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## Corporate Social Responsibility (CSR) in India – Evolution and Challenges (From Ancient Period to Present Age)

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### ABSTRACT

The present paper is attempted with a view to encompass the stage wise development of CSR concept and its varied practices in India. The paper also highlights the emergent need of focused, structured and monitored CSR in Indian society which is large size, divergent and a greater section of which is still under privileged. The government focus is to be brought on compliances and impact assessment. The attention is to be paid on a mechanism which looks after the distribution of benefits to all needy in a rational manner. Corporate Houses may not be left on their wisdom to select area and subject on which they can work upon under CSR.

Corporate Social Responsibility (CSR) in India as we see today has come long way from philanthropic act in society to a legally mandatory act with the introduction of Section 135 in the Companies Act 2013 (MCA, 2013) resulting compulsory CSR applicability on the covered companies as per Act. The provisions of the Section 135 make expenditure and reporting under CSR a legal binding.

There is a huge gap in targets and spending of CSR. Some companies make CSR expenditure as per their wish and will. There is also lack of expertise in Corporate on the CSR subject. At the same time, the lack of professionalism in NGOs dealing implementation of CSR in India is also negative factor to CSR success story.

**Keywords:** CSR, evolution of CSR, implementation of CSR.

### 1. INTRODUCTION

The Corporate Social Responsibility (CSR) is much talked about terminology in the Corporate world today globally and India is no exception to it. In Indian context, this term and phenomena is more apt as India is a developing economy and needs to discharge a lot of social obligations to a larger society. The organizations are valued highly by its stakeholders who do good in terms of social and environmental aspects.

CSR in business is a phenomenon of conducting business to earn profit but being socially and environmentally responsible. Stakeholders especially society looks for Corporate to be ethical, responsible, caring, fair and environment conscious.

A few important definitions of CSR are given below:

“The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (Carroll, 1979).

World Business Council for Sustainable Development defines CSR as “The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large” (WBCSD,2000).

World Bank Group states that “CSR is the commitment of business to contribute to sustainable economic development by working with employees, their families, the local community and society at large, to improve their lives in ways that are good for business and for development” (World Bank, 2013).

CSR can broadly be understood as a process of doing business in a manner that it creates an encouraging impact on society. CSR aims at attaining business goals and success keeping intact ethical values, larger public good and no harm to environment. CSR expects business to be ethical in its conduct of operations. Business operation should not only aim at improving profits but at the same time focus at improving life of all stakeholders’ i.e., workforce, their wards and civil society around including environment.

The present global competition and technology advancement has put CSR in forefront. Business leaders are under pressure to respond timely to the demand and expectations of stakeholders. The social values are to be given priority consideration as society expects that business should be conducted in ethical fashion and it would not be considered good business practice if these values are not addressed.

The emerging trend suggest that CSR has been now applied a tool to gain market goodwill and to improve upon brand image. Lots of investment on CSR is primarily done with an objective to improve or repair market image. The companies which do not pay focus on CSR may lose some of its core consumers (Blake and Mansour, 2010).

Management should look at CSR spending as organisation commitment. Organizations must embed CSR into their one of management functions to reap higher benefits for the organization as well for the society. It is observed that most of the business has yet not adopted a strategic approach for including CSR in business operation for higher business growth.

Corporate find its challenging to keep pace of progress at the same time not to compromise the interest of future generations. The growth and progress agenda of the business should balance the eco system and natural resources. Sustainability has to be utmost consideration while taking up CSR execution. Sustainability encompasses the society and environment concerns during operation of business. It is a reflection of responsible, concerned, ethical and caring business operation in respect of all stakeholders including environment (D’Amato, Henderson and Florence, 2009).

The organizations must aim at increasing Top line but not at the cost of stakeholders, society and environment. Business entities should not prosper at the cost of society and environment. Business should have concern of those who are impacted by it. In present era, business and social literature often discuss

role and importance of CSR. CSR encircles ethical values in business, social commitments and stakeholders' management.

CSR can also be taken as sum total of economic, legal, ethical and philanthropic responsibility of a corporate in its functioning. It can be termed as a phenomenon of encounter of corporate and society in good way.

As a process, CSR covers business profit making and utilization of this profit. In the present form, it goes beyond charity and compliance. Now CSR is seen as how business negotiates its role within organization such as profit, growth and expansion and at the same time outside organisation keeping balance with society and environment. Business should be conducted to make planet sustainable.

The act of today has impact on tomorrow. Our act of today shall not jeopardize the interest of future generations. While harnessing fruit today, we should think and save for future generation. It is the essence of CSR. Many other names are used to refer to CSR such as socially responsible business, responsible conduct, responsible entrepreneurship, corporate citizenship, corporate accountability or corporate sustainability.

