Corporate Social Responsibility: A Study on CSR Practices of Tata Motors and Maruti Suzuki

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Abstract

CSR has evolved well beyond traditional charitable donations, transforming into a core component of corporate governance. It allows businesses not only to align their operational goals with broader social values but also to play an essential role in the socio-economic development of communities across India. As per New Company Law, 2022 all companies must contribute 2% of their net profits towards CSR which made Indian companies intentionally work towards CSR, as it requires a prescribed class of companies to spend a portion of their profits on CSR activities. As the companies begin their operations in society, for the community, and from different resources provided by society, it becomes critical for them to give something in return to society. It facilitates the arrangement of business operations with social values. Corporate Social Responsibility (CSR) serves as a key initiative for promoting socio-economic development within communities. Indian corporations are increasingly focusing on the needs of all stakeholders—employees, customers, suppliers, and the community—rather than only engaging in philanthropy.

This research paper analyzes CSR practices at TATA Motors and Maruti Suzuki, highlighting their successes and shortcomings. It aims to identify areas for improvement in CSR efforts and offers practical recommendations to enhance their social impact.

In line with the New Company Law of 2022, the paper serves as a resource for researchers, scholars, and industry practitioners, emphasizing effective CSR strategies that address the unique challenges faced by Indian society.

Keywords: *CSR, TATA Motors, Maruti Suzuki*

Introduction

Corporate social responsibility (CSR) is defined as "the ethical behavior of companies towards society," patenting itself in the form of noble programs initiated by for-profit Organizations. CSR has become increasingly important in the Indian Corporate Scenario because organizations have realized that besides growing their business, it is also essential to build dependable and sustainable relationships with the community at large. This is one of the key drivers of CSR programs.

Corporate social responsibility (CSR) is an essential business model that empowers companies to be socially accountable not just to themselves, but also to their stakeholders and the public. By embracing CSR, often called corporate citizenship, businesses can significantly enhance their awareness of their impact on society — economically, socially, and environmentally. Engaging in CSR means actively contributing to the betterment of society and fostering its balanced development by providing valuable services to various stakeholders, including employees, customers, shareholders, suppliers, and the broader community. CSR represents a commitment to managing business operations in a way that yields a positive effect on society as a whole. It encompasses crucial elements such as sustainability, social influence, and ethical behavior in business practices.

The definition of CSR is both complex and complicated. It is complex because of the nature and context of the problems. The ecology, society, and the economic system are highly complex dynamic systems and CSR is intimately involved in each. Further CSR is complex because of the inherent ambiguity of the issues under consideration. For example, there is no clear idea which industry-generated harms need to be addressed or whose views will prevail on any particular set of harms. To illustrate, a current issue is the extent to which

First-world producers are responsible for the working conditions of subcontractors in developing countries. This is a complex discussion because of the number, location, concerns, and authority of the various actors and the societies in which they act. But, added to this complexity is the complication that arises from different political agendas and interests. For example,

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investors' interests are represented as being strictly limited to financial interests, and so a political agenda prioritizing and securing financial interests emerges simultaneously delegitimizing other claims. Efforts such as delegitimizing workers' or investors' claims are a complicating factor in an already complex area.

Corporate social responsibility (CSR) is an essential business model that empowers companies to be socially accountable not just to themselves, but also to their stakeholders and the public. By embracing CSR, often called corporate citizenship, businesses can significantly enhance their awareness of their impact on society — economically, socially, and environmentally.

Engaging in CSR means actively contributing to the betterment of society and fostering its balanced development by providing valuable services to various stakeholders, including employees, customers, Shareholders, suppliers, and the broader community. CSR represents a commitment to managing business operations in a way that yields a positive effect on society as a whole. It encompasses crucial elements such as sustainability, social influence, and ethical behavior in business practices.

CSR in India is not just a legal obligation but also a strategic business tool. Companies integrating CSR into their core strategies can build a positive brand image, foster community goodwill, and attract socially conscious investors and customers. Successful CSR initiatives can enhance employee engagement, reduce business risks, and create long-term value.

