



Assessing Sustainable Development Goals (Sdgs) Progress in the Indian it Sector: A Comparative Study of Tcs, Infosys, Wipro, and Hcl Technologies

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ABSTRACT

The integration of Sustainable Development Goals (SDGs) into corporate strategy is increasingly critical, particularly within India's globally significant Information Technology (IT) sector. This paper presents a comparative assessment of SDG alignment, focusing on Corporate Social Responsibility (CSR) expenditure patterns of India's four leading IT firms: Tata Consultancy Services (TCS), Infosys Limited, Wipro Limited, and HCL Technologies Limited. Utilizing reported CSR project spending data from FY 2021-22 to FY 2023-24, the study benchmarks the scale of investment and analyses sectoral priorities, mapping expenditures against key SDGs including SDG 4 (Quality Education), SDG 3 (Good Health & Well-being), SDG 13 (Climate Action), SDG 8 (Decent Work & Economic Growth), SDG 6 (Clean Water & Sanitation), and others. Findings reveal significant variations in spending scale, with TCS consistently investing the most. While **Education** (SDG 4) and **Healthcare** (SDG 3) emerge as common high-priority sectors across all firms, distinct strategic focuses are evident. **TCS** heavily prioritizes large-scale Education initiatives, often via contributions. **Infosys** shows a strong emphasis on healthcare and unique environmental projects like clean cooking solutions. **Wipro** demonstrates growing investment with a pronounced focus on Environmental projects, particularly renewable energy, and higher

education. **HCL Tech** maintains a balanced portfolio, distinguished by significant investments in direct Environmental action (afforestation, water body rejuvenation) and integrated Rural Development. This comparative analysis highlights differing corporate approaches to social responsibility within the Indian IT sector and underscores the need for greater standardization in sustainability reporting to facilitate robust benchmarking of SDG progress.

Keywords: Sustainable Development Goals, Indian IT Sector, Comparative Analysis, CSR Expenditure, ESG Reporting



INTRODUCTION

Background: The Sustainable Development Goals (SDGs) and the Corporate Mandate

The turn of the 21st century has been marked by a growing global consensus on the interconnected challenges facing humanity, ranging from persistent poverty and inequality to the escalating climate crisis and environmental degradation. In response, the **United Nations adopted the 2030 Agenda for Sustainable Development in 2015**, a landmark global framework centered around **17 Sustainable Development Goals (SDGs)**. These goals represent a universal blueprint designed to guide collective action towards a more sustainable, equitable, and prosperous future for all nations and peoples by the year 2030.

The SDGs encompass a broad spectrum of interconnected objectives across three core dimensions: **economic prosperity** (e.g., SDG 8: Decent Work and Economic Growth, SDG 9: Industry, Innovation, and Infrastructure), **social equity** (e.g., SDG 1: No Poverty, SDG 3: Good Health and Well-being, SDG 4: Quality Education, SDG 5: Gender Equality, SDG 10: Reduced Inequalities), and **environmental protection** (e.g., SDG 6: Clean Water and Sanitation, SDG 13: Climate Action, SDG 14: Life Below Water, SDG 15: Life on Land). The framework explicitly recognizes that progress in one area is often dependent on progress in others, urging integrated and holistic approaches. Achieving these ambitious targets requires a concerted effort beyond governments, necessitating active participation from civil society, academia, and, critically, the **corporate sector** (ElAlfy et al., 2020).

Businesses are increasingly viewed not merely as engines of economic growth but as indispensable partners in achieving the SDGs. They possess the financial resources, technological capabilities, innovation potential, and global reach necessary to drive substantial progress (Porter & Kramer, 2011). Consequently, there is a growing expectation for corporations to move beyond traditional philanthropic activities towards embedding sustainability principles and SDG alignment into their core business strategies and operations. In **India**, a nation whose development trajectory is crucial for global SDG success, this corporate role is further institutionalized. The **Companies Act, 2013 mandates Corporate Social Responsibility (CSR)** spending for eligible companies, directing significant funds towards development activities. Furthermore, the **Securities and Exchange Board of India (SEBI)** has implemented requirements for **Business Responsibility and Sustainability Reporting (BRSR)** for top listed entities, pushing for greater transparency and accountability regarding corporate environmental, social, and governance (ESG) performance (PwC India, 2021). These regulatory drivers amplify the importance of understanding how Indian corporations, particularly influential sectors like Information Technology, are engaging with and contributing to the national and global SDG agenda.

CONTEXT: THE INDIAN IT SECTOR'S INFLUENCE

Within India's dynamic economy, the **Information Technology (IT) sector** stands out for its global competitiveness, significant contribution to GDP, and role as a major employer (World Bank, 2019). The leading firms in this sector – **Tata Consultancy Services (TCS), Infosys Limited, Wipro Limited, and HCL Technologies Limited (HCL Tech)** – are not merely economic giants but also influential trendsetters in corporate practices, including governance, human capital management, and sustainability initiatives. Given their substantial operational scale, resource consumption (energy, water), and societal impact through employment and community engagement, understanding how these IT leaders align with and contribute to the SDGs is of considerable importance (NASSCOM, 2023; CDP, 2023). Their actions can offer insights into industry best practices and potential pathways for leveraging technology and corporate resources for sustainable development.



