₹3,661 CRORE CSR SPENDING IS ONLY THE BEGINNING

GCCs' technology, talent and capabilities could unlock far greater impact for India's development

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Definitions

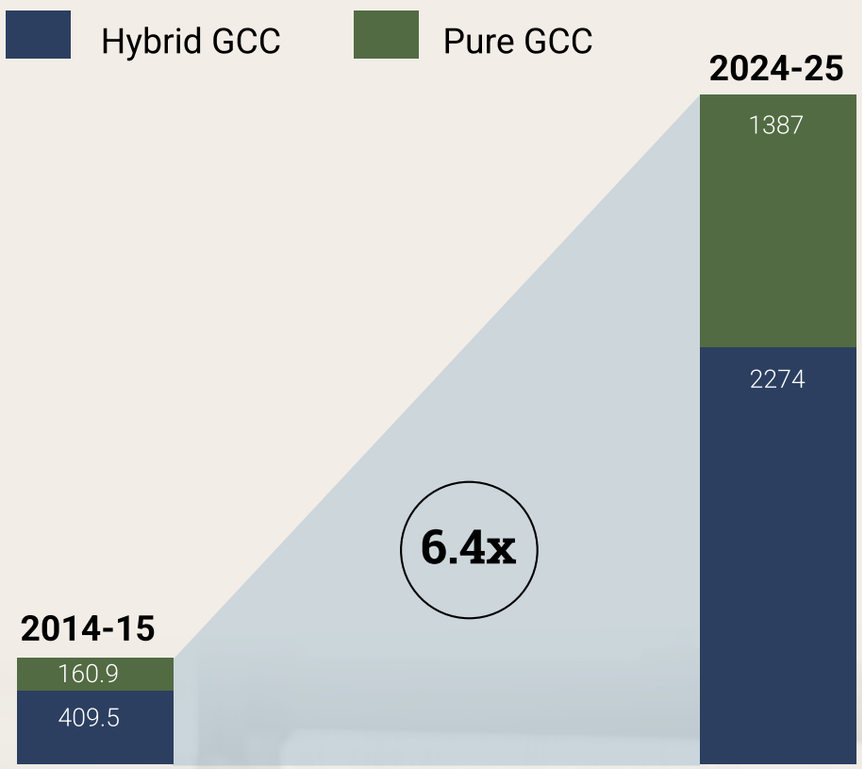
Category: Refers to the classification of the GCC based on its operating model.

Pure GCC:	A GCC that exclusively provides capabilities to its parent company, without engaging in any external clients or revenue streams.
Hybrid GCC:	A GCC that supports its parent company, but is also involved in services such as sale of products/services or local manufacturing.
Primarily a GCC:	A GCC whose core purpose is to serve the parent organization as a capability center, even if it has some external/commercial activities.
Primarily not a GCC:	A GCC whose main role is commercial or client-facing, even if it also serves the parent company.
Parent Industry:	Refers to the industry which the parent company belongs to. This column was AI-generated and then validated with Sattva's original industry categorization.

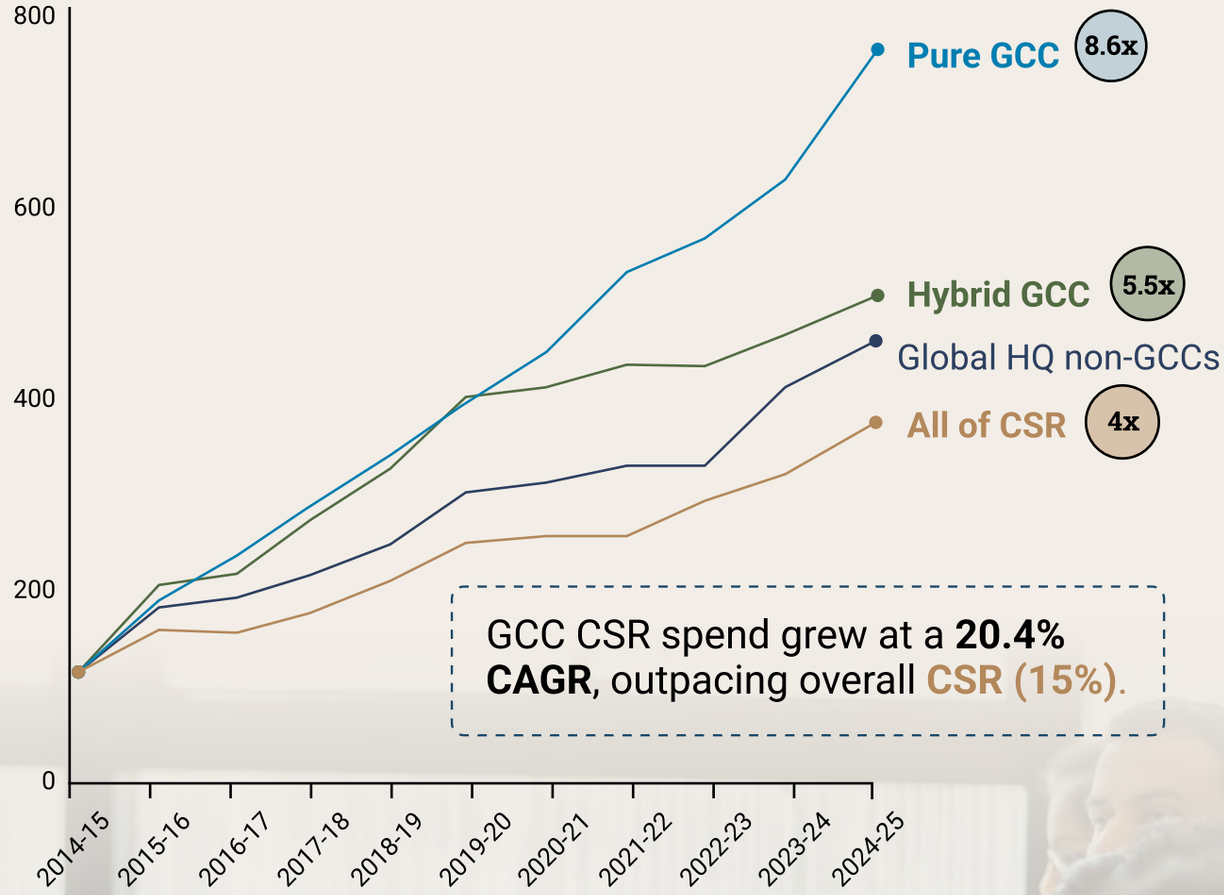
GCCs have emerged as one of the fastest-growing CSR segments in India, and are now maturing into a strategically significant contributor to the philanthropy ecosystem — with Pure and Hybrid GCCs on distinct trajectories.