The stakeholders impacted by CSR include:

- Customers
- Suppliers
- Employees
- Business partners
- Shareholders/Investors
- Government

Tata Motors and Maruti Suzuki are committed to impactful CSR initiatives. Tata Motors focuses on education, skill development, healthcare, and environmental sustainability, with programs in rural communities, women empowerment, and disaster relief. It also promotes electric vehicles and green manufacturing. Maruti Suzuki's CSR efforts emphasize road safety, skill training, healthcare, and environmental conservation. The company supports rural development, women's empowerment, and disaster relief while promoting eco-friendly vehicle technologies. Both companies are dedicated to improving community welfare and fostering sustainable growth through various initiatives that enhance education, health, and infrastructure, while also addressing environmental challenges.

Objectives Of the Study

The objective of this research paper is to focus on the following points:

1. To know the concept of CSR
2. To know the new CSR provisions given in the Companies Act, 2022.
3. To analyze the CSR initiatives of Tata Motors and Maruti Suzuki in India.
4. To analyze the role of CSR in business strategy.

Scope Of the Study

Corporate Social Responsibility (CSR) is an essential part of every organization, whether small or large, profit or non-profit-oriented organization. CSR activities are mostly practiced by large-scale firms with large amounts of contribution. This study focuses on the CSR practices of Tata Motors and Maruti Suzuki. This study represents a comprehensive review of the CSR activities practiced and the role of CSR in business strategy.

Research Methodology

The data required for this study is secondary data which have been collected from different sources such as official websites like the Department of Corporate Affairs Ministry, Newspaper Articles, journals, Research Papers, media reports, and Magazine Articles.

Review Of Literature

Review of literature is an essential element of every research as it builds the foundation to carry out further research. Followings are some review given by the different author:

Khandelwal and Bakshi (2014) presented the growth of CSR in India, along with Public Private Partnership. The study focuses on various issues and challenges while implementing the new CSR regulation in India. The case study of Navjyoti India Foundation brings to light various opportunity by joining hands with several corporations to work for the social development. The corporation can work more effectively and efficiently with the help of NGOs and social organization.

Kishore (2015) attempted to explain that the interventions of the government is essential for the successful implementation of the new CSR provision. The new provision does not make the CSR compliance compulsory, it is only the reporting which is made mandatory. The issue relating to tax exemption and other concern should be clearly stated for the easy implementation of the 2013 Act

Jain and Winner (2016) examined the CSR and sustainability reporting practices of 167 Indian companies which comprises of state owned and private companies from different sectors. There is a positive shift in reporting CSR and sustainability practices by the companies on their website especially after the execution of the Companies Act 2013.

Jamali and Karam, 2016 , Companies in developed countries are mostly influenced by shareholders, regulators, investors and environmental activists in terms of sustainability disclosure.

Bocquet, 2017 As a result, various research have established the significance of innovation in CSR and organizational performance, resulting in the emergence of new paradigms that have a good impact on binomial profitability and environmental sustainability.

Bansal and Jain (2018) tried to assess the effectiveness of the implementation of mandatory CSR rule in India. On the basis of data collected through Prowess IQ data set, author concluded that the investment on the CSR activities has been increased over the financial year of mandatory provision. The companies have more focus towards education, healthcare, community development programs, environment and skill development activities.

Neeharika 2022 , profitability affected social and governance disclosures positively for this large company. This paper extends academic literature on ESG disclosures by verifying the significance of firmlevel factors in the context of tata motors and realities before the adoption and transposition of the Corporate Sustainability Reporting Directive.

Evolution Of Csr in India

CSR in India is not just a legal obligation but also a strategic business tool. Companies integrating CSR into their core strategies can build a positive brand image, foster community goodwill, and attract socially conscious investors and customers. Successful CSR initiatives can enhance employee engagement, reduce business risks, and create long-term value.

India has the world's thriving convention of Corporate Social Responsibility (CSR). The term CSR may be relatively new to India, but the concept dates back to Maryann's history, where philosophers like Chanakkya, emphasized ethical practices and principles while conducting business. CSR has been informally practiced in ancient times in the form of charity to the poor and disadvantaged class of society. Indian scriptures have in several places mentioned the importance of sharing one's earnings with the deprived section of society. We have a deep-rooted culture of sharing and caring. Religion also played a major role in promoting the concept of CSR. Merchants belonging to the Hindu religion gave alms and got temples and night shelters made for the poorer class. Hindus followed Dharmada where the manufacturer or seller charged a specific amount from the purchaser, which was used for charity. The amount was known as charity amount or Dharmada.

