

Corporate Social Responsibility-A Big Tantrum or A Trump Card to Success

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ABSTRACT

"Charity begins at home". In the present scenario of globally competitive environment, Indian corporates are expected to be equally accountable to the society. Despite the mandatory requirements, the companies are required to be proactive to contribute to the browbeaten society. Almost all the public and private companies are contributing under the themes of health care, rural development, social empowerment, education, recreation. The Companies Act, 2013 strives to lessen the regional disparities. A detailed content analysis has been done in this paper based on the secondary data. This paper analyses "Are we truly spending on society?" or "Are we making our commercial gains under the name of CSR? What are the mandatory requirements for CSR and What exactly has been done so far?"

Keywords: Corporate Social Responsibility, Content Analysis.

1 Introduction

The discussion of issues related to CSR in everyday newspapers, articles, journals is itself an evidence that it is not a novel piece in the corporate world. Where Indian companies like Hindustan Unilever Limited, Dabur India Ltd., Godrej, ITC are in the Forbes List, a major population is not even surviving on four square meal. The country is under the intense debatable situation under commercial gains versus societal overall development. In the light of the Companies Act, 2013, CSR is a means to achieve economic, environmental and social expectations of the of the stakeholders. Almost all the public and private companies are contributing under the themes of health, education, environment, social empowerment, rural development. India is the first country to have legislated CSR mandates. The companies act strives to lessen the regional disparities. The conceptual view of CSR in India can be found by tracing its evolution in economic, legal and philanthropic activities associated with it. Companies are boasting and creating a solid base doing trivial things for society. The supporters and detractors have been articulating the arguments for and against the idea of CSR.

Carrols (1979) four categories of CSR include business fulfilment of economic, legal, ethical, and discretionary or philanthropic responsibilities. CSR refers to the obligations of the corporation towards the society, which extend beyond its economic and legal obligation. It should not be limited to the monetary donations. In the hue and cry of LPG (liberalization, privatization & globalization) companies were focused only towards the maximization which led to social wash. CSR for most of the companies meant just providing lunch, dinner and throwing parties once in a while and maintaining papers. Even they are incorporating their CSR initiatives in their annual reports.

This paper gives an insight to the mandatory requirements of CSR, the initiatives taken for it and to what extent companies have actually followed the required. Dispersing a percentage of the accruing benefits to the millions of people who are in need of food, health-care is just a slice in the cake of CSR. Are we actually going green? Are we imbibing a change from within? Are we truly making a difference by including the concerns of our society/country?

1.1 CSR: A Soft Mandate

Corporate Social Responsibility Rules under Section 135 of the Companies Act, 2013 is defined as "CSR is the process by which an organization thinks about and evolves its relationships with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies. Thus, CSR is not charity or mere donations. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental and social objectives with the company's operations and growth".

It is applicable to the companies having Net worth of INR 500 crore or more; or Turnover of INR 1000 crore or more; or Net Profit of INR 5 crore or more during any financial year shall be required to constitute a Corporate Social Responsibility Committee.

If it is applicable, the companies shall be required to constitute Corporate Social Responsibility Committee of the Board. The CSR Committee shall be comprised of 3 or more directors, out of which at least one director shall be an independent director. All such companies shall spend,

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in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy.

The reporting of CSR has to be mentioned by providing the overview of CSR policy, Projects or pro-grams and details of the CSR Committee, average net profits of the last three financial years, 2% of the amount of the net profit for the last 3 financial years, details of CSR Spent during the financial year. In case of failure, the reasons have to be specified.

1.2 CSRs Evolution

- Phase 1 (1850 - 1914) - Purely "philanthropy and charity" during industrialisation; corporation is only responsible to owners and managers.
- Phase 2 (1914 - 1960) - CSR as social development during the Independence struggle; corporation is responsible to owners, managers and employees.
- Phase 3 (1960 - 1980) - CSR under the "mixed economy brought"; corporation is responsible to owners, managers and other target environments.
- Phase 4 (1980 - 2012) - CSR in a globalised world is in a confused state in the "sustainable business strategy". Corporation is responsible to owners, managers, other target environments and the public at large.
- Phase 4 (2013 - present) - "Globalisation". After the mandatory obligation of CSR in Companies act, 2013, the fifth phase of CSR started. The phase is called as "social innovation". Business houses have started to look beyond philanthropy and volunteerism to embrace social innovation, which can help create new business opportunities that can ultimately help in lessening the income gap and inequality. This phase is to the corporate like Green field to the farmer. The more they invest in CSR activities, the greener their yield will be.

