

Corporate Social Responsibility by Indian Companies

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Abstract : The CSR plays an important role in the society, business & government. They complement and support each other. Indian companies are performing their role in India. Let us see and understand the same in this article.

Index Terms : CSR, MNC, Indian MNC, Companies Act, Statutory CSR Provisions, India Companies.

I. INTRODUCTION

Corporate Social Responsibility (CSR) Corporate social responsibility is a broad concept that can take many forms depending on the company and industry. Through CSR programs, philanthropy, and volunteer efforts, businesses can benefit society while boosting their own brands. Corporate social responsibility is a broad concept that can take many forms depending on the company and industry. Through CSR programs, philanthropy, and volunteer efforts, businesses can benefit society while boosting their brands. For a company to be socially responsible, it first needs to be accountable to itself and its shareholders. Companies that adopt CSR programs have often grown their business to the point where they can give back to society. Thus, CSR is typically a strategy that's implemented by large corporations.

Companies view CSR as an integral part of their brand image, believing that customers will be more likely to do business with brands that they perceive to be more ethical and CSR activities can be an important component of corporate public relations. At the same time, some company founders are also motivated to engage in CSR due to their convictions.

Examples of Corporate Social Responsibility are: Starbucks - has long been known for its keen sense of corporate social responsibility and commitment to sustainability and community welfare. In its 2020 Global Social Impact Report they have achieved the milestones like reaching 100% of ethically sourced coffee, creating a global network of farmers and providing them with 100 million trees by 2025, pioneering green building throughout its stores, contributing millions of hours of community service etc. General Motors - for a fourth consecutive year in 2021 General Motors was placed on the Bloomberg General Equality Index and for sixth consecutive year on Diversity Inc.'s top 50 companies. GM has planned for a \$35 billion investment from 2020 to 2025 in electric vehicles and aims for 100% renewable electricity at U.S. sites by 2025.

Some examples of companies that strive to be leaders in CSR in the area of this article are discussed in this article.

II. REVIEW OF LITRATURE:

Sarita Moharana (2012) This paper discussed about the role of corporate social responsibility (CSR) is vital in this present business world. Different multinational companies have taken various efforts in the era of globalization for CSR. An attempt has been made in this paper to highlight some of valuable social initiatives taken by ESSAR at Paradeep as well as some of the valuable suggestions to highlight the CSR activities.

Padmakshi Rana (2008) This paper illustrates the exploration of CSR and sustainability literature with the development of the conceptual framework, followed by a brief overview of sustainability in the food industry, the adopted research design and a short summary on preliminary findings from two case-studies.

Hashimu, Bulus (2012) this study assessed the external stakeholders (customers and community members) of thirteen (13) Multinational Companies operating in Nigeria for over 15 years. The primary objective of this study is to critically assess the external social responsibility of Multinational Companies with the aim of understanding their ethical performance.

Nattavud Pimpa (2012) The aim of this paper is to identify contribution from MNCs from Australia in Thailand in the form of corporate social responsibility (CSR). The results of this study identify two key themes: (1) climate change and poverty, and (2) social development and poverty. This study confirms that social and institutional pressures and stakeholders' involvement influence decision making with respect to CSR on poverty alleviation.

Juliette Bennett (2002) This study explains the international business community will increasingly need to promote greater economic inclusion and social justice in its operations, or it will be blamed for contributing to the conditions that lead to violent conflict.

Kofi Annan, former UN Secretary General "We have to choose between a global market driven only by calculation of short-term profit, and one which has a human face. Between a world which condemns a quarter of the human race to starvation and squalor, and one which offers everyone at least a chance of prosperity, in a healthy environment. Between a selfish free-for-all in which we ignore the fate of the losers, and a future in which the strong and successful accept their responsibilities, showing vision and leadership"

III. PRESENT TRENDS IN GLOBAL BUSINESS:

The following are some of the present trends existing in the global business apart from the legal provisions 1. INCREASE IN COMPETITION The current trend of globalization has brought a realization among the firms that in order to compete effectively in a competitive environment, the need clearly defined business practices with a sound focus on the public interest in the markets. The increase in competition among the multinational companies to gain first mover advantage in various developing countries by establishing goodwill relations with both the state and the civil society is ample testimony to this transformation. 2. RESTRICTIONS FOR DOING BUSINESS: In most of the emerging markets, the state still holds the key to business success because of the existence of trade and business regulations restricting the freedom of multinational companies to incorporate their

previously successful business doctrines which have been tried and tested in the developed nations. The state with its duty of protecting the interests of the general public would naturally be included to give preference to companies which take care of the interests of all the stakeholders. 3. SOUND BUSINESS PRACTICES: Emerging markets have been identified as a source of immense talent with the rising levels of education (e.g.) The expertise of India in churning out software professionals and China in manufacturing has how become internationally renowned. In order to draw from this vast talent pool coming up in developing countries, companies need to gain foothold in these markets by establishing sound business practices addressing social and cultural concerns of the people. It has been observed that consumers consider switching to another company's products and services, speak out against the company to family and friends, refuse to invest in that company's stock, refuse to work at the company and boycott the company's products and services in case of negative corporate citizenship behaviors.

