

Corporate Social Responsibility Practices: A Study Of Selected Public & Private Sector Oil & Gas Organization In India

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Abstract:

Many businesses, regions, and nations are required by the Paris Agreement to pay more attention to corporate social responsibility (CSR). However, not all businesses could easily transition into climate change mitigation. Since the introduction of section 135 of the Companies Act of 2013, CSR (corporate social responsibility) has become a very serious topic of discussion in the Indian context. Corporate Social Obligation (CSO) is the cycle by which a business balance its liability to its partners, investors, and the climate. The expression "corporate social obligation" (CSO) alludes to an organization's obligation to work such that will help society and add to enhancements in the prosperity of individuals. Businesses and governments alike need to pay attention to corporate social responsibility (CSR), which has emerged as one of the global buzzwords of the new millennium. The select OIL CPSEs in India have emphasized their corporate social responsibility practices. This paper primarily centers around subjective information. Human rights, global warming, business ethics, water management, resource management, and other topics are all common topics that CSR covers. In order to achieve sustainable development, organizations need to interact positively and closely with society.

Keywords : CSR, Oil, Gas, environment, industries.

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I. Introduction

The expression "CSR" alludes to a group that is habitually used to characterize the commitments of the business world to society and the climate. Even though corporate social responsibility (CSR) is not a new idea in business, its definition and scope have changed a lot since it was seen as a new kind of purely voluntary altruism compared to a company's responsibilities to the outside world. It is regrettable that only a small number of significant corporate organizations have actively participated in CSR initiatives. Corporate Social Obligation in the common course of business implies, an organization which is working in the ways that upgrade society and the climate, rather than contributing adversely to them. Depending on the business and industry, CSR can take many different forms. CSR exercises can assist with framing a more grounded bond, between the staff and the partnership it flaunts confidence, and assist the two representatives and the businesses with feeling more associated the entire examination depends on the ideas of CSR among the Indian public area Regulation is a mix of craftsmanship and science. While an act is a science, an act is an art. Since the beginning, India has been extremely concerned about the environment, and our nation has always been renowned for taking care of the ambiance. Be that as it may, the almost negligible difference among need and eagerness is making this idea develop terrible. Nature is suffering as a result of human needs taking precedence over nature. We need to strike a balance between humans and the natural world because neither can be completely ignored. It is a welfare state in India. However, it has adopted Liberalization, Privatization, and Globalization (LPG) due to time constraints. Public area has now leisurely begun moving to the confidential area and thus it is coming about into the diminished number of public area units both the areas have no distinctions. As a result, it is implied that social responsibilities should be made more prominent. The term "corporate social responsibility" (CSR) is now commonly used to refer to a company's responsibility to the community. Law will undoubtedly creep into any society. The social-economic, legal-moral, and shifting expectations that society places on businesses at any given time are all included in the concept of corporate social responsibility.

Oil and gas PSUs spent a total of Rs 1,377 crore on CSR in 2021-22, with ONGC being the top spender. ONGC spent Rs 436.02 crore in 2021-22, which was the highest CSR spending recorded in the year amidst oil and gas PSUs. Indian Oil came in second as it spent Rs 204.77 crore, followed by BPCL at Rs 166.73 crore and OIL at Rs 163.73 crore.

S. No.	Company Name	Business Sector	Estimated Prescribed CSR 2021-22 INR Cr.	HQ/Corp. Office
1.	Reliance Industries Limited	Oil, Drilling, Lubricants & Petrochemicals	765.97	Mumbai
2.	Oil & Natural Gas Corporation Limited	Oil, Drilling, Lubricants & Petrochemicals	511.50	Dehradun
3.	Indian Oil Corporation Limited	Oil, Drilling, Lubricants & Petrochemicals	340.99	Delhi
4.	NTPC Limited	Power and Heavy Engineering	285.56	Delhi