2 Review of Literature

In the USA, the concept of CSR was originated in 1950s but it became universal in 1970's. CSR became a matter of utmost importance for diverse groups demanding change in the business. During the 1980s to 2000, corporations recognized and started accepting a responsibility towards society. Corporate social responsibility (CSR) focuses on the wealth creation for the optimal benefit of all stakeholders including shareholders, employees, customers, environment and society. The term stakeholder means all those on whom an organization's performance and activities have some impact either directly or indirectly. This term was used to describe corporate owners beyond shareholders as a result of a

book titled 'Strategic management: a stakeholder approach' by R. Edward Freeman in the year 1984. Different scholars at different points of time observed and underscore the CSR practices and performance of companies in India, some them are as follows:

CSR is the obligation of businessmen to pursue those policies to make those decisions or to follow those lines of relations which are desirable in terms of the objectives and values of our society according to Bowen and Johnson (1953); whereas Frederick (1960) says social responsibility means that businessmen should oversee the operation of an economic system that fulfils the expectations of people. Davis (1960) proclaimed that it should be seen in a managerial context than it is fuzzy idea. A comparative study on the managerial attitudes to social responsibility in India and Britain was conducted by Khan and Atkinson (1987) which shows that most of the Indian executives agreed CSR as relevant to business and felt that business has responsibilities not only to the shareholders and employees but also to customers, suppliers, society and to the state. Wood (1991) said that CSR implies some sort of commitment, through corporate policies and action. Belal (2001) viewed CSR as a phenomena of developed countries'. He says that a large body of literature on CSR practices has merged in the context of developed countries whereas it's minimal in the developing countries. Bajpai (2001) studied that an ideal CSR has both ethical and philosophical dimensions, particularly in India where there exists a wide gap between sections of people in terms of income, standards and socio-economic status. CSR has various dimensions valued by companies such as national wealth, employment, environment and social programme including health and literacy. In a survey CSM (2001) brought forward the perception of companies towards these parameters of CSR. A study was conducted by Centre for social markets (2003) in which it was found that social responsibility is seen to be an important business issue within the sample firms, irrespective of firm size, age, sector, location, primary purpose or legal status. Several large companies have their own initiatives towards CSR factors like environmental & social development. This study was done by Conway (2003) on iron mining industry in Goa. However, a structured CSR policy and planning is missing especially among the small and medium players in the industry. A contemporary review on CSR trends in India was given by Arora and Puranik (2004) in which it was concluded that the corporate sector in India benefitted immensely from liberalization and privatization process, its transition from philanthropic mindsets to CSR has been lagging behind its impressive financial growth. Chapple and Moon (2005) in a survey of CSR reporting in Asia found that nearly three quarters of large companies in India present themselves as having CSR policies and practices. Dutta and Durgamohan (2009) found that

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3 Research Objectives

- To analyse that the companies are actually spending on CSR or not?
- To explore the mandatory requirements in lieu of CSR.
- To examine are the companies use the CSR for their personal benefits.
- To examine the change between pre and post mandatory state of the companies.
- To evaluate the impact of CSR on society.

4 Research Methodology

Keeping in view of the objectives of the study, the research is exploratory in nature where secondary data was taken from the sources like journals, articles, newspaper media and social websites of the companies containing annual

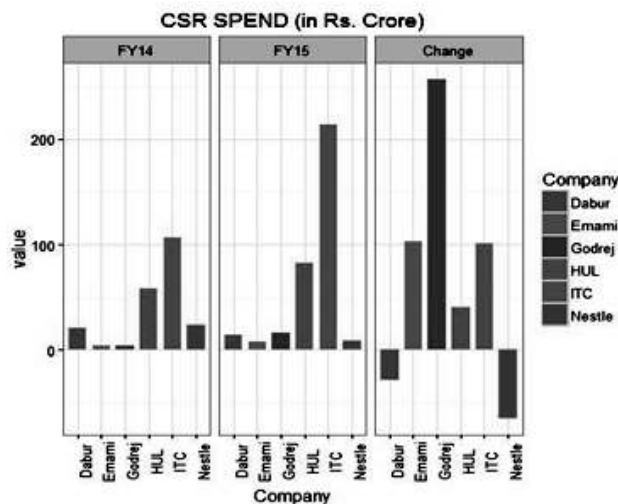


Figure 1 : CSR spending by Selected Companies

reports. Review of print literature was done to explore the mandatory requirements.

