

The State of CSR in India 2014-21

DATA GUIDE 2022



India Data
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About CSR Data Guide

With more than ₹1.22 Lakh Crore spent in 7 years, CSR is gaining strength as a source of development finance. Where are these funds being deployed? Who are the funders? Understand CSR funding trends across sectors, industries and regions. This comprehensive data guide covers:

- ₹1.22 Lakh Crore of CSR funding
- In depth analysis of regional spend (6 regions)
- In depth analysis of spend in top development sectors (Education, Healthcare, Livelihood, Rural Development Projects and more)
- In depth analysis of investments by top industries (BFSI, Oil, IT/ITES, Energy and more)
- Seven years of CSR (2014-21)

This is a detailed CSR landscape study designed to provide actionable insights on:

- Under-funded regions
- Industry and CSR spending trends
- Under-funded sectors
- Peer trends by industry and company size
- This data guide is an essential tool if you are a:
- CSR practitioner working on creating effective programmes
- Non-profit organisations looking to understand the funding landscape
- Policy makers/researchers studying CSR trends

This Data Guide is produced by **India Data Insights** (www.IndiaDataInsights.com).

India Data Insights is an online portal delivering actionable data-driven insights to social sector professionals at the click of a button. We power sharper and quicker decision making, so that you can spend more time and resources on delivering better programmes and impact.

We are a part of **Sattva Consulting** (www.sattva.co.in) and our work is powered by **Sattva's** decade-long experience in designing and delivering high impact programmes in emerging economies across the world.

Data Sources:

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

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 one of the following:

- Net worth of ₹500 Crore or more, OR
- Annual turnover of ₹1,000 Crore or more, OR
- Net profit of ₹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 7 years of implementation of this law, **more than ₹1.22 Lakh Crore has been cumulatively spent by 29,000+ companies.**

In this report, we have analysed the CSR spend in the last 7 years by the entire set of companies using the data made available by the Ministry of Corporate Affairs as of March 2022.

Definitions

PAN India – Project implementation is in more than one state

Sector – Development sectors/thematic areas defined by MCA

Zero Spend Companies – Companies that have their prescribed CSR amount as zero or they have spent zero amount with positive prescribed CSR

PAN SDGs – Development sector of the project can be mapped to more than one SDG

PSU – Public Sector Undertaking (Central or State government)

Notes:

- Data is as made available by the Ministry of Corporate Affairs as of Mar 2022.
- An updated report will be available in 2023 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 10% of 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. In case you notice any big anomaly, please do write to us at IDI@sattva.co.in and we will investigate it. We thank you in advance!
- Each unique CIN is treated as a separate company in this report. Hence group CSR is not available as a single figure. This is in line with the data available on MCA CSR portal.



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Introduction

Unlocking the Potential of CSR

In 2014, India became the first country to legally mandate Corporate Social Responsibility (CSR). With CSR funds gaining strength as a source of development finance, Sattva has evaluated how CSR has been implemented between 2014 and 2021, in the **State of CSR Report** by Sattva.

The objective of this report is to provide corporates with data-backed mapping of collective CSR investments.

The report aims to empower corporates to make more informed and strategic CSR investments that lead to sustainable, measurable, result-oriented impact.

CSR & the COVID-19 Years

In many ways, 2020-21 was a watershed year for CSR.

Corporate India reiterated and displayed its potential to transform the social sector landscape significantly, by catalysing solutions and scaling impact - as was evident during the COVID-19 pandemic.

From developing vaccines to driving relief efforts, corporates were at the forefront of all activities, working in tandem with the government.

However, the pandemic upended the economy, disrupted ongoing CSR projects and erased the gains made over years of painstaking community development work.

Education and Health, each of which typically secures about 30% of the total CSR funds, saw widespread disruption due to lockdowns and other restrictions. For example, schools were shut for almost 18 months. Hampered by the stark digital divide, most schools serving disadvantaged communities and education-related CSR projects struggled to adapt to the online mode. Economic distress, poor connectivity, lack of access to digital devices, and staff who were inadequately trained to adapt to the online mode of instruction were some of the common challenges of this period. On the health front, in the initial months of the pandemic, every known health system came close to collapse despite private and government intervention.

The lessons from these experiences call for introspection. They call corporates to re-

examine the efficacy of their existing CSR investment models. They call for a focus on building greater resilience within our communities.

CSR and Business Goals

Corporates display their financial heft and deep monetary resources, through their CSR spends. In fact, since 2014, over 29,500 companies have spent nearly ₹1.22 lakh crores, cumulatively, on CSR. By any standard, this is a significant amount, even if it pales in the face of government spends.

This corporate largess is a result of a changing mindset towards CSR. Corporates have come to recognize substantial benefits in triggering transformative changes in the social sector through a problem-solving approach. They are increasingly moving beyond the boundaries of statutory compliance and time-bound, interventionist support for 'projects', to align their CSR efforts with corporate expertise and business values more closely.

This goal-based approach helps corporates to reap intangible business benefits, as they link their brand with a tangible goal, and thereby, amplify impact.

When CSR efforts are closely aligned with corporate goals and expertise, mutual synergies and competencies are leveraged. Longer-term perspectives also help to build resilience in the face of unpredictable disruptions like the COVID-19 pandemic. What is more, along with better alignment with business priorities, the social needs of the nation are also addressed.

CSR – Resilient funds

The change in corporate mindset is evident from the fact that despite the situational disruptions of 2020-21, the average annual CSR spend consistently stayed above ₹20,000 crores over the last three years. During that period, half the CSR spends went towards COVID-19 relief efforts, including the PM CARES Fund and other COVID-relief activities.

Private sector's annual CSR spend may seem paltry in comparison to government spends – such as union budget allocation for sectors like Education (around ₹1 lakh crores) - or monthly GST collections (₹1 to 1.3 lakh crores). However, it must be realised that CSR is not intended as a replacement for government spending. CSR funds intend to act as a catalyst for government spending, and supplement existing efforts to strengthen institutions, bring in innovation and leverage private sector expertise for social good.

CSR Law and Impact

Amendments were made to the CSR law in 2021 to nudge companies towards a

deeper engagement with CSR, mainly on three fronts:

- **Increased Governance:** The 2021 amendments include involvement of the Board where CSR spends exceed ₹50 lakhs, more detailed annual disclosures, and monetary penalties for non-compliance on mandated spends.

It must be mentioned here that while compliance is still a stumbling block – with almost 50% of companies unable to meet mandated spends, several companies have also been consistently spending more than the mandated levels, right from the start.

- **Focus on Impact:** Mandatory impact assessment by an independent agency for corporates who have spent > ₹10 crores in each of the preceding three years, and with projects > ₹1 crore.
- **Responsible Implementation:** While general management and administration expenses are to be accommodated within the 5% administrative overheads cap, expenses related to project design, implementation, monitoring and evaluation may be included in the 95% allocated to projects. Unspent CSR funds linked to an ongoing project should be transferred to the designated 'Unspent CSR Account' within 30 days of the year end. If not, this must be transferred to a Schedule VII fund within six months.

While these amendments enhance transparency and disclosures around existing CSR activities, they also draw attention to the huge untapped opportunities in this field. With its innovative solutions and methods, imaginative collaborations and a strategic perspective, corporate India can deliver an impact that is disproportionately greater vis-à-vis the volume of funding.

In addition to bringing in corporate funds into social development, CSR now aims at including private sector expertise for social development. Voluntary initiatives, led by corporate leadership teams, are among the major trends in business, in recent times.

These voluntary initiatives leverage the technical and process expertise that is readily available in corporates, bring in an instinct for innovation, collaboration and novel financing options. These teams have the bandwidth to generate a better understanding of the needs of communities, through research and use of technology. They are better equipped to bring innovation to the social sector and can operate without the constraints that governments may face.

CSR – Looking Ahead

The concept of CSR spending as a business 'duty', as well as 'potential', took time to evolve.

Starting primarily as a 'must do' to ensure compliance and then moving on to address specific, identified community needs such as education, health or environmental concerns, CSR spends, in the past, were mostly standalone philanthropic projects.

However, today, most large companies across industries are better informed and better equipped to deal with the wider set of social challenges at hand due to the availability of credible data for informed decision-making. Technological advancements have equipped corporates with instant access to data and online delivery of community services such as awareness building on climate-related issues, education, health and financial inclusion.

The task, now, is to effectively identify and leverage the core competencies of different corporates and give CSR projects strategic direction and objectives. Teams within a corporate can take an active role in solving social problems in a way that simultaneously delivers tangible bottom-line results.

CSR – A Sattva Trend Analysis

Sattva's analysis is supported by emerging CSR trends that we have observed, through our in-depth interactions with corporates over the past decade. Our findings include the following:

1. Innovations and Incubators Draw Increased Funding: There has been a steady increase in CSR funds directed towards social sector incubators and social research. With Niti Aayog also promoting the Atal Innovation Mission, it is likely that large CSR spenders will adopt this trend and include incubators and research in their portfolio soon.

Meanwhile, corporates are also partnering with standalone incubators and academia to fund social enterprises that are brimming with fresh ideas that resolve social sector challenges. They have the funds and the scope to leverage their business and leadership expertise to mentor market-linked solutions that serve specific communities. These solutions could turn the tide for underserved populations in areas like financial inclusion, mobility, green energy and so on.

2. Increase in Collaboration: Corporates have a head start in being able to build collaborative models, by attracting talent and expertise from diverse fields to address social sector problems and scale impact. These partnerships with Foundations, HNIs and other corporates augur well for knowledge sharing and more efficient usage of funds. They also provide a platform for academic and technical experts to mentor and support enterprises, and scope to collaborate and work in synergy with Government to offer wider institutional support and scalability.

3. Access to Underserved Geographies: Traditionally, CSR used to benefit local areas where corporates run their operations. However, data from our review period suggests that deployment of CSR funds is in fact skewed geographically.

More than a third of CSR funds reportedly goes to pan-India projects (spends by large corporates, PSUs in particular), while the rest of it goes into region-specific projects.

The Western region receives close to 23% of the total funds (of which Maharashtra alone accounts for 15%) and the South gets 17% of funds, cornering the larger share. States like Bihar, Uttar Pradesh, Jharkhand, Madhya Pradesh, and West Bengal which score low on social development indicators receive a very small proportion of CSR investments. The same holds true for the North-Eastern states. The Aspirational Districts (as categorized in Niti Aayog's initiative in 2018 to bring accelerated development to 112 districts lagging in social welfare indicators) attracted hardly 1.76% of the funds, despite housing 21% of the total population.

Of late, more corporates are looking at these severely underserved areas to supplement government efforts at upliftment in these locations. There is enormous scope for corporates to move the needle and channel their efforts into creating consequential impact in these regions. The government could consider incentivizing CSR spends in Aspirational Districts to attract a larger share of funding.

4. Blended Finance and Innovation in Funding: Blended finance is a concept that is gaining traction amongst corporates. Born from the assumption that social sector project outcomes are usually difficult to predict, and therefore a risky proposition for commercial lenders, blended finance attempts to bridge the gap between projects and funding by using limited, concessional philanthropic capital or grants to underwrite the risks in a project, thereby unlocking the potential for commercial capital to play a role. Development impact bonds, loan guarantee funds, syndicate or pooled philanthropic funds, in addition to other, more innovative models, like returnable grants, interest subvention and social success notes are being explored.

Although all these have greater reporting and impact assessment requirements, blended finance offers corporates the opportunity to deliver greater impact with limited resources. While compliance is still a challenge, corporates are exploring how best to unlock commercial funds and build more market-sustainable models of funding.

5. Social Sector Research: Social sector research has traditionally been the preserve of philanthropic foundations rather than corporates. But increasingly, corporates have also been funding research in fields that lie close to their business interests. Additionally, they have been sharing knowledge and data with others, to improve the understanding of critical issues and further thought leadership in the ecosystem.

When the knowledge pool in an ecosystem increases, everybody benefits. Better understanding forges better collaborations, more innovations, improved benchmarks, more effective and relevant program implementation and more specialist agencies.

6. Systemic Changes: The 'project management' approach is giving way to a strategic perspective, and corporates are seeking deeper engagement with CSR to bring about lasting social change. To begin with, the pandemic experience is compelling corporates to build more resilient strategies and processes, and render them disaster-proof. These changes call for reconfiguring of systems and processes, and enhanced reporting protocols so that decisions can be data-driven and evidence-based, with robust metrics for impact measurement.

7. Socially Conscientious Businesses: ESG (Environmental, Social, and Governance) is becoming core to the way businesses operate today. Corporates measure CSR investments against these three key factors before committing funds. They look at enabling shared value, attaining global sustainability goals and focus on climate change led initiatives as part of their CSR focus. Corporates have become more cognizant of the need for a socially conscious brand, for internal as well as external stakeholders, and to leverage CSR as a magnet to attract and retain high-quality talent.

CSR aims to positively impact society and create a more equitable, sustainable living space for all. It is true that the focus of CSR has been evolving with time, to address present day challenges and those of the future.

The time has come for corporates to recast their plans and reposition themselves as vital catalysts in this monumental task of creating a more equitable society. For it to be really meaningful, rather than just plain rhetoric, more corporates must be serious about fully embedding CSR into their organization's board rooms.

Note: The data points quoted above are from our State of CSR report.

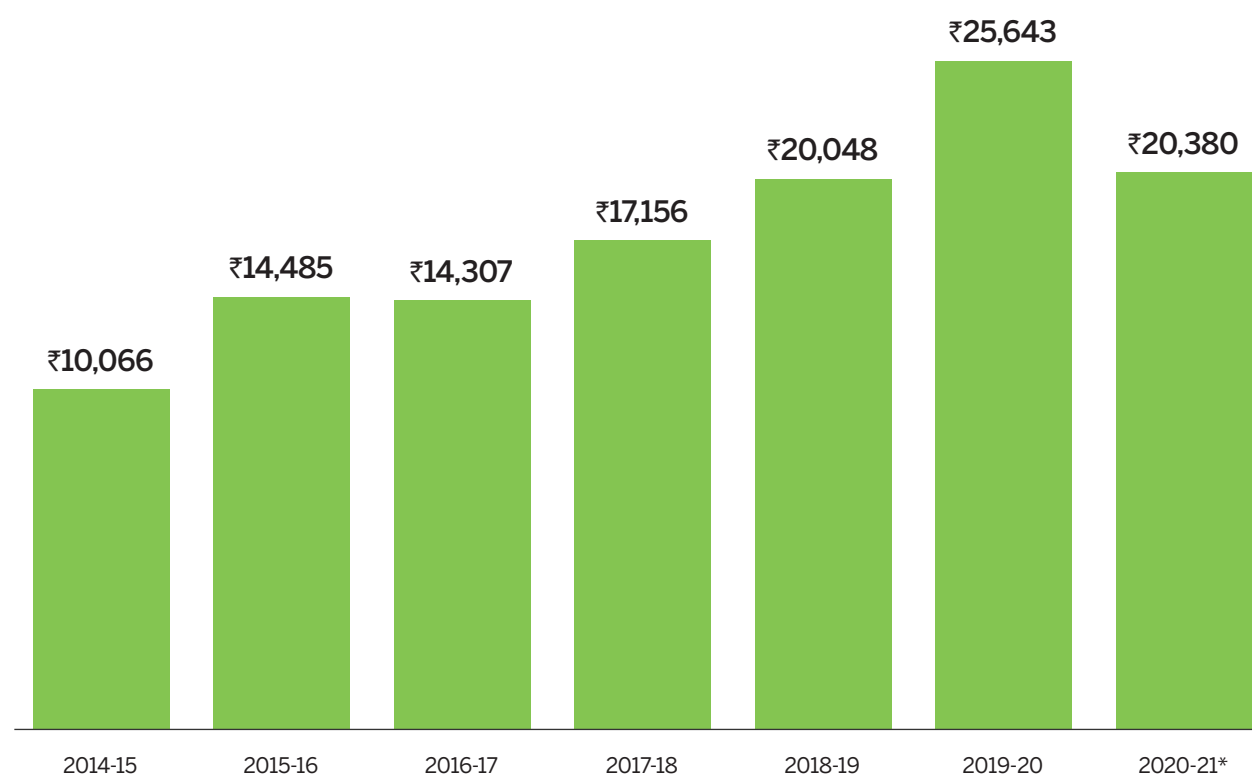
Key Insights

- ~₹1.22 Lakh Crore spent in CSR since its inception.
- There are now a total of five companies in the >₹500 Crore CSR spend category. Together they contribute to 13% of total CSR.
- 23% of CSR funding is from PSUs.
- More than 45% of CSR implementation is done through Implementing Agencies.
- More than 1/3rd (38.8%) of total CSR spend is PAN India and about 15% in Maharashtra.
- States with low GDP and high population continue to receive low CSR funding.
- Aspirational Districts receive 1.76% of the total CSR funds.
- Education and Healthcare continue to remain top sectors receiving CSR funds.
- Since FY 2016-17, there has been a significant increase in CSR funding by BFSI, Oil, Gas, Coal, Petroleum, IT/ITES and Energy companies.

The State of CSR in India CSR Analysis Summary

India's CSR

 **₹122,085 Crores** Total CSR Amount



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores.

KEY HIGHLIGHTS

More than **₹1.22 Lakh Crore** spent in CSR since its inception.

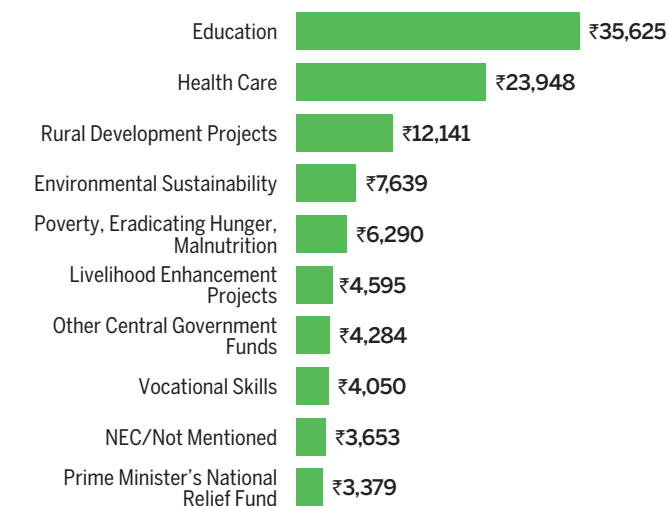
CSR spend has **more than doubled** in the last 7 years.

Since FY 2018-19, every year more than **₹20,000 Crores** is being spent in CSR.

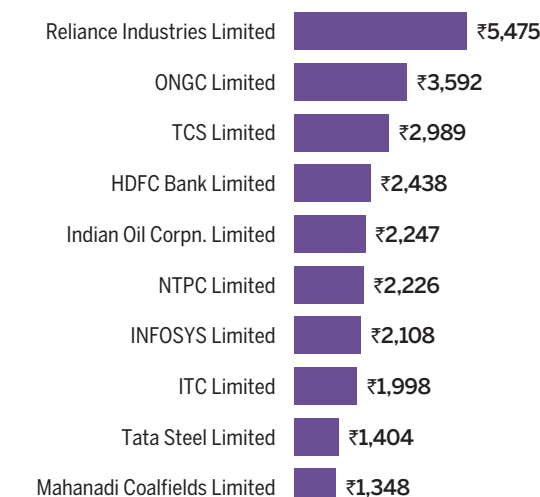
More than **₹0.25 Lakh Crores** was spent in FY 2019-20 (1/5th) of the total CSR amount spent since the law was implemented.

India's CSR Spend

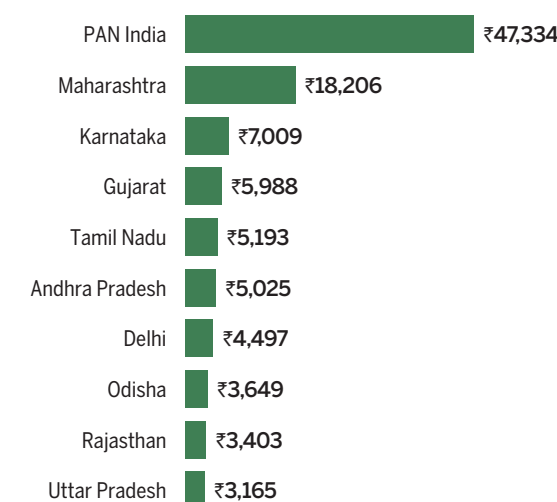
Top Recipient - Sectors



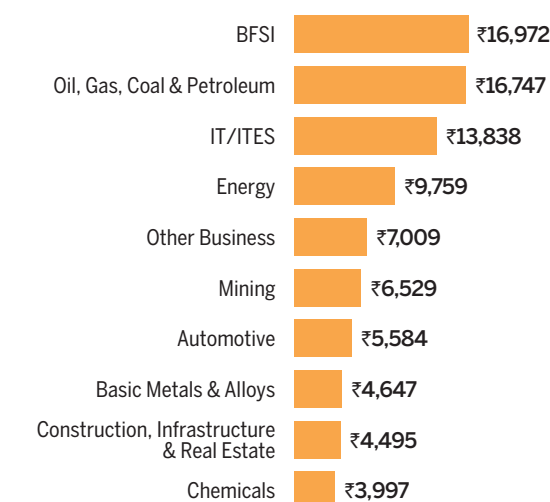
Top Funding Companies



Top Recipient - Geographies



Top Funding Industries



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores.

SOME CONSTANTS OVER THE YEARS

Top Recipient Sector

Education

Top Geography for CSR Projects

PAN India

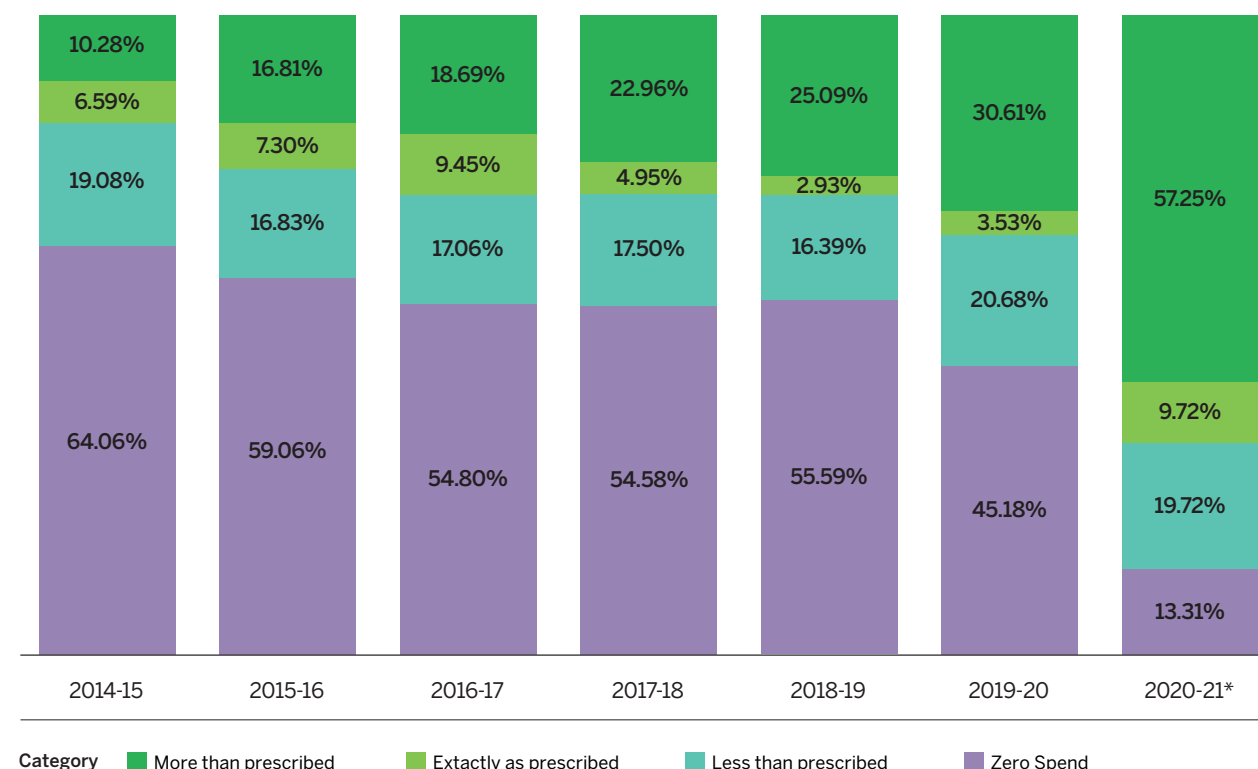
Top Spender Industry

BFSI and Oil, Gas, Coal & Petroleum

Top Spender Company

Reliance Industries

CSR Compliance



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available.

KEY HIGHLIGHTS

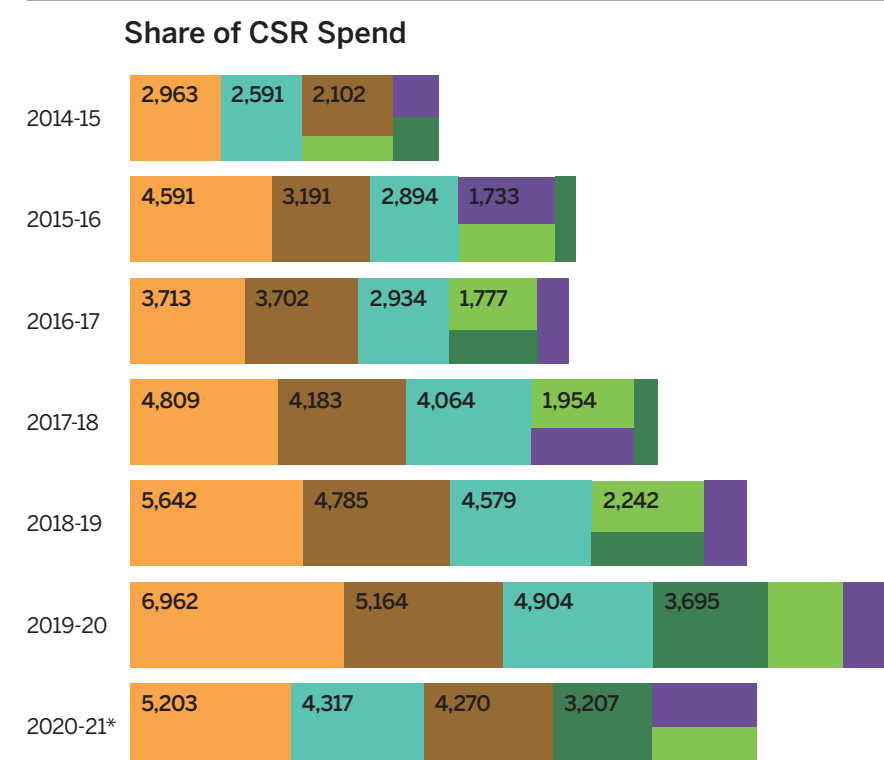
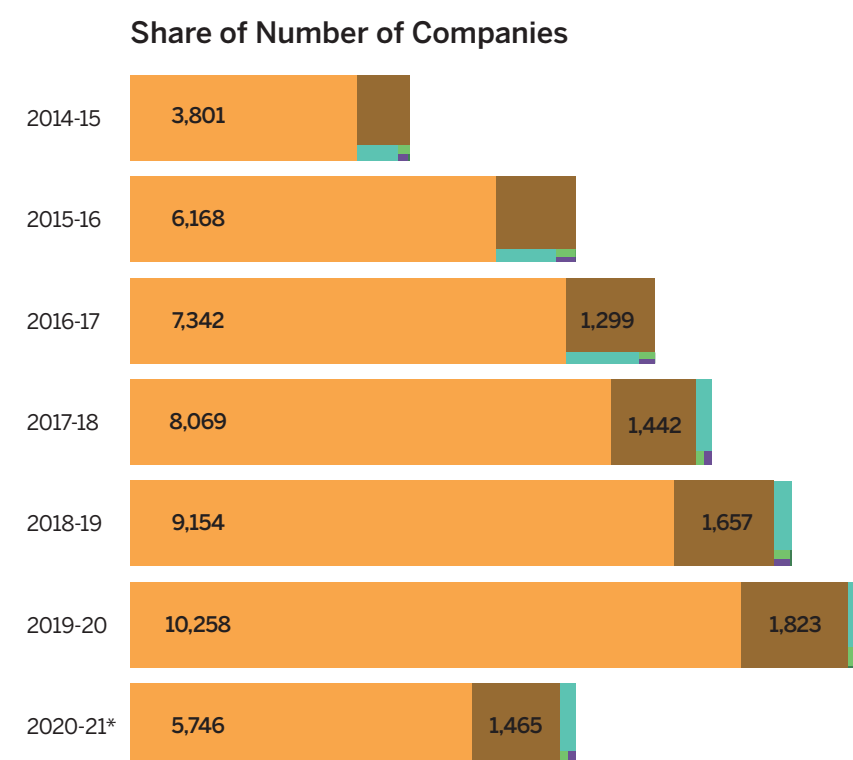
Number of companies spending more than their prescribed amount has been increasing every year.

FY 2019-20, more than 30% of the companies spent more than their prescribed amount.

More than half of the companies have their CSR spend amount as zero (either their prescribed CSR amount is zero or they have spent zero amount with positive prescribed CSR).

Companies Based of their Share of CSR Spend

Excluding Companies with Zero Spend



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

Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores.

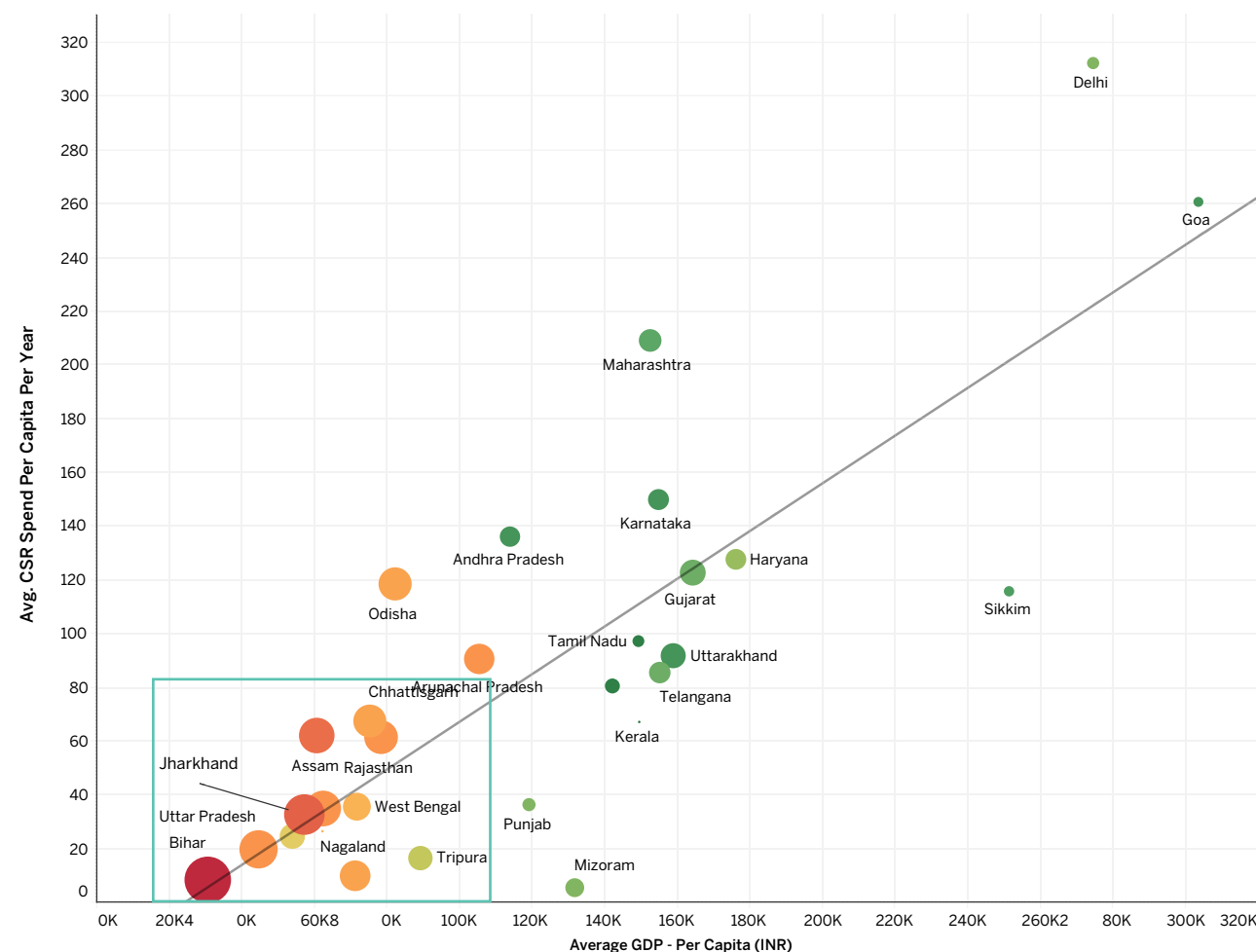
KEY HIGHLIGHTS

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

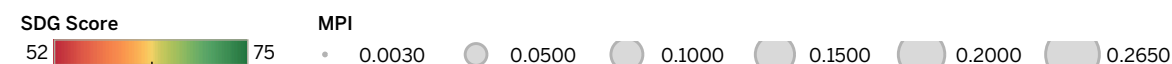
From FY 2019-20, three other companies (TCS, Tata Sons and HDFC) added to this pool (>₹500 Crore).

These five companies contribute to more than 13% in total CSR spend.

Where is India Inc.'s CSR Money Going?



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores.