In the same approach, Christians are known for their charity they devote a large amount to building orphanages, Schools, Hospitals, and charitable institutions including donating 1/10 of their income for religious activities. Sikhs followed Daashaant. Islam had a law called Zakat, which rules that a portion of one's earnings must be shared with the poor in the form of donations.

CSR has evolved in phases like community engagement, socially responsible production, and socially responsible employee relations. Therefore, the history of Corporate Social responsibility in India can be broadly divided into four phases:

The **first phase** of CSR was driven by noble deeds of philanthropists and charity. It was influenced by family values, traditions, culture, and religion along with industrialization. The approach towards CSR changed with the arrival of colonial rule in 1850. In the pre-independence era, the pioneers or propagators of industrialization also supported the concept of CSR. In the 1900s, industrialist families like Tatas, Birlas, Modis, Godrej, Bajajs, and Singhanias promoted this concept by setting up charitable foundations, educational and healthcare institutions, and trusts for community development. It may also be interesting to note that their efforts for social benefit were also driven by political motives.

The **second phase** was the period of independence struggle when the industrialists were pressured to show their dedication towards the benefit of the society. These trusts also worked to enhance social reforms like rural development, women empowerment, and education.

In the **third phase** from 1960-1980, CSR was influenced by the emergence of public sector undertakings to ensure the proper distribution of wealth. There was a natural shift of expectation from the public to the private sector and their active involvement in the socio-economic growth. In 1965, academicians, politicians, and businessmen set up a national workshop on CSR, where great stress was laid on social accountability and transparency.

In the **fourth phase** from 1980 onwards, Indian companies integrated CSR into a sustainable business strategy with globalization and economic liberalization in the 1990s, and partial withdrawal of controls and licensing systems there was a boom in the economic growth of the country. This led to the increased momentum in industrial growth, making it possible for companies to contribute more towards social responsibility. What started as charity is now understood and accepted as responsibility.

New CSR provisions of the Companies Act, 2022

According to the Companies Act 2022, the provisions of CSR apply to every company fulfilling any of the following conditions in the preceding financial year:

- Net worth of more than Rs.500 crore
- Turnover of more than Rs.1000 crore
- Net profit of more than Rs.5 crore

The Board of Directors of every company for which the CSR provisions apply must ensure that the company spends in every financial year at least 2% of its average net profits made during the immediately preceding three financial years as per its CSR policy. If the company has not completed three financial years since its incorporation, it must spend 2% of its average net profits made during the immediately preceding financial years as per its CSR policy.

Some companies may choose to spend more than the mandated 2%.

For newly incorporated companies with less than three years of operations, the average net profit of available years is considered. For example, Company A was incorporated in FY 2018-19 and meets the eligibility criteria under Section 135(1) for FY 2020-21. Consequently, Company A's

CSR spending obligation under Section 135(5) would amount to at least two percent of the average net profits generated during FY 2018-19 and FY 2019-20.

Key points about the CSR provisions:

Eligibility:

Companies fulfilling any of the three financial criteria (net worth, turnover, or net profit) must comply with CSR regulations.

Spending requirement:

A minimum of 2% of the average net profit from the previous three financial years must be allocated towards CSR activities.

Local focus:

Companies should prioritize spending in the local area where they operate.

Reporting requirement:

If a company fails to spend the allocated CSR amount, it must explain the reasons in its board report.

CSR Policy

CSR Policy elaborates the activities to be undertaken by the Company as named in Schedule VII of the Act. The activities should not be the same which are done by the company in its normal course of business.