GCC CSR spend crossed ₹3,661 Cr in FY25, increasing **6.4x in a decade** to claim 9% of India's corporate philanthropy

GCC CSR Spend (2014-15 to 2024-25)



Growth in CSR Spending (2014-15 to 2024-25)

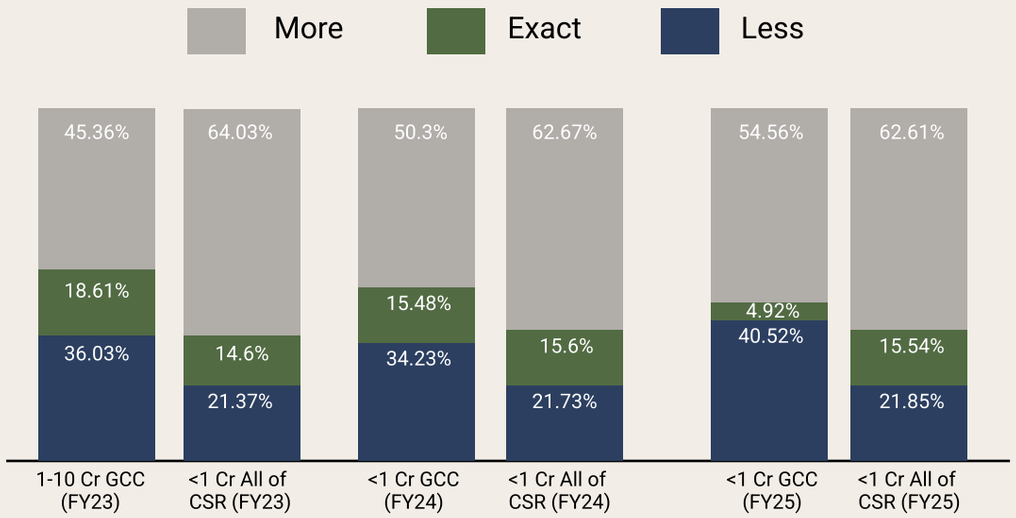


This outperformance was driven by the rapid scale-up of Pure GCC CSR investments **(8.6x over the decade)**, supported by continued growth in Hybrid GCC **(5.5x over the decade)**.

Note 1: Spending amounts indexed to FY15 = 100 for visualization purposes
Note 2: All companies span across multiple industries such as IT, BFSI, Manufacturing, etc.
Source: Ministry of Corporate Affairs, FY2014-15 to FY2024-25

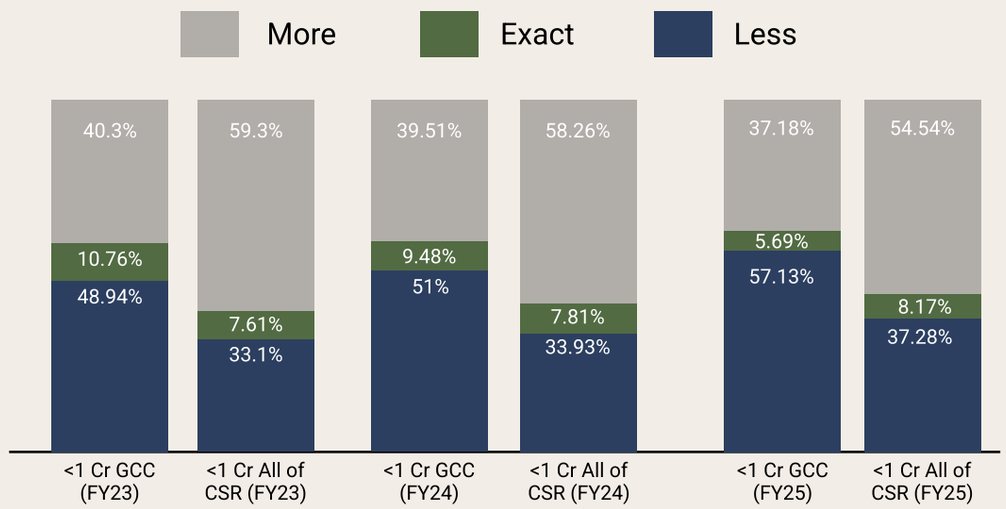
GCCs with **₹1–10 Cr CSR budgets** consistently exhibited **~1.5× higher underspend than all-India companies** across FY23–FY25.

Compliance amongst <1 Cr Companies (FY2022-23 to FY2024-25)



Smaller GCCs consistently met or exceeded CSR mandates across FY23–FY25, suggesting that **lower CSR budgets are largely absorbed without significant deployment constraints.**

Compliance amongst 1-10 Cr Companies (FY2022-23 to FY2024-25)