5. Results

5.1 Content Analysis and Results

As per the KPMG-Survey on CSR 2015, the report, published on 30th Sep 2015 says that 100 companies fall within the orbit of the mandatory requirements and were analysed. The data is followed as under-

It has been found that out of 100 companies, 5 per cent companies do not have a CSR policy in the public domain. Only 42 per cent companies have not reported on one or more of the details as required to be covered as per the Act with compliance. 95% companies have a CSR vision/mission/philosophy behind their CSR initiatives in their CSR policy, 80 per cent companies have given details of governance structure in their CSR policy.

About CSR Committee, the Act mandates companies to have a CSR committee, details of which are to be disclosed in the Directors report. Only 53 per cent companies have given details regarding their CSR committee in the Directors report with compliance. On the other side of the coin, beyond compliance, the number of members within the CSR committee varies between three to nine. Only 24 per cent companies have conducted four or more CSR committee meetings during the year, i.e. an average of one in each quarter. About the disclosure on CSR in the Directors report: The Act requires the board of directors to disclose the contents of their CSR policy, developed and implemented by the company during the year in its report. With compliance, 7 per cent companies have not given any details regarding CSR in their Directors report and 49 companies (more than 50 per cent) do not refer to the CSR policy in their report. Beyond compliance, 90 per cent companies have a separate section on CSR, 49 per cent companies have given details regarding their CSR vision/mission/philosophy. Many companies have detailed CSR disclosure included into the Directors report. Only 34 per cent companies have given details regarding amount spent on CSR, 58 per cent companies have given details regarding CSR areas of intervention; 21 per cent companies have given details regarding people impacted through their CSR interventions.

The Companies were required to specify the reasons for not spending the prescribed 2 per cent on CSR as per the Act and CSR Rule in its report. 25 per cent companies who have failed to spend the prescribed 2 per cent have gone ahead and committed to carry forward the unspent CSR amount to the next year.

About the CSR spending by companies: Of the 92 companies reviewed, 87 have the CSR disclosures in prescribed format as part of their annual report. A majority

(91 per cent) of the 87 companies were required to spend the prescribed 2 per cent towards CSR, which totals to 490 crore, of which 115 crore was spent.

Health and sanitation is the priority sector for spending (26 per cent), followed by education (24 per cent). Of the 87 companies, only 38 per cent have spent 2 per cent or more towards CSR; 62 per cent companies have spent less than the prescribed amount, of which 30 per cent companies have spent less than a per cent, and one company has reported a spend of NIL during the year. Thirteen companies have carried forward the unutilised amount, as disclosed in their CSR annual report. About 75 per cent of the companies have not given details regarding direct spends and overhead expenditure towards CSR projects. The CSR budget outlay (amount to be spent) is higher in case of 12 per cent companies than the prescribed 2 per cent amount. Three per cent companies that do not have an obligation to spend based on the calculations as per Section 198 of the Act, are spending towards CSR. Health, sanitation and education receive highest focus. Schedule VII activities such as contribution to technology incubators, slum development and training to promote rural sports received least interest in terms of number of projects undertaken by companies as well as amount spent on the activities. Of the CSR projects undertaken by 100 companies, Maharashtra has the highest number, followed by Karnataka, West Bengal, Tamil Nadu, Gujarat and Uttar Pradesh. Whereas, Lakshadweep, Andaman and Nicobar islands, Dadra and Nagar Haveli, Pondicherry, Chandigarh and North-Eastern states have received least attention in terms of number of projects.

5.2 Initiatives Taken by Companies

In the first year of implementation, six major companies ITC Ltd, Hindustan Unilever Ltd, Nestle India Ltd, Godrej Consumer Products Ltd, Dabur Ltd, Emami Ltd spent Rs.343.2 crore. Their initiatives focused mostly in health, nutrition, livelihoods and sanitation, according a report published in Mint daily. - See more at: <http://www.governancenow.com/news/csr/consumer-goods-companies-show-aggressive-csr-activities>] sthash.8b95eMBY.dpuf

5.2.1 Hindustan Unilever Limited

As per the report of Futurescape, HUL is ranked 15th under the top 100 companies contributing to CSR. The initiatives taken as per the report of Karmayog:

- Greening Barriers (Water Conservation & Harvesting). It has 2 main objectives:
 - (a) Principles of 5R Reduce, Reuse, Recycle, Recover & Renew.
 - (b) Implement appropriate models of watershed development.

- Shakti Changing Lives in Rural India

Shakti is HULs rural initiative, which targets small villages with population of less than 2000. It seeks to empower under privileged rural women by providing income-generating opportunities, health & hygiene education through Shakti Vani program and creating access to relevant information through the Shakti Community Portal.

