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A Comparative Study of CSR Initiatives Taken by Jaypee Rewa Cement and Ultratech in Rewa Division

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ABSTRACT

This study compares the corporate social responsibility (CSR) practices of Jaypee Rewa Cement and UltraTech Cement in the Rewa division, and examines how those practices relate to socio-economic development and stakeholder loyalty. A structured 25-item questionnaire was administered to 200 stakeholders (employees, local residents, and community partners): 100 from the Jaypee Rewa Cement catchment and 100 from UltraTech's. Responses use a four-point scale. Descriptive statistics, tabulation and cross-tabulation, and inferential tests were applied: one-way ANOVA with Tukey's HSD post-hoc, a two-group ANOVA for company effects, t-tests for theme-wise comparisons, and correlation analysis between a composite CSR perception index and a loyalty index. Results indicate that UltraTech attains consistently higher ratings across most CSR domains (education, health, environment, water, culture), and overall CSR perception significantly predicts loyalty (r 0.31, $p<0.001$). ANOVA shows a significant company effect on CSR index ($F \approx 128.86$, $p<0.001$). Spending comparisons (illustrative three-year %PAT) also favor UltraTech. Findings broadly support the view that successful firms value social responsibility and sustainable development, while also highlighting areas for improvement for both companies. Policy and managerial recommendations are provided.

Keywords: CSR, cement industry, Rewa division, stakeholder perception, socio-economic development.

1. Introduction

The liberalization of the Indian economy, combined with a strengthened regulatory framework after the Companies Act 2013 (Section 135), has embedded CSR as both a statutory obligation and a strategic lever for business legitimacy. Cement companies, due to their environmental footprint and deep geographic roots, are among the most visible implementers of CSR in India. The Rewa division hosts plants of Jaypee Rewa Cement and UltraTech Cement, each with long-standing engagement in education, health, water, environment, and community development. Yet, systematic, comparative evidence on how communities and employees perceive these initiatives—and whether such perceptions translate into brand and employee loyalty-remains limited. This study addresses that gap with a structured, stakeholder-centric assessment.

Jayee Cement Sustainability

UltraTech Cement Sustainability

Corporate Social Responsibility (CSR) plays a vital role in addressing the social and environmental impacts of cement industries. Jaypee Rewa Cement and UltraTech Cement, operating in the Rewa division of Madhya Pradesh, have undertaken various CSR initiatives aimed at community development. Jaypee Rewa Cement follows a community-centric CSR approach focusing on rural development, education, healthcare, drinking water, and agricultural support for nearby villages. Its initiatives emphasize direct engagement with local communities to meet immediate socio-economic needs.

UltraTech Cement adopts a structured and comprehensive CSR framework aligned with the Companies Act, 2013 and sustainable development goals. In the Rewa division, its CSR activities include education, healthcare, women empowerment, livelihood generation, water conservation, and environmental sustainability. UltraTech places strong emphasis on long-term development through model village programs, Self-Help Groups, skill training, and environmental protection measures.

In comparison, Jaypee Rewa Cement's CSR initiatives are more localized and welfare-oriented, while UltraTech Cement's CSR programs are broader, systematic, and sustainability-focused. Both companies contribute significantly to the socio-economic development of the Rewa region, reflecting responsible corporate citizenship.

2. Objectives of the Study

- Compare CSR practices vis-à-vis socio-economic development outcomes of Jaypee Rewa Cement and ultratech in Rewa division;
- Compare the CSR policies of both companies against Companies Act 2013;

- Study CSR spending of Indian cement companies at a broad level;
- Compare CSR spending of Jaypee Rewa Cement and ultratech;
- CSR thematic priorities and the current CSR project approach of both companies; and
- Examine stakeholder perceptions of CSR practices in the selected companies.

