



Practices of Corporate Social Responsibility: with Reference to Selected Indian Companies

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ABSTRACT

As per New Company Law, 2012 all companies must contribute 2% of their net profits towards CSR which made Indian companies to consciously work towards CSR, as it is required a prescribed class of companies to spend a portion of their profits on CSR activities. CSR has become a fundamental business practice and has gained much attention from the management of large international companies. It facilitates the alignment of business operations with social values. CSR is deemed as a point of convergence of various initiatives aimed at ensuring socio-economic development of the community. The primary aim of this research is to examine the attitudes towards Corporate Social Responsibility (CSR) among the upcoming business leaders of India. In India, This research paper attempts analyse the Corporate Social Responsibility practices followed by corporates operating in India.companies such as Tata and Nestle have been engaging in Corporate Social Responsibility (CSR) for decades.

This paper will help the researchers and scholars in identifying the best CSR practices and to do further studies on what is best for India and what India really needs as CSR from the corporate. This paper further seeks to identify the failures of companies in meeting the expectations of the society and helps to provide some suggestions to

improve the CSR practices to better serve the society and the country on the loose.

Keywords: Corporate, Customer, Employees, and Practices`



INTRODUCTION

Corporate social responsibility (CSR) is a self-regulating business model that helps a company to be socially accountable to itself, its stakeholders, and the public. By practicing corporate social responsibility, also called corporate citizenship, companies can be conscious of the kind of impact they are having on all aspects of society, including economic, social, and environmental. Corporate social responsibility means to do useful for the society and to contribute in the balanced development of the society by giving enough services to the stakeholders, for example, employees, customers, shareholders, suppliers, general open etc. Corporate social responsibility (CSR) is the manner by which companies manage their business processes to produce an overall positive effect on society. It covers manageability, social effect and ethics followed for operating in the society. The stakeholders covered under CSR are:

- Customers

- Suppliers

- Employees

- Business partners

- Shareholders/Investors

- Government

Corporate social responsibility is defined as “the ethical behavior of companies towards the society”, patent itself in the form of such noble programs initiated by for-profit organizations has become increasingly important in the Indian Corporate Scenario because organizations have apprehended that besides growing their business it is also essential to build dependable and sustainable relationship with the community at large. This is one of the key drivers of CSR programs.

OBJECTIVES OF THE STUDY

1. To know the concept of CSR
2. To know the new CSR provisions given in Companies Act, 2013.
3. To analyse the CSR initiatives of some of the companies in India.

RESEARCH METHODOLOGY

The data required for this study is secondary data which have been collected from different sources such as official websites like department of Corporate Affair ministry, Newspaper Articles, journals, Research Papers, media reports and Magazine Articles.

REVIEW OF LITERATURE

According to a study by Mahmud et al. (2021), CSR leaders in the USA implemented a number of strategies to protect their workers, maintain customer service, and support communities through a variety of CSR initiatives, including the COVID-19 programs. They noted that in order to save the people and make the earth more beautiful than it had ever been, now was the ideal moment to unite while adhering to social distance customs and medical professionals' advice. Companies should now consider the welfare of their stakeholders, including partners, families, employees, customers, and communities, in addition to financial performance.



Cheema-Fox et al. (2020) found that businesses with more positive sentiment have higher institutional investor money flows and fewer negative returns than their rivals. The study focused on corporate resilience and response during COVID-19.

Vishwakarma, Vijay (2019), in his research paper mentioned that Corporate Social Responsibility (CSR) is not a recent concept. Previously, only a limited number of companies engaged in activities for the improvement of society. They believe that all stakeholders are a crucial component of any business organization. If they are catered to effectively, it will certainly assist the organization in maintaining sustainability. The objective of this paper is to comprehend the significance of CSR for the economic advancement of society.

Praveen Kumar (2013) in his article on "Corporate Social Responsibility in India" has talked about the present scenario of CSR in India and the challenges available in Context of India.

Dr. M. Ramana Kumar (2013) in his study on Analysis of select Indian Private and Public sector companies tried to analyze the CSR activities carried out by Indian Private (Reliance Industries Ltd.) and public sector companies (ONGC) and also studied the Indian government policies and programmes of CSR. The study revealed that though the Indian public and private firms are making efforts in the CSR areas, still there is a requirement of more emphasis on CSR.