List of Permitted CSR Activities Under Schedule VII

The Board of Directors shall ensure that the activities included by a company in its CSR Policy fall within the purview of the activities included in schedule VII of the Act. The activities specified in Schedule VII which may be included by companies in their Corporate Social Responsibility Policies are as follows:

Sr.No	CSR Activities
1	Eradicating poverty, hunger and malnutrition, promoting health care which includes sanitation and preventive health care, contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
2	Improvement in education which includes special education and employment strengthening vocation skills among children, women, elderly and the differently-abled and livelihood enhancement projects.
3	Improving gender equality, setting up homes and hostels for women and orphans, empowering women, setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
4	Safeguarding environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining a quality of soil, air and water which also includes a contribution for rejuvenation of river Ganga.
5	Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts.
6	Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.
7	Training to stimulate rural sports, nationally recognized sports, Paralympic sports and Olympic sports.
8	Contribution to the Prime Minister’s National Relief Fund, Prime Minister's Central Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio-economic development providing relief and welfare of the Scheduled Castes, the Scheduled and backward classes, other backward classes, minorities and women.
9	Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government, State Government, Public Sector Undertaking or any agency of the Central Government or State Government.
10	Contributions to public funded Universities, IITs, National Laboratories and autonomous bodies established under DAE, DBT, DST, Department of Pharmaceuticals, Ministry of AYUSH, Ministry of Electronics and Information Technology and other bodies, namely

	DRDO, ICAR, ICMR and CSIR, engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).
11	Rural development projects.
12	Slum area development. Slum area means any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.
13	Disaster management, including relief, rehabilitation and reconstruction activities.

The 4 main types of corporate social responsibility a business should consider

1. Environmental social responsibility
2. Ethical/human rights social responsibility
3. Philanthropic corporate responsibility
4. Economic corporate responsibility

Environmental corporate responsibility

Environmental responsibility refers to the organization's commitment to sustainability and environmentally friendly operations. Every year, more companies are prioritizing sustainable practices, pledging to consider their environmental impact at every stage of business.

This can mean reducing the company's carbon footprint or greenhouse gas emissions, opting for sustainable resources by avoiding single-use plastics, and keeping environmental aspects at the heart of all operations.

1. **Ethical/human rights social responsibility**

   Ethical responsibility refers to a company's commitment to operate its business in an ethical manner that upholds human rights principles, such as fair treatment of all stakeholders, fair trade practices, and equal pay.

   To champion ethical responsibility, many businesses will speak up in the name of human rights injustices such as child labor, racial or gender discrimination, and the fight for a higher minimum wage.

1. **Philanthropic corporate responsibility**

   Philanthropy involves donating a portion of your wealth to an environmental or social cause. Businesses often do this by dedicating a part of their profits to charities and non-profit organizations that align with the company's values. Some firms may also create charities that focus on a particular cause.

   For example, some scientists engaged in finding the cure for a long-term chronic disease don't have the resources to progress their research. A firm may create a charitable trust and then systematically invest in research on a new vaccine, medication, or treatment that may benefit people. They may not be a pharmaceutical company but still engage in activities that can improve the healthcare system.

1. **Economic corporate responsibility**

   Economic responsibility refers to the practice of making financial decisions based on a commitment to doing good.

   Some common examples of economic responsibility include investing in alternative energy sources, putting more money into education programs, and funding local charities as a way of bolstering their mission.

The role of CSR in business strategy

Corporate Social Responsibility (CSR) plays a significant role in business strategies by allowing companies to demonstrate their commitment to social and environmental issues, enhancing brand reputation, attracting customers and talent, improving employee engagement, and ultimately contributing to long-term sustainability by aligning business goals with societal needs, potentially leading to increased profitability and positive public perception.

Key aspects of CSR in business strategies:

Brand Image and Reputation:

CSR initiatives can significantly improve a company's public image by showcasing its ethical practices and commitment to social good, attracting customers who value these values.

Employee Engagement and Retention:

Employees often feel more connected to a company that actively engages in CSR, leading to increased job satisfaction, loyalty, and productivity.

Customer Loyalty:

Customers are more likely to be loyal to brands that demonstrate a commitment to social responsibility, leading to increased sales and market share.

Attracting Talent:

Companies with strong CSR programs can attract top talent who are looking for meaningful work aligned with their values.

Risk Mitigation:

By proactively addressing potential social and environmental concerns, companies can minimize negative publicity and reputational damage.

Innovation and Sustainability:

Integrating CSR into operations can lead to innovative solutions that reduce environmental impact and improve efficiency, creating a more sustainable business model.

Community Building:

CSR activities can help companies build strong relationships with local communities, creating a positive social impact.

Important Considerations for Integrating CSR:

Alignment with Business Goals:

CSR initiatives should be strategically aligned with a company's core values and business objectives to maximize impact.

Transparency and Accountability:

Companies should communicate their CSR efforts and regularly report on their progress to build trust with stakeholders.

