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ENVIRONMENTAL CSR – EVIDENCES OF TOP MANUFACTURING UNITS IN INDIA

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Abstract

CSR is an emerging ethical practice which is incorporating sustainable development to corporate sector. The main aim of the paper is to analyze the overall performance of manufacturing sector on Environment and Sustainability, for this the researcher has used the secondary data approach (CSR budgets, Annual Reports, Sustainability reports, Websites, etc.). This study also contains various sustainable projects that are going in our country. The results of the study show that there is a positive relationship between the manufacturing sector and Environment and Sustainability. The study also contains the future prospects of the research.

1.0 Introduction

In today's world where the society is environmentally conscious regarding their customers and employees, who plays a finest part in spending their money with the business that are focussing on Corporate Social Responsibility.

CSR is an emerging ethical practice which is incorporating sustainable development to corporate sector. It plays a positive impact on various factors

such as social, natural and economic; CSR plays a pivotal role in shaping our business and also motivating the business holder (**Katies Schmidt, Founder of Passion Lilie, 2019**)

By indulging into CSR we can build a positive vision of our company towards customers which indirectly makes you environmental conscious. North Indian manufacturing units generally focus on the cluster based SMEs to make parallel vision with the social responsibility at global level through the various efforts in eradicating the Child labour practices. They are also trying to built some patterns which give awareness to the Labour rights practices (**Dima Jamali, 2015**).

Gradually the corporate responsibility is increasing the trend of social consciousness is also increasing. A recent report of MICMAC revealed that there are various barriers which are coming in the path of manufacturing units such as insufficient resources, improper work standards, and unethical policy implications for the CSR implementation process. Other least concern barriers include reputation building and Customer preference towards CSR (**Hussain Bux, 2020**).

The concentration of employees and stakeholders are shifting towards CSR while finalising the brand. A vigorous CSR program is something which gives company a right to demonstrate their good deeds and efforts towards the society. In order to manage and fulfil the social responsibility there is strongly a need of Proactive social responsibility which specifically includes the practices and strategies which are ahead of legal framework (**Nuttaneeya Ann Torugsa, 2011**).

In a survey done by Cone communications 2019, it was found that approximately sixty percent of Americans believe that not only government, but big business holdings will drive the environmental changes. Around ninety percent of consumers are product and brand loyal just because the company cares for their customers and their respective issues. Symantec head ‘Susan Cooney’ said that Sustainable program of the company is the utmost attractive policy of the firm which attracts the potential candidates to work with. There are various studies which have proven the CSR in developing countries have different global value chains, and thus local companies are also trying to build local clusters for improving the compliance associated with the local units (**Peter Lund-Thomsen, 2010**).

1.1 Most Influential sustainable projects in India

Kerala Navalt–The motive of this company which is based in Kochi is to reduce the use of resources and energy for operating the transport services. They also build ferries and boats by collaborating photovoltaic, electricity of vehicles and marine design so as to utilise the solar energy efficiently. This water transport system is totally based on solar energy.

KumaonAvani –Avani is based in the Himalayan region of Uttarakhand. This company works on the principle of empowerment and sustainability. They also run various development programs which are based on rural areas. They have distinct and varied group of employees and staff which make them more sustainable.

Earth Replenish – This movement is based on supporting Earth through different measures. In order to save earth, we need to build corrective measures for its protection. Living in harmony with nature is the foremost principle of this movement.

Gujarat Green O bazaar – In Gujarat, this program is running to serve and promote the organic food with best product and quality. Healthy life and organic food consumption is their motive.

Karnataka, Daily Dump – It was started in 2006, in Karnataka region with a constant vision to change the behaviour, perception and mindset of business. They work on the continuous efforts of better livelihoods and reduce waste.

Delhi Aadhan–This socio-economic organisation creates the infrastructure which is based on eco-friendly and recycled products. They are designing such buildings that are intended to move any part of the country. The material of their design is generally based on the retired products of sea containers and ships.

Bangalore, Aspartika Biotech - They have very distinct feature as they operate and based on developing the nutrients and minerals like omega 3 fatty acids through palm oil industries and waste and by products of agro industries.

Hyderabad, Oorja Energy Engineering – Oorja Company focuses on producing the sustainable solutions based on heating and cooling methods for industries. They are working on gaining an optimal solution by providing energy solutions through solar energy, as continuous use of fuels lead to many environmental issues.

Gujarat, Oizom – This Company works on the data driven and environmental prediction solutions. By the use of their extensive research and development process they try to build different equipments through which they can be able to predict the environment.