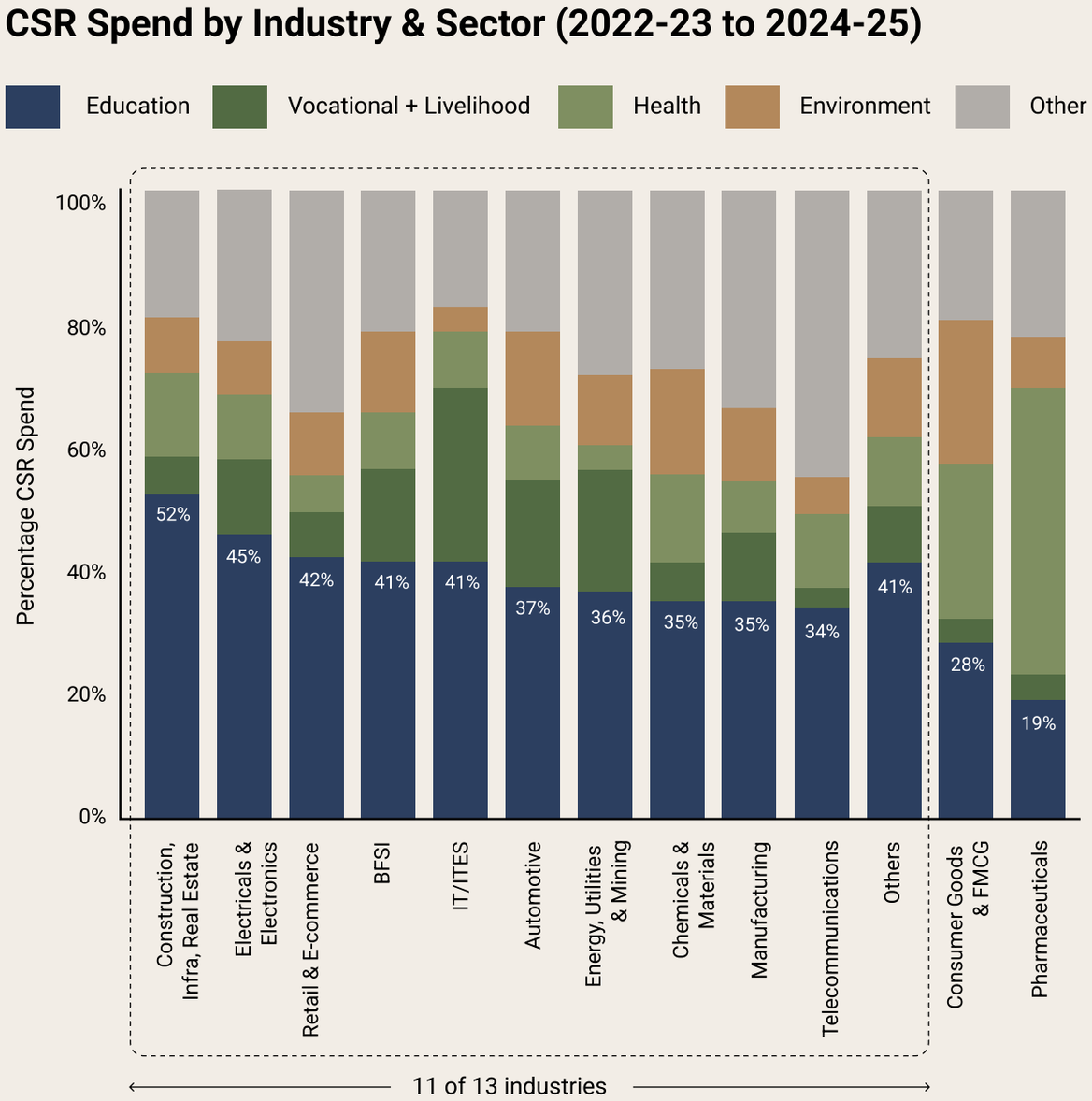


Underspending among ₹1–10 Cr GCCs increased from 49% in FY23 to 57% in FY25 and remained consistently higher than all-India peers, indicating that **deployment constraints become more pronounced as CSR budgets scale.**

Note: Budget categories were determined based on the average spend over the last 3 years.

While GCC CSR spends mirrors the broader CSR ecosystem by concentrating on conventional sectors like education and healthcare, differences emerge in sub-sector priorities and in R&D and innovation investments.

Education is the largest GCC CSR focus across 11 of 13 industries, **accounting for 34–52% of CSR spend** in most sectors.



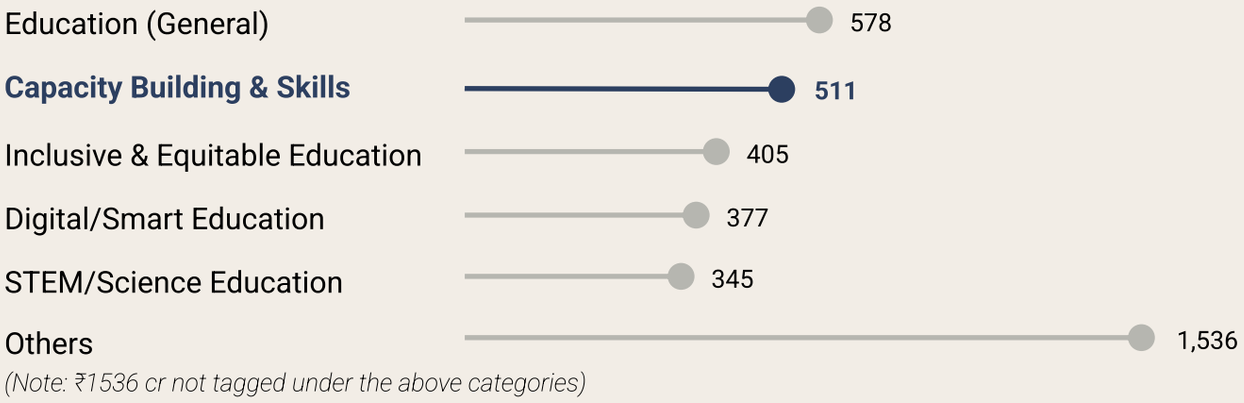
Pure GCCs follow the overall GCC sector mix, allocating 40–48% of CSR spend to education across FY23–FY25.

Within this common sector mix, **Hybrid GCCs differentiate themselves by allocating nearly 2× more funding to livelihoods and vocational skilling** than Pure GCCs (18% vs. 10%).

Source: Ministry of Corporate Affairs, FY2022-23 to FY2024-25

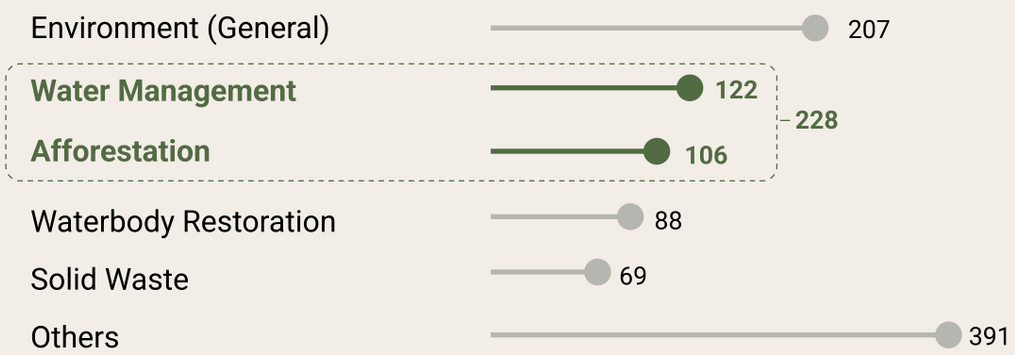
GCCs concentrate CSR investments in a few high-priority interventions, with **₹511 Cr directed towards capacity building & skills and ₹228 Cr towards water management and afforestation.**

GCC Spend towards Education Projects (2022-23 to 2024-25) *(Figures in ₹cr)*



(Note: ₹1536 cr not tagged under the above categories)