The role of leadership is very important in the context of CSR policy formulation, implementation and close review for sustainability. CEO characteristics play important role and impact CSR greatly (Siegel, Javidan and Waldman, 2006).

If CSR is to be practiced as part of organisational strategy, then Chief Executive Officer's demographic traits will impact CSR performance. A manager's background and past experiences influence one's value system (Huang, 2013). CSR does not give results all of sudden. It has to be harnessed systematically. When organizations make CSR as part and parcel of their management function, the real outcome for business and society follows. CSR can bridge gaps of equality in terms of resources and opportunities. CSR can be more than a cost and induces well being of nation. CSR has to be implemented in letter and spirit. The CSR philosophy has to be embed in organization culture. Continuous focus has to be given on CSR action. CSR actions are to be in line with values and vision of the organization.

For successful CSR, a right mix of strategy, close coordination and involvement of stakeholders is very essential. The implementation mechanism may vary depending upon the size of organization. In big organization separate deptt., and positions are created to see functioning of CSR. In medium size companies the task of CSR can be looked after by senior officer as additional assignment. In small business, the decisions with respect to CSR will of owner only.

CSR much depends on top leadership functioning style, commitment level and zeal to interface business activity and CSR (Preez and Zyl, 2015).

Ethical values are prime component of leaders' behaviour in an organisation. There is increasing thrust on ethical behaviour in CSR and also in leadership (Klenke, 2015).

Gender-inclusive leadership is preferred situation for effective CSR. It gives positive and high results if men and women leadership and executive teams work on CSR. It is a considered view of stakeholders that Gender-inclusive leadership will positively impact of CSR results (Soares, Marquis and Lee, 2011).

Gender has an important bearing on CSR. Females are perceived to have higher levels of Internalized Moral Identity than men. As such the CSR gets moderated by the gender of CSR leadership. Women more

that men feel that business should be for social benefit and impact positively to CSR efforts by business than their counterparts (Hatch and Stephen, 2015).

Corporate Social Responsibility (CSR) in India as we see today has come long way from philanthropic act in society to a legally mandatory act. The first ever focussed approach in this regard is seen in 2009, Voluntary Guidelines issued by Government of India, Ministry for Corporate Affairs on CSR. It has been a base for introduction of enactment of Section 135 in Companies Act, 2013 legally binding covered companies under this provision to do CSR expenditure and also report the CSR done.

## **2. OBJECTIVES OF THE STUDY**

This study has been geared towards achieving the following objectives:

1. To study the stage wise evolution of CSR concept and its practice in India.
2. To identify the challenges in execution of Corporate Social Responsibility.

## **3. RESEARCH METHODOLOGY**

The research paper is an attempt of systematic review of various journals, reports published and media news on CSR in India. This paper primarily examines and analyse CSR evolution and challenges in India from ancient to present period.

## **4. EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN INDIA**

### **Philanthropic ERA of CSR**

In ancient India, social concerns were reflected in the form of religious actions. All religions preached for care and contribution to well being of mankind. In the learning of all religion the offerings for mankind was in built. It pursued rich and poor to part off as reasonable to them a share from their earnings for social good. It was named differently in different religion.

In its initial form CSR was the outcome of philanthropy. The actions of social good were seen as charity and donations. There was an influence of culture, religion, family values on CSR. Pre-industrialization period, the merchants were use to part off their profits for making temples, Inn and dispensaries. At times of famine or epidemics, these big merchants use to help society by providing food grains from their godowns.

During the Colonial rule, the Indian Industrialist were engaged in business with economic and social well being in focus. It used to be honour for the big industrial houses to make donations, support social good program and charity.

During the independence movement, Gandhi's effect of CSR was obvious. He wanted the industrial houses to do business for common man good. He urged them to contribute towards national interest, freedom movement and benefits to poor. The Trusts concept was given thrust. The working of these trusts were largely influenced from Gandhi's reforms which sought to abolish un-touchability, development of villages and backward areas and more power to females.

1960–80, during this period thrust was on mixed economy. Public sector undertakings were set up for mass employment, economic progress of remote areas. Such undertakings were started for

economic considerations but with social concern as main objectives. Labour law and environmental law were also legislated. In 1965, great visionaries of Indian Society, political leaders and members of business houses conducted a workshop on CSR. It was resolved to adopt transparency, accountability and regular communication with stakeholders. However, even with these efforts CSR could not get desired momentum.

