

CSR PRACTICES IN INDIA AND ABROAD

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ABSTRACT

CSR stands for Corporate Social Responsibility. It's a business approach that encourages companies to be socially responsible by considering the impact of their exertion on the community, terrain, and all stakeholders, beyond just generating earnings. CSR involves integrating social and environmental enterprises into a company's business operations and relations with its stakeholders. CSR is a dynamic and evolving generality, with different companies espousing various approaches predicated on their industriousness, values, and priorities. It's seen as a way for businesses to contribute to the well-being of society while also enhancing their long-term sustainability and reputation..

KEYWORDS: *Corporate Social Responsibility, Environmental Enterprises, Industriousness, Stakeholders.*

Introduction

Corporate Social Responsibility (CSR) in India is governed by the Companies Act, of 2013. The Ministry of Corporate Affairs (MCA) is the nonsupervisory body overseeing CSR exertion in the country. Below is a figure of the nonsupervisory frame for CSR in India.

Corporate Social Responsibility (CSR) implies a generality, whereby companies decide freely to contribute to a better society and a cleaner terrain – a generality, whereby the Enterprises freely include social and other beneficial enterprises into their operations for the benefit of their stakeholders and society at large.

However, Section 135 of the Companies Act, 2013(" Act") provides that certain companies must mandatorily contribute a certain amount towards CSR exertion. As per the Act,' marketable Social Responsibility' means and includes but is not limited to

- Systems or programs relating to conditioning specified in Schedule VII of The Act.
- Systems or programs relating to those exertion which are accepted by the Board of Directors of a company in icing the recommendation of the CSR Committee of the Board as per declared CSR Policy along with the conditions that analogous policy will cover subjects specified in Schedule VII of the Act.

Objectives of Study

- Understand the perspectives of stakeholders (including companies, communities, and NGOs) regarding the effectiveness and impact of CSR enterprise.
- Conduct a comprehensive assessment of the social, environmental, and profitable impacts of CSR systems enforced by Indian companies.
- Compare CSR practices among companies of different sizes, power structures, and sectors to identify patterns and stylish practices.
- Compare CSR practices in India with those in other countries to identify global trends, variations, and implicit areas for enhancement.

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- Probe how artistic factors impact CSR practices in different countries and explore artistic nuances that impact the design and perpetration of CSR enterprise.

Probe how CSR practices vary across different diligence in India and assess the sectors that have been more successful or face challenges in enforcing CSR enterprise.

Enactment of the Companies Act, 2013 by the Ministry of Corporate Affairs, Government of India was one of the world's largest trials in introducing CSR as a obligatory provision by assessing a statutory obligation on Companies to take up CSR systems towards social weal conditioning.

Biggest pots in the country are obliged to spend 2 per cent of their net gains under Commercial Social Responsibility, according to the Company's Act 2013. *Here is a glimpse of the CSR of the top 25 companies by market capitalization in India.*