Mumbai, S4S Technologies – It is a food conservation company that produces modified and enhanced food conservation machines. They usually try to use for their own food processing unit and also sell the modified machines to farmers at a very reasonable price.

Recently the Government of our country and the public Sector Units have announced to work together in order to develop 115 backward areas of district

region declared by the CEO of NitiAayog, (**Amitabh Kant**). He further added that the private sector will not intervene in these sectors until the government and PSUs will come together and state their policy regarding the functioning of those areas also which are geographically distinct.

The benchmark which has set by our top ten CSR companies shows a tremendous change towards business formation and business transformation towards the society. There is no doubt to see our three companies named Infosys, Maruti and Mahindra in the list of top ten CSR companies. This is an outstanding scenario of our Indian business but still some of our company's managers are struggling to make their company's performance good in the parameter of sustainability and growth. Companies are sensibly well built in terms of supremacy, but this is vice versa if we talk about CSR, sustainability and growth. The analysis of various studies shows that there is an uneven scale of distribution of different parameters such as supremacy, sustainability and growth. There are three parameters of scaling governance high, mid and low range. The companies with high scale tend to have high governance parameter, the mid level scale companies skewed towards the higher parameter, and the low level of scales generally tend to have low score towards Sustainability and CSR. Maximum number of companies is securing low rank on CSR disclosure. And therefore it can be simply state that maximum number of companies are still not focussing on CSR and sustainability. On the scale of measurement of different sectors it has showed that manufacturing companies are scoring better than service companies. And also public sector units are performing better as compared to private sector units (**Utkarsh Majmudar, Namrata Rana and Neeti Sanan, TOI, 2015**)

According to a recent news of TOI, government of India lends an amount of rupees 42000 crore for local mobile manufacturing units. Our government is trying each possible effort to manufacture mobile units so as to prevent the purchasing from China. The local mobile manufacturers are working under the Make in India scheme. This is considered to be the perfect outbreak as China is shutting down many operations due to coronavirus, and at the same time India has gained a perfect opportunity to enter into the manufacturing operations of mobile units. On the contrary part government is benefitting high end mobile manufacturers as production linked incentive scheme. This scheme will help and provide the advantage to the local manufacturers and domestic market of India (**TOI, Mar 03, 2020, 12:29 PM**). Industrial output of manufacturing units of India has grown up by 1.5 percent, reports stated by the National Statistical Office. In 2019, the rate of Index of Industrial Production (IIP) has shown a growth of 1.6 percent. (**TOI, March' 2020**)

1.2 Research Objectives

- To evaluate the mechanism of CSR in manufacturing sector.
- To evaluate the budget allocation for Environment and Sustainability in manufacturing sector.

- To examine the impact of CSR of manufacturing units on Environment.

2.0 Review of Empirical Studies

Morteza Khojastehpour, Raechel Johns in '*The effect of environmental CSR issues on corporate/brand reputation and corporate profitability*' proposed the consequences of ecological corporate social responsibility on corporate profitability. As far as research methodology is concerned the researcher have used extensive literature survey method and used a conceptual model of ecological CSR. They concluded that there is a positive impact of environmental CSR on Corporate brand and profitability. They further concluded that the impact on society of various brands those are doing environmental CSR.

William Q. Judge and Thomas J. Douglas in '*Performance Implications of Incorporating Natural Environmental Issues into the Strategic Planning Process: An Empirical Assessment*' proposed the capabilities of different firms in tactical planning process by using natural resource based standpoint. As far as research methodology is concerned the researcher has collected the data from United States' different industries and firms. The data is gathered from Lisrel technique and analysed through structural equation modelling method. They concluded that the level of combination of environmental organization is positively related to companies monetary and sustainable performance.

Joana Story and Pedro Neves in '*corporate social responsibility (CSR) increases performance: exploring the role of intrinsic and extrinsic CSR attribution*' proposed the study of employees towards CSR it includes their motives in accordance to Corporate and their performance. The researcher also wants to drag the difference between inherent and extrinsic CSR played by the corporate. They concluded that by the survey of 229 employees from various industries in Portugal is the level of performance increases in employees when they use inherent and extrinsic CSR motive.