GCC Spend towards Environment Projects (2022-23 to 2024-25) *(Figures in ₹cr)*



(Note: ₹391 cr not tagged under the above categories)

Source: Ministry of Corporate Affairs, FY2022-23 to FY2024-25

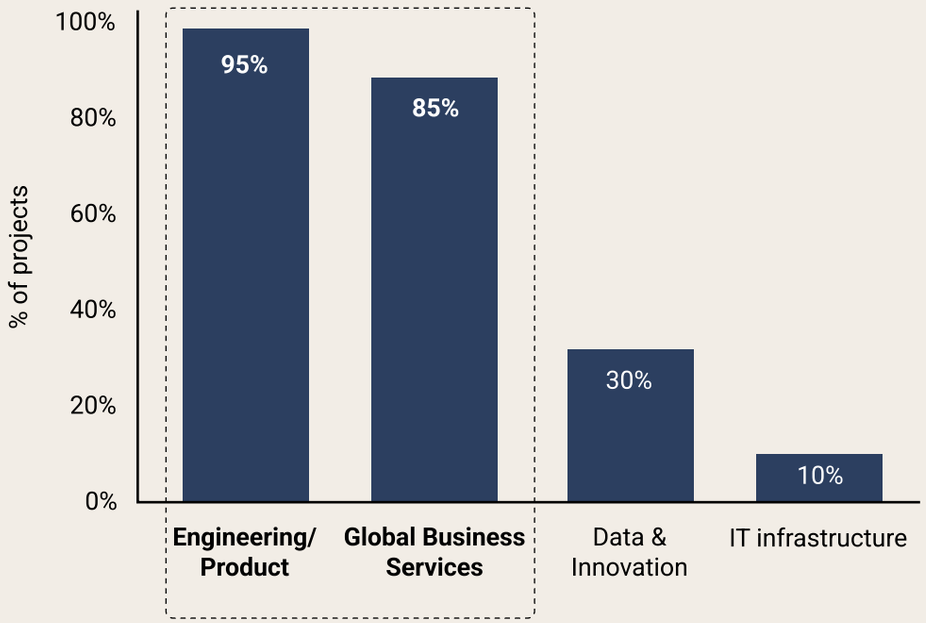
Education investments reflect GCCs' talent-intensive operating model, with greater emphasis on building future talent pipelines through skilling, capacity building, and digital education that align with long-term workforce needs.

Environmental investments reflect business materiality—Pure GCCs emphasize water stewardship, consistent with growing data centre and technology infrastructure needs, while **Hybrid GCCs prioritize waste management** aligned with broader operational footprints.

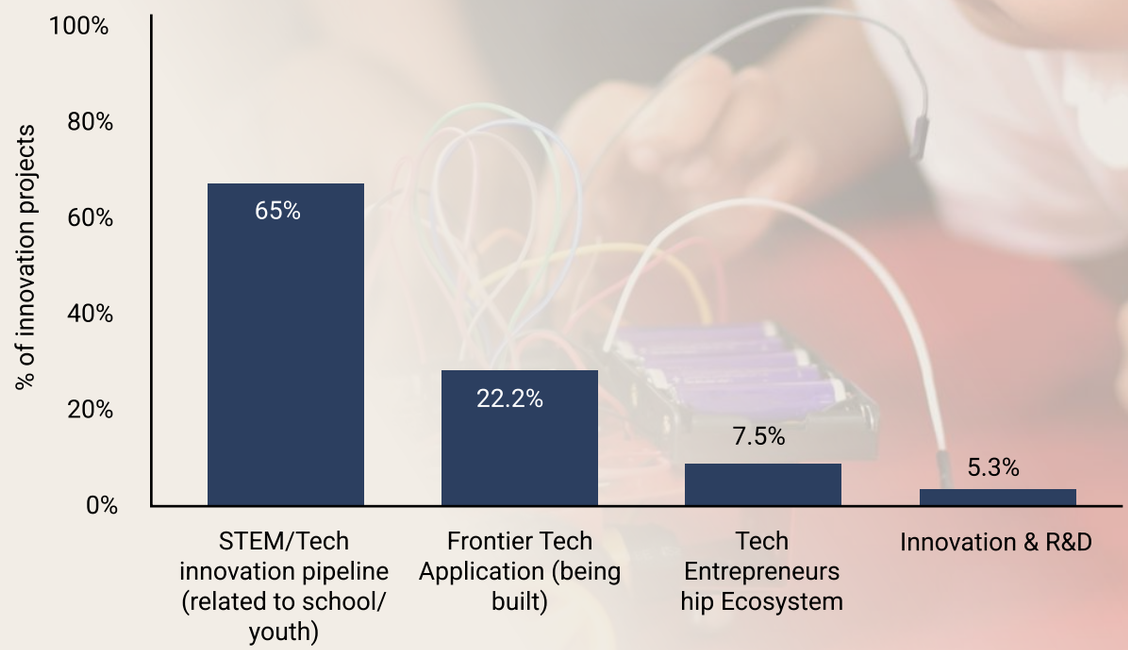
GCC CSR can **help India leapfrog development pathways** by leveraging its technology and innovation capabilities- **currently concentrated in Engineering/Product and GBS GCCs (85-95%)**

GCCs invested ₹435 Cr in innovation, accounting for 4% of total GCC CSR spend

Innovation Projects by GCC Capability Type (2022-23 to 2024-25)



Innovation Projects: Sub Categories (2022-23 to 2024-25)