1	Reliance Industry Ltd	<ul style="list-style-type: none"> • The Company spent Rs. 1186 crores on its CSR in FY2021- 22 • The main areas of focus of CSR of Reliance diligence include Rural Transformation, Education, Disaster Response, Health, Sports for Development, and trades, Culture and Heritage.
2	Tata Consultancy Services Ltd	<ul style="list-style-type: none"> • TCS ' vision is to empower people and communities, erecting tone- reliance through purpose and technology while icing the values of fairness, equity and respect for mortal rights. The Company is steadfast in its mission to link individuals to opportunities in the digital economy while creating fair and inclusive paths for everyone, with a particular focus on women, young people, and underrepresented communities. • Education, skill development, employment, and entrepreneurship are the main areas of emphasis.
3	HDFC Bank Ltd	<ul style="list-style-type: none"> • HDFC Parivartan aims to bring about a metamorphosis in the communities in which the bank operates through multiple enterprise in the areas of Education, Skill training and livelihood improvement, Health Care, Sports, Environmental Sustainability and Rural Development. • Parivartan is also at the van of natural disaster response, successfully restoring structure and rehabilitating communities.
4	ICICI Bank Ltd.	<ul style="list-style-type: none"> • ICICI Bank's ideal is to proactively support meaningful socio- profitable development in India and enable a larger number of people to share in and benefit from India's profitable progress. • These enterprises could include diving resource failure problems, developing the value chain for agrarian products, furnishing skill development in smart agrarian practices, and more.
5	Infosys Ltd.	<ul style="list-style-type: none"> • Infosys CSR enterprise, delivered through the Foundation, concentrate on backing with education, perfecting healthcare, addressing malnutrition and hunger, destitute care and recuperation, pastoral development, environmental sustainability and protection of public and literal heritage and creation of art and culture. • Climate action has been a crucial ESG focus area for Infosys since 2008. In financial 2020, the company turned carbon neutral and has continued to be carbon neutral for three times in a row.
6	Hindustan Unilever Ltd.	<ul style="list-style-type: none"> • HUL, CSR isn't limited to philanthropy but encompasses holistic community development, institution- structure and sustainability- related enterprise. • The focus of the company's CSR programs is on areas similar as water conservation, health and hygiene, skill development, education, social advancement, gender equivalency, commission of women, icing environmental sustainability and pastoral development systems.
7	State Bank of India Ltd.	<ul style="list-style-type: none"> • The core tenet of the Bank's CSR philosophy is improving the lives of economically, physically, and socially disadvantaged areas across the country in a meaningful and demonstrable way. • "Service Beyond Banking," the bank is laboriously seeking to ameliorate the socioeconomic conditions of marginalized and disadvantaged populations. • The Bank's CSR operation is concentrated in the fields of healthcare, education, livelihood, skill development, terrain protection of public heritage, and commissioning of women, young, and old residents, among other areas.

