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An Analytical Study on Sustainable Development Goals and its Achievements by Prominent IT Companies Through CSR During 2014-19

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ABSTRACT

Sustainable Development goals (SDGs) were started following on 25 September 2015 by 193 countries to end poverty, standard of living of people, and countries prosperity and employment opportunity for all. Achieving the goals requires the cooperation of all sectors. India is the fastest growing economies it definitely requires goals to achieve.. It has also launched many programs to achieve these goals. India's achievement in digital connectivity for all, expansions of clean and renewable energy, sanitation and housing and education. These Sustainable Development Goals can be achieved by highly committed governments from central and state as well. This paper is going to highlight the selected IT companies have contributed towards the SDGs during 2014-19. To analyze whether the selected IT companies have aligned their CSR projects towards SDGs. It is to also highlight the SDGs which was less or no contribution from these selected IT companies as these 17 SDGs which need to be achieved in a span of 10 years.

Introduction

We can say that "the world is one family". India's approach includes all aspects of life. SDGs are thus, part and parcel of the country's longstanding tradition and heritage. As fastest growing country India is committed towards. India Plays an important role in shaping the SDGs and balancing the economic development. Many programs have been launched to achieve these goals.

India has played an important role in shaping the Sustainable Development Goals (SDGs). This has meant that the country's national development goals are mirrored in the SDGs. As such, India has been effectively committed to achieving the SDGs even before they were fully crystallized. Goals can be met only through standards at all levels. Especially corporates and their contribution towards their CSR activities helps to attain these sustainable goals.

The CSR came into use in the late 1960's. There are different phases in the evolution of responsibility. In the first stage of its 1970 it felt that shareholders are important and slowly in 1980's the philanthropy was given importance and slowly when the Multinational companies and globalization started growing India in early 1990's there corporate governance emerged and later in 1990's the stakeholders engaged. In 2000's corporate accountability arose. And Now, it is the companies are practicing CSR with specialized terms formulate strategies, goals for their CSR programs and have Budgets to fund them. These CSR activities should be formulated in such a way that it has to be sustainable business programs which will not affect negatively impacting their business goals.

Literature Review:

An initial literature review (Neves, 2017) was developed regarding the relationship between partnerships and SD and SDGs. After this initial process, it was considered that SD and SDGs concepts should be investigated further, and these terms and concepts should be part of a new LR.

India's support is always needed to achieve the Sustainable goals. Various Sectors and Organization should have awareness of the goals and challenges need to be taken by each state and need to develop a demand and take in charge of attaining these development goals

Off late, CSR is moving towards rapid changes and it is growing more towards attaining these goals. Companies are very proactive and continuous about the the changes and development. In the recent times, the concept of corporate social responsibility has become a major area of research and especially on the companies contributing to each sector for the social development and effect on various sectors benefit from CSR spending. Therefore, for the study, papers literatures, previous Corporate Social Responsibility.

Mohr divides definitions on CSR into two types: multi-dimensional definitions and definitions based on social marketing. Multi-dimensional definitions list main social responsibilities for corporations, while social marketing concept views CSR according its impacts on society.

The concept of sustainable goals has gained the importance in the circle of Corporates. The reason of which among others might be that the long term goals for the future are much more acceptable for the business sphere than the responsibility conception requiring immediate actions or than the critical approach of business ethics (**Carroll, 2015**).

It is very important that the companies need to move from Traditional Goals of only making profits to Sustainable goals and to involve all stakeholders in process.

SDGs and CSR programs have extended in terms of their related areas. The Companies Act gives way for better sustainable future and sets a well-defined target to measure the output of the activities.. India ranks at 116 of 157 countries on the SDG Index (according to the SDG Index and Dashboards Report 2017). We will evaluate CSR in the light of SDGs.

Research Gap:

It has been found that Only 20% companies have aligned their CSR projects towards

SDGs and have made disclosure regarding same in their Annual Report. And only limited studies have been attempted whether corporates have implemented CSR initiatives as recommended by ministry of corporate affairs. Very less Research's been done whether the companies have aligned their CSR project towards SDGs. Based on the Literature Review, it has been identified that there is a gap in the area of study i.e not many research have been undertaken by any researches in areas of CSR legislative extension, sectors identification on CSR funding and relationship between CSR and SDGs.

Statement of the Problem:

Though the CSR initiatives were practiced by Indian Corporate houses which were taken at a minimum level of operation due to non-mandatory stand of legislature.