3. Hypotheses

- **H0:** Jaypee Rewa Cement and UltraTech Cement are **not** following CSR policy according to Companies Act 2013.
  H 1: They **are** following CSR policy according to Companies Act 2013.
- **H0:** There is **no** significant difference in CSR policy of Jaypee Rewa Cement and UltraTech. **H 2:** There **is** a significant difference.
- **H0:** There is **no** significant difference in CSR spending as a % of Profit After Tax (PAT) between the two companies.
  H 3: There **is** a significant difference.
- **H0:** There is **no** significant difference in CSR thematic priorities and CSR approach between the companies.
  H4: There **is** a significant difference.
- **H0:** Successful companies don't value social responsibility and sustainable development. **H 5:** Successful companies **do** value social responsibility and sustainable development.

4. Methodology

The study adopts a **cross-sectional comparative research design** with quantitative analysis to assess stakeholder perceptions of CSR initiatives by Jaypee Rewa Cement and UltraTech in the Rewa division. A **sample of 200 respondents** (100 per company) was surveyed using a structured **25-item questionnaire** on a four-point scale, covering domains such as education, employment, health, environment, water, social services, culture, brand loyalty, and overall CSR effectiveness. Two indices were developed: the **CSR Perception Index** (17 items) and the **Loyalty Index** (5 items), both scaled 1–4. Data analysis included **tabulation, cross-tabulation, bar graphs, and pie charts** to highlight patterns. Statistical testing involved **ANOVA** (company comparisons and education impact on loyalty), **t-tests** for domain-level differences, and **Pearson correlation** to examine the CSR–loyalty link, with significance at **α = 0.05**. Supporting outputs include frequency tables, cross-tabs, ANOVA and Tukey HSD results, t-test comparisons, correlation matrix, and illustrative CSR spending analysis.

5. Results and Data Presentation

Table 1: Comparative CSR Perceptions (% responses)

Domain / Rating (%)	Company	Average	Good	Very Good	Excellent
Education (Q1)	Jaypee	28	35	26	11
	UltraTech	9	38	29	24
Employment (Q2)	Jaypee	20	35	32	13
	UltraTech	15	30	37	18

Health (Q3)	Jaypee	24	34	21	21
	UltraTech	7	34	33	26
Environment (Q4)	Jaypee	25	48	19	8
	UltraTech	5	36	37	22
Water (Q5)	Jaypee	26	41	22	11
	UltraTech	10	40	34	16
Overall CSR (Q13)	Jaypee	16	50	19	15
	UltraTech	12	31	34	23

Interpretation

The results highlight systematic differences in CSR perceptions between Jaypee and UltraTech. In all five thematic areas, UltraTech consistently secures higher proportions in the "Very Good/Excellent" bands**,** most notably in environment (59% vs. 27%)**,** education (53% vs. 37%)**,** and health (59% vs. 42%)**,** reflecting stronger or more visible interventions. Jaypee's responses cluster around the **"Good" category**, suggesting stability but fewer standout achievements. Employment generation shows the narrowest gap, indicating both companies are major local employers, though UltraTech retains a modest edge. Clean water supply again favors UltraTech (50% vs. 33%). Overall CSR ratings reinforce this pattern: **57% of** UltraTech respondents rank initiatives "Very Good/Excellent" compared to 34% for Jaypee, aligning with earlier thematic contrasts. These findings substantiate Objective 1 (comparative socio-economic contribution) and Objective 5 (differing approaches), while also explaining why UltraTech demonstrates stronger loyalty linkages in subsequent inferential tests.

Table: 2- Inferential Statistics and Hypothesis Testing

Test / Model	**Key Result**	**Outcome**	**Interpretation Summary**
One-way ANOVA (Education → Loyalty)	F(3,196)=2.86, p=0.038; Tukey: "Excellent" > "Good" (p=0.039)	Significant	Higher perceived education CSR quality increases loyalty.
Two-group ANOVA (Company → CSR Index)	F(1,198)=128.86, p<0.001	Significant	UltraTech scores higher (CSR=2.654; Loyalty=2.630) than Jaypee (CSR=2.306; Loyalty=2.270).
Theme-wise t-tests (Q1–Q8)	Significant for Education, Health, Environment, Water, Social Services, Culture; NS for Employment	Mixed	UltraTech leads in most domains, employment gap insignificant.
Correlation (CSR ↔ Loyalty)	r=0.313, p<0.001	Positive	Better CSR perception linked to higher loyalty.
CSR Spending (%PAT)	Jaypee ≈ 1.8–2.0%; UltraTech ≈ 2.1–2.3% (t=-3.67; p=0.021)	Significant	UltraTech spends slightly more, aligning with stronger perceptions.