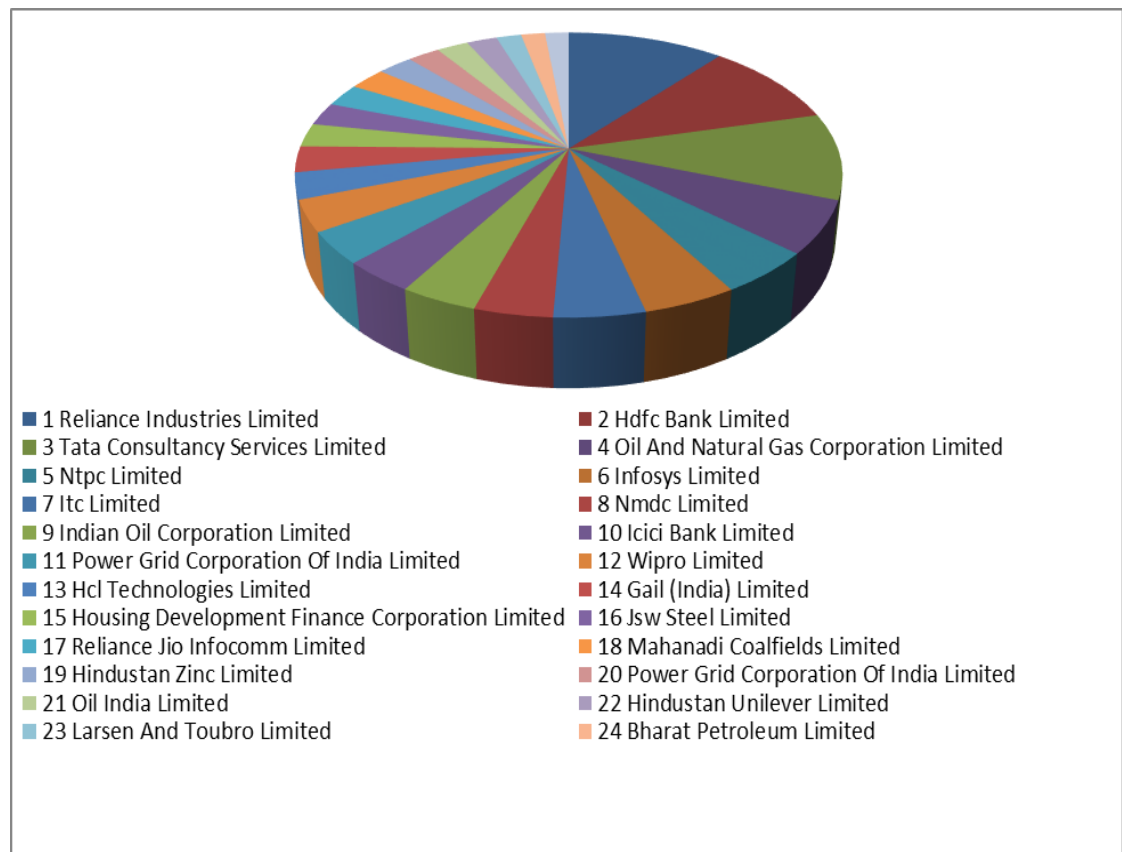
8	HDFC Ltd.	<ul style="list-style-type: none"> • HDFC, CSR conditioning concentrated primarily on core sectors of education and healthcare, including COVID- 19 health measures. • Other sectors included terrain, supporting persons with disability, community development and livelihoods.
9	Adani Enterprises Ltd.	<ul style="list-style-type: none"> • "Nation Building" is the central tenet of Adani Group, and "Growth with virtuousness" serves as its beacon for long-term, steady growth. With a focus on climate protection and community outreach through CSR activities centred around sustainability, diversity, and participatory principles, the Adani Group is dedicated to expanding its ESG footprint. • The group has Focus to the shifting needs of society over time in line with the Sustainable Development Goals (SDGs), putting a greater emphasis on women's participation in areas like sustainable livelihoods, universal health and nutrition, and education, or addressing environmental enterprises.
10	ITC Ltd.	<ul style="list-style-type: none"> • ITC's sustainability initiatives are motivated by the idea that a company must prioritize public priorities while working for a greater social good. A symphony of sweating has been arranged to solve some of the most arduous societal concerns, such as widespread poverty and environmental degradation, as a result of the company's triadic Bottom Line pledge to simultaneously produce profitable, social, and environmental capital. • The company has focused heavily on corporate social responsibility (CSR) in the areas of waste management, health and nutrition, poverty relief, and livelihood improvement systems such as the integrated beast husbandry program, education and vocational training, fiscal commission of women, pastoral development (sustainable husbandry, knowledge commission, agri-extension/services), as well as providing aid to the poor and vulnerable segments of society who suffer significant disruptions to their livelihoods as a result of disasters, either directly or through government agencies.
11	Bajaj Finance Ltd.	<ul style="list-style-type: none"> • The corporation has made significant investments in other systems including pediatric healthcare. These include community internal health centre support during the epidemic period, integrated pastoral and civic development program, comprehensive ethnical model village development program, medical support for depressed children with type 1 diabetes, skill development and entrepreneurship among poor people in pastoral areas, educational support for autistic and especially-abled children, and other systems.
12	Kotak Mahindra Bank Ltd.	<ul style="list-style-type: none"> • Bank believes in appreciatively contributing to the profitable, environmental and social well- being of communities through a Commercial Social Responsibility (CSR) docket. Its charge is to produce a continuing value for communities by fostering volunteerism, supporting education, and other depressive treatment programs, and supporting Non-Governmental Associations (NGOs) and other institutions with fiscal and other coffers to inclusively deliver community enterprise
13	L & T Ltd.	<ul style="list-style-type: none"> • L&T also responded to the epidemic by assembling 38 PSA oxygen generation units and transferring those across to different corridors of the country that were most affected, under CSR covering water and sanitation, natural resource conservation, climate change mitigation, and giving up renewable forms of energy.
14	HCL Technologies Ltd.	<ul style="list-style-type: none"> • Integrated pastoral development; empower on-profits for community- led pastoral upliftment; experimental issues in civic areas; Clean Noida to transfigure into one of the cleanest metropolises in India; and environmental action. • Power of One, Sports for Change, MyE-Haat, and response to philanthropic heads and disaster mitigation. These programs are designed to bring about lasting positive impacts on people and the earth through long- term sustainable programs that concentrate on education, health and sanitation, skill development and livelihood, terrain, and disaster threat reduction and response. Child defensive strategies, addition, and gender diversity.
15	Maruti-Suzuki India Ltd.	<ul style="list-style-type: none"> • Original community through vill administration bodies (Panchayat) and vill leaders to understand their different perspectives on original problems and find results to some of the most burning issues. Grounded on the original environment, the community development enterprise are concentrated on perfecting health, education, water and sanitation, and common community structure.