1980–2013, this was time when Indian economy was getting exposed to world economy. Liberalization, Privatization and globalization (LPG) was on high. Indian companies left their traditional CSR and adopted CSR as their business strategy. During this period business volumes increased which made companies to invest voluntarily on CSR.

### **Legal ERA of CSR**

In the year 2009, for the first time to mandate CSR formally Voluntary Guidelines were issued by government of India. In the year 2000, a Task Force on Corporate excellence was of view that CSR is socially as well financially good. It was recommendatory report in nature. In the year 2009, first time a clear distinction was drawn between philanthropy and CSR. These guidelines were further revised in the year 2011. The main objective of these guidelines was to promote inclusive growth. Nine principles were laid down to be followed by corporate.

The shift from voluntary CSR to regulated CSR was seen when Stock Exchange Board Of India (SEBI) made CSR disclosure compulsory for top 100 listed companies as per clause 55 of listing agreement. The shift from a voluntary CSR era to a regulated regime came when the Securities Exchange Board of India (SEBI) required the top listed 100 companies, as per Clause 55 of the Listing Agreement, to mandatorily disclose their CSR activities in the Business Responsibility Reports (BR Reports) accompanying the Annual Reports.

In the year 2013, for the first time CSR activities of Corporate were made legally compulsory with the enactment of Section 135 of the Companies Act 2013 (MCA, 2013). Not only CSR implementation was mandated but the reporting also made mandatory. However, it is left to the choice of Corporate on which areas the CSR funds will be spent. The law adopts a “comply-or-explain” approach, with no explicit penalties for non-compliance. India is the first country in the world compulsorily mandate spending and reporting of CSR for the covered Corporate. While in other part of world, CSR activities are still a voluntary act but reporting is compulsory. But Section 135 not makes the reporting of CSR compulsory but mandates CSR.

## **5. CSR ACTIVITIES COVERED UNDER SCHEDULE VII OF THE COMPANIES ACT, 2013**

MCA, Govt of India with effect from 1st April, 2014 has come up with the modified Schedule VII enlisting list of activities and subjects which can be undertaken as CSR. The range of activities in this schedule varies from basic life amenities to social and environmental concerns. Under CSR, Corporate can contribute in poverty eradication, primary health and means of safe drinking water, sanitation. CSR activities can also be towards skilling India, literacy mission and primary education support. Promotion of Gender equality and promotion of awareness and measures for saving girl child and vocational training assistance to females.

CSR initiatives can include efforts on forestry, reduced emission, reduced global warming, solid waste management, conservation of natural resources and preservation of quality of soil water and air. Initiatives for promoting interest of weaker and backward section of society, rural development and association to nation building during natural calamities. Sports promotion can also be done as part of CSR. The Companies covered under the law may opt to run one or more than one activities as mentioned in schedule VII of the Companies Act, 2013 in line with their own organisational CSR policy. CSR

## **6. ROLE OF CSR IN INDIAN CONTEXT**

In Indian context, the importance of CSR is paramount. Though Indian economy is at a reasonable growth but poverty, education, primary health care, sanitation, skill gap, drinking water etc are numerous areas where lot of focus and resource deployment is needed. Oxford Poverty and Human Development Initiative in its study estimated that approximately 51 percent of India's population is poor. It shall now be a focus area for CSR to help poor in making them gainfully engaged, basic health, water, shelter, primary education available to them.

In Indian context the CSR can lead to inclusive growth. It shall synergise the governmental efforts with Corporate initiative towards sustainable development. Government's welfare schemes sometimes do not reach to last man for which it is meant but CSR supplement to govt schemes can take care of this deficit by reaching unprivileged population.

## **7. CHALLENGES TO CSR**

Various challenges in CSR implementation are like:

1. **Knowledge:** Indian society lack knowledge about CSR. The participation and involvement in CSR activities remain low and neglected. Sometimes the companies engaged in CSR, do not establish a proper communication with the impacted society.
2. **CSR Network Capabilities:** The instrumentalists for CSR execution like NGOs are not equipped with proper resources. NGOs lack expertise and professionalism to handle CSR implementation and follow up. This machinery needs to be geared up by making them more efficient and professional.
3. **Transparency:** There exists a hesitation on the part of some corporate to be open in their CSR funds, implementation and reporting. This leads to hamper the trust building which is the success of any CSR initiative.
4. **NGOs:** Still there is dearth of sufficient numbers of NGOs which can take up the task of CSR activities in rural and remotes areas which need this most.
5. **Advertising:** The focus of CSR initiatives can be induced through positive and meaningful publicity. The publicity should not end up on photo session opportunity.
6. **Perception:** So far the CSR attempts are taken with narrow vision and sometimes dishearten the corporate. Mass awareness is required to be created for attracting public alignment on CSR initiatives.