4. MAINTAINING THE INTANGIBLE ASSETS Firms all over the world are beginning to grasp the importance to intangible assets, be it brand name or employee morale. Only firms that have gained the goodwill of the general public and are ideal corporate citizens will be to develop these intangible assets in strategic advantages.

IV. CSR IN INDIA:

The concept of Corporate Social Responsibility (CSR) has gained increased significance in recent years. The notion of Corporate Social Responsibility (CSR) is on the rise all over the world, and in India as well. CSR is not new to India; in fact, historically speaking, CSR is a well-established phenomenon in the country and India has one of the world's richest traditions of CSR. In the pre-industrial period prior to the 1850s, the influence of cultural and the religious tents. The British government brought the industrialization era in India this brought changes whereby money become more important and also resulted in the CSR aspect and the stakeholder coverage changed. The important models introduced in CSR was by Mahatma Gandhiji's "Trusteeship model" and post liberalization in 1990 there was a fundamental shift to the multinational stakeholders – companies are deemed responsible for all stakeholders. India has one of the richest traditions of CSR as stated earlier. "In 1965, Lal Bahadur Shastri, then the prime minister of India, presided over a national meeting that issued the declaration on the social responsibilities of business" A business has a] responsibility to itself, to its customers, workers, shareholders and the community.... every enterprise, no matter how large or small, must, if it is to enjoy confidence and respect, seek actively to discharge its responsibilities in all directions . . . and not to one or two groups, such as shareholders or workers, at the expense of community and consumer. Business must be just and humane, as well as efficient and dynamic. Post-independence with India adopting mix economy model and Indian Public Sector Companies (PSUs) played a great role in nation development through CSR. The ISO 14000, SA 8000, AA 100 International standards were brought and Indian Companies started to adopt and follow them to be in the international competition.

LEGAL POSITION OF CSR IN INDIA:

The lack of laws recognizing and for enforcing the concept of Corporate Social Responsibility has not kept corporations from contributing towards the society and stakeholders as a commitment by themselves as it's business concept. Best example in India is by the House of Tata's. But it was necessary to have a framework done legally and for this the Government of India amended The Companies Act in 2013 and replaced the earlier Companies Act of 1956. The new Amendments has made far-reaching changes affecting company formation, administration and governance and incorporates an additional section i.e., Section 135 – which lays down certain requirements, expected of companies, pertaining to the execution, fund allotment and reporting on CSR. One of the Act's most startling changes has been compulsory corporate social responsibility obligations ("CSR") upon Indian companies and foreign companies listed in India. These obligations mainly come in the form of mandatory amounts companies must contribute to remediating social problems. Ministry of Corporate Affairs notified Section 135 and Schedule VII came into effect from 1st April 2014. The Section 135 is applicable to companies which have an annual turnover of Rs.1,000 crore or more or a net worth of Rs.500 crore or more or a net profit of Rs.5 crore or more. Such Companies are required to constitute a CSR Committee consists of three directors and one director shall be an independent director. An unlisted public company or a private company covered under Section 135(1) of the Act, shall have its CSR Committee without an independent director and a private company with two directors on Board should constitute its CSR Committee with only two directors. The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company. The companies falling under the prescribed criteria are required to spend a minimum 2% of its average net profit for its preceding three financial years amount on CSR activities and report on the activities detailed in Schedule VII like eradicating hunger, poverty and malnutrition, promoting health care, sanitation & safe drinking water, promotion of education, and vocational skills, help economically backwards, support environmental sustainability, support for benefit of armed forces veterans, war widows and their dependents, contributions provided to technology incubators located within academic institutions, rural development projects, slum development etc. were included as one of the CSR activities for CSR spend. If the specified amount is not spent it was required to specify why it has not been done.