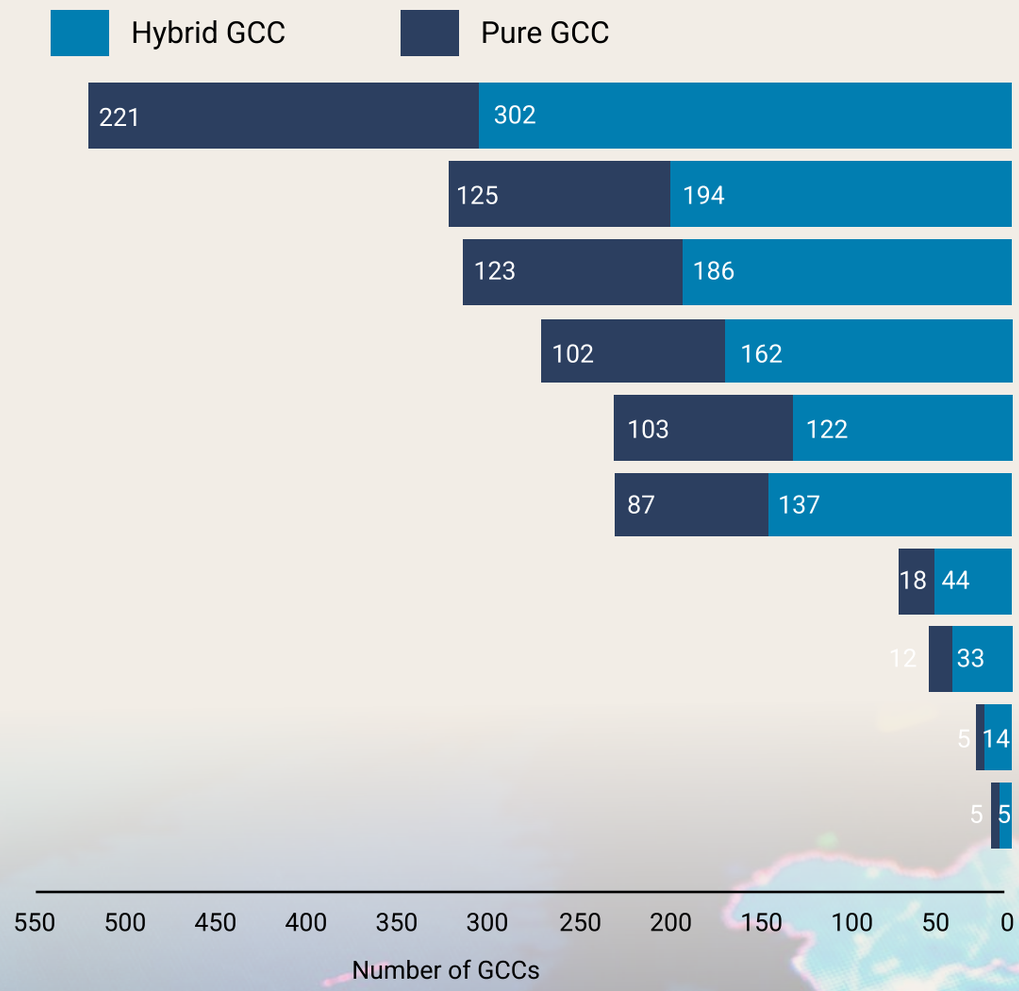


Note 1: A single GCC can have multiple capabilities.
Note 2: 4% of projects were clearly marked as innovation-related projects. The rest of the projects descriptions were unclear, hence limiting the analysis. See Appendix for methodology.
Source: Ministry of Corporate Affairs, FY2022-23 to FY2024-25

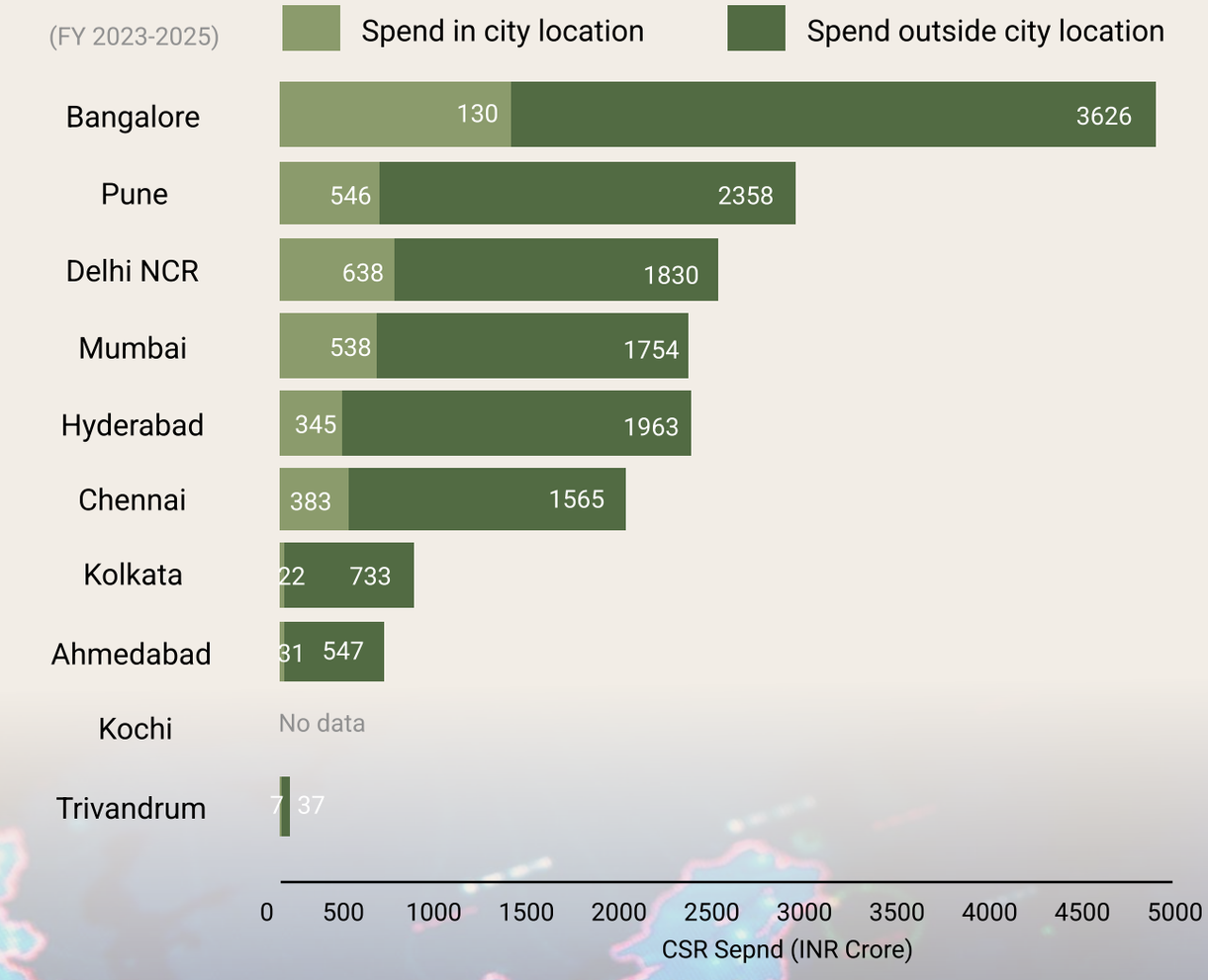
GCC CSR remains concentrated in Tier-1 cities, indicating an opportunity to expand CSR's geographic reach, with the potential varying across Pure and Hybrid GCCs

