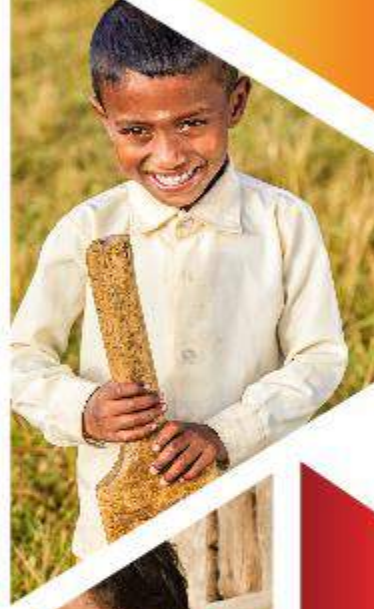




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India's CSR Landscape and American Corporations 2014-20

Based on data available on MCA portal in Mar 2021

Corporate Social Responsibility



In 2014, India became the first country in the world to mandate CSR spend through legislative action. The legal mandate on CSR applies to companies that have :

- a. Net worth of INR 500 Crore or more, OR
- b. Annual turnover of INR 1000 Crore or more, OR
- c. Net profit of INR 5 Crore or more.

Companies thus coming under the CSR mandate, have to spend at least 2% of their average net profits of the preceding three years on social impact programmes in every financial year.

In the 6 years of implementation of this law, **nearly INR 92,605 crores has been cumulatively spent over a period of 6 years by over 30000+ companies.**

In this report, we have analysed the cumulative 6-year CSR spend by the entire set of companies using the data made available by the Ministry of Corporate Affairs as of March 2021.

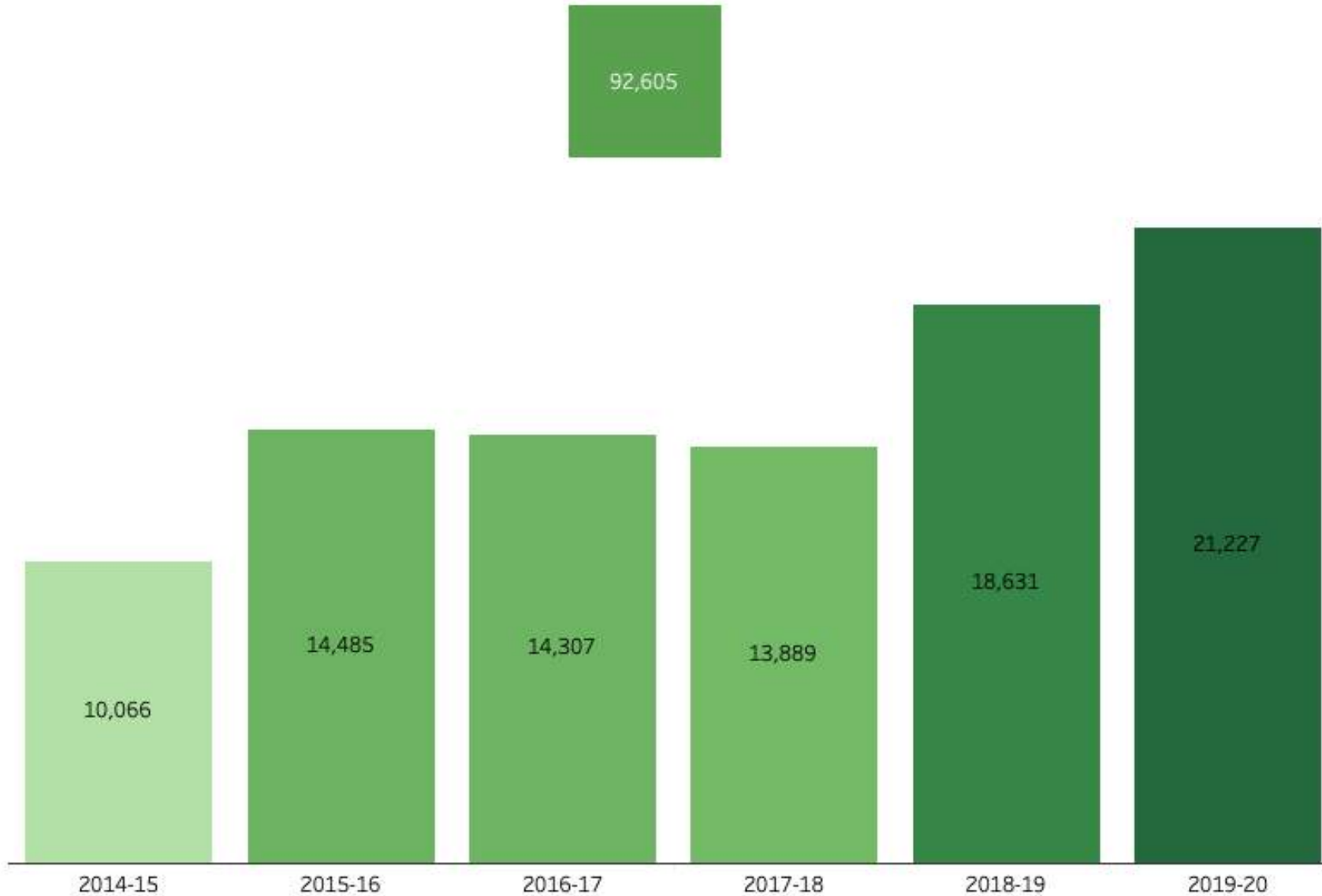
In the section analysing CSR by American companies specifically, we have considered companies with a cumulative CSR spend of at least INR 10 Crore between 2014 to 2020.

Key Insights

- Overall annual CSR spend **doubled** (111%) from 2014 to 2020.
- **Three companies have been added to >500 Crore** spend pool in **FY 2019-20**. There are now a total of five companies in the >500 Crore CSR spend category. **Together** they contribute to **8.5% of total CSR**.
- **23%** of CSR funding is from **PSUs** (Public Sector Undertakings).
- **42%** of CSR **implementation** is done through **Implementing Agencies**.
- More than **1/3rd (37.6%)** of total **CSR spend** is on projects with **PAN India scope** and over **15% in Maharashtra**.
- States with **low GDP and high population** continue to receive low CSR funding.
- CSR funding in **Aspirational Districts** remains at **~1.4%**.
- **Education and Healthcare** are **top sectors** receiving CSR funds. In **FY 2019-20**, a **significant increase** in funds was seen in **Prime Ministers Relief funds (120%)**.

India's CSR (2014-20)

Total CSR Spent (INR Crores)



- **Annual CSR spend has more than doubled (111%) from 2014 to 2020**
- **CSR spend in FY 2019-20 increased by 14% (~2600 crores) from the previous year.**

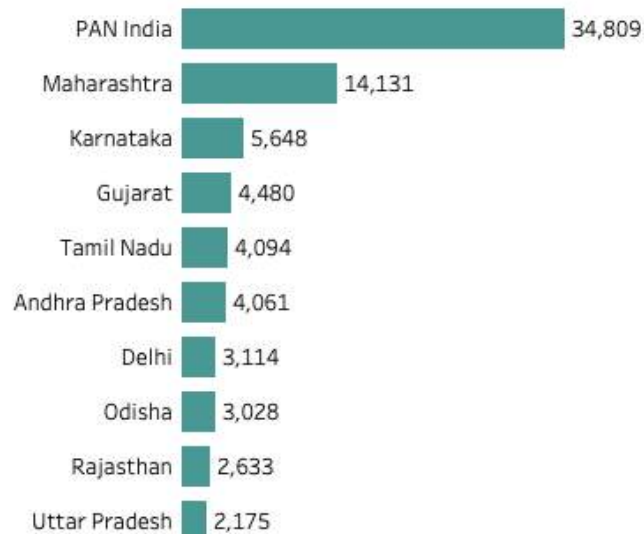
India's CSR Spend (2014-20)



Top Recipient - Sectors



Top Recipient - Geographies

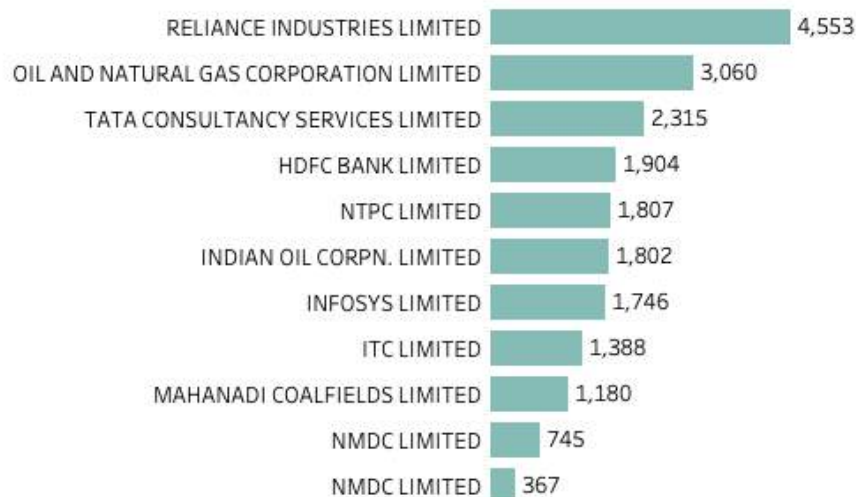


Some constants over the years:

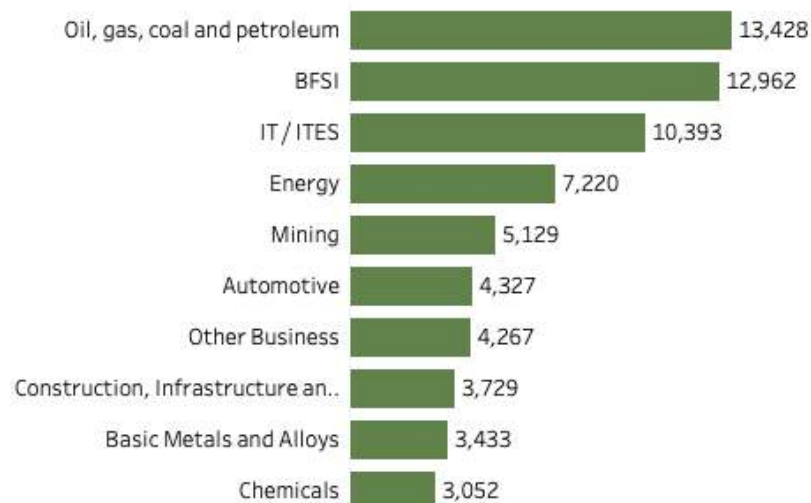
Top recipient sector:
Education

Top geography for CSR projects:
PAN India

Top Funding Companies



Top Funding Industries

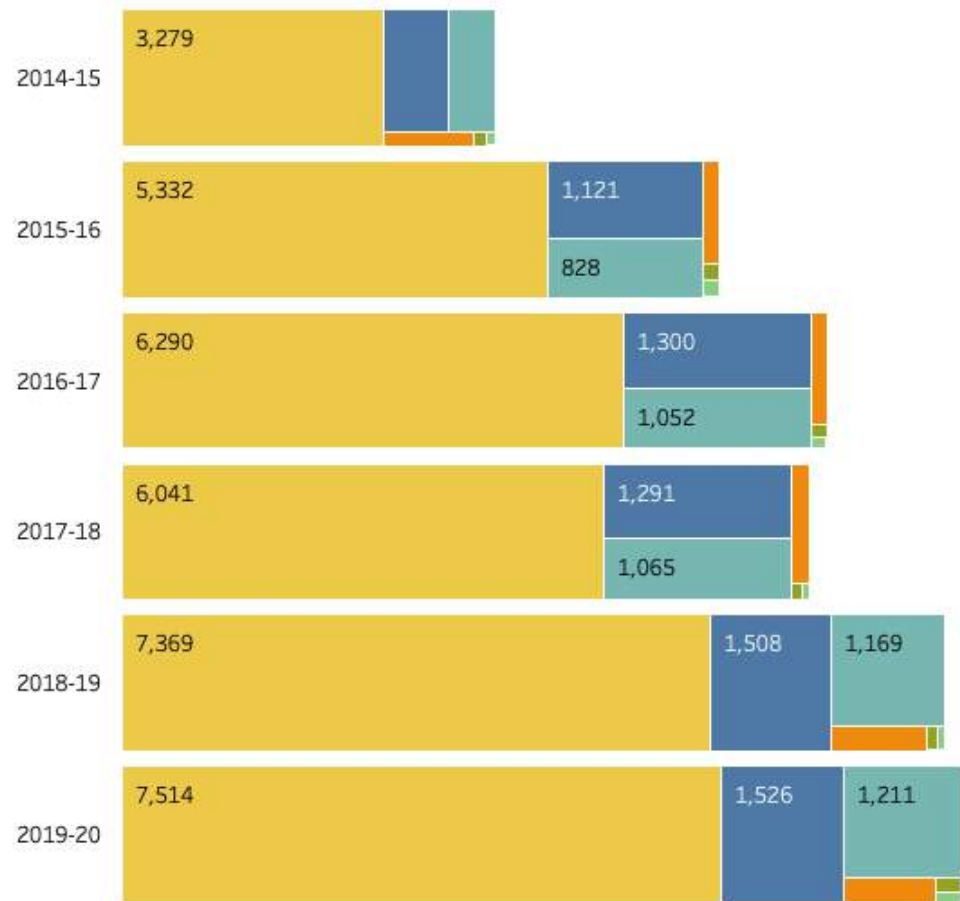


Top spender industry:
Oil, gas, coal and petroleum

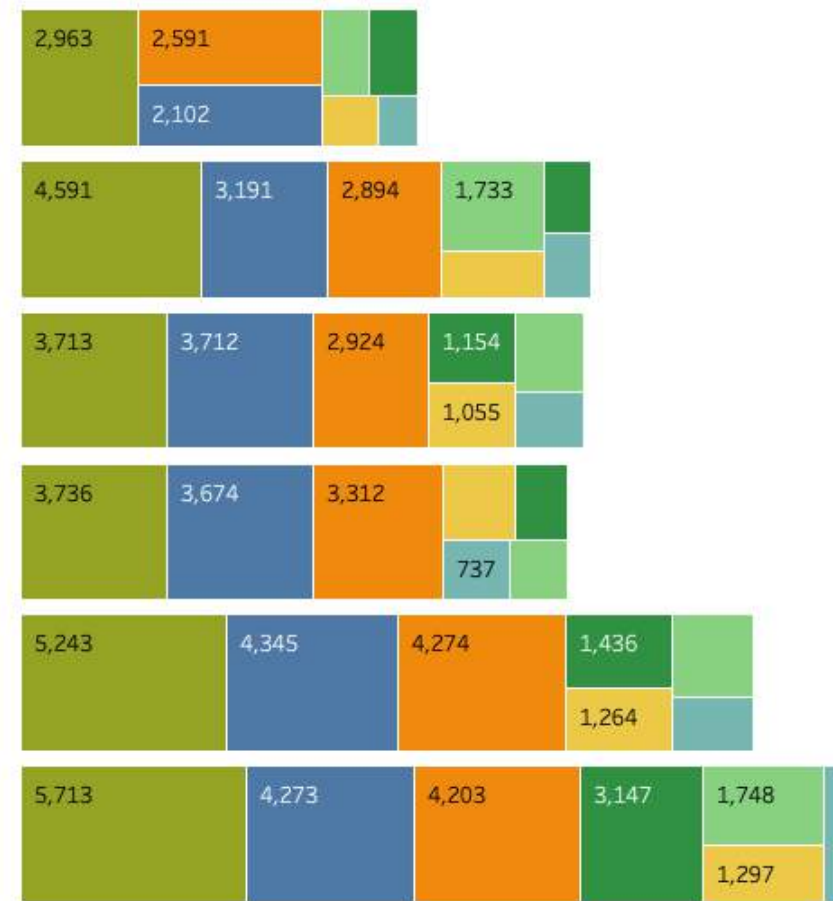
Top spender company:
Reliance Industries

Companies based on their share of CSR spend (2014-20) (Excluding companies with zero spend)

Share of number of companies



Share of CSR Spend



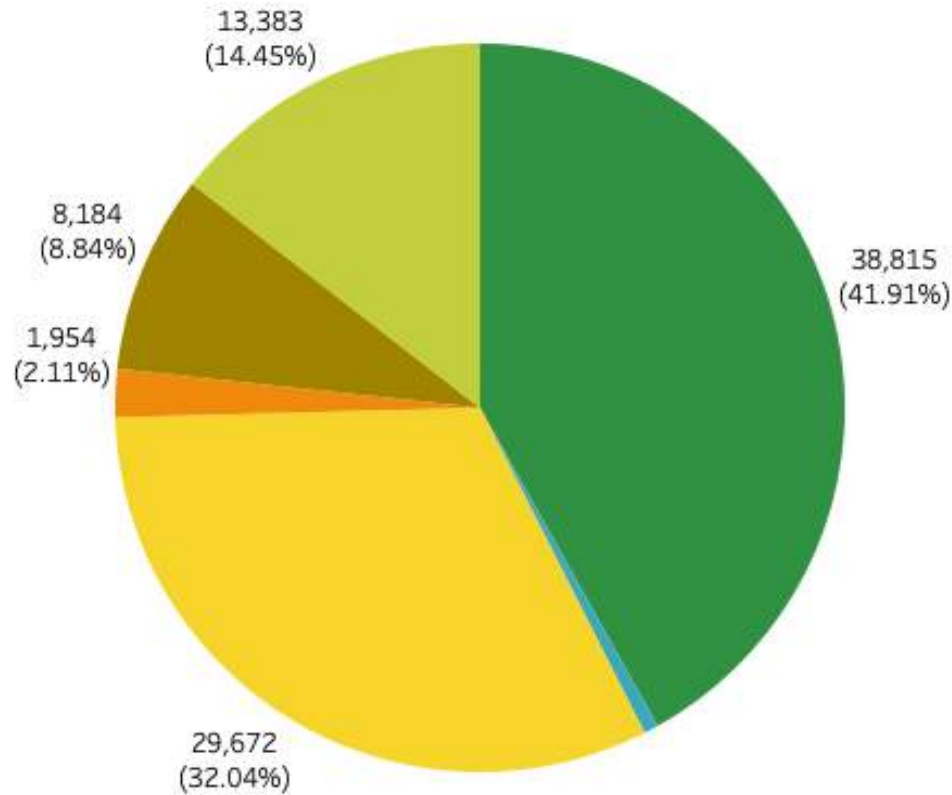
Spend Category
■ > 500 Crores
 ■ 100 - 500 Crores
 ■ 50 - 100 Crores
 ■ 10 - 50 Crores
 ■ 1 - 10 Crores
 ■ 50 Lakhs - 1 Crore
 ■ < 50 Lakhs

For the last 6 years, Reliance Industries and ONGC have been the only 2 companies which have had an annual CSR spend of more than 500 Crore each.

FY 2019-20 saw 3 other companies (TCS, IOC and HDFC) getting into this pool (> 500 Cr.) These 5 companies contribute 8.5% of the total CSR spend.

87% of the Non-Zero Spend companies have annual CSR budgets below 50 Lakhs each and their cumulative share is 6.5% of the total CSR spend.

CSR spend Details - by Mode of Implementation (2014-20)



- Other Implementing Agency
- Combined
- Directly by company
- By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under s...
- By Trusts/ Societies/ Section 8 Company set up by the Company itself
- NEC/ Not Mentioned

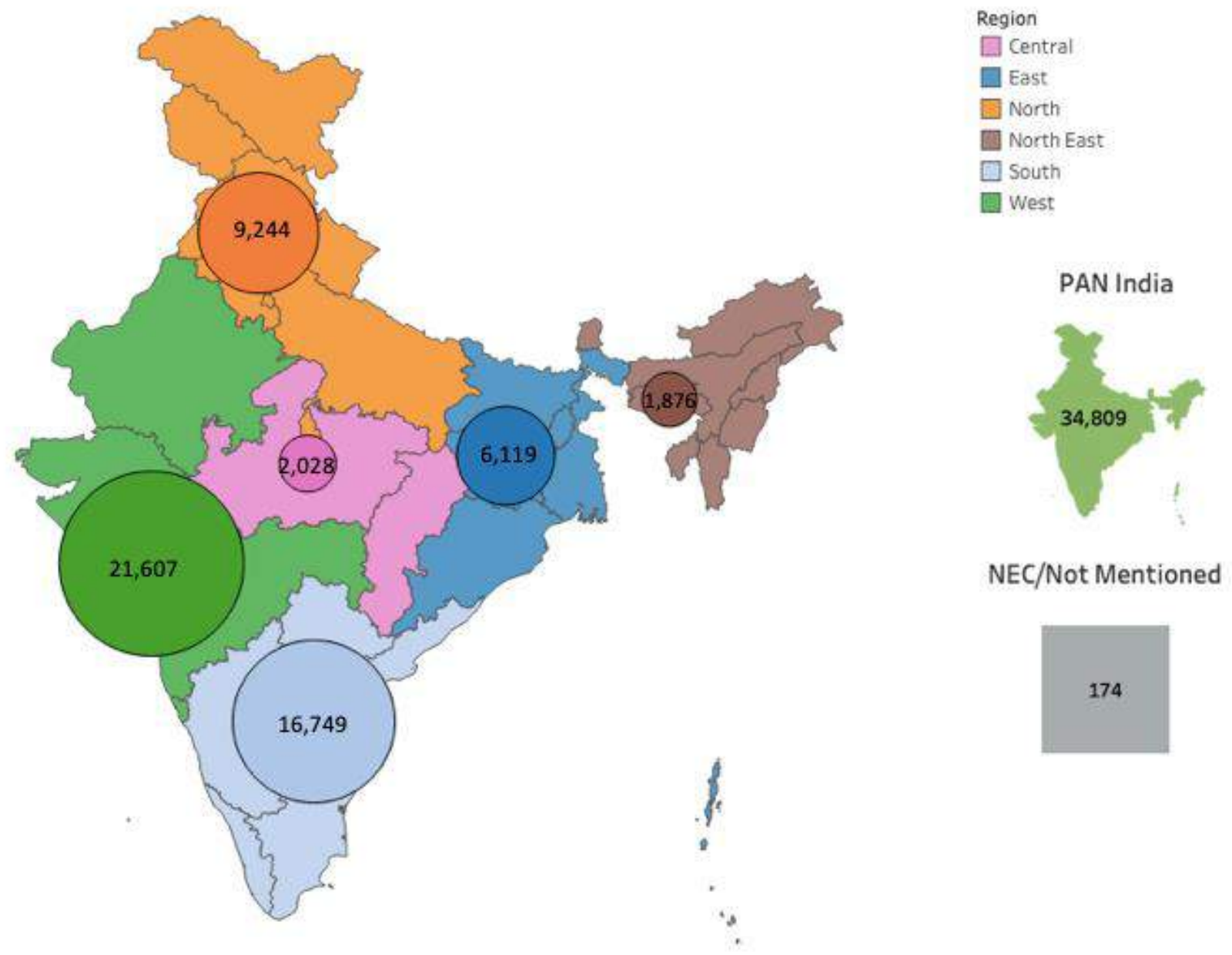


~42% of CSR implementation is carried out by the Implementing Agencies and ~32% directly by the companies.

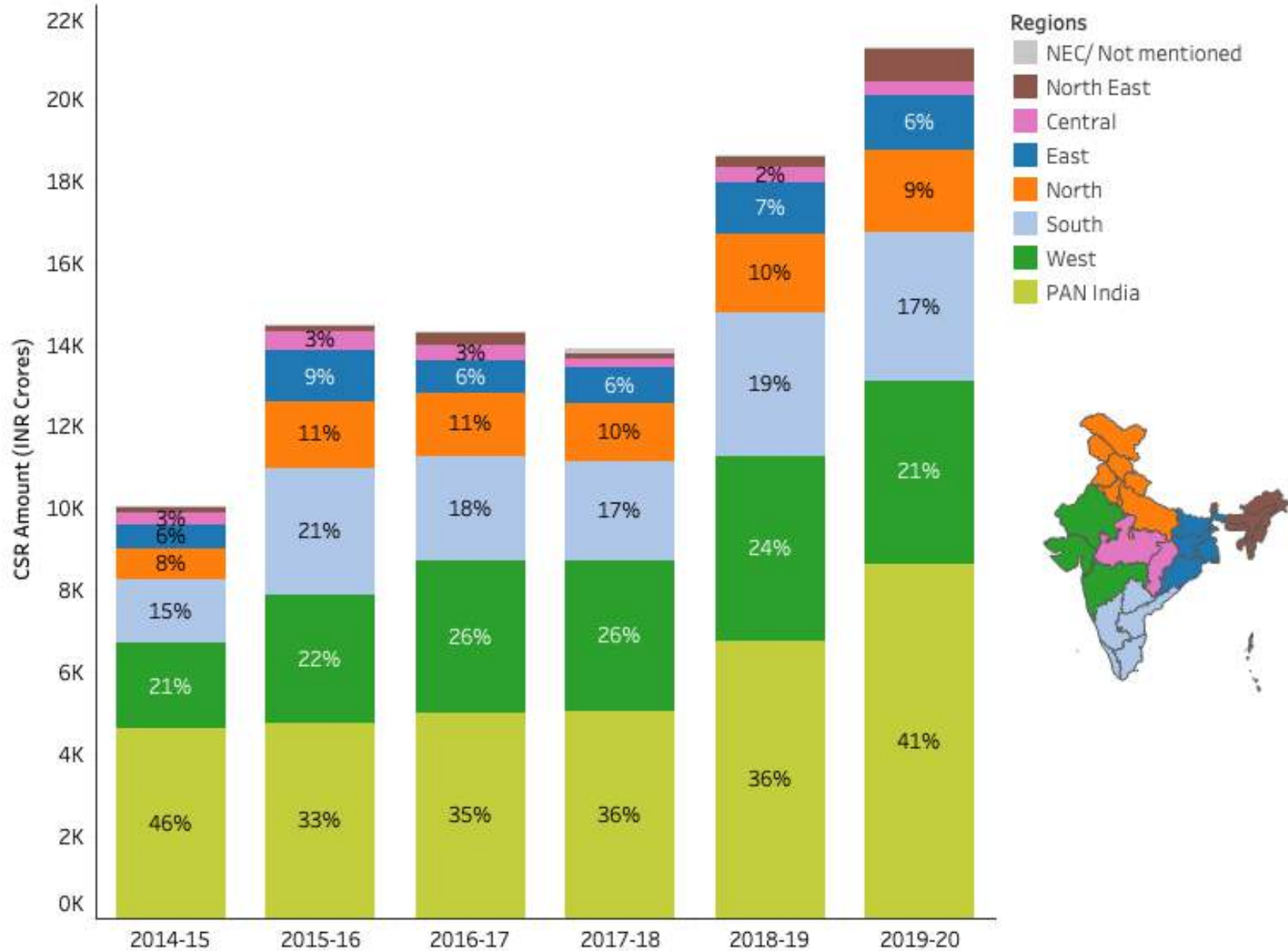
Majority (50% or more) of the implementation in the states of Maharashtra, Karnataka, Gujarat, Delhi and Rajasthan is through an implementing agency

However, majority (50% or more) of implementation in Tamil Nadu and Odisha is directly by the company

Region-wise CSR Spend (2014-20)



Region-wise CSR Spend (2014-20)

