

# Corporate Social Responsibility- A Comparative Analysis of CSR Initiatives in Dabur India Limited and Indian Tobacco Company Limited (ITC)

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## Abstract

Corporate Social Responsibility (CSR), which reflects a company's dedication to ethical and environmentally friendly behaviours, has grown to serve as a crucial component of the company's overall strategy. Two well-known Indian businesses with distinctly distinct approaches to social responsibility—Dabur and ITC Limited—are compared in this study for their CSR initiatives. Dabur aligns its endeavours with its primary business of pure and organic Ayurvedic products by concentrating on medical care, educational opportunities, ecological preservation, and rural prosperity. With a focus on rural betterment, ITC Limited, on the contrary conjunction, has an all-encompassing CSR approach that includes organic farming, water usage reduction, afforestation, the empowerment of women, and educational. This study examines the distinctions and parallels between their approaches and societal commitments by examining their CSR programs, effects, and environmentally sound activities. Dabur prioritizes regional and health-oriented actions, while ITC takes a more comprehensive and expansive strategy, even if both businesses have effectively incorporated CSR into their company blueprints. The analogy emphasizes how CSR may be customized to a business's goals and sector while promoting over a long period social advantage.

**Keywords:** Corporate Social Responsibility, CSR Activities, Dabur Limited, ITC Limited.

## 1. INTRODUCTION

The term "corporate social responsibility" (CSR) represents the efforts made by businesses to support the community. It is the business's "sense of responsibility" to the neighbourhood and environment in which it works. It is a self-regulating business model that firms have established to have a good impact on society; it is also known as corporate citizenship.

CSR tackles a range of topics, including security, medical care, education, and human rights. In addition, it discusses environmental sustainability, working conditions, corporate governance, and other topics. CSR prioritizes social and environmental development in addition to economic development (sometimes known as the "triple bottom line"). The corporation's finance target form the basis for its business strategy and practices. However, CSR programs encourage business leaders to anchor their decisions on their

organization's total societal effect. It allows companies to make confident that your business practices are ethical, safe, and, if possible, beneficial. The initiatives are used by businesses to lessen their impact on the ecosystem, address social problems like wealth disparity and unequal distribution of resources, and ensure that their mark personality is consistent with their values.

Corporate social responsibility (CSR) is divided under four primary groups under a model called Carroll's CSR This pyramid: charitable, constitutional, moral, and financial responsibilities. These are arranged as follows:

- **Economic responsibility-** The profitability of a corporation is the cornerstone that supports each additional responsibility. Carroll stated that companies have a monetary duty to the community businesses satisfy wants in society through providing product or offerings, along with in achieving goals, businesses need to turn a profit. Numerous stakeholders depend on an organization: Consumers require trustworthy goods and services, workers require just compensation, and investors desire returns for the capital. In the absence of economic viability, a business is unable to thrive on its own merit and will ultimately crumble.
- **Legal responsibility-**Carroll's CSR The subsequent rung of the triangle addresses the business's legal responsibilities. Businesses must follow the legislation, regulations, including traditions deemed relevant to their functioning regions, and this may be domestic or global. These legal mandates, which cover topics which comprises conduct that is detrimental to biological limitations, security and fitness prerequisites, and labour legislation, act as norms regarding ethical business practices for companies. Essentially, it ensures that businesses act fairly and legally.
- **Ethical responsibility-** At the third rung of Carroll's CSR Pyramid, ethical companies are highly valued. Legislation often grows obsolete due to societal changes, nevertheless they are often based on ethical concepts. Enterprises must adhere to principles of ethics even when they still have not been specified in laws. Businesses must act ethically and equitably, reaching farther than what is mandated under statute. For example, an establishment will choose to contribute reasonable fees rather than utilizing tax benefits.
- **Philanthropic responsibility-**The level, which is the fourth and ultimate one, urges businesses to act like excellent corporate citizens by enlisting volunteering activities that surpass societal expectations. People increasingly enthusiastically seek businesses to contribute something to the areas from where business's function, even if it may seem like more effort. Businesses should think about how they may improve the world in addition to meeting legal requirements. Among the examples are supporting neighbourhood projects, collaborating with organizations, making philanthropic contributions, or starting their own foundations. Businesses who participate in these initiatives can improve their standing with the public and show that they are dedicated to changing the world for the better.



