gram Vikas Sanstha (JBGVS), focus on education, health, and rural development. Eicher Motors includes education, healthcare (maternal/child health), environmental sustainability (waste management, marine conservation), and rural development, primarily executed through the Eicher Group Foundation.

Year-Wise CSR Expenditure of Automobile Companies: (Rs. in Crore)

| YEAR / COMPANIES    | 2024   | 2023   | 2022   | 2021   | 2020   |
|---------------------|--------|--------|--------|--------|--------|
| Maruti Suzuki       | 110.00 | 63.17  | 100.00 | 140.90 | 168.20 |
| Tata Motors         | 21.59  | 20.81  | 23.69  | 23.99  | 22.91  |
| Mahindra & Mahindra | 112.74 | 92.28  | 97.07  | 92.78  | 126.59 |
| Bajaj Auto          | 25.85  | 124.99 | 128.00 | 154.00 | 119.44 |
| Eicher Motors       | 18.08  | 13.05  | 27.74  | 56.37  | 55.39  |

**3. Oil and Gas Industry**

The oil and gas industry plays a crucial role in India's energy sector, contributing significantly to the country's economic growth. BPCL's CSR projects are Project Boond for water conservation, Project Roshni for child education, and free heart surgeries for children. ONGC is sponsoring vocational training, operating medical camps, providing drinking water through water management projects and promoting renewable energy. IOCL focuses on healthcare, education, safe drinking water, environmental sustainability, and rural development, mainly targeting the marginalised communities, particularly in aspirational districts. HPCL highlights its CSR activities through Project Dhanwantari for mobile medical units, and Kashmir Super 50 for mentoring for engineering/medical exams. They also operate skill development centres and promote environmental sustainability. OIL mainly concentrate on healthcare, education, environmental sustainability, and livelihood enhancement, particularly in Assam, Arunachal Pradesh, and Rajasthan.

Year-Wise CSR Expenditure of Oil & Gas Companies: (Rs. in Crore)

| YEAR / COMPANIES                            | 2024   | 2023   | 2022   | 2021   | 2020   |
|---|--------|--------|--------|--------|--------|
| Bharat Petroleum Corporation Ltd. (BPCL)    | 158.19 | 128.67 | 137.78 | 144.90 | 173.32 |
| Oil & Natural Gas Corporation Ltd. (ONGC)   | 634.57 | 475.89 | 458.00 | 553.07 | 571.81 |
| Indian Oil Corporation Ltd. (IOCL)          | 475.71 | 264.03 | 416.66 | 460.37 | 543.38 |
| Hindustan Petroleum Corporation Ltd. (HPCL) | 75.11  | 96.11  | 126.06 | 156.35 | 182.24 |
| Oil India Ltd. (OIL)                        | 122.80 | 98.21  | 163.74 | 105.25 | 125.41 |

**4. IT Industry**

TCS is aiming to bridge the opportunity gap for marginalised communities through the goIT student innovator program, Ignite My Future in School, and the Youth Employment Program (YEP). Infosys builds digital infrastructure in rural schools, constructing thousands of toilets and homes, providing medical equipment, and promoting sustainable environmental practices.

HCL Tech's CSR initiatives include Uday, Harit, and the HCLTech Grant for NGOs. They have impacted over 7.5 million lives in India, promoting gender equality, digital education, and climate action. Wipro supports education for underserved children, providing primary health services, and environmental sustainability efforts like biodiversity conservation and renewable energy. The firm emphasises long-term social projects, including disaster rehabilitation and promoting public spaces. Tech Mahindra focus on "Empowerment through Education" and employability, particularly for women, youth, and persons with disabilities.

Year-Wise CSR Expenditure of IT Companies: (Rs. in Crore)

| YEAR / COMPANIES                | 2024   | 2023   | 2022   | 2021   | 2020   |
|---------------------------------|--------|--------|--------|--------|--------|
| Tata Consultancy Services (TCS) | 827.00 | 783.00 | 727.00 | 674.00 | 602.00 |
| Infosys                         | 455.67 | 391.51 | 344.91 | 325.32 | 359.94 |
| HCL Tech                        | 261.21 | 238.30 | 216.33 | 195.15 | 176.29 |
| Wipro                           | 208.6  | 215.7  | 221.6  | 251.2  | 181.8  |
| Tech Mahindra                   | 112.42 | 118.07 | 108.60 | 105.00 | 94.75  |

**5. Pharmaceutical Industry**

In today's world, success isn't just measured by sales or market share; it's also about social responsibility. And when it comes to that, Indian pharmaceutical companies are stepping up in a big way.

Sun Pharma is operating under the philosophy of "Reaching People, Touching Lives" through Mobile Healthcare Units, malaria elimination projects, upgrading Anganwadis, and supporting cancer care. Cipla execute some CSR initiatives like palliative care, Mobile Health Vans, and vocational training for vulnerable communities, touching over 338,000 beneficiaries. Dr Reddy's programs serve underprivileged communities, emphasising skill-building and sustainability. Lupin provides rural healthcare, education, livelihood generation, and environmental sustainability, specifically targeting underprivileged communities. Aurobindo Pharma's initiatives include building school infrastructure, operating skill development centres, providing safe drinking water, maintaining hospitals, and promoting rural sports.

Year-Wise CSR Expenditure of Pharmaceutical Companies: (Rs. in Crore)

| YEAR / COMPANIES        | 2024  | 2023  | 2022  | 2021  | 2020  |
|-------------------------|-------|-------|-------|-------|-------|
| Sun Pharmaceutical      | 46.03 | 29.36 | 31.73 | 26.95 | 4.37  |
| Cipla                   | 69.51 | 62.30 | 53.25 | 42.84 | 41.81 |
| Dr Reddy's Laboratories | 57.37 | 51.02 | 46.79 | 36.08 | 27.53 |
| Lupin                   | 25.60 | 29.24 | 33.99 | 35.11 | 34.20 |
| Aurobindo Pharma        | 37.25 | 36.78 | 53.60 | 58.84 | 48.60 |

## 8. CONCLUSION

The implementation of mandatory CSR in India represents a significant shift in the relationship between business and society, redefining corporate objectives beyond profit maximisation toward inclusive and sustainable development. CSR expenditure has played a vital role in strengthening the social responsibility of business entities in India. CSR addresses developmental gaps in areas such as education, healthcare, Employment and Skilling, Infrastructure, Agriculture, environmental sustainability, and community welfare. Industry-wise analysis reveals that while CSR focus areas differ across industries, overall contribution to social and environmental development is significant. One of the most common and powerful CSR activities in the sector is Free Health Camps in Rural and Underserved Areas, showing how healthcare can and should reach everyone.

Moreover, beyond its immediate social outcomes, CSR has enhanced corporate reputation, strengthened stakeholder trust, and contributed to long-term business sustainability by mitigating social risks and fostering a stable operating environment.

With investments in renewable energy, green hydrogen, biofuels, and carbon capture technologies, companies are not only reducing their environmental impact but also contributing to India's commitment to achieving net-zero emissions in the coming decades. Thus, CSR implementation across industries in India can be viewed not just as a statutory obligation, but as an evolving mechanism for creating shared value and promoting balanced economic and social progress.

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