Stakeholder Engagement:

Involving employees, customers, and community members in CSR activities can enhance engagement and impact.

Csr Initiatives Bytata Motors

Tata Motors Limited is a leading global automobile manufacturer, known for its innovative cars, utility vehicles, pick-ups, trucks, and buses. With a strong focus on engineering and technology-driven solutions, Tata Motors leads India's commercial vehicle market and ranks among the top four in passenger vehicles. The company's brand promise, 'Connecting Aspirations,' drives its commitment to developing sustainable technologies that cater to diverse customer needs.

In the financial year **2023-24,** Tata Motors invested **Rs. 21.59 crore** in Corporate social responsibility (CSR), benefiting over **10.03 lakh** people across India.

Aligning with the Common Minimum Programme (CMP), Tata Motors focuses on health, education, employability, and environmental protection through targeted Location Specific Projects (LSP). The company ensures equitable support for Scheduled Castes, Scheduled Tribes (SC and ST), and women while encouraging employee engagement in social causes and disaster response activities.

1. **Healthcare**

   Tata Motors is actively involved in corporate social responsibility (CSR) initiatives, particularly focusing on healthcare. Their flagship program in this area is **Arogya**, which aims to combat malnutrition in children aged 0 to 6 years.

   The **Arogya program** offers antenatal and postnatal services, acknowledging the critical role these stages play in the health of both mothers and infants.

   To further extend the reach and effectiveness of the Arogya program, Tata Motors has introduced curative healthcare services. These services encompass diagnosis, the administration of generic medicines, and consultations, ensuring that communities receive comprehensive and accessible healthcare.

   According to the company's latest Annual Report, the Arogya initiative has benefited over 570,000 healthcare recipients. This commitment highlights Tata Motors' dedication to addressing health challenges and making a meaningful difference in the lives of those in need.

2. **Education Initiatives**

   The Indian education system stands as one of the largest globally, with more than 1.5 million schools, 8.5 million dedicated teachers, and 250 million students hailing from diverse socio-economic backgrounds. The recent pandemic has significantly impacted this vast network, resulting in school closures that have left 250 million students without access to crucial education. It is vital to address these challenges to ensure that every child can achieve their potential and thrive academically.

The **Vidyadhanam program** aims to improve educational standards through various initiatives. It offers special coaching for secondary students and preparation sessions for Medical and Engineering entrance exams at the senior secondary level. The program also provides need-based scholarships to deserving students facing financial challenges.

In FY 2024, over 150,000 children benefited from the Vidyadhanam program.

The **ENABLE (Engineering and NEET (National Eligibility Entrance Test) Admission Bridge Accelerated Learning Engagement)** initiative by Tata Motors is an online remote learning program that helps students in Standards XI and XII from 477 Jawhar Navodaya Vidyalaya's (JNVs) across India prepare for the JEE and NEET competitive examinations for Engineering and Medical colleges.

The initiative started with a Center for Excellence in Puducherry in 2014 and expanded to over 80 schools by 2019. It shifted to a fully virtual format during the COVID-19 pandemic, effectively addressing learning gaps and the digital divide.

Employability Initiatives

Tata Motors is taking a proactive approach to address the need encouragingly, the gender gap (in employability is shrinking as well, with more women entering the job market—now, 51.44% of women are deemed highly employable, surpassing the 45.97% of men), by providing essential employability skills training, particularly for youth who have left school. Their training programs focus on three vital sectors: Auto and Technical Trades, Non-Auto Training, and Agri and Allied Training, effectively equipping these young individuals with the skills they need to thrive in today's economy.

Tata Motors is dedicated to fostering skill development through its impactful CSR program, **Kaushalya Program**, which expressly addresses the needs of unemployed youth. This comprehensive initiative offers a diverse array of training activities across auto and non-auto trades, as well as in agriculture and related sectors.

Employing the innovative "Learn and Earn" model, Kaushalya is designed for students with ITI or 12th-grade qualifications, ensuring the curriculum is specifically aligned with the automotive industry's requirements.

In the fiscal year 2024 alone, an impressive 31,500 trainees benefited from this program.