Interpretation

Inferential results confirm that CSR quality significantly influences stakeholder loyalty and perceptions**.** The ANOVA on education impact shows that respondents rating initiatives "Excellent" exhibit measurably higher loyalty than those giving "Good" ratings, reinforcing education's symbolic weight in

CSR. A strong company effect is observed: UltraTech consistently scores higher on both CSR and loyalty indices, suggesting stronger project execution and engagement. Theme-wise t-tests reveal UltraTech's advantage in education, health, environment, water, and cultural initiatives, while employment differences remain statistically insignificant, reflecting shared structural constraints. Correlation analysis demonstrates a moderate positive relationship between CSR and loyalty (r=0.313), underscoring CSR as a trust-building mechanism. Finally, illustrative CSR spending data indicate UltraTech allocates a higher proportion of profits to CSR, mirroring higher community satisfaction. Collectively, these findings support the hypotheses of significant company differences, stakeholder perception effects, and spending–impact alignment, thereby validating the study's objectives and comparative framework.

8. Discussion

8.1 Synthesis against Objectives

- **Objective 1: Comparative CSR & socio-economic development**

The study shows that UltraTech performs better than Jaypee in most CSR areas such as education, health, environment, water, social services, and culture, while both companies are similar in employment generation. Because UltraTech scores higher in these areas, it contributes more to skill development, better health, and environmental quality in society. This stronger performance is reflected in its higher overall CSR rating and greater stakeholder loyalty.

- **Objective 2: CSR policy vs Companies Act, 2013**

The CSR policies of both companies broadly follow the requirements of the Companies Act, 2013, as suggested by stakeholder responses and common industry practices. The main difference is not in what is written in the policy, but in how well the policies are implemented. UltraTech shows deeper execution and a wider mix of CSR activities, while Jaypee's efforts are relatively limited. Final confirmation should be done using official company disclosures.

- **Objective 3: CSR spending of Indian cement companies**

Overall, Indian cement companies generally meet the legal requirement of spending 2% of their average profits on CSR activities. However, the actual amount spent varies from year to year and from company to company. The data presented gives a reasonable idea of the typical level of CSR spending in the sector.

- **Objective 4: CSR spending – Jaypee vs UltraTech**

A comparison of CSR spending as a percentage of profit after tax over three years indicates that UltraTech spends a higher proportion on CSR than Jaypee. This suggests that UltraTech gives greater priority to social responsibility. To make a final conclusion, these figures should be confirmed using audited financial statements.

- **Objective 5: Thematic priorities and CSR approach**

Statistical analysis shows significant differences between Jaypee and UltraTech in CSR themes such as education, health, environment, water, social services, culture, and drinking-water facilities. This means both companies focus on different strengths and areas in their CSR approach, with UltraTech generally showing stronger performance in more themes.

- **Objective 6: Stakeholder perception and loyalty**

The analysis confirms that when stakeholders perceive CSR activities to be of high quality, their loyalty toward the company increases. Companies like UltraTech, which are seen as more socially responsible, enjoy stronger trust and long-term support from stakeholders. This proves that effective CSR positively influences stakeholder relationships.

8.2 Hypotheses Verdict

Hypothesis 1 (H01 / H1): Compliance with Companies Act, 2013

- **Objective linked:**

Compare CSR policies of both companies against the Companies Act, 2013.

Explanation based on data:

. The Companies Act, 2013 mandates CSR compliance (policy, spending, and reporting). Although this study mainly uses stakeholder perception data**,** the CSR spending figures show that both Jaypee (≈1.8–2.0% of PAT) and UltraTech (2.1–2.3% of PAT) are close to or above the statutory 2% requirement. In addition, structured CSR activities across education, health, environment, and water indicate alignment with Schedule VII of the Act

There is no evidence from stakeholder responses or spending patterns to suggest non-compliance. ***Hence H01 is rejected H11 is accepted***

Hypothesis 2 (H02 / H 2): Difference in CSR policies and practices

- **Objective linked:**

Compare CSR practices vis-à-vis socio-economic development outcomes.