7. **Clarity on CSR guidelines:** Clarity on CSR guidelines are missing. The activities, CSR fund allocation to each type of activities, priorities of CSR concern are missing. Directives and mandate clarity will make s CSR implementation effective.
8. **Implementation:** Uniform and needful deployment of CSR activities is also an issue. Lack of cohesiveness among the implement ting agencies sometimes lead to duplication or ignorance of some areas.

## **8. SHOWCASE OF CSR IMPLEMENTATION**

The report published on CSR implementation by various agencies makes it easier to know the CSR implementation in India after enactment of Law in this regard. One such report by NGOBOX in its annual publication on CSR titled as “India CSR Outlook Report (ICOR)”, an annual research publication of NGOBOX, made a detailed case of CSR spending of selected big companies in financial year 15-16.

The report provides a detailed study and analysis of 250 companies in Financial Year 2015-16. These companies account for more than 1/3rd of total CSR spend in India, making it a big sample size for any such study and analysis.

Following criteria were used to select the sample companies.

- (a) Availability of the last year’s annual report of the company by 30th Aug 2016
- (b) The prescribed CSR was more than INR 1 Cr. For Fy. 15-16.
- (c) Availability of the required data in the annual report.
- (d) Representation of all the sectors in the sample size (as per the BSE listing).

(See Appendix A for graphical representation of this report on sector representation, key insight, actual to prescribed CSR spending, top companies as per CSR spending & geographic distribution of CSR fund PAN India)

In an another study presented by PHD chamber of Commerce in 2013 at CSR Summit 2013, 50 companies from the BSE Top 100 were studied for CSR trends of CSR activities. The research was based on secondary data available in public domain.

(See Appendix B for graphical representation on outcome of this study w.r.t. thematic areas, education, health care, environment, rural development & livelihood).

The both the study validates the efforts of Corporate on CSR. Various dimension of social good and environmental protection has been seen through CSR efforts but yet the percentage of application and impact varies. Main areas of CSR are such as creating means of livelihood, environment, community development, accessibility of health services but yet the uniform and structured CSR deployment is missing. Government control on CSR ground implementation is missing. CSR from Corporate and governmental effort on social up- liftmen and environmental issues and priorities have to convergent. Further CSR has to aim sustainable development.

## **9. LATEST TRENDS ON CSR IN INDIA**

As CSR is becoming part of strategic decision, more spending is planned in CSR. As per report from FICCI, 83 per cent of the corporate anticipate an increase in their CSR spending in 2016-17. A majority of such corporate claims their CSR spending on such projects which are call on nation and government projects. PTI (2016, Mar 27).

In the first implementation year for CSR, out of an eligible CSR fund ₹8,347.47 Crore, 75.92% was spent for CSR activity during the year. Out of it, one third share was from Public sector undertakings amounting ₹2,386.60 crore. There is plan to use around 30% of CSR fund to promote cleanliness (Singh, 2016).

Asked whether the CSR spending by private companies is more than public sector undertakings, the Finance Minister said, “during the first year, the spending under CSR is 79 per cent for private corporate and 71 per cent for public sector undertakings and that for the first year is a good beginning.” Economic Times - PTI (2016, May 15).

On the concern of misuse of CSR funds, Hon’ble Minister Mr. Geete ruled out and also said that meetings to monitor the spending of these funds are held every six months. Economic Times - PTI (2016, Mar 10).

Then financial year 15-16, the CSR spending has been fairly good. An assessment 4,257 companies for CSR spend indicates that around 72 % of the mandated amount on CSR activities was used. 621 firms spent more than prescribed amount, while 400 companies spent ‘exactly’ the prescribed amount. 624 companies spent less than 66 per cent of the prescribed amount. 261 firms have spent 66-99 per cent of their mandated CSR fund. 2,351 companies have not spent any amount on CSR activities. PTI (2016, Jul 19).

## **10. CONCLUSION**

The studies, reviews of papers and reports on CSR in Indian context suggest that the efforts are not coordinated and focussed. There is need of national level policy frame work to ensure effective CSR implementation. Such a frame work could be designed by government in serious consultation with all stake holders. There should be efforts to minimize repetition and create more value for money and achieve development goals.

Wider publicity of CSR, adoption of clear policy frame work on implementation of CSR will help to achieve the objective. Companies should focus on sustainable development.

To make CSR effective and meaningful, the review of present practices and applications may be reviewed to bring out more comprehensive CSR approach. CSR expectations may clearly be kept in focus to adopt any implementation approach. CSR should be aligned to the vision, mission and values of the organization. The communication of this to all involved should be clearly done.