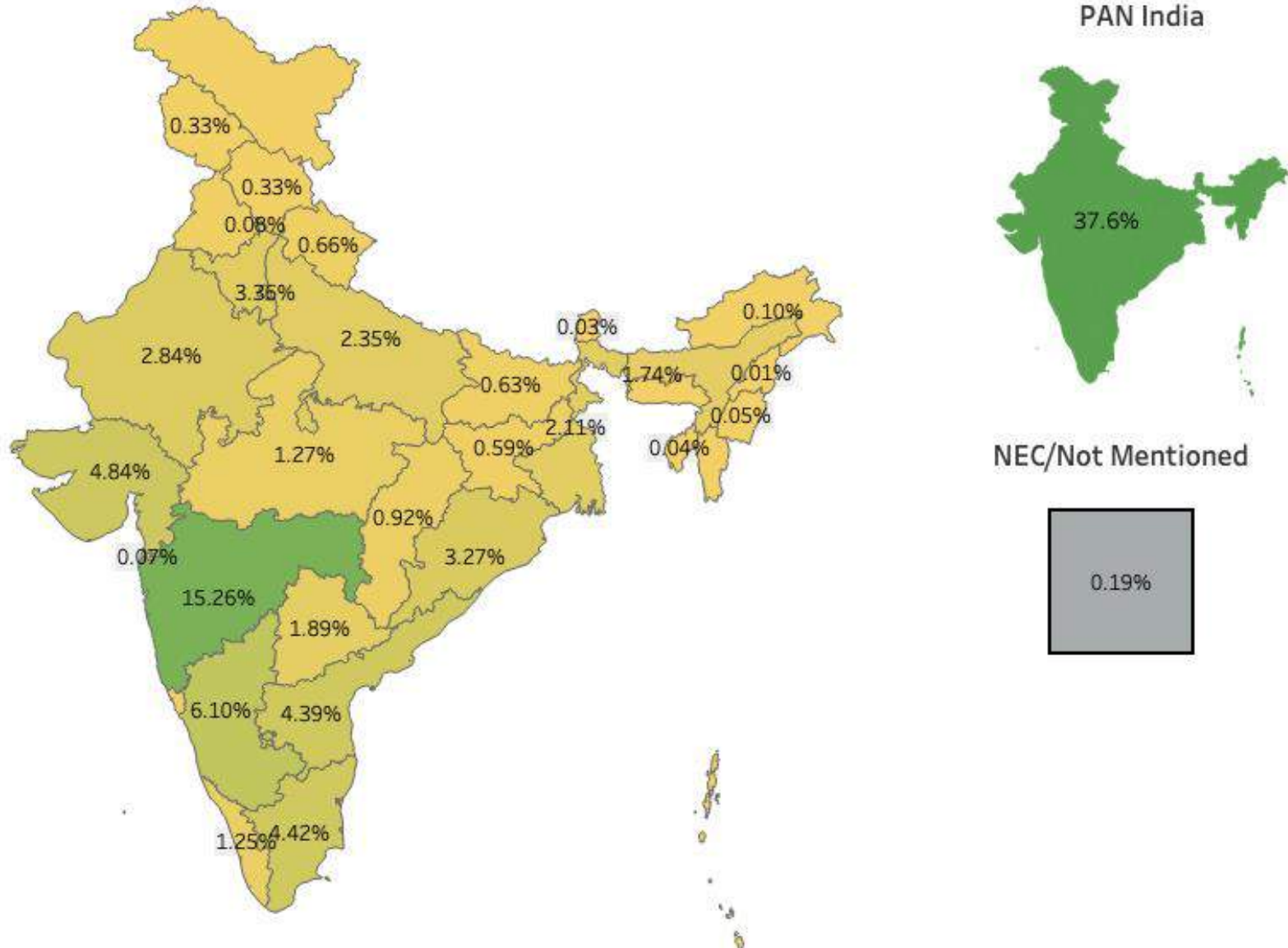


The pattern of regional CSR spend has been almost consistent for last 6 years

- Spend for projects across **PAN India** had **been consistent at ~1/3rd**. FY 2019-20 saw a **5% increase** in this region
- **~1/4th** spend in the **Western region**
- **~1/5th** in the **South**

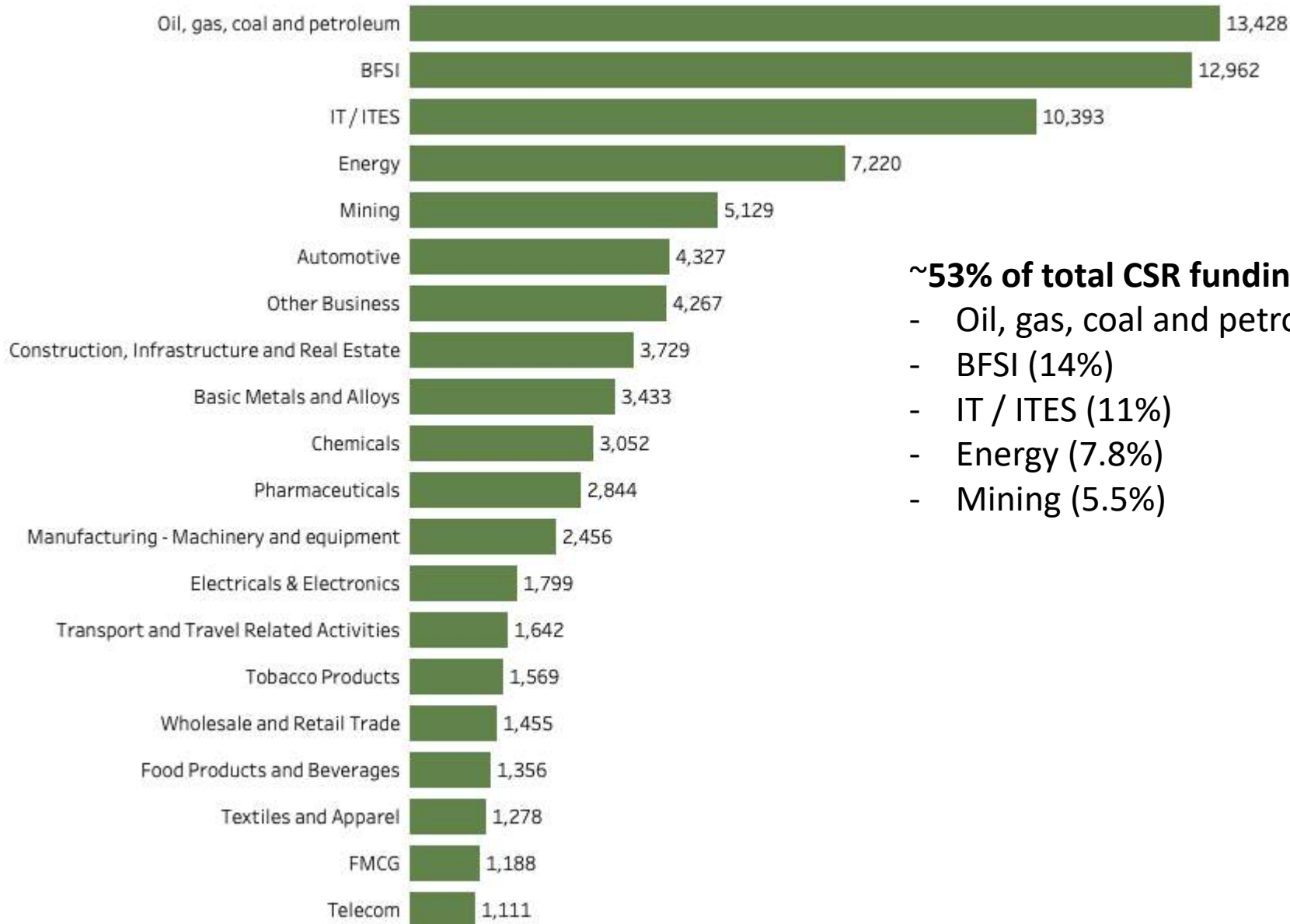


Percentage Share of CSR Funds Received by States (2014-20)



15% of CSR is invested in Maharashtra, where corporate presence is highest among Indian states.

Share of Top Industries Contributing to CSR (2014-20)



~53% of total CSR funding is from the top 5 industries

- Oil, gas, coal and petroleum (14.5%)
- BFSI (14%)
- IT / ITES (11%)
- Energy (7.8%)
- Mining (5.5%)