Mallen Baker (2012) in his article on "Four emerging trends in Corporate Responsibility" tried to elucidate three basic things about the trends of CSR that have changed from last so many years. Firstly, the relationship between business and society has changed.

EVOLUTION OF CSR IN INDIA

India has the world's flourishing convention of Corporate Social Responsibility (CSR). The term CSR may be relatively new to India, but the concept dates back to Mauryan history, where philosophers like Chanakya, emphasized on ethical practices and principles while conducting business. CSR has been informally practiced in ancient times in form of charity to the poor and disadvantaged class of the society. Indian scriptures have at several places mentioned the importance of sharing one's earning with the deprived section of society. We have a deep rooted culture of sharing and caring. Religion also played a major role in promoting the concept of CSR. Merchants belonging to Hindu religion gave alms, got temples and night shelters made for the poorer class. Hindus followed Dharmada where the manufacturer or seller charged a specific amount from the purchaser, which was used for charity. The amount was known as charity amount or Dharmada. In the same fashion, Sikhs followed Daashaant. Islam had a law called Zakat, which rules that a portion of one's earning must be shared with the poor in form of donations.

CSR PROVISIONS IN COMPANIES ACT, 2013

Under the Companies Act, 2013, that replaces the nearly six-decade old legislation governing the way corporate function and are regulated in India, profitable companies with a sizeable business would have to spend every year at least 2% of three-year average profit on CSR works. The provisions of CSR will be applicable for every organization that has any one of the following in any financial year:

1. Having net worth of rupees five hundred crore or more, or
2. Having turnover of rupees one thousand crore or more, or
3. Having a net benefit of rupees five crore or more.

Every company with net worth of Rs 500 crore or more, or turnover of Rs 1,000 crore or more or a net profit of Rs 5 crore or more during any financial year to constitute a CSR Committee of the Board consisting of three or more directors, of which at least one director shall be an independent director. The Board's report to disclose the composition of the CSR Committee.



The main functions of the CSR Committee are:

1. Formulate and recommend to the board, a CSR policy indicating the activity or activities to be undertaken by the company as specified in Schedule VII of the Act.
2. Recommend the amount to be spent on these activities.
3. Monitor the company's CSR policy periodically.
4. Schedule VII of the Companies Act, 2013 prescribes activities that may be included by companies in their CSR policies:
5. Eradicating extreme hunger and poverty;
6. Promotion of education
7. Promoting gender equality and empowering women
8. Reducing child mortality and improving maternal health;
9. Combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases;
10. Ensuring environmental sustainability;
11. Employment enhancing vocational skills;
12. Social business projects;
13. Slum area developmental activities
14. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socioeconomic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and
15. Other matters as may be prescribed.

CSR PRACTICES IN INDIA : SOME EXAMPLES OF MAJOR CORPORATIONS

1. TATA GROUP

CSR Philosophy of Tata

Guided by the principle of “improving the quality of life of the communities we serve globally”. Focuses on sustainability, community development, and ethical business practices. The group channels most of its CSR initiatives through its trusts, mainly the Tata Trusts, which own about 66% of Tata Sons, the holding company.

Major Areas of CSR Initiatives

1. Education
 1. Tata Institute of Social Sciences (TISS) and Indian Institute of Science (IISc) were established with Tata's support.
 2. Tata Class Edge: digital learning solutions for schools. Scholarships for underprivileged students in India and abroad.
3. Healthcare
 4. Tata Memorial Hospital for cancer treatment and research (Mumbai). Mobile health clinics in rural and tribal areas. Tata Motors supports health camps, mother-child care, and nutrition programs.
2. Environment & Sustainability



5. Tata Power's initiatives in renewable energy (solar, wind, hydropower). Afforestation and biodiversity projects. Commitment to reduce carbon footprint and promote sustainable practices.
3. Rural & Community Development
6. Tata Steel Rural Development Society (TSRDS) works on livelihood, agriculture, and water resource management in Jharkhand and Odisha. Tata Chemicals supports rural entrepreneurship and skill development.
4. Women Empowerment
7. Self-help groups for women in rural areas. Skill development programs in handicrafts, tailoring, and entrepreneurship.