V. INDIAN COMPANIES:

The Indian Companies are the one which have their origin in India and started business in India. They can be operating only in India or may be operating abroad also known as Indian MNCs. The examples are of the Tata, Birla, Kirloskar, Premji, Godrej, Shriram, Bajaj, Singhania, Mahindra, Modi, Iyengar etc. These houses strongly devoted to philanthropically motivated CSR & nation building / development. Today, companies like Tata Group, Wipro, Infosys, and Ranbaxy are globally competitive companies that have successfully grown beyond India. Tata Motors Ltd. recently acquired Jaguar and Land Rover, both well-known international luxury brand names, and drew the attention of the world community toward India Inc., which is making serious efforts toward globalization. It is interesting to note that: The number of Indian companies that are investing abroad has been steadily growing ever since the Tata Group successfully acquired UK's Tetley Tea for \$430 million four years ago 2004. According to KPMG. Indian companies shelled out \$1.7 billion in the first eight months of 2005 for acquiring 62 overseas companies. Furthermore, "the acquisition binge further intensified with Tata Steel's \$13.6 billion takeover in 2007 of Corus, the British steel company." Another example was when "Ranbaxy, one of India's top pharmaceutical companies, which has spent \$500 million acquiring 14 companies abroad since 2004,

joined the bidding for the generics business of Merck, a German pharmaceutical company, at about \$5 billion." And this is only the beginning of India Inc. making its mark in the global arena. One of the oldest business groups in India, the Tata Group, has operations in every major international market, and different Tata companies are increasingly investing in assets overseas through Greenfield projects (such as in South Africa, Bangladesh and Iran), joint ventures (in South Africa, Morocco and China) and acquisitions Over the past eight years, the group has made overseas acquisitions of \$18 billion. Among the bigger deals on this front have been Tetley, Brunner Mond, Corus, Jaguar and Land Rover in the UK, Daewoo Commercial Vehicles in South Korea, NatSteel in Singapore, and Tyco Global Network and General Chemical in the [United States].

VI. CSR CASES OF INDIAN COMPANIES:

ICICI Prudential Life Insurance's CSR activities are largely focused in the areas of education, skill development, sustainable livelihoods, healthcare, and financial inclusion. Urvi Chhaya, Sr. VP – HR of the company explains how the CSR is a crucial component of the company's activities and supports significant socioeconomic development in the nation so that a bigger portion of the populace can benefit. To enable a broader portion of the populace to take part in and profit from India's economic prosperity, we actively encourage real socioeconomic development in the nation. This is because we think that progress and growth are only beneficial to society as a whole when they lead to access to opportunities. The Company's CSR initiatives are primarily concentrated in the fields of financial inclusion, education, skill development, and sustainable livelihoods. Since "protection" is essential to the Company's operations, the Company supports programmes and initiatives with this as their central theme and guiding principle. The CSR programmes place a particular emphasis on assisting the impoverished sectors of society with their healthcare needs. In 2016, the Company and Tata Memorial Hospital established a collaboration. Through this collaboration, we provided cancer treatment assistance to young people from low-income families. This effort has benefited more than 300 patients like these. The second programme, carried out from August 2017, aimed to provide local residents in the Himalayan rangelands of PirPanjal and Ladakh with sustainable means of subsistence. Through this effort, we wanted to support sustainable rangeland management techniques while also generating a variety of livelihood options for communities residing in rangelands. Women from the tribe received craft training. Several eco-café's were also established to accommodate visitors. At Tsokar in Ladakh, a production facility for handicrafts was established. 40 homestays were established, 6 eco-café's were contracted to serve tourists, and more than 506 women were taught in the craft of handcraft production. We put awareness-raising and sensitization campaigns into place at educational institutions to guarantee sustainable rangeland management practices.

MUTHOOT GROUP—The Muthoot Group, has successfully completed the milestone of building and giving 20 Muthoot Aashiyana homes to the needy and underprivileged at Ghatal Mahaniawas, Rewari in Haryana. The Muthoot Group built and delivered more than 200 homes as part of their rehabilitation programme, Muthoot Aashiyana. Thousands of households lost their houses in Kerala's terrible floods in 2018, which prompted The Muthoot Group to develop Muthoot Aashiyana. The Muthoot Group has allocated a total of Rs. 20 Cr for the programme. The Muthoot Aashiyana effort had a favourable impact, therefore the corporation intended to expand the project to cover more of the nation and build homes for the disadvantaged population.

HCLTECH FOUNDATION – the company's CSR division, HCLTech Foundation, opened the first-ever My E-Haat Display Center in Noida, Uttar Pradesh, India. This Display Center is an expansion of My E-Haat, an online storefront founded by the HCL Foundation in 2021 to assist local residents and craftsmen in showcasing and marketing their goods and being present at the hub of the value chain. The goal of this portal is to support the handmade economy and the notion of artisan-to-business and artisan-to-customer relationships. One thousand objects are on show at the My E-Haat Display Center, which highlights the stories of local towns and artists around the nation. The facility also has live handloom weaving demonstrations, displays of other handicrafts like Madhubani paintings, artisans' crochet creations, and a special area for the Samuday Craft goods made by the HCL Foundation.