**CAROLL'S MODEL**  
**Figure:1 cited by author.**

## 1.2 EVOLUTION OF CSR

The simplest way to understand the development of social responsibility of corporates, activities in India is to think of them as a continuum with distinct phases, such as outreach to the community, socially conscious production, as well as socially accountable employee interactions.

### FIRST PHASE

The first phase was primarily propelled by charitable giving and the heroic deeds of philanthropists. During this time, which spanned the late 1800s, industrial development, religion, culture, and family values all had a significant impact on CSR practices. By constructing temples or other places of worship, the wealthy businesses distributed their riches and revenue to the populace. By making their grain storage facilities available to the underprivileged and needy people during diseases and famines, they aided society. Colonialism also had an impact on how corporate social responsibility (CSR) was approached, with industrialist dynasties such as the Tata, Godrej, and Birla families greatly favouring social as well as economic factors. By establishing charity trusts, institutions for community development, and educational and medical facilities, they advanced the concept of CSR. Its activities are thought to have been motivated by political goals in addition to altruistic and religious reasons.

### SECOND PHASE

The second phase occurred in the early 20th century, coinciding with India's fight for independence. Indian businessmen were compelled to show that they were committed to the welfare and advancement of society at this time. To help India's socioeconomic development, Mahatma Gandhi introduced the concept of trusteeship. Gandhi's words, "I desire to end capitalism almost, if not quite, as much as the most advanced socialist but our methods differ. My theory of trusteeship is no make-shift, certainly no camouflage. I am confident that it will survive all other theories". He called on businessmen to take action in support of social-economic development as well as nation-building. The Indian companies were regarded by the Mahatma as "Temples of Modern India." because of his influence over corporate houses and manufacturers, trusts were established to fund schools, colleges, scientific and training institutes.

Gandhiji's initiatives for education, women's emancipation, rural development, and the abolition of untouchability were funded by these trusts.

### THIRD PHASE

Public Sector Undertakings were created in this phase, following independence, to guarantee a fair allocation of resources. To position PSUs as the main force behind development, they were pushed to the front. Corporate misconduct resulted from the formulation of policies pertaining to industrial licensing, hefty taxation, and restrictions on the private sector. As a result, strict legislation pertaining to Business regulation, labour, and ecological concerns were enacted. Another name for this time frame was the "Era of Command and Control." Nonetheless, the PSUs underperformed, and the public to private sector's expectations changed.

### FOURTH PHASE

This stage began in 1980 and continues to this day. It saw the adoption of CSR as a sustainable corporate strategy and the abandonment of traditional CSR approaches. The LPG variant was introduced in the 1990s. A reduction in regulations and a partial elimination of licensing programs resulted in a surge in economic growth. Due to the firms' rapid growth, IT became feasible for them to support societal issues. The company's charitable viewpoint was replaced with one of accountability. India is now a globally recognized country and a top production destination for multinational corporations (MNCs) because to globalization. Indian companies are paying particular attention to conformity with international norms due to growing concerns about labour and environmental regulations. (Ahluwalia, 2018)

## 2. REVIEW OF LITERATURE

The literature listed below has contributed to the development of the conceptual framework for the research.

- **(Edams, 2012)** He examines the relationship between corporate value and work happiness in his article. From 1984 to 2011, companies who made the shortlist of the "one hundred best companies to be working in States" generated yearly earnings from investments that were 2.3% to 3.8% higher than those achieved by their peers. The consequences of these findings are threefold. First, job fulfilment increases business value, which is in line with ideas of managerial human resources. Second, returns on investments can be enhanced by corporate social responsibility. Third, supervisors may need to be protected by immediate price volatility in order to promote long-term growth because the stock marketplace is yet to completely represent intangible assets at present.
- **(Mulyadi & Anwar, 2012)** Corporate Social Responsibility is businesses' contributions to environmentally friendly development requires corporation practices that serves the interests of other interested parties in addition to shareholders. CSR is now only required of companies in Indonesia that deal with renewable resources. This study will look at how CSR affects the company value and productivity of 30 Indonesian companies that are mentioned. A decade of yet unanswered concern is how CSR affects accounting achievement (such as ROA). However, there has been relatively little research on how CSR affects corporate value. This study looked at 30 chosen Indonesian listed companies to see whether CSR and business value and profitability are related. The GRI approach has been used by investigators to quantify CSR.
- **(Enock & Basavaraji, 2013)** In the twenty-first century, corporate social responsibility (CSR) has become increasingly significant. The Indian administration has created rules for corporate social responsibility (CSR) policies, and it has recently suggested that businesses donate a part of their profits