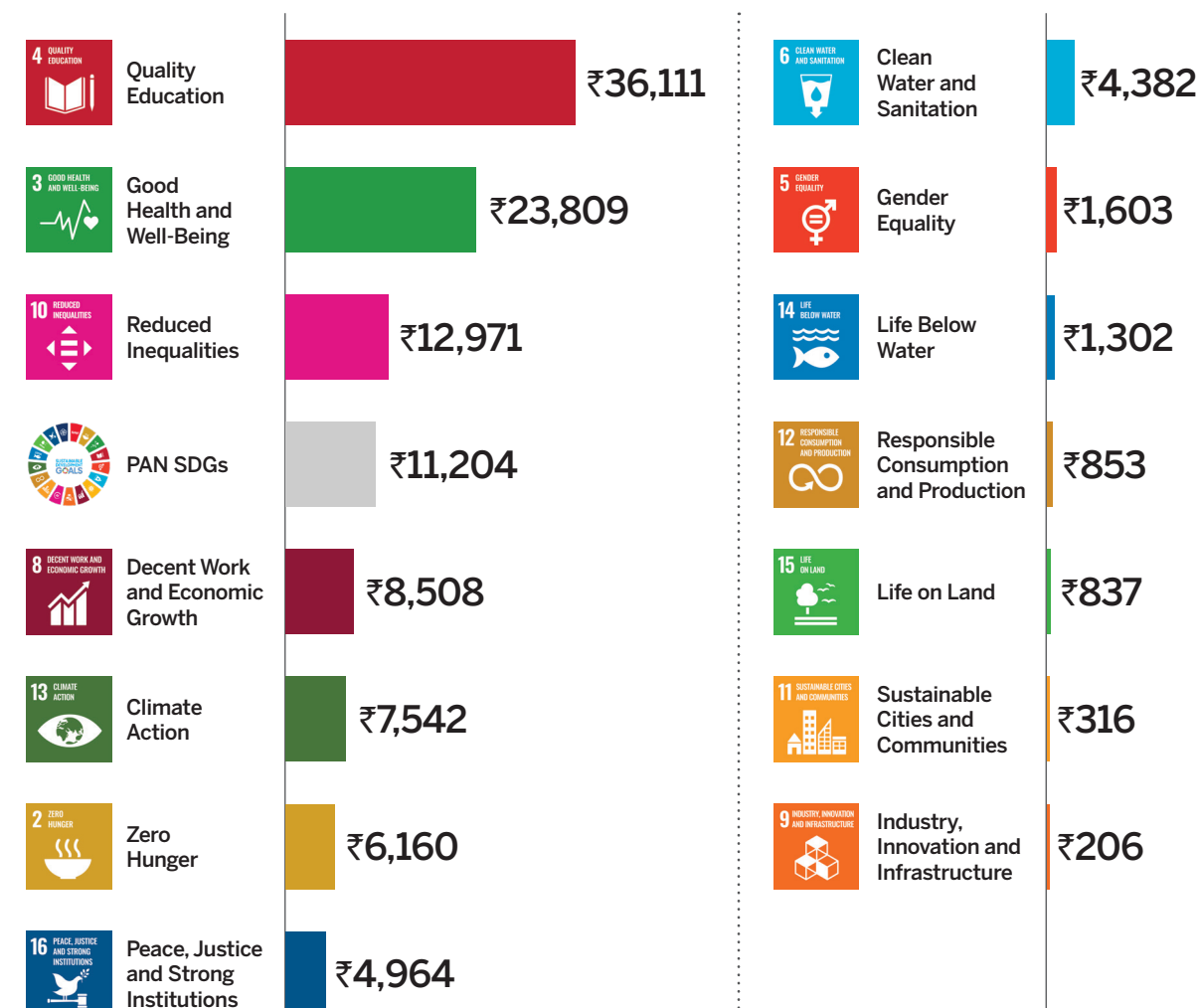
STATES HIGHLIGHTED HAVE:

- Low per capita GDP
- High scores on multi-dimensional poverty index
- Low scores on the Niti Aayog's SDG index
- Very low per capita CSR investments per year.

Notes:

- Size of the bubble number of people below poverty line
- Color- SDG score (Niti Aayog)
- Population- 2020
- MPI (Multidimensional Poverty Index) Score 2021 Report
- Per Capita GDP 2019-20
- CSR Spend 2014-21*
- SDG Score 2021 Report

CSR Spend Across SDGs



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores.

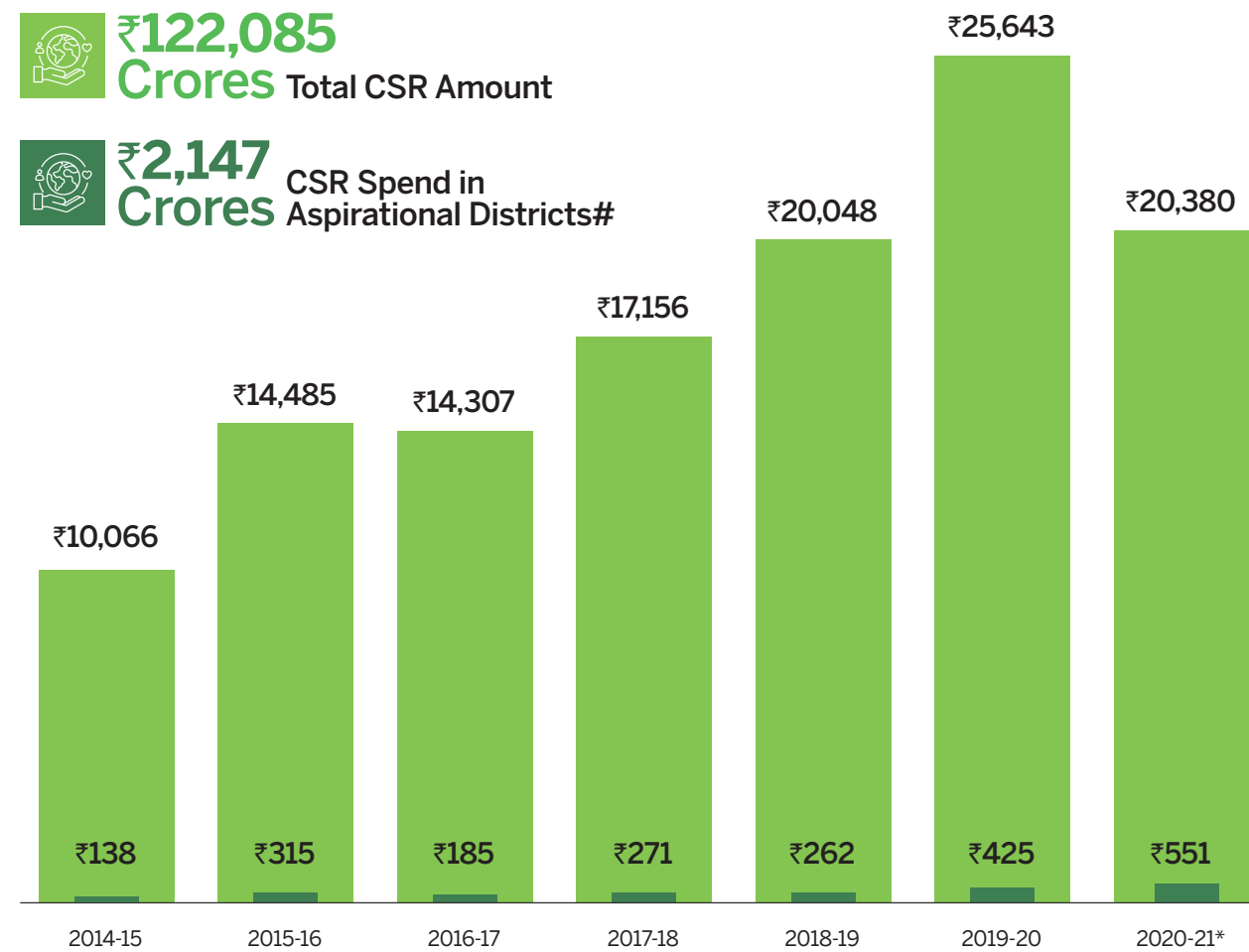
KEY HIGHLIGHTS

50%
of total CSR
spend is across
2 SDGs

30%
SDG 4
Quality
Education

20%
SDG 3
Good Health
and Well-being

CSR Spend in Aspirational Districts



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores. # CSR Amount mapped to districts.

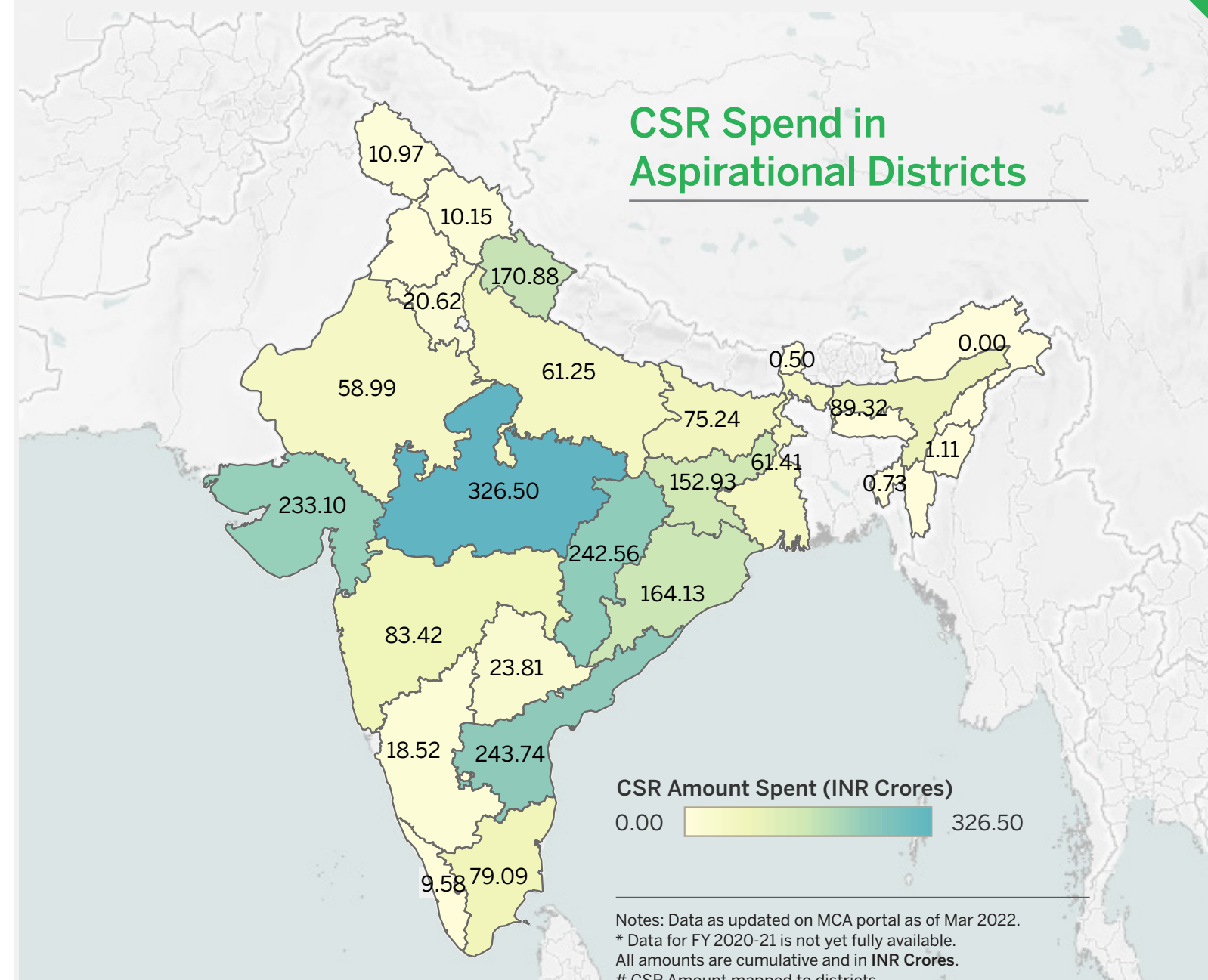
KEY HIGHLIGHTS

~1.76% of the total CSR spend has been in the aspirational districts*

Spend in Aspirational Districts has increased in the last two financial years

Note: ~80% of the CSR amount is not mapped to any district. CSR spend in Aspirational District pertains to the amount that has been mapped to districts.

CSR Spend in Aspirational Districts



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR Crores. # CSR Amount mapped to districts.

No Aspirational districts in State/UTs of Delhi, Goa, Ladakh, Chandigarh, Lakshadweep and Andaman & Nicobar Islands

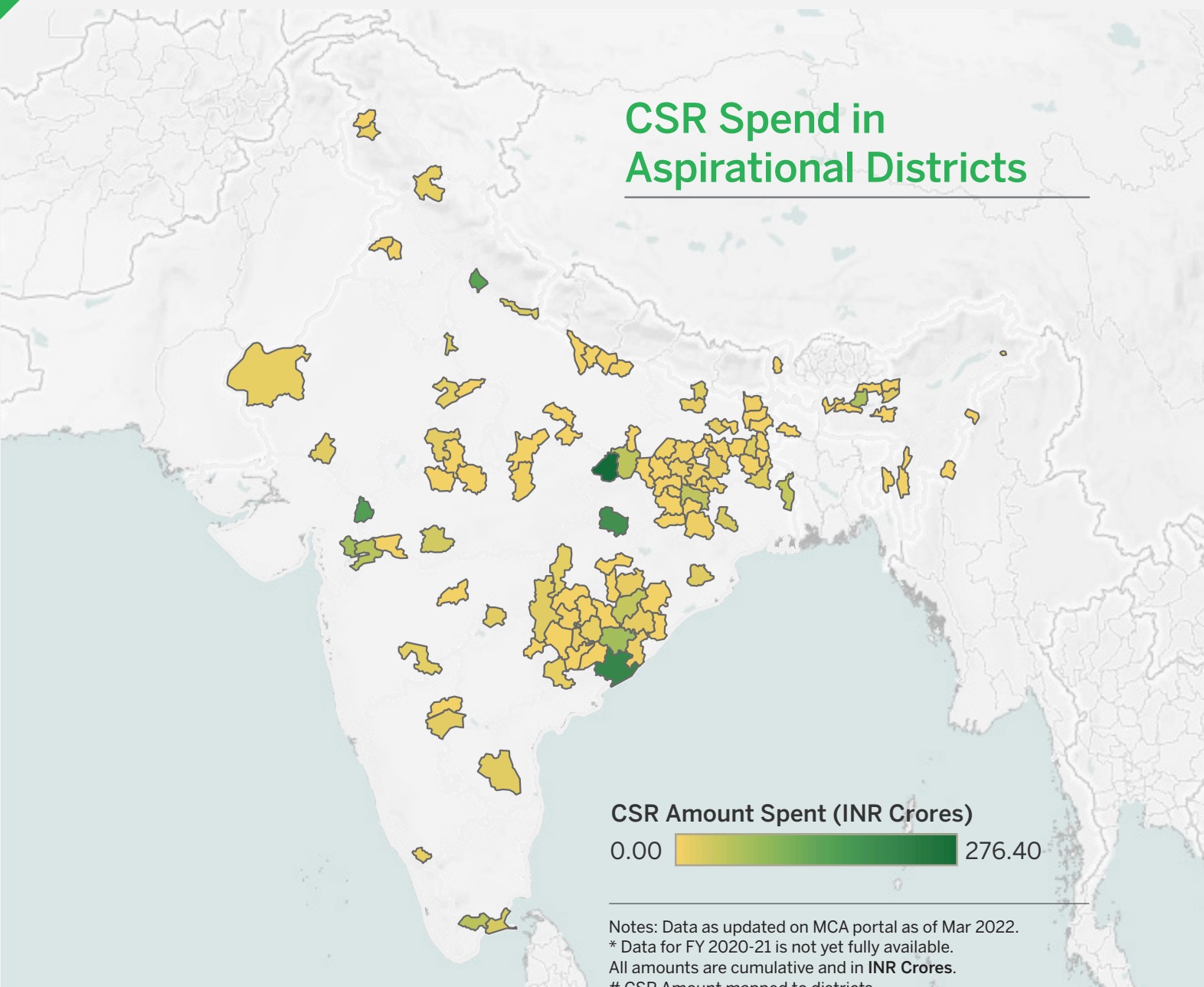
KEY HIGHLIGHTS

57% of the total CSR funds spent in mapped aspirational districts has been invested in these 5 states

15% Madhya Pradesh **11%** Andhra Pradesh **11%** Chhattisgarh **11%** Gujarat **8%** Uttarakhand

Note: ~80% of the CSR amount is not mapped to any district. CSR spend in Aspirational District pertains to the amount that has been mapped to districts.

CSR Spend in Aspirational Districts



KEY HIGHLIGHTS

CSR spent in top 5 aspirational districts constitutes to ~46% of the total CSR spent in aspirational districts.

13% Singrauli MADHYA PRADESH	10% Vizag ANDHRA PRADESH	9% Korba CHHATTISGARH	7% Dohad GUJARAT	7% Haridwar UTTARAKHAND
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Note: ~80% of the CSR amount is not mapped to any district. CSR spend in Aspirational District pertains to the amount that has been mapped to districts.





The State of CSR in India

CSR Analysis by Company Type

Share of CSR Spend by Company Type

	Number of Companies	Total CSR Amount Spent (INR Crores)
Non-Government Private Limited Company	64.67%	19.46%
Non-Government Public Limited Company	28.72%	55.79%
Subsidiary of Foreign Company (Private)	3.53%	1.46%
State Government Company	1.30%	1.17%
Government of India	0.95%	21.71%
Section 8 Company – Not for profit	0.54%	0.20%
Other Types of Companies	0.17%	0.05%
Subsidiary of Foreign Company (Public)	0.12%	0.16%

Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR crores. Other Types of Companies include Private/Public non-government unlimited companies, non-government one person company and public/private guarantee and association company.

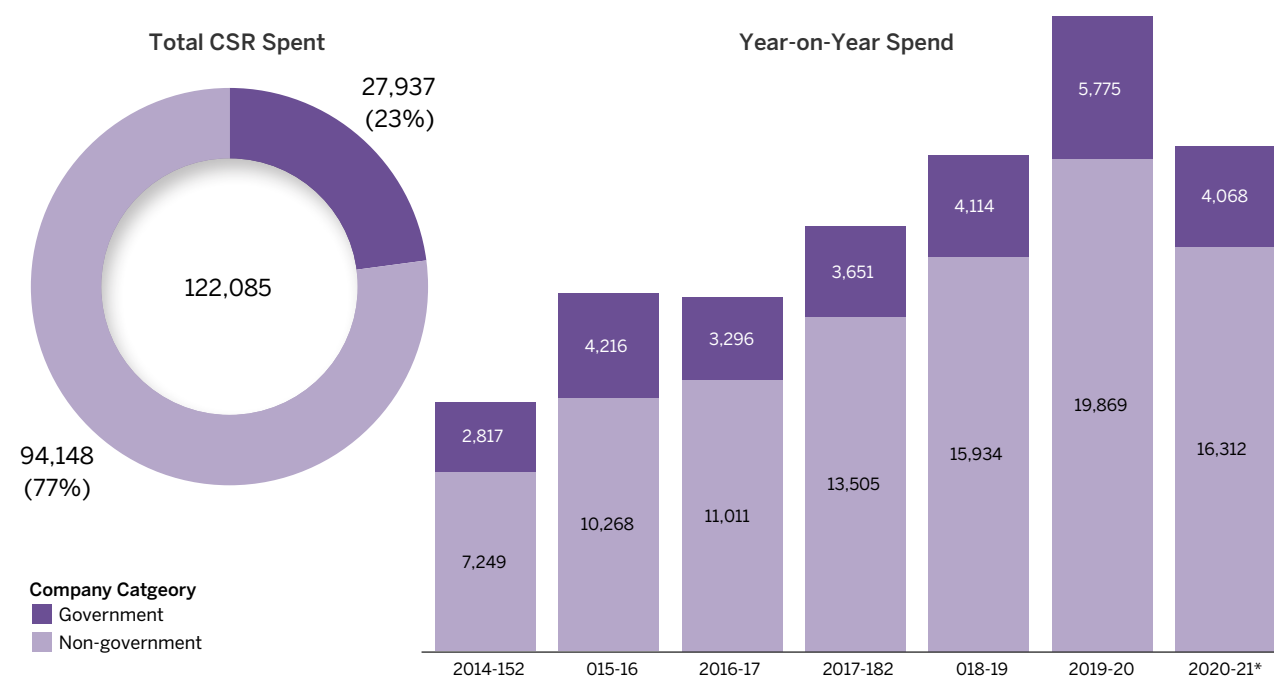
KEY HIGHLIGHTS

~1/3rd of companies participating in CSR are Non-Govt. Private Limited and they constitute ~20% of total CSR spend.

~29% of companies participating in CSR are Non-Govt. Public Limited and they constitute 56% of CSR spend.

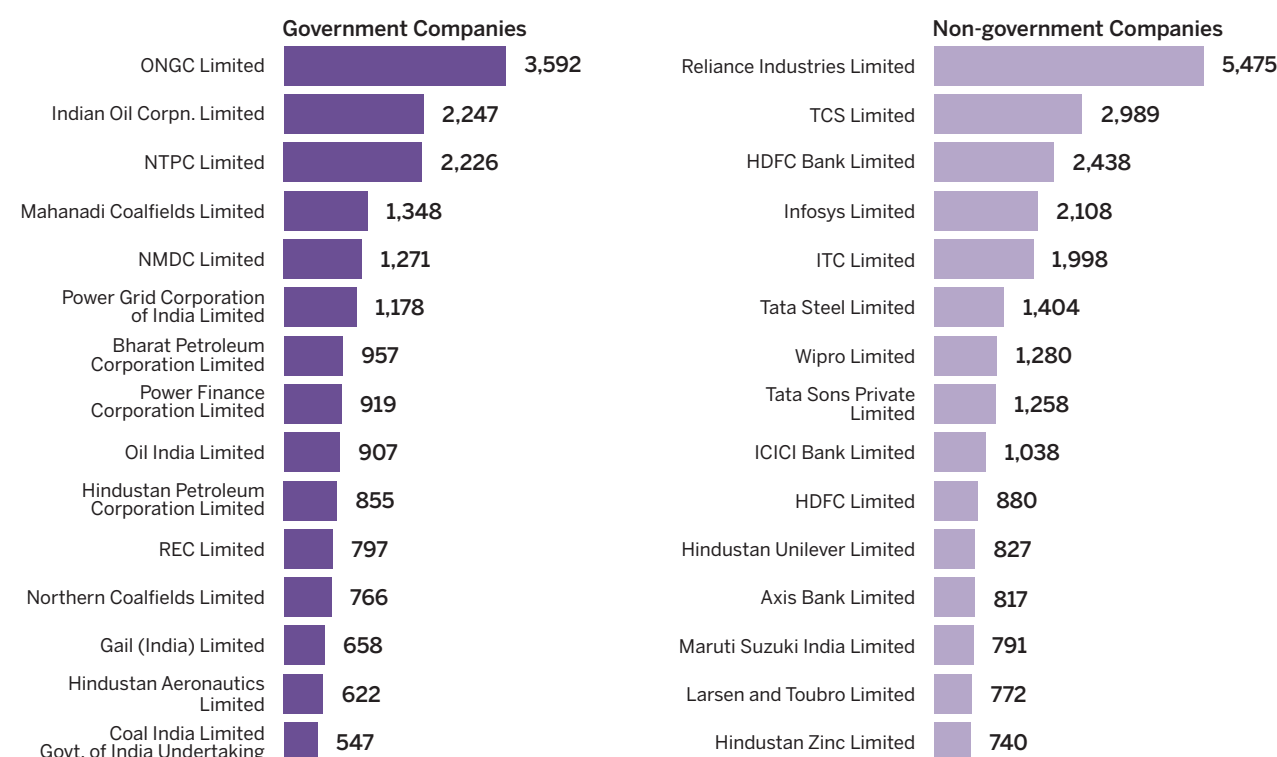
PSUs constitute ~2% of companies and their CSR spend share is about 23%.

Share of CSR Spend by Company Category



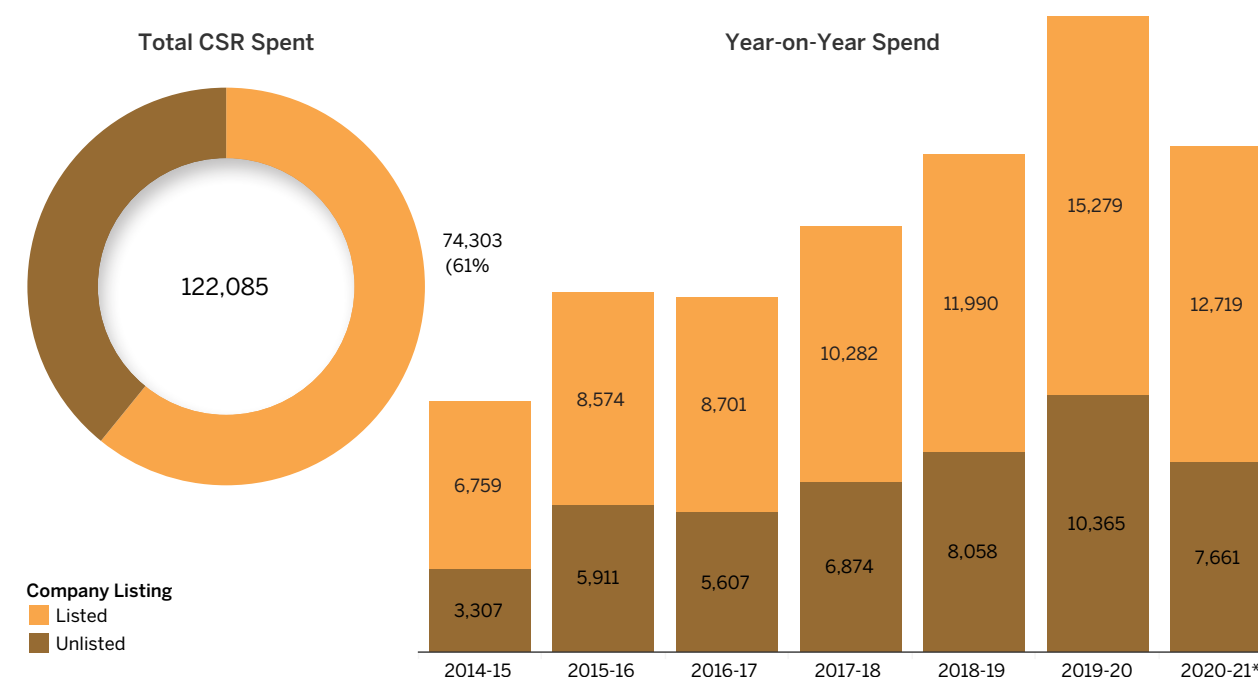
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

Top CSR Spenders by Company Category



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

Share of CSR Spend by Company Listing



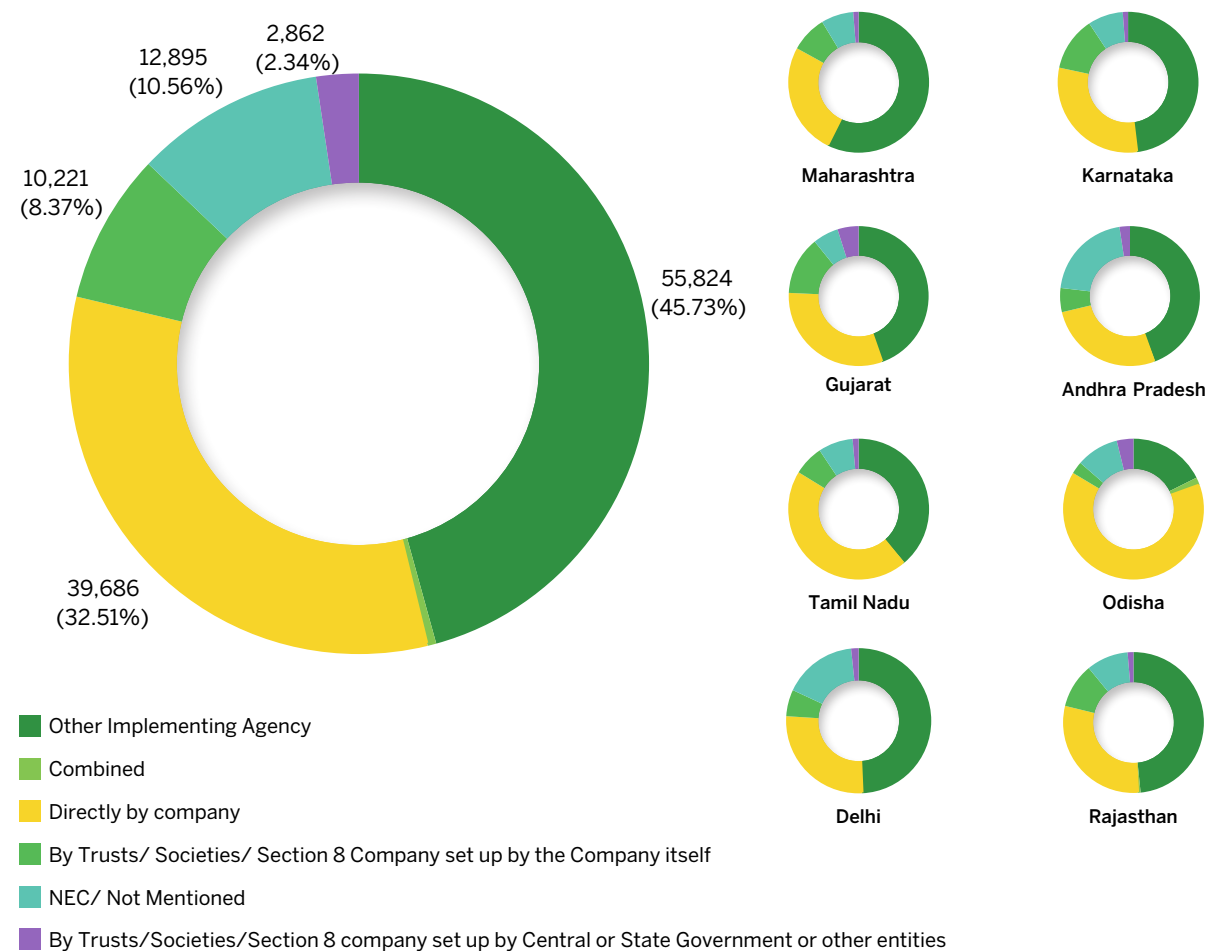
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

Top CSR Spenders by Company Category



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

CSR Spend Details by Mode of Implementation



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

~46% of CSR implementation is carried out by the Implementing Agencies and **~33%** directly by the companies.

Majority (50% or more) of the implementation in the states of **Maharashtra, Karnataka, 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.



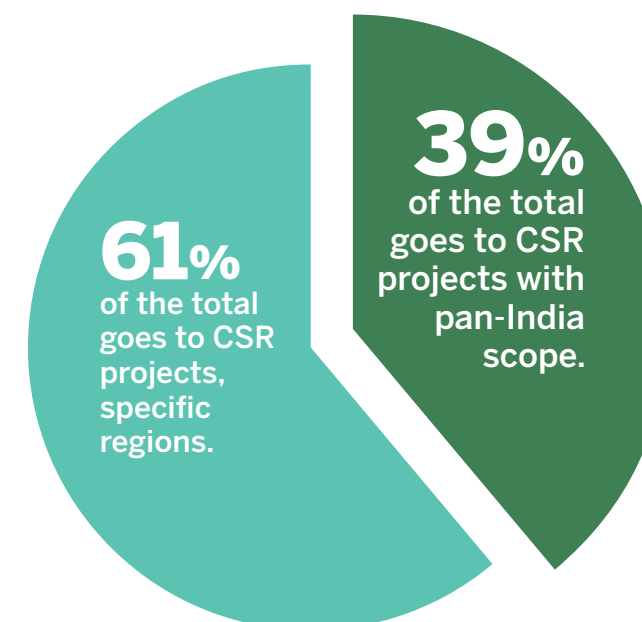


The State of CSR in India

CSR Analysis by Region

Where is India Inc.'s CSR Money Going?

Largest share of CSR funds



As per the CSR law provision:

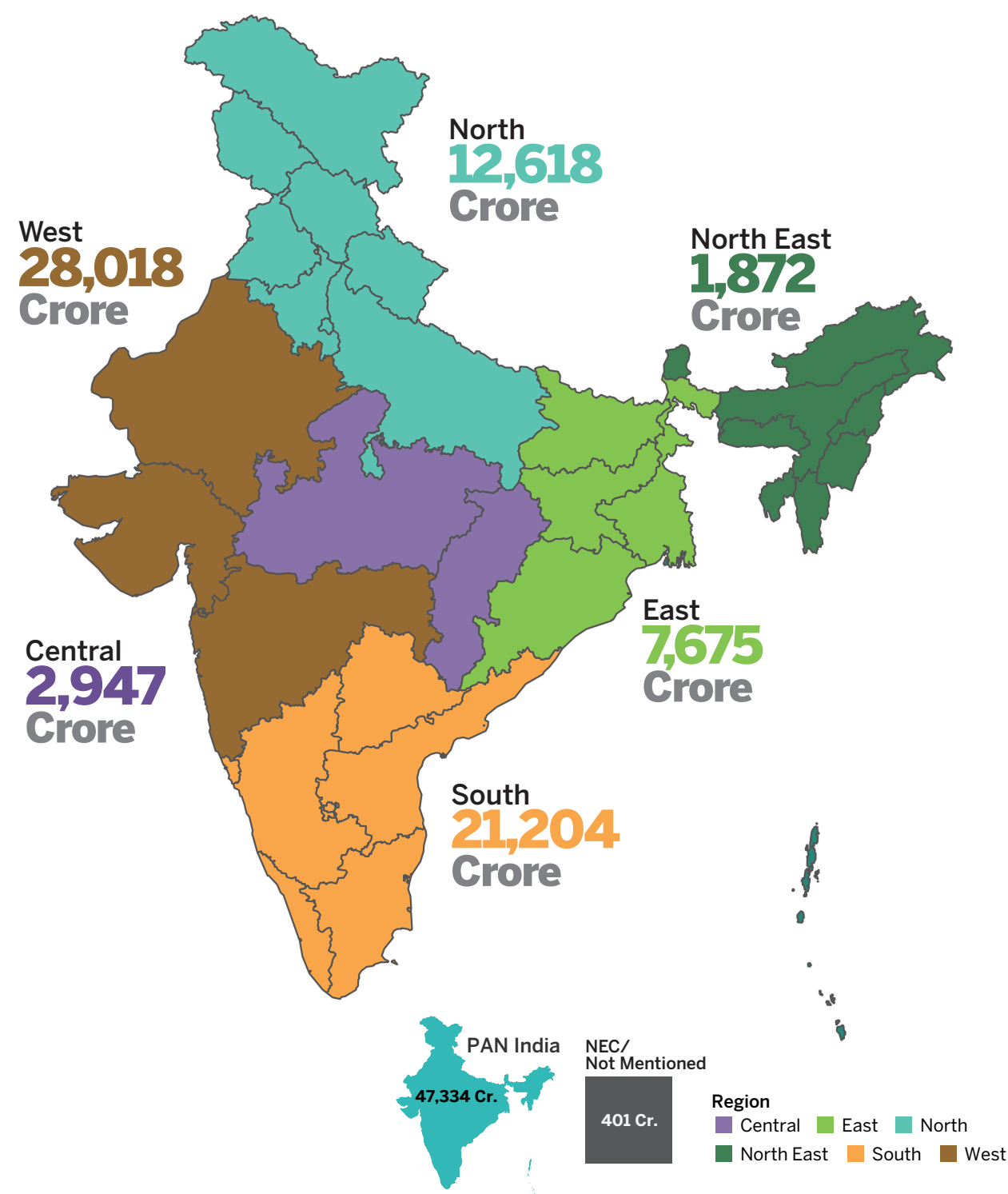
“The company needs to give preference to the local area and areas around where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.”

How does it affect the CSR reach into areas that need the development capital the most?

- Eastern, Central and North-Eastern regions receive lower CSR investments than other regions.
- States such as Bihar, Uttar Pradesh, Jharkhand, Madhya Pradesh, West Bengal have:
 - ▶ Low per capita GDP,
 - ▶ Higher multi-dimensional poverty index score,
 - ▶ Lower scores on the Niti Aayog's SDG index
 - ▶ Very low per capita CSR investments per year.