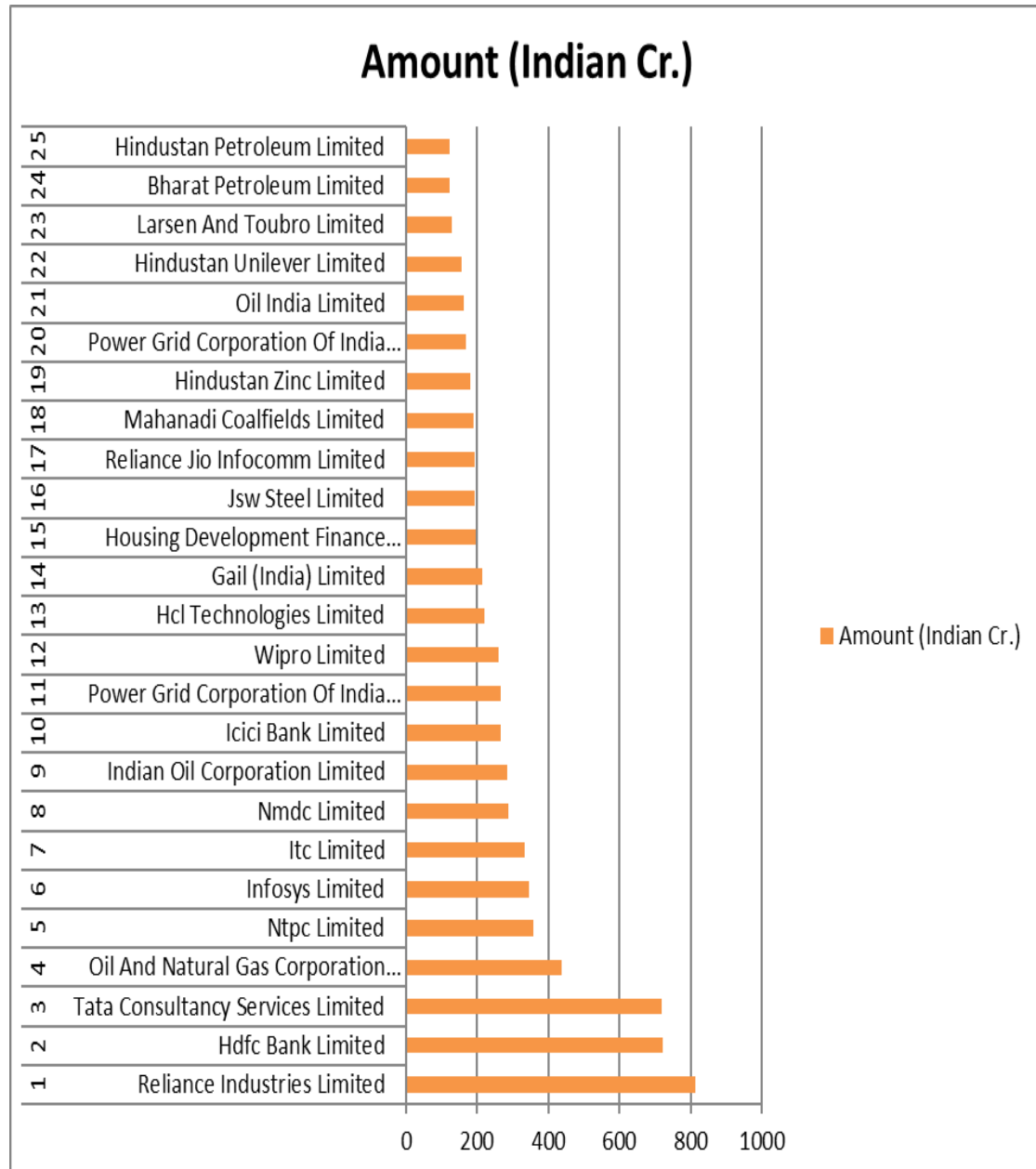
16	Wipro Ltd.	<ul style="list-style-type: none"> Wipro's CSR conditioning is centred around two primary goals: first, enhancing the company's sustainability through the application of the triadic nethermost line method; and second, striving for a society that is equitable, inclusive, and sustainable. Education, the environment, primary healthcare, and disaster relief are the core areas of emphasis for Wipro's business social responsibility.
17	ONGC Ltd.	<ul style="list-style-type: none"> ONGC seeks to focus its CSR efforts on improving the lives of its girding communities by astronomically addressing the focus areas of education, healthcare, nutrition, and drinking water in its onshore areas of operation and development of littoral community and marine and littoral ecology in its coastal areas of operation. This is in an effort to lessen the effects of its operations on the environment and promote healthy terrain.
18	NTPC Ltd	<ul style="list-style-type: none"> The company has shown a genuine sensitivity to the needs of the surrounding community and those whose way of life has been impacted by the construction of a power plant. In light of this, the business has been carrying out its community development initiative, mostly in the locations where it first began operations. Nonetheless, part of the conditioning is also adopted by it in several national corridors to relieve governmental sweating, taking into account inclusive growth and environmental sustainability. The company's CSR initiatives have positively impacted the lives of almost 14 lakh individuals who often reside in isolated areas along vibrant national corridors.
19	Power Grid Corporation of India	<ul style="list-style-type: none"> CSR action of perfecting pastoral Livelihoods and guarding the Environment through planter- centric Integrated Watershed Management.
20	Coal India Ltd.	<ul style="list-style-type: none"> The focus of the company's corporate social responsibility initiatives is on healthcare (Thalassemia Bal Sewa Yojana), education, and pastoral development (building more old age homes, buying and donating mileage equipment for orphanages and old age homes, commissioning women who live in a few Jharkhand lines, rehabilitating disabled children in Bhopal, and opening an academy for the specially abled in Dhanbad, Jharkhand).