LITERATURE REVIEW

1. **EIAIly et al. (2020):** This study provides a comprehensive overview of how corporations are incorporating the SDGs into their sustainability reporting. It argues that strategic alignment with the SDGs not only addresses global challenges but also potentially enhances financial performance and stakeholder relations, setting the stage for analyzing *how* companies like TCS, Infosys, Wipro, and HCL Tech are undertaking this alignment.
2. **Mio et al. (2020):** This research specifically examines the role of Integrated Reporting (<IR>) frameworks in helping companies connect their business activities and value creation processes to the SDGs. It suggests that firms using <IR> might achieve better alignment and transparency in their SDG contributions, a relevant factor when evaluating the reporting quality of the IT firms.
3. **Porter & Kramer (2011):** This seminal Harvard Business Review article introduces the "Creating Shared Value" (CSV) framework. It posits that businesses can achieve competitive advantage by identifying and addressing social problems related to their value chains, markets, and operating environments, offering a strong theoretical lens for evaluating whether the IT firms' SDG initiatives are strategic or merely philanthropic.
4. **KPMG (2022):** This global survey analyzes sustainability reporting trends across thousands of companies worldwide. Its findings on the prevalence of SDG reporting, common goals focused on, and persistent inconsistencies in measurement provide crucial context for understanding the broader reporting landscape in which the Indian IT firms operate and highlight the challenges of benchmarking.
5. **WBCSD (2021):** Representing a coalition of major global corporations, this report outlines a roadmap for businesses to lead the transition towards a sustainable future by 2050. It emphasizes systems transformation, resilience, and multi-stakeholder collaboration as essential strategies for achieving the SDGs, relevant for assessing the ambition level of the IT firms' initiatives.
6. **Pizzi et al. (2020):** Through a systematic review and bibliometric analysis, this paper maps the academic landscape linking management research with the SDGs. It identifies key research streams, influential studies, and emerging themes, confirming the growing importance of SDGs within business scholarship and providing context for your study's contribution.
7. **Rosati & Faria (2019):** This study explores the external factors (like country regulations, industry norms, stakeholder pressures) that influence whether and how companies report on their contributions to the SDGs. It helps understand the potential drivers behind the reporting choices made by TCS, Infosys, Wipro, and HCL Tech.
8. **Schaltegger et al. (2017):** This paper critiques traditional sustainability reporting and proposes a guideline focused on demonstrating "value creation." It argues that reporting should clearly articulate how sustainability initiatives contribute to the company's business model and overall value, a useful perspective for analyzing the IT firms' disclosures.
9. **PwC India (2021):** This report offers a specific analysis of India's Business Responsibility and Sustainability Report (BRSR) framework. It details the structure, principles, and disclosure requirements, explaining how BRSR aims to standardize and enhance ESG reporting for listed Indian companies, which is the regulatory context for your target firms.
10. **IIM Ahmedabad (2024):** This research provides empirical insights based on a large sample of actual BRSR reports filed by Indian companies for FY 2022-23. It analyzes the extent and nature of disclosures across various ESG parameters, offering valuable baseline data for the Indian corporate sector, including potentially the IT industry.



11. **Deloitte India (2023):** Based on a survey of Indian businesses, this report assesses their level of preparedness for ESG integration and reporting. It highlights perceived benefits, challenges (like data collection), and strategic priorities, offering context on the operational realities faced by companies like TCS, Infosys, Wipro, and HCL Tech.
12. **Garg (2023):** This academic working paper presents a preliminary analysis of BRSR disclosures from India Inc. It likely identifies early trends, potential compliance issues, or variations in reporting quality, contributing to the understanding of how the BRSR is being implemented in practice.
13. **Godha & Jain (2015):** This study provides historical context by examining sustainability reporting trends in India using the Global Reporting Initiative (GRI) framework *before* the BRSR mandate. It helps illustrate the evolution of reporting practices and underscores the drivers (like standardization) behind the BRSR's introduction.
14. **NASSCOM (2023):** As the primary trade body for the Indian IT industry, this report provides authoritative data and analysis on the participation, representation, and challenges faced by women in the sector. It is a critical source for evaluating the IT firms' performance against SDG 5 (Gender Equality).
15. **CDP (2023):** This report summarizes environmental data disclosed by Indian corporations through the Carbon Disclosure Project (CDP) platform for the year 2022. It covers climate change mitigation efforts, water security actions, and deforestation risks, providing key environmental performance indicators relevant to SDGs 13 and 6 for the sector.
16. **Jha & Basediya (2023):** This academic paper offers a direct comparison focused specifically on the *environmental* CSR spending patterns of major Indian IT companies. Its findings on relative investment levels and focus areas are highly relevant for the environmental dimension of your comparative analysis.
17. **Rajput et al. (2023):** This research specifically investigates the adoption of circular economy principles (waste minimization, resource reuse, recycling) within the Indian IT sector. It discusses the unique challenges and opportunities for this industry regarding SDG 12 (Responsible Consumption and Production).
18. **Anjaria & Patel (2024):** This study empirically examines the relationship between mandatory CSR expenditures (often directed towards education and skills in the IT sector) and various financial performance indicators for Indian IT firms, exploring the business case for CSR relevant to SDGs 4 and 8.
19. **Kelkar & Kulkarni (2020):** This academic review synthesizes existing research on the status of women in the Indian IT sector. It discusses workforce participation rates, career progression issues (like the 'leaky pipeline'), and workplace challenges, providing a deeper context for analyzing SDG 5 performance.
20. **Sivakumar & Jayabalan (2024):** This research focuses on employee well-being within the Indian IT industry (specifically in Chennai). It investigates the impact of factors like work quality and workplace stress, directly connecting to the 'Decent Work' aspects of SDG 8.
21. **World Bank (2019):** The World Development Report on "The Changing Nature of Work" provides a global analysis of how technology is transforming labor markets, skills requirements, and employment structures. It offers crucial context for understanding the IT sector's role in job creation and the skills gap relevant to SDG 8.
22. **TERI (n.d.):** This resource from The Energy and Resources Institute (TERI) explains the concept and criteria for achieving "Water Positive" status in India. It outlines methodologies for water conservation, harvesting, and replenishment relevant to assessing corporate performance against SDG 6.