to this cause. The CSR initiatives of Tata Company and ITC Company are compared in this study in a number of categories, including medical treatment, civil liberties advocacy, workforce security, societal responsibility, and sustainability warmth. The reporting practices of these businesses are another area of interest for the investigation. According to this research, the nation's two largest private corporations are actively involved in charitable endeavours in a number of domains, ranging from environmental preservation to agricultural and educational breakthroughs. It is determined that CSR practices in the areas of environmental preservation, learning, charitable contributions, along with health care by both companies.

- **(Sharma & Kiran, 2012)** Numerous businesses in India have implemented CSR activities that have addressed the diverse requirements of the solidarity. The goal of the current study is to understand the present situation, developments, and operations of significant Indian corporations concerning the creation and implementation of CSR initiatives. There is still more to be addressed in this area, even while the country had embraced as well as made the revolutionary alteration by participating in new CSR operations.
- **(Ghosh, 2012)** Globally, CSR has a significant impact, particularly in developing nations. Integrating communal aspects or traits into goods and processes of manufacture (e.g., fluorocarbon-free aerosol offerings, environmentally friendly gadgets), implementing forward-looking HRM practices (empowering employees), attaining more substantial green performance degrees via disposal and curbing pollution (lowering emissions), and furthering the objectives of community organizations (collaborating closely with organizations like United Way) are all examples of CSR activities. This paper has looked at the conceptual components of CSR, including the Global Reporting Initiative (GRIT), CSR regulation standards, and the transnational nature of CSR in India. A few particular instances of CSR violations and activities in India were also examined in this research.
- **(Singh, 2010)** The objective of this article is to analyse the CSR movement across all of the organization's complexities and to anticipate its possible effects and main issues. This work uses a variety of methodologies, combining a discussion of key CSR papers and records with an examination of CSR-related articles. It provides more information about the common CSR practices in Indian corporations.
- **(Taj, 2011)** the study aims to comprehend the mutually reinforcing connection among prosperity in society and the economy. In addition to highlighting the environmentally friendly initiatives being carried out by the business community, it also highlights the difficulties involved and the advantages of corporate social responsibility.
- **(Nair & Bhattacharyya, 2019)** examined how the Companies Act of 2013 affected the level of social responsibility taken on by companies as well as how it affected businesses' economic outcomes. The study centre around resources viewpoint and theoretical frameworks to try figure out the effect. "Resource-driven view within the theory of institutions, the extent of R&D as well as advertisements, CSR, employee welfare, and instruction were all examined. One thousand businesses covering the nine-year period from 2008 to 2018 were chosen as survey for the research. The research's controlling variables were earnings from revenue, spare resources, property age, corporate hazards, and firm size. "societal & neighbourhood" and "environment"-related costs were used to gauge CSR. Return on assets was a metric used to assess the economic performance. Using a difference-in-difference assessment, it was discovered by the 2013 Companies Act affects the company's overall level of CSR. The total impact was favourable, even though the forced extravagant raised their CSR expenditures



and the optional spenders decreased them. The regression analysis of panel data revealed that while CSR had an optimistic but negligible effect on corporate performance, its outcomes were noteworthy and beneficial prior to the enactment of CSR regulations. There is an adverse relationship between financial results and "employees wellness & retraining intensity." Additionally, the financial performance of specific corporations is strengthened by "R & D severity" and "promoting the use intensity."