21	Hindustan Zinc Ltd.	<ul style="list-style-type: none"> Through its CSR enterprise, HZL reached out to 377 townlets through COVID- 19 enterprise, riveted on life, livelihood, oxygen, and treatment installations.
22	Indian Oil Corporation Limited	<p>COVID-19 pandemic similar to Along with vibrant other CSR conditions, this includes the installation of medical-grade oxygen generation units, the forced supply of medical-grade liquid oxygen to vibrant hospitals in Delhi, Haryana, and Punjab, the purchase of oxygen concentrators and cylinders, donations to the PM CARES Fund, etc..</p>
23	BPCL	<ul style="list-style-type: none"> BPCL focuses on conducting holistic education, rather through the operation of technology, piecemeal from feeding to acceptable infrastructural installations, access to education and enhancement of education systems, which are measurable in impact assessments. In order to achieve sustainable development, BPCL CSR has consistently made contributions and made notable advancements in the key areas of education, skill development, water conservation, community development, and health and hygiene..
24	GAIL (India) Limited	<ul style="list-style-type: none"> GAIL linked seven broad areas of CSR intervention, each of which is named by the ideal they seek to achieve viz. Arogya – Nutrition, Health and Sanitation and Drinking Water systems, Ujjwal – Education enterprise, Kaushal – Livelihood Generation and Skill development enterprise, Unnati – pastoral Development, Sashakt – Women commission enterprise, Saksham – Care of the senior and else-abled, and Harit – Environment centric enterprise
25	Jindal Steel and Power Limited	<ul style="list-style-type: none"> JSPL created under CSR a good number of critical architectures in the company's functional areas to ameliorate the overall quality of life of the community; roads, islands, seminaries, hospitals, drinking water installations, electricity and toilets on a cooperation base where a element of community donation in the shape of shramdaan (labour cost) is given by the community.