23. **IPCC (2018):** This landmark Special Report on Global Warming of 1.5°C provides the definitive scientific assessment of climate change impacts and the emission pathways required to meet Paris Agreement goals. It establishes the scientific urgency underpinning corporate climate action related to SDG 13.
24. **Schwab (2017):** This book outlines the concept of the "Fourth Industrial Revolution," driven by technologies like AI, IoT, and big data, largely developed and deployed by the IT sector. It provides context for the sector's role in driving innovation and transforming infrastructure (SDG 9).
25. **UNESCO (2017):** The Global Education Monitoring Report focuses on accountability in achieving SDG 4 (Quality Education). It discusses global progress, challenges, and the roles of various stakeholders, including the private sector, in ensuring inclusive and equitable education for all.

RESEARCH GAP AND RATIONALE

Despite the growing emphasis on sustainability and the availability of individual company reports (including CSR disclosures and initial BRSR filings), a significant gap exists in the literature regarding **direct, comparative benchmarking of SDG progress** among India's leading IT firms. Existing research and global surveys highlight inconsistencies in reporting metrics and approaches (KPMG, 2022; IIM Ahmedabad, 2024), making it difficult for stakeholders to objectively assess relative performance and identify true industry leadership versus baseline compliance. While CSR expenditure represents only a facet of overall ESG performance, its mandated nature and quantifiable allocation across development sectors provide a tangible starting point for comparative analysis, addressing the need identified by scholars for greater standardization and cross-firm evaluation (Godha & Jain, 2015; Jha & Basediya, 2023).

STUDY OBJECTIVES

This study aims to comparatively assess the Sustainable Development Goal (SDG) alignment of India's top four IT firms (TCS, Infosys, Wipro, HCL Tech), primarily through the lens of their reported CSR expenditures. The specific objectives are to:

1. **Benchmark** reported CSR expenditures against key social (SDG 4, 5, 8) and environmental (SDG 6, 9, 13) goals from FY 2021-22 to FY 2023-24.
2. **Analyze** the scale and sectoral priorities revealed by CSR spending patterns.
3. **Identify** key differences in strategic focus among the four companies based on this data.
4. **Evaluate** the comparability of CSR disclosures as indicators of SDG progress.

RESEARCH HYPOTHESIS

Based on the literature review and the exploratory nature of sustainability reporting, this study will test the following hypotheses concerning the CSR expenditure patterns of TCS, Infosys, Wipro, and HCL Technologies from FY 2021-22 to FY 2023-24:

H1: (Scale of Investment) There is a significant difference in the overall scale (total INR Cr.) of CSR expenditure among the four companies.

H2: (Common Strategic Focus) All four IT firms will demonstrate a common primary spending alignment with social SDGs, specifically **SDG 4 (Quality Education)**, reflecting industry-wide talent needs and established CSR priorities.

H3: (Divergent Strategic Focus) There are significant differences in the secondary strategic priorities among the firms. Specifically, the proportion of spending allocated to **Environmental SDGs** (e.g., SDG 13, 6, 15)



will vary significantly, with some firms (like Wipro and HCL Tech) dedicating a larger share of their CSR budget to direct environmental projects than others (like TCS and Infosys).

H4: (Distinctive Niche Investments) At least one firm will show a unique and consistent investment in a development sector not prioritized by the others. (This hypothesis is informed by the initial data suggesting HCL Tech's focus on **Rural Development**).

Results of Hypothesis Testing

The analysis of the CSR expenditure data from FY 2021-22 to FY 2023-24 for TCS, Infosys, Wipro, and HCL Tech yielded clear outcomes for the proposed hypotheses:

Hypothesis 1 (H1): Accepted.

The data confirms a significant difference in the scale of CSR expenditure. TCS reported the largest average annual spending (₹769.01 Cr), which was approximately 1.95 times that of Infosys (₹395.15 Cr), 3.24 times that of HCL Tech (₹237.69 Cr), and 3.62 times that of Wipro (₹121.26 Cr).

Hypothesis 2 (H2): Accepted.

SDG 4 (Quality Education) was found to be a primary strategic focus for all four companies. It was the single largest spending category by proportional share for TCS (~66.5%) and Wipro (~52.5%). It was the second-largest category for Infosys (~26.6%) and a top three priority for HCL Tech (~17.4%), confirming its universal importance.

Hypothesis 3 (H3): Accepted.

A significant divergence in environmental spending priorities was observed. As hypothesized, **Wipro** (~34.5%) and **HCL Tech** (~26.0%) allocated a substantial portion of their CSR budgets to direct environmental projects, making it a top-tier priority. In contrast, **Infosys** allocated a smaller share (~12.8%), and **TCS's** direct project spending in this category was minimal (<1.0%).