- **(Garg, 2016)** in the paper "CSR and company efficiency: findings from India" made an effort to investigate how CSR affects financial outcomes both now and in the future. 98 firms that had been listed on the Bombay Stock Exchange for ten years served as the empirical sample for this investigation. CSR was calculated by adding up the costs of destruction of the environment, benefits for staff, and philanthropy. Maulana Azad Library, Aligarh Muslim University 36 return on equity (ROE), enterprise value (EV), and return on assets (ROA) were used to determine the independent factor, the economic performance. Age, industry, and ownership have all been included in the research as variables of control. The study examined the relationship between CSR and economic prosperity as well as the differences in CSR various categories using surface statistical regression, the Wilcoxon signed test, and one-way ANOVA. Panel econometric model's findings demonstrated that CSR has a favourable impact on financial success, both now and in the future. The study also demonstrated that the government sector sustainability performance differs by industry and is superior to privately owned performance. Similarly, throughout the years, CSR performance improved. According to the study's findings, businesses need to make choices that will support their growth over the long run.
- **(Venugopal & S.K, 2018)** the researcher to investigate the opinions of workers as well as recipients of CSR programs about the primary issues that they think the bank ought to focus on. The amount that Indian financial institutions really invested in CSR projects during the fiscal years 2014–15 and 2015–16 was also determined by the writers of this paper. The four selected financial institutions are State Bank of India, Union Bank of India, Federal Bank, and HDFC Bank. The findings indicate that although Indian banks are making an effort to participate in corporate social responsibility, several of them have trouble simply fulfilling the statutory criteria. From the perspective of the staff members, "Employment to physically disabled" is the most significant problem in CSR. From the perspective of CSR beneficiaries, "The Advancement of Educational institutions Welfare of Children, Woman Empowerment, and Opportunities for Employment to Physically Competent" is a lofty objective.
- **(Blankson & S.P, 2018)** In order to identify the factors that motivate participation in charitable endeavours and to determine the causes of these factors, the researcher has examined the CSR policies of the most prominent 500 NSE-listed companies in India. They discovered that while the economical, sociable about, legislative, and righteous prompts that inspire Indian businesses are comparable to those that govern advanced economies worldwide, the ways in which businesses react to these factors differentiate in the Indian context; that is, Indian businesses seek to achieve both measurable (financial) and intangible (sociological good) gains through CSR programs.
- **(Kewlani & Bhatt, 2019)** CSR improves trademark of a brand and a company's repute. Since CSR is required through legislation, the banks, the government, legislators, academics, and the general public can all profit from this study. The study's goal is to examine CSR policies and internal bank comparisons in India. The study primarily focuses on topics like corporate social responsibility (CSR) spending, campaigns, and the effect of CSR on Indian banks' stock prices. Two government and two privately owned banks—State Bank of India, Canara Bank, Yes Bank, and IndusInd Bank—were

chosen for this study among the pool of Futures cape's most prominent CSR-contributing businesses. The further information was gathered through bank websites and annual financial statements between 2014–15 to 2017–18. The results show that while banking institutions in the private sector have a considerably more stagnant upward tendency for changes in CSR spending, government-owned financial institutions exhibit an unpredictable trend. The overall stock worth of private banking companies is positively impacted by corporate social responsibility (CSR), while the equity value rate of government-owned banks is negatively impacted by CSR. ISSN 2581-5828, vol2 issue 1.

### 3: OBJECTIVES OF THE STUDY

- To examine the evolution of CSR in India.
- To learn the various CSR practices carried out by ITC and Dabur companies in India for the five-year span i.e. from 2018-19 to 2022-23.

### 4: RESEARCH METHODOLOGY

Secondary data have been used in the research. The information was gathered from a variety of sources, including online databases, the company's website, and annual reports. For data interpretation, pertinent information has also been taken from the National CSR Portal. Since Dabur and ITC account for over 21% of the Indian market and are the country's top producers of fast-moving goods, they have been chosen for further investigation. ITC and Dabur both make consistent contributions to sustainability and corporate social responsibility. They are so picked with the intention of studying them. A comprehensive examination of ITC and Dabur Limited's five-year annual reports spanning from 2018-2019 to 2022–2023 has been conducted, with due attention given to all contributions.