Sources: Indian CSR Govt.Portal

S. No.	Name of Company	Amount (Indian Cr.) 2021-22
1	Reliance Industries Limited	812.33
2	Hdfc Bank Limited	722.99

3	Tata Consultancy Services Limited	719.92
4	Oil And Natural Gas Corporation Limited	436.19
5	NTPC Limited	356.71
6	Infosys Limited	344.47
7	Itc Limited	333.38
8	Nmdc Limited	287.33
9	Indian Oil Corporation Limited	284.03
10	Icici Bank Limited	266.52
11	Power Grid Corporation Of India Limited	265.08
12	Wipro Limited	260.75
13	HCL Technologies Limited	219.10
14	Gail (India) Limited	215.46
15	Housing Development Finance Corporation Limited	196.45
16	Jsw Steel Limited	193.53
17	Reliance JioInfocomm Limited	191.50
18	Mahanadi Coalfields Limited	189.50
19	Hindustan Zinc Limited	181.62
20	Power Grid Corporation Of India Limited	167.27
21	Oil India Limited	163.74
22	Hindustan Unilever Limited	156.77
23	Larsen And Toubro Limited	129.05
24	Bharat Petroleum Limited	123.99
25	Hindustan Petroleum Limited	123.01





The above pictures reflect the major contribution of the top 25 companies in India to the development of various sectors under CSR.

The beloved diagram reflects the contribution (corer's in Indian rupees) of Indian companies under corporate social responsibility in the financial year 2021-2022.

Assessment of Regulatory Impact

The nonsupervisory frame plays a pivotal part in shaping Commercial Social Responsibility (CSR) practices in India. India has a obligatory CSR policy in place, which was introduced through the Companies Act, 2013. Then is an evaluation of the impact of the nonsupervisory frame on CSR practices in India, considering factors similar as compliance, effectiveness, and commercial responses:

- **Compliance**
 - The Companies Act, 2013 authorizations that companies meeting certain criteria must spend a chance of their gains on CSR conditioning. This demand has led to increased compliance as companies are fairly bound to allocate finances for social responsibility enterprise.
 - Compliance rates have bettered over the times as companies have come more apprehensive of their CSR scores and the implicit consequences of non-compliance.
- **Effectiveness**
 - The effectiveness of CSR practices is told by the nonsupervisory frame in terms of defining eligible CSR conditioning and covering mechanisms.
 - Some argue that a more flexible and outgrowth-grounded approach could enhance effectiveness, allowing companies to conform CSR enterprise to their specific surrounds, diligence, and stakeholder needs.
- **Commercial Responses**
 - numerous companies have embraced CSR not only as a nonsupervisory obligation but also as a strategic business approach to make character, engage with communities, and insure sustainable development.
 - The nonsupervisory frame has urged companies to establish CSR panels, enhancing commercial governance and oversight in the process.
- **Innovation and Integration**
 - The nonsupervisory frame has encouraged invention in CSR practices, with companies exploring new ways to address social and environmental challenges.
 - Integration of CSR into commercial strategy is adding , as companies fete the long-term benefits of aligning business pretensions with societal requirements.
- **Challenges**
 - Some companies may view CSR compliance as a burden, leading to a minimalistic approach where they meet the minimal conditions without a genuine commitment to social responsibility.
 - Challenges also arise in measuring and reporting the impact of CSR enterprise, taking clearer guidelines and norms.
- **Elaboration of CSR Practices**
 - The nonsupervisory frame has contributed to the elaboration of CSR practices in India, pushing companies to move beyond philanthropy towards sustainable and poignant enterprise.
 - Collaborations between businesses, NGOs, and government realities have increased, fostering a more comprehensive approach to addressing social issues.

Stakeholder Perspectives

Stakeholders in Corporate Social Responsibility (CSR) enterprise hold different perspectives grounded on their interests, places, and prospects. Then is an overview of how colorful stakeholders, including companies, communities, and non-governmental associations (NGOs), view the effectiveness and impact of CSR initiatives:

- **Companies**
 - **Strategic Approach:** Some companies view CSR as an integral part of their strategic approach to sustainable business. They see it as an occasion to make a brand character, enhance stakeholder connections, and contribute to long-term business success.
 - **Compliance and Cost For Some Companies:** CSR may be perceived as a compliance burden, and their enterprise might be limited to meeting nonsupervisory conditions. In similar cases, the focus may be on fulfilling scores rather than creating a substantial impact.