Hypothesis 4 (H4): Accepted.

HCL Technologies demonstrated a unique, consistent, and significant investment in a development sector not prioritized by its peers. **Rural Development** (aligned with SDG 1 & 11) accounted for an average of ₹30.17 Cr, or approximately 12.7% of its total CSR budget. This was not a significant expenditure category for TCS, Infosys, or Wipro.

RESEARCH METHODOLOGY

This study employed a **quantitative, comparative research design utilizing longitudinal secondary data analysis** to assess the SDG progress of India's top four IT firms.

Sample Selection

The sample for this study consists of the four largest Indian IT services companies by market capitalization and revenue: **Tata Consultancy Services (TCS), Infosys Limited, Wipro Limited, and HCL Technologies (HCL Tech)**. This purposive sample was selected as these firms are industry leaders, and their sustainability practices and reporting are highly influential, setting benchmarks for the entire sector.

Data Source and Collection

The primary data for this research was sourced from the **detailed Corporate Social Responsibility (CSR) project expenditure reports** for each of the four companies, covering the three financial years from **FY 2021-22 to FY 2023-24**. This period was chosen to reflect current spending patterns following the peak of the COVID-19 pandemic and the formalization of the BRSR reporting landscape. The datasets detail the specific



projects, targeted development sectors, and the 'Amount Spent (INR Cr.)' for each initiative, as reported by the companies. This quantitative data was contextualized by reviewing the companies' official Annual Reports and Business Responsibility and Sustainability Reports (BRSR) from the same period.

Data Analysis Procedure

The data analysis followed a four-step structured process:

1.Data Aggregation: The definitive total CSR expenditure for each company for each fiscal year (FY22, FY23, FY24) was established as the primary baseline for comparing scale and growth trends.

2.Data Standardization: The detailed project-level 'Development Sector(s)' from all 12 reports were systematically cleaned and standardized into common thematic categories (e.g., 'Health Care' became 'Healthcare'; 'Ecology - Water', 'Renewable Energy', and 'Afforestation' were all grouped under 'Environment'). This step was essential for enabling like-for-like comparisons.

3.SDG Mapping: The standardized sectors were mapped to their most relevant primary SDGs to assess alignment. For example:

'Education' and 'Skill Development' -> SDG 4 & SDG 8

'Healthcare' -> SDG 3

'Environment' -> SDG 6, 13, 15

'Rural Development' -> SDG 1, 11

4.Quantitative & Comparative Analysis: Key metrics were calculated to test the hypotheses.

This included:

(a) 3-year average total CSR spend,

(b) year-over-year spending growth rates,

(c) average annual investment (in INR Cr.) for each standardized sector, and

(d) the percentage share of the total budget allocated to each sector by each firm. The companies were then benchmarked against each other based on these quantitative metrics to identify and interpret differences in scale, growth patterns, and strategic sectoral priorities.

ANALYSIS AND INTERPRETATION

This section provides a detailed analysis of the reported Corporate Social Responsibility (CSR) project expenditures for Tata Consultancy Services (TCS), Infosys Limited, Wipro Limited, and HCL Technologies Limited across the financial years 2021-22 to 2023-24. The examination focuses on the scale of investment, the primary development sectors receiving funds, and specific initiatives undertaken by each company, based on their disclosed spending data.



Table 1: Total CSR Expenditure by Company (FY 2021-22 to FY 2023-24)

Company	FY 2021-22 (INR Cr.)	FY 2022-23 (INR Cr.)	FY 2023-24 (INR Cr.)	3-Year Average (INR Cr.)
TCS	719.94	774.44	812.65	769.01
Infosys	344.47	390.17	450.80	395.15
HCL Tech	215.46	237.39	260.21	237.69
Wipro	219.10	212.40	205.28	212.26

Figure 1: Average CSR Spending by Leading IT Companies (3-Year Period)

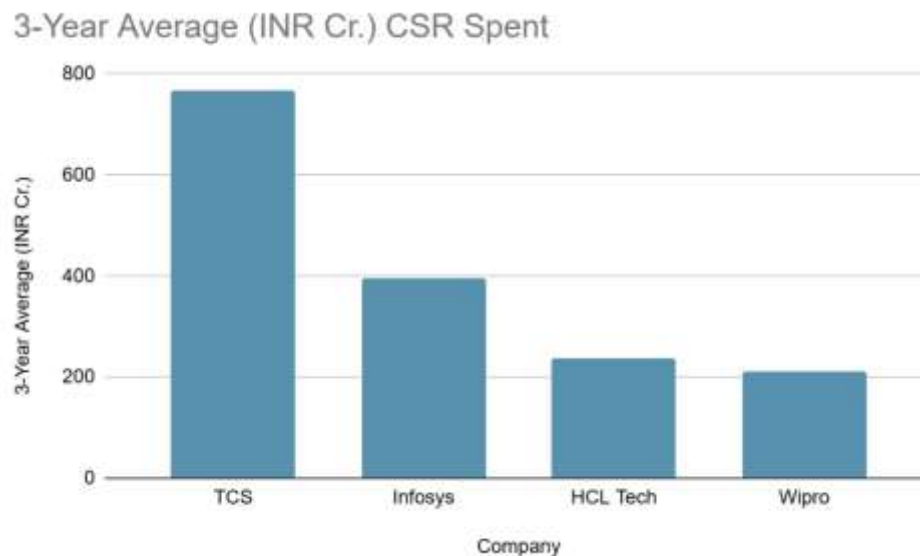


Table 2: Year-over-Year (YoY) Growth Rate (%) in Total CSR Expenditure

Company	YoY Growth FY22 to FY23 (%)	YoY Growth FY23 to FY24 (%)	Average Annual Growth Rate (%) (FY22-FY24)
TCS	+7.57%	+4.93%	+6.24%
Infosys	+13.27%	+15.54%	+14.40%