### 5: DATA ANALYSIS

#### A. INDIAN TOBACCO COMPANY LIMITED (ITC)

The corporate headquarters of the Indian conglomerate ITC Limited is located in Kolkata. It operates in six industry sectors: food and beverage, lodging, hotels, agribusiness, IT, paper goods, and packaging. ITC is the second-largest FMCG company in India based on market value. It employs 36,500 individuals at upwards of 60 locations throughout India. The products it produces have been shipped to 90 countries and are available in 6 million Indian retail locations. ITC is dedicated to building a successful, internationally competitive Indian company that exemplifies its fierce dedication to generating more positive impacts on society. 'Nation First: Sab Saath Badhein' is its base essence, which reflects this. ITC, a company with substantial roots in the Indian subcontinent, is driven by the opportunity to further more significant national goals. ITC is an internationally recognized innovator in environmental responsibility, being the only business of its scale in the entire globe to be water favourable, carbon positive, and enthusiastic about repurposed waste material for over a decade. It has created reliable incomes for more than six million people. Nearly half of the energy consumed within ITC is derived with sources that are environmentally friendly. Their high-end hotels have earned the remarkable achievement of LEED® Platinum certification. In cooperation with growers and neighborhoods, ITC has executed numerous initiatives in ecologically conscious and ecologically sound agriculture, greatly furthering the Hon'ble Prime Minister's objective of expanding farmer earnings. The 'Bahareh Mahine Hariyali' holistic initiative, which they have implemented, intends at maximizing farmland application across the year, bringing a new viewpoint to the difficult task of raising profitability for farmers. ITC and NITI Aayog are collaborating to progressively

improve the capacity of 2 million peasants throughout 27 Aspirational Districts in order to contribute to the growth in agricultural revenues. It is investing in the long-term prosperity of the country by building world-class hotels and consumption products companies that will strengthen India's viability. These initiatives for investment serve as the foundation for the corporation's support of the administration's "Made in India" campaign.

**Table 1 showing financial detail (in crores)**

<b>YEAR</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>CSR BUDGET (OUTLAY)</b>	<b>306.63</b>	<b>334</b>	<b>335.43</b>	<b>333.41</b>	<b>322.69</b>
<b>CSR EXPENDITURE (SPENT)</b>	<b>306.95</b>	<b>326.49</b>	<b>335.43</b>	<b>333.41</b>	<b>322.69</b>

**(Table 1 source csr.gov)**

The above table show the projected CSR outlay and its expenditure and it can be seen clearly that in the year 2019 the company has spent less than the expected amount. Through the year 2018-2023 CSR expenditure is equal to the projected outlay in every 4 years there is a no surplus in the expenditure. Within other objectives, the main goals of ITC's charitable endeavours are to: reduce destitution; promote vocational and educational advancement; advance health services, particularly safeguarding medical treatment; provide access to drinking water and hygiene facilities; ensure ecological sustainability; facilitate the weather resilience; and support rural revitalization initiatives; generate income for individuals, notably those coming from disadvantaged social strata; preserve and promote soundtracks and sporting activities; guard national heritage, creative endeavours, and civilization; and provide comfort and support to flood victims. Schedule VII of Companies Act, 2013 indicates the activity which are included by the companies in their respective CSR policies and here we now discuss the yearly contribution of ITC Limited company that they do in CSR policies.

**Table 1.2: Core areas in which ITC Limited spent their CSR (amount in crores)**

<b><u>Activities according to schedule VII</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
Eradicating poverty, hunger, and malnourishment while advancing preventative healthcare and sanitation.	<b>127.83</b>	<b>115.02</b>	<b>62.15</b>	<b>68.44</b>	<b>72.76</b>
Encouraging education, especially in the fields of specialized instruction and professional abilities that improve employment.	<b>46.25</b>	<b>46.21</b>	<b>30.24</b>	<b>43.74</b>	<b>71.18</b>



Advancing gender parity, empowering women, establishing hostels and houses for women and orphans, and establishing elderly homes	<b>13.12</b>	<b>18.41</b>	<b>3.41</b>	<b>7.83</b>	<b>9.89</b>
Protecting the environment, preserving ecological equilibrium, safeguarding wildlife and flora, maintaining the quality of the land, air, and water; protecting biodiversity; promoting agricultural forestry; and protecting animals	<b>62.5</b>	<b>64.61</b>	<b>43.73</b>	<b>151.46</b>	<b>86.98</b>
Preservation of the country's art and cultural heritage, including building open-access libraries, repairing traditionally important buildings and artwork, and encouraging the development of indigenous artisans and the arts.	<b>3.78</b>	<b>3.33</b>	<b>3.81</b>	<b>2.30</b>	<b>0.20</b>
Initiatives for growth in rural areas.	<b>53.47</b>	<b>45.77</b>	<b>36.34</b>	<b>55.87</b>	<b>81.68</b>
Disaster preparedness, encompassing actions related to recovery, assistance, and reconstruction.	-	<b>33.14</b>	<b>54.31</b>	-	-
Contributions to several government funds.	-	-	<b>100</b>	<b>3.77</b>	-