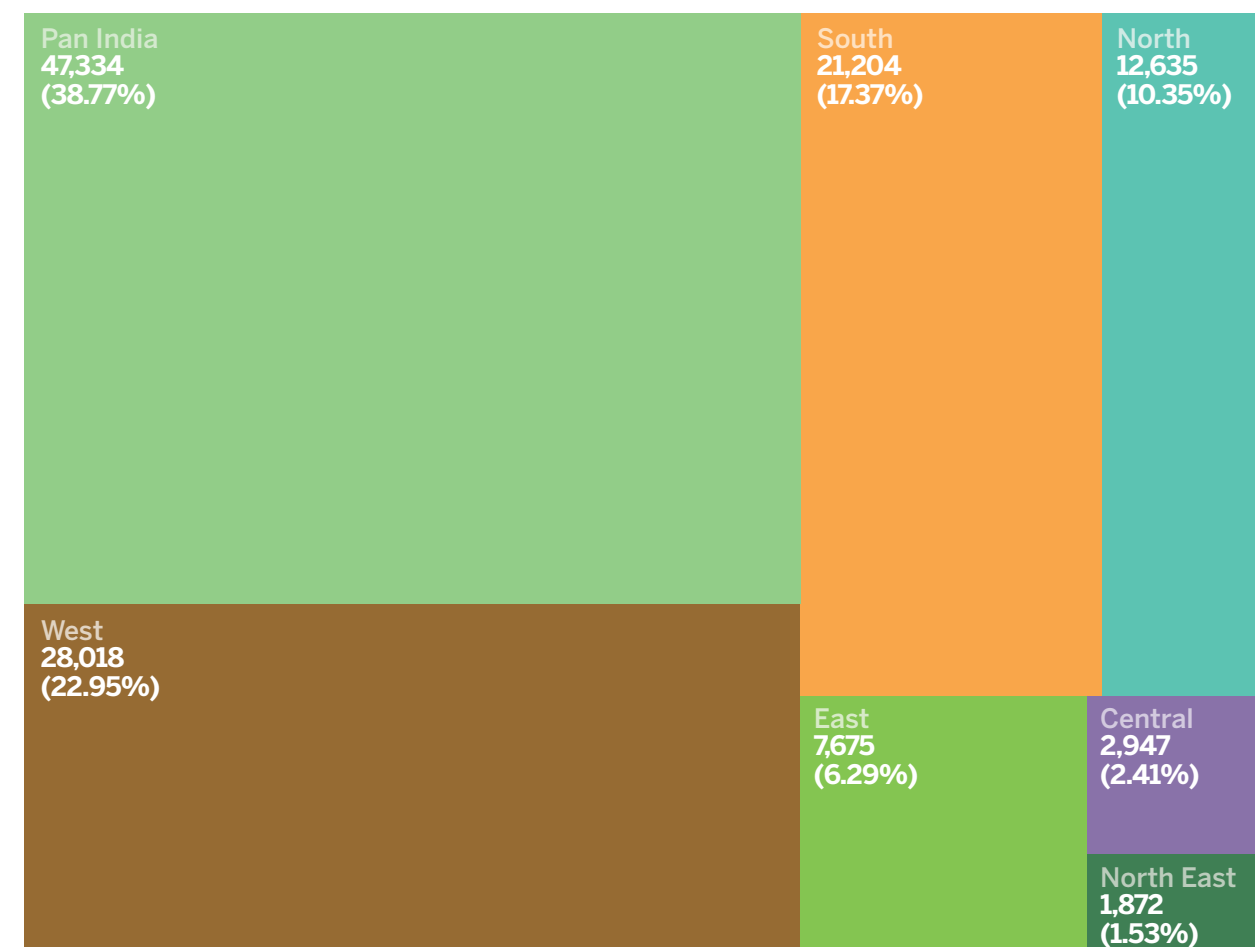


Region-wise CSR Spend

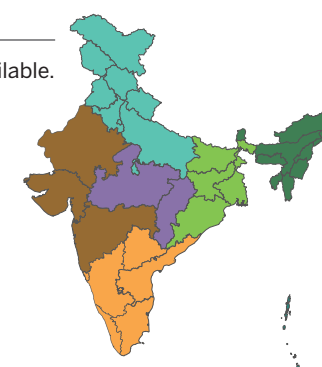


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

Region-wise CSR Spend



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.



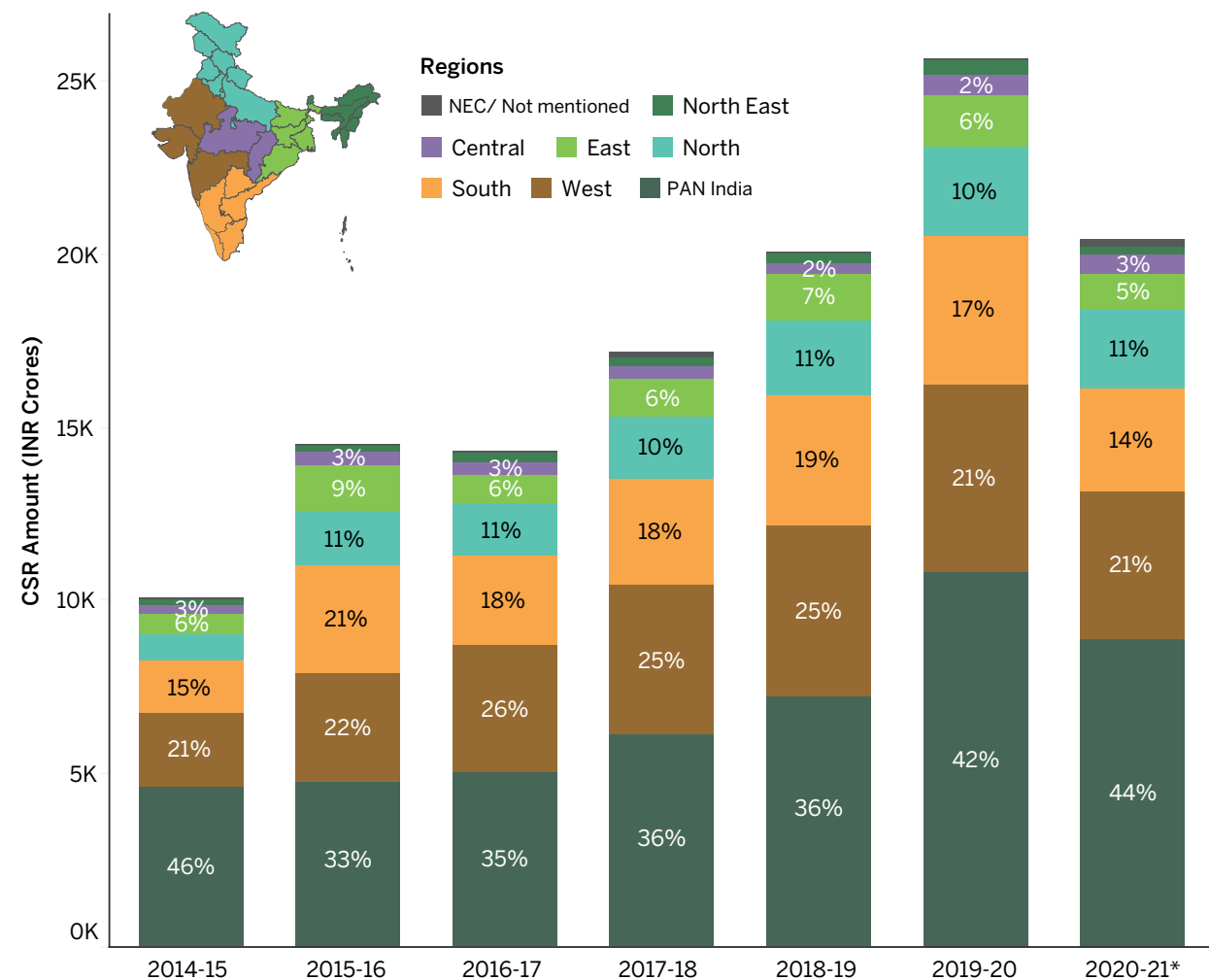
KEY HIGHLIGHTS

More than **1/3rd** of the total CSR spend is for PAN India (projects across multiple states).

Nearly **1/4th** of CSR spend is in the Western region.

North-East and Central regions receive the **least CSR funding (2%)**

Region-wise CSR Spend



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

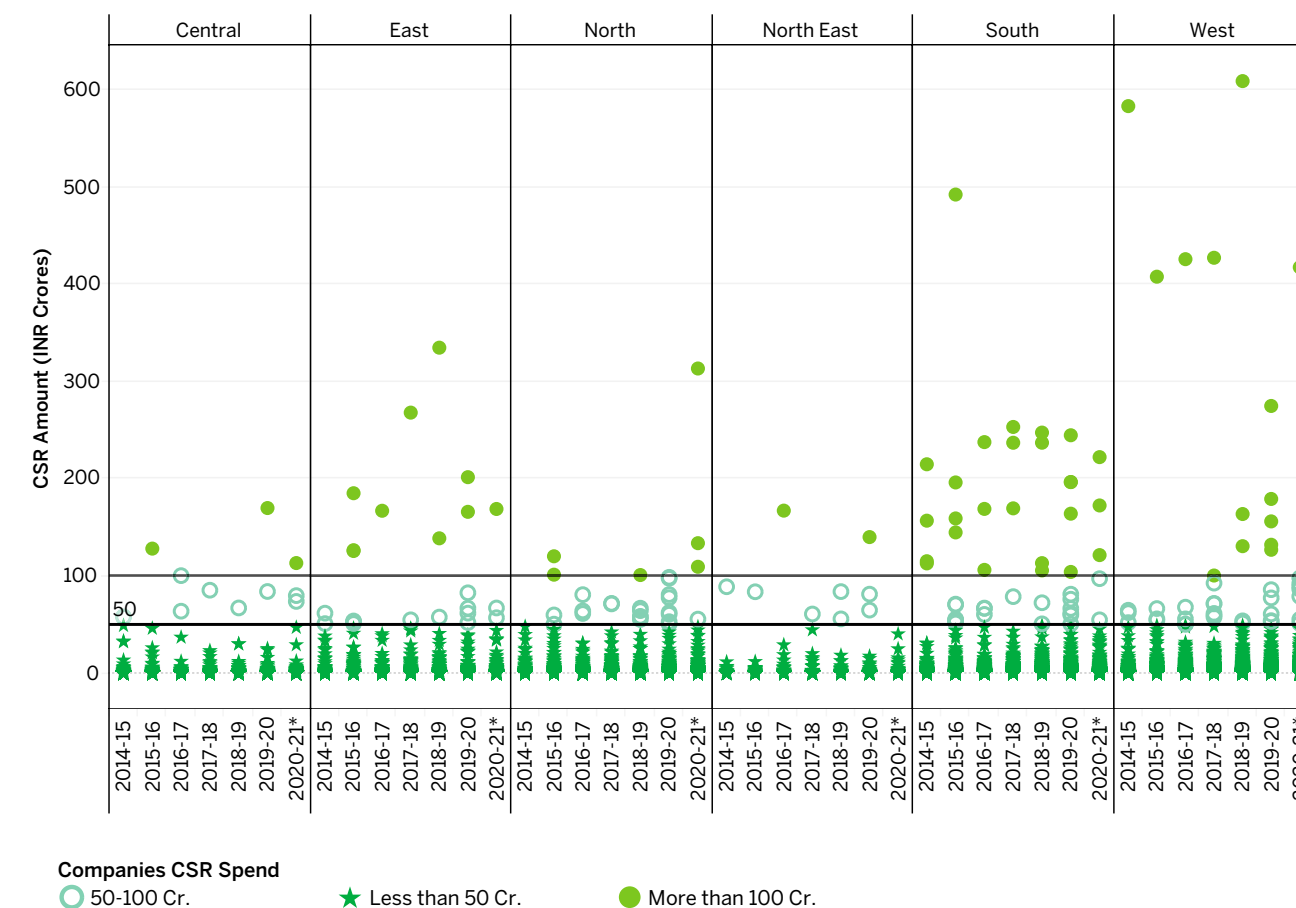
KEY HIGHLIGHTS

Share of regional CSR spend has been almost **consistent** for last seven years.

Spend for projects across PAN India had been **consistent** at ~1/3rd until FY 2018-19.

Last two fiscal years, the **PAN India share** has increased and spend in western and southern regions has dipped.

Distribution of Companies based on CSR Spend Amount



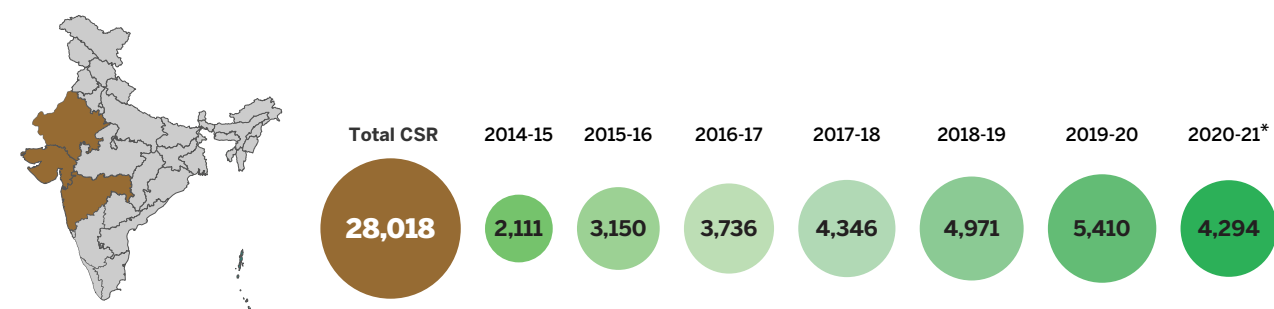
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

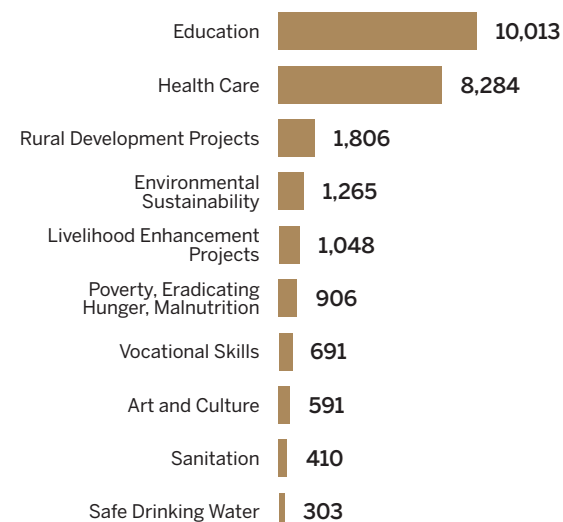
Larger number of companies are **spending more than 100 crores** in the Southern and Western regions.

Also, the number of companies **spending more than 100 crores** in the southern region has been consistent across the years.

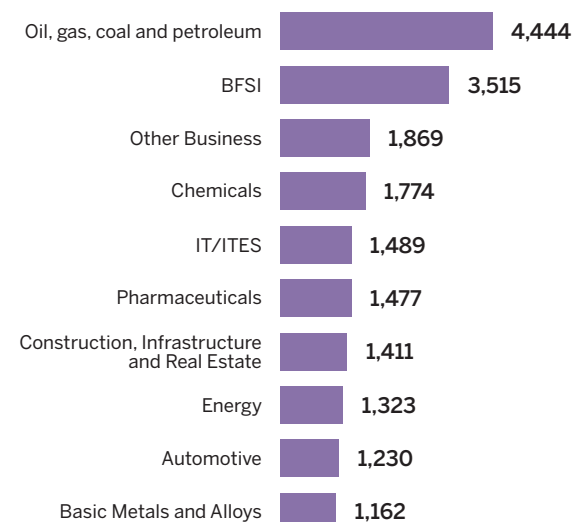
CSR Spend in Region — West



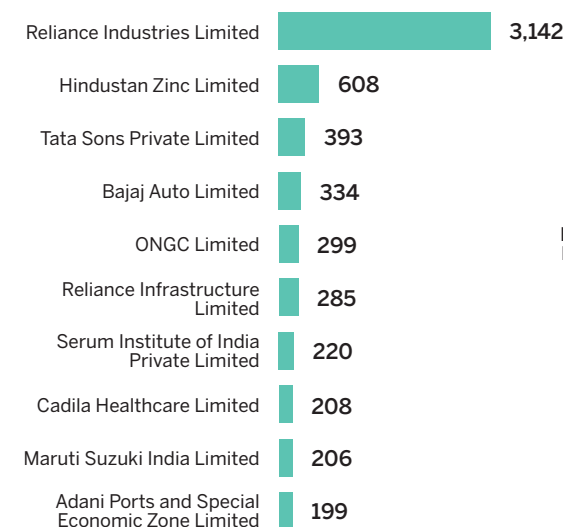
Top Recipient – Sectors



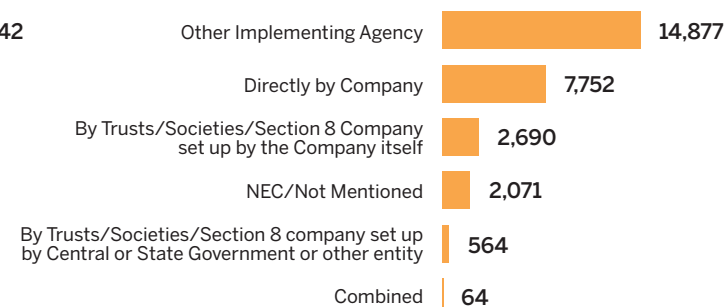
Top Funding Industries



Top Funding Companies

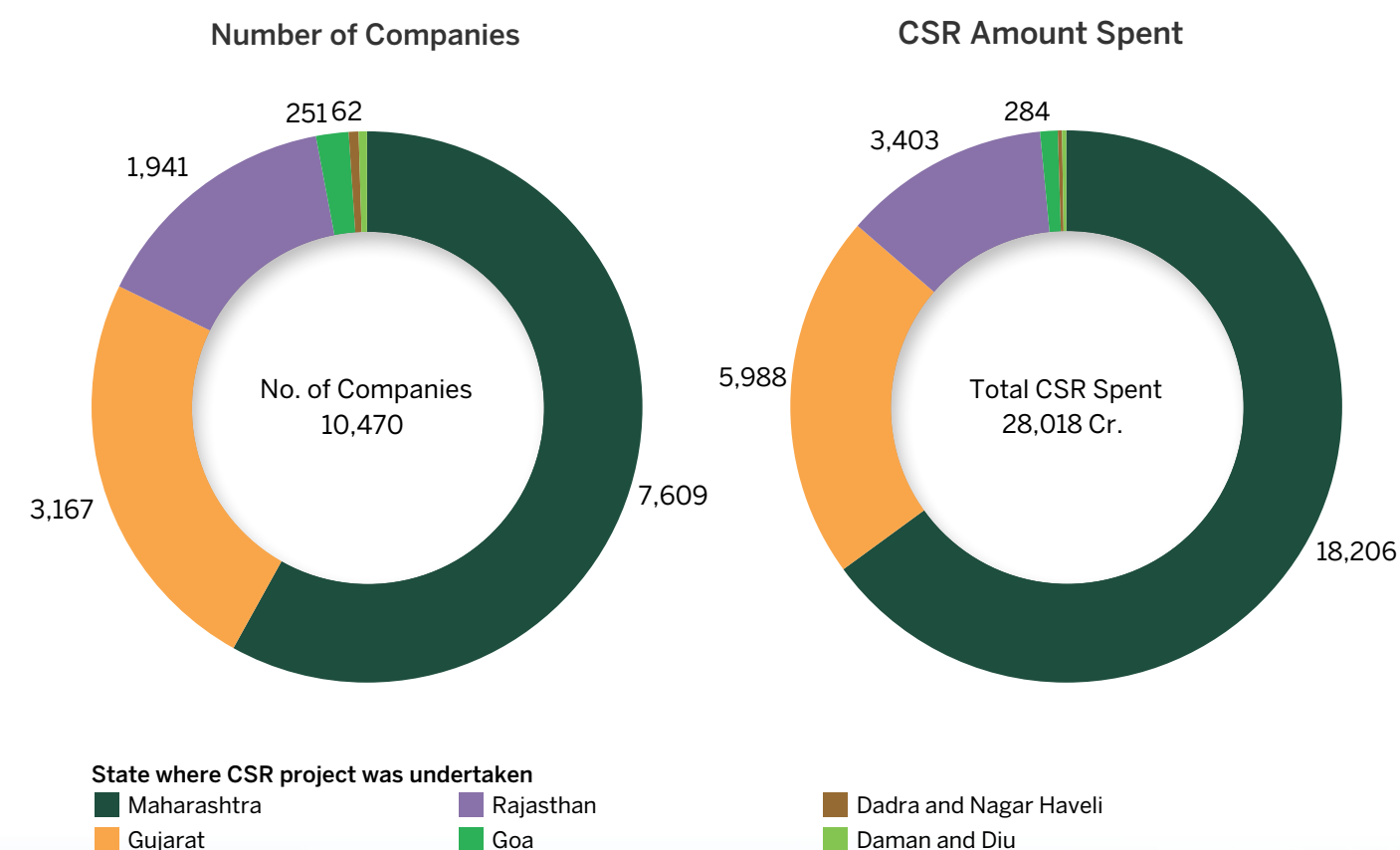


Mode of Implementation



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

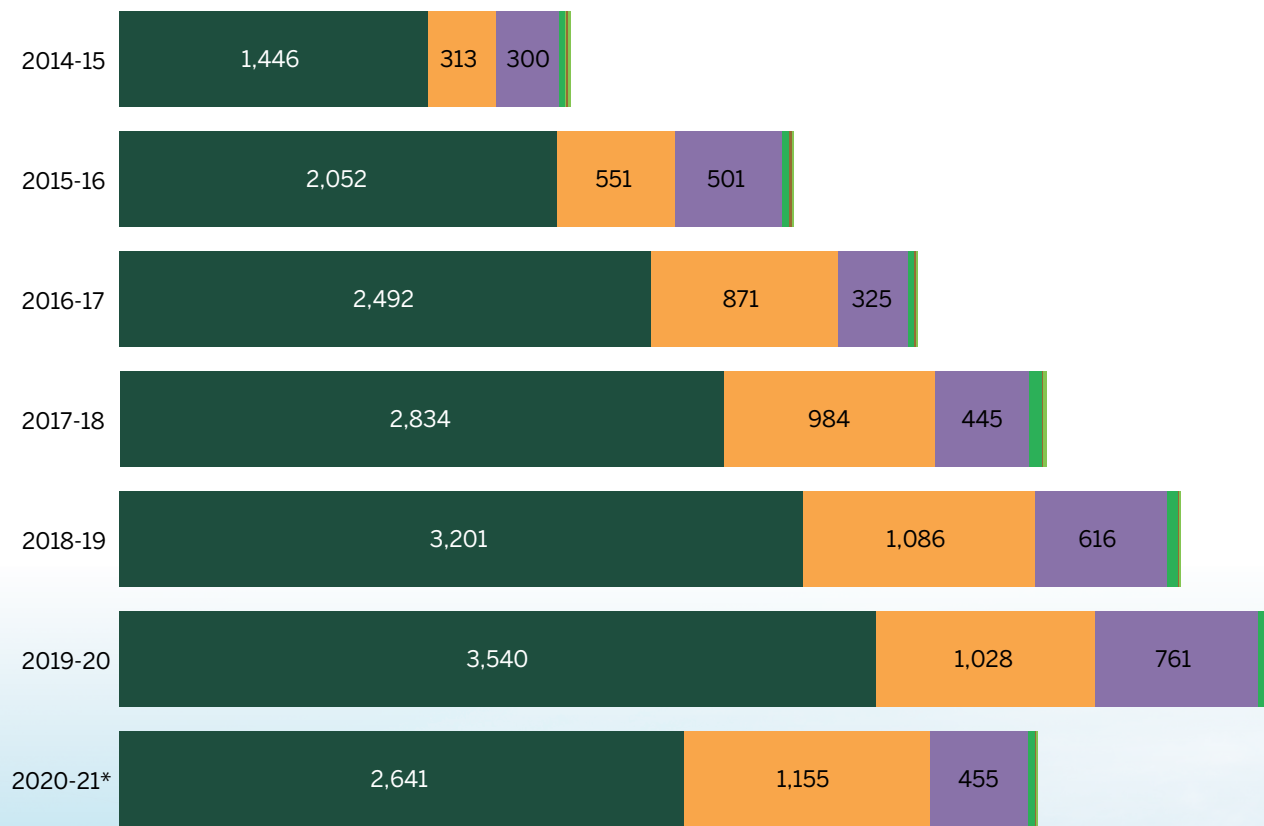
State-wise CSR Details in Region — West



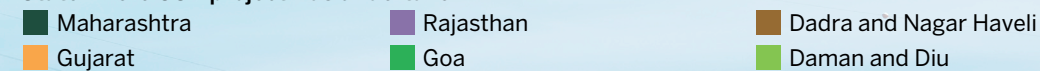
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. Jammu & Kashmir includes Ladakh.



State-wise CSR Details in Region — West

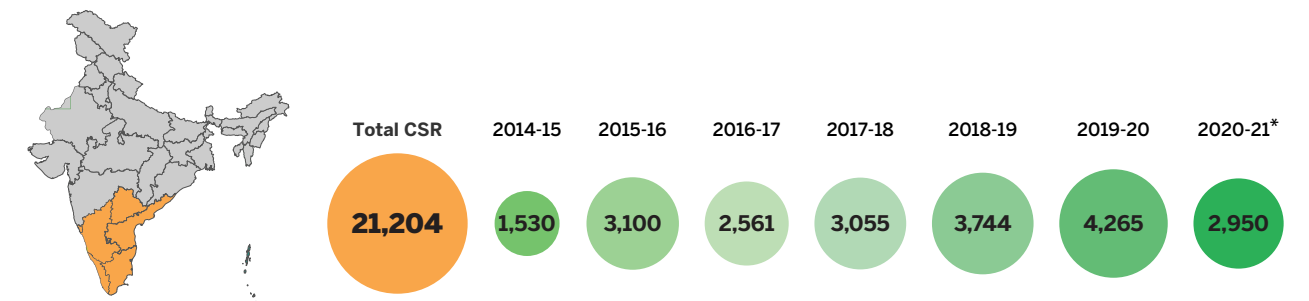


State where CSR project was undertaken

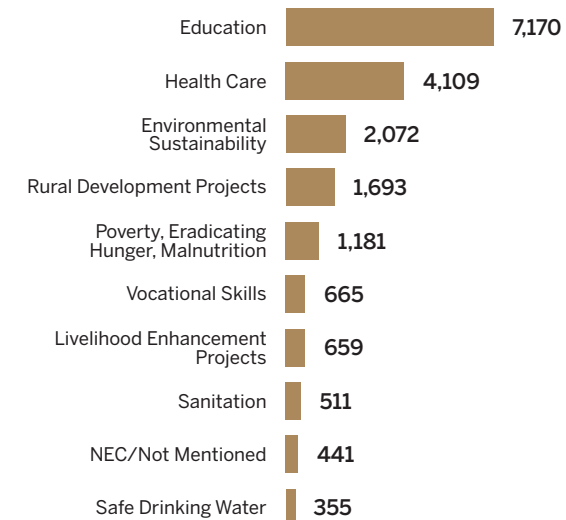


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

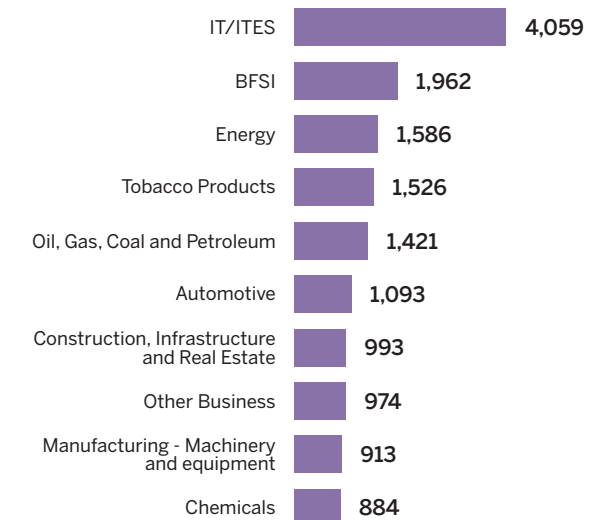
CSR Spend in Region — South



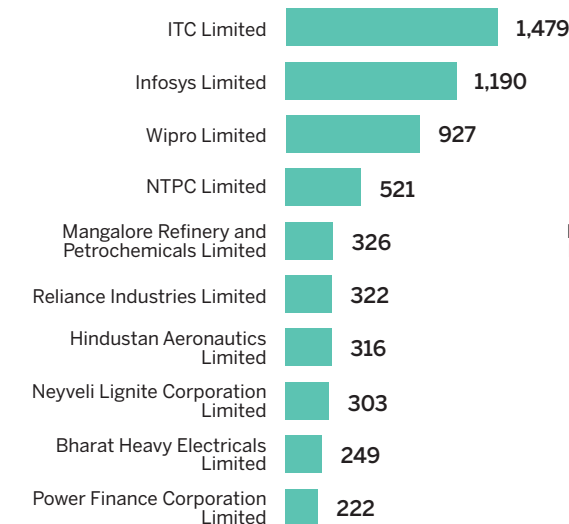
Top Recipient – Sectors



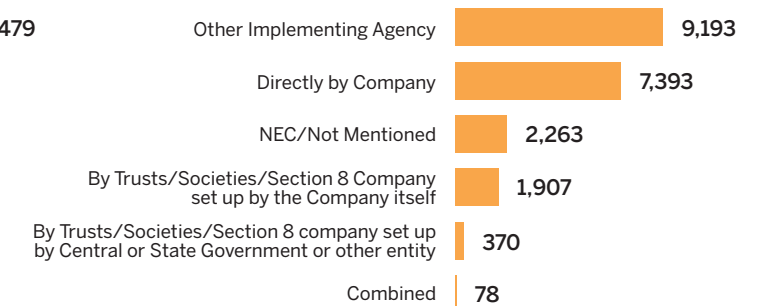
Top Funding Industries



Top Funding Companies

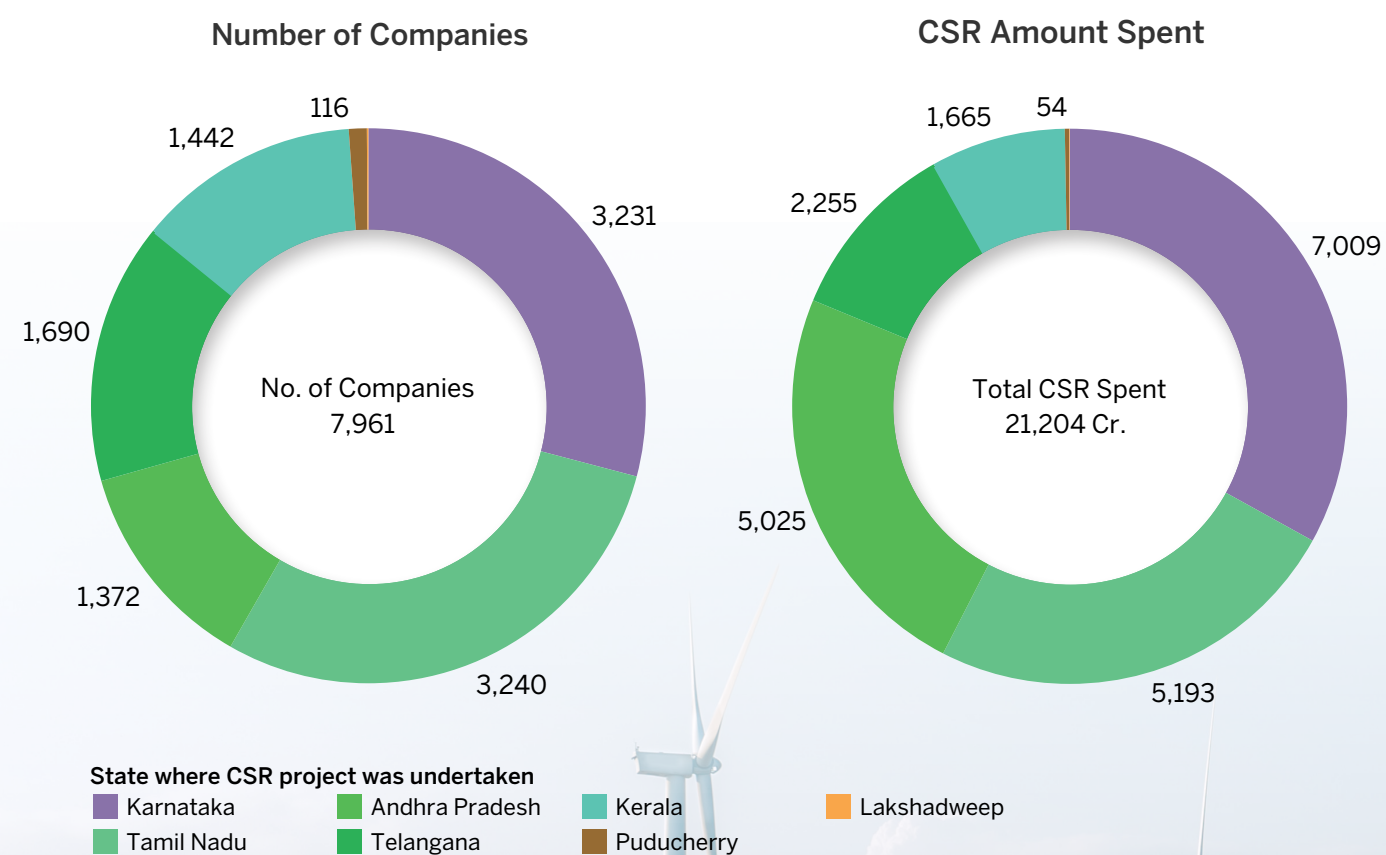


Mode of Implementation



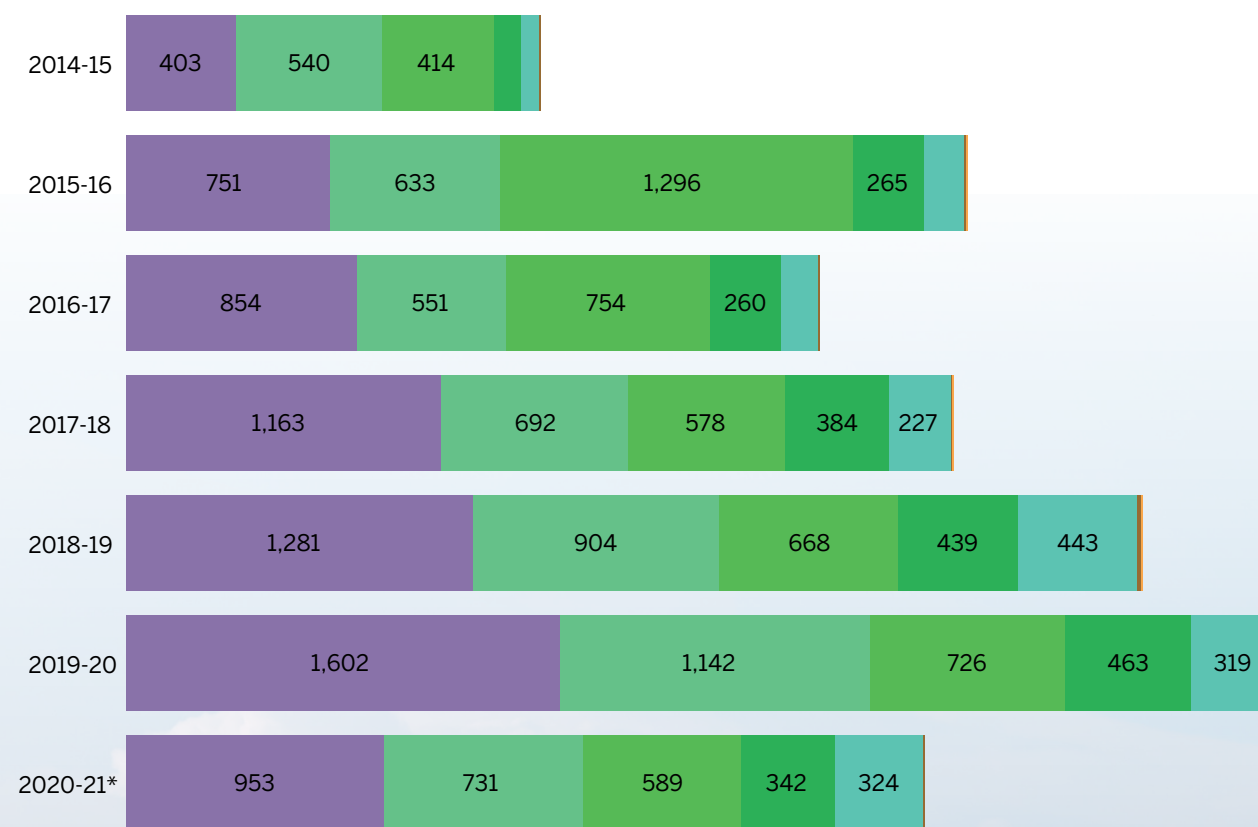
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — South



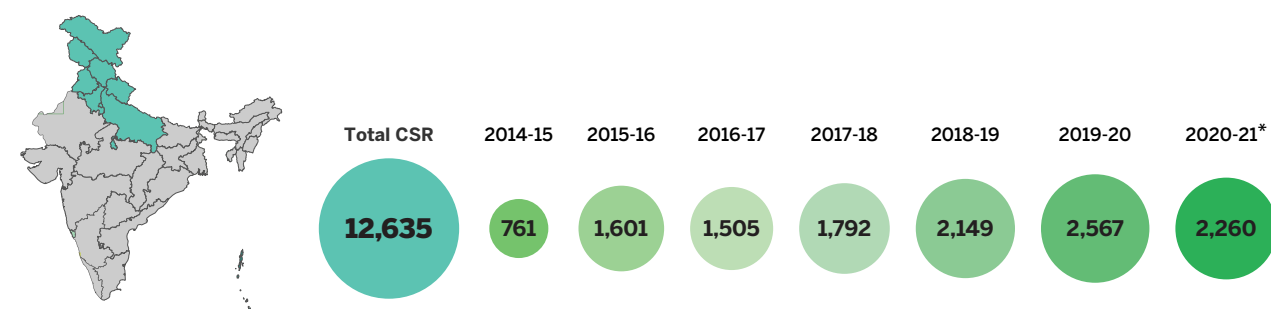
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. **Jammu & Kashmir includes Ladakh**.