Over **65%** of GCC CSR is **deployed within Tier-1 cities**

No. of GCCs per city



GCC Place-based spend by city

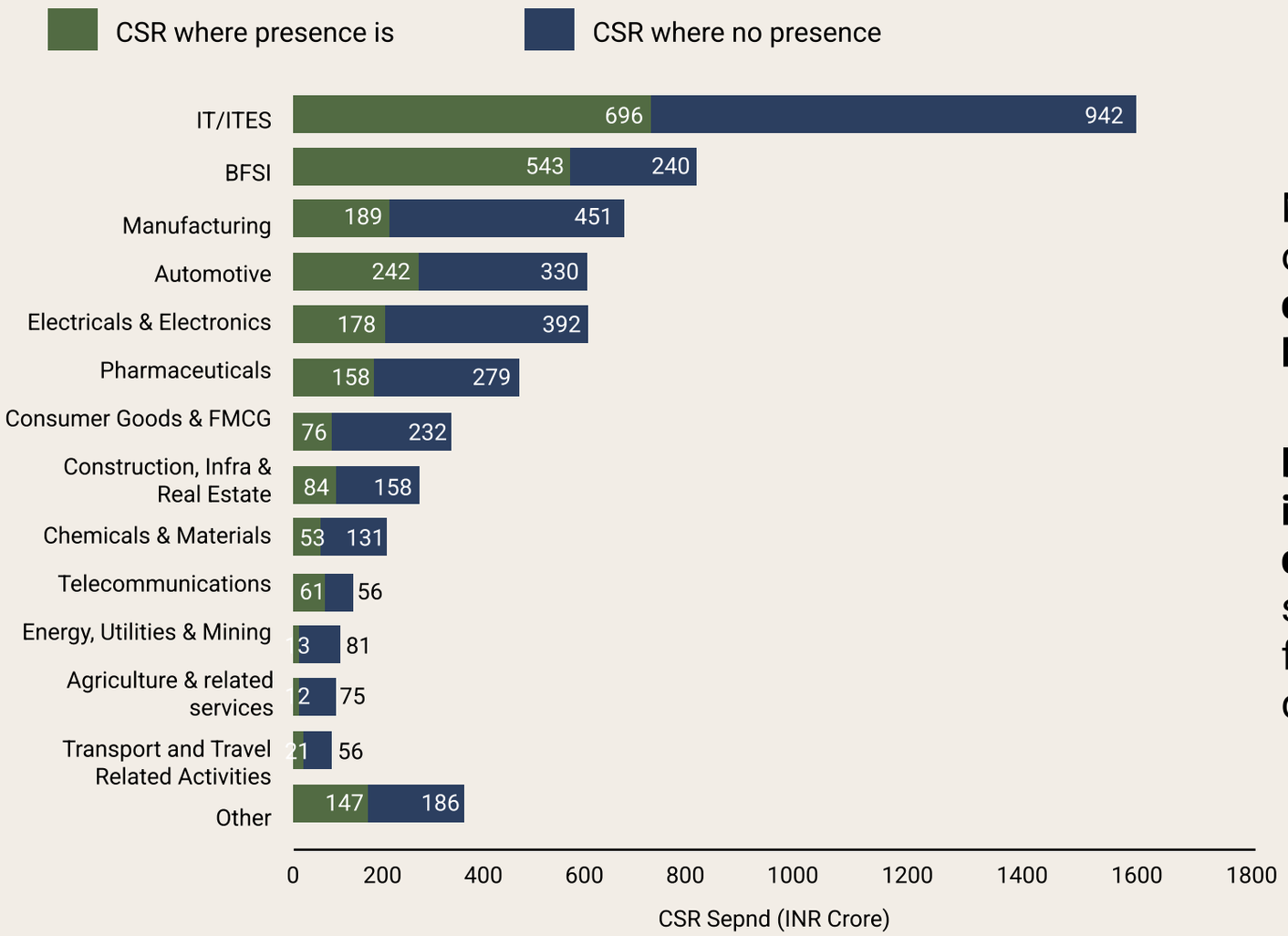


Delhi NCR records the highest number of GCC CSR projects (922), followed by Mumbai (729) and Pune (634) despite hosting lesser number of GCCs than Bengaluru

As GCC CSR matures, **geography is becoming a strategic choice** rather than a function of operational footprint.

BFSI is the only GCC industry **where CSR remains strongly place-based**, **investing 2.2x** more within operational districts

GCC Place-based spend by Industry (FY2022-23 to FY2024-25)