- Health & Hygiene Education

- Lifebuoy Swasthya Chetna is a rural health and hygiene initiative, started in 2002, was initiated in media dark villages in UP, MP, Bihar, WB, Maharashtra and Orissa for spreading awareness about washing hands with Lifebuoy soap

- Economic Empowerment of Women

The Fair & Lovely Foundation is HULs initiative which aims at economic empowerment of women across India. It aims to achieve this through providing information, resources, inputs and support in the areas of education, career and enterprise. Special Education & Rehabilitation.

Under the Happy Home initiative, HUL supports special education and rehabilitation of children with challenges.

- (a) Asha Daan: Initiated in 1976, HUL supported Mother Teresa and Missionaries in Charity to set up a home in Mumbai for abandoned, challenged children and the destitute.
- (b) Ankur: In 1993, HULs Doom Dooma Plantation Division set up Ankur for special education of challenged children aged between 5 and 15 years. Ankur provides educational, Vocational and recreational activities to over 35 children with range of challenges like hearing or sight impairment, polio, cerebral palsy and several learning difficulties.
- (c) Kappagam: Encouraged by Ankurs success Kappagam (Shelter), the second center for special education of challenged children, was set up in 1998 on HUL Plantations in South India. It has 17 children.. The focus is same as that of Ankur.
- (d) Anbagam: This is another day care center (Center of Love), which was started in 2003 in south India plantations. It takes care of 11 children. Besides medical care and meals, they too are being taught skills such that they can become self-reliant and pursue elementary studies.

5.2.2 ITC

ITC ranked 3rd amongst leading corporates in India in terms of Corporate Reputation(Nielsen Corporate Image Monitor 2014-15) ITC ranked most active in CSR for the third year in a row (Nielsen Corporate Image Monitor

2014-15).

Company's CSR Programmes through Company personnel or through external implementing agencies or through ITC Education Trust, ITC Rural Development Trust, ITC Sangeet Research Academy, ITC Bhadrachalam Education Trust, Tribeni Tissues Education Society (and other Trusts, Foundations and Section 8 companies that may be established by the Company from time to time).

Initiatives Taken

Environment

1. ITC has been Carbon Positive three years in a row (storing twice the amount of CO₂ than the company emits.)
2. Water Positive' six years in a row (creating three times more rainwater harvesting potential than ITCs net consumption).

Social

1. ITCs businesses generate livelihoods for over 5 million people.
 2. ITCs globally recognised e-Choupal(a knowledge portal providing farmers with a range of information and services) initiative is the world's largest rural digital infrastructure benefiting over 4 million farming families.
 3. ITCs Social and Farm Forestry initiative has greened over 80,000 hectares creating an estimated 35 million person days of employment among the disadvantaged.
 4. ITCs Water Development Initiative brings precious water to nearly 35,000 hectares of dry-lands and moisture-stressed areas.
 5. ITCs Sustainable Community Development initiatives include women empowerment, supplementary education, integrated animal husbandry programmes.
- Solid Waste Management: ITCs Solid Waste Management programme, christened 'WOW - Wellbeing Out of Waste' inculcates the habit of source segregation and recycling among school children, housewives and general public as well as industries and business enterprises.
 - Women Empowerment: One of ITCs interventions targets ultra-poor women. ITC assists these women with productive income generating assets, supported with intensive hand holding, counselling, on-job assistance, training and local level facilitation with the objective of bringing them into the financial mainstream.
 - Animal Husbandry: ITCs programme aims to assist cattle-owners to increase the productivity of their

animals and improve milk quality. ITCs initiative covers over 10,500 villages in 7 states and has so far provided animal husbandry services to over 13,00,000 milch animals.

5.2.3 Dabur India

Dabur India's CSR Policy is inspired by the words of its founder Dr S K Burman who said 'What is that life worth which cannot bring comfort to others'.

Initiatives Taken

- SUNDESH-Sustainable Development Society (SUNDESH) is sworn to the mission of ensuring overall socio-economic development of the rural & urban poor on a sustainable basis.
- Under this initiative, a series of on-ground activation conducted across cities in Bihar, Uttar Pradesh, Andhra Pradesh, Orissa and West Bengal to identify the talented athletes. The short listed athletes will be provided world-class coaching under the guidance of Ashwini Nachappa in Ashwini Nachappa Foundation.
- Promoting health and hygiene amongst the underprivileged through the Chunnilal Medical Trust.
- Jayanti Gramin Vikas Swarojgar Yojna - This initiative was taken for the economic development and upliftment of families living below poverty line.
- Environment-"Plants for Life" project in the mountainous regions of the Himalayas. Under the project, a high-tech greenhouse facility has been set up for developing saplings of rare and endangered medicinal plants.
- Machhar bhagao abhiyan- Through a mix of audio-visuals, street plays and other awareness generation activities, we have been able to reach out to 1.2 lakh people in 232 villages of Uttar Pradesh. Almost 50 per cent of the programme component is concentrated on why mosquitoes are harmful and also educate people about the effective prevention methods.
- Samajdhar Maa, Swasth Bachcha- Dabur Lal Tail has taken the initiative to make mothers in rural India more aware about the various healthcare issues concerning their little ones. Christened 'Samajdhar Maa, Swasth Bachha', this 60-day rural activation campaign was undertaken in Chhattisgarh and Madhya Pradesh targeting 1 lakh women in 5000+ villages and towns. The basic aim of this campaign was to address and engage mothers of infants through a health check-up for the infant.