The Learn **Earn and Progress Programme (LEAP)** is empowering youth from underprivileged communities by providing essential automotive skills for service technician roles. Launched in 2013-14, the program has grown from two institutions to 60 across 16 states by 2021, focusing on those who have dropped out after Standards X and XII, helping to steer them away from unlawful activities.

Rural women faced increased competition for daily wage labor due to job losses, during the COVID-19 pandemic. In response to the economic challenges, Tata Motors enhanced its Non-Auto Trade Training program to support local women. The skill **development and vocational courses aimed** to help them become employable and achieve financial independence. The company promoted its Sewing Machine Operator (SMO) training in the Bavla and Viramgam blocks of Ahmedabad district

1. **Environmental Initiatives**
   The company is dedicated to **Environment Conservation Initiatives** reducing its environmental impact through key green initiatives, such as promoting renewable resources, creating carbon sinks through sapling plantations, constructing water conservation structures, and raising community awareness. The company started a program named **Vasundhara – Making India Greener**.

"In FY 24, the company planted 1.13 million trees and educated 147,000 people on environmental issues. Tata Motors has launched an innovative nationwide model to plant over one million trees, benefiting 4,000 farmers. This initiative involves collaboration with the government, local communities, and NGOs.

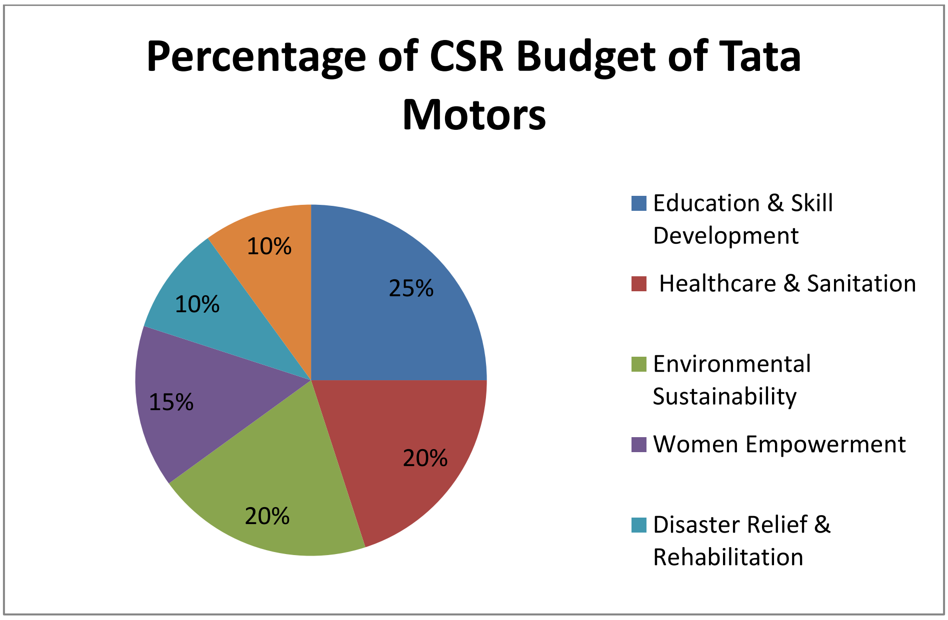
The**Amrutdhara program** is a vital initiative dedicated to ensuring water security in rural areas and tribal villages, significantly reducing seasonal diseases like scabies and dysentery. By promoting better water, health, and sanitation practices, the program not only protects community health but also enhances the quality of life.

Tata Motors has embraced the ambitious strategy of **'Planet Regenerate'** to fundamentally reshape its impact on the climate, resource management, nature, and biodiversity. With a bold commitment to achieve carbon net zero by 2039, the company is focused on decarburizing its manufacturing processes, supply chain, and the vehicles it delivers.

In **rural development,** the company champions the Partnership Convergence Model, strategically harnessing the unique resources of each area to foster growth through collaboration with government initiatives. By tapping into significant programs like the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and, the Integrated Village Development Programme (IVDP).

In the 2023-24 year alone, the company proudly reached 1,003,943 beneficiaries through our CSR programs, demonstrating our dedication to creating meaningful change and improving lives.