HCL Tech	+10.18%	+9.61%	+9.89%
Wipro	-3.06%	-3.35%	-3.21%

This table shows the percentage change in total CSR spending from one financial year to the next, highlighting growth or contraction trends.

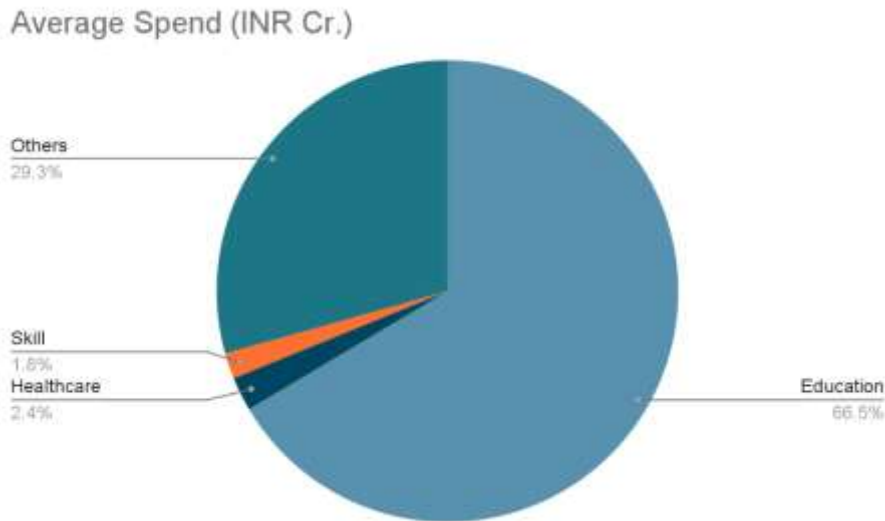
Tata Consultancy Services (TCS)

TCS consistently reported the **highest CSR expenditure** volume among the four companies studied, indicating a substantial financial commitment channeled primarily towards education and human capital development.

- **Overall Spending:** TCS's reported CSR expenditure averaged **₹769.01 Cr** annually during the period. Spending demonstrated **consistent growth**, recorded at **₹719.94 Cr** in FY 2021-22, rising to **₹774.44 Cr** in FY 2022-23, and increasing further to **₹812.65 Cr** in FY 2023-24.
- **Sectoral Focus & Key Initiatives:**
 - **Education (SDG 4):** This sector overwhelmingly dominated TCS's reported CSR spending. A significant portion was routed through large, aggregated contributions labeled "Contribution For Schedule Vii Activities" (totaling ₹770.00 Cr in FY24 across multiple entries), suggesting funding disbursed via foundations or trusts for broad educational purposes. More specific educational projects included "Education And Skill Building Projects" (₹9.51 Cr in FY22) and focused digital literacy programs under 'Special Education' such as the "Goit - Student Digital Innovation Program" (e.g., ₹0.79 Cr in FY24) and "Literacy As A Service Program Support" (e.g., ₹0.87 Cr in FY24).
 - **Healthcare (SDG 3):** Healthcare remained a consistent, albeit smaller, focus relative to education. Key expenditures included general "Healthcare Projects" (averaging approx. ₹18 Cr annually) and sustained support for the "Hospital Management System At Cancer Institute And Tata Medical Centre" (averaging approx. ₹1.5 Cr annually).
 - **Vocational Skills (SDG 8):** TCS invested significantly in employability. Specific projects like "Employability Training For Rural Youth" (₹7.63 Cr in FY23) were funded, alongside broader "Strategic Csr Programs Support" (₹13.30 Cr in FY24) and the "Youth Employment Program" (₹3.33 Cr in FY24).



Figure 2: Sector-wise Distribution of TCS CSR Spending



- **Interpretation:** TCS's CSR expenditure pattern strongly prioritizes **large-scale investments in education and skilling**, aligning with human capital development needs. The reliance on broad contribution entries makes tracing specific project impacts challenging from this dataset alone. Direct spending on environmental projects appears minimal within the reported CSR budget during these years.