UNION BANK OF INDIA - conducts e-RUPI module vaccination drive Under CSR initiative. Union Bank of India today directed Vaccination Drive at Thane Region through e-RUPI (Prepaid Voucher) module, a digital arrangement as of late presented by National Payment Corporation of India (NPCI). Association Bank Social Foundation Trust (UBSFT), a support arm of Union Bank of India which has been in the bleeding edge for doing this action in Thane Region as a component of its CSR exercises with a plan to give consistent one-time installment instrument whereby the Voucher can be recovered without a Card, Digital Payment App or Internet Banking access. This e-RUPI is imparted to the recipients for a particular reason for example for this situation for COVID 19 Vaccination, by means of SMS or QR code.

Tata's Young Astronomer Talent Search (YATS) program for students - Several schools in Dhenkanal and Angul have organized the "Young Astronomer Talent Search" (YATS) competition, which aims to find and promote the talent of school kids in Odisha in the field of space science.

Tata Steel collaborates with the Pathani Samanta Planetarium in Bhubaneswar to host YA -TS. Quiz and essay contests were held in schools around the Tata Steel Meramandali factory and in other areas of the Dhenkanal and Angul districts which were among the schools close to the plant in Narendrapur, Dhenkanal district. YATS is being held in a hybrid format this year, with students participating both physically at their classrooms and electronically on the YATS website and in September, 2022 those who were unable to take the exam in person were allowed to take it electronically. It was open to all ninth- and tenth-grade students in Odisha. "Time to understand the universe" is the theme for the Young Astronomer Talent Search in 2022. The top two competitors from each district in Odisha will be chosen and invited to the grand finale, which will take place in Bhubaneswar on December 20, 2022. The top 20 winners will be recognized at the event following additional evaluation based on interpersonal interactions. 15 years have passed since YATS first introduced children to the glories of space science. Its purpose is to inform pupils in Odisha about the great astronomer Pathani Samanta's contributions to astronomy.

Tata Motors Finance - The top financial institution for financing the whole line of commercial vehicles from Tata Motors is Tata Motors Finance Limited (TMFL). Project Suraksha health checkup A pioneer in the vehicle finance sector, Tata Motors Finance, a renowned non-banking financial company, announced the launch of "Project Suraksha", promising to offer free health examinations to truckers across the country. With on-the-spot registration, health camps were established in 15 cities including

Ambala, Anuppur, Bhojpur, Lucknow, Guwahati, Gwalior, Hyderabad, Lakhimpur, Mumbai, Muzzafarpur, Namakkal, Patna, Pune, Visakhapatnam, and Vijaywada. Over 5000 drivers throughout India were screened for health issues during the most recent round of the programme. Project Suraksha - Being in the business and working with drivers as clients, we have always appreciated their contribution to the health of our nation's economy. To express our gratitude for their selflessness and sheer bravery in the face of hardship, we started Project Suraksha. Because of their particular working conditions, truck drivers are more at risk for health problems. In India, back pain, hypertension, diabetes, and eye-related problems are common among truck drivers. The top three health issues among Indian truck drivers. According to recent research by Marketing and Development Research Associates (MDRA) for the SaveLIFE Foundation, the backaches (77%), joint, muscle, and neck discomfort (58%) and constipation/gas/stomach disorders (40%), in addition, 28% of drivers have vision issues, and 35.5% of drivers experience headaches and dizziness as a result of inadequate sleep and rest. A quarter of all drivers experience stress or hypertension. Despite the need, 81% of truck drivers in India lack access to any on-the-road medical facilities.

Moneyboxx Finance - organizes a food distribution drive in honor of World Food Day, Moneyboxx Finance Limited, a BSE-listed NBFC that offers small-ticket business loans to micro and small businesses, gives residents in tier-3 cities and lower access to wholesome food. Following the recent launch of its branch in Rajasthan's Jhunjhunu district, over 400 people received healthy meals as part of the programme. By commemorating this day, Moneyboxx hoped to increase public awareness of the importance of eating wholesome, nutritious food that meets one of our most fundamental requirements. The business ran a two-day effort to make sure that everyone could receive wholesome, balanced cuisine. Along with its implementation partner Green Ananda, the company recently planted 1,600 trees in the Haryana communities of Hisar, Kaithal, and Naraingarh. Across five states—Rajasthan, Punjab, Haryana, Madhya Pradesh, and Uttar Pradesh—Moneyboxx has a total of 47 branch networks. By extending its branch network to 60 locations and achieving AUM of more than INR 400 crores by FY23, the company hopes to solidify its position and widen its customer base.