(Table 2 cited by author, source csr.gov)

The above table shows the activities according to Schedule VII of Companies Act and year wise distribution of the expenditure of ITC Limited company in India. ITC has a long-standing flagship social responsibility initiative called e-Choupal, which has gained worldwide acclaim as the highest possible standard for community development. Through digital literacy and economic empowerment, ITC's e-Choupal has benefited thousands of farmers across the years. It has also been duplicated by dozens of additional corporations for local social welfare. For the 2019–20 fiscal year, the corporation has set aside a total of Rs. 43.51 Cr. for the "Sustainable Agricultural Practices" project. The corporation surveyed 6.54 lakh acres for ecologically sound farming practices as part of this project. In April 2018, the business and NITI Aayog partnered to enhance in the 27 ambitious districts in 8 states (Assam, Bihar, Jharkhand,

Rajasthan, Madhya Pradesh, Maharashtra, Odisha, and Uttar Pradesh), there is agricultural and other related services provided. The main focus area of CSR activities is

- Increasing crop yield, raising livestock, and giving the impoverished access to sustainable sources of income.
- Promoting education, promoting microbusiness run by women.
- Efforts that enhance basic hygiene and cleanliness in medical facilities, and campgrounds.
- Organic waste handling, soil and wetness discussion, societal and agricultural forest products, and the encouragement of environmentally friendly operations.
- Professional retraining.
- IT-enabled amplification of farmers knowledge.
- Promotion of art and culture.

**B. DABUR INDIA LIMITED**

The Burmese clan supports the 138-year-old Ayurvedic enterprise, which was established in 1884 suggested an Ayurvedic medication business. Having its modest origins with regard to shadowy alleyways of Calcutta, Dabur India Ltd. has expanded into a multinational consumer produce company that offers the widest variety of botanical and organic goods in the entire globe. Dabur has effectively evolved from a familial operation to a highly organized enterprise. The capacity of Dabur to blend traditional understanding of Ayurveda with modern technology to produce goods that are equally efficient and especially made to satisfy the needs of consumers worldwide is its strongest point of differentiation. Competently run and promoter-owned, Dabur has continuously increased the standard for corporate citizenship along with inventiveness. At a market valuation of \$4 billion and revenues above \$1.1 billion, it is the fourth biggest FMCG firm in India. The most prominent Ayurvedic and natural healthcare organization in the world, it has over 125 years of practice and works in the areas of including dermatological treatment, dental care, treatment of hair, and personal care, and meals. Their VISION “Dedicated to the Health & Well-Being of every Household” and their MISSION “Contemporise Ayurveda and make it relevant for the new generation”.

**Table 2: Financial details of CSR (in crores)**

YEAR	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
CSR BUDGET (OUTLAY)	26	28.5	28.71	31.16	33.26
CSR EXPENDITURE(SPENT)	26.35	27.8	28.71	29.56	31.63

(Table 2 cited by the author) (source: csr.gov)

This table talks about the CSR budgeted amount and the real expenditure or the outlay that the company has done in the previous five years during 2018-2023. It can be clearly seen that in past five years DABUR India Limited had die down in spending the amount in CSR rather than the budgeted amount. ‘What is that life worth which cannot bring comfort to others.’ His lofty idea of our initiator, Dr S. K. Burman, had served as a foundation underlying our surrounding community growth initiatives and the company's guiding concept. Since 1994, Dabur has been actively involved in community development initiatives and

is dedicated to improving the areas in which we source, reside, work, and market our products. The Dabur India Limited has various CSR programs or policies and those are encouraging and preventing medical malpractice, guaranteeing ecological sustainability, and eliminating starvation, destitution, and inadequate nutrition, promotion of education, women empowerment and promotion of sports.