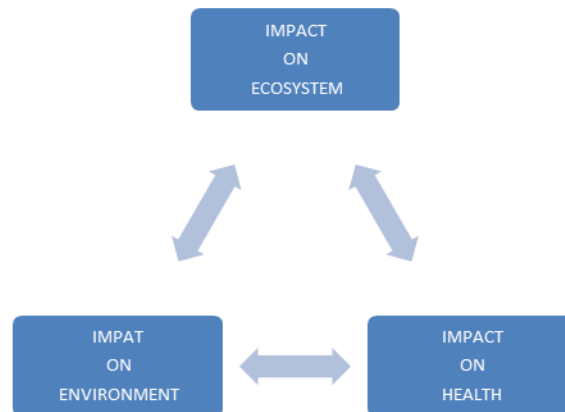
- **Innovation and Long:** Term Value Forward- allowing companies see CSR as a platform for invention, enabling them to address social and environmental challenges while creating long- term profitable value.
- **Communities**
 - Local Development Communities frequently anticipate CSR enterprise to contribute directly to their development. This may include job creation, structure development, education, healthcare, and environmental sustainability.
 - Inclusivity Communities appreciate inclusive and participatory approaches, where they're laboriously involved in the decision- making process related to CSR systems. Transparent communication is essential for erecting trust.
 - Sustainability, Sustainable enterprise that empower communities and give long- term benefits are generally more appreciatively entered.
- **NGOs**
 - Partnership openings NGOs frequently view CSR enterprise as openings for collaboration with pots to amplify their impact. They can bring moxie, grassroots connections, and a deep understanding of original requirements to round commercial coffers.
 - Advocacy and Monitoring Some NGOs play a watchdog part, championing for further responsible business practices. They may also cover CSR enterprise to insure they align with stated pretensions and have a genuine positive impact.
 - Capacity Building NGOs may appreciate CSR enterprise that concentrate on capacity structure within communities, enabling them to come tone- sufficient and flexible in the long run.
- **Investors**
 - Long- Term Value Responsible and sustainable business practices, including robust CSR enterprise, are decreasingly viewed favorably by investors. They fete the eventuality for long- term value creation and threat mitigation.
 - Translucency and Reporting Investors frequently seek translucency and clear reporting on CSR sweats, as this information can impact investment opinions and contribute to the overall assessment of a company's ethical and sustainable practices.
- **Employees**
 - Employee Engagement -CSR enterprise can enhance hand engagement, as workers frequently take pride in working for socially responsible companies. It contributes to a positive plant culture and attracts gift.
 - Values Alignment workers appreciate- CSR enterprise that align with their values, fostering a sense of purpose and belonging within the organization.

While it may be common, defining what commercial social responsibility is and enforcing it isn't as simple as it may feel. Utmost businesses live to deliver a profit, either to their possessors or to their separate shareholders. CSR appreciatively challenges this model. Companies are said to display CSR if they honor that they've a responsibility to give back to the terrain and put programs in place to insure that they're giving back to society beyond simply making a profit.

The idea behind CSR is that businesses need to take a broader view of what success looks like, rather of simply measuring and reporting on their finances. CSR and Sustainable Growth In the environment of International Business.