Chin Huang, Ho Li Yang and Dian Yan in '*The impact of corporate social responsibility on financial performance: Evidence from business in Taiwan*' The researcher has focussed on different studies which have proved that CSR affects the business performance. They also drag our attention towards one of the most important variable of the study is investment in research and development. The negligence of this factor leads to biased estimates of fiscal brunt of CSR. As far as their research methodology is concerned they have collected the data from 1000 Taiwanese in which they included those firms which have considered their investment in research as the foremost business strategies. They concluded that there is a positive relationship between CSR and the long term financial gains.

YavujAgan, CemilKuzey and Mehmat Faith in '*The relationships between corporate social responsibility, environmental supplier development, and firm performance*' they focussed the issues related with the understanding of

suppliers of environmental development. ESD is related and considered for the purpose of manufacturing the related development for the environmental performance. The relative impact of ESD is also mentioned in this study. As far as research methodology is concerned, they have taken a sample of 314 respondents of Turkish manufacturing plant, and used the least square model for the validity and reliability of this study. They further concluded that ESD is directly and positively related with Corporate Social Responsibility.

Babalola, Yisau Abiodun in *'The Impact of Corporate Social Responsibility on Firms' Profitability in Nigeria'* focussed on the firm's profitability and corporate social responsibility in Nigeria. As far as the research methodology is concerned they have used secondary data method which have extracted from the company's annual reports financial statements in the year in the year 1999-2008, and used least square data method for the analysis of data. They concluded that the analysed firms are spending less than one percent in the name of CSR. They further concluded that there is a negative relationship between firm's profitability and CSR.

Margarita Tsoutsoura in *'Corporate Social Responsibility and Financial Performance'* focussed on the tremendous growth of corporate social responsibility from the past few years. They also focussed on the discussion of wealth maximisation is the foremost objective of a firm. As far as research methodology is concerned they have used the exponential data of last five years of 500 firms. They concluded that there is almost some sign of relationship between profitability and CSR, and hence concluded that there is a positive relationship between CSR and Firm financial performance.

HardeepChahal and R.D. Sharma in *'Implications of corporate social responsibility on marketing performance: A conceptual framework'* focussed on to construct foundation for analyzing the collision of CSR on various advertising presentation measures through an assortment of propositions based on background and consequence of big business and social actions. They concluded that there are three relative factors of business performance are social, economic and relationship variables.

NorainiAminudin in *'Corporate Social Responsibility and Employee Retention of 'Green' Hotels'* proposed the study of green hotels in Malaysia which are doing corporate social responsibility. She has also emphasised on different variables that are leading to employee turnover rate. As a component of this, the employee also feels responsible towards their organisation. She concluded that the rate of green hotels in Malaysia is directly and positively linked with CSR.

Uddin, Mohammed Belal in *Three Dimensional Aspects of Corporate Social Responsibility proposed the different aspects of CSR* in Bangladesh. As far as research methodology is concerned, he has used secondary data for the purpose of this study. He concluded there is a positive relationship between companies

in Bangladesh and CSR.

Kenneth De Roeck , Nathalie Delobbein *'Do Environmental CSR Initiatives Serve Organizations' Legitimacy in the Oil Industry? Exploring Employees' Reactions Through Organizational Identification Theory'* proposed the different mechanisms that lead to favourable response of employees in an organisation which is doing CSR. As far as research methodology is concerned, they have examined the data through Organisation Identification Theory and taken the sample of 155 employees. They also analysed all the circumstances under which the employees respond positively for CSR. They concluded that there is a positive and strong relationship between employee responses towards organisational efforts for CSR in Oil Industry.

3.0 Methodology

Research Design

The researcher has used the case study method in order to conduct the study. The sample size is taken of top 10 manufacturing companies that are doing CSR for Environment and Sustainability. The companies list has been extracted from the NSE listed manufacturing company that falls under the category of Companies' Act'2013, based on the simple random technique. As far as data source is concerned, the researcher has taken the secondary source of data that includes- CSR Website (www.csr.gov.in), Annual reports of companies after the amendment of Companies' Act' 2013, Sustainability reports, Websites of the respective companies and reports. The dependent variable of the study is Environment and Sustainability whereas the independent variable of the study is Corporate Social Responsibility.

Research Questions

Q1- What is the CSR mechanism followed by the manufacturing sector?

Q2- How Companies allocate CSR budget for Environment and Sustainability?

Q3- How CSR of manufacturing sector is impacting on Environment?

4. 0 Data Analysis

Case1

Bajaj Auto Ltd.