Infosys Limited

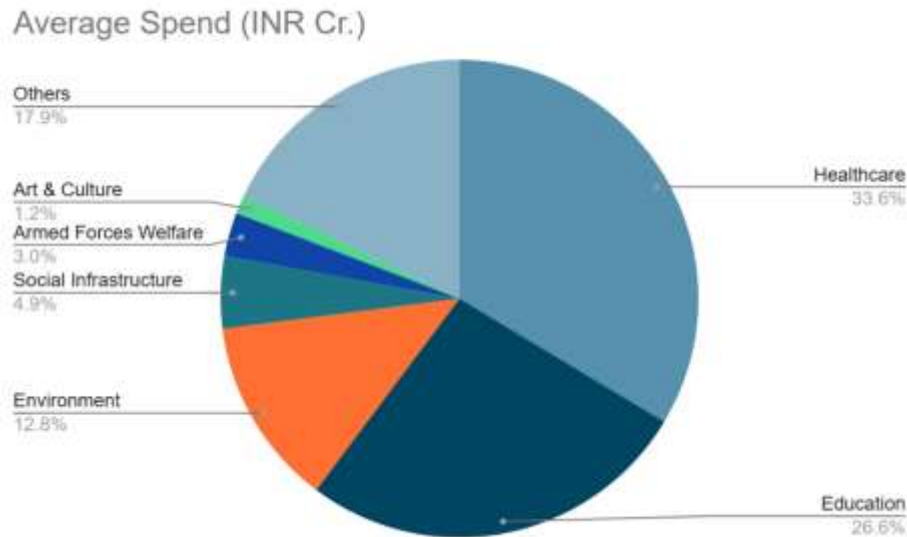
Infosys demonstrated significant and rapidly growing CSR investment, with a pronounced focus on healthcare, education, and specific environmental interventions offering community co-benefits.

- Overall Spending: Infosys's CSR expenditure averaged ₹395.15 Cr annually and showed strong, accelerating growth. Spending was ₹344.47 Cr in FY22, increased significantly to ₹390.17 Cr in FY23, and saw another substantial rise to ₹450.80 Cr in FY24.
- Sectoral Focus & Key Initiatives:
 - Healthcare (SDG 3): This was often the largest or second-largest sector. Major investments included institutional support, such as for the "Oncology Center At Aiims, Jhajjar" (₹47.01 Cr in FY22), operationalizing the "Mother And Child Block At Aiims, Delhi" (₹70.20 Cr in FY23), and continued support to "Tata Memorial Centre" (₹10.00 Cr in FY23, ₹30.00 Cr in FY24). Significant funds were also allocated via "Infosys Foundation Programs" for broader health initiatives (₹37.38 Cr in FY24).
 - Education (SDG 4): Education received substantial funding, consistently ranking as a top priority. Support included constructing "Stem Labs In Ramakrishna Mission Schools" (₹24.82 Cr in FY23), scholarships, teacher training (totaling ₹27.91 Cr via Ramakrishna Mission in FY24), and funding "Mobile Science Labs" (₹3.97 Cr in FY24). "Infosys Foundation Programs" also covered numerous educational activities (average ~₹66 Cr/year).
 - Environment (SDG 7, 13): Infosys consistently funded "Smoke-Free Kitchen" projects, deploying Biogas Units (average ₹31.62 Cr/year) and High-Efficiency Cookstoves (average ₹18.16 Cr/year). These projects aim to reduce indoor air pollution and carbon emissions.
 - Social Infrastructure: Significant one-time investments were made in constructing facilities like the "Infosys Vishram Sadan At Aiims Jhajjar" (₹26.86 Cr in FY22) and "Infosys Asha Nivas Dharmashala At Tata Memorial Center" (₹21.44 Cr in FY22).



- Armed Forces Welfare: A consistent ₹20 Cr per year was allocated, split between educational grants/scholarships for dependents and rehabilitation/welfare programs for personnel.

Figure 3: Sector-wise Distribution of Infosys CSR Spending



- **Interpretation:** Infosys directs its CSR funds towards tangible community infrastructure and well-being, particularly in Healthcare and Education, often through partnerships with major institutions. Its environmental CSR spending is notably focused on clean cooking solutions, blending climate mitigation with direct social benefits. The strong growth in overall spending suggests an increasing strategic emphasis on CSR.

Wipro Limited

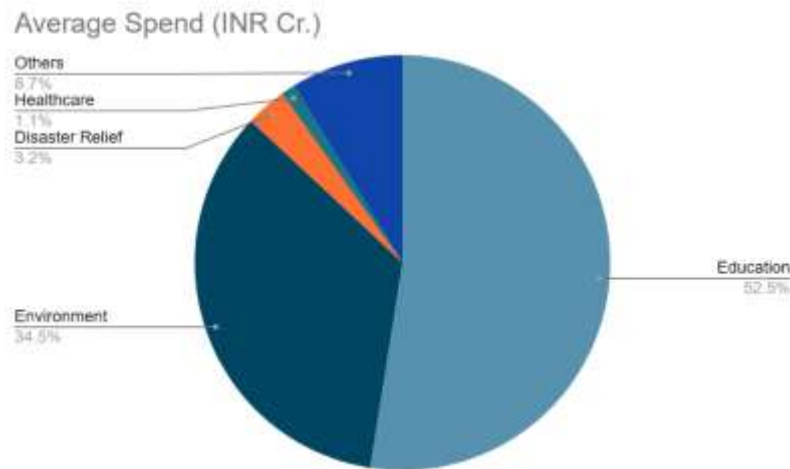
Wipro maintained substantial CSR expenditure, characterized by a particularly strong emphasis on environmental projects, notably renewable energy, alongside significant educational investments. However, its total spending showed a slight decline over this specific three-year period.