Reporting is another dimension of CSR transparency. In line with the expectation in Law and guidelines framed by the Government time to time. Impact assessment of projects under CSR should be done invariably preferable with specialised third party. The returns on CSR investment may be scaled, measured and obvious. It would be ideal situation that CSR results are win-win situation for all stakeholders. Need based CSR implementation and proper monitoring is the key of success.



It is also important to create awareness about CSR program and implementation in society to whom it is targeted. NGOs involved in execution have to be fair, alert and sensitive in execution. Professional approach in the working of NGOs is very much essential. In India CSR is in its primary stage so it has to be matured with great care. But at the same time, what is commendable is the spirit with which India has made her corporate socially responsible and in that, led the world's most developed nations.

All over world Corporate has realised the value of CSR in its business proposition. CSR now has been accepted as an integral element of business growth and survival. Corporate now a days focus on business aligned CSR policy and implementation to enhance business.

There are prospectus for future research work in the field of CSR to propose model of CSR spending, areas of CSR activities in their order of merit for selected regions and population. It is for the simple reason that demography and geography change the expectations from CSR

Role of leadership and qualities of leadership which induce the CSR efforts may also be studied.

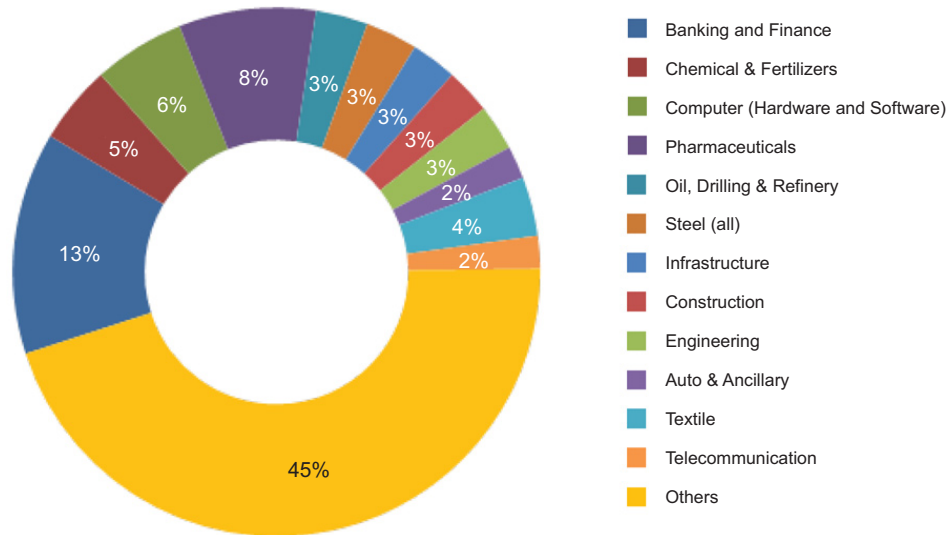
A systemic approach paper to identify welfare gap from Government Budgets and Planning Commission reports and set direction and objectives for CSR initiatives region wise/nationwide could be attempted.

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## Appendix A

### Sector Representation in the Report

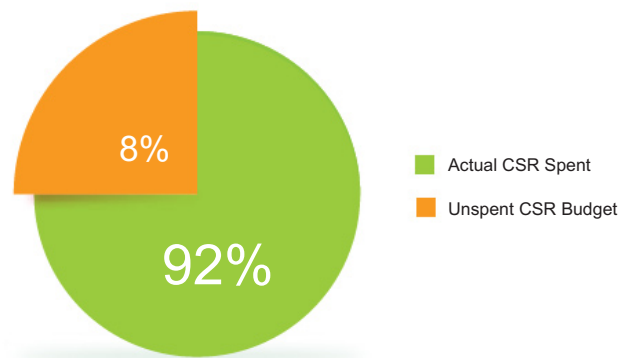


Source: India CSR Outlook Report (ICOR), 2016

### Key Insights

250 Companies in the study (INR Cr.)

No. of companies in the study	250
Total no. of projects implemented	2862
No. of Public Sector Enterprises	22
PSU's share in Total Actual CSR spends	30% (INR 2140 Cr.)