Examples of Impactful CSR Programs

1. Tata Swach – a low-cost water purifier to provide safe drinking water to rural households.
2. Tata Strive – skill development initiative to enhance youth employability.
3. Project “MANSI” (Maternal and New-born Survival Initiative) – reduced infant and maternal mortality in rural Jharkhand.

Achievements & Recognition

Tata Group spends 2–3% of its net profits on CSR (exceeding the mandatory 2% rule). Tata Trusts impact millions of lives across India through healthcare, education, and rural development. The group is consistently ranked among the most socially responsible companies in India and globally.

2. Infosys Ltd

CSR Philosophy

Vision: “To work towards creating a better society through initiatives in education, healthcare, rural development, arts & culture, and environmental sustainability.”

Infosys spends more than the mandatory 2% of average net profits on CSR, as mandated by the Companies Act, 2013.

Key CSR Areas & Initiatives

1. Education: Infosys Foundation Scholarship Program – supports underprivileged students. Development of libraries and digital classrooms across rural and semi-urban schools. Partnership with NGOs to improve primary and higher education.
2. Healthcare Funding: and building hospitals, maternity homes, and primary healthcare centers. Donation of medical equipment to hospitals during COVID-19. Cancer treatment facilities and support to pediatric care.
3. Rural Development: Construction of houses for flood-affected families. Development of rural roads, sanitation facilities, and drinking water projects. Livelihood support programs for farmers and women in rural areas.
4. Environmental Sustainability: Infosys became the first Indian IT company to achieve carbon neutrality (2020). Large-scale afforestation projects and water conservation programs. Use of renewable energy across campuses.



5. Disaster Relief: Active in providing immediate aid during floods, earthquakes, and the COVID-19 pandemic. Contribution of funds, medical kits, and relief materials to affected regions.

Impact

Built over 70,000 libraries in schools across India. Supported hospitals, orphanages, and old age homes nationwide. Planted millions of trees and significantly reduced carbon emissions. Benefited millions of underprivileged people through health, education, and livelihood projects.

3.WIPRO LTD

Wipro's CSR efforts are structured, multi-pronged, and impactful—guided by two primary vehicles:

Wipro Foundation: Established in April 2017, this trust leads the company's CSR work across domains like education, healthcare, ecology, disaster response, and urban/public spaces. Wipro Cares: A trust through which employee contributions are doubled by the company, further supporting community initiatives with a strong ethos of ethics, governance, and transparency.

CSR Domains & Key Initiatives

1. Education: Initiatives cover children from underserved communities, children with disabilities, and girl students across India. Currently, Wipro works with 140 partners across 27 states/UTs on 15 thematic areas. Santoor Women's Scholarship, launched in 2016, supports approx. 900 female students annually from Karnataka, Andhra Pradesh, and Telangana to pursue higher education—even in humanities and sciences. The Applying Thought in Schools program has impacted about 800,000 students across 17 states by working with 2,000 schools and 11,000 educators since 2007.
2. Healthcare: Projects focus on strengthening primary care in urban and rural areas, including a mental health program in Pune, and maternal and pediatric wellness in India's cities like Bengaluru, Bhubaneswar, Visakhapatnam, Coimbatore, Hyderabad, and Jaipur. Through Wipro Cares, community health centers and preventive care are helping over 175,000 individuals, with a focus on maternal and child health, sanitation, and school toilets.
3. Ecology & Environment: Biodiversity Parks: Wipro created butterfly parks and wetland zones using recycled water here in Bengaluru; similar projects are underway in Pune and other campuses, featuring over 240 native plant species. Urban Ecology & Water conservation: Wipro leads forums like Bengaluru Sustainability Forum, supports groundwater studies, promotes rainwater harvesting in schools, agroforestry in Coimbatore, and waste-picker welfare—all under its extensive ecological mandate. Zero Plastic Initiative: Targets elimination of single-use cutlery and packaging, waste segregation, recycling, and involvement in community awareness programs such as "Reimagine Waste" hackathons and collaborations with local authorities.
4. Disaster Relief & Rehabilitation: The CSR policy emphasizes providing immediate relief and long-term support to communities impacted by natural disasters—ranging from shelter reconstruction to rebuilding community resilience.
5. Community Development & Women Empowerment

Through skill development, financial literacy training, and improving living conditions in urban slums, Wipro supports marginalized populations toward self-reliance and a better quality of life.