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
				Outlay	
BAJAJ AUTO	2014-15	431650,00,000.00	8633,00,000.00	50,00,000.00	0.57
	2015-16	432305,00,000.00	8646,00,000.00	250,00,000.00	0.28
	2016-17	474542,00,000.00	9491,00,000.00	3125,00,000.00	0.32
	2017-18	499141,00,000.00	9983,00,000.00	5000,00,000.00	0.50

1. The result has shown that less than 0.5% of the net profit is going in the category of Environment and Sustainability which is quite less amount as compared to net profit after the amendment of Companies Act' 2013.
2. Bajaj Auto Ltd. is contributing in the name of Environment under its CSR activities, which is giving a positive impact towards the sustainability.
3. The company is spending exact 2% of its net profit towards the CSR initiative.

Case 2**Hero Motorcorp Ltd.**

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Hero Motocorp Limited	2014-15	220200,00,000.00	4404,00,000.00	100,00,000.00	0.022707
	2015-16	290905,00,000.00	5818,00,000.00	300,00,000.00	0.051564
	2016-17	353079,00,000.00	7060,00,000.00	300,00,000.00	0.042493
	2017-18	412991,00,000.00	8259,82,000.00	1800,00,000.00	0.217922

1. The result has shown that company is spending from 0.051% to 0.21% of their CSR prescribed amount in the category of Environment and

Sustainability which is quite convincing amount as per the CSR nomenclature.

2. Hero motorcorp is contributing 2% of its net profit towards the CSR activities.
3. The company is giving a positive impact towards the sustainability.

Case 3

Apollo Tyres

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Apollo Tyres	2014-15	42370,00,000.00	847,00,000.00	86,00,000.00	0.101535
	2015-16	0.00	0.00	1293,00,000.00	0
	2016-17	92185,00,000.00	1844,00,000.00	1844,00,000.00	1
	2017-18	107831,00,000.00	2157,00,000.00	2157,00,000.00	1

1. The company is contributing half of its prescribed total CSR budget towards the Environment and Sustainability after the amendment of Companies' Act 2013.
2. In 2015-16, the company has not mentioned its net profit, that is because of the possible reason that company has occurred the losses in that year, but company has spend a considerable amount on Environment.
3. The amount spend on Sustainability is cumulated amount that is carried forward from 2014-15.
4. Apollo tyres are impacting positively towards the environment.

Case 4

TATA Chemicals ltd

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
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TATA Chemicals Limited	2014-15	5,830,100,000.00	1166,00,000.00	207,00,000.00	0.17753
	2015-16	6,168,000,000.00	1230,00,000.00	493,00,000.00	0.400813
	2016-17	695,76,00,000.00	1392,00,000	309,00,000.00	0.221983
	2017-18	839,79,00,000.00	168,00,000.00	445,00,000.00	2.64881

1. TATA chemicals is considered to be the highest contributor in the name of social responsibility, therefore it has contributed in the range from 0.17% to 2.6% after the commencement of Companies' Act 2013.
2. In 2017-18, TATA Chemicals have done the highest contribution towards the Environment and Sustainability.
3. The company is spending 2% of its net profit towards the CSR, and impacting positively towards the Sustainability and growth.

Case 5

Reliance Industries

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Reliance Industries Ltd.	2014-15	266,000,000,000.00	7,610,000,000.00	8537,00,000.00	1.12
	2015-16	279,000,000,000.00	5,577,800,000.00	190,00,000.00	0.0
	2016-17	31,020,51,00,000.00	620,41,00,000.00	100,00,000.00	0.161
	2017-18	35,154,19,00,000.00	703,08,00,000.00	200,00,000.00	0.028

1. Reliance Industries constitute a major sector of the market; manufacturing sector of Reliance is contributing approximately 2.86% of its net profit in the CSR activities.
2. Reliance Industries is giving a positive impact towards the Environment and Sustainability.
3. The rate of contribution varies from 0.028 to 1.12% towards the Environment and Sustainability.

Case 6

Indian Oil Corporation Ltd.

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
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Indian Oil Corporation Ltd.	2014-15	56,475,000,000.00	1,334,000,000.00	2808,00,000.00	21.04
	2015-16	70,750,000,000.00	1,415,000,000.00	2109,00,000.00	14.9
	2016-17	106,332,60,000.00	212.,67,00,000.00	5691,00,000.00	26.7
	2017-18	16397,11,000.00	327,94,0,000.00	8953,00,000.00	27.3

1. IOCL is a public sector Oil and Gas Company which is contributing as per the norms of Companies Act'2013, and giving approximately 2.36 % of its net profit towards its CSR initiatives.
2. IOCL is fiving a positive impact towards the Environment and Sustainability.
3. After the amendment of Companies Act' 2013, IOCL is contributing 14.9 to 27.3% of its CSR fund towards the Environment and Sustainability.