CSR Investments by BFSI Companies

Total CSR Amount



2014-15



2015-16



2016-17



2017-18



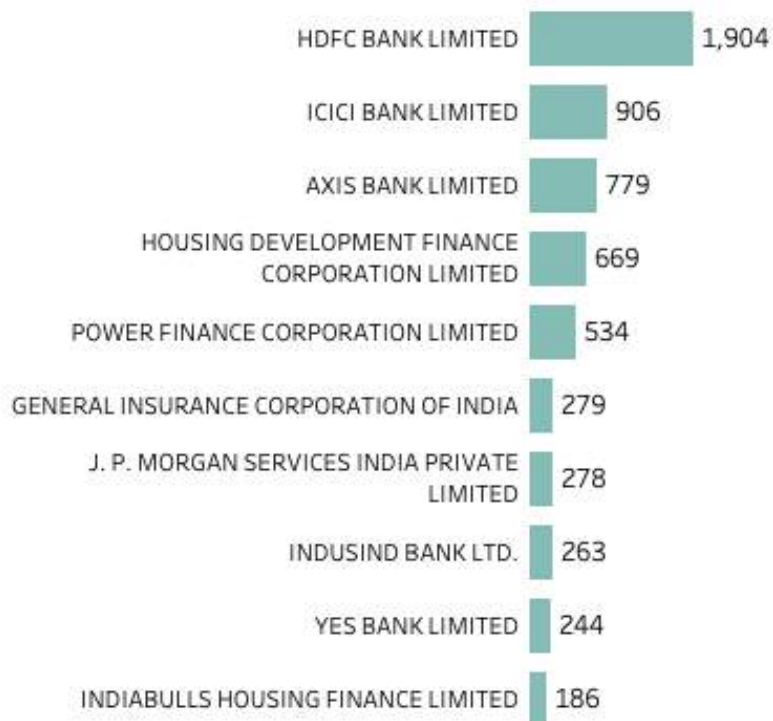
2018-19



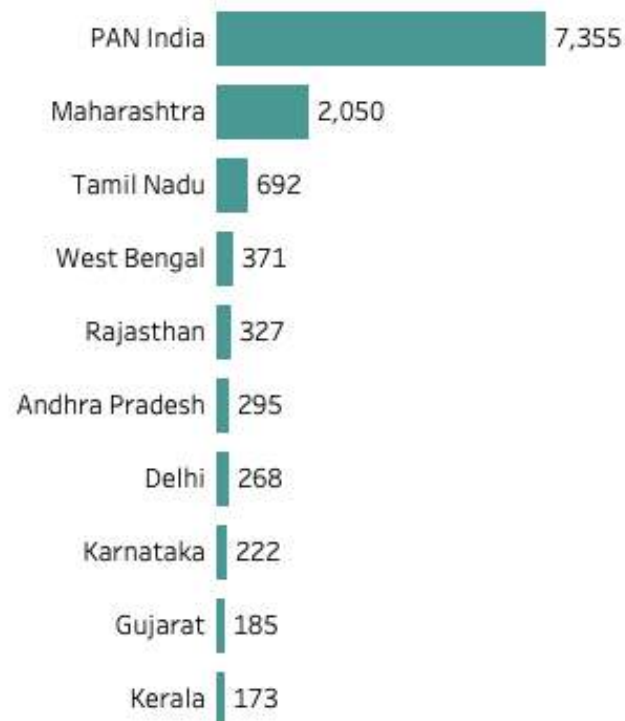
2019-20



Top Funding Companies



Top Recipient - Geographies



Top Recipient - Sectors



CSR Investments by IT / ITES Companies

Total CSR Amount



2014-15



2015-16



2016-17



2017-18



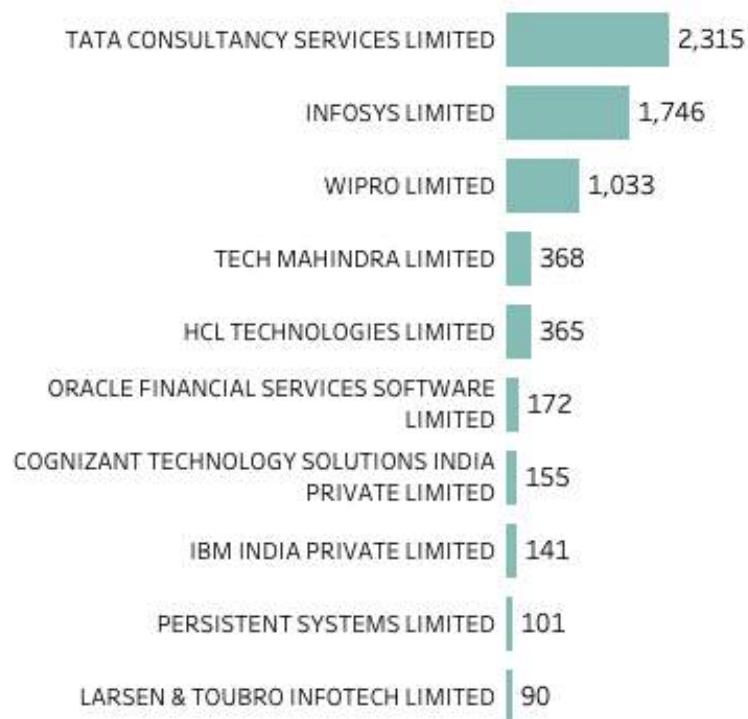
2018-19



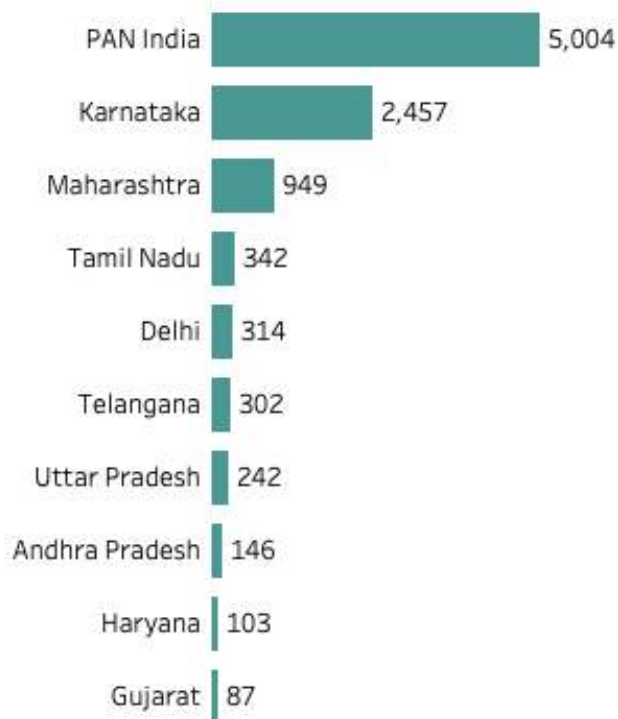
2019-20



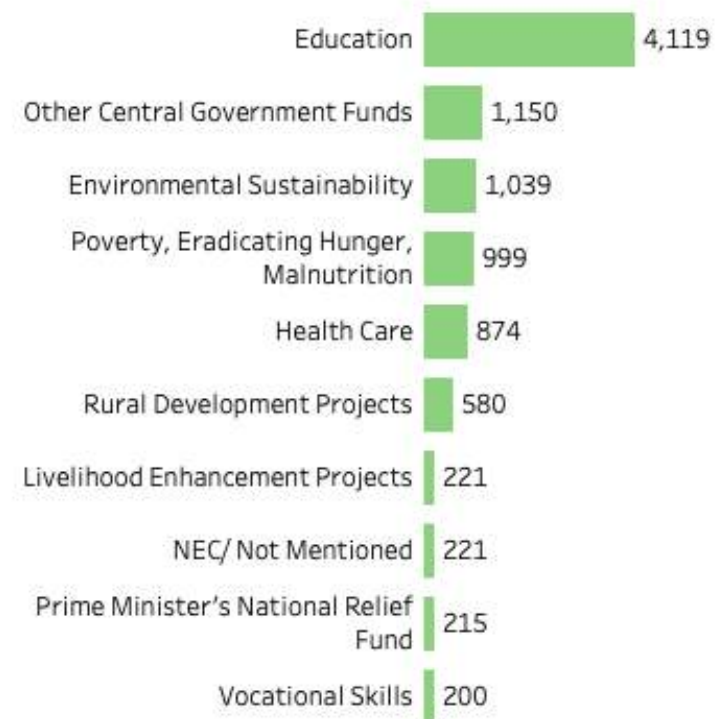
Top Funding Companies



Top Recipient - Geographies



Top Recipient - Sectors



CSR Investments by Manufacturing - Machinery and equipment Companies

Total CSR Amount



2014-15



2015-16



2016-17



2017-18



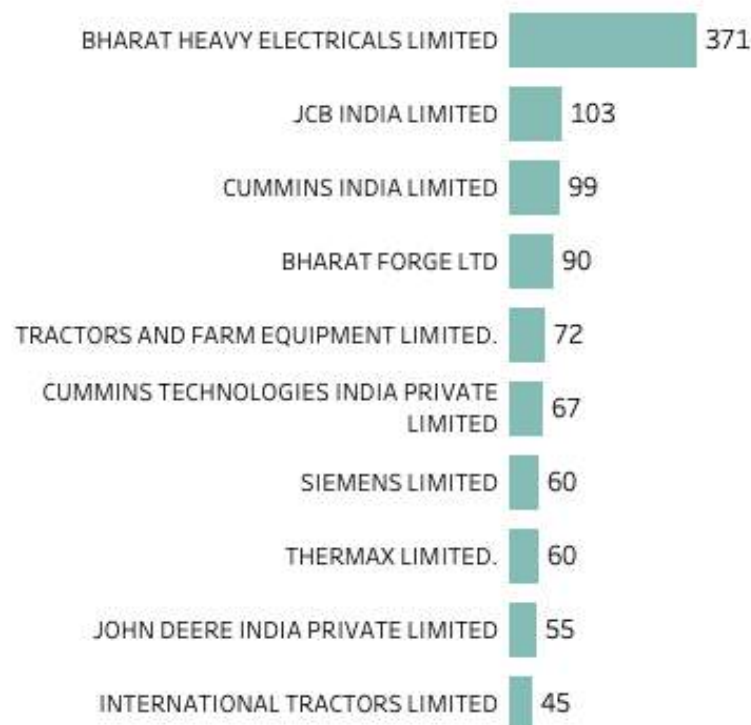
2018-19



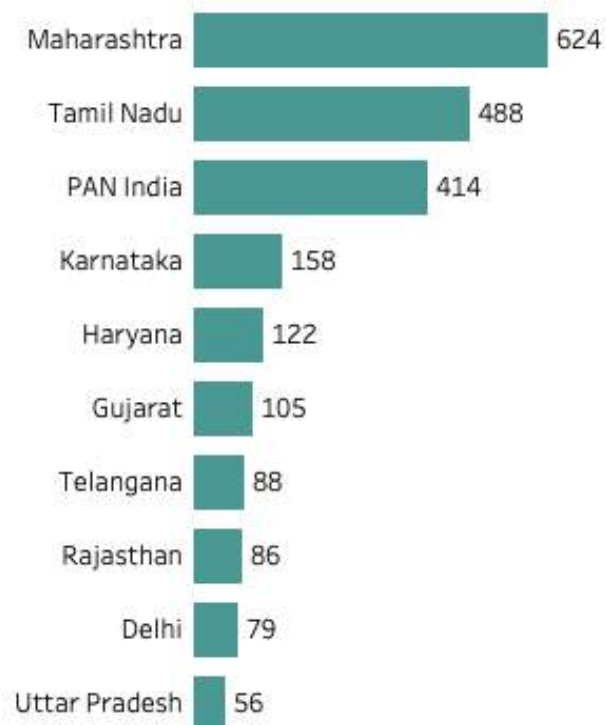
2019-20



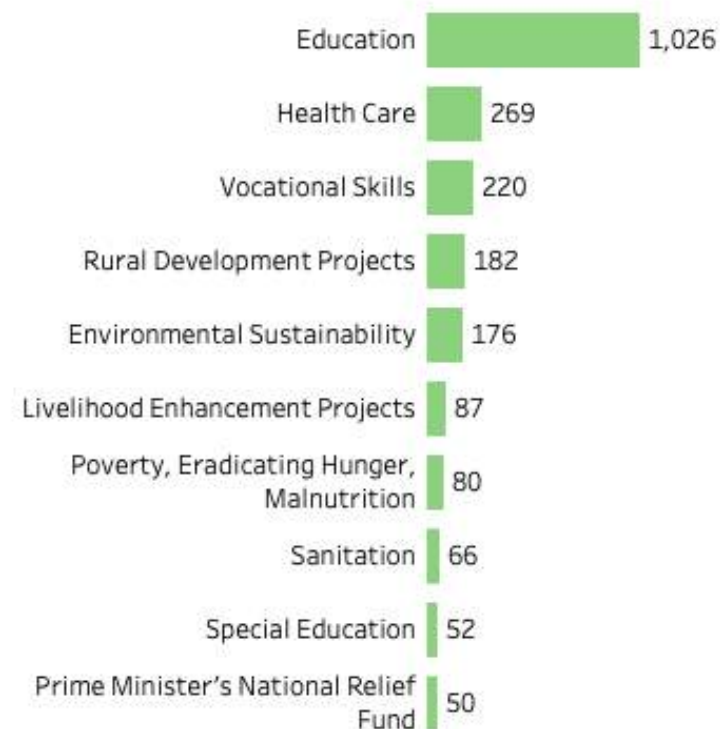
Top Funding Companies



Top Recipient - Geographies



Top Recipient - Sectors



CSR by American Companies

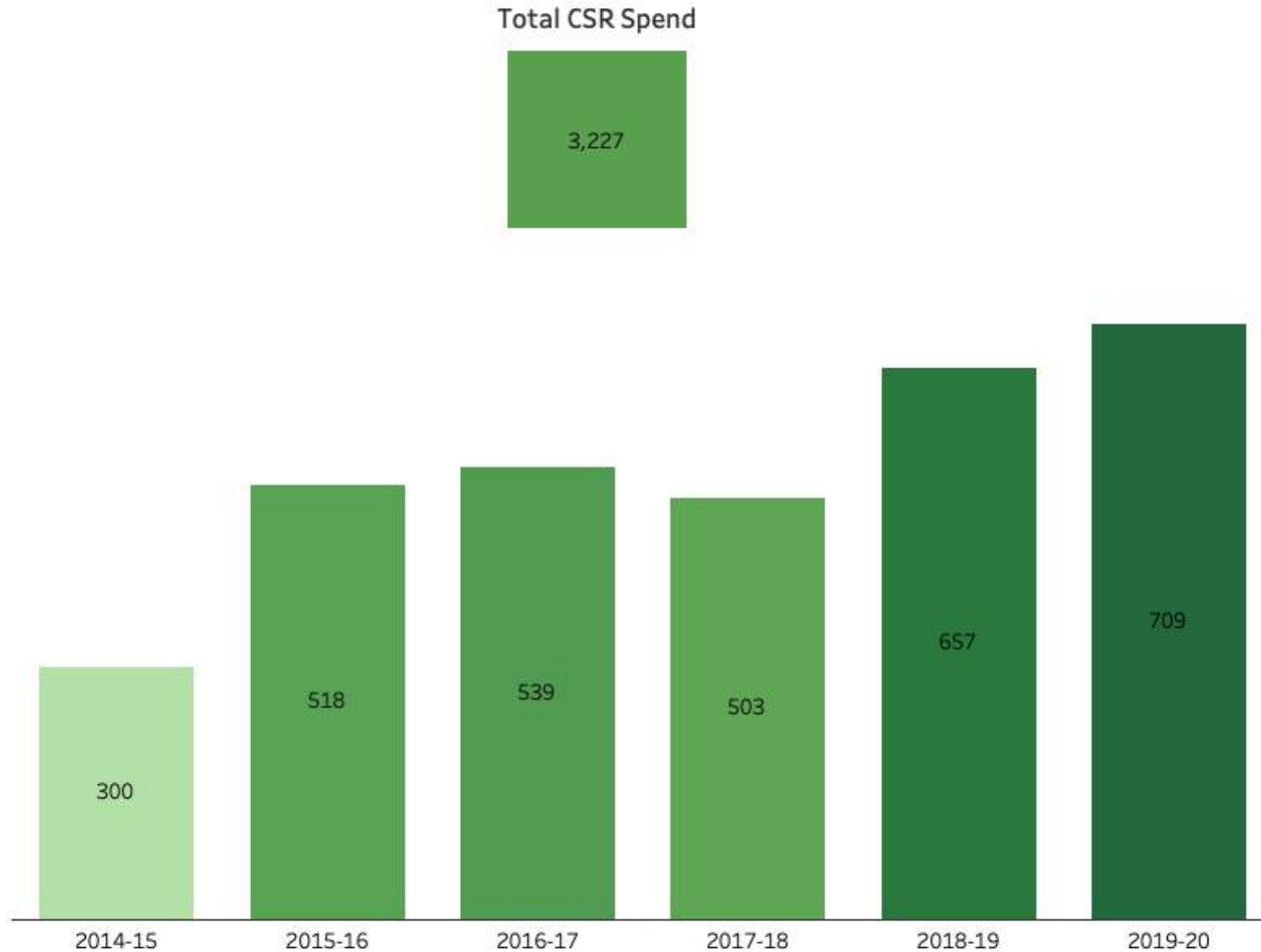
2014-20

Based on data available on MCA portal in Mar 2021

Notes

- American companies (companies with American origin/parent) with a cumulative CSR spend of more than 10 INR Crores during the period 2014-20 have been included in this analysis.
- Each unique CIN (Corporate Identification Number) reports its CSR figures independently to MCA (Ministry of Corporate Affairs) and therefore is treated as a distinct entry in this report. MCA CSR portal does not provide an aggregated view of subsidiaries/group CSR figures and the same framework has been followed in this report.
- Data is as made available by the Ministry of Corporate Affairs as of Mar 2021.