Objectives:

1. To analyze whether the selected IT companies have complied with required mandate amount of CSR expenditure of 2%.
2. To analyze whether the companies have mapped their CSR project towards SDGs.

Research Methodology:

The Study is Analytical in Nature collected data has been analyzed and carrying out analyses on a phenomenon and mostly involves secondary data. The data relies on Secondary data collected through Annual Reports of the Company, Newspapers, Magazines, Publication, Government websites, and official websites. Descriptive method of analyses has also been carried out that describes the characteristics of the population. *Judgmental sampling* method is used as sampling technic a non-probability *sampling* technique where the selected IT Companies have been taken as sample based on the knowledge and professional judgment.

Discussion:

1. To analyze whether the selected IT companies have complied with required mandate amount of CSR expenditure of 2%.

Table 1 showing CSR expenditure of Infosys for the financial year 2014-2019

Year	Average Net Profit	CSR Expenditure Mandate 2%	Actual CSR Expenditure	Amount Unspent	Complied/Non Complied
2014-15	12,133	243	239.54	3.46	NO
2015-16	12,800	256.01	202.3	53.71	NO
2016-17	14,371	287.42	280.44	6.98	NO
2017-18	15,313	310.25	312.6	Nil	YES
2018-19	17018	340.35	342.04	Nil	YES

Average	14,327	287	275	21	
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Note: Compiled by the author from the annual reports of the company.

For the Observed period of financing year commencing from 2014-19 average amount of net profit reported is 14,327 Cr in which CSR Mandate expenditure as of to be 287 Cr whereas, actual average CSR expenditure spent by Infosys for the referred period is 275 Cr. Statistically, amount unspent for the financial year 2014-19 is 21 cr. From this observed period out of five financial year Infosys have not complied with CSR mandate expenditure for 3 years i.e 2014-15, 2015-16 and 2016-17 company has not complied with the required mandate amount of CSR expenditure of 2%.

Table 2 showing CSR expenditure of Tech Mahindra for the financial year 2014-2019

(Rs in Crores)

Year	Average Net Profit	CSR Expenditure Mandate 2%	Actual CSR Expenditure	Amount Unspent	Complied/Non Complied
2014-15	1,544	30.88	53.21	2	NO
2015-16	2,070	41.4	46.91	0	YES
2016-17	3,041	60.82	62.33	0	YES
2017-18	3,578	71.55	76.42	0	YES
2018-19	4220.5	84.41	90.36	0	YES
Average	2,891	58	66	1	NO

Note: Compiled by the author from the annual reports of the company.

For the Observed period of financing year commencing from 2014-19 average amount of net profit reported is 2,891 Cr in which CSR Mandate expenditure as of to be 58 Cr whereas, actual average CSR expenditure spent by company for the referred period is 66 Cr. Statistically, amount unspent for the financial year 2014-19 is 1 cr. From this observed period out of five financial year Tech Mahindra have not complied with CSR mandate expenditure for one year i.e 2014-15 company has not complied with the required mandate amount of CSR expenditure of 2%.

Table 3 showing CSR expenditure of TCS for the financial year 2014-2019.

(Rs in Crores)

Year	Average Net Profit	CSR Expenditure Mandate 2%	Actual CSR Expenditure	Amount Unspent	Complied /Non Complied
2014-15	19,852	397.04	303.73	93.31	NO
2015-16	24,292	485.83	381.42	104.41	NO

2016-17	26,289	525.78	437	88.78	NO
2017-18	25,826	516.52	505	11.52	NO
2018-19	31,472	629.44	527	102.44	NO
Average	25,546	511	431	80	

Note: Compiled by the author from the annual reports of the company.

For the Observed period of financing year commencing from 2014-19 average amount of net profit reported is 25,546 Cr in which CSR Mandate expenditure as of to be 511 Cr whereas, actual average CSR expenditure spent by company for the referred period is 431 Cr. Statistically, amount unspent for the financial year 2014-19 is 80 Cr. From this observed period out of five financial year TCS have not compiled with CSR mandate expenditure for five years i.e 2014-15,2015-16, 2016-17, 2017-18,2018-19 company has not compiled with the required mandate amount of CSR expenditure of 2%.6

Table 4 showing CSR expenditure of Wipro for the financial year 2014-2019.