Case 7

Wipro Ltd.

Name of the FIRMS	Year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Wipro Ltd.	2014-15	64,154,000,000.00	1,283,000,000.00	3820,00,000.00	29.77
	2015-16	78,002,000,000.00	1,560,000,000.00	4705,00,000.00	30.16
	2016-17	882,00,00,000.00	17640,00,000.00	6380,00,000.00	36.16
	2017-18	916470,00,000.00	18330,00,000.00	6325,00,000.00	34.5

1. Wipro is contributing positively towards the Environment and Sustainability through various programs such as Biodiversity Conservation, Sustainability Education program.
2. After the amendment of Companies' Act 2013, the company is spending from a range of approximately 29% to 37% in the category of Environment.
3. Wipro is contributing almost 2% of its net profit towards the CSR activities.

Case 8

Mahindra & Mahindra Ltd.

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Mahindra and Mahindra Ltd.	2014-15	41,517,400,000.00	8303,00,000.00	554,00,000.00	6.67
	2015-16	42,474,500,000.00	8495,00,000.00	0	NA
	2016-17	4165,210,000.00	8330,00,000.00	520,00,000.00	6.24
	2017-18	406,350,000.00	8127,00,000.00	75,00,000.00	09.22

1. Mahindra & Mahindra Company is giving a positive impact on the Sustainability by rejuvenating various Municipal gardens and lessening the carbon emission campaigns.
2. The company has also initiated other campaigns such as “Cut the Crap” in which it is focussing on the pollutants which are present in the environment.
3. Company is contributing from a range of 6.1% to 10% in the name of Environment and Sustainability.

Case 9

ITC Ltd.

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
ITC Ltd	2014-15	106,000,000,000.00	2,129,200,000.00	6643,00,000.00	31.19
	2015-16	123,000,000,000.00	2,467,600,000.00	70530,00,000.00	28.5
	2016-17	137632,90,000.00	275,27,00,000.00	78,520,000,00.00	28.5
	2017-18	0	29639,00,000.00	0	NA

1. ITC has initiated various environmental programs such as A-forestation program, Sustainable agriculture, and Watershed Development program, etc.
2. ITC has occurred losses in 2017-18, but the company has contributed towards the CSR fund, which represent that company has carried forward the previous year amount to the losses year.
3. ITC is contributing approximately 2% of its net profit in the CSR funds which is giving a positive impact towards the Environment and Sustainability.

Case 10

Ambuja Cement

Name of the FIRMS	year	Net Profit	CSR Prescribed Exp. All Sector	Env. Sust	%
Ambuja Cement	2014-15	17,319,600,000.00	3464,00,000.00	777,00,000.00	22.43072
	2015-16	17,319,600,000.00	3464,00,000.00	812,00,000.00	23.44111
	2016-17	0	3121,00,000.00	0	0
	2017-18	127302,00,000.00	2546,00,000	858,00,000.00	33.69992

1. Ambuja cement is one of the leading firms of our country; it has also initiated various programs such as reducing carbon emissions, water conservation, waste management, etc.
2. The company has occurred losses in the year 2016-17, but consistently contributing in the Environment and Sustainability after the amendment of Companies' Act 2013.
3. Ambuja Cement is giving us positive impact towards the environment and Sustainability.

5.0 Conclusion

Manufacturing sector is facing various issues in the implementation of CSR, as it requires the proper co-ordination of employees, shareholders, management, customers, and society (Paulina, 2016). In India, manufacturing sector is contributing 6.9% of total GDP of Indian economy (Economic Survey, 2019-20). Manufacturing sector is giving overall positive impact towards the society in the form of Environment and Sustainability. Through CSR, manufacturing units are able to improve the performance of their respective organisation (Sayede Parastoo Saeidi, 2015). All the above companies are contributing a convincing amount towards the Environment and Sustainability and also initiated various campaigns and programs through CSR approach.

6.0 Recommendations

- The researcher has conducted the research only on 10 manufacturing units, for the future perspective one can take state-wise manufacturing units.
- The research can be carried forward by categorizing companies and their activities in the different parameters mentioned by the Companies' Act 2013 such as Women empowerment, Healthcare and Education, etc.
- A comparison study can be done by comparing the different sector and their budget allocations.

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