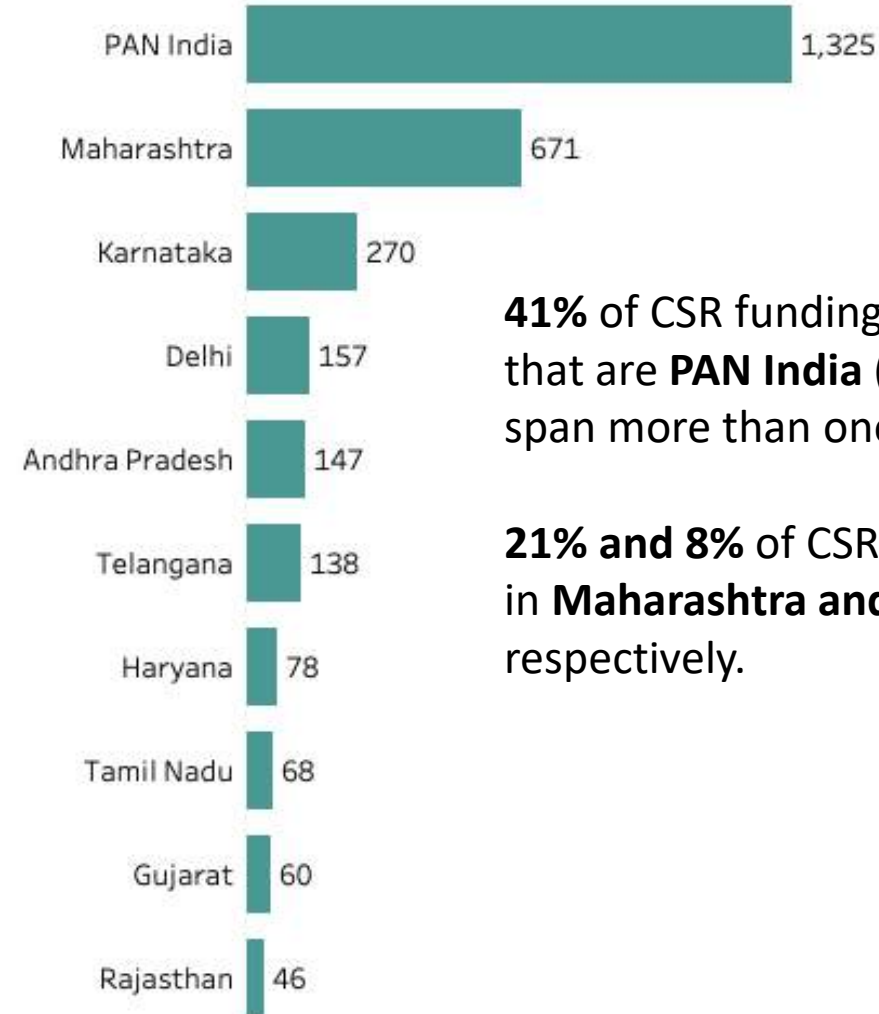
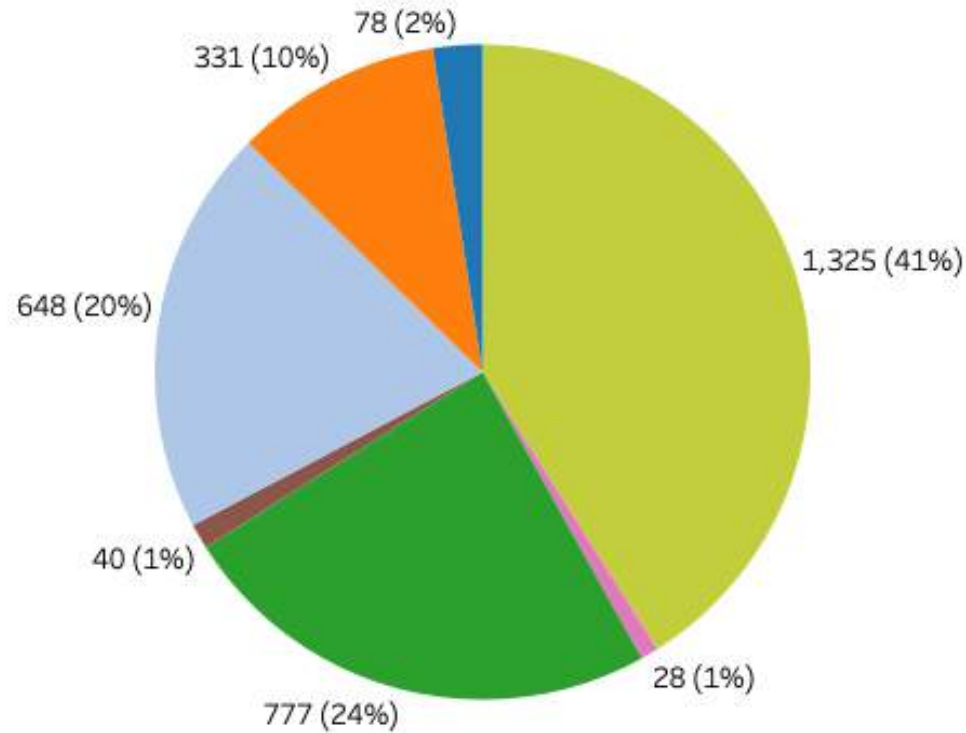
CSR Spend by American* Companies (2014-20)



- **Annual CSR spend has increased by more than 130% from 2014 to 2020**
- **2367 INR Crore (~436 Million USD) has been cumulatively spent over a period of 6 years**

(1 USD = 74 INR)

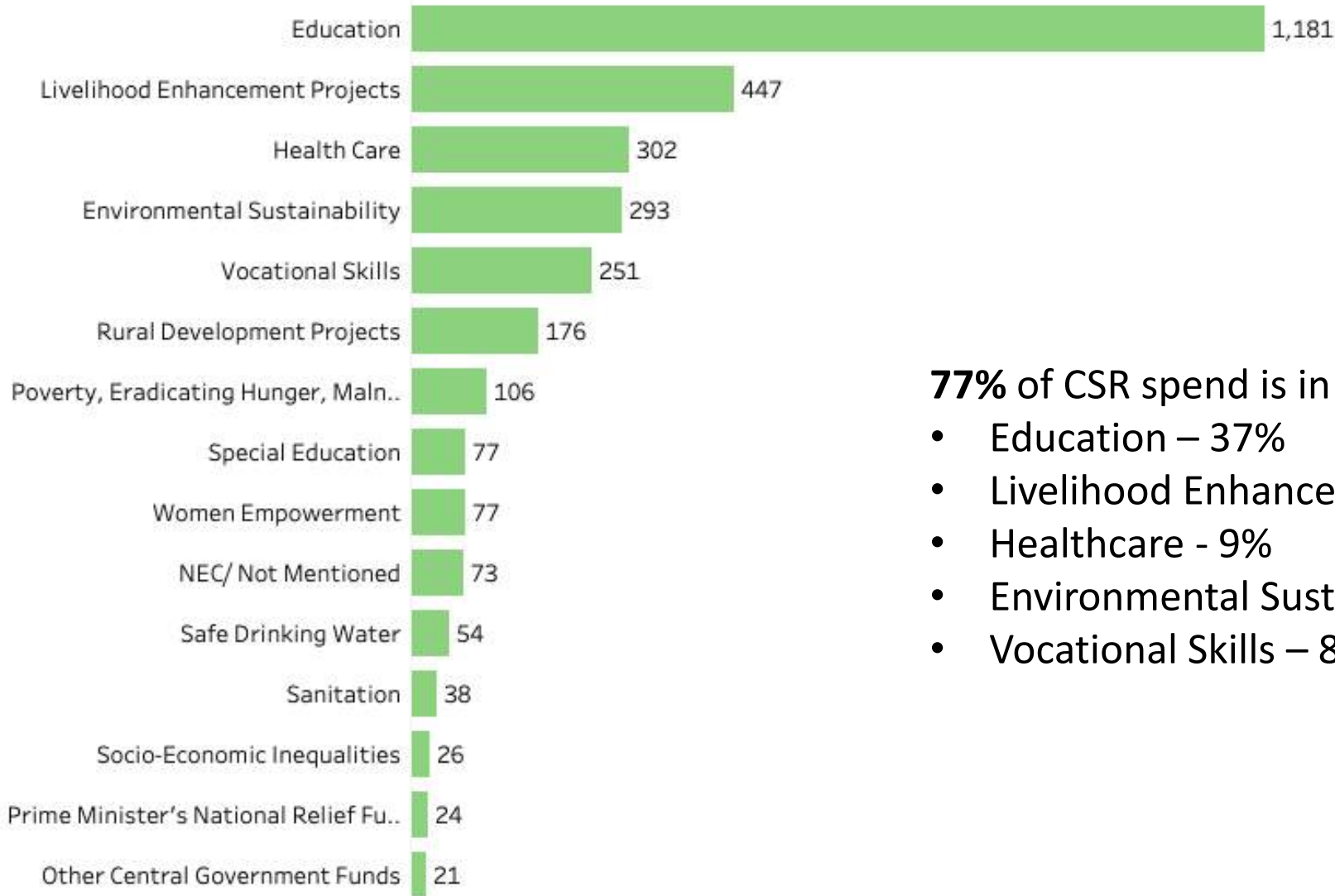
CSR Spend by American* Companies (2014-20) - Top Geographies



41% of CSR funding is towards projects that are **PAN India** (projects which span more than one state).

21% and 8% of CSR funds are invested in **Maharashtra and Karnataka** respectively.

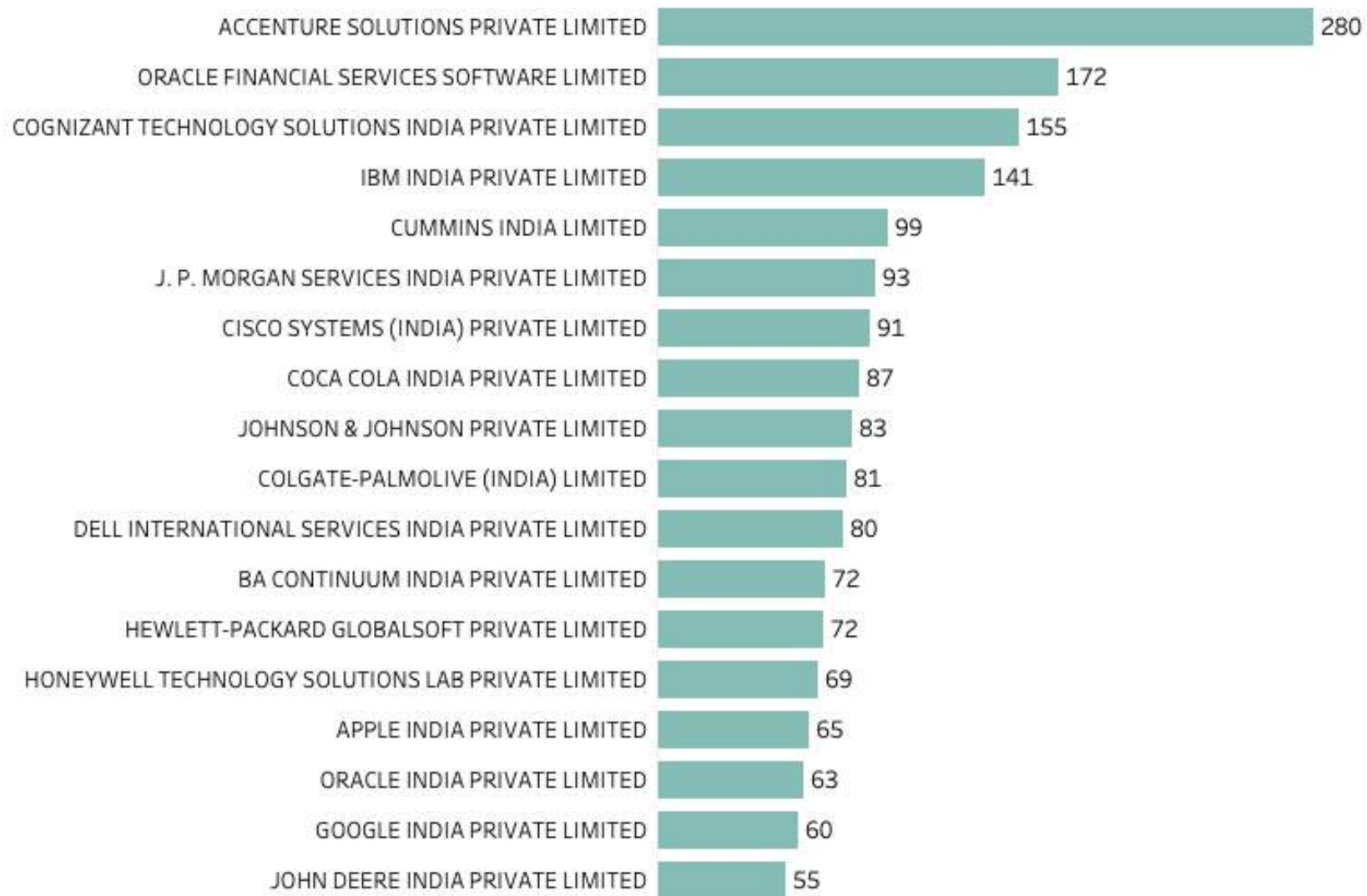
CSR Spend by American* Companies (2014-20) - Top Sectors



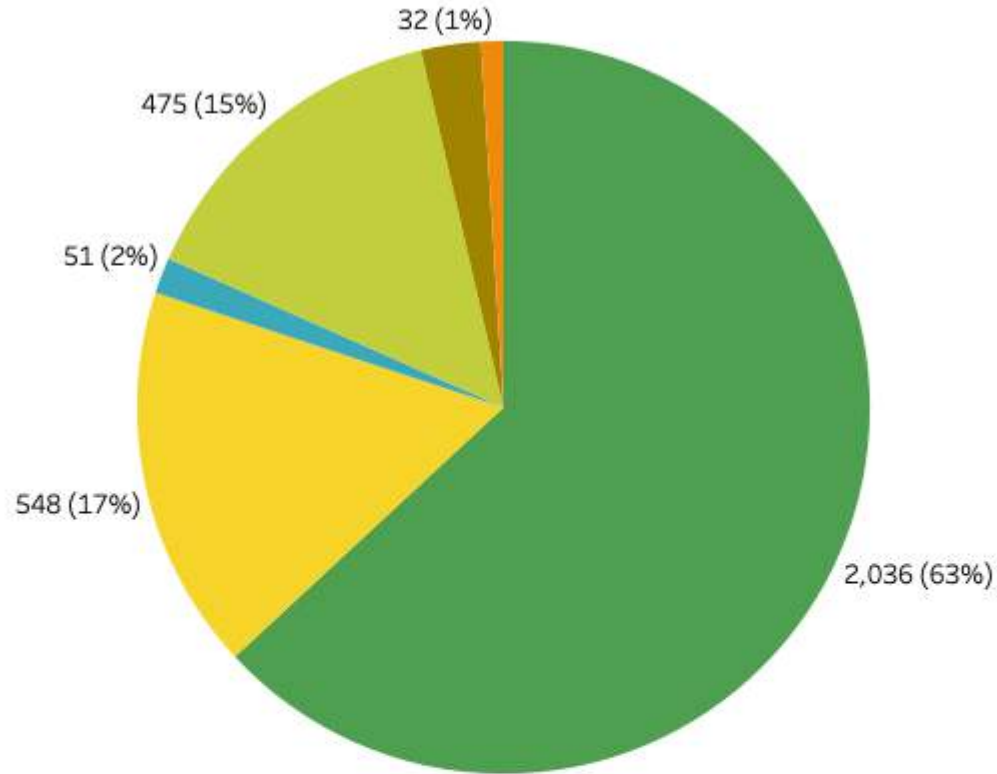
77% of CSR spend is in the top 5 development sectors:

- Education – 37%
- Livelihood Enhancement Projects – 14%
- Healthcare - 9%
- Environmental Sustainability – 9%
- Vocational Skills – 8%

CSR Spend by American* Companies (2014-20) - Top Spenders



CSR Spend by American* Companies (2014-20) by Mode of Implementation



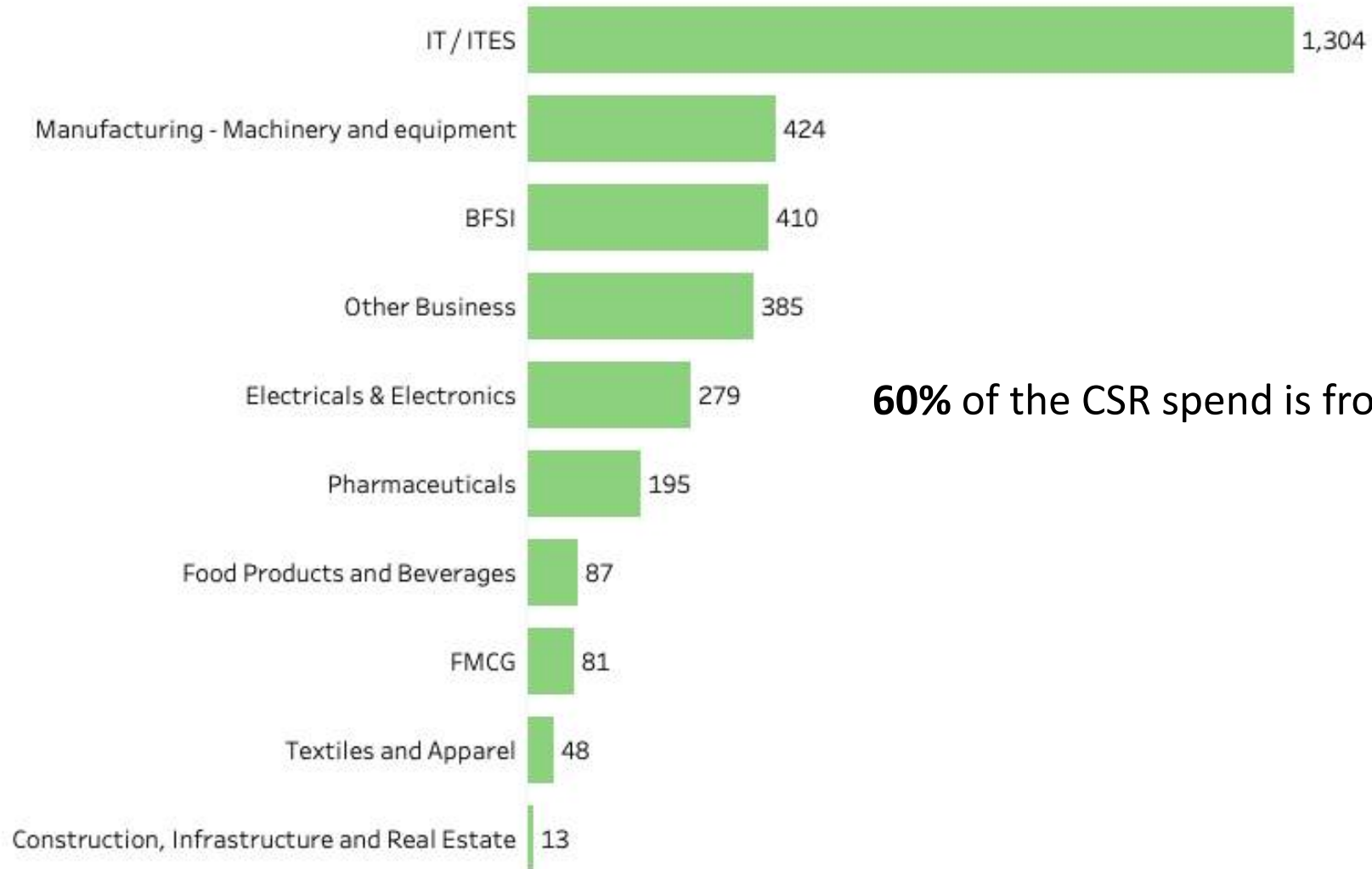
~2/3rd of the CSR spend is through **implementing agency**.

17% of the CSR spend is **directly by company**

Mode of Implementation

- Other Implementing Agency
- Directly by company
- Combined
- NEC/ Not Mentioned
- By Trusts/ Societies/ Section 8 Company set up by the Company itself
- By Trusts/Societies/Section 8 company set up by Central or State Government or entities established under special Act of ..

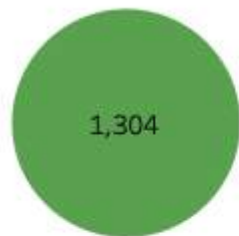
CSR Spend by American* Companies (2014-20) - Top Industries



60% of the CSR spend is from IT/ITES companies.

CSR Investments by - IT / ITES Companies(2014-20)

Total CSR Spend



2014-15



2015-16



2016-17



2017-18



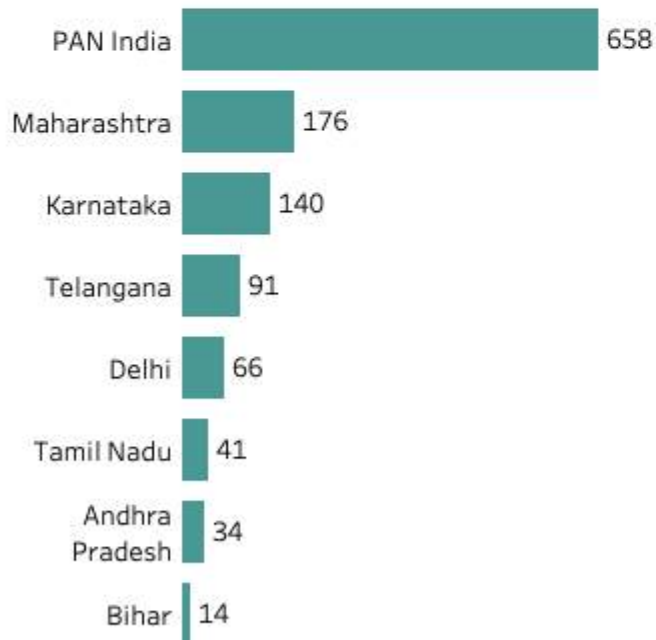
2018-19



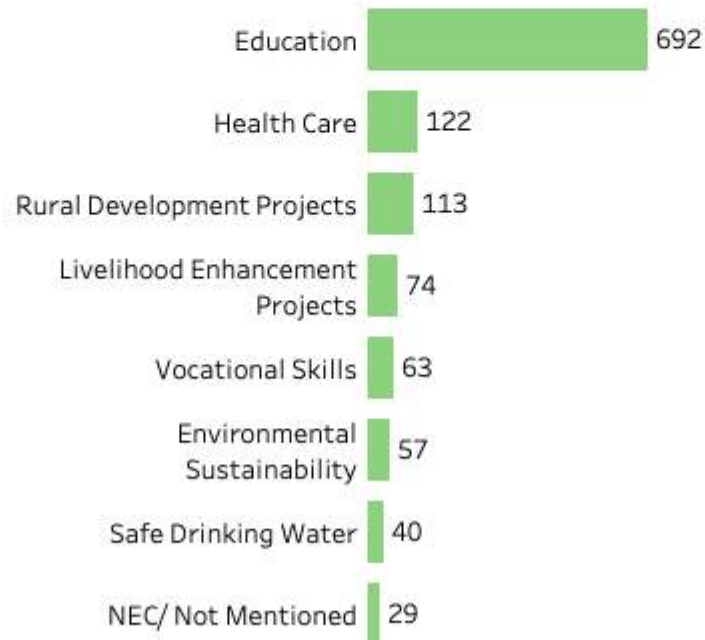
2019-20



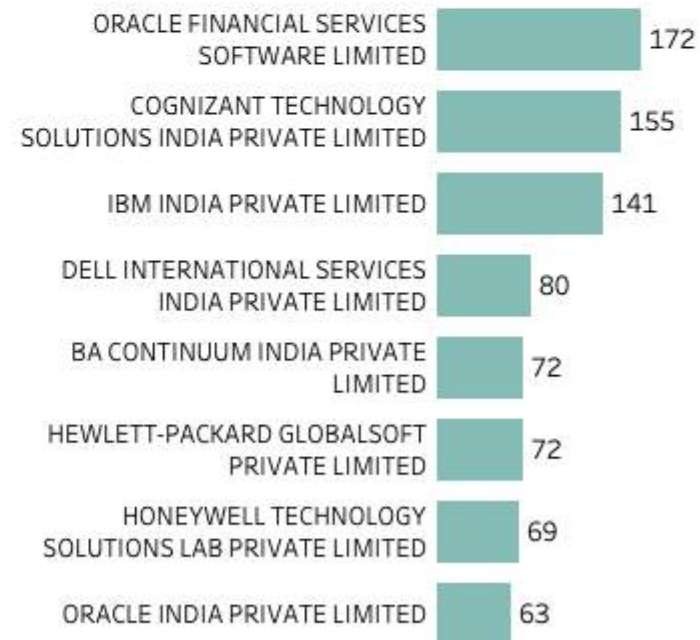
Top Recipients - Geographies



Top Recipients - Sectors



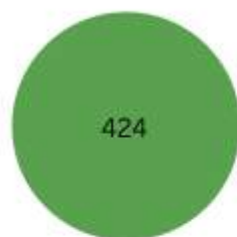
Top Funding - Companies



CSR Investments by - Manufacturing - Machinery and equipment Companies(2014-20)



Total CSR Spend



2014-15



2015-16



2016-17



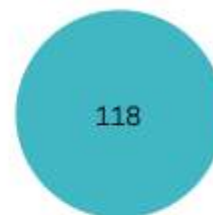
2017-18



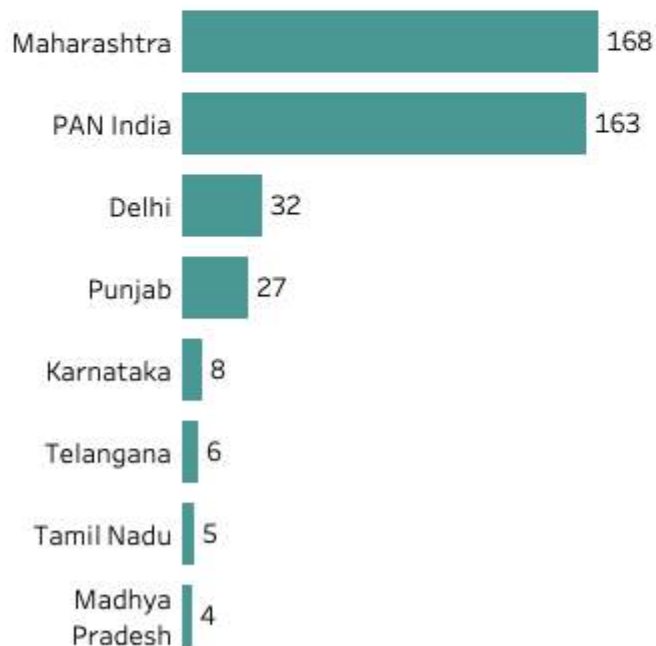
2018-19



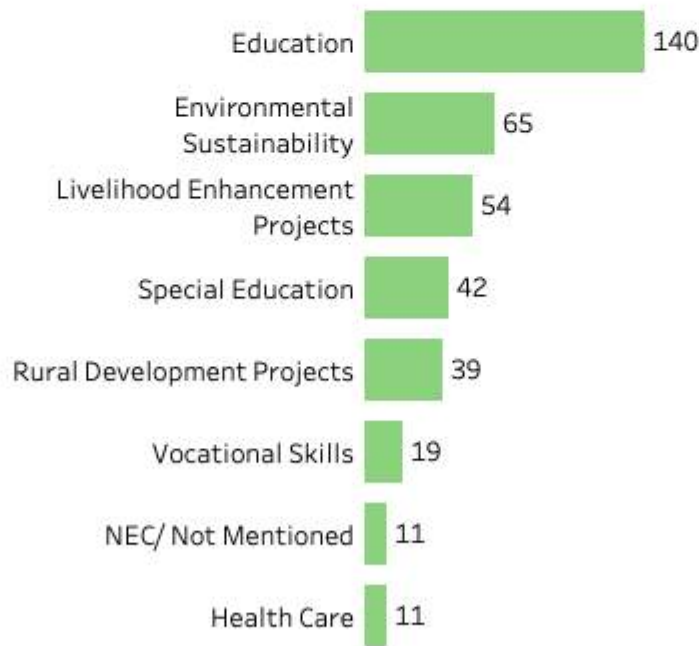
2019-20



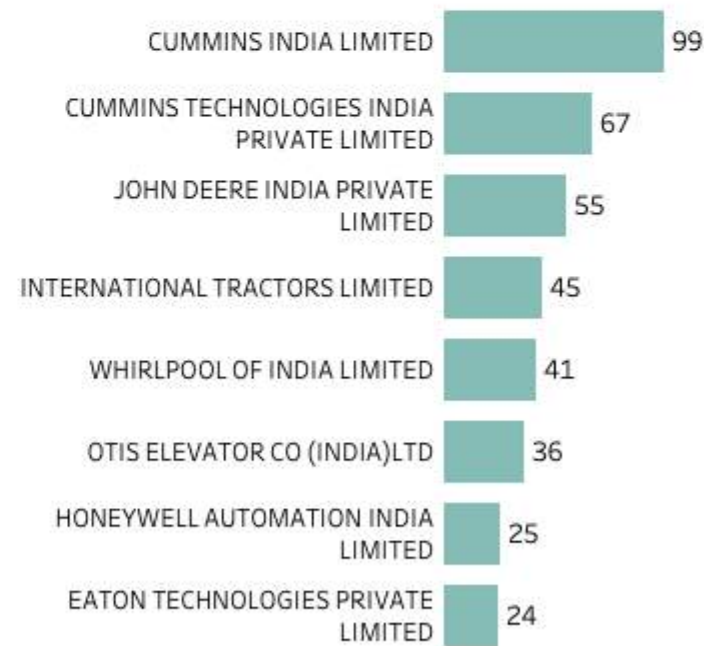
Top Recipients - Geographies



Top Recipients - Sectors

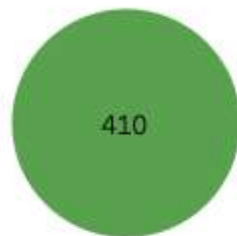


Top Funding - Companies



CSR Investments by - BFSI Companies(2014-20)