Following chart shows the spending amount of the Tata Motors Company on CSR initiatives:



Source: annual report of Tata Motors

Csr Initiatives Bymaruti Suzuki India

Maruti Suzuki India's Corporate Social Responsibility (CSR) initiative aims to engage with the local community by collaborating with village administration bodies (Panchayats) and village leaders. Based on the specific needs of the community, Maruti's development initiatives focus on improving health, education, water and sanitation, and community infrastructure. As part of its CSR efforts, Maruti has established 27 water ATMs across 25 villages, offering water at an affordable price. This initiative benefits over 35,000 households within the local communities. Additionally, Maruti has been managing door-to-door household waste collection in 9 villages, serving more than 8,500 households.

Health Initiatives

In a remarkable collaboration, a multi-specialty hospital has been established in Sitapur, Gujarat, through the partnership between the Ramanbhai Foundation and Zydus Hospitals from Ahmedabad. Operational since April 2021, this state-of-the-art hospital has a 50-bed capacity The impact has been profound, with over 60,000 patients benefitting so far from this facility, many hailing from 25 nearby villages. Beyond simply providing healthcare, this hospital enhances the community's well-being by offering ambulance services and organizing essential health camps in rural areas. By facilitating access to top-tier tertiary healthcare services and ensuring patients can take advantage of the Aayushman Bharat Yojana, a government health insurance scheme, the hospital is truly transforming healthcare accessibility and quality for everyone in the region.

Education Initiatives

Maruti, through its corporate social responsibility (CSR) initiatives, has established a school in Sitapur, Gujarat, in partnership with the Podar Education Network. This school aims to provide quality education to children from Hansalpur, Becharaji, and surrounding villages. It focuses on the holistic development of students by implementing effective academic practices while instilling moral values, discipline, and ethics. The primary school, which serves grades from nursery to Class V, has been operational since April 2021 and currently has 330 students enrolled.

Village Development Projects

Since the project's inception, Maruti has established 28 water ATMs across 25 villages to provide community members with affordable drinking water. To date, over 58 million liters of drinking water have been supplied through these ATMs. The water ATMs operate sustainably, with user fees covering their operational and maintenance costs.

As part of its corporate social responsibility (CSR) initiatives, Maruti has constructed 4,455 individual household toilets to help villages achieve open defecation-free status. In addition, support for door-to-door household waste collection and sweeping services has been offered in 15 villages. Maruti's CSR initiatives also focus on enhancing common infrastructure in villages through various projects, including the installation of paver streets, upgrading the panchayat office, and developing community parks.

Skill Development Projects by Maruti Suzuki India

Maruti Suzuki India's CSR initiatives aim to empower youth through technical skill development, preparing them for today's job market.

- Japan-India Institute for Manufacturing (JIM)

  The company has established three Japan-India Institutes for Manufacturing (JIM)—two in Gujarat and one in Haryana—in collaboration with the governments of Japan and India. These institutes provide recognized training programs accredited by the National Council for Vocational Training (NCVT) and METI, Japan. Courses cover various areas of automobile manufacturing and repair, including Mechanic Motor Vehicle, Electrician, and Technician Mechatronics.

  In addition to technical skills, the curriculum includes soft skills and Japanese workplace practices, focusing on safety, quality, and discipline. Operating under the Dual System of Training (DST) from the Ministry of Skill Development & Entrepreneurship (MSDE), the institutes integrate theoretical training from Industrial Training Institutes (ITIs) with practical industry experience.

- Gradation of Industrial Training Institutes (ITI)

  Maruti Suzuki India is making a significant impact by adopting 22 Industrial Training Institutes (ITIs) across various states, training over 7,300 students in the 2022-23 academic year. By establishing Automotive Skill Enhancement Centers in 31 ITIs, the company has provided vital training to more than 1,400 students during this period.

  The training programs focus on essential shop-floor requirements, equipping students with both behavioral and functional skills along with insights into industry work culture. In total, over 6,500 students benefited from this comprehensive training during the reporting period. Automobile Skill Enhancement Centers (ASECs) in ITIs are offering specialized training in high-demand trades such as Mechanic Motor Vehicle (MMV), Auto Body Repair (ABR), and Auto Body Paint (ABP).