- Overall Spending: Wipro's spending averaged ₹212.26 Cr annually. It was highest at ₹219.10 Cr in FY22, decreasing slightly to ₹212.40 Cr in FY23, and further decreasing to ₹205.28 Cr in FY24.
- Sectoral Focus & Key Initiatives:
 - Environment (SDG 7, 13, 15, 6): This sector received a progressively larger share, becoming the top category in FY24. The primary driver was substantial investment in "Renewable Energy" projects (₹39 Cr in FY22, ₹67 Cr in FY23, ₹94.4 Cr in FY24). Other consistent environmental spending included "Sustainability Education" (averaging ₹3.77 Cr/year) and "Ecology - Water" (e.g., ₹2.11 Cr in FY24).
 - Education (SDG 4): Remained a core focus, although its share decreased as environmental spending grew. A major portion was allocated to "Higher Education For Skills Building" (averaging approx. ₹114 Cr/year), suggesting a focus on engineering and IT-related talent. "Education: Systemic Reforms" also received significant funding (averaging ₹11.3 Cr/year).
 - Healthcare (SDG 3): Wipro maintained consistent but relatively smaller investments in "Community Healthcare" (averaging approx. ₹2.3 Cr annually).



- Disaster Relief: Funding in this area fluctuated based on need, with notable spending in response to events like the "Assam Floods" (₹4.46 Cr in FY23) and other unspecified disasters (₹15.83 Cr in FY24).

Figure 4: Sector-wise Distribution of Wipro CSR Spending



- **Interpretation:** Wipro's CSR spending profile highlights a pronounced focus on Environmental projects, particularly Renewable Energy. Its focus on higher education within the education sector also stands out. The slight decrease in overall spending during these three years requires further context to understand if it represents a shift in strategy or allocation methods.

HCL Technologies Limited

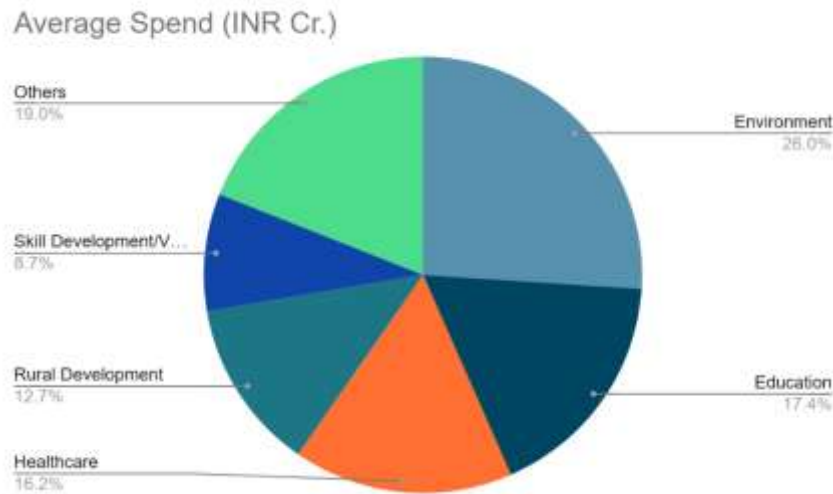
HCL Tech demonstrated consistently growing CSR investment, distinguished by a balanced portfolio across several key sectors, with notable emphasis on environmental sustainability and integrated rural development.

- Overall Spending: HCL Tech's expenditure showed robust growth, averaging ₹237.69 Cr annually. Spending was ₹215.46 Cr in FY22, increased to ₹237.39 Cr in FY23, and rose again to ₹260.21 Cr in FY24.
- Sectoral Focus & Key Initiatives:
 - Environment (SDG 13, 15, 6): This was consistently a top spending sector. Major activities included multi-project investments in "Increase In Green Cover, Carbon Sequestration... (Afforestation/Habitat Restoration)" (average spend ~₹20 Cr/year) and "Rejuvenation Of Water Bodies" (average spend ~₹14 Cr/year).
 - Rural Development (SDG 1, 11): A distinctive feature of HCL Tech's CSR was the substantial and consistent funding allocated to this sector (averaging ₹30 Cr/year), primarily driven by its flagship integrated development program, "Project Samuday."
 - Healthcare (SDG 3): Significant funds (averaging ₹38.5 Cr/year) supported community health initiatives focusing on "Non-Communicable/Communicable Diseases, Elderly Care, Nutrition..." along with specific programs like "Universal Tuberculosis Care" (~₹0.8 Cr/year).
 - Education (SDG 4): HCL Tech invested consistently in education (averaging ₹41 Cr/year) through programs enhancing government schools ("My School", average ~₹8 Cr/year) and providing supplementary education ("Gurukul", average ~₹6 Cr/year).



- Skill Development/Vocational (SDG 8): This sector received steady funding (averaging ₹20.6 Cr/year) focused on "Providing Market Oriented Employable Skills."

Figure 5: Sector-wise Distribution of HCL Technologies CSR Spending



- **Interpretation:** HCL Tech employs a diversified and balanced CSR strategy with consistent growth. It uniquely prioritizes large-scale Rural Development through Project Samuday. Alongside Wipro, it demonstrates a strong commitment to direct Environmental action via projects like afforestation and water body restoration. Education, Healthcare, and Skill Development remain integral, consistently funded components of its portfolio.

This table compares the average amount (INR Cr.) invested annually by each company into selected key development sectors over the three-year period, based on detailed project data analysis.