II. Review of literature

SL.NO	Name of the author	Year	Findings
1	Lungu, Caraina, Dascalu	2011	This work intends to review the relationship between the characteristics of reporting corporations and the weight accorded to social and environmental disclosure using statistical correlations. This study mainly focuses at offering an understanding of the concept of CSR and studies the evolution of CSR in India, acknowledging that mainstreaming CSR into businesses could be crucial in delivering societal benefit, especially in a developing country like India.
2	Rani, Hooda	2013	The definition Steiner gives of social responsibility. Additionally, it highlighted the numerous outstanding issues that were needed to be awarded. Additionally, it discussed what CSR has evolved into globally. They also stated that the meaning of social responsibility according to Steiner.
3	Jayati, Subrata	2015	This paper highlighted the prospects and challenges of implementing mandated CSR. This paper also gives an idea about how insights of these issue can be examined by using the voluntary CSR behaviour of sample of 500 large companies listed on Bombay Stock Exchange during 2003-2011. In addition to this paper highlighted the prospects and challenges of implementing mandated CSR.
4	Reena Shyam	2016	In this paper, she explained that Corporate Social Responsibility (CSR), a concept that is still relatively new to India, has evolved over time. It is accelerating quickly. The management of major international corporations has given CSR a lot of attention and it has become a basic business practice. CSR is seen as the point at which multiple programmes intended to ensure the socioeconomic growth of the society.
5	Singh Chand	2016	The research paper of Chand Singh discusses CSR has been made mandatory of particular class of companies and the needs of inclusive growth of the society along with growth of companies. And the researcher studies the different CSR practices followed by different companies in his research paper.
6	Lili, Jiaqi	2017	This study addresses how these various factors affect Chinese consumer response in terms of Corporate Evaluation and Purchase Intention and provides preliminary evidence that consumer response about the CSR behaviour of multinational corporations is determined by three factors, perceived CSR, trust of CSR, and awareness of CSR. This study examines the connection between Corporate social responsibility (CSR) has grown in importance as a result of the emergence of multinational corporations (MNCs).
7	Saluja, Kapoor	2017	In this study, the researcher explains that one of the major difficulties faced by businesses is the integration of CSR into their operations in today's developing world. CSR has been defined and developed in various ways during the four centuries in a process of investigation, disclosure around the theme.
8	Padhiyar Shital	2018	The researchers in this study discussed corporate social responsibility, which is defined as a company's ethical and moral duties to the community and the planet as a whole. The phrase "corporate social responsibility" (CSR) refers to a company's duty to operate in a way that will benefit society and contribute to improvements in the well-being of people.
9	Gawu, Inusah	2019	In this paper the researcher talked about, A corporation's moral commitment said to be assisted by two viewpoints: the narrow and broad views. They mentioned that the narrow view keeps a corporation's moral commitment to the firm's owner and shareholders.
10	Hongwei, Harris	2020	They discussed how the epidemic had an effect on how customers made decisions. The study's conclusion included a list of potential research topics and paths for the company. They also talked about the impact of the pandemic on the decision making of the customers. The study ended with identification of a number of research themes and directions for the firm.