State-wise CSR Details in Region — South

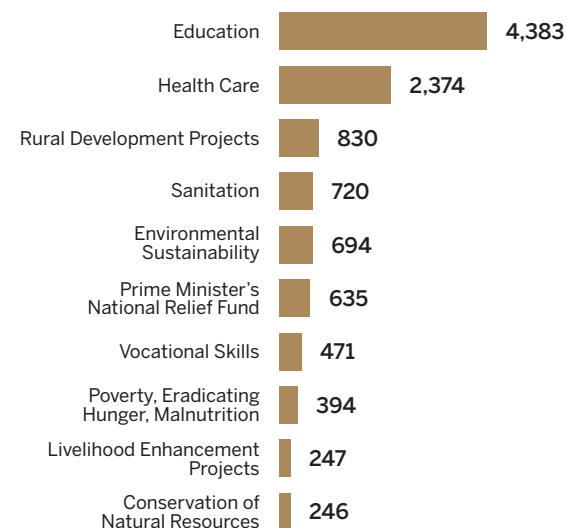


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

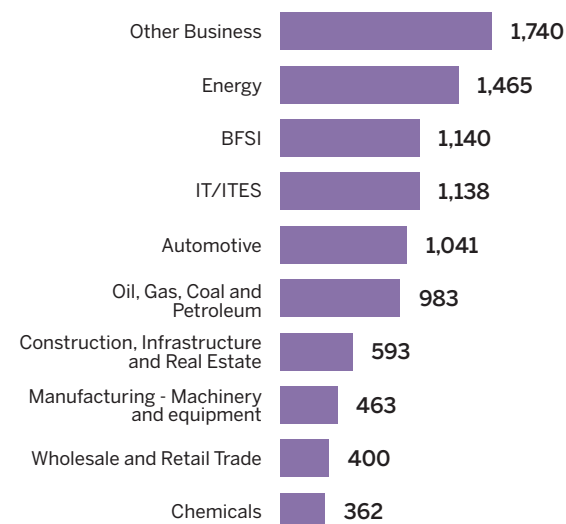
CSR Spend in Region — North



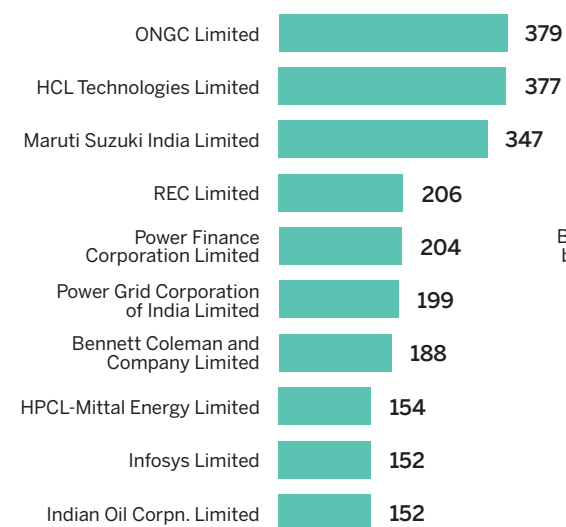
Top Recipient – Sectors



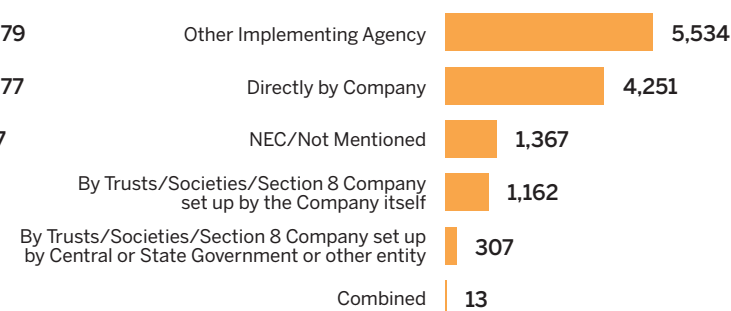
Top Funding Industries



Top Funding Companies

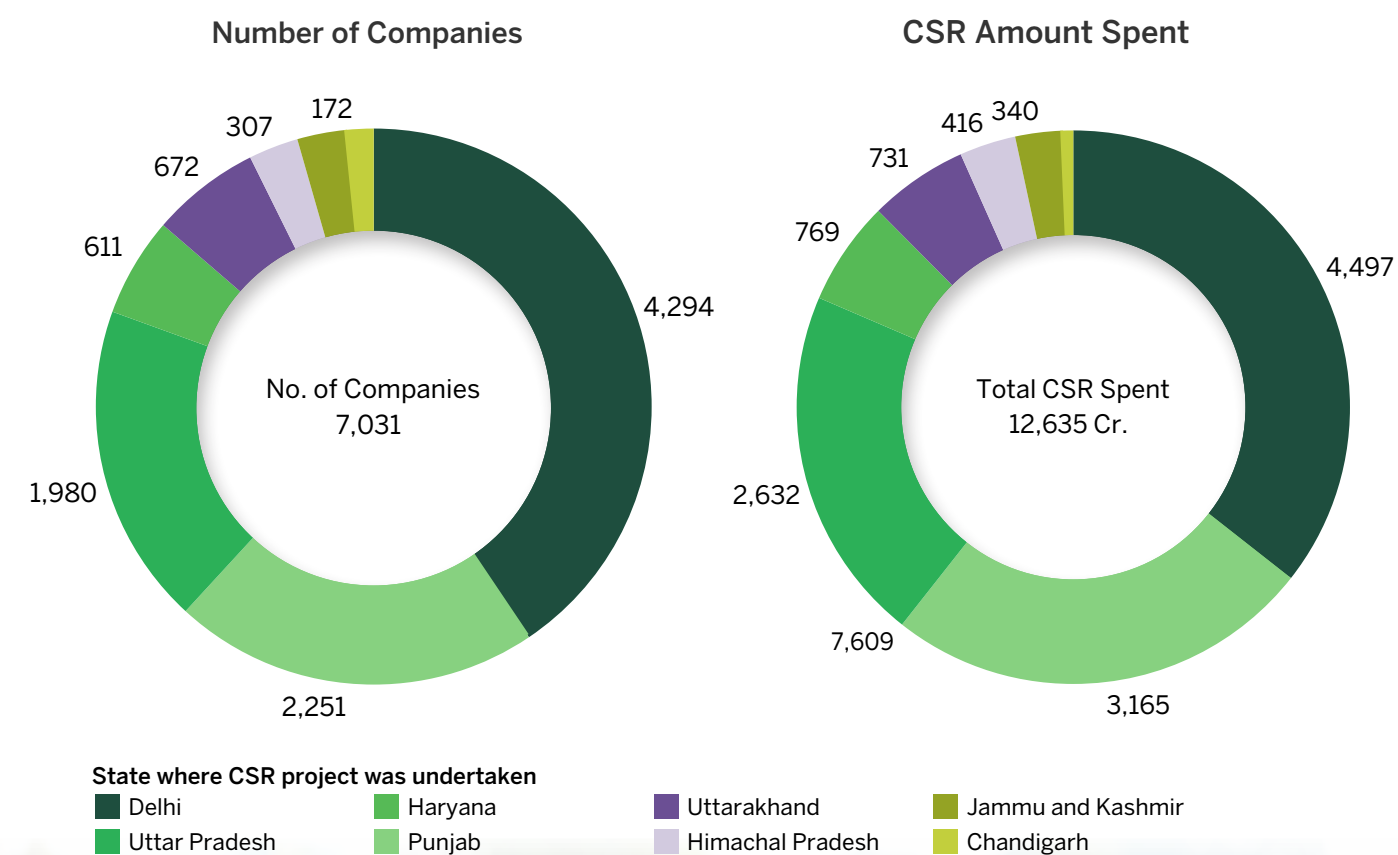


Mode of Implementation



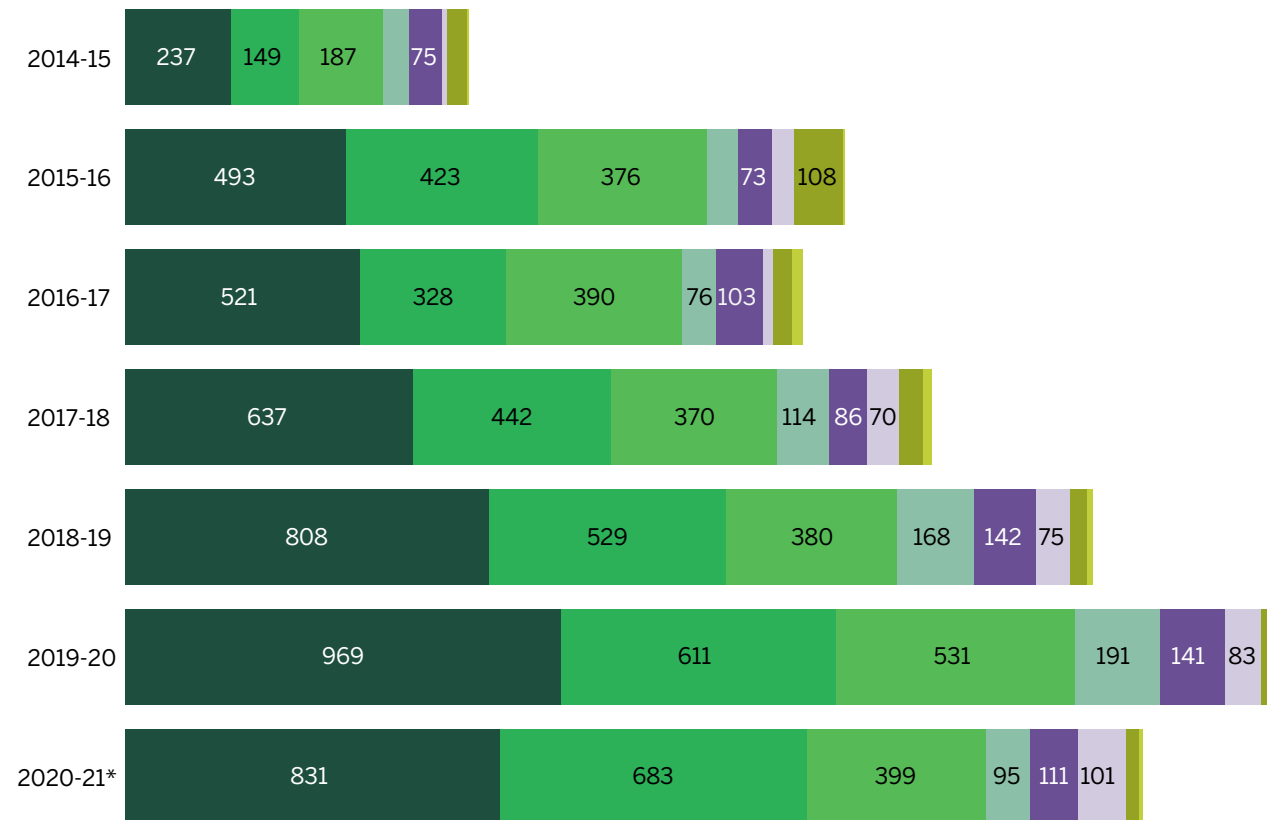
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — North



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. **Jammu & Kashmir includes Ladakh**.

State-wise CSR Details in Region — North

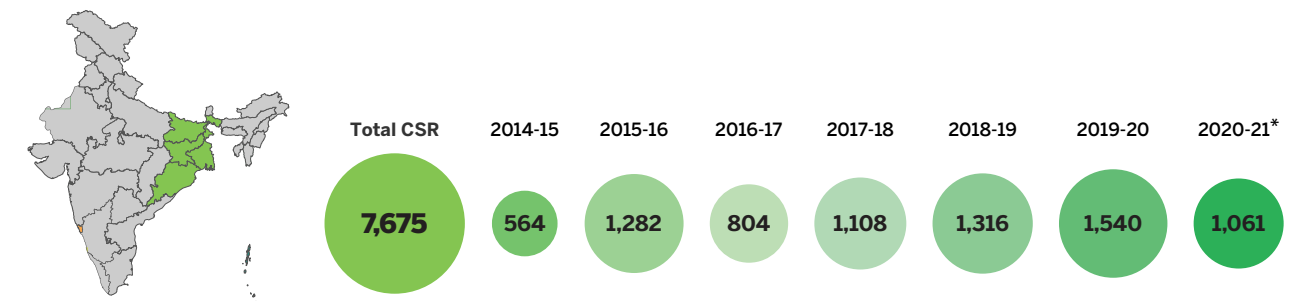


State where CSR project was undertaken

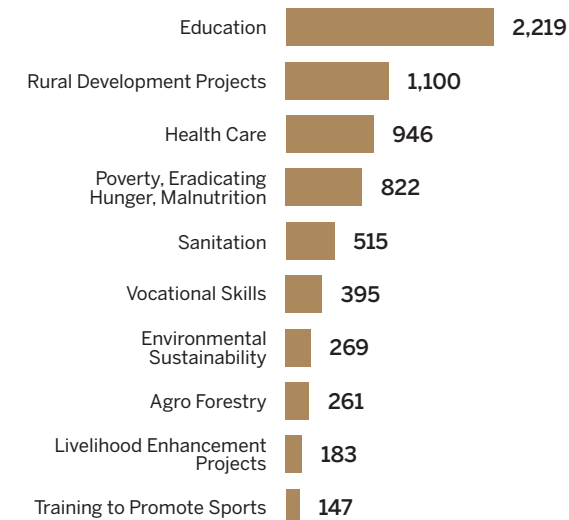


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

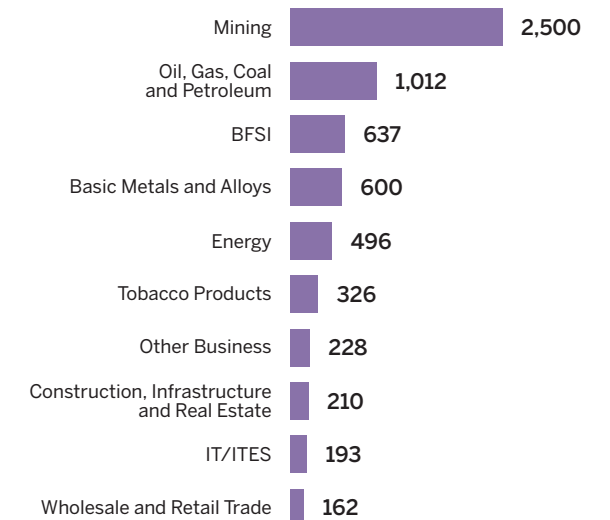
CSR Spend in Region — East



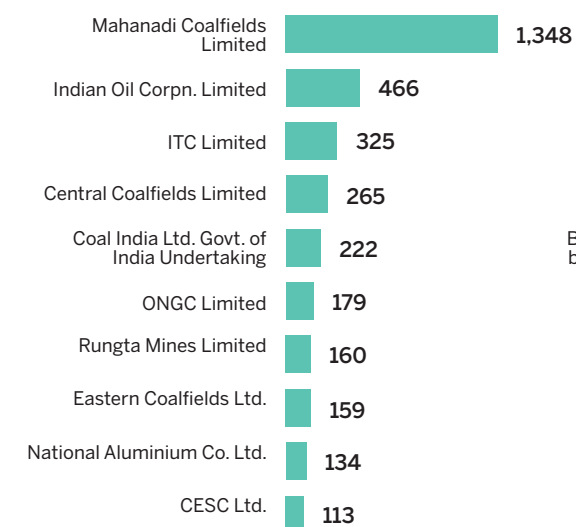
Top Recipient – Sectors



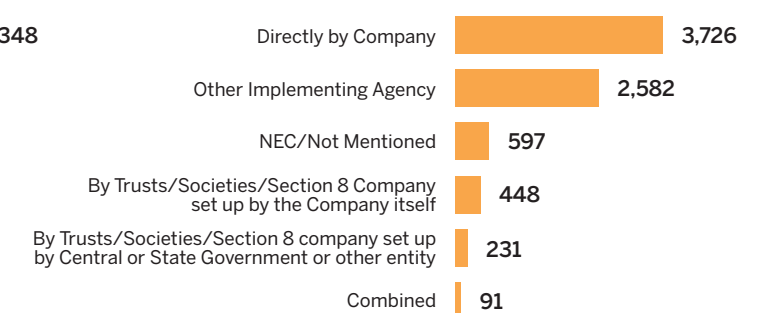
Top Funding Industries



Top Funding Companies

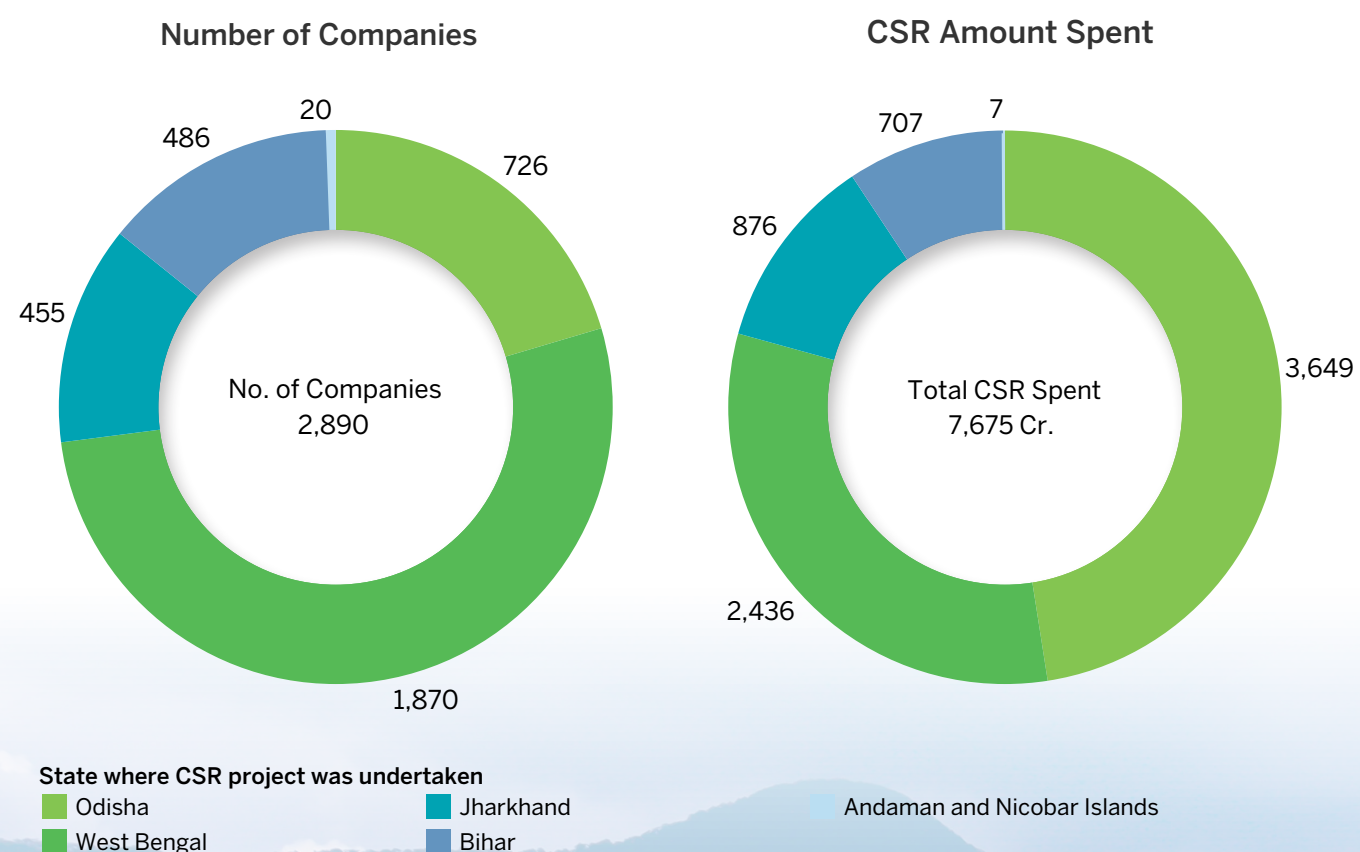


Mode of Implementation



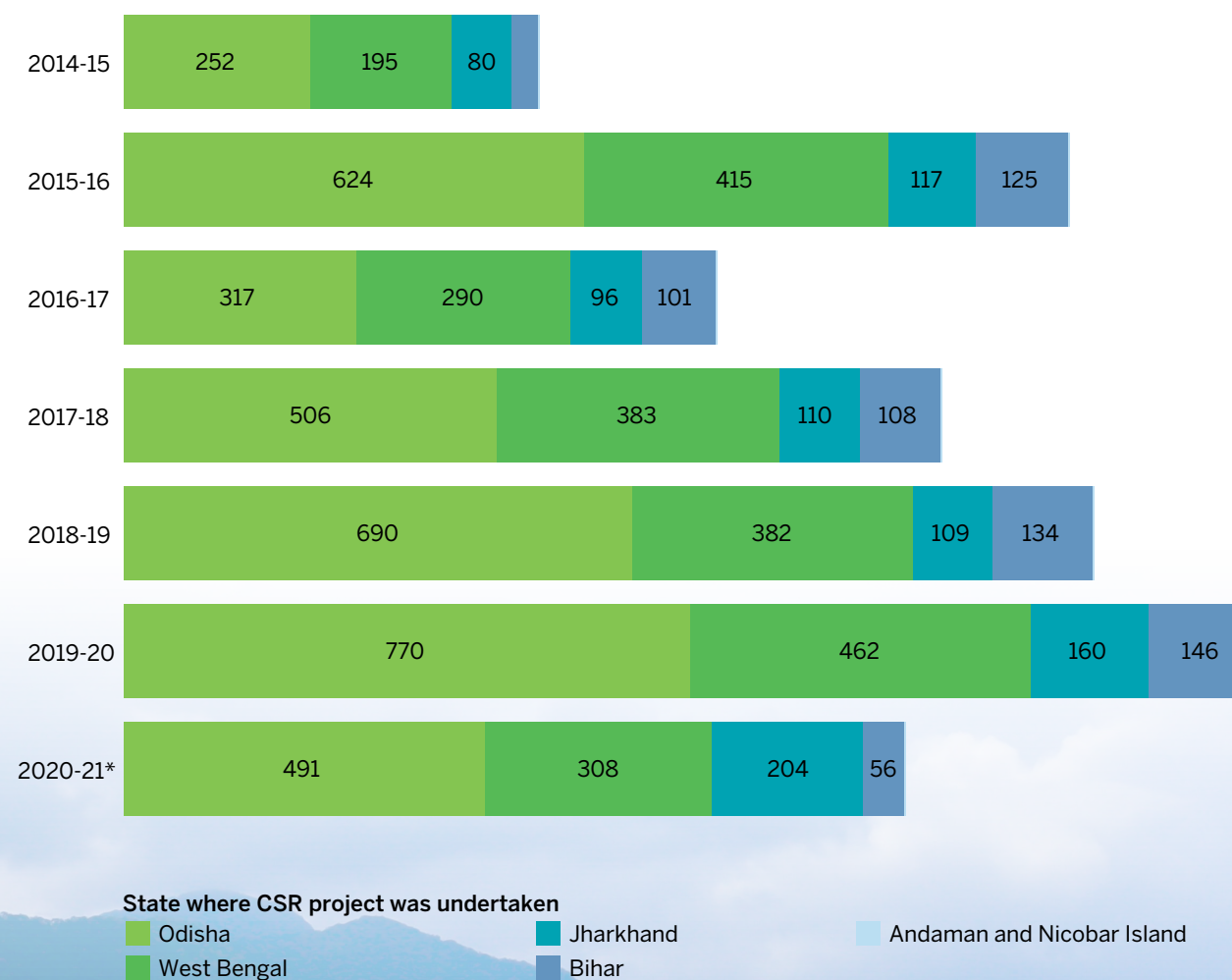
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — East



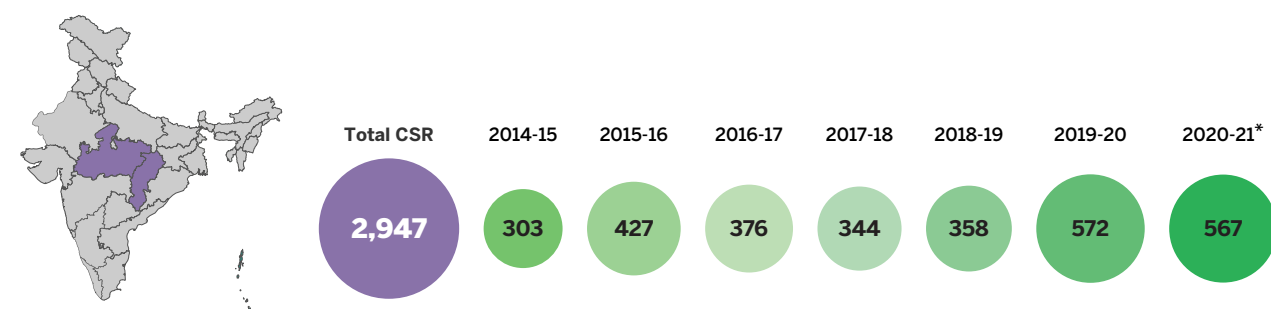
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. **Jammu & Kashmir includes Ladakh**.

State-wise CSR Details in Region — East

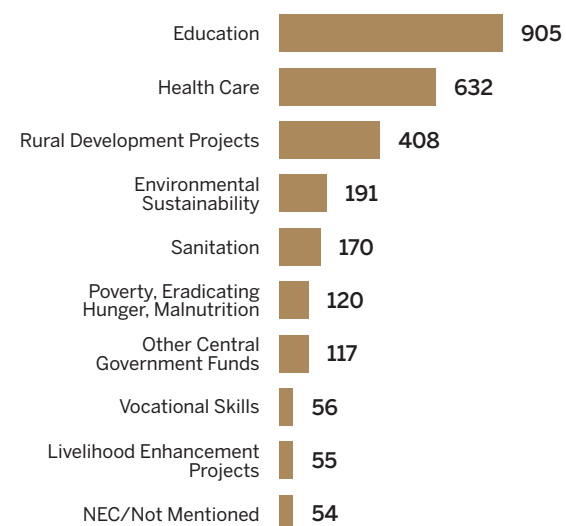


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

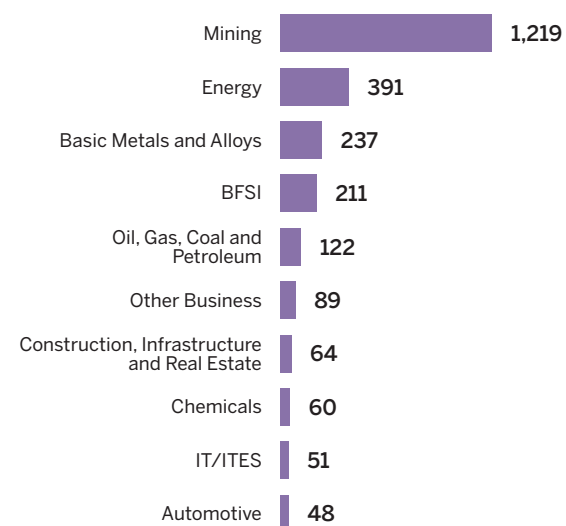
CSR Spend in Region — Central



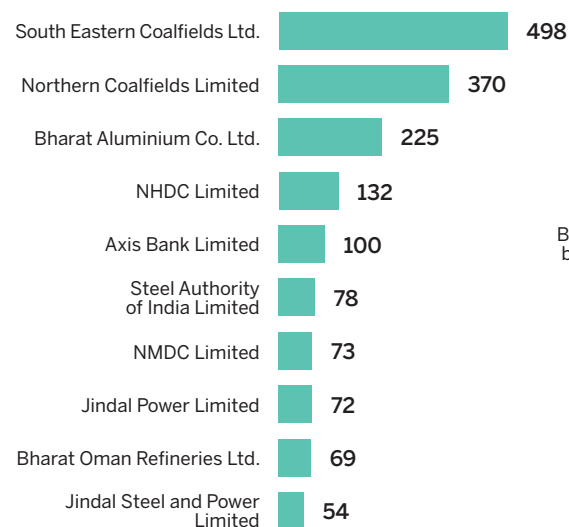
Top Recipient – Sectors



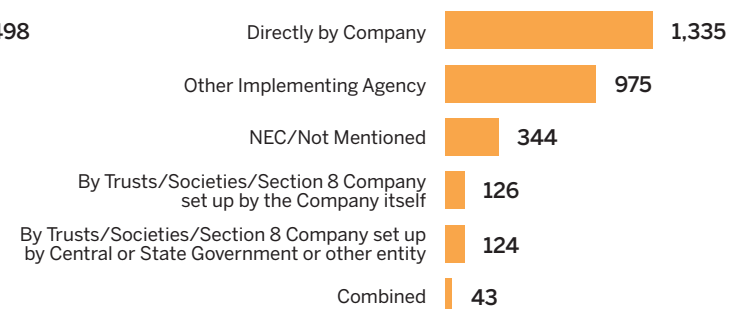
Top Funding Industries



Top Funding Companies

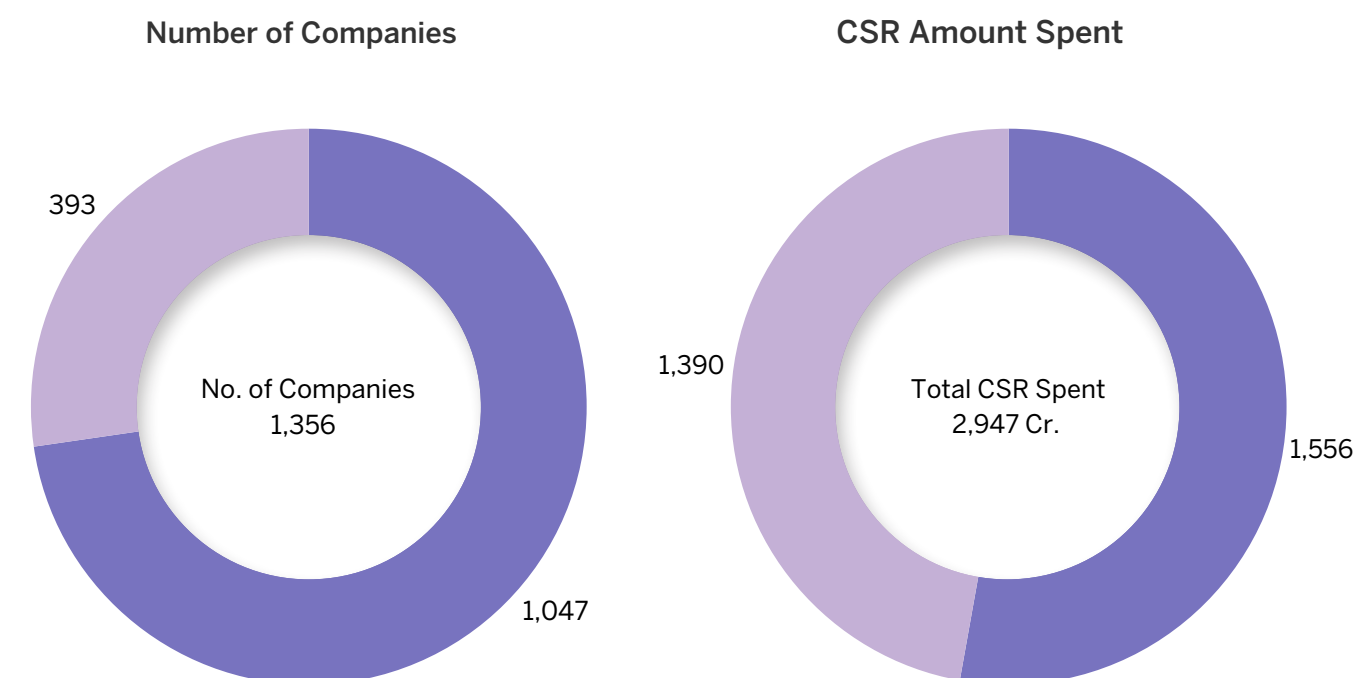


Mode of Implementation



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — Central



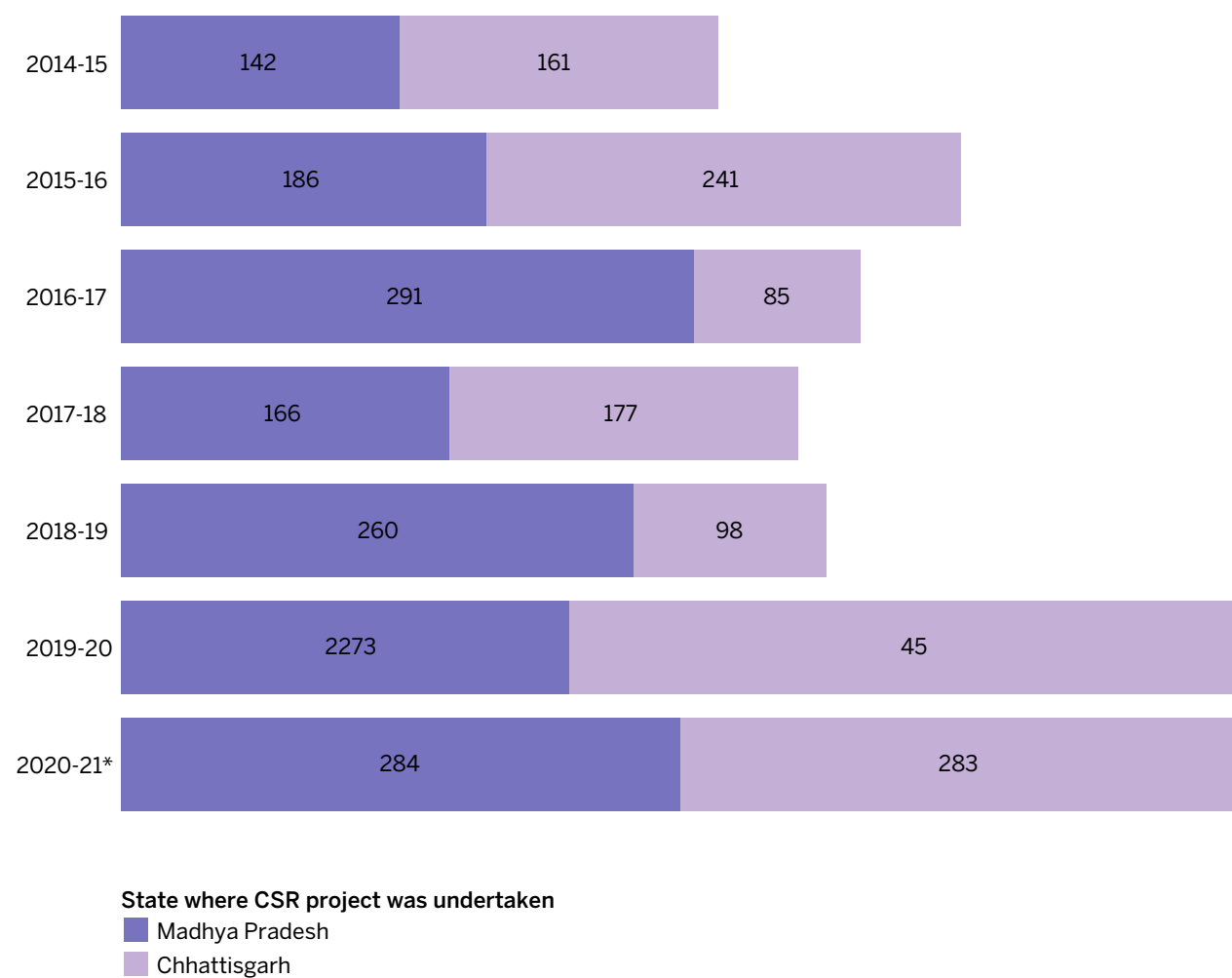
State where CSR project was undertaken

- Madhya Pradesh
- Chhattisgarh

Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. Jammu & Kashmir includes Ladakh.