(Rs in Crores)

Year	Average Net Profit	CSR Expenditure Mandate 2%	Actual CSR Expenditure	Amount Unspent	Compiled /NON Compiled
2014-15	6,415	128.3	132.7	0	YES
2015-16	7,800	156	159.82	0	YES
2016-17	6,415	176.4	186.3	0	YES
2017-18	915	183.3	186.6	0	YES
2018-19	8,802	176.1	185.3	0	YES
Average	6,070	164	170	0	YES

Note: Compiled by the author from the annual reports of the company.

For the Observed year commencing from 2014-19 average amount of net profit reported is 6,070 Cr. in which CSR Mandate expenditure as of to be 164 Cr whereas, actual average CSR expenditure spent by company for the referred period 170 Cr. Statistically, amount unspent for the financial year 2014- 19 is Nil. From this observed period out of five financial year Wipro have compiled with CSR mandate expenditure for five years i.e 2014-15,2015-16, 2016-17, 2017-18,2018-19 company has compiled with the required mandate amount of CSR expenditure of 2%.

2. TO ANALYZE WHETHER THE COMPANIES HAVE MAPPED THEIR CSR PROJECT TOWARDS SDGS.

a. To study whether Infosys have mapped CSR activities with SDGs during the period 2015-2019:

During 2015-16 carbon emission of Infosys have reduced per capita by 5.10% during the year they have implemented. In terms of electricity their per capita electricity consumption by 6.54% over fiscal 2015 years. They were also meeting 26.40% of the requirements from other renewable sources of energy (SDG 7 Energy

Management). In water consumption they reduce per capita income by is 12.20% against fiscal 2015 levels (SDG 12 Responsible consumption and production). For waste Food Wipro have installed biogas and compost plants capable of treating 90% of waste (SDG 12). Wipro have been Contributing to Bio diversity they have taken initiative in planting more than 80,000 trees in this year (SDG 3). And they have also contributed towards Education by training 1225 faculties and 40,996 students trained during the year 2015-16 (SDG 4 Quality Education).

During 2016-17 they have contributed towards Education by training 1,056 faculties and 44,546 students were trained during Fiscal 2017(SDG 4 Quality Education). Secondly, the company has contributed towards reducing carbon emissions they have met 44.6% of the electrical requirements from renewable sources (SDG 7 Energy Management). They have also reduced their per capita electricity consumption by 2.88%. In 2017, we have reduced our per capita water consumption by 8.36% in the past year (SDG 12). In terms of waste management 63% of the wastage which was generated through biogas plant (SDG 12). In fiscal 2017 they have planted 63,066 trees across their campuses (SDG 3 Good health and Wellbeing).

During 2017-18 they have contributed towards Education by training 1,062 faculties and 40,139 students were trained during Fiscal 2018(SDG 4 Quality Education). Secondly, the company has contributed towards reducing carbon emissions they have met 44.% of the electrical requirements from renewable sources (SDG 7 Energy Management). They have also reduced their per capita electricity consumption by 4%. In the year 2018, we have decreased our per capita water consumption by 20% over last year (SDG 12). In terms of waste management 67% of waste generated through biogas plant . In fiscal 2018 there is absolutely no contribution towards planting Trees.

During 2018-19 they have contributed towards Education by training 960 faculties and 37938 students were trained during Fiscal 2019(SDG 4 Quality Education). Secondly, the company has contributed towards reducing carbon emissions they have met 46.96% .In terms of the electrical requirements from renewable sources (SDG 7 Energy Management). They have also reduced their per capita electricity consumption by 3.98%. In fiscal 2019, we have the water consumption by 6.92 over last year (SDG 12). In terms of waste management 100% of waste generated through biogas plant (SDG 12). In fiscal 2019 there is absolutely no contribution towards planting Trees.

b. To study whether Tech Mahindra have mapped CSR activities with SDGs during the period 2015-2019.

Always Tech Mahindra has a mantra that sustainability and business walk together at Tech Mahindra.