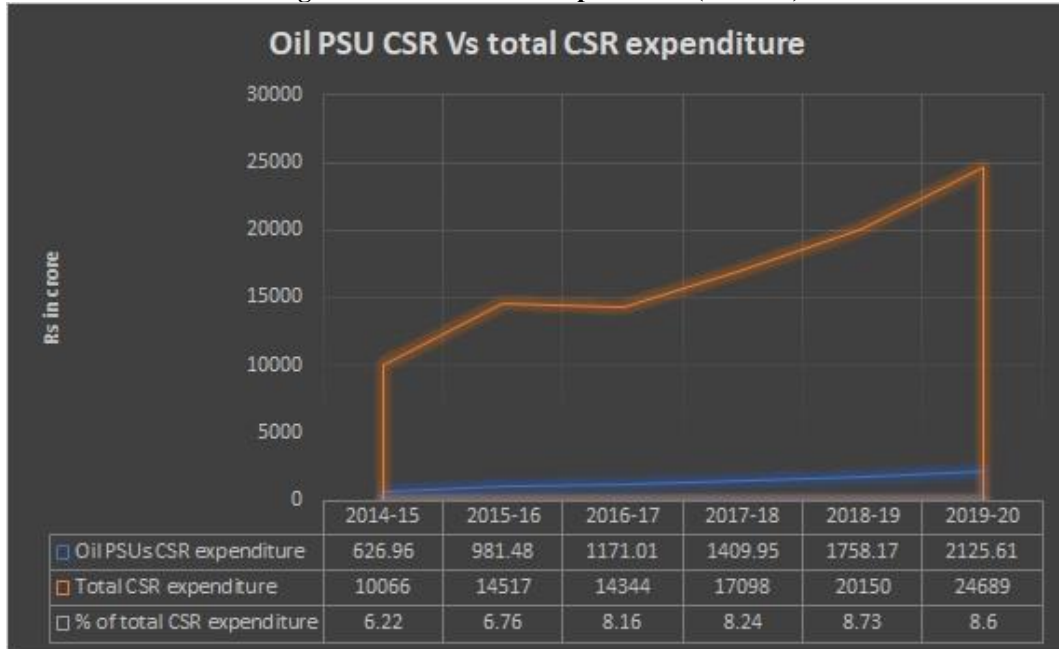
Objectives of the study

1. To investigate the various corporate social responsibility initiatives in the nation;
2. To concentrate on Corporate Social Obligation and globalization of business;
3. To evaluate and compare public and private organizations' CSR practices in the Indian oil and gas industry;
4. To advocate for improved CSR in today's globalized business environment;
5. To quantify the hole between the acts of Corporate Social Obligation of private and public area associations.

III. Research Methodology

The information that was gathered from both primary and secondary sources. Essential information gathered by utilizing poll while optional information gathered through yearly reports, different distributed and unpublished records. A total of 100 respondents, ten from each organization and fifty from the outside, were selected at random to discuss the study's topic. The right statistical method was used to analyze the data. Comparative Research: IOCL, ONGC, NTPC, GAIL, BPCL, Reliance Industries Limited, Adani Total Gas Ltd., AGEL, CIL.

Figure 1: CSR activities expenditure (2020-21)



Recently The CSR Universe reported that top 25 PSUs contribute around 17 per cent of total CSR expenditure happening in India. In this case, it appears that Oil PSUs are contributing significantly and adding huge values to the CSR segment of PSUs.

IV. FINDINGS

In this day and age of globalization, CSR plays a crucial role not only in providing social services but also in popularizing the company's reputation. It is also a means of promoting industrial enterprises everywhere, not just in India. The review has done to recognize the significant exercises as well as effect of CSR and led in ten rumored private and public area associations in the country. The study examined and interpreted a variety of positive and negative factors, including health, education, sanitation, infrastructure, and others.

Reliance is India's largest company by market capitalisation. It is a significant global player in the integrated energy value chain and has established a leadership position in the Retail and Digital Services business in India.

Reliance Industries Limited has been the top CSR spender in the country for the last several years. The Company spent Rs. 1186 crores on its CSR initiatives in FY2021-22, higher than what it was obligated to spend as per the Company's Act (Rs. 1112 crores).

Reliance conducts most of its community outreach programs through Reliance Foundation, the CSR arm of the Reliance Group. Since the inception of its philanthropic activities, the company has touched the lives of over 5.75 crore individuals. The main areas of focus of CSR of Reliance Industries include Rural Transformation, Education, Disaster Response, Health, Sports for Development, and Arts, Culture and Heritage. The company also extended its aid to the nation to combat the spread of the COVID-19 pandemic.

Reliance Foundation was accorded for its Corporate Leadership in ESG at The CSR Journal Excellence Awards 2021.

Adani Total Gas Ltd

Adani Total Gas is developing City Gas Distribution (CGD) Networks to supply Piped Natural Gas (PNG) to the Industrial, Commercial, Domestic (residential) and Compressed Natural Gas (CNG) to the transport sector. The company has set up city gas distribution networks in Ahmedabad and Vadodara in Gujarat, Faridabad in Haryana and Khurja in Uttar Pradesh.

Adani Total Gas Ltd contributed Rs 10.27 Crores towards CSR activities in FY 2021-22 through the Adani Foundation, which is the CSR arm of the Adani group. This is more or less the same as what they were obligated to spend (Rs 10.26 crore) as per the Company's Act.

The contribution was utilized towards a Biogas plant at Varanasi. Adani Foundation, in association with the Municipal Corporation in the Shahanshahpur area of Varanasi, has set up a Gobardhan Bio-Conversion Project (Biogas Plant). This initiative is focused on increasing the income of farmers in the surrounding regions. The biogas plant has the capacity to produce 90 metric tonnes per day. The plant also has a fertiliser research and development laboratory along with a training centre for the promotion of agricultural skills.

Adani Green Energy Ltd

Adani Green Energy Limited (AGEL) is a renewable company in India, with a current project portfolio of 20,434 MW. The Adani Group company develops, builds, owns, operates and maintains utility-scale grid-connected solar and wind farm projects. The electricity generated is supplied to central and state government entities and government-backed corporations.