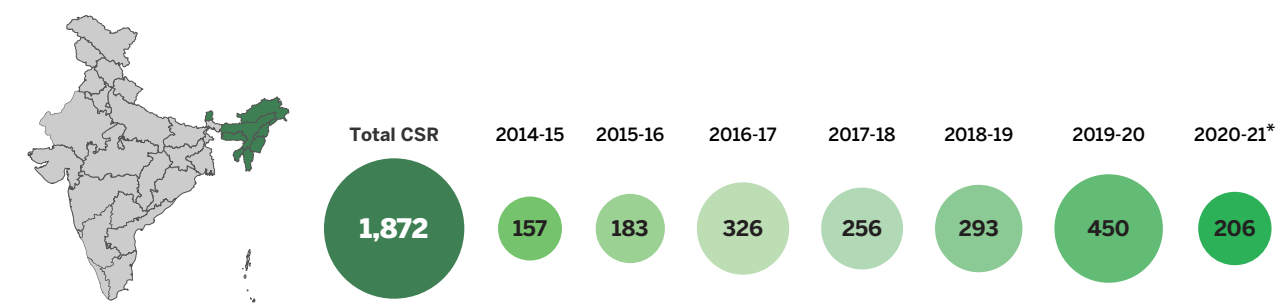
State-wise CSR Details in Region — Central



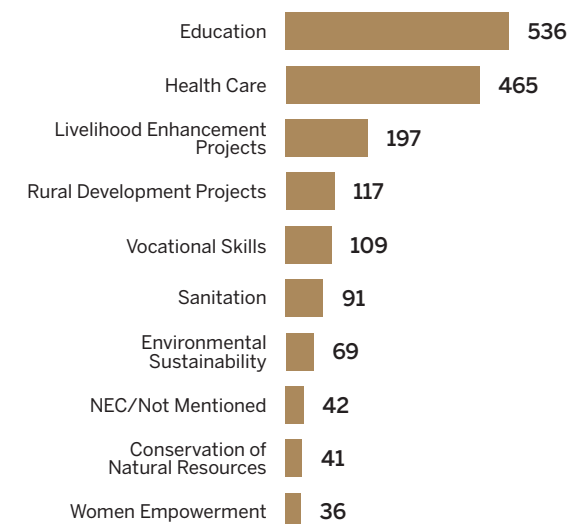
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.



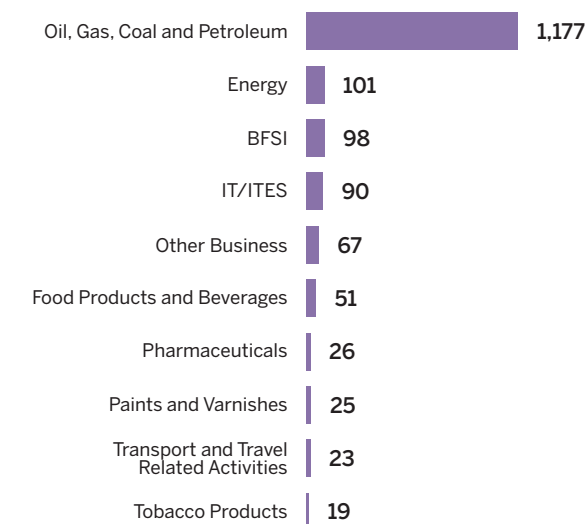
CSR Spend in Region — North East



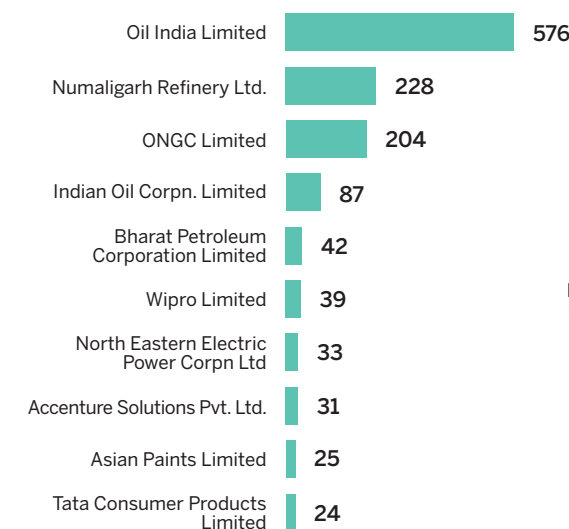
Top Recipient – Sectors



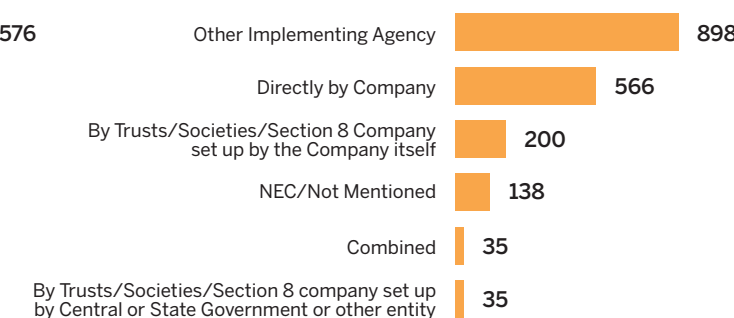
Top Funding Industries



Top Funding Companies

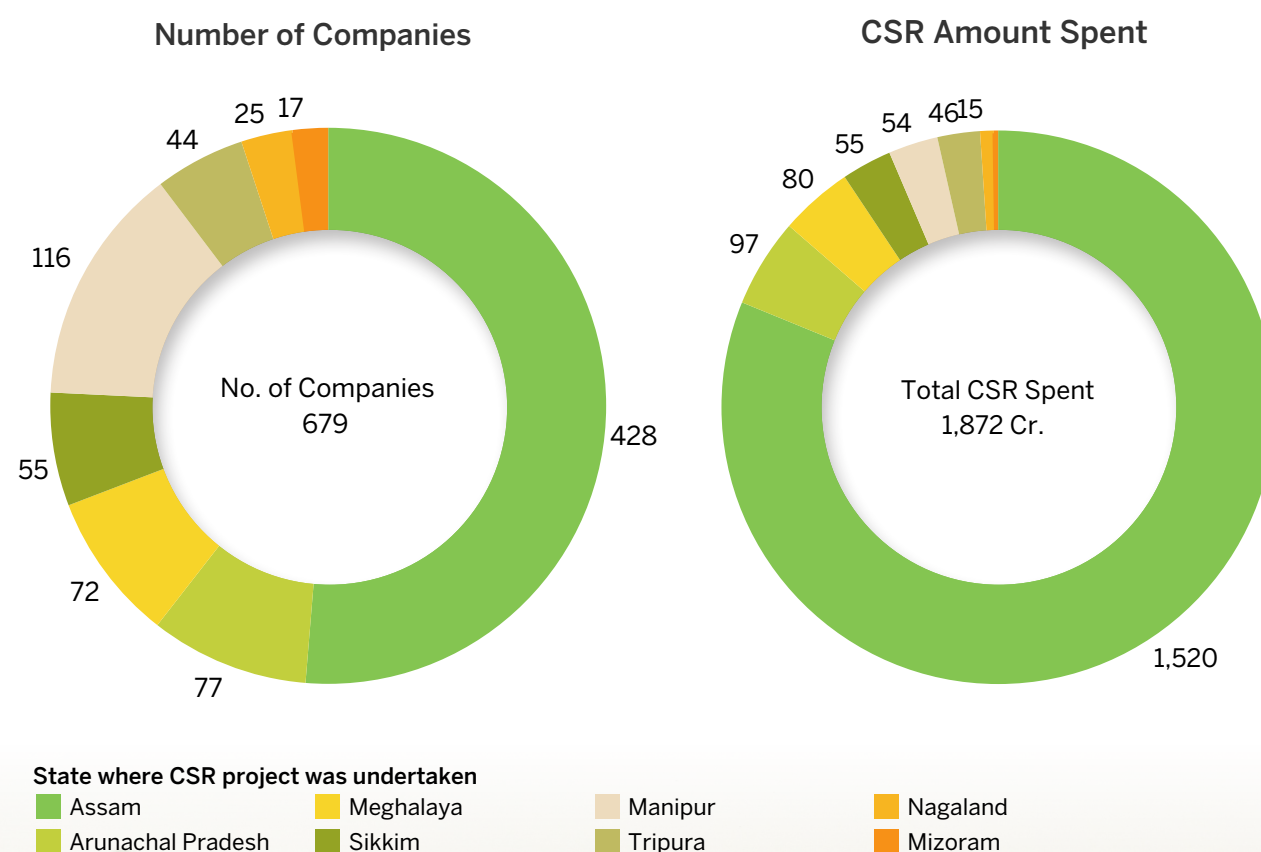


Mode of Implementation



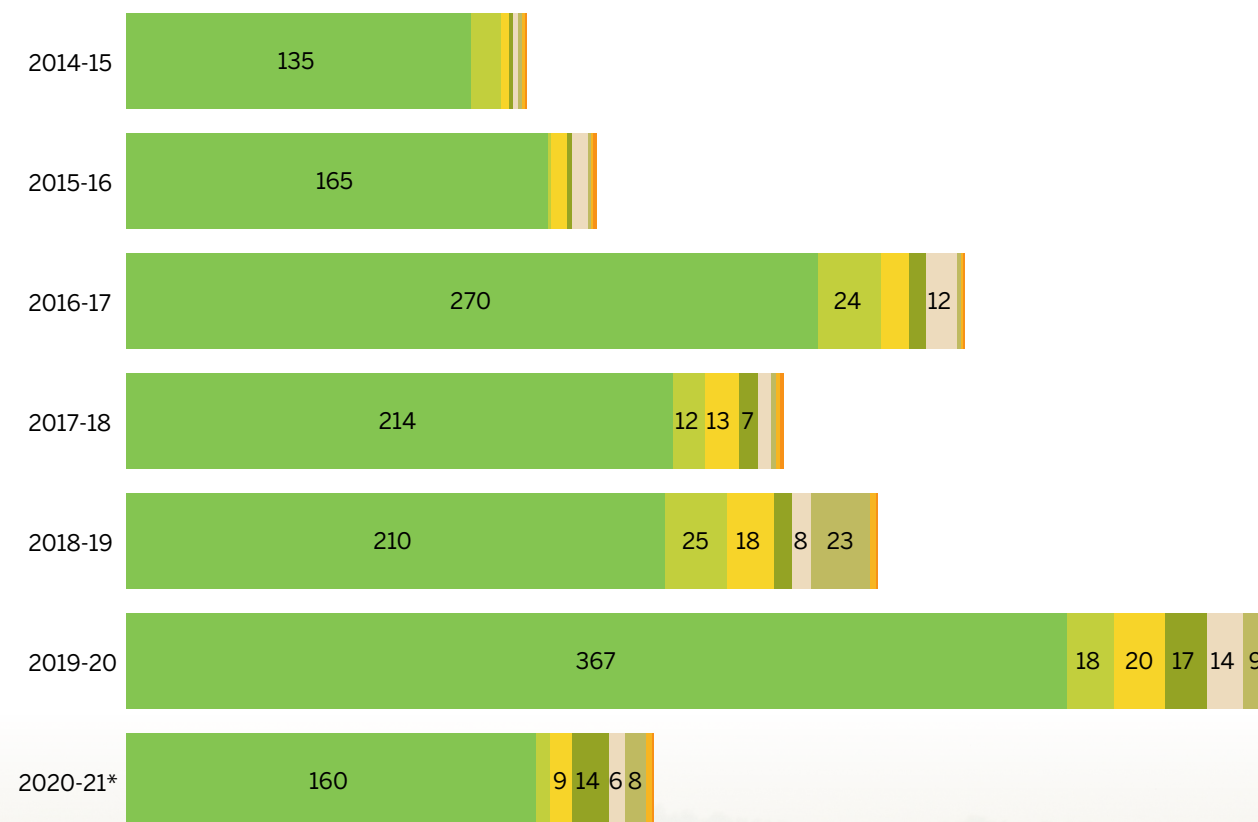
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — North East



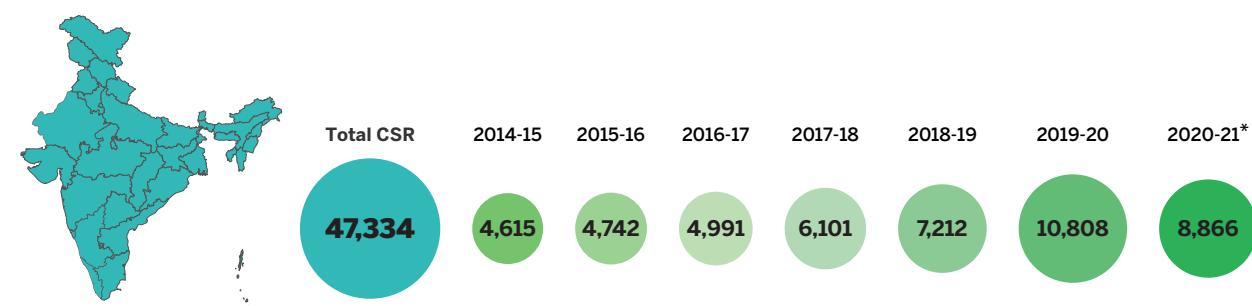
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**. Jammu & Kashmir includes Ladakh.

State-wise CSR Details in Region — North East

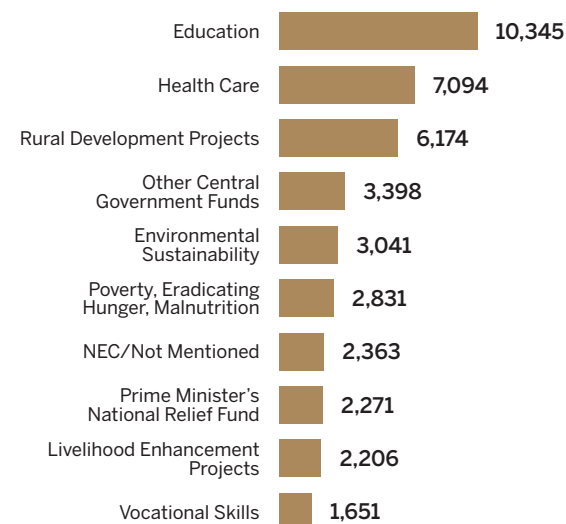


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

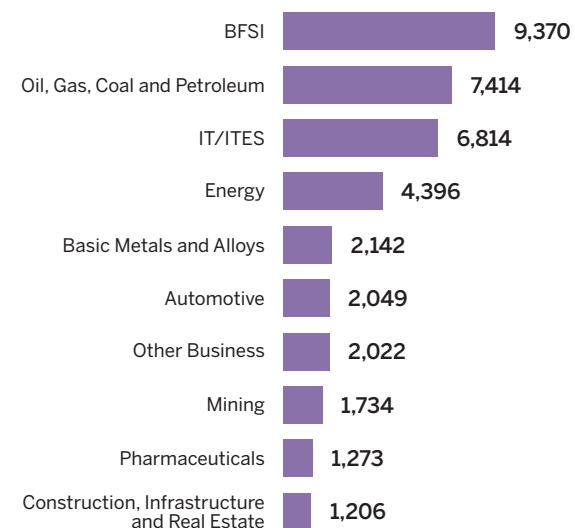
CSR Spend in Region — PAN India



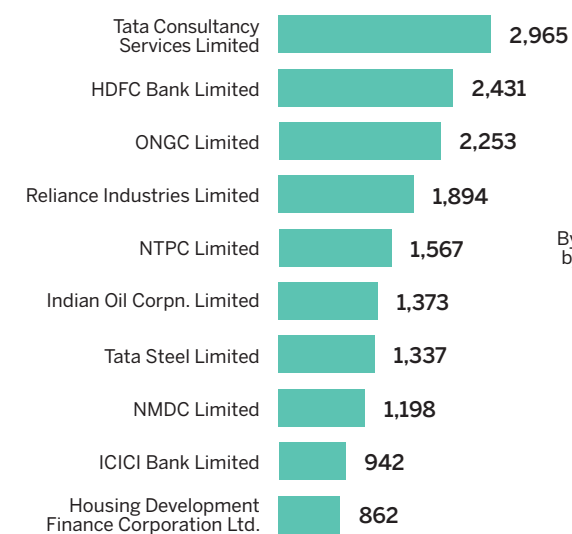
Top Recipient – Sectors



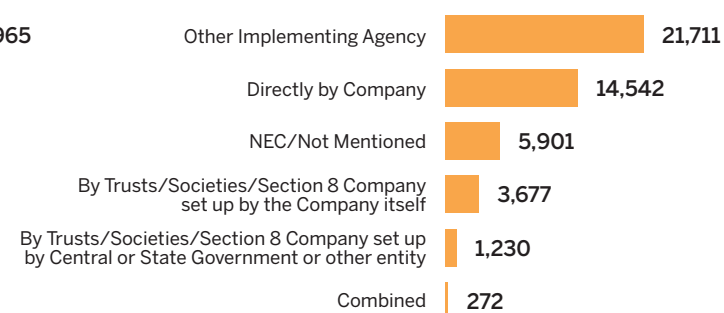
Top Funding Industries



Top Funding Companies

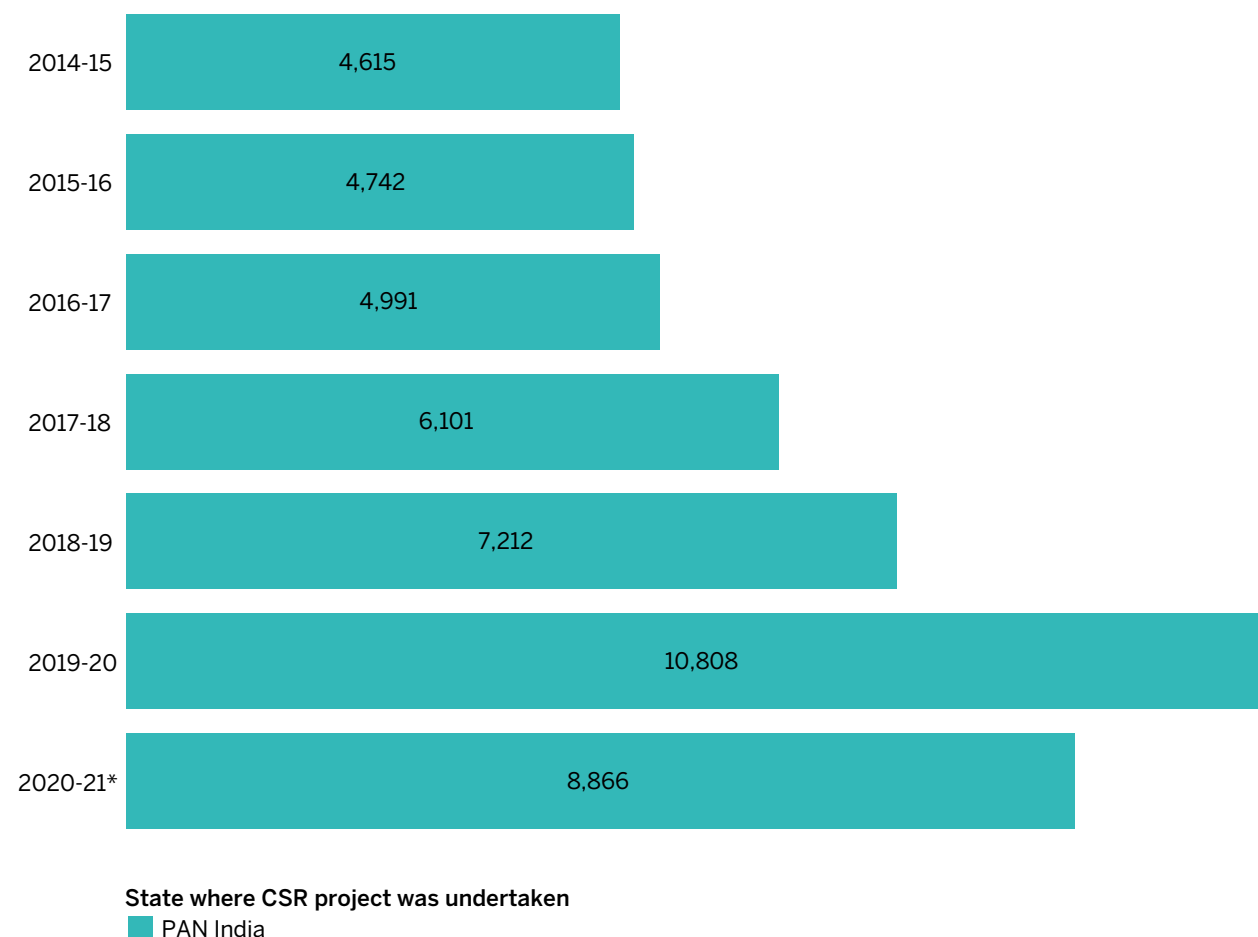


Mode of Implementation



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

State-wise CSR Details in Region — PAN India



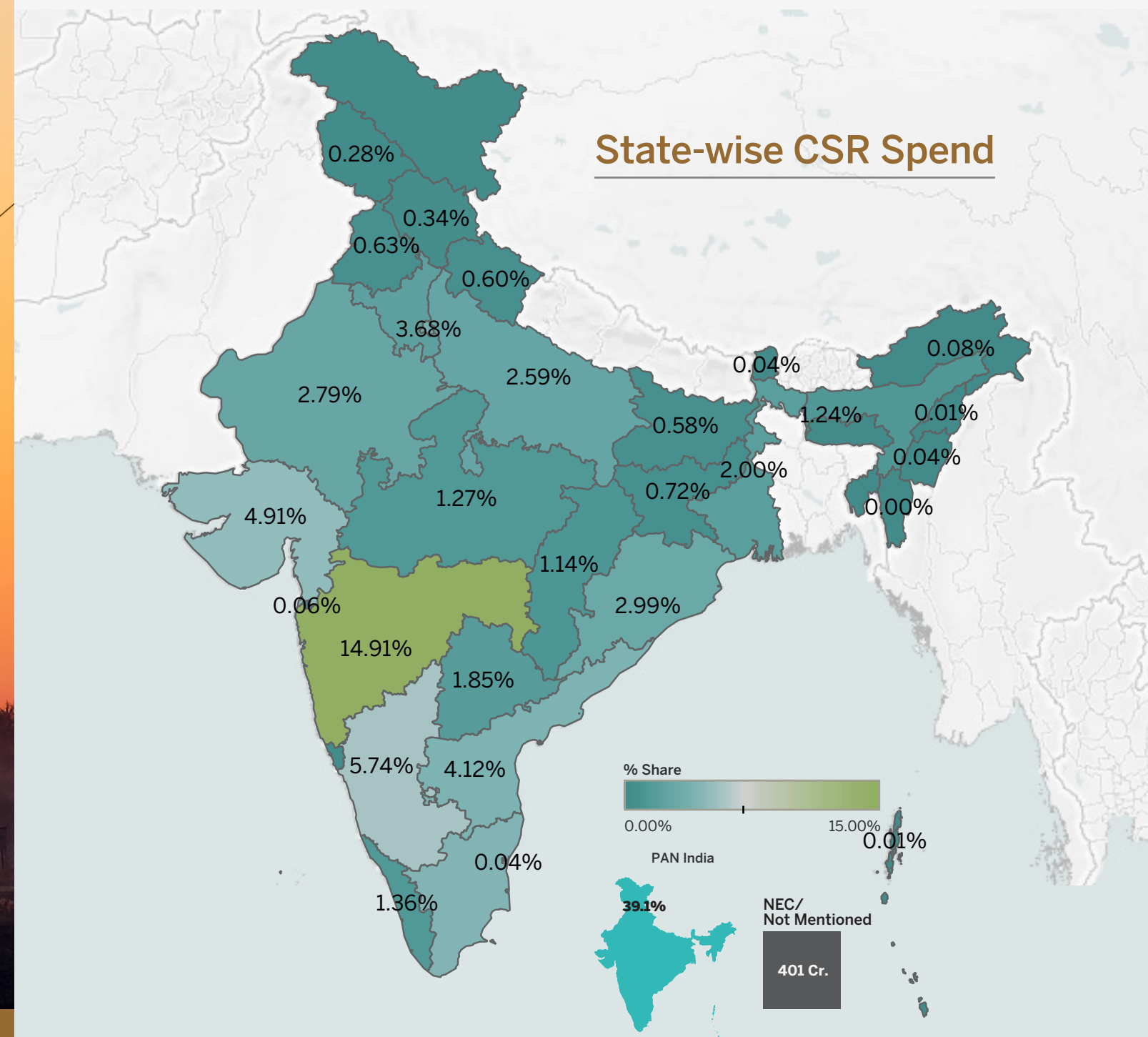
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.





The State of CSR in India

CSR Analysis by State

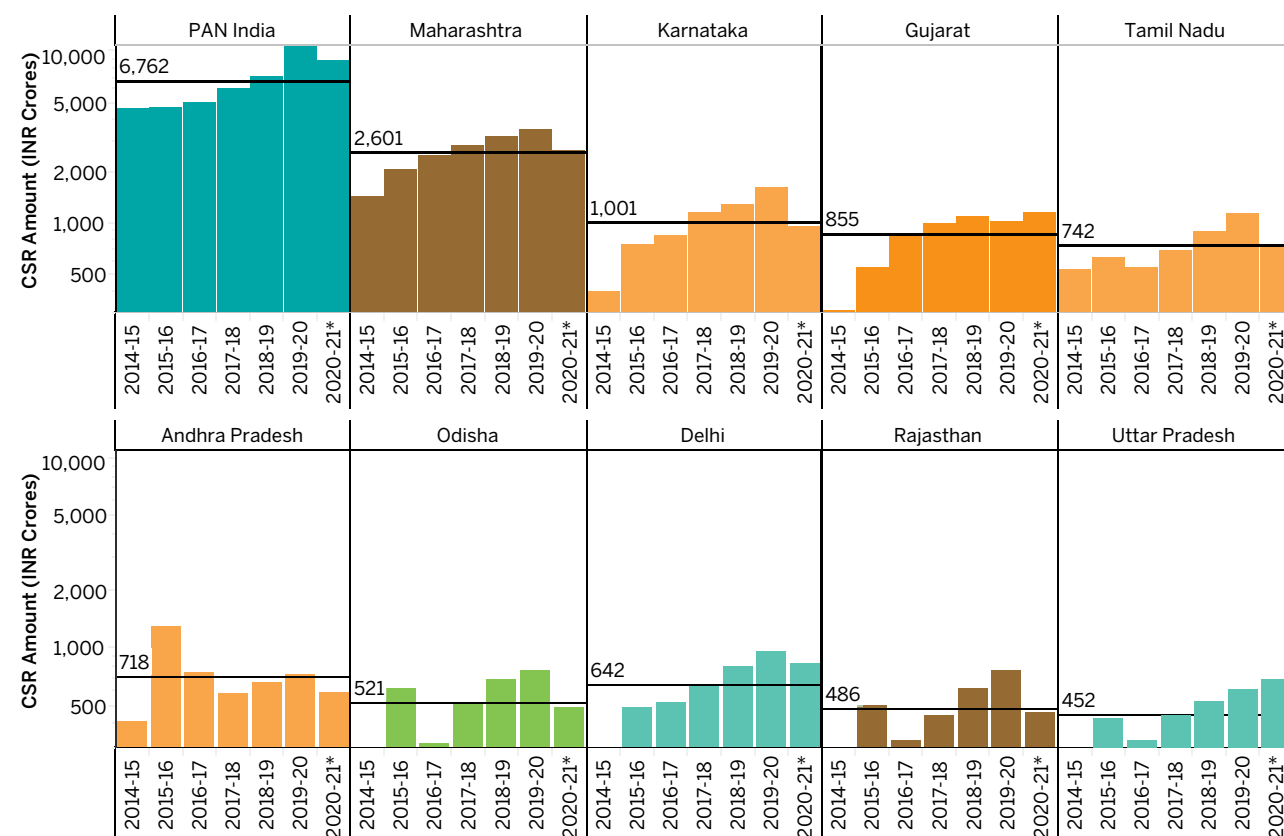


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR crores. PAN India refers to projects that are implemented in one or more states.

KEY HIGHLIGHTS

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

CSR Funds Received by Top States



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available.
All amounts are cumulative and in INR crores. PAN India refers to projects that are implemented in one or more states.

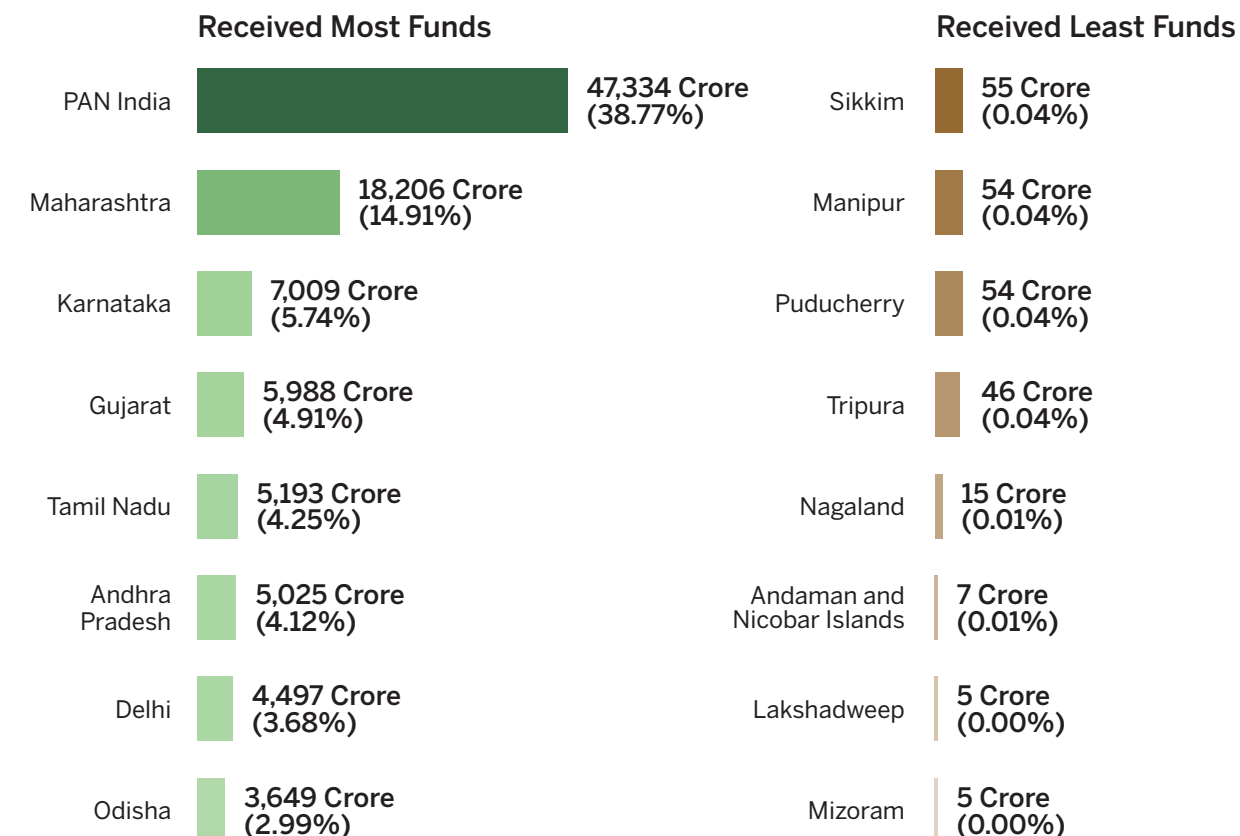
KEY HIGHLIGHTS

CSR funding has seen an **upward trajectory** in all the top states.