Total CSR Spend



2014-15



2015-16



2016-17



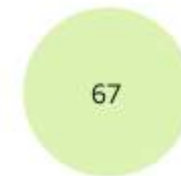
2017-18



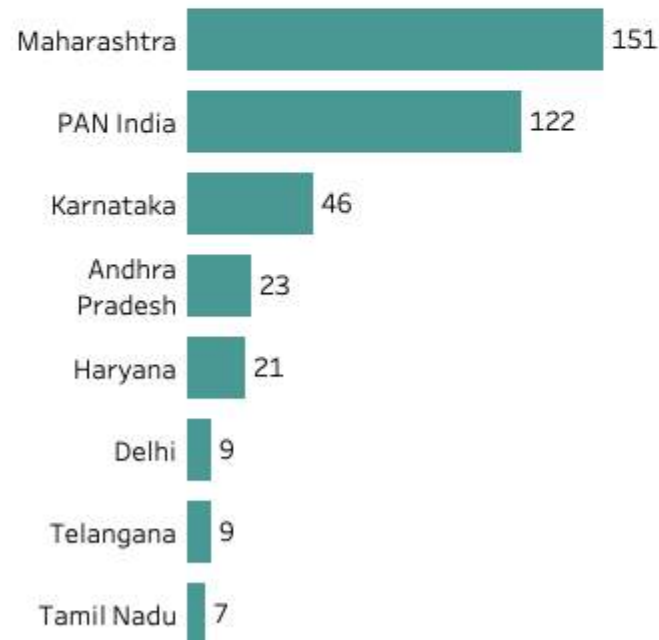
2018-19



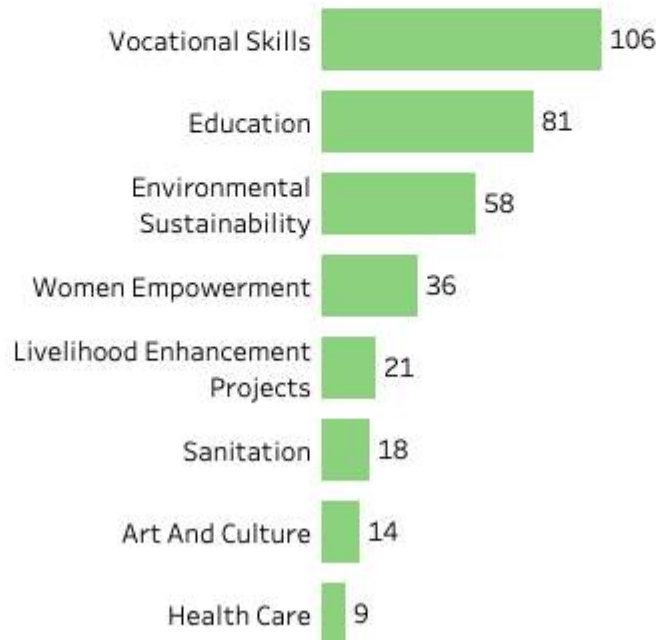
2019-20



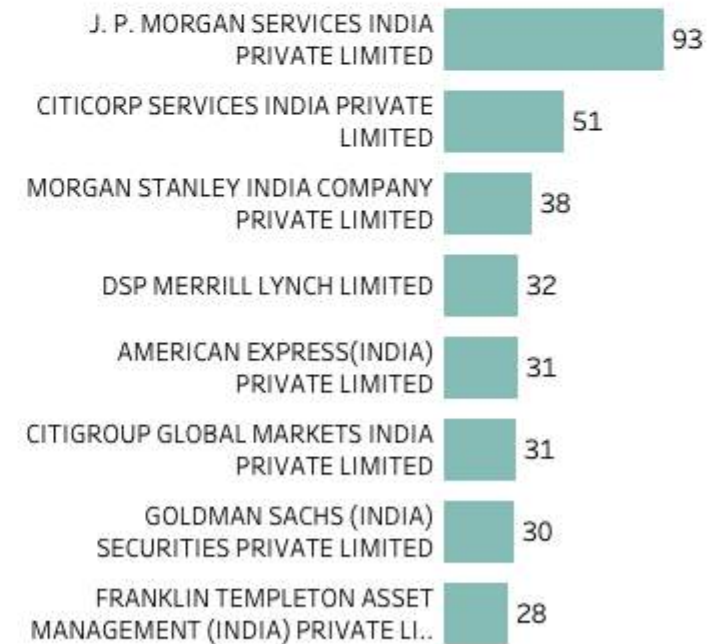
Top Recipients - Geographies



Top Recipients - Sectors

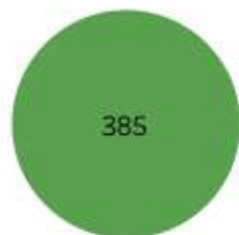


Top Funding - Companies



CSR Investments by - Other Business Companies(2014-20)