For FY 2021-22, the mandated CSR expenditure for the company was Rs 2.76 crore while the actual CSR expenditure was Rs 2.78 crore. Adani Green Energy Ltd. (AGEL) contributed towards CSR activities in FY 2021-22 through Adani Foundation.

The Adani Group's core philosophy is 'Nation Building', driven by 'Growth with Goodness', its beacon for sustainable growth. The Adani Group is committed to widen its ESG footprint with an emphasis on climate protection and increasing community outreach through CSR programmes woven around sustainability, diversity and shared values.

Their major areas of focus have been Education (adopting government primary schools under Project Utthan), Sustainable livelihood development, Community infrastructure development, Support to coaching of athletes for Olympic and Support to Save the Soil programme among others.

The company claims that they have touched 3.17 million lives through their CSR initiatives.

Adani Foundation was honoured by the Governor of Maharashtra Bhagat Singh Koshyari and Union Minister Nitin Gadkari at The CSR Journal Excellence Awards 2021 under the 'Special Commendation' category.

NTPC Limited

NTPC has been spending more than the prescribed amount per the Company's Act for its CSR initiatives each year. In FY2021-22, the company was obligated to spend Rs. 281.80 Crores on CSR. However, it spent Rs. 356.72 Crores, which is much higher.

CSR has been synonymous with NTPC's core business of power generation. Since its inception, the Company has been very sensitive to the needs of the neighbouring community and persons whose livelihood has been affected due to the establishment of a power plant. Considering this the company has been undertaking its community development initiatives, majorly at the local sites of its operations. However, considering inclusive growth & environment sustainability, some of the activities are also undertaken by it in different parts of the country to supplement governmental efforts. NTPC conducts a majority of its CSR initiatives through the NTPC Foundation.

During FY 2021-22, NTPC's CSR programs have benefitted about 450 villages and more than 400 schools at different locations. The Company's CSR initiatives have touched the lives of around 14 lakh people generally residing at remote locations in various parts of the country in one or the other way.

Oil and Natural Gas Corporation Ltd. (ONGC)

ONGC is the largest crude oil and natural gas Company in India, contributing around 71 per cent to Indian domestic production. Crude oil is used to produce petroleum products like Petrol, Diesel, Kerosene, Naphtha, and Cooking Gas LPG.

In FY2021-22, the company spent Rs 472.292 crores on CSR initiatives, which is way more than what it was obligated to spend as per the Company's Act (Rs 436.015 crores).

ONGC aims to take up CSR Activities for promoting healthy environment and environmental sustainability with a view to mitigating the impacts of its operations on the environment and tries to focus its CSR efforts towards improving the lives of its surrounding communities by broadly addressing the focus areas of education, healthcare, nutrition and drinking water in its onshore areas of operation and development of coastal community and marine and coastal ecology in offshore areas of operation.

As per directives of NitiAyog, ONGC has identified 20 Aspiration districts and is committed to raising the social and economic condition of these districts by implementing strategic CSR projects. In recent years, the company has undertaken major CSR projects in areas like Health Care, Education, Skill Development, Swachh Bharat and Rural Development.

Coal India Limited (CIL)

Coal India Limited is an Indian central public sector undertaking under the ownership of the Ministry of Coal, Government of India. Coal India is one of the largest CSR spending entities in the country. The Company's CSR programs are focused in the areas of healthcare, education and rural development.

In FY22, the Company, including its subsidiaries, spent Rs. 548.98 crores under its corporate social responsibility during FY'22, which is 19.53% higher than the statutory requirement of Rs. 459.27 crores.

With the continued focus on COVID-19 relief measures, CIL spent 44.5 per cent of the year's CSR expenditure, Rs. 244 crores, on this account. Apart from this, its flagship project, Thalassemia Bal Sewa Yojana, ran successfully in FY 2021-22 with a total CSR spend of Rs. 3.21 cr. during the year on cure and better management of Thalassemia and Aplastic anaemia of eligible patients.

In addition, the Company spent a total of Rs. 74 lakhs was made on several activities like renovation of Old Age Homes, procurement and handing over of utility equipment in the home for old age and orphanages, empowerment of women living as live in a couple of the tribes of Jharkhand, Rehabilitation of Children with disabilities in Bhopal and school for specially-abled at Dhanbad, Jharkhand.