FY 2020-21 is not yet fully available hence shows a dip.

Every year, average CSR spend in PAN India, **Maharashtra and Karnataka** has been in the **ratio of 6.7:2.6:1** respectively.

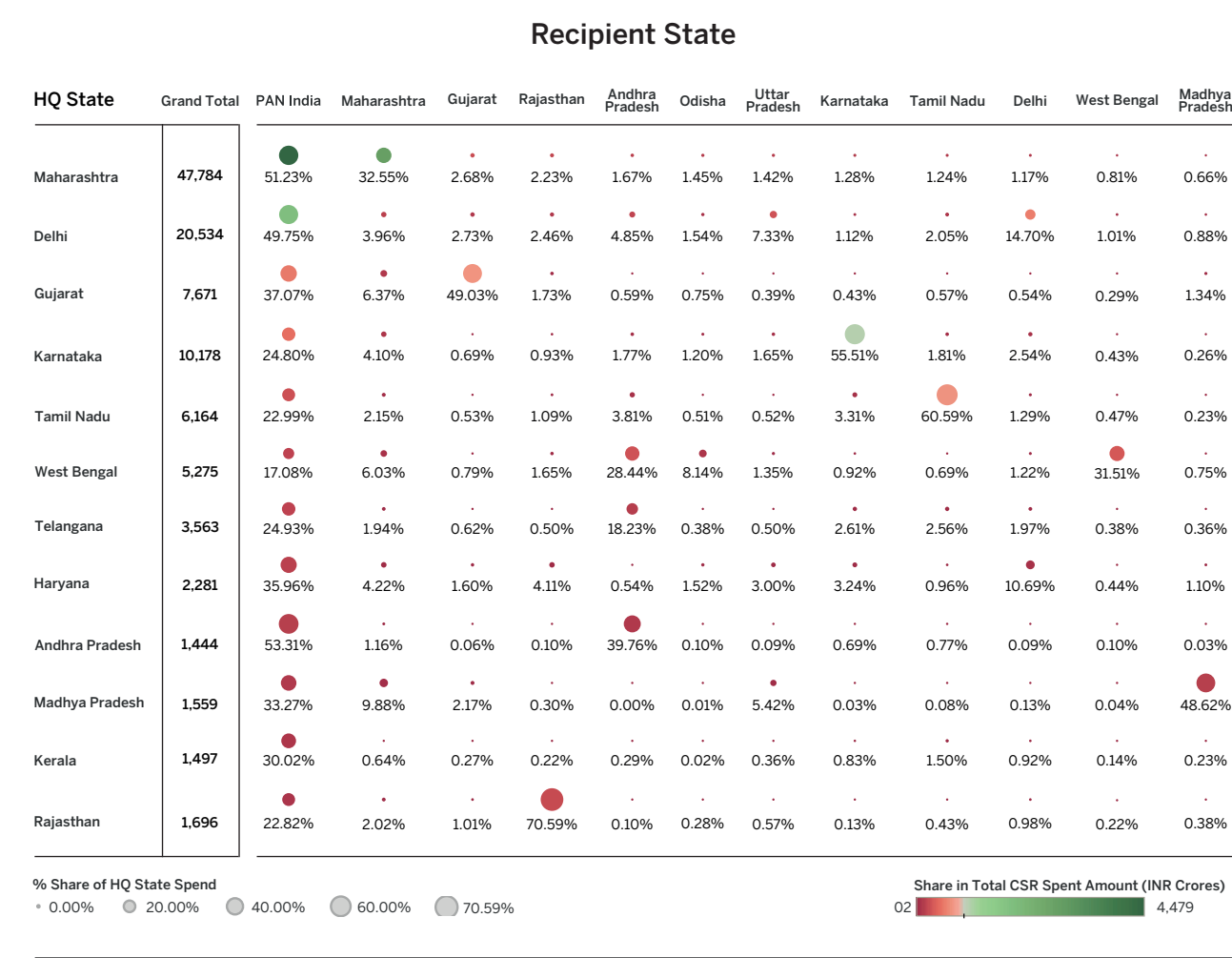
Share of CSR Funds Received by the States



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available.
All amounts are cumulative and in INR crores. PAN India refers to projects that are implemented in one or more states.



Flow of CSR Funds Across States



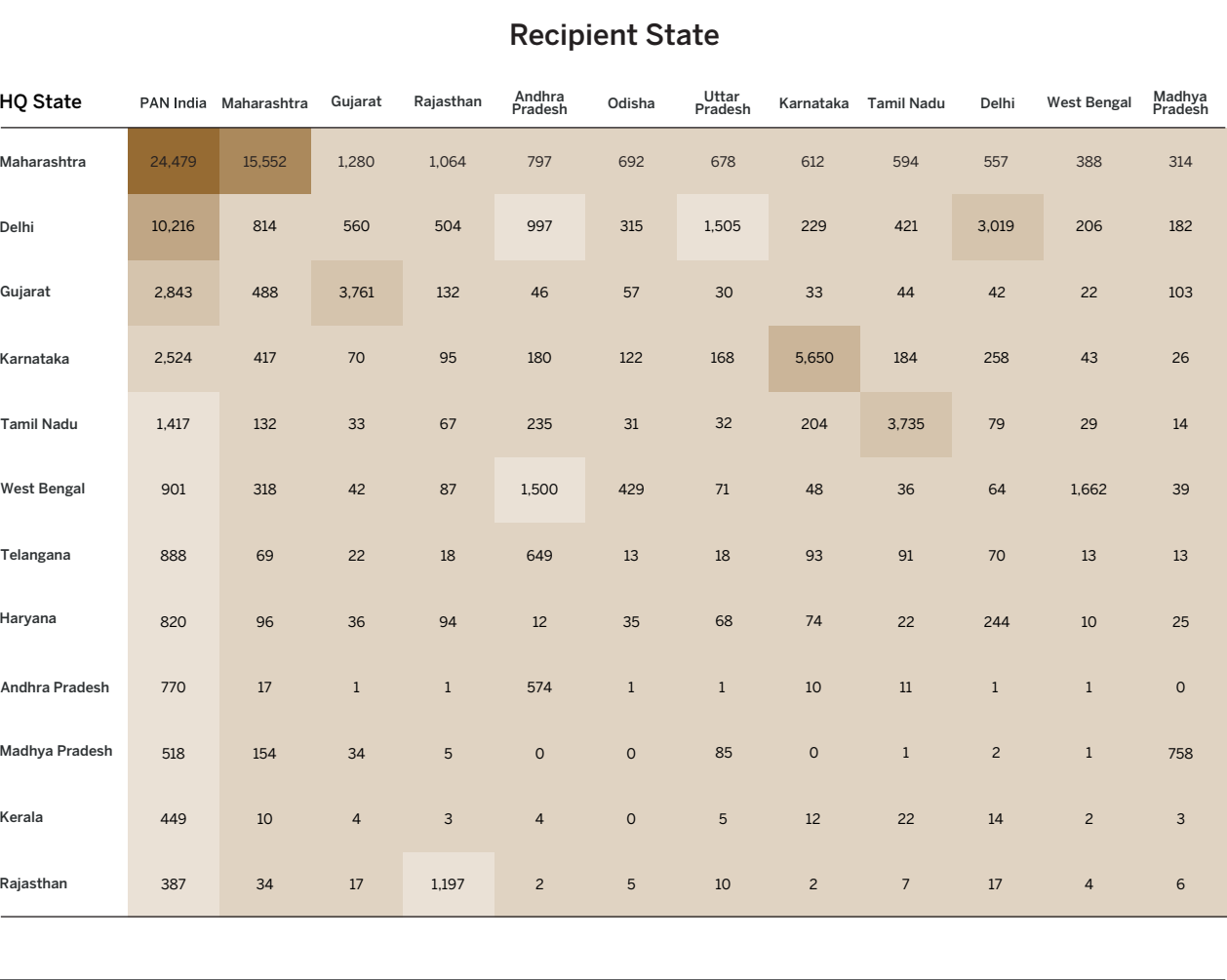
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR crores. PAN India refers to projects that are implemented in one or more states.

KEY HIGHLIGHTS

Most companies fund CSR projects in their HQ state or in PAN India projects.

Companies HQ in Delhi invest in the neighboring states such as Punjab, Haryana and UP.

Share of CSR Funds Received by the States



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR crores. PAN India refers to projects that are implemented in one or more states.

KEY HIGHLIGHTS

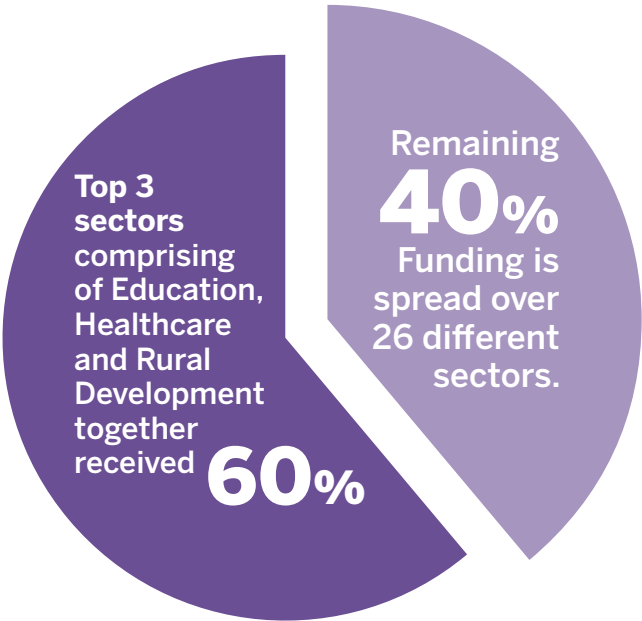
Most companies fund CSR projects in their HQ state or in PAN India projects.

Companies HQ in Delhi invest in the neighboring states such as Punjab, Haryana and UP.

Sector-wise CSR Trends

Education is the most popular sector chosen for CSR projects, **receiving 30% of the total CSR – ~36,000 Crore – between 2014-21**. In fact education alone received around the same amount of funding as the combined funding for next 2 sectors – healthcare and rural development projects.

Largest share of CSR funding



Major sectors where CSR spending has grown each year:



Education*



Healthcare



Vocational Skills*



Other Central Government Funds

Major sectors where CSR spending has been declining over the years include:



Rural Development Project

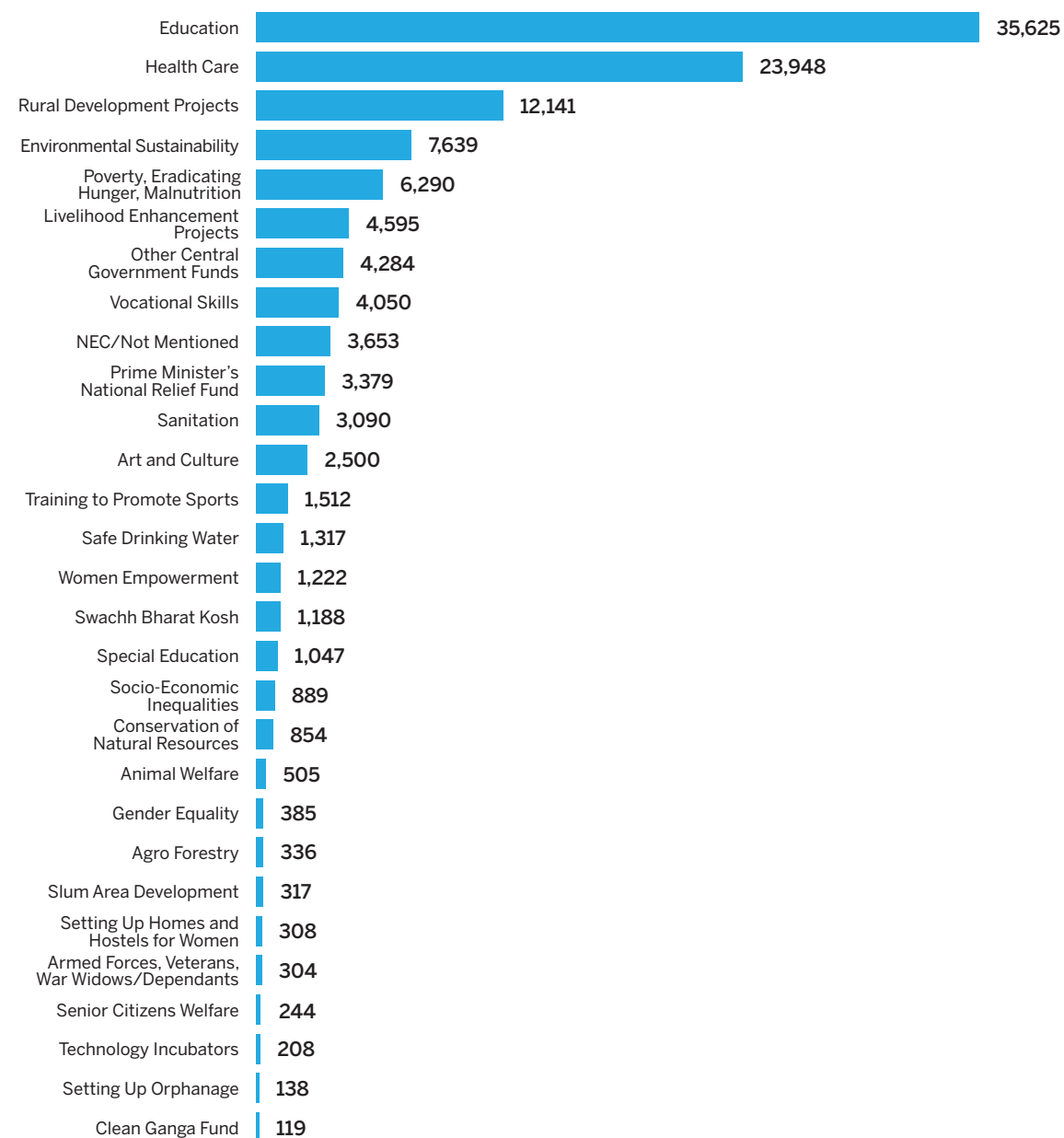


Poverty, Eradicating Hunger and Malnutrition

* Data for FY 2020-21 is not yet fully available

The State of CSR in India
CSR Analysis
by Sector

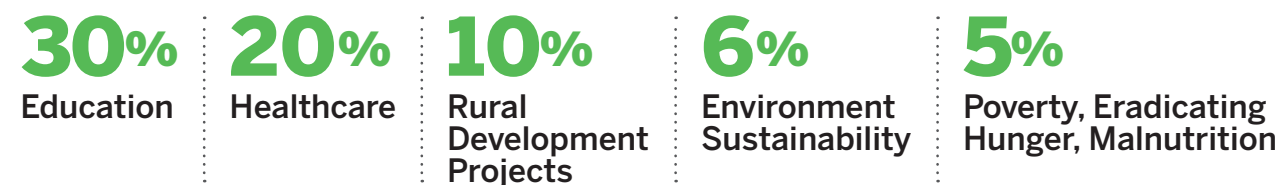
CSR Spend in Various Development Sectors



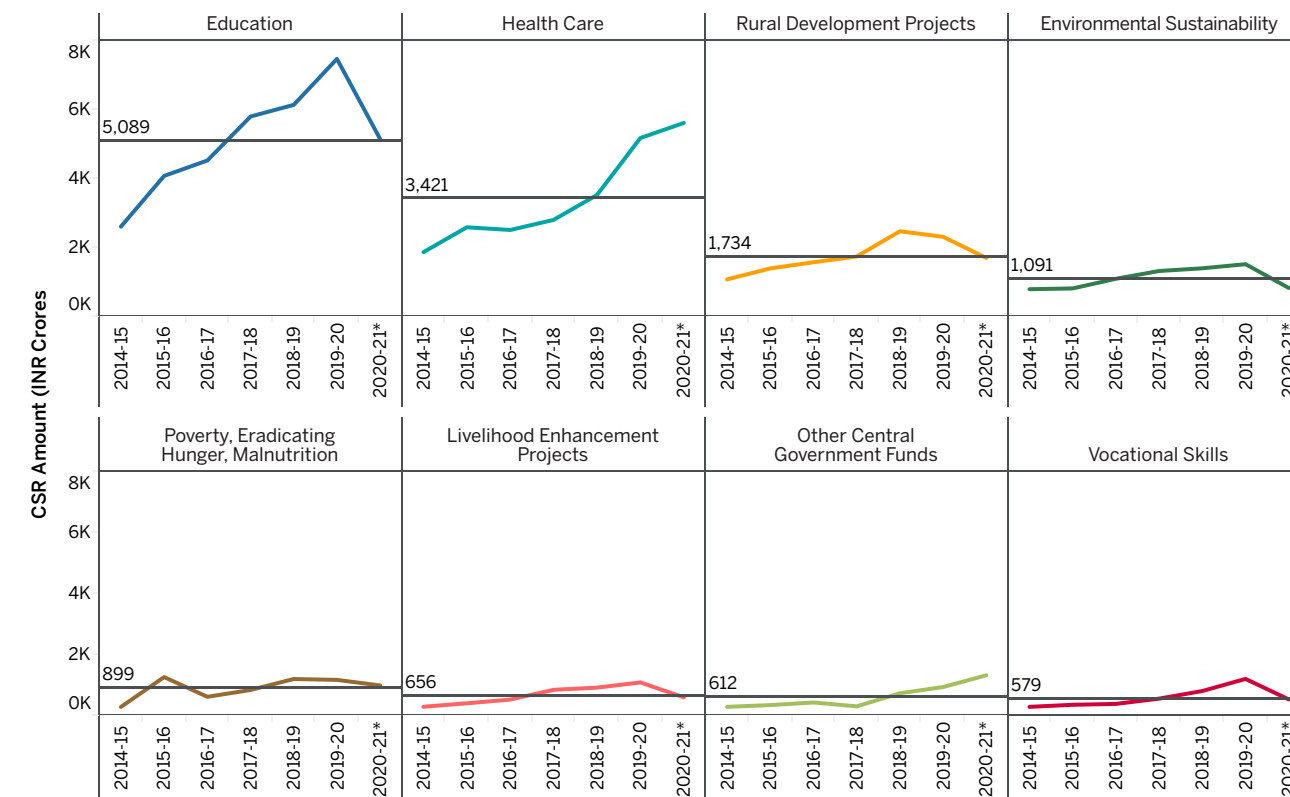
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

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



CSR Spend in Top Development Sectors



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

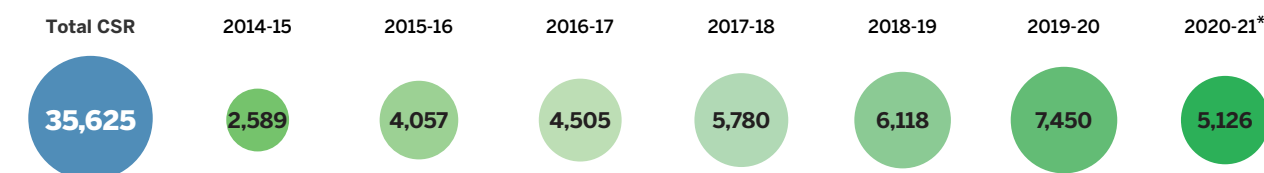
KEY HIGHLIGHTS

Amongst the top sectors, **Healthcare and Central Government Funds** have seen increase in funds.

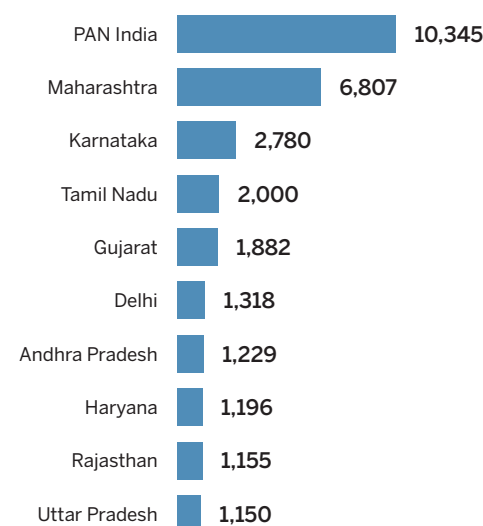
In FY 2019-20, funding in **Healthcare** almost doubled from it's previous year (up by 47%) and funding in **education sector** increased by 21%.

However, funding in **rural development projects** has been on a decline since 2018-19.

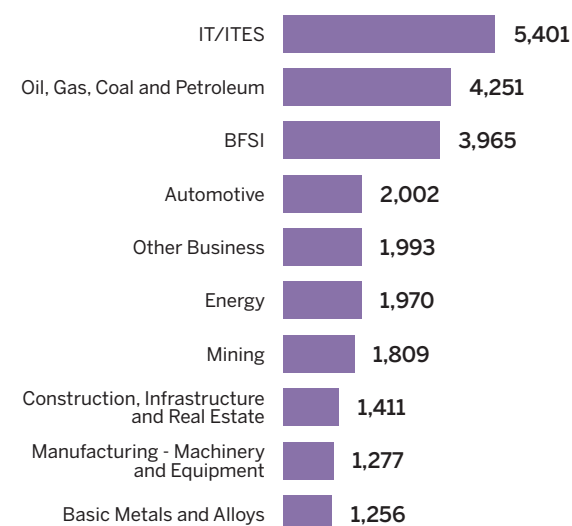
CSR Spend on Education



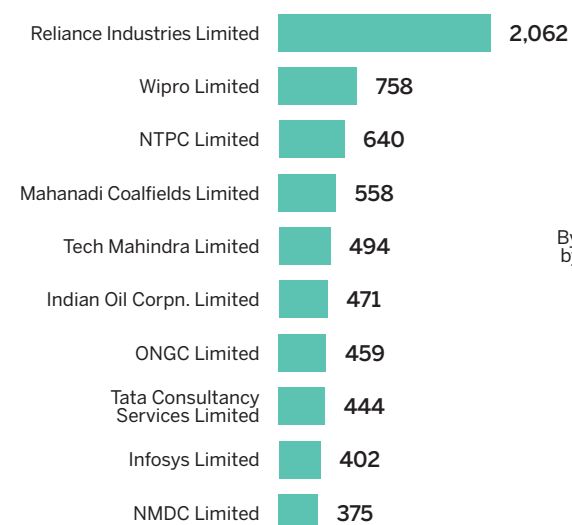
Top Recipient – Geographies



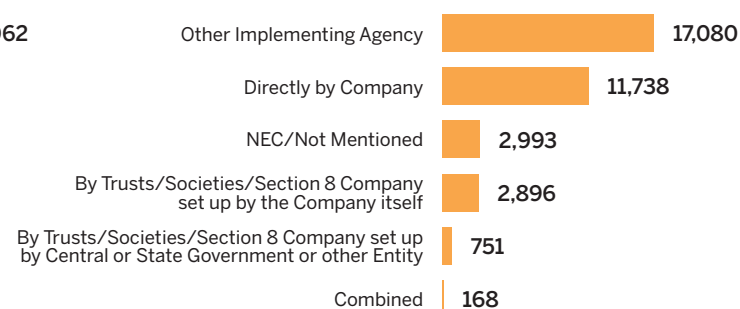
Top Funding Industries



Top Funding Companies

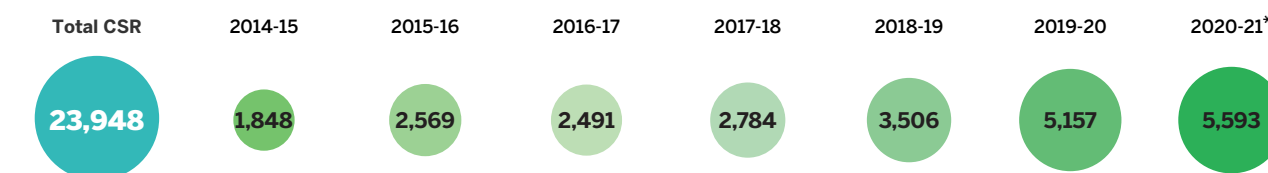


Mode of Implementation

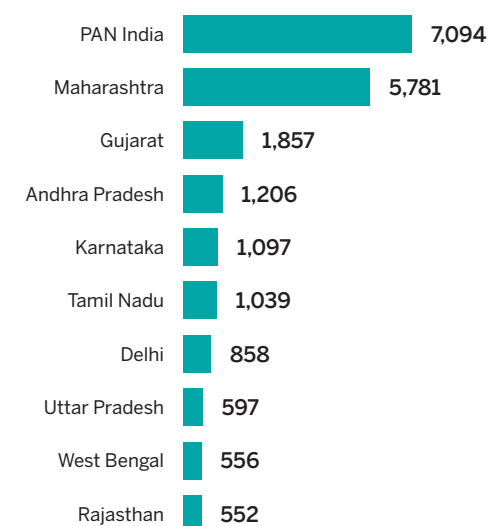


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

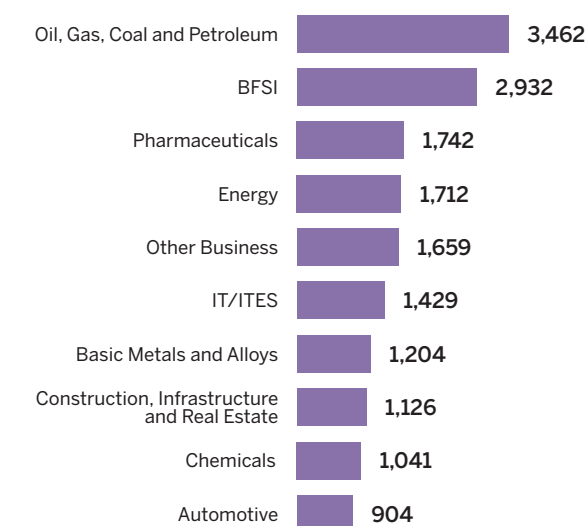
CSR Spend on Health Care



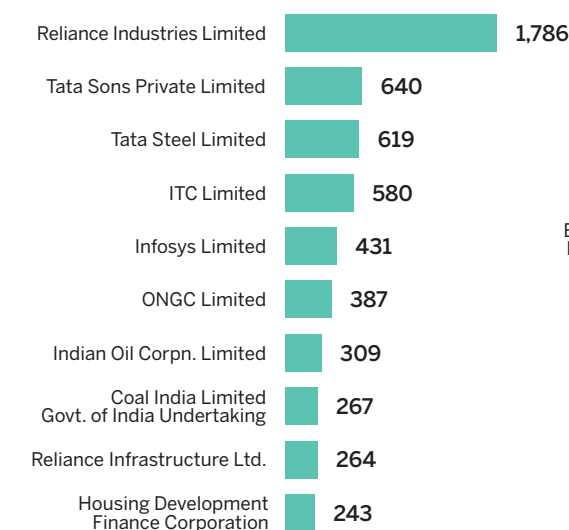
Top Recipient – Geographies



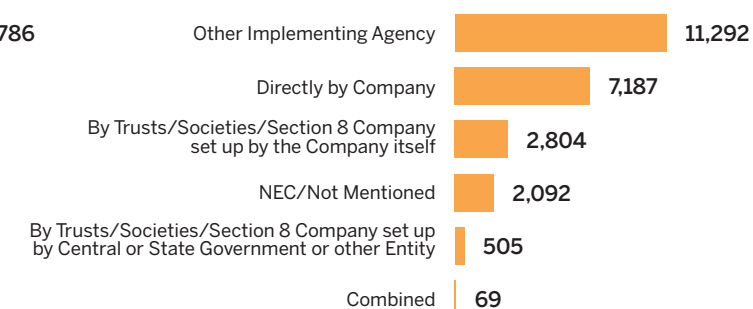
Top Funding Industries



Top Funding Companies

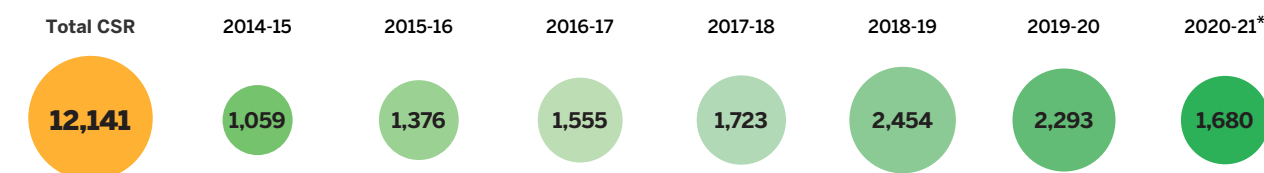


Mode of Implementation

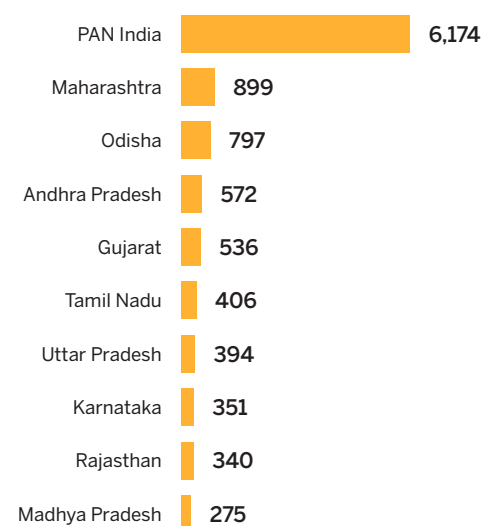


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

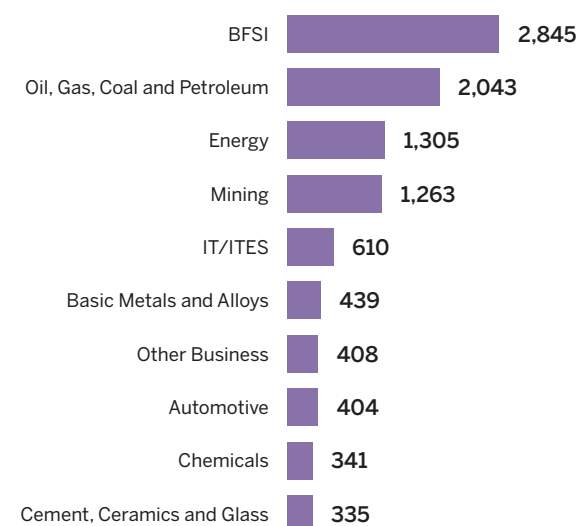
CSR Spend on Rural Development Projects



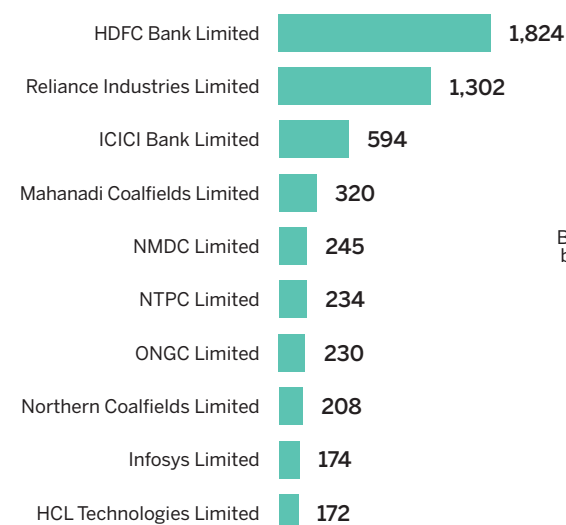
Top Recipient – Geographies



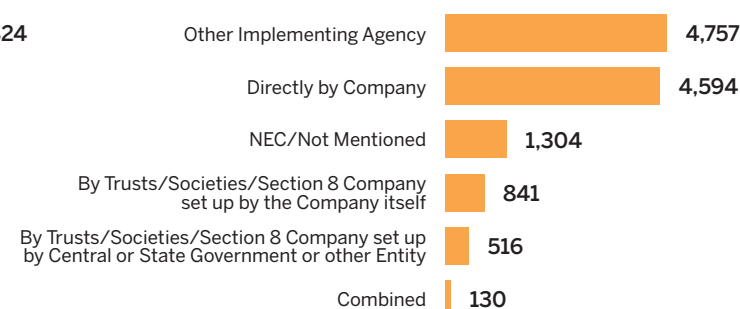
Top Funding Industries



Top Funding Companies

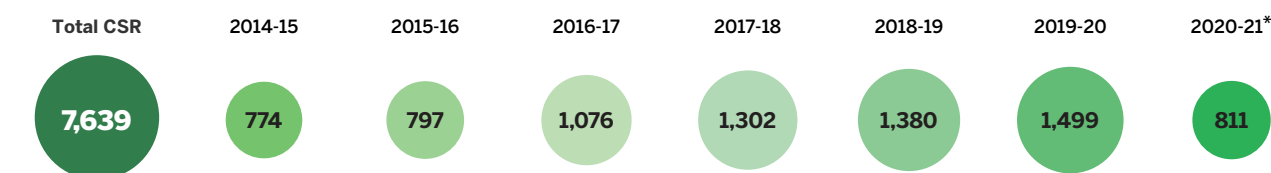


Mode of Implementation

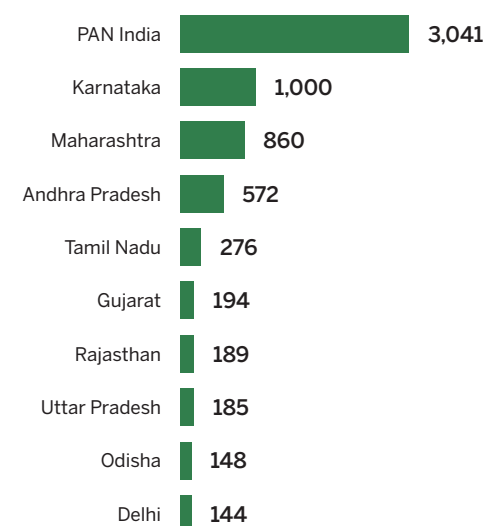


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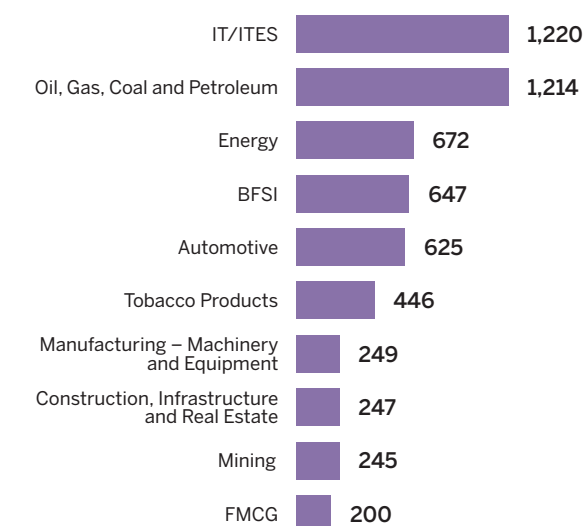
CSR Spend on Environmental Sustainability