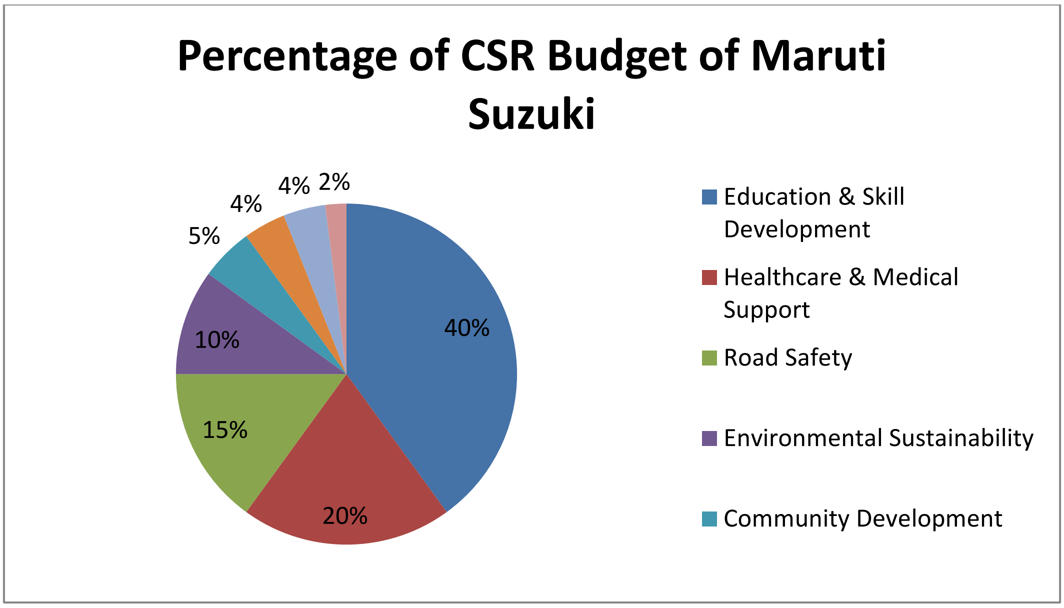
- Apprenticeship Programme

  Through the apprenticeship program designed for Industrial Training Institute (ITI) students, Maruti has successfully trained over 3,000 aspiring youth from diverse ITIs at its state-of-the-art.

  Manufacturing facilities, offering them a monthly stipend. This program provides apprentices with invaluable hands-on experience.

Road Safety Initiatives by Maruti Suzuki India

At Maruti Suzuki India, we are dedicated to making Indian roads safer for everyone. Our Corporate Social Responsibility (CSR) initiatives actively support government efforts to enhance driving skills through impactful awareness campaigns, professional driving training programs, and the modernization of traffic enforcement and license issuance systems. Together, we can create a culture of safety that benefits all road users.



Source: annual report of Maruti Suzuki

Finding And Suggestions

There are a number of studies on Corporate Social Responsibility in Indian industries but at present there is a lack of study focusing on the phenomenon of mandatory provision under Companies Act 2022. Companies are pressured to behave ethically and to follow the CSR practices that are mandatory in the Companies Act 2022.

- Companies need to look into the remote areas of society for their CSR activities where the Government is unable to reach and help the community.
- Healthcare is the prime issue for rural India. They have suffered a lot in the pandemic. So corporations need to think in that sector to provide medical and healthcare facilities to rural India through their CSR activities.
- Education is losing its integrity in India because of benefit motives by associations and management of different private organizations. Hence, Indian companies need to focus on imparting quality education to the rural sector of the nation by adopting Government schools.
- There is a need for quality education with a pragmatic orientation in rural areas at affordable fees for needy people.
- Indian companies need to support and promote "Swach Bharat Abhiyan" through their CSR activities to accelerate the pace of development for a healthy environment in India.
  Government incentives have to be provided to the companies contributing more to CSR programs.

Conclusion

From the above study, it is accomplished that the Government has initiated CSR because it wants companies to become more accountable for their stockholders and society at large as they are Social entities. Many large corporations are now taking steps to improve their environmental and social performance through the use of volunteer initiatives. The ultimate aim of any business is to cater the society without harming our environmental and community life support system by providing safe and high-quality products and services that improve the welfare of society.

So, a business should elucidate and reorient its purpose to help and support the society. Finally, it is advised that Indian corporations divert their CSR efforts toward the present needs of society.

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Conflicts of interest

The authors declare that there are no conflicts of interest regarding the publication of this paper

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