Indian Oil

Indian Oil Corporation Limited (IndianOil) is the country's largest integrated and diversified energy company. IndianOil's presence across the entire hydrocarbon value chain allows it to create sustainable business outcomes. As a 'Maharatna' company, it addresses the multiple energy needs of the nation.

During the year, as against the CSR budget of Rs. 204.77 crores (2% of the average profit of the previous three years, Rs. 323.14 crores minus excess spent in the previous year Rs. 118.37 crores), the Company spent a higher sum of Rs. 298.29 crores to ensure continuity in the planned CSR activities including many flagship projects resulting in a carryover of Rs. 93.52 crores for setting off in succeeding years.

During the year, the Company undertook various CSR initiatives to overcome the challenges posed by the Covid-19 pandemic like Installation of Medical grade Oxygen Generation Units; supply of medical grade liquid oxygen to various hospitals in Delhi, Haryana and Punjab; procurement of oxygen concentrators & cylinders; contributions to the PM CARES Fund, etc., in addition to various other CSR activities.

Bharat Petroleum Corporation Limited

Contribution towards society and working for the welfare of the underprivileged is ingrained within BPCL corporate values. Even before the CSR mandate came into effect, BPCL has contributed significantly to the development of communities nationwide. BPCL CSR has consistently contributed towards the goal of achieving Sustainable Development and made significant progress in the core thrust areas of Education, Skill Development, Water Conservation, Community Development and Health & Hygiene.

Under the umbrella of "enabling quality education", BPCL focuses on imparting holistic education, preferably through the usage of technology, apart from catering to adequate infrastructural facilities, access to education and improvement of education systems, which are clearly measurable in impact assessments. The gamut of interventions, mainly for the needy and underprivileged population, should lead to improved literacy and education in its true sense, which can enable the target group to aspire for higher education and, eventually, sustainable. The company's water conservation efforts are closely linked to engaging communities within their own ecosystems & making them self-reliant. This also includes making available safe drinking water, technology for the creation of infrastructure related to freshwater generation, meaningful utilisation of the water resources, regeneration of water bodies and such allied interventions.

The Company spent a total of Rs. 137.78 crores on its CSR initiatives, while it was obligated to spend Rs. 183.74 crores for it in FY2021-22.

GAIL (India) Ltd.

GAIL (India) Limited is India's leading natural gas company with diversified interests across the natural gas value chain of trading, transmission, LPG production & transmission, LNG re-gasification, petrochemicals, city gas, E&P, etc. It owns and operates a network of around 14617 km of natural gas pipelines spread across the length and breadth of country. It is also working on execution of multiple pipeline projects to further enhance the spread.

In the Liquefied Natural Gas (LNG) market, GAIL has a significantly large portfolio. GAIL and its Subsidiaries have a formidable market share in City Gas Distribution. GAIL is also expanding its presence in renewable energy like Solar, Wind and Biofuel.

In the FY 2021-22, the company spent Rs 204.97 crores on CSR initiatives, which is a lot more than what it was obligated to spend as per the Company's Act (Rs 130.70 crores).

GAIL has implemented CSR programmes primarily in the rural areas which are in close proximity to its major work centres or installations. It has identified seven broad areas of CSR intervention, each of which is titled

by the objective they seek to achieve viz. Arogya – Nutrition, Health and Sanitation and Drinking Water projects, Ujjwal – Education initiatives, Kaushal – Livelihood Generation and Skill development initiatives, Unnati – Rural Development, Sashakt – Women Empowerment initiatives, Saksham – Care of the elderly and differently abled, and Harit – Environment centric initiatives.

GAIL's Utkarsh programme provides free residential coaching, including boarding and lodging expenses for 11 months at Kanpur (Uttar Pradesh), Dwarahat (Uttarakhand) and Srinagar (Uttarakhand) to 160 students from underprivileged segments of society.

GAIL has taken up project Bhavishya in government schools in Rudraprayag district of Uttarakhand. Smart class solutions have been provided in these schools as a part of the project. Further, 10 schools have been provided with sanitary napkin vending machines and incinerators. 155 Smart classes have been set up in Dharwad (Karnataka), Khunti and Giridih (Jharkhand), Rudraprayag (Uttarakhand) and various districts of Assam.