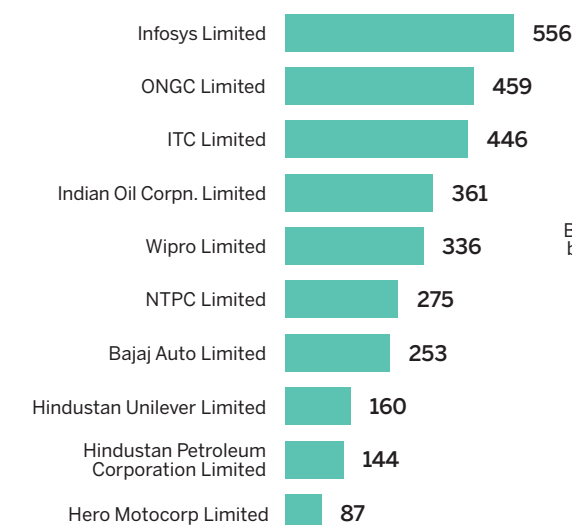
Top Recipient – Geographies



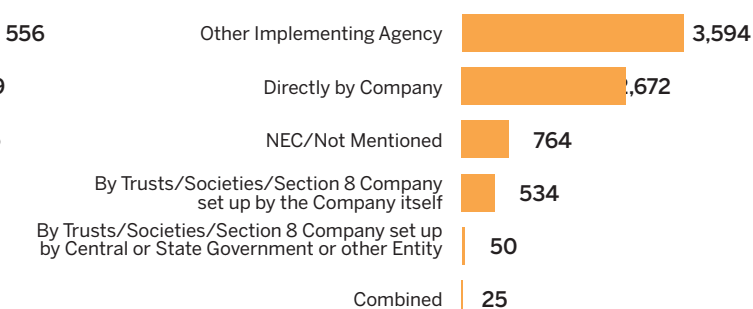
Top Funding Industries



Top Funding Companies

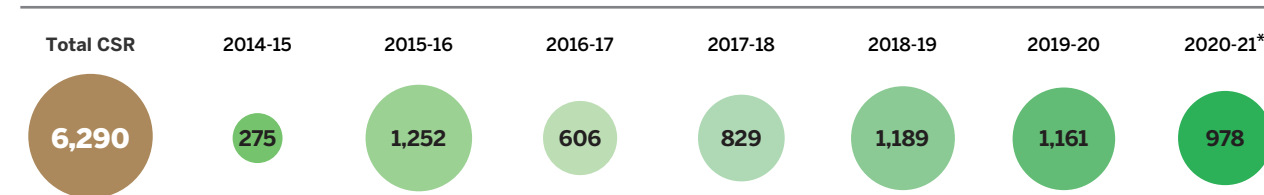


Mode of Implementation

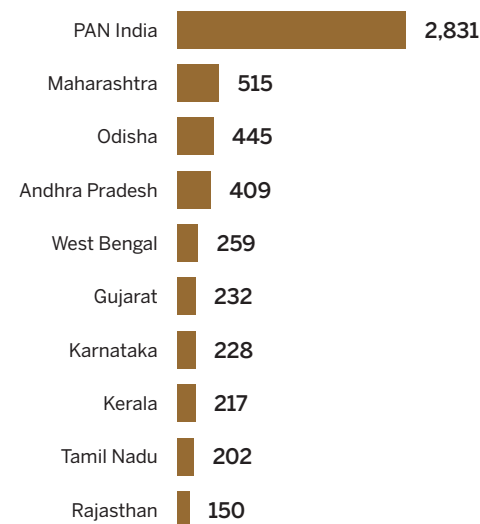


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

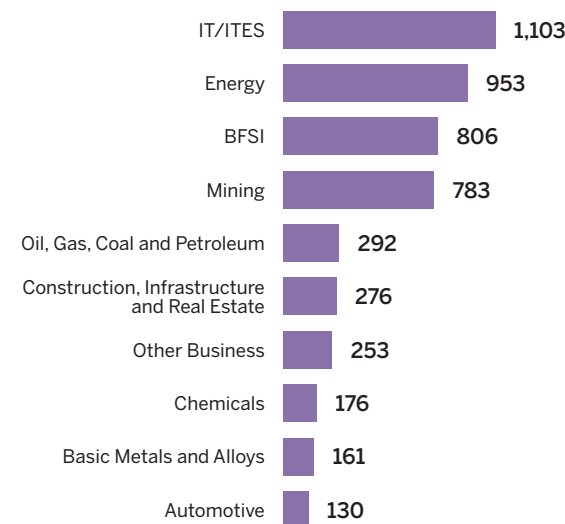
CSR Spend on Poverty, Eradicating Hunger and Malnutrition



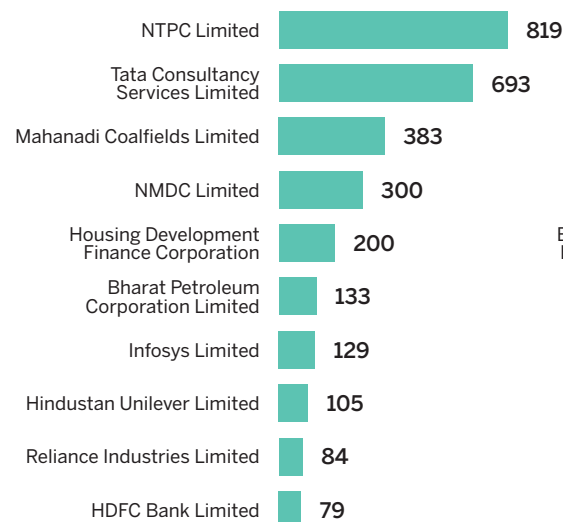
Top Recipient – Geographies



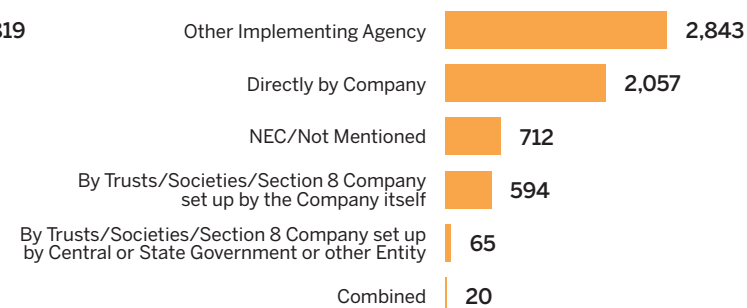
Top Funding Industries



Top Funding Companies

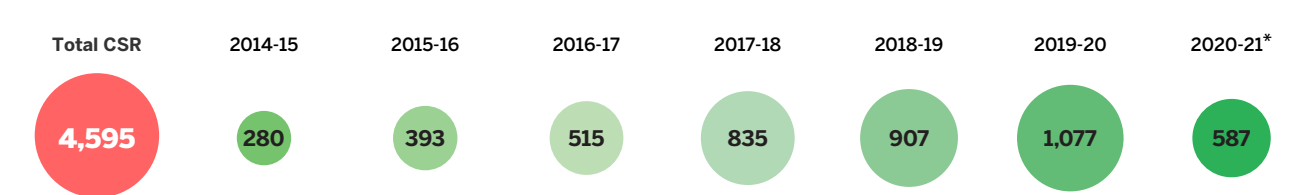


Mode of Implementation

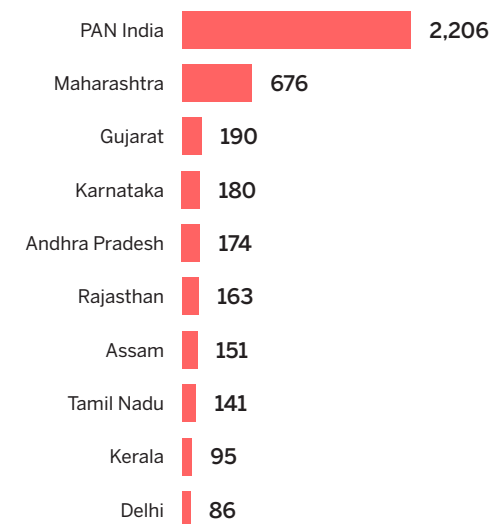


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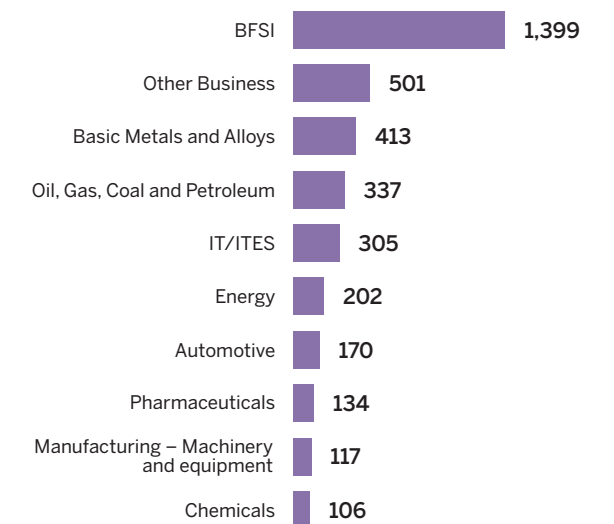
CSR Spend on Livelihood Enhancement Projects



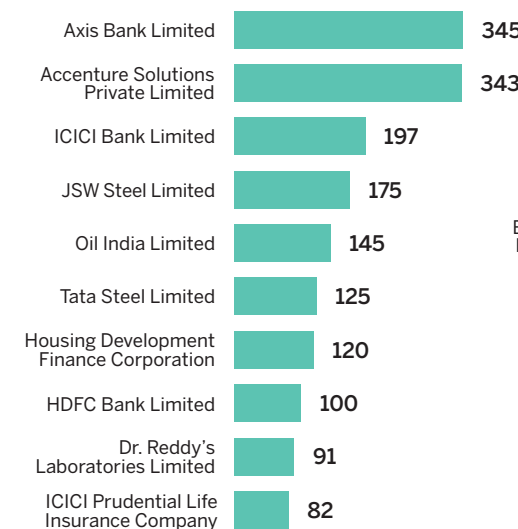
Top Recipient – Geographies



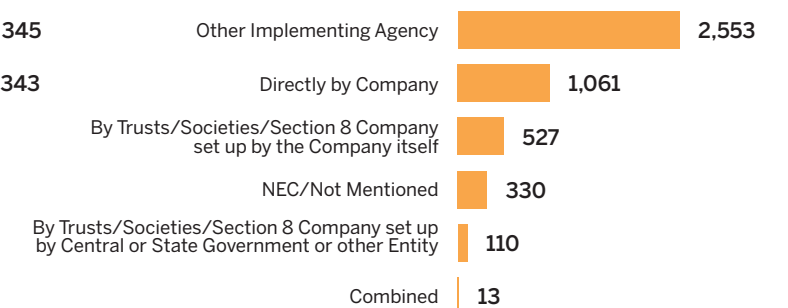
Top Funding Industries



Top Funding Companies

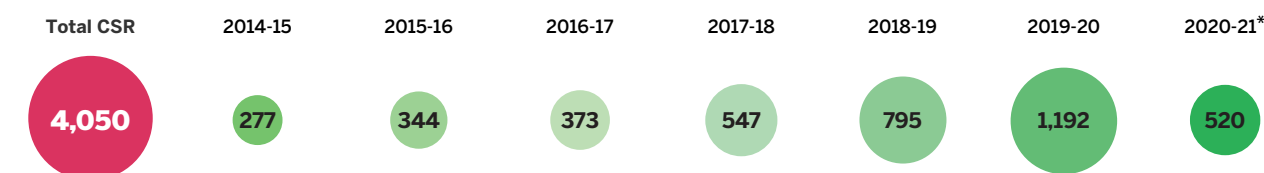


Mode of Implementation

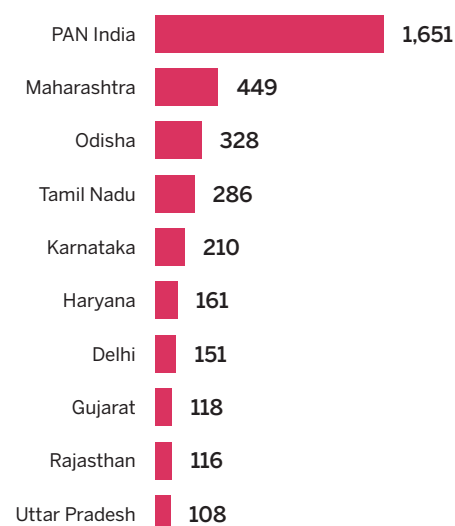


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

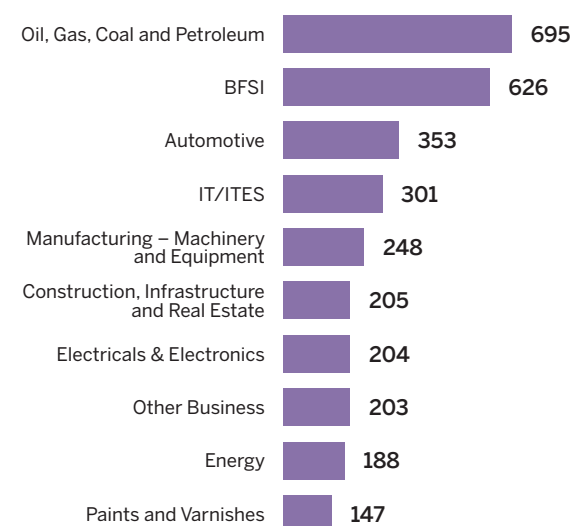
CSR Spend on Vocational Skills



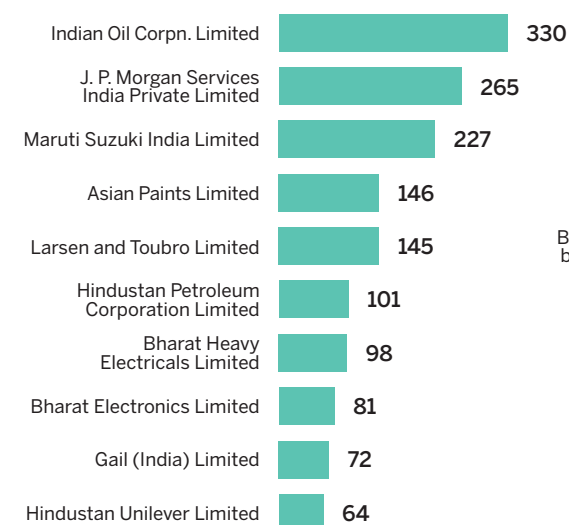
Top Recipient – Geographies



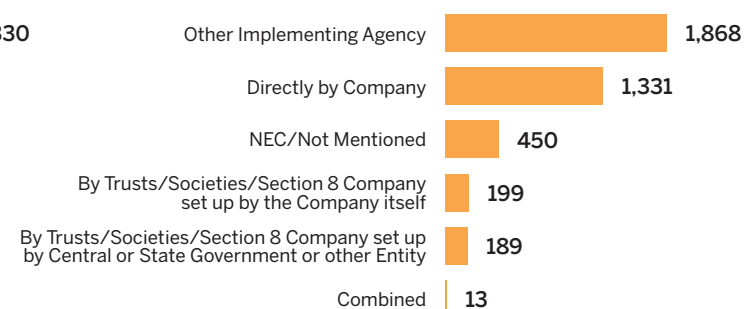
Top Funding Industries



Top Funding Companies



Mode of Implementation



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.



CSR Trends – Industries

How Industries Spend Their CSR?

The concentration of a particular industry in a region plays a role. The top recipient of CSR fund from IT/ITES industry is the Southern region, from mining industry it is the Central and Eastern region, and the Chemicals and Pharma industry spends most of its CSR fund in the West.



Sectoral Spread

Education is the most popular sector overall. But not so for some – Pharmaceutical industry champions the cause of Healthcare, BFSI funds Rural Development Projects, Oil, gas, coal and petroleum and IT/ITES funds Environment Sustainability projects and FMCG funds for Gender Equality.

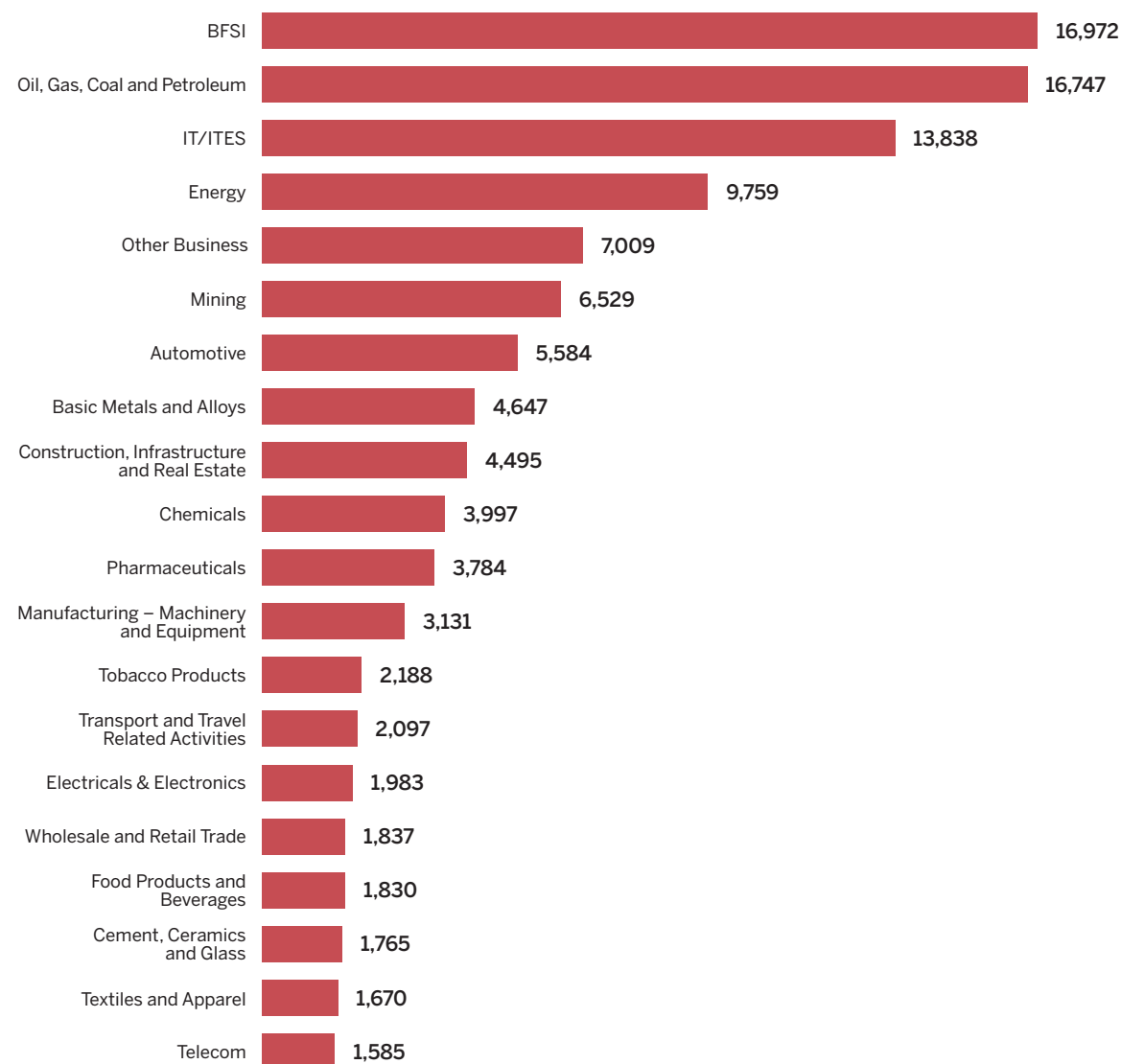


Spend

For last couple of years (since FY 2016-17) there has been a significant increase in CSR funding by BFSI, Oil, Gas, Coal and Petroleum, IT/ITES and Energy companies.

The State of CSR in India
**CSR Analysis
 by Industry**

Share of Top Industries Contributing to CSR



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

More than **50%** of total CSR funding is from the top 5 industries

13.9%

Banking, Financial Services and Insurance (BFSI)

13.7%

Oil, Gas, Coal and Petroleum

11.3%

IT/ITES

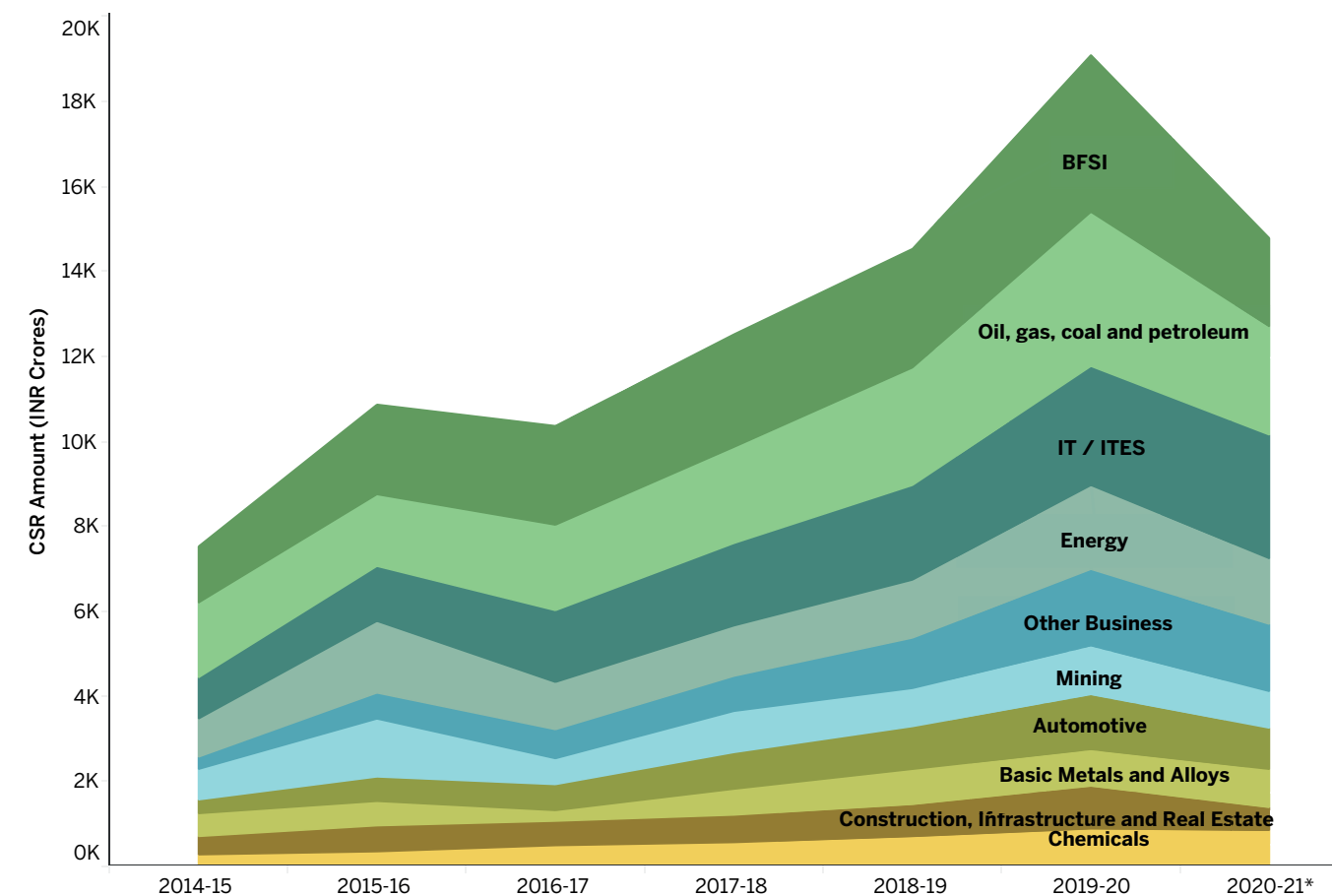
8%

Energy

5.4%

Mining

Year-on-Year CSR Funding by Top Industries



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

Since FY 2016-17, there has been a **significant increase in CSR funding by companies** in the following industry



BFSI



Energy

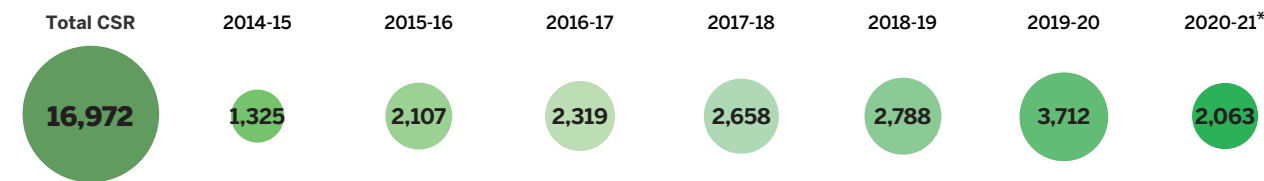


Oil, Gas, Coal and Petroleum

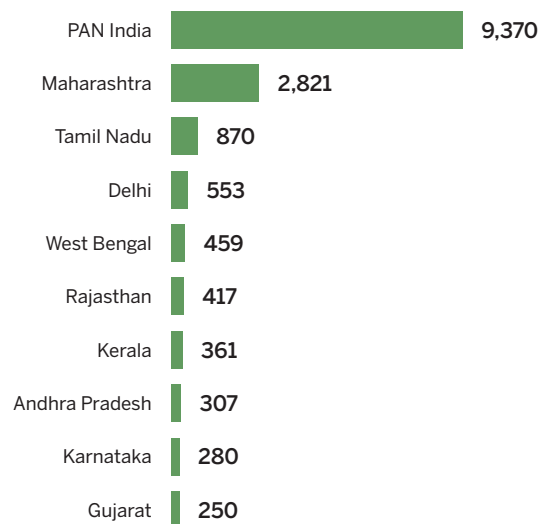


IT/ITES

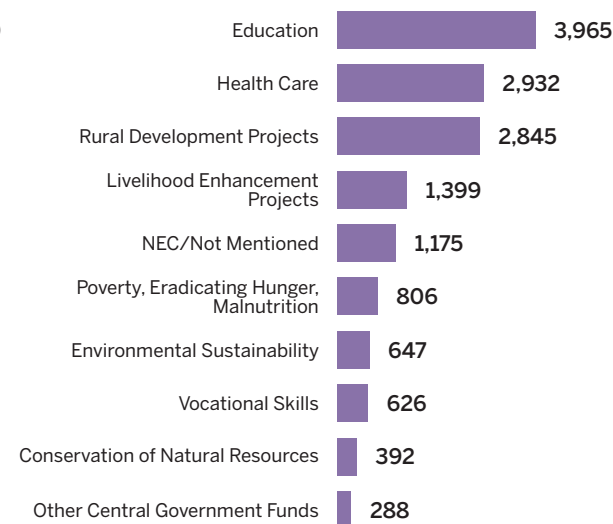
CSR Investments by BFSI Companies



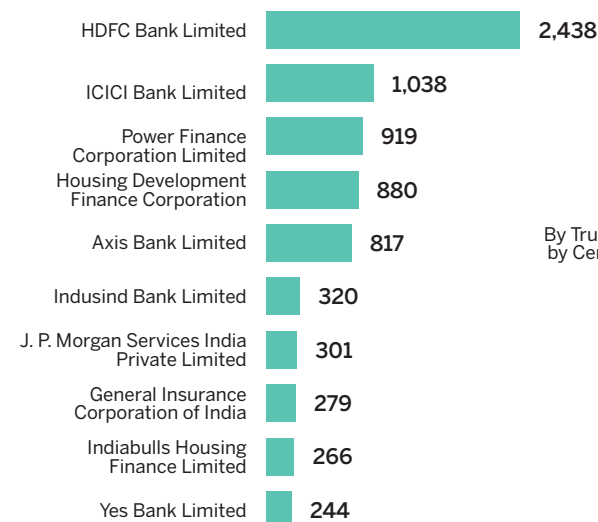
Top Recipient – Geographies



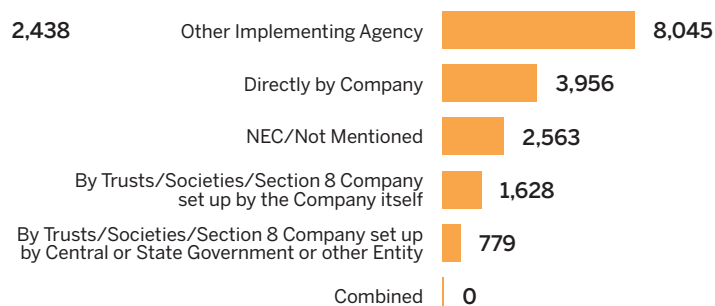
Top Recipient – Sectors



Top Funding Companies

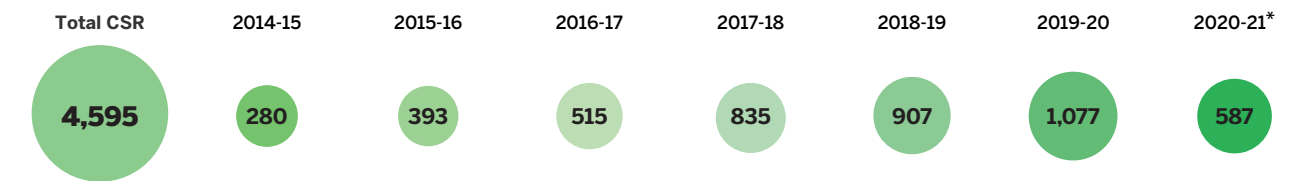


Mode of Implementation

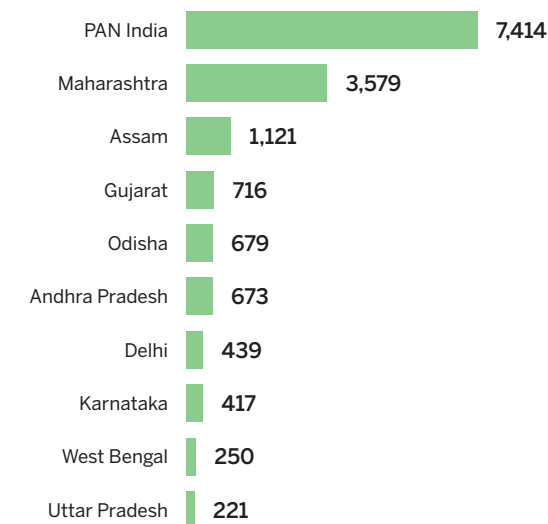


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

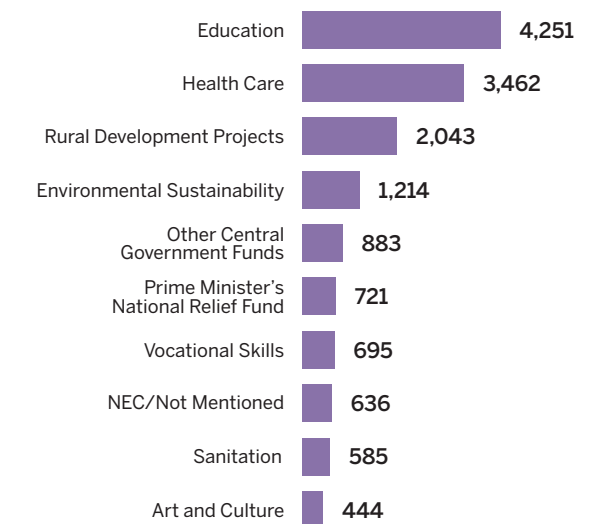
CSR Investments by Oil, Gas, Coal and Petroleum Companies