(Figure 2 cited by author)

**Table 2.1: Core areas in which DABUR Limited spent their CSR (amount in crore’s)**

Activities according to Schedule VII	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Alleviating extreme poverty, hunger, and malnourishment while improving cleanliness and preventative healthcare.	18.38	17.12	18.36	22.36	19.41
Encouraging education, especially in the fields of special education and career-improving vocational skills.	2.55	2.48	2.85	1.99	4.38
A donation goes toward the Prime Minister's National Relief Fund, PM CARES Fund, or a different fund established by the federal government towards macroeconomic betterment	1.23	2.59	5.05	-	0.68
Maintaining ecological balance, agroforestry, animal and plant protection, animal welfare, agroforestry and natural resource conservation, and sustaining the quality of the land, air, and water.	3.39	4.79	2.35	5.17	7.06

Preservation of the artistic and cultural heritage of the country, including the establishment of public libraries, the restoration of historically significant buildings and artwork, and the promotion of traditional handicrafts and the arts.	-	-	-	<b>0.01</b>	-
Advancing gender parity, empowering women, establishing hostels and houses for women and orphans, and establishing elderly homes	<b>0.89</b>	<b>0.76</b>	<b>0.1</b>	-	
Promoting Olympic, Paralympic, domestically recognized, and countryside athletics through training	<b>0.01</b>	<b>0.06</b>	-	<b>0.02</b>	<b>0.06</b>

**(table cited by author, source- csr.gov)**

The above table shows the expenditure done by Dabur India Limited according to schedule VII of Companies Act,2013 of the past three year of 2018-2019 to 2022-2023.

At Dabur, their primary goal is to enhance the standard of living for both local residents and the general public while promoting economic growth. The various CSR Activities done by Dabur are:

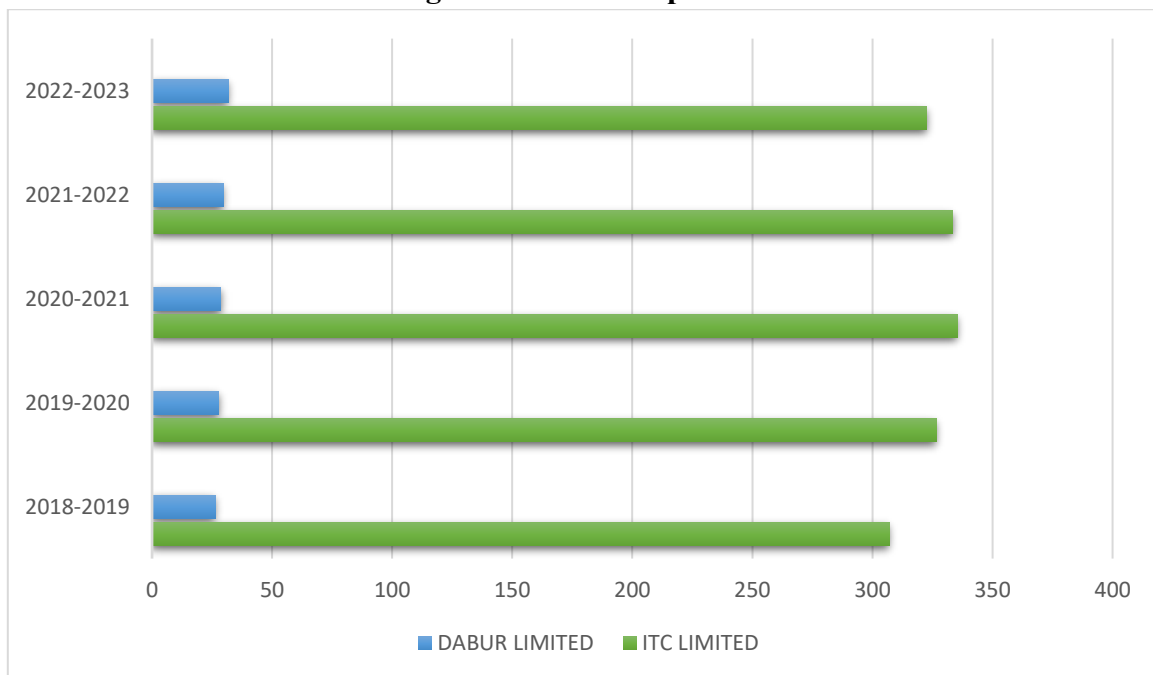
- Swasthya and Suraksha, to eradicate hunger and poverty.
- 700 Se 7 Kadam, a sanitation program, Ayurvedic Health Camps, Oral Hygienic Camps for promoting prevention of healthcare.
- Increasing Rural Revenue via Plantation Drive, Project Desert Bloom, Water Preservation and Managing, Herbs Production, and Renewable Energies from the Sun Promotion for Ensuring Environmental sustainability.
- Helping Underprivileged children, women gain literacy, improve overall Learning Environment in rural schools, build skills that foster employability and inclusive economic growth to promoting of education.