Total CSR Spend



2014-15



2015-16



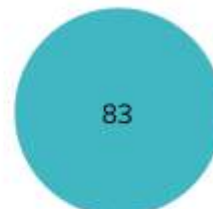
2016-17



2017-18



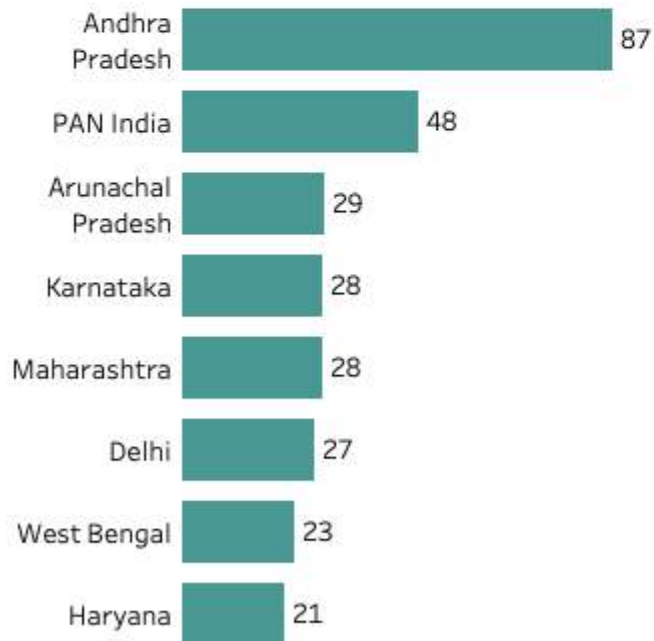
2018-19



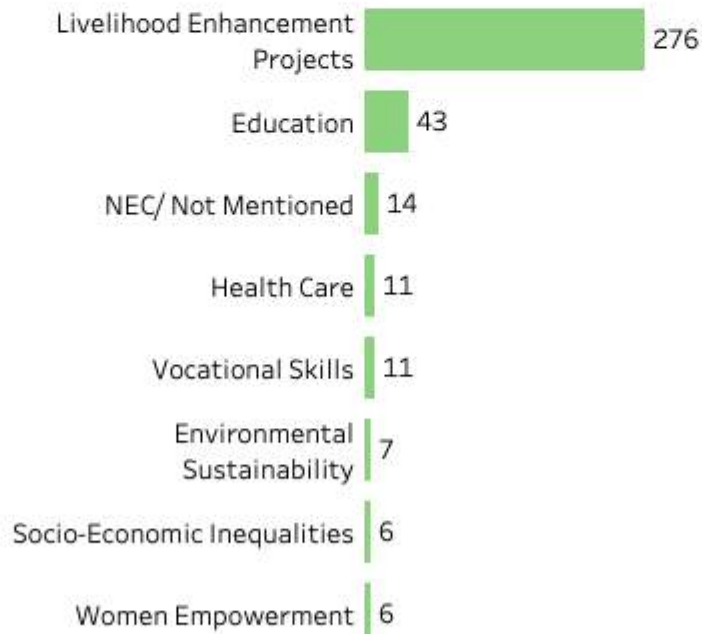
2019-20



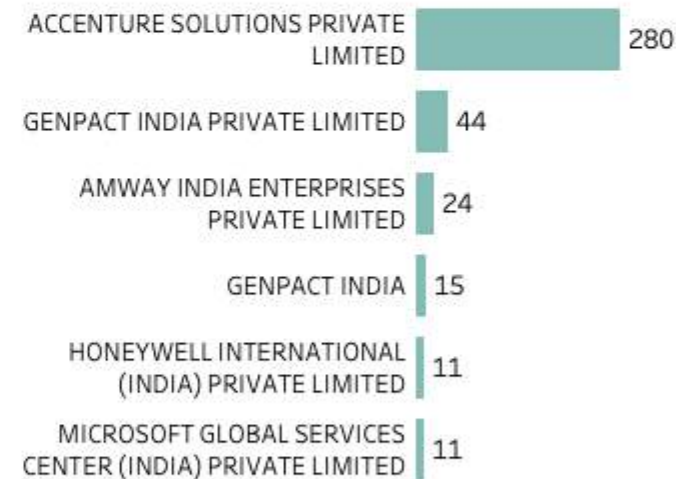
Top Recipients - Geographies



Top Recipients - Sectors

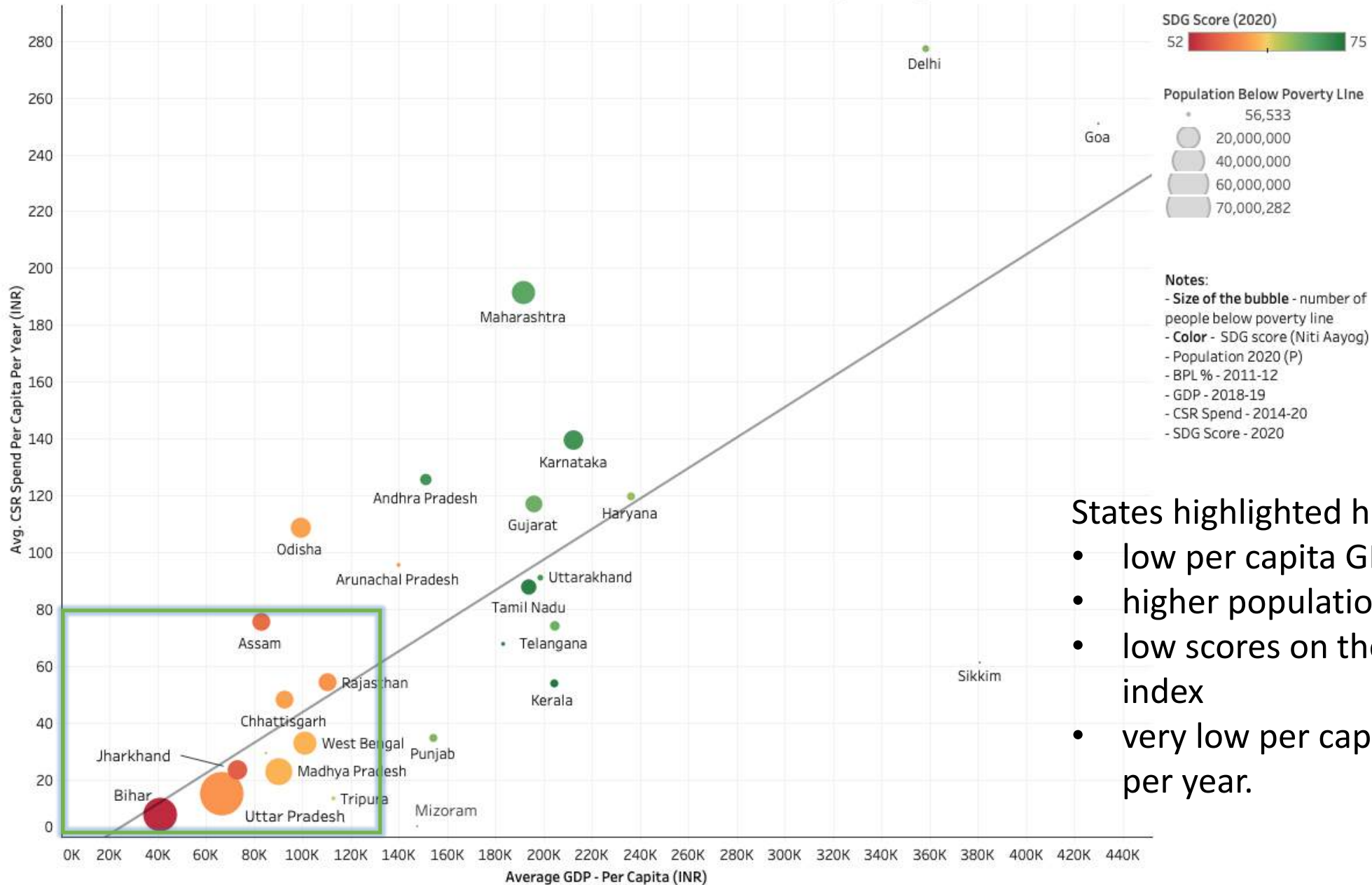


Top Funding - Companies



Making CSR more impactful

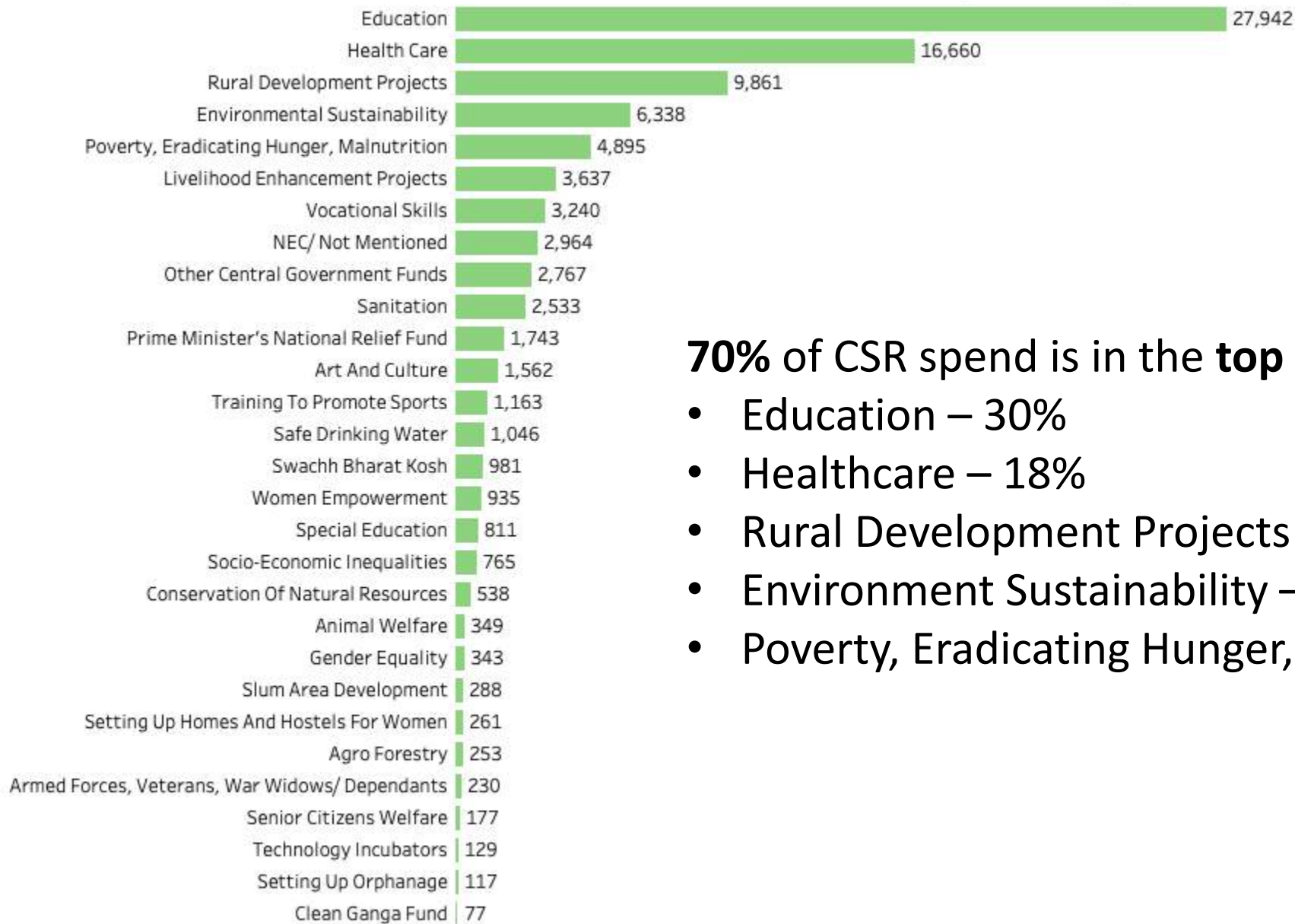
Where is India Inc.'s CSR Money Going?



States highlighted have :

- low per capita GDP
- higher population below poverty line
- low scores on the Niti Aayog's SDG index
- very low per capita CSR investments per year.

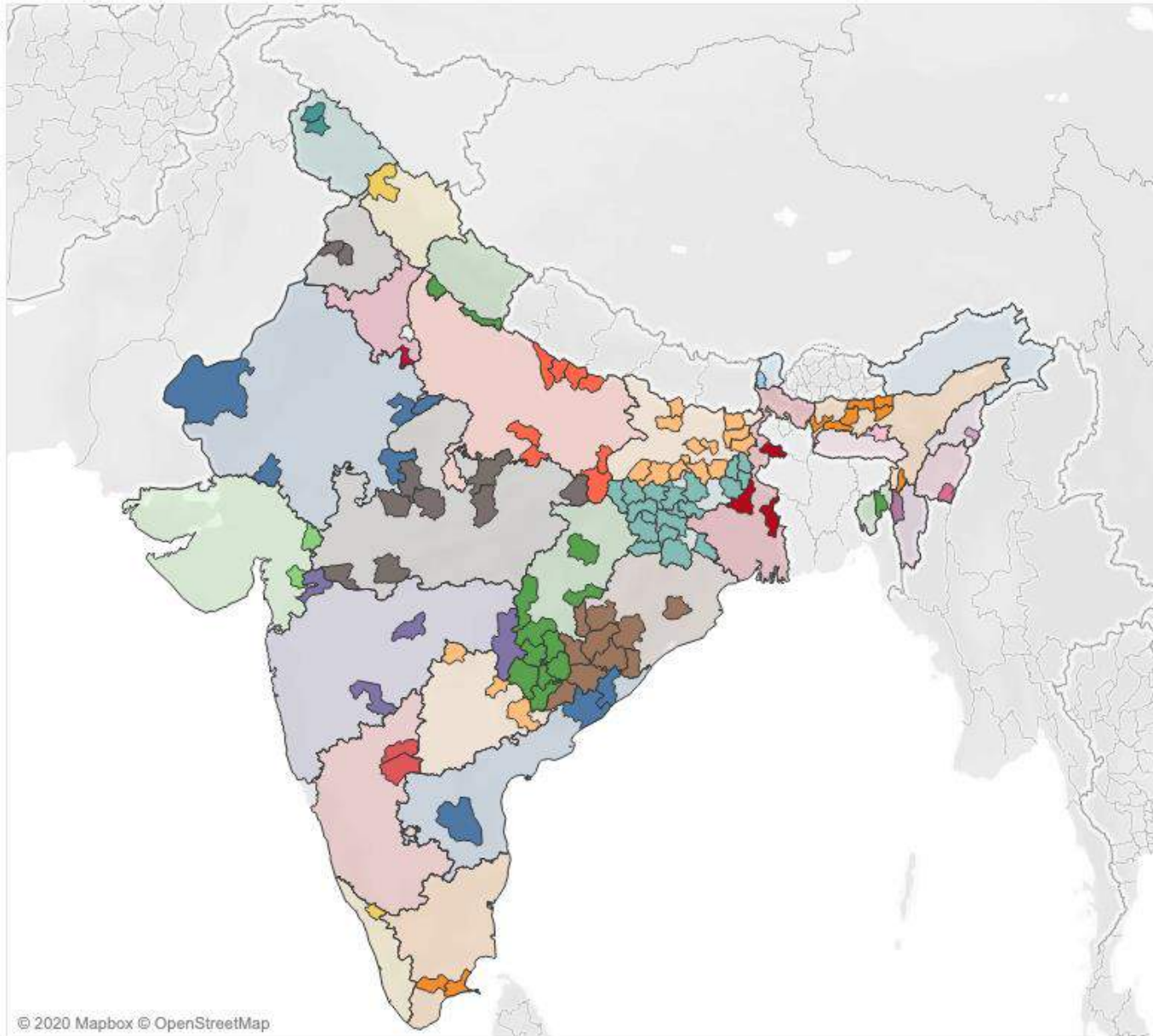
CSR Spend in Various Development Sectors (2014-20)



70% of CSR spend is in the top 5 development sectors

- Education – 30%
- Healthcare – 18%
- Rural Development Projects - 11%
- Environment Sustainability – 7%
- Poverty, Eradicating Hunger, Malnutrition – 5%

Aspirational Districts of India



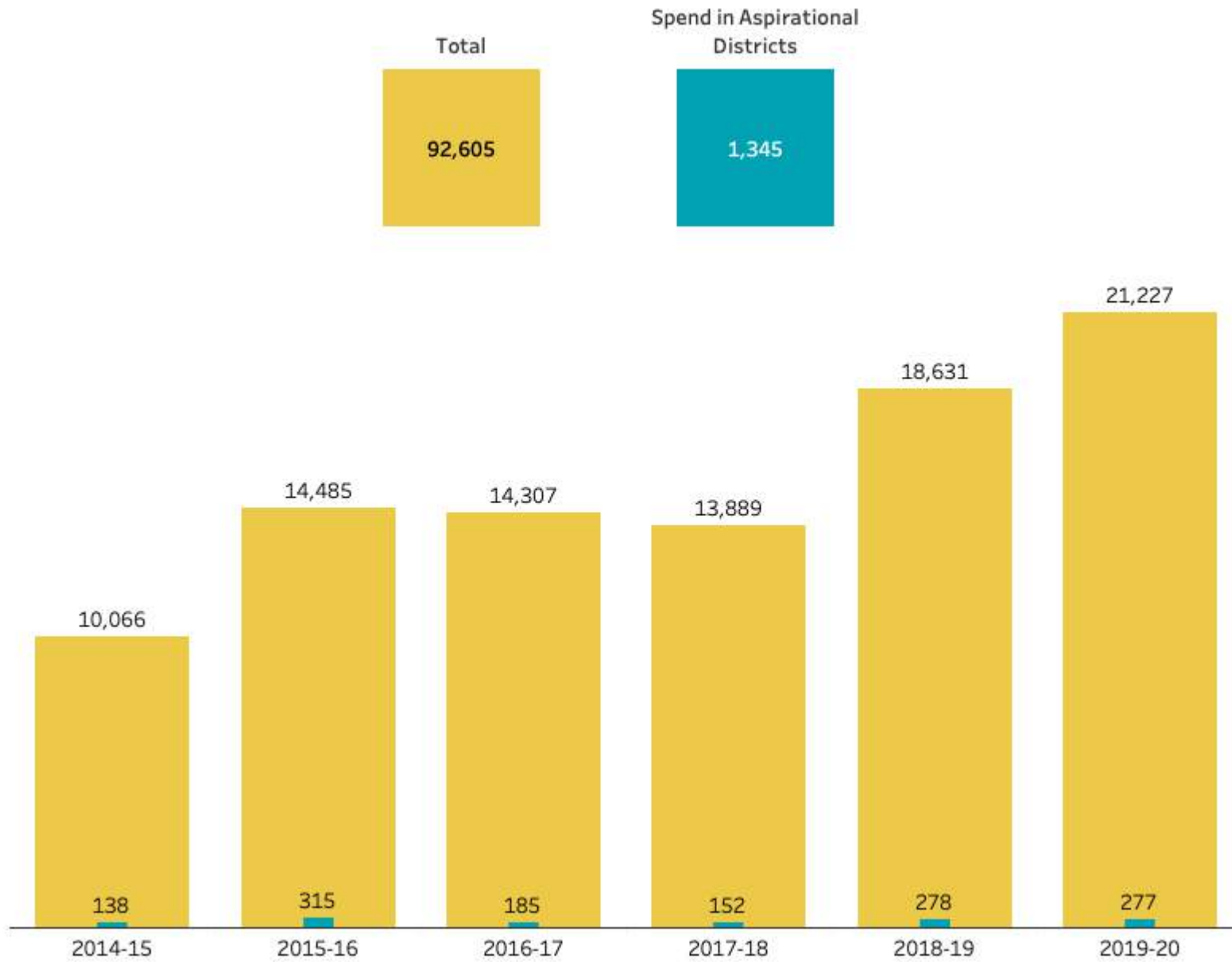
© 2020 Mapbox © OpenStreetMap

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50% of aspirational districts are from these 5 states

- Jharkhand (19 districts)
- Bihar (13 districts)
- Chhattisgarh (10 districts)
- Odisha (10 districts)
- Madhya Pradesh (8 districts)

CSR Spend in Aspirational Districts (2014-20)



- ~1.45% of the total CSR spend has been in the aspirational districts*
- Spend in Aspirational Districts has been **constant** for the **last two financial years**

* Spend that has been explicitly mapped to a specific district

Designing effective and high-impact CSR programmes

Companies typically anchor their CSR strategy on :

- Compliance
- Social cause
- Stakeholder engagement
- Alignment with business



Data sources and methodology

Sources :

- Ministry of Corporate Affairs (MCA Portal)
- Census 2011
- Planning Commission/Niti Aayog
- IDI analysis

Notes :

- *Data is as made available by the Ministry of Corporate Affairs as of Mar 2020.*
- *An updated report will be available in 2021 on sattva.co.in and IndiaDataInsights.com.*
- *The industry mapping as codified in the CIN is not fully accurate in many cases and hence we have re-classified the top CSR spenders into categories as analysed in this report. The re-mapping of industry type ensures that about 80%-90% of the total CSR spend is mapped to the right industry. For remaining 28000+ companies, we have retained the mapping as per their CIN, and hence that may lead to a small margin of error in industry-wise CSR spend calculation. However the error is small and is unlikely to impact the overall picture of industry-wise CSR spending trends portrayed here.*
- *Each unique CIN is treated as a separate company in this report. Hence group CSR or aggregated views of holding company with subsidiaries is not available as a single figure. This is in line with the data available on MCA CSR portal.*



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American Chamber of Commerce in India

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