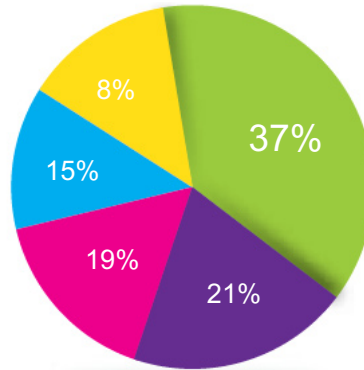


Prescribed CSR (Cr.)	7143
Actual CSR spend (Cr.)	6578
Actual CSR spend in percentage (to prescribed CSR)	92.1%
Change in actual CSR spend from FY2014-15 (in percentage)	+13% ↑

Source: India CSR Outlook Report (ICOR), 2016

**Actual to Prescribed CSR Spend: CSR Compliance Meter!**

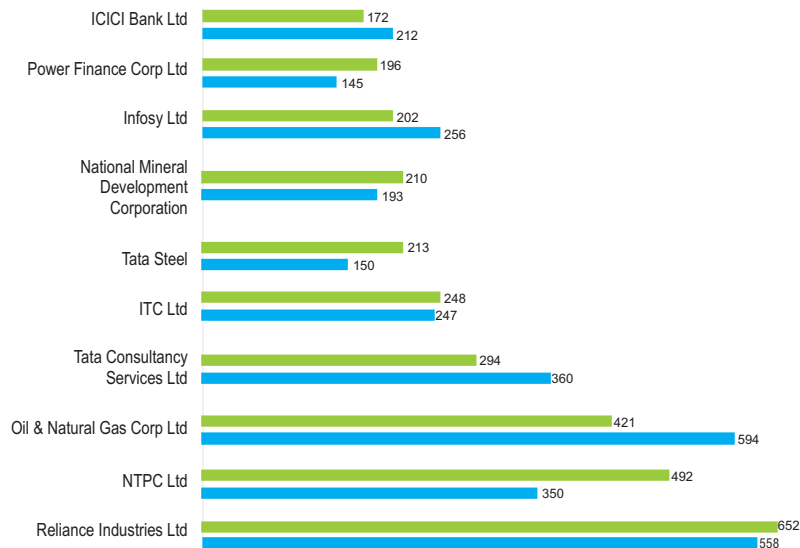
Almost one third of the companies spent more than the prescribed CSR while one fifth of the companies spent exactly as the prescribed CSR.



Actual CSR Spent Range	No. of companies
More than the prescribed CSR	93 ↑
Exactly as prescribed	52 ↔
66% to 99% of the prescribed	47 ↓
33% to 66% of the prescribed	39 ↓
Less than 33% of the prescribed	19 ↓

**Top 10 Companies-By Actual CSR Spend (INR Cr)**

■ Actual CSR Spent ■ Prescribed CSR



**These 10 companies together spent INR 3350 Cr in CSR while their prescribed CSR was INR 3064 Cr. This is almost 9% more than what the Section 135 asks for.**

Source: India CSR Outlook Report (ICOR), 2016

**Top 20 Companies with Actual CSR Spend (INR Cr.) FY 2015-16**

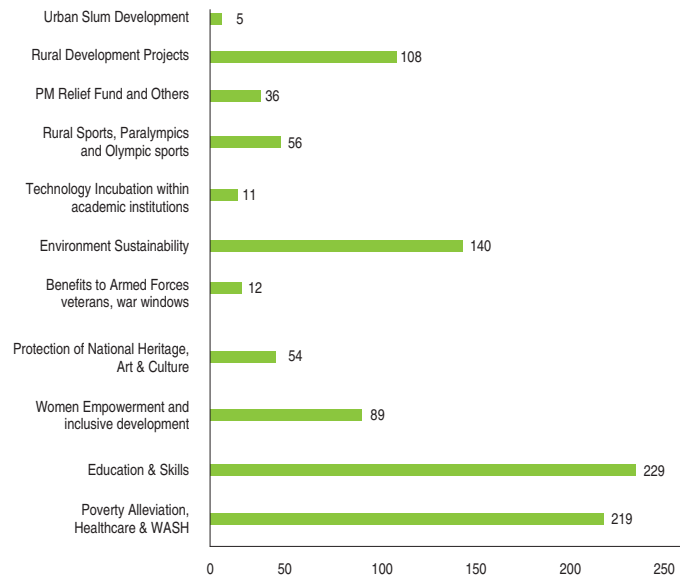
Company	Prescribed CSR	Actual CSR	Actual CSR in %
Reliance industries Ltd	557.78	651.57	117%
NTPC Ltd	349.65	491.80	141%
Oil & Natural Gas Corp Ltd	593.70	421.00	71%
Tata Consultancy Services Ltd	360.00	294.00	82%
ITC Ltd	246.76	247.50	100%
Tata Steel Ltd	150.00	213.24	142%
National Mineral Development Corporation	193.28	210.09	109%
Infosys Ltd	256.01	202.30	79%
Power Finance Corp Ltd	145.09	196.20	135%
ICICI Bank Ltd	212.00	172.00	81%
Wipro Ltd	156.00	159.80	102%
Indian Oil Corp Ltd	141.50	156.68	111%
State Bank of India	143.92	143.92	100%
Axis Bank Ltd	163.03	137.41	84%
Rural Electrification Corp Ltd	128.00	128.20	100%
HDFC Bank Ltd	127.28	120.72	95%
Larsen & Toubro Ltd	101.46	119.90	118%
Hindustan Unilever Ltd	91.94	92.12	100%
Bajaj Auto Ltd	86.46	86.72	100%
Maruti Suzuki India Ltd	65.40	78.46	120%