Dabur India Limited in the year 2023-2024 impacted lives of around 3.05 million through CSR. It has also received Mahatma Award for CSR Excellence 2021, 2022.Their **VISION** “Ensure community engagement by implementing environmentally friendly initiatives that effectively support the social, economic, and biological condition of the area where we operate, benefiting the country as a whole. Maintaining the ongoing health of the ecosystem by promoting nature, preserving and growing back endangered varieties of plants, and fostering ecological preservation and regenerating as well as "securing the socioeconomic stability of the community by carrying out dependent on needs and community-driven initiatives that are working for the greatest benefit of the less fortunate and depressed portions of humanity with the intent to encourage individuals to become self-sufficient and build greater opportunities for oneself" is their CSR mission.

## 6. FINDINGS

- **Areas of Focus:** ITC environmentally friendly living conditions, alleviating poverty, education, improvement of skills, medical care enhancement, heritage preservation, and assistance with disasters while **Dabur** wellness and health benefits, cleanliness, learning, sustainable development of the environment, women empowerment, fostering Ayurveda practices.
- **Implementation Strategy:** ITC frequently integrates CSR activities, such as encouraging environmentally friendly farming practices across its farming supply chain, via its varied business ventures. Wherein **Dabur** often uses its knowledge of Ayurveda to run campaigns to promote health and make healthcare accessible in local areas.
- **ITC** spends more CSR funds than the **DABUR** limited form the year 2018 to 2023, even ITC spends more than the CSR budgeted amount but DABUR spends equal or less than the CSR budgeted amount.
- **Share in activities** ITC spends around 27.45% of its total CSR expenditure in five years in eradicating hunger, poverty, preventing healthcare in past five years and about 14.62% of its expenditure in encouraging education and livelihood, and 25.18% in protecting and preserving the environment in total nearly about 67.25% of the total CSR expenditure ITC spends primarily in these activities whereas **Dabur** in contrast spends 66.38% of its total CSR expenditure of past five years primarily in eradication hunger, poverty and providing better health care measures .
- **CSR expenditure of both the companies in chart form:**

Figure 3: chart comparison



(chart cited by author)

The above chart shows the comparative analysis of both the companies ITC limited and Dabur limited for the period of five year from 2018 to 2023. As it is clear from the above chart that ITC limited has spent more because its turnover is more therefore, they spend huge amount on CSR rather than Dabur as it a small company compared to ITC therefore it spends less amount on the CSR.



## 7. CONCLUSION

A key component of making sure that companies preserve business profitability and expansion while making a beneficial impact on community is corporate social responsibility, or CSR. In order to promote environmentally friendly development, companies that significantly get involved in CSR efforts assist in addressing important economic, environmental, and social problems. Through the implementation of programs that support long-term viability development of communities, and safeguarding the environment, Dabur and ITC have both shown an important dedication to Corporate Social Responsibility (CSR).

Dabur has significantly improved the standard of living in impoverished regions by concentrating on medical care, educational opportunities, and development of the countryside. The company's green initiatives, especially in the handling of waste and green power, highlight its commitment to ethical business practices. In contrast, ITC has a wide-ranging CSR strategy that incorporates education, empowering ladies, water reclamation, and environmentally conscious farming. Its efforts, like afforestation projects and the e-Choupal program, demonstrate its dedication to equitable and ecologically friendly growth. Both businesses have included corporate social responsibility (CSR) into their fundamental business plans, which has sustained commercial development while having an overarching impact on society and the planet. Their initiatives do not simply improve the goodwill of their company however they also further the more general objectives of inclusive growth and constructing a nation.

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