COSMO FOUNDATION - the Corporate Social Responsibility (CSR) arm of Cosmo Films Ltd., has coordinated a one-day vaccination drive against COVID-19 for citizens of Delhi today at Satya Jeevan Leprosy Society in Lajpat Nagar. Since 2008, Cosmo Foundation has worked widely towards the cause, expanding effort to adjoining towns of their production units (Vadodara, Aurangabad, and corporate office, Delhi) to advance the personal satisfaction for the local area. The COVID-19 was perhaps the most difficult times humankind has seen and CF made a move to serve and support the rural local area, abandoned and migrant workers, police and health workers, teachers, pregnant and widow women, COVID influenced patients and their families, older and deserted, and so forth. Expecting to be some assistance in such struggling times, COSMO Foundation utilized its wide organization to work with individuals with essential assistance in a few areas in India. It incorporates a scope of drives like conveyance of food and staple, cleanliness packs, medical equipments and antibodies, gigantic COVID attention to advance COVID proper conduct, enrollment on Arogya Setu App and vaccination, COVID care guiding to shorten the feelings of trepidation, deception, obliviousness and fabricate understanding on indications, precautionary measures, right strategies for isolate and so on Cosmo Foundation likewise put colossal endeavors to connect with country kids in the instructive cycle on digital stages. Cosmo Foundation has coordinated Vaccination Drive for Delhi Traffic Police Personnels and their families in Ashok Vihar, New Delhi and for Iskcon Devotees Iskcon Temple, East of Kailash

VEDANTA - Group India's leading maker of metals, minerals and oil and gas, is focused around its responsibility towards communities as it spent Rs. 331 crores in FY2021. Vedanta's CSR spend is 28% or Rs 93 crore more than the specified prerequisite. Throughout the long term, Vedanta has assembled quite possibly the most perceived and significant CSR programs in India. We have been in the cutting edge of supporting the Government in the battle against Covid19. Setting up the field medical hospitals has been perhaps the most significant and pertinent help gave to locale medical clinics across states. Our work on the super vaccination drive for representatives, families and colleagues has guaranteed a security net for the networks. Vedanta's lead initiative for women and youngsters, Nand Ghar, has contacted another achievement, with the setting up of 2,400 Nand Ghars across 11 states as it keeps on making ready for the model Anganwadi environment. CSR of Vedanta: Subhalaxmi Cooperative Project got the recognised by FICCI by packing for the FICCI CSR Award 2020 in the women strengthening class for its lead local area improvement project – Subhalaxmi Co-operative, a 4100 members solid all-women center society working in Jharsuguda, Odisha. Subhalaxmi Co-operation has four fundamental parts – Capacity Building and Livelihood Promotion, Financial Services (reserve funds and credit offices), Social Development, and Collaboration and Partnership. Features of Subhalaxmi Co-operatives: Group of 4100 women individuals related with ~340 Self-Help Groups (SHG), hailing from 72 towns of Odisha Reserve base of over Rs. 3.5 crores. Until now, the community has carried on with work of over Rs. 30 crores through microfinance benefits alone.

INFOSYS - A pioneer in consulting and next-generation digital services, and The Economist Educational Foundation (TEEF), announced a partnership to increase the social impact of The Sustainability Project by allowing younger people to engage in dialogue about sustainability and have their voices heard. The Sustainability Project is a community and content platform for Economist Impact that Infosys, as a Digital Innovation Partner, has made possible. Its goal is to accelerate sustainability solutions and create impact that will change the world. Only 2% of young people in the UK possess the literary analysis skills necessary to determine if a news article is true or not, so it is crucial that they develop these abilities if they are to have a realistic perspective on the current world. The relationship between Infosys and TEEF, which builds on its involvement with the Sustainability Project, will provide young people with the critical thinking, communication, and knowledge necessary for life in the modern world. As part of this agreement, TEEF will provide six top-notch teaching tools on sustainability topics for students aged 9 to 15 in order to stimulate conversations about these topics and bring a keen awareness of the most pressing global crises. Infosys contributes / donate volunteers to help TEEF create these instructional materials so that teachers may give interactive lessons and lead healthy debates for students around the world, furthering its dedication to education and growth for everyone.

VII. CONCLUSIONS:

Emerging markets like India have drawn the attention of companies for the potential of market growth nationally and internationally. The irresponsible corporate behaviour can have repercussion throughout their global markets. The examples of CSR activities show that Indian multinational companies perform above average in their corporate social responsibility and in its strategic governance.

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