\* Actual to prescribed CSR in %

**Source: India CSR Outlook Report (ICOR), 2016**

**Thematic Priorities in CSR**  
**Schedule VII-Theme-wise number of companies**

Actual CSR Spent to the Prescribed CSR

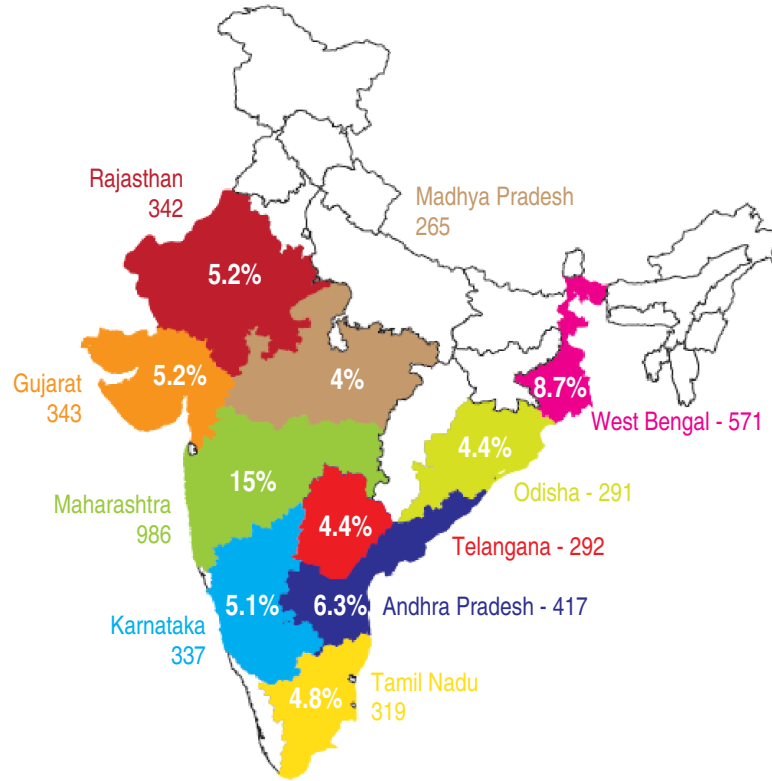


Education (including skilling) and Healthcare (including WASH) themes have been favorites of companies for implementing CSR projects.

Rural sports promotion is the new area which is gradually becoming popular in CSR projects

**Source: India CSR Outlook Report (ICOR), 2016**

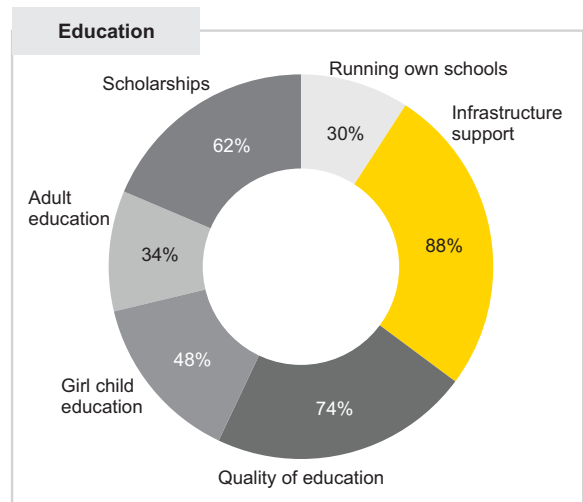
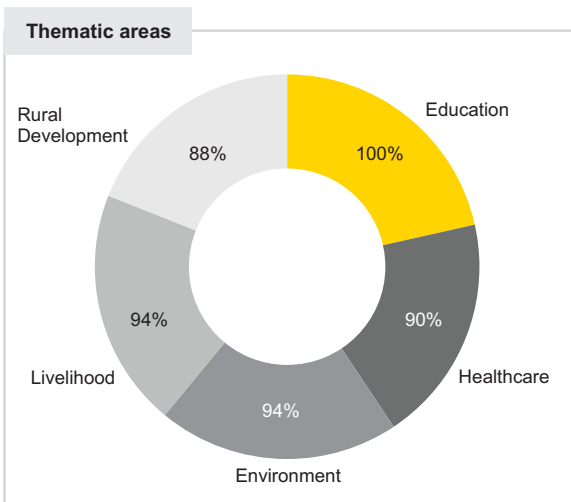
Geographic Distribution of CSR Fund  
Top 10 States (CSR Fund Flow-wise-INR Cr.)