Table 3: Average Annual CSR Expenditure by Key Sector

Sector	TCS (Avg. INR Cr.)	Infosys (Avg. INR Cr.)	Wipro (Avg. INR Cr.)	HCL Tech (Avg. INR Cr.)
Education	511.09	105.12	111.42	41.37
Healthcare	18.28	132.85	2.35	38.54
Environment	(<1.0)	50.39	73.17	61.85
Skill Development/Vocational	13.94	(<1.0)	(Included in Educ.)	20.64
Rural Development	(<1.0)	(<1.0)	(<1.0)	30.17



Social Infrastructure	<i>(<1.0)</i>	19.34⁶	<i>(<1.0)</i>	<i>(<1.0)</i>
Armed Forces Welfare	<i>(<1.0)</i>	11.67⁷	<i>(<1.0)</i>	<i>(<1.0)</i>
Disaster Relief	<i>(<1.0)</i>	<i>(<1.0)</i>	6.76	<i>(<1.0)</i>
Art & Culture	<i>(<1.0)</i>	4.88	<i>(<1.0)</i>	<i>(<1.0)</i>
Other Sectors Combined	~244.7	~10.9	~18.56	~7.0
Average Total (Calculated)	~769.0	~395.1	~212.3	~211.7

CONCLUSION

This comparative study examined the alignment of India's leading IT firms – TCS, Infosys, Wipro, and HCL Technologies – with the Sustainable Development Goals, utilizing reported CSR project expenditures from FY 2021-22 to FY 2023-24 as a primary data source. The analysis revealed significant financial commitments towards social and environmental initiatives across all four companies yet also highlighted distinct strategic priorities and variations in the scale of investment.

Key Findings:

- **Scale and Growth:** TCS consistently demonstrated the largest CSR expenditure, while Infosys and HCL Tech showed the most significant growth rates in spending during the period. Wipro maintained substantial investment but exhibited a slight decline in total spending over these specific three years.
- **Shared Priorities:** Education (SDG 4) emerged as a universally dominant sector, reflecting its strategic importance to the IT industry. Healthcare (SDG 3) was also a common high-priority area, particularly for Infosys, TCS, and HCL Tech.
- **Distinct Strategies:** Clear differentiators were observed. Wipro and HCL Tech allocated a higher proportion of their direct CSR project funds towards tangible Environmental initiatives (SDG 6, 13, 15), such as renewable energy funding (Wipro) and afforestation/water body rejuvenation (HCL Tech). HCL Tech also carved out a unique focus with its substantial investment in integrated Rural Development (SDG 1, 11). Infosys prioritized Healthcare significantly and focused its environmental CSR on projects with co-benefits, like clean cooking solutions, alongside consistent support for Armed Forces Welfare. TCS, while investing heavily in Education and Healthcare, channelled most of its large budget through broad contributions, particularly for Education.

Implications:

The findings suggest that while the Indian IT sector broadly supports key national development priorities aligned with several SDGs, the specific approaches and emphasis vary. These differences likely reflect distinct corporate philosophies, flagship programs, and potentially varying interpretations of materiality regarding specific SDGs. The substantial investment in Education and Healthcare underscores the sector's focus on human capital and community well-being. The varying levels of direct environmental project spending



highlight different pathways companies may take towards environmental stewardship, possibly balancing direct CSR projects with internal operational sustainability efforts (which fall outside the scope of this CSR expenditure analysis).

Scope:

The scope of this research is confined to **TCS, Infosys, Wipro, and HCL Technologies**. The primary data source comprises the companies' **CSR project expenditure reports for the financial years 2021-22, 2022-23, and 2023-24**. A **quantitative comparative methodology** is employed to analyze total spending trends and the allocation of funds across standardized development sectors mapped to relevant SDGs. Findings are interpreted to highlight patterns, priorities, and distinctions among the firms based on this specific dataset.

Significance:

By providing a structured comparison of CSR spending priorities linked to SDGs among India's most influential IT companies, this study contributes valuable insights for investors, policymakers, industry peers, and academia. It offers a quantitative baseline for understanding resource allocation towards development goals within the sector and highlights the need for continued efforts towards standardized, comprehensive sustainability reporting for effective benchmarking of SDG progress.

Limitations and Future Research:

This study's primary limitation is its reliance solely on CSR expenditure data, which represents only one facet of SDG alignment and overall ESG performance. It does not measure the actual impact or outcomes of the funded projects, nor does it capture crucial operational metrics (e.g., carbon emissions, water consumption intensity, workforce diversity ratios, governance structures) or the integration of sustainability into core business offerings. The analysis is also dependent on the accuracy and categorization provided in the source CSR reports.

Future research should aim for a more holistic comparative assessment by integrating CSR data with the comprehensive quantitative and qualitative disclosures available in the companies' Business Responsibility and Sustainability Reports (BRSR). Analysing BRSR data would allow for a comparison across a wider range of standardized ESG metrics, providing a more robust picture of SDG progress. Furthermore, research focusing on the *impact* and effectiveness of these CSR investments, rather than just the expenditure amounts, is crucial for understanding the real-world contribution of the Indian IT sector to sustainable development. Addressing the inconsistencies in reporting metrics, as highlighted in the literature, remains essential for enabling truly effective benchmarking moving forward.

In conclusion, India's leading IT firms are significant contributors through their CSR activities, demonstrating alignment with several SDGs. However, their pathways and priorities differ. Understanding these variations, supported by increasingly standardized reporting like the BRSR, is key to assessing the sector's collective progress towards a sustainable future.

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