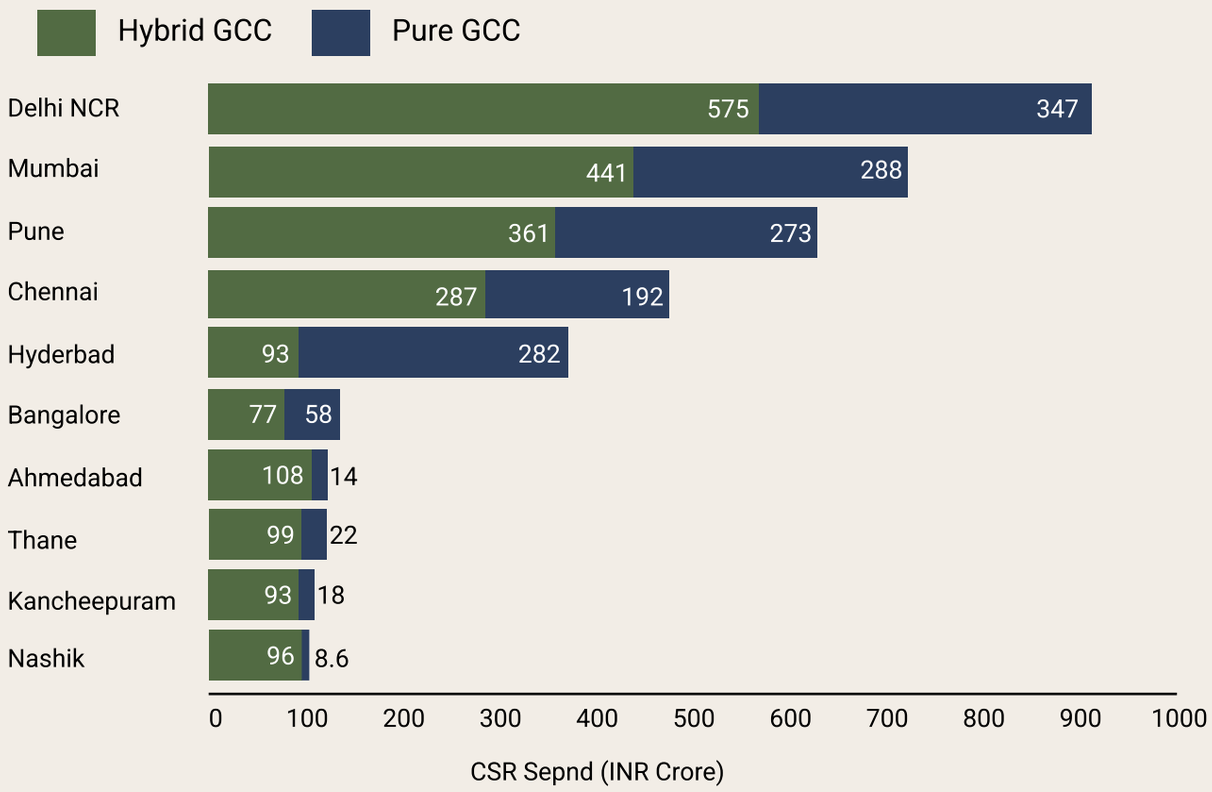


Most GCC industries **invest** a majority of CSR **outside their operational districts (e.g IT/ITES: 57% ; Manufacturing: 70%)**

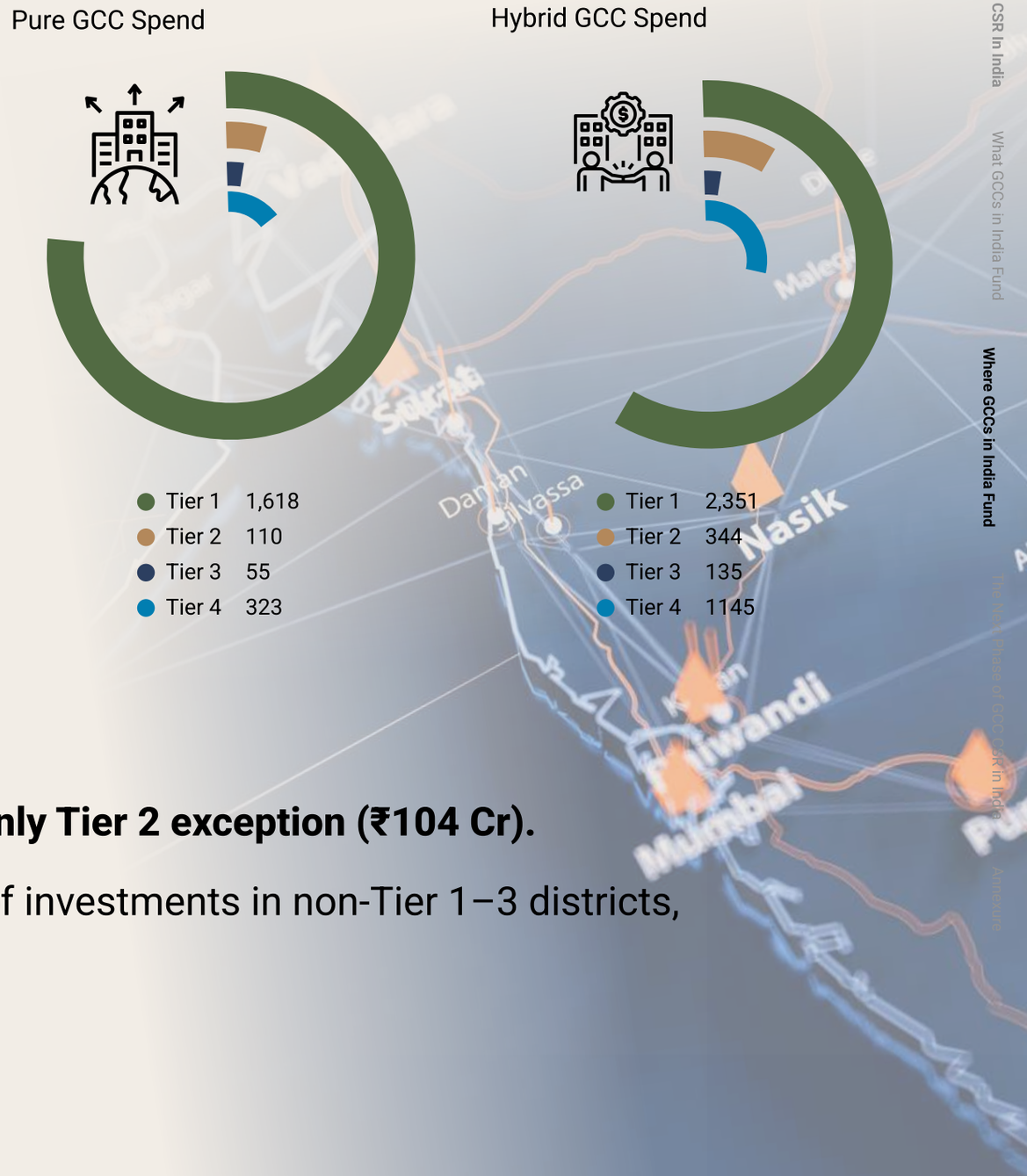
BFSI is the only place-based outlier, investing 2.2x more within operational districts despite the broader BFSI sector having one of the widest CSR footprints (11.4% vs 6.7% of CSR directed to the bottom 21 states).

Pure GCCs concentrate **77% of CSR in Tier 1 cities**, compared to 59% for Hybrid GCCs

Top 10 Project Locations (2022-23 to 2024-25)



Tier-wise GCC Spend (2022-23 to 2024-25)



9 of the top 10 CSR-funded districts are Tier 1; **Nashik is the only Tier 2 exception (₹104 Cr).**

Hybrid GCCs have a broader geographic footprint, with 28% of investments in non-Tier 1–3 districts, reflecting greater rural reach.