Performance, Recognition & Accountability

In FY 2023, Wipro spent ₹215.7 cr on CSR activities—well above the mandated 2% of profits.

Wipro has been recognized as a climate leader—ranked #2 across Asia-Pacific by Financial Times in 2023, and #1 in the Business & Professional Services sector—for its carbon reduction transparency and sustainable practices. The company complies with the evolving CSR landscape by performing independent impact assessments for significant projects—such as the Integrated

Learning Program and Renewable Energy—for FY 2024-25. These reports are published publicly for transparency.

4.RELIANCE INDUSTRIES

Overview of Reliance Industries CSR Initiatives

1.Rural Transformation: Programs like Bharat India Jodo and Information Services reach rural communities with climate resilience, water harvesting, and women-led entrepreneurship. Over 20–21 million people impacted; 55,500+ villages/urban areas served .In FY 2022-23, directly reached 2.7 million people in 16 states and 2 Union Territories .

2.Healthcare: Includes mobile health camps, hospital infrastructure, and specialized interventions. Since inception: 13.9 million individuals reached; 9.4 million health consultations provided .Corneal transplants under the Drishti initiative total 21,200+ .

3.Education & Youth Development: Scholarships, digital classrooms, and sports programs.12,776 scholars supported (50% female, 20% with disabilities) .650,000+ teachers and children impacted; 244 digital classrooms across 7 states .Reliance Foundation Youth Sports (RFYS) promotes youth sports; Young Champs develops football talent .

4.Disaster Response: Immediate relief and long-term rehabilitation for natural calamities. Provided relief to over 20 million people across 19 states and 3 UTs; 130,000+ emergency support cases in FY 2022-23 .

5.Environment & Sustainability: Significant contributions through tree planting and conservation.Plant4Life Campaign (Jun–Dec 2023): over 509,000 saplings planted, 19,000+ volunteer hours, and distribution of 61,000+ seed balls .

CSR Spending Overview

FY 2023-24: Total CSR spend of ₹1,532 crore . FY 2021-22: ₹1,184.93 crore spent, with strong focus on pandemic relief (Mission Oxygen, Vaccine Suraksha, etc.). FY 2020-21: Approx. ₹1,140 crore, including large-scale COVID-19 support initiatives .Long-term CSR spends consistently make Reliance one of India's largest CSR contributors .

SUGGESTIONS

- Companies need to look into the remote areas of the society for their CSR activities where the Government is unable to reach and help the community
- Healthcare is the prime issue for rural India. They have suffered a lot in the pandemic. So the corporate need to think in that sector to provide medical and health care facilities to the rural India through their CSR activities.



- Education is losing its integrity in India because of benefit motives by associations and management of different private organizations. Hence, Indian companies need to focus on imparting quality education to rural sector of the nation by adopting Government schools.
- There is a need of quality education with pragmatic orientation in rural areas at affordable fees for the needy people.
- Indian companies need to support and promote “Swachh Bharat Abhiyan” through their CSR activities to accelerate its pace of development for a healthy environment in India.
- Government incentives have to be provided to the companies contributing more to CSR programs.

CONCLUSION

From the above study it is accomplished that the Government has initiated CSR because it wants companies to become more accountable for its stockholders and society at large as they are social entities. Many large corporations are now taking steps to improve their environmental and social performance through the use of volunteer initiatives. The ultimate aim of any business is to cater the society without harming our environmental and community life support system by providing safe and high quality products and services that improve for the welfare of society. So, a business should elucidate and reorient its purpose to help and support the society. Finally, it is advised that, Indian corporations divert their CSR efforts towards the present need of the society.

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