5.2.4 EMAMI Ltd

Initiatives taken by Emami Ltd as per the annual reports of the company of the FY2014-15:

- Healthcare Initiatives-Aradhanadham, Nonadanga are the certain eye and homeopathy clinics and moreover subsidised cataract surgeries at MP Birla and AMRI hospital chain benefitted more than 20,000 people in this year. 12 camps and 34 seminars for the awareness of heart diseases and stress management. Launched Ayurvedic neem glass and served to more than 3000 patients.
- Drinking water and Sanitation Issues- Constructed drinking water facilities in schools of Haripal, Donated community water coolers, built drinking water and sanitation for the deaf and dumb schools.
- Educational Initiatives-They carried Padho India Padho in which they distributed 400 students. They have also given 87 scholarships under the scheme Shikshasahay. They have also supported 35 girl students of under privileged families.
- Community Development- They have provided food and blankets to the underprivileged under the flood relief operations in Guwahati and sanitary napkins to the affected people in J&K floods.
- Other Programmes- They has also started Beautician, Stitching & Tailoring, Computer training, personality development programmes.

5.2.5 Nestle India Ltd

As per the annual report of FY2015-16, the Company has spent about one percent of the average net profit of the Company during the three immediately preceding financial years. The Company plans to step up CSR spend, as required under CSR Rules, to 2% during 2016. The unspent amount was 28.9 million which will be spent in 2016.

Initiatives taken:

- Nestl Healthy Kids Programme- The main focus was nutrition and health awareness of school age children. The Company joined hands with Magic Bus, one of India's largest behaviour change organisations. The year-long programme designed with 32 sessions for each child has reached out to over 52,800 students across Delhi, Mumbai, Chennai, Bangalore, Vizag and Hyderabad.
- Breastfeeding and Nutrition Awareness-This programme was carried in Delhi, Rajasthan, Pun-jab, Uttar Pradesh, Bihar, Karnataka, Maharashtra under the name of Swasth Jananee, Swasth Shishu in partnership with Mamta Health Institute for Mother and Child as part of its commit-ment to provide

education programmes for good nutrition and feeding practices. The programme has been conducted in Delhi, reaching out to over 100,000 people living in slum conditions to educate and encourage community support for good nutrition and breast feeding practices.

- Clean Drinking Water Projects and Water Awareness Programme- To help improve access to safe drinking water, the Company began constructing clean drinking water facilities in schools around all its factories in 1999. Till date, the Company has constructed over 255 water tanks across six states in India benefitting more than 109,000 students. The Company also conducts Water Awareness Programmes aimed at ensuring sustainable water use reaching out to over 58,300 students.
- Sanitation Projects- The Company has been sponsoring the construction of sanitation facilities (toilets) for girl students in village schools across all its factory locations. In 2015, the Company has set up sanitation facilities in government schools in Mumbai and Chennai, in addition to factory locations. Till date the Company has set up over 234 facilities benefitting more than 80,000 girl students.
- Water conservation in Agriculture- The Company launched a water stewardship initiative with AgSRI at the Kabini river Basin in Karnataka. The project aims to set up demonstration farms and train farmers on ecologically sustainable practices to reduce the agricultural water withdrawal from the Kabini catchment area, while improving agricultural productivity.
- Relief efforts- The Company responded to natural disasters in Nepal and Chennai by supporting relief operations. As part of the eforts, the Company supplied packaged food and beverages, including milk, coffee and instant noodles to the people affected.

5.2.6 Godrej Consumers Products Ltd

The company has a vision of "Greener India" in 2020 and spent 16 crore as against 12 crore, the 2% of net profits. Initiatives taken for CSR in the FY2015-16 were the following:

- Project Sakhi - Entrepreneurship training for rural women in Bihar and Assam. Project Saloni - Beautician training for low income women in India.
- Project Vijay -Training in Channel sales for rural youth was carried out in 20 districts covering Andhra