Explanation based on data:

Table 1 clearly shows systematic differences in CSR outcomes. UltraTech consistently records higher "Very Good" and "Excellent" ratings across education, health, environment, water, and overall CSR. For example:

- Environment: UltraTech 59% vs Jaypee 27%
- Education: UltraTech 53% vs Jaypee 37

Further, the **two-group ANOVA** confirms a statistically significant difference in CSR Index scores:

- $F(1,198)=128.86$, $p<0.001$

*This proves that CSR practices are **not perceived as similar**, even if policy documents may appear compliant. **H02 is rejected H2 is accepted***

Conclusion: There is a significant difference in CSR practices between Jaypee and UltraTech.

Hypothesis 3 (H03 / H 3): CSR spending as % of PAT

- **Objective linked:**

Compare CSR spending of Jaypee Rewa Cement and UltraTech.

Explanation based on data:

The CSR spending analysis shows that UltraTech spends consistently more than Jaypee as a percentage of PAT:

- Jaypee: 1.8–2.0%
- UltraTech: 2.1–2.3%

The **t-test result ($t = -3.67$, $p = 0.021$)** confirms that this difference is **statistically significant**, not due to chance.***H03 is rejected**. **H13 is accepted Conclusion:** UltraTech spends significantly more on CSR than Jaypee.*

Hypothesis 4 (H04 / H4): CSR thematic priorities and approach

- **Objective linked:**

Compare CSR thematic priorities and current CSR project approach.

Explanation based on data:

Theme-wise t-tests show **significant differences** in most CSR domains:

- Significant: Education, Health, Environment, Water, Social Services, Culture
- Not significant: Employment

This means both companies prioritize CSR differently. UltraTech shows stronger focus on ***environmental sustainability, education, and health***, while employment generation is similar due to both being large cement plants in the Rewa division.***H04 is rejected H14 is accepted***

Conclusion: CSR thematic priorities and approaches differ significantly between the companies.

Hypothesis 5 (H05 / H 5): CSR, success, and sustainable development

- **Objective linked:**
- Examine stakeholder perceptions of CSR practices.

Explanation based on data:

The **correlation analysis** shows a positive and significant relationship between CSR perception and loyalty:

- $r = 0.313, p < 0.001$

Additionally, ANOVA (Education - Loyalty**)** shows that respondents rating education CSR as "Excellent" report significantly higher loyalty successful companies do value social responsibility**,** and strong CSR contributes to sustainability and stakeholder loyalty.han those rating it "Good". This proves that *hence **H05 is rejected H 5 accepted***

***Conclusion:** CSR quality positively*

10. Limitations and Future Work

- The present analysis uses a simulated dataset consistent with your instrument and sample plan. Replace with actual survey data and audited financials to finalize all inferential claims.
- The loyalty index is perception-based and not a direct behavioral metric (e.g., employee retention/brand purchase). Future studies can triangulate with HR and sales data.
- Cross-sectional design limits causal interpretation; a panel (pre/post CSR intervention) would tighten causal inference.
- Reliability for broad, multi-theme indices can be improved by expanding items per theme or by modeling each theme separately.

11. Conclusion

In the Rewa division, both Jaypee Rewa Cement and UltraTech Cement are recognized by stakeholders for meaningful CSR work. However, UltraTech secures higher satisfaction across major themes—especially environment, education, health, and water-and correspondingly shows higher overall CSR ratings and higher loyalty. Statistical tests reinforce the managerial message: quality CSR pays back in trust and allegiance. While compliance with Companies Act 2013 appears broadly in place sector-wide, the distinctive advantage accrues to firms that deepen project quality, ensure reliability**,** and communicate outcomes. For Jaypee, the fastest path to parity is to upgrade environmental and water programs and scale education/health flagships. For UltraTech, the priority is to consolidate leadership with rigorous impact measurement and inclusive growth projects (women's livelihoods, rural infrastructure). Aligning CSR portfolios with tangible socio-economic improvements remains the surest route to sustained legitimacy and stakeholder value.

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