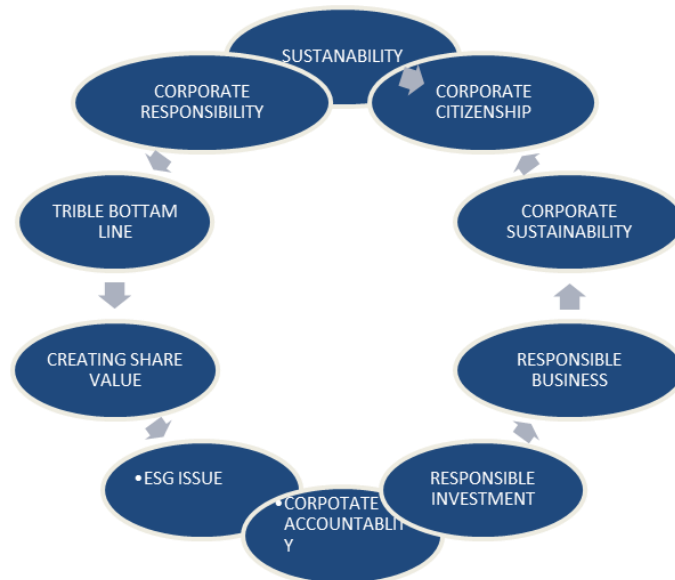
Abroad

Traditionally CSR in India was rehearsed by way of extending financial support to seminaries, hospitals and other social institutions. With growing globalization, CSR exertion have been adding its significance as they help associations meliorate their connections with original communities, increase brand value and make a good marketable image. Over the times, CSR has evolved to be a business necessity. CSR has now come a pervasive business element of any forward- looking business adventure. While the government is calling it through various Yojanas and Social Schemes, it becomes the duty of every responsible marketable citizen to take care of the sustainability of their business. As if now, CSR has traduced the outlines of social philanthropy and covered into the arena of business strategy for sustainable growth.



At present a good number of firms have abused CSR and articulated it into business strategies for growth. This philosophy is embodied in this citation "If trade and commerce are not sensitive to its social and environmental surroundings, it will not be sustainable, and if it is not sustainable, it will collapse". Sustainable growth is about creating a better quality of life for everyone, now and for generations to come. Thus, combining CSR and Sustainable Growth in the terrain of international business means combining ecological, social and profitable enterprises and offers business openings for companies that can meliorate the lives of people. At present firms are seeking to attain sustainable growth. The integration of CSR with Sustainable Growth would make up a respectable, responsible and thriving operation approach. The following principles suggest the smooth integration of CSR and Sustainable growth i.e. social and environmental practices for an association.

CSR



- Set measurable pretensions Some pretensions can be set to bring small change like minimising waste and resource use. These sustainability sweats can support companies' overall marketable strategy.
- Stakeholder engagement Let us give equal treatment to all stakeholders. Stakeholders can not only break all CSR roadblocks and implicit heads but also meliorate connections proactively.
- Mapping of sustainable issues The use of interactive maps to help prioritize and constrict down pivotal issues saves the company time and capital, which can be used for other productive exertion.

- Sustainability frame developing a frame to ensure the integration of environmental, social and profitable enterprises in tandem in the decision- making process.
- Continuous assessment continuous assessment of the being products and sweats to produce and introduce new products can ensure long- term improvement.
- CSR reporting/ exposure It's important to give easy access to the bottommost sweats to consumers. For this purpose, the bottommost CSR enterprise can be posted on the website and made easy to download in any assessable format.
- Branding of sustainability also, translucence is the key to success Make sweats to ingrain sustainable enterprise that can help you to capture reasonable request share and it will come easy to reach to a broader client base.Carroll's total of marketable social responsibility Corporate social responsibility is not a new generality.

The foremost forms of CSR surfaced when American economist Howard Bowen chased the term in his book Social arrears of the Businessman in 1953. He described CSR as the obligation of businesses to pursue programs that are 'desirable in terms of the objects and values of our society '. In 1991, Archie Carroll organised the anticipated marketable social arrears into a four- position model called the 'total of marketable social arrears '. The generally used frame consists of four different arrears profitable, legal, ethical and philanthropic.



- **Economic Responsibilities:** The first level of the pyramid is economic responsibilities, and it states that the priority should be creating profit through economic growth. A business cannot survive otherwise.
- **Legal Responsibilities:** The second level of the pyramid describes a firm's commitment to abide by all laws, rules, and compliances as they pertain to its commercial activities. An organization must follow the rules set forth by society in order to function as a business.
- **Moral Obligations:** The ethical obligations of a firm are outlined at the third level of the pyramid. Management chooses its ethical obligations, which include morally sound choices that affect workers, clients, the environment, and the supply chain.
- **Social Obligations:** The belief that a business will improve society's standard of living is represented by the fourth level of the pyramid. A corporation that wants to be a good corporate citizen should engage in charitable endeavors like fundraising or volunteer work.

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