Over the years, GAIL Arogya project has become bigger and bigger and currently extends vital health care services through operation of 67 Mobile Medical Units (MMU), covering over 51 districts in 15 states of the country. The project primarily serves the underprivileged people who have limited access to the established Public Health Centre facilities.

GAIL is the nodal PSU for Skill Development Institute, Raebareli, the first skill academy set-up in the Hydrocarbon Sector in the state of Uttar Pradesh. It is currently supporting establishment and operation 6 Skill development Institutes in Raebareli (UP), Bhubaneswar (Odisha), Kochi (Kerala), Vizag (Andhra Pradesh), Ahmedabad (Gujarat) and Guwahati (Assam), jointly promoting it with other PSUs.

GAIL, through Project Saheli, has organised specialized health and sensitization camps to identify and diagnose women and adolescent girls, who largely face the potential risk of getting infected from life threatening chronic diseases. The company has taken up project Adivasi Mahila Pragati to improve health & hygiene of tribal Women in West & East Godavari, Andhra Pradesh by providing low cost sanitary Napkins manufacturing.

The project also aims at improving school attendance among tribal girls aged between 10 and 17 years in primary and secondary schools, provide affordable access to safe hygiene practices and encourage tribal women to use sanitary napkins. Clubfoot is a congenital deformity that severely twists the foot downward and inward, making walking difficult or impossible. In order to address this disability which can be completely cured through non-surgical procedures, GAIL is supporting 50 weekly clubfoot clinics across various districts of Madhya Pradesh, Jharkhand, Assam, Himachal Pradesh, Uttar Pradesh, Haryana and Uttarakhand.

V. CONCLUSION

The companies' communicated strategies are remarkably similar overall. In their reports, the case companies largely emphasize the same issues, and the objectives for these issues are comparable. In addition, the fundamental strategy and tools utilized to achieve these goals are somewhat comparable. According to DiMaggio and Powell (1991), the idea of institutional isomorphism could theoretically explain these observations. The fact that the businesses are subject to nearly identical regulatory requirements is a major motivation behind many of the issues. Since the organizations are so comparable, the partners to the organizations are generally something very similar, especially with respect to worldwide NGO's or multilateral associations like OECD and so on. Further, the data sharing on CSR-issues are high among these organizations. In point of fact, they all collaborate in various ways on a variety of CSR issues. The willingness of businesses to compete on CSR issues and thus make CSR a competitive factor is an important question to ask. One wouldn't anticipate a huge level of cooperation on the off chance that the issues truth be told are a significant serious component.

It appears as though each of the issues is managed on its own. Additionally, the companies' efforts to improve performance do not appear to be primarily driven by their commitment to being a socially responsible business, but rather by factors that are much more in line with the requirements for efficiency of the company. The challenges for many of the issues mentioned in the company's sustainability reports vary greatly from context to context. Sound corporate-wide strategies for some of the issues are difficult to develop as a result of this. In this way, there is motivation to address whether the organizations really have a procedure for their CSR-execution improvement process.

Unless they have a common framework on which to base their approach, the businesses appear less eager to act on issues for which the business case is weak. When it comes to transparency, this is pretty clear. All organizations broadcast they support more straightforwardness, to the extent that this doesn't diminish their upper hand. Thus, the arrangement is to foster a typical system in which all contending organizations stick to. Companies appear to be balancing their need for efficiency with their desire to appear responsible in the manner in which they are addressing these issues. Although efficiency is used as a decision criterion for the processes described in this research paper, there is not necessarily a synergy between the two. Along these lines, those upholding against CSR is basically off-base; CSR is just good management, not spending other people's money.

To the degree the organizations are managing these issues, they appear to be adjusting their proficiency needs with their requirements to seem capable. Although efficiency is used as a decision criterion for the processes described in this research paper, there is not necessarily a synergy between the two. Therefore, those who oppose CSR are simply wrong; CSR is just good management, not spending other people's money.

CSR, on the other hand, has less potential to address issues with community development and governance. Better community relations and improved governance could be beneficial to businesses: less functional misfortunes are a consequence of local area disappointment, less debasement, worked on corporate notorieties, etc. In terms of higher levels of education, improved public services, and other benefits, the host nations could also greatly benefit from improvements in human development and governance. However, businesses' approaches to community development frequently fail because they appear reluctant to address bureaucratic issues.

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