Note 1: "Tier 1" includes Tier 1 Neighbouring districts. "Other" includes industrial districts.
Note 2: A single GCC can invest in multiple locations.
Note 3: This chart excludes the 38% of projects that did not have a district mapped to them.
Source: Ministry of Corporate Affairs, FY2022-23 to FY2024-25

The Next Phase of GCC CSR

Sattva triangulated and identified the following opportunities that **GCCs can leverage to contribute to nation-building through CSR**

Process of triangulation

GCC Capability

(Products/ services, technology, talent, expertise and networks that GCCs can uniquely leverage)

+

Geographic Context

(Where GCCs operate and the communities surrounding their footprint)

+

National priorities

(Opportunities to leverage industry capabilities and position to contribute to India's development priorities)

Opportunities for GCCs

Contribute to India's translational research & innovation ecosystem

Fund R&D and leverage talent, technical capabilities and experiences to translate global learnings into local solutions across sectors, advancing India's position as a knowledge-driven economy

Improve quality of life in cities

Contribute to urban development through solutions and collective action, leveraging GCCs' technical expertise and operational footprint in cities.

Prepare talent for the future of work

Bring GCC expertise in AI, automation and evolving work models to prepare India's talent for jobs of the future.

Annexure

Methodology

~₹24,000 crore across **906 companies** analysed

Baseline universe

Top ~5,000 companies from MCA CSR Company Spending dataset (FY15–FY24).

GCC Categorisation

AI + manual verification to identify Pure GCC, Hybrid GCC, or Not a GCC.

Country of Origin

AI-driven classification model to determine parent country of origin. Excluded Indian-origin firms to focus on Global-headquartered firms.

Operational Focus

Primary operational focus determined for the 906 confirmed GCCs (Pure or Hybrid).

Sample Overview:

39% of the companies are **Pure GCCs** (FY15-FY25)

Baseline universe

1,231 companies

→

Not a GCC (excluded)

305 companies

→

Confirmed GCCs

906 companies

GCC Split:

Pure GCC

350 GCCs

₹7,915 Cr | 39%

Hybrid GCC

556 GCCs

₹16,474 Cr | 61%

Key takeaways:

Hybrid GCCs dominate spend:

68% of ₹24,388 Cr despite being only 1.6x the Pure GCC count.

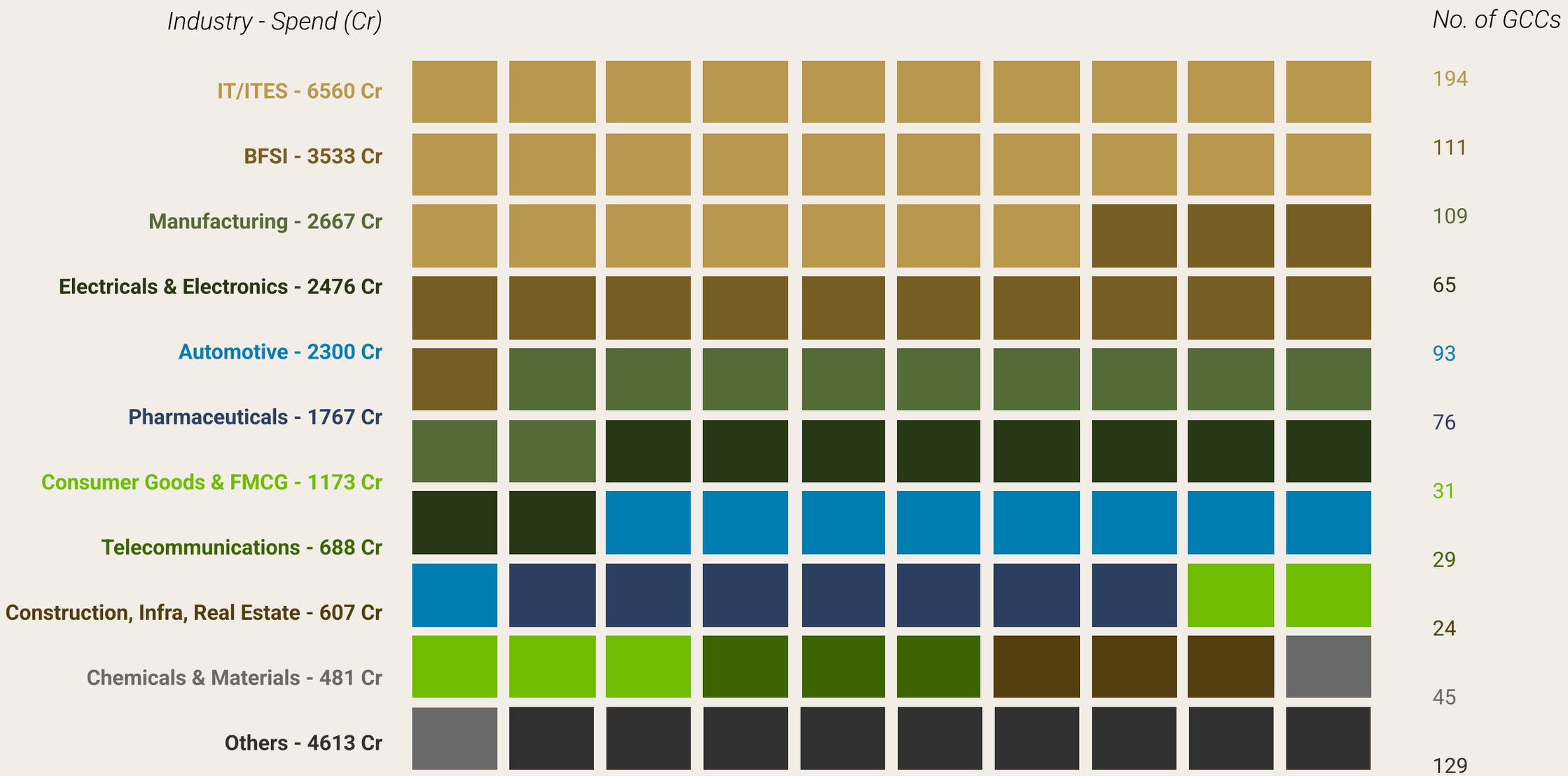
Spend skew within Hybrids:

72% of Hybrid spend (₹11,860 Cr) comes from entities where the GCC is NOT the primary business.

Note 1: GCCs have been identified based on FY14-24 data. Any new GCCs which may have entered during FY24-25 have not been taken into consideration.
Note 2: No analyses done based on the "primarily a GCC/not a GCC" classification.
Source: Ministry of Corporate Affairs, FY2014-15 to FY2024-25

Sample Distribution

GCC Spend by Industry (2014-15 to 2024-25)



Note: "Other" consists of other industries which have been combined for ease of visualization.
Source: Ministry of Corporate Affairs, FY2014-15 to FY2024-25

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