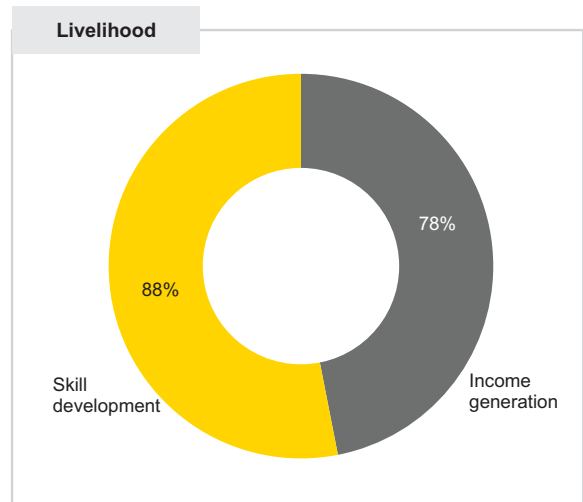
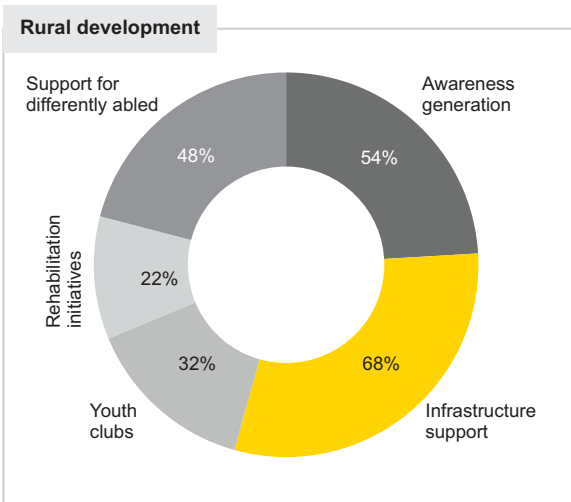
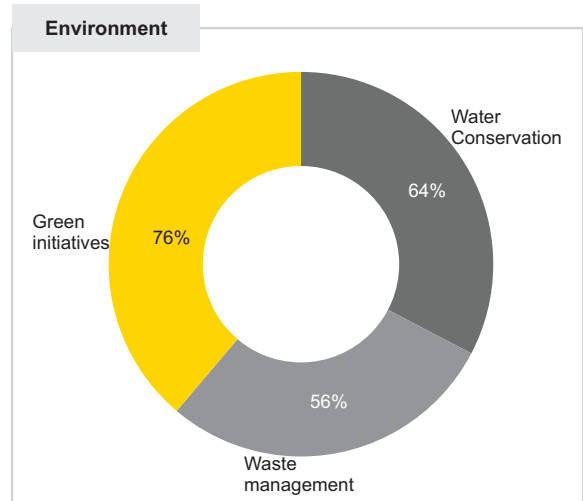
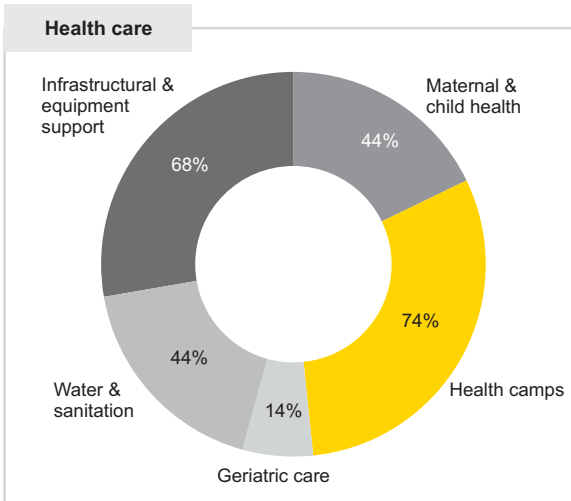


Maharashtra, West Bengal and Andhra Pradesh together get one-fourth of India's Total CSR Fund

Source: India CSR Outlook Report (ICOR), 2016

Appendix B





**Source:** Report on global CSR summit 2013