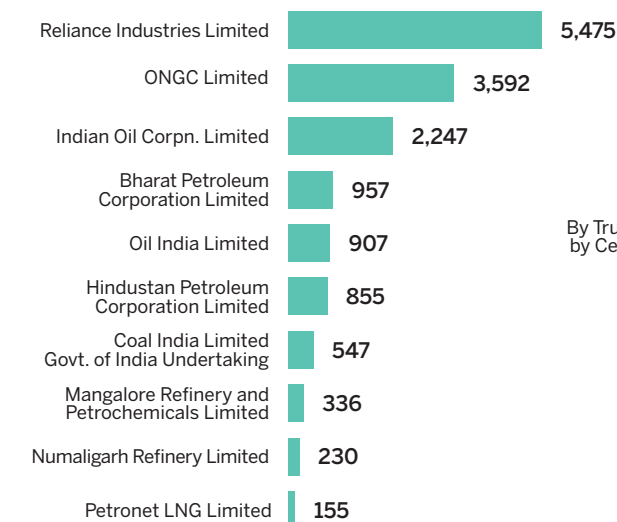
Top Recipient – Geographies



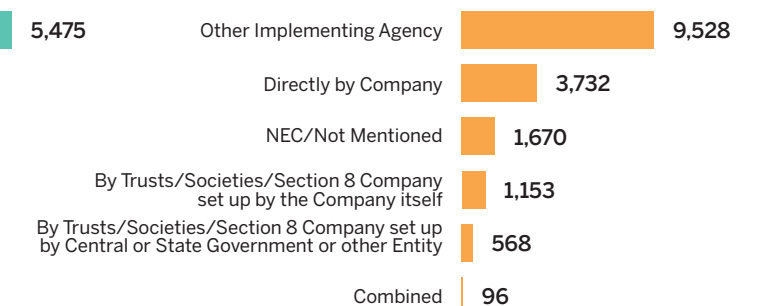
Top Recipient – Sectors



Top Funding Companies

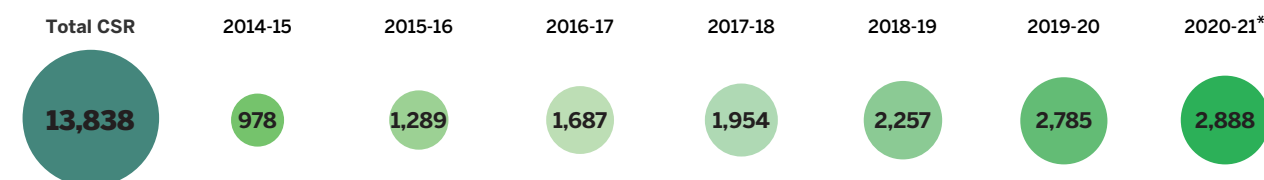


Mode of Implementation

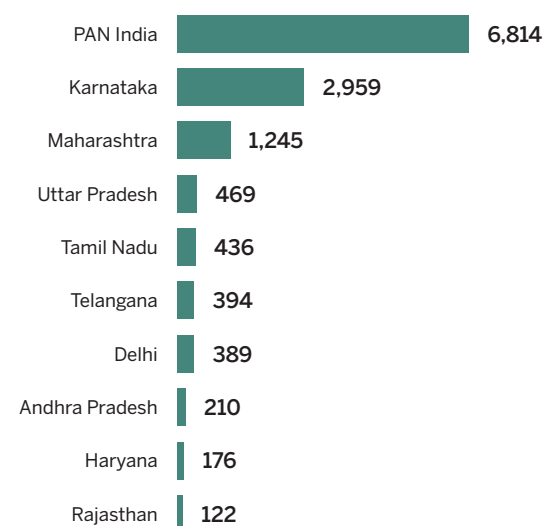


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

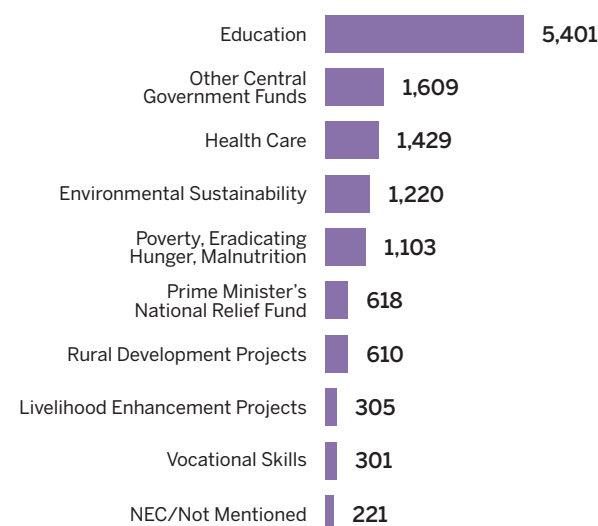
CSR Investments by IT/ITES Companies



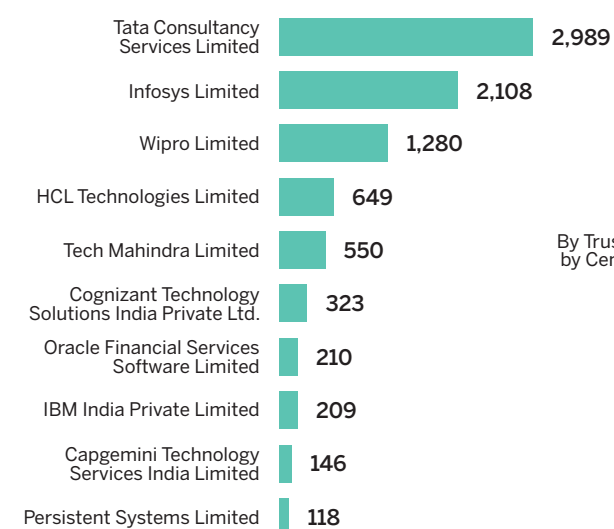
Top Recipient – Geographies



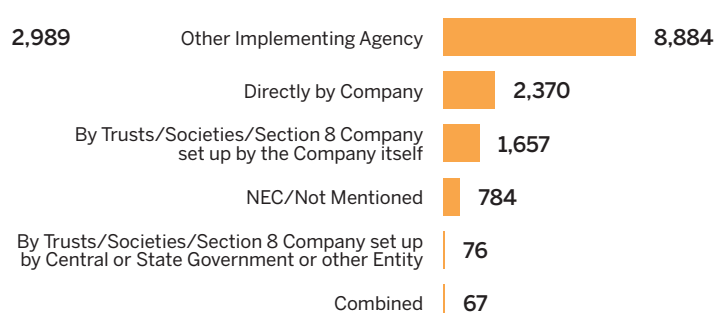
Top Recipient – Sectors



Top Funding Companies

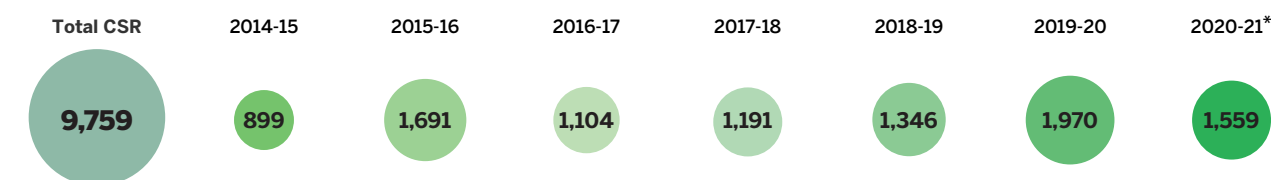


Mode of Implementation

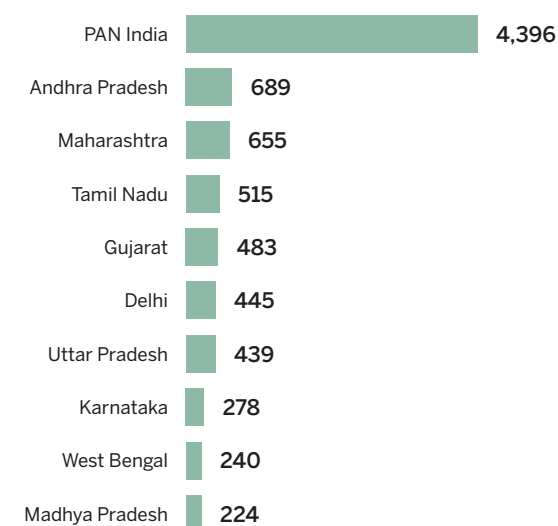


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

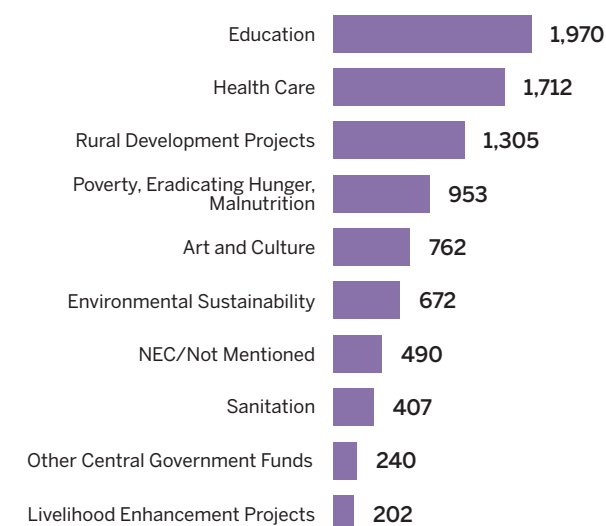
CSR Investments by Energy Companies



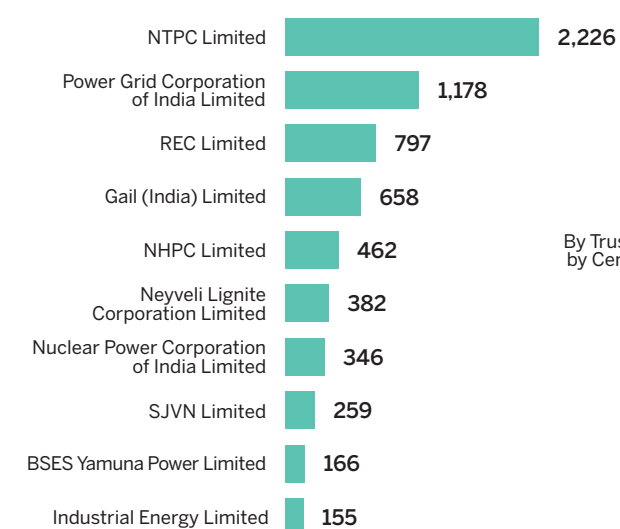
Top Recipient – Geographies



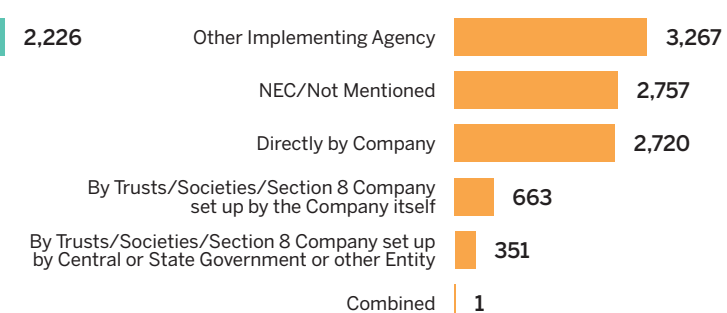
Top Recipient – Sectors



Top Funding Companies

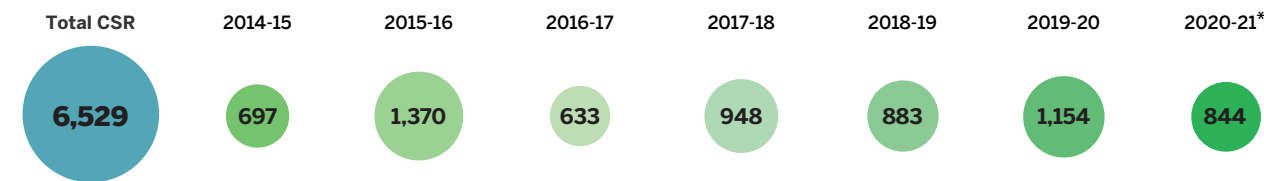


Mode of Implementation

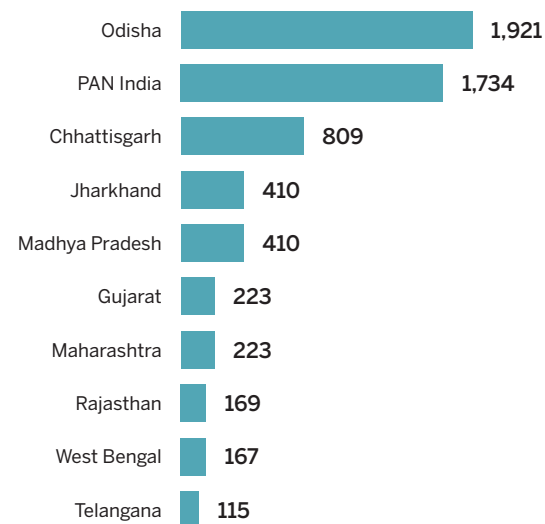


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

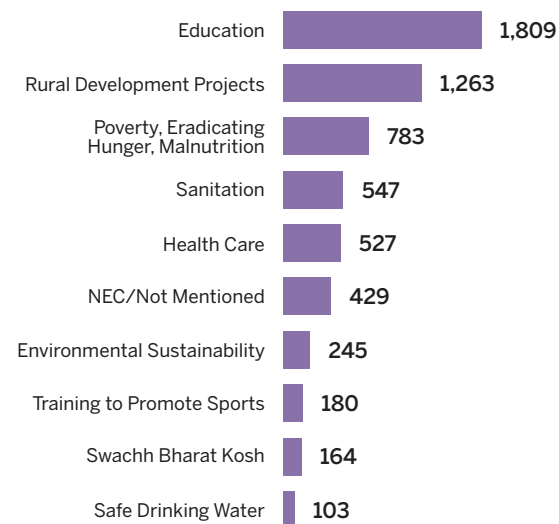
CSR Investments by Mining Companies



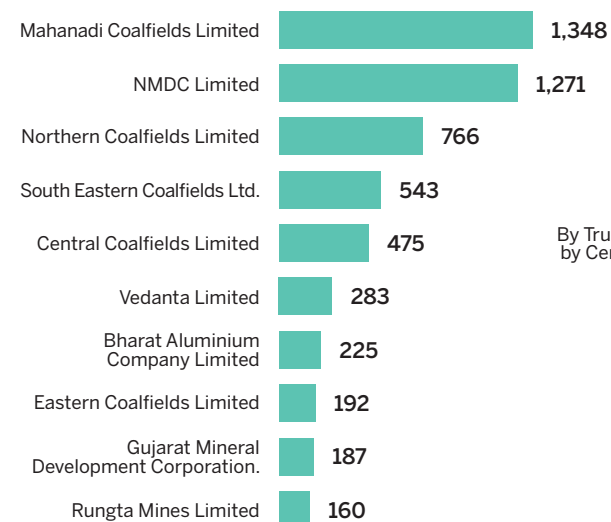
Top Recipient – Geographies



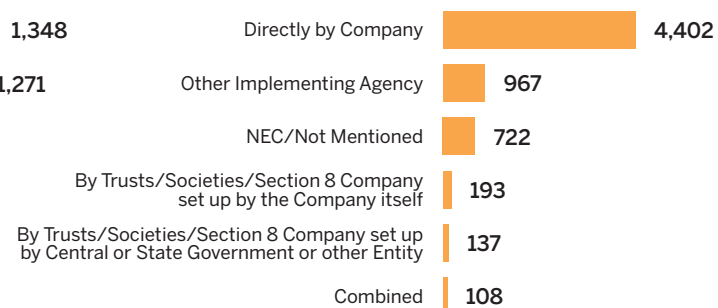
Top Recipient – Sectors



Top Funding Companies

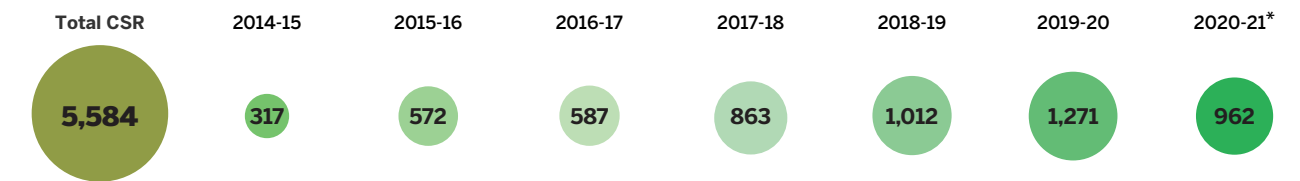


Mode of Implementation

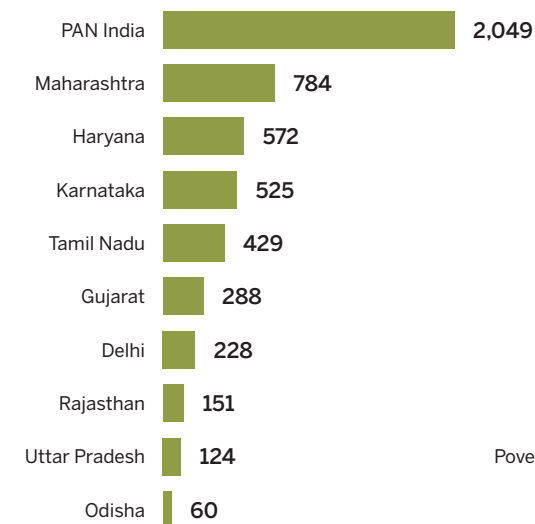


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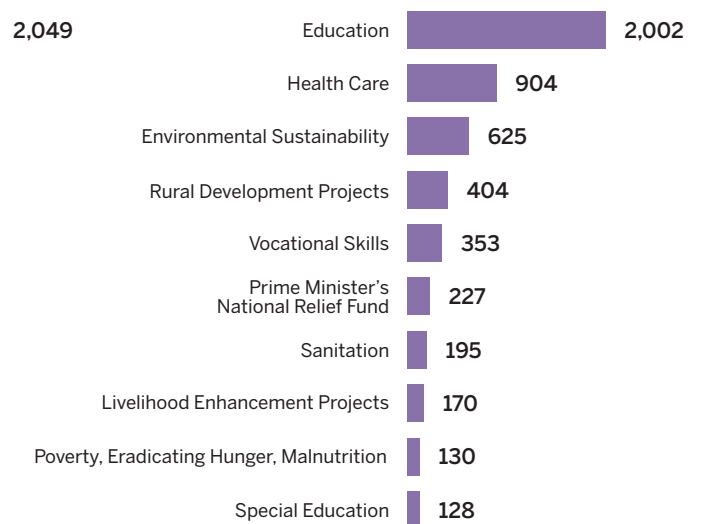
CSR Investments by Automotive Companies



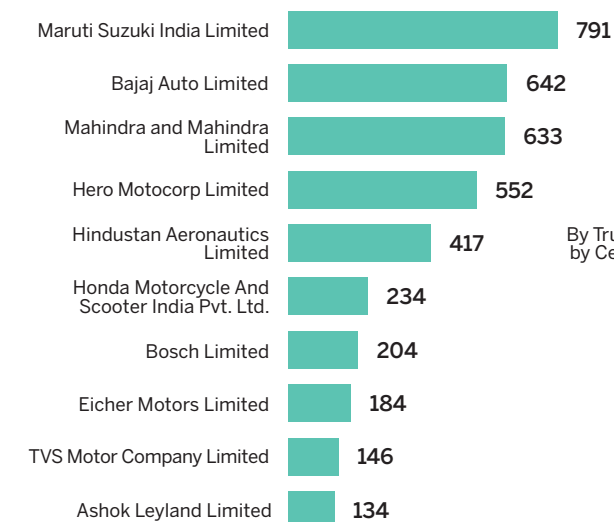
Top Recipient – Geographies



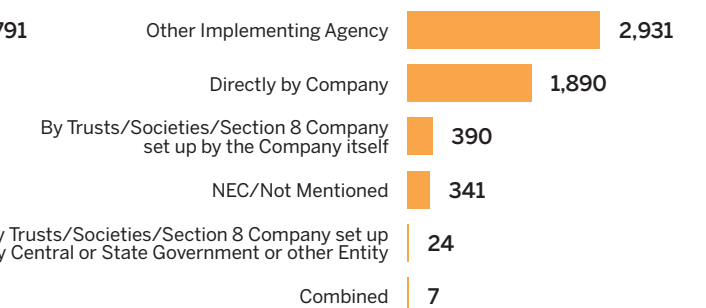
Top Recipient – Sectors



Top Funding Companies

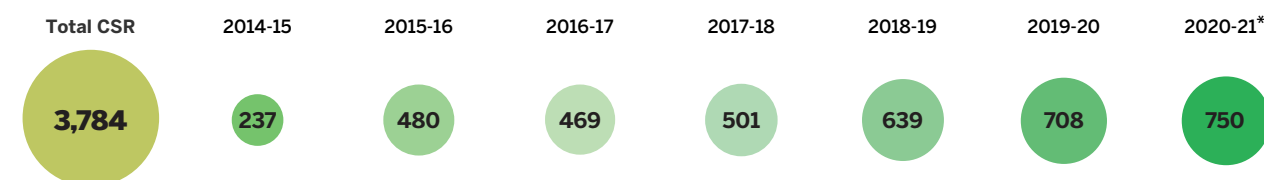


Mode of Implementation

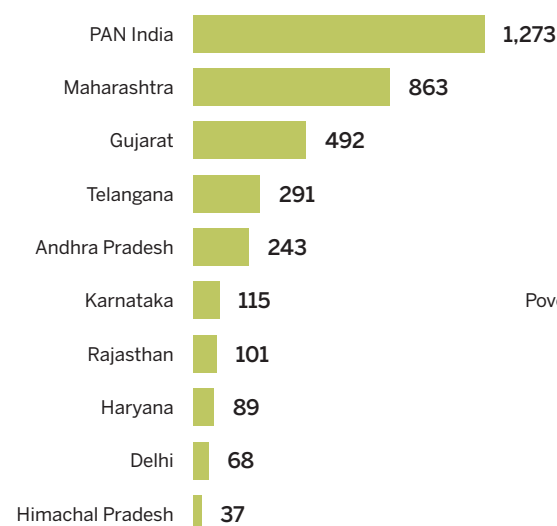


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

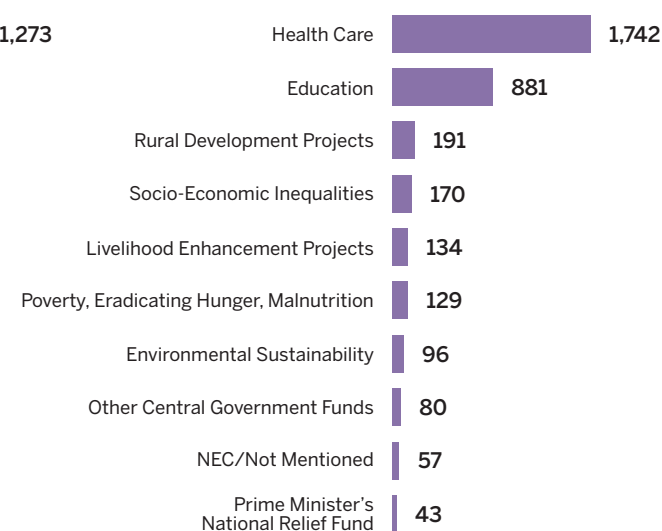
CSR Investments by Pharmaceuticals Companies



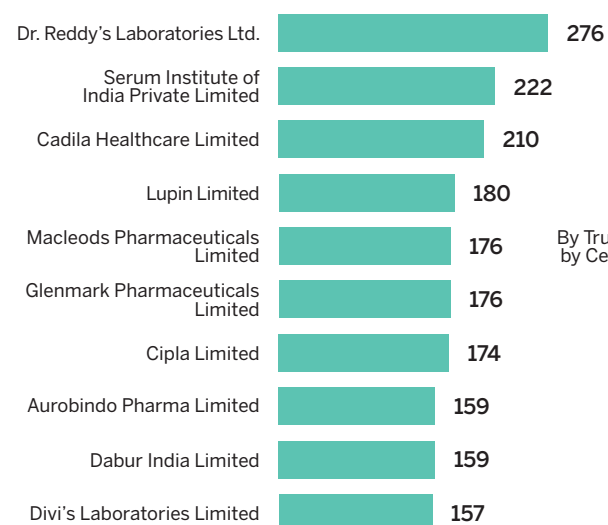
Top Recipient – Geographies



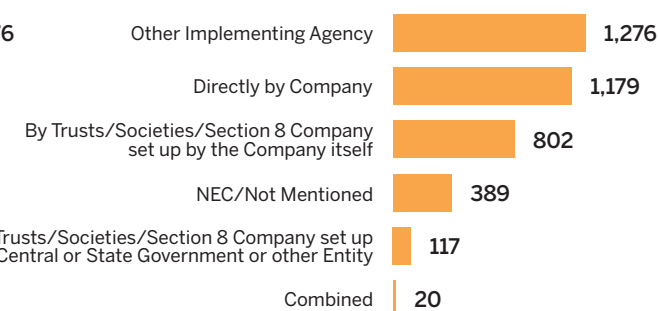
Top Recipient – Sectors



Top Funding Companies

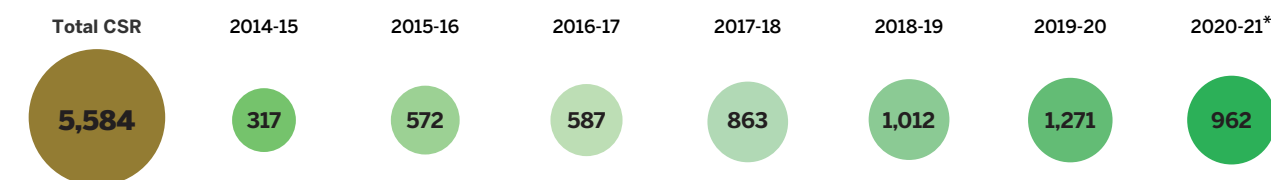


Mode of Implementation

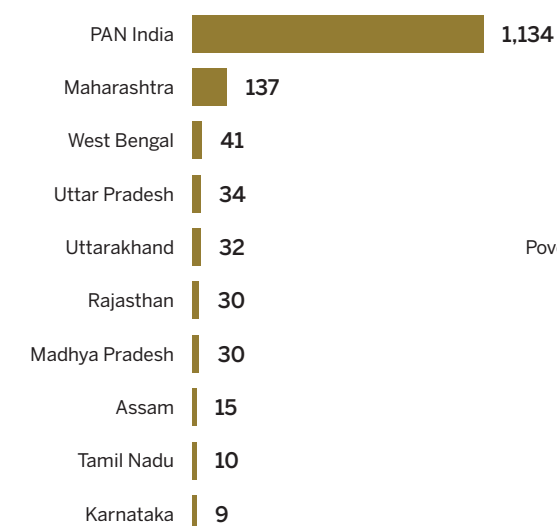


Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

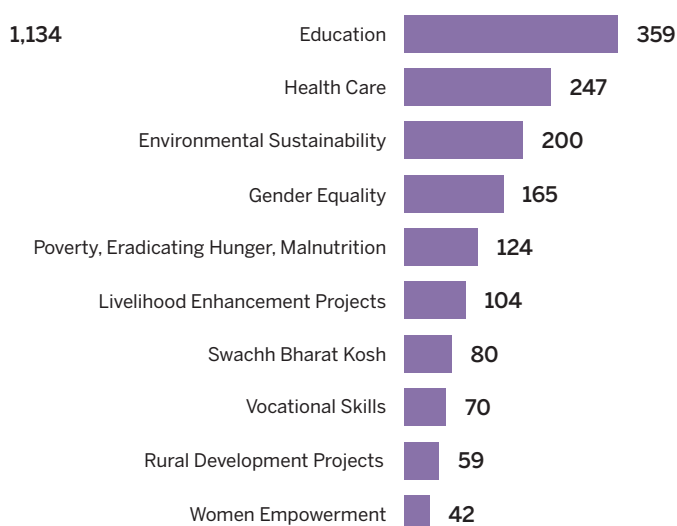
CSR Investments by FMCG Companies



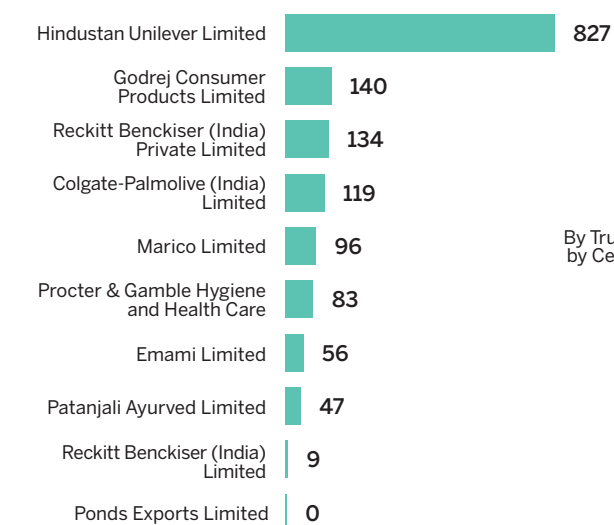
Top Recipient – Geographies



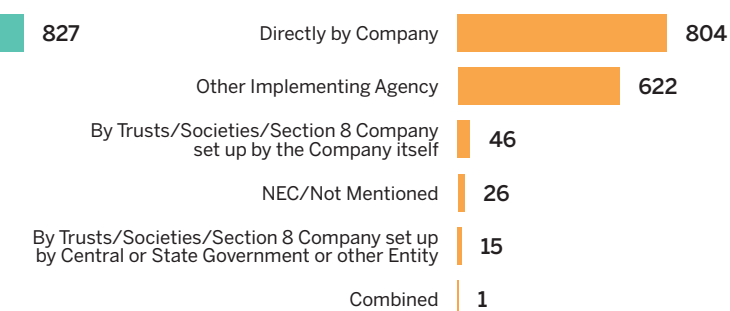
Top Recipient – Sectors



Top Funding Companies



Mode of Implementation



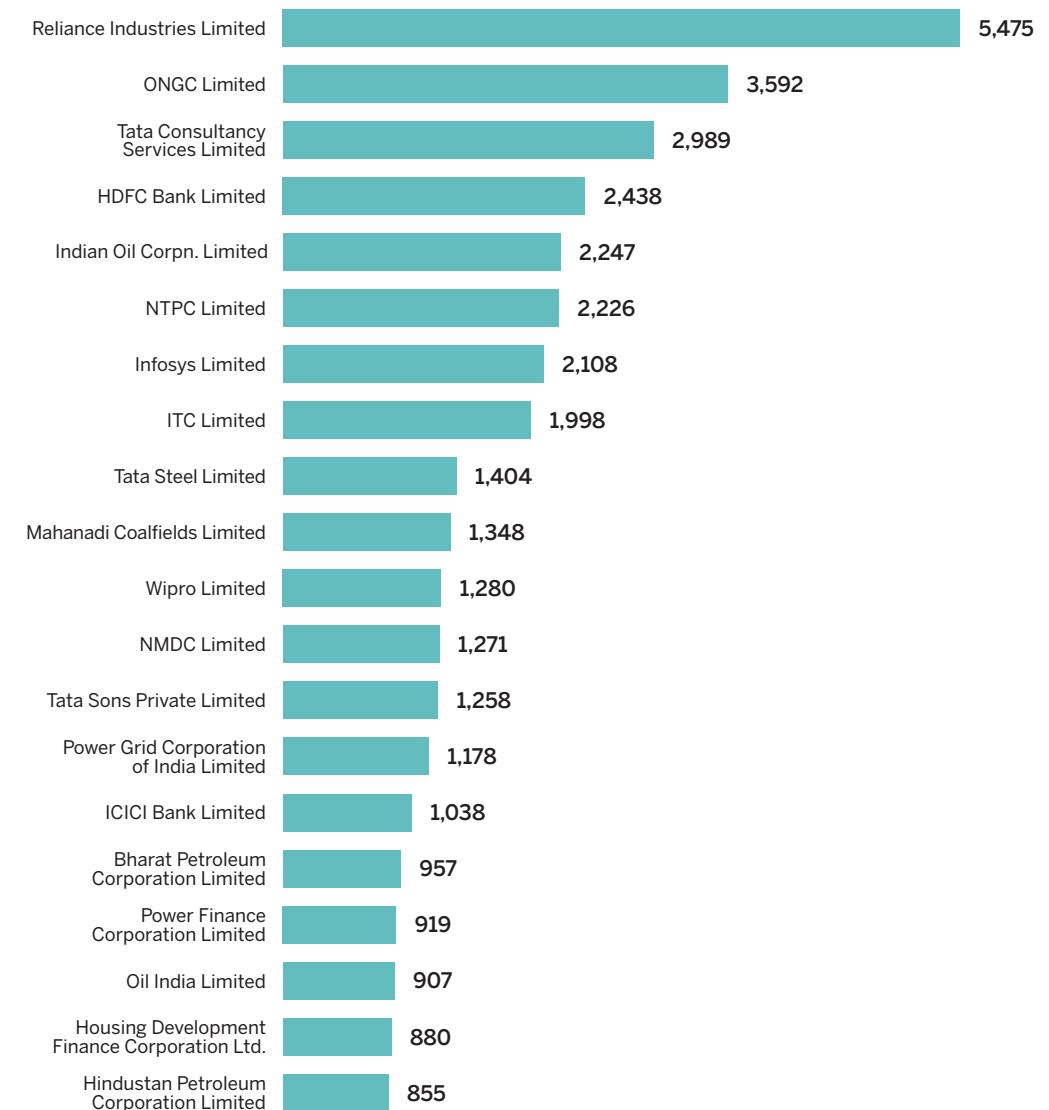
Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.



The State of CSR in India

CSR Analysis by Company

Share of Top CSR Funding Companies



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in **INR crores**.

KEY HIGHLIGHTS

20% of total CSR funding is from top 20% companies

4%

Reliance Industries

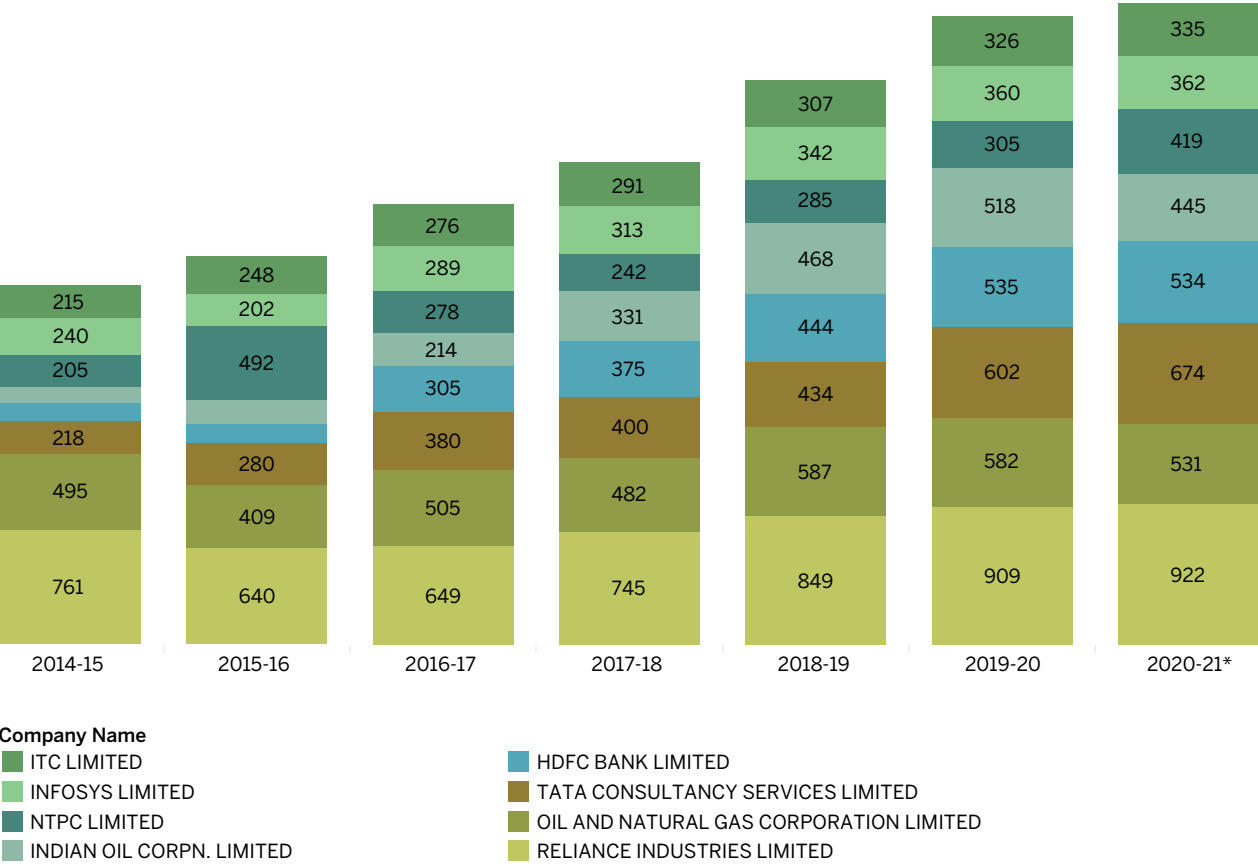
3%

Oil and Natural Gas Corporation Limited

2%

Tata Consultancy Service, HDFC Bank limited and IOCL

Spending Trends of Top CSR Funding Companies



Notes: Data as updated on MCA portal as of Mar 2022. * Data for FY 2020-21 is not yet fully available. All amounts are cumulative and in INR crores.

KEY HIGHLIGHTS

Since 2014, **Reliance Industries Limited** has been the **highest funder**.

Among the top funding companies, significant increase in CSR funding has been seen in **HDFC (5 fold)**, **IOCL (4 fold)** and **TCS (3 fold)**.

Three out of top eight CSR funders are PSUs.



CSR – The Next Frontier

While some of the traditional Indian corporates have been actively involved in philanthropy for decades, most other companies took their first steps into the social sector after the CSR law came into effect in 2014. In seven years of implementation, companies seem to have achieved a high level of legal compliance.

The next frontier for companies will be going beyond legal compliance towards a strategic and long-term CSR vision for the company. As analysed in this report:

- **There are regional disparities in CSR spending**
- **Certain sectors need greater attention and funding**

What's next?

- Companies can utilise their strategic competencies to align with impact goals.
- Social innovation and flagship CSR programmes are emerging areas of interest.
- Markets, investors, employees, business partners and the society are examining company's social responsibility today. CSR is becoming a strategic function for businesses.

Talk to us at impact@sattva.co.in to discuss how we can co-create effective and high impact CSR programmes with you.

If you would like to make informed decisions on your CSR strategy as a company, or fund-raising plan as a social organisation, we have detailed data views available (district level CSR funders and more) as an interactive dashboard for IDI subscribers.



We are part of **Sattva Consulting** - a leading firm specialising in research, data, advisory and assessment services for the social impact sector.

Our work is powered by **Sattva's** decade-long experience in delivering high impact projects in emerging economies around the world.

Launched in January 2019, we are adding data-sets and visualisations every day.

If you are a social sector professional – CSR, Foundation, Social Enterprise, Non-Profit Organisation, Impact Investor, Researcher, Media House, Think-tank – you will find us to be a great data guide.

Connect with us – we would love to hear from you.

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