During 2015-16 they have contributed towards Education by training 150000 students were trained during Fiscal 2019(SDG 4 Quality Education). Secondly, the company has contributed towards reducing carbon emissions they have met 4.32% of the electrical requirements from renewable sources (SDG 7 Energy Management).In 2015-16 they were also meeting 1.9% of our electricity requirement from natural sources of energy (SDG 7 Energy Management). Composing of wet waste through the procedure of Vermi compost were yielding

53.7 tons of manure which was used for landscaping waste (SDG 12 Responsible consumption and Production)

During 2017-18 In terms of reduction of Power usage effectiveness is 1.79% during the year. Usage of Renewable energy has increased to 1.79% as compared to other years. As water consumption and water management they have constructed 4 number of rain water harvesting units. Significant contribution towards Management of waste in reducing the paper consumption is 70.15ton (SDG 12). And Composting food waste at owned locations has also increased to 4 in 2017-18. During 2018- 19 there were a remarkable progress Tech Mahindra's social and relationship capital is created by CSR efforts undertaken in partnership with communities, government primary schools, students, youth, and NGO organizations Their CSR Activities are mapped with (SDG 12 – Responsible consumption and production) and are also mapped with (SDG 7- Affordable and Clean Energy) and (SDG 13- Climate Change)

In terms of reduction of Power usage effectiveness of Data Centers percentage has increased from 1.79% to 1.91% from 2017-18 to 2018-19. Renewable energy as percentage of total electricity used has increased from 2.87 % to 15.2%. As water consumption and water management they have constructed number of rain water harvesting units from 4 numbers to 6 numbers. Significant contribution towards waste management in reducing the paper consumption increased from 70.15ton in 2017-18 to 73.54 tons. And Composting food waste at owned locations has also increased from 4 in 2017-18 to 5 in 2018-19.

c. To study whether Wipro have mapped CSR activities with SDGs during the period 2015-2019:

During 2015-16 and 2016-17 in order to reduce the human activities impact per employee consumption of water shows 13.5% reduction from 1.295 in 2015-16 and 38% of water has been cycled in 2016-17 compared to 32% in 2015-16 and 93.3% of total waste from IT companies in India operations recycled or reused(SDG 13- Climate change).

Emissions decreased by more than 10% to 1.58 tons per person per annum and also Renewable Energy sources comprises of 33% of our total office space energy consumption and Energy savings due to server virtualization increased by 35% (SDG 7).

During 2017-18 14 % reduction in global people based emissions intensity to 1.2 tons per person per annum.(SDG - 13 Climate change). And their RE target for next year is 35 % (SDG -7 Affordable and Clean Energy). And there were also 11.5% reduction in water consumption to 991 liters per employee (SDG -6 Clean Water and Sanitation) and 41% of water recycled in 2017-18compared to 38% in 2016-17 and Wipro have actively participated in Urban Water Programs in Bengaluru and Pune.

During 2018-19 there was a 4% reduction of huge contribution in reduction of water consumption and 42% of recycling water in FY 2019 compared to 41% in FY 2018 and 97 % of waste water is segregated from land fill (SDG- 6 Clean Water and Sanitation). There were 3 Biodiversity Projects completed till date like Butterfly Park, Wetland Zone and Thematic Garden in Bengaluru and Pune (SDG -15 Life on Land). In terms of Emissions there was a great reduction by 29% and 40% of the

contribution towards the India's Energy consumption. And also Wipro is the First company in terms of service sector to receive award by CII-GBC also 44% increase in energy saving due to server virtualization from FY 2018 21% reduction in air travel footprint from FY 2018.

d. To study whether TCS have mapped CSR activities with SDGs during the period 2015-2019:

During 2016-17 TCS have taken water efficiency measures that have helped to reduce fresh water consumption by 15% (SDG 12). And this leads to raise in rainwater harvesting potential at company sited during FY 2016-17(SDG). TCS 3R Waste Management model is the most important lever, and we are pursuing this by raising employee awareness and they generated 141tonsof paper waste and 1969 tons of dry waste and 3,192 tons of canteen waste (SDG 12 Responsible consumption and production).

During 2017-18 carbon emission of TCS have reduced per capita by 1.42% during the year they have implemented. And Energy Consumption is reduced by 4.5% (SDG 7 Affordable and clean energy). There was an 13% increase in water harvesting program which was considerable low when compared to 2016-17. In the year 2018 34.7% wet waste program across all TCS facilities was treated through composting there was a remarkable increase when compared to previous year. They were also better management over food waste recycling and had a better control was 59% . This year 150tons of compost was generated from garden.

During 2018-19

When compared to last year TCS have reduced carbon footprint by 8.1%. And Renewable energy use in our offices increased to 10.1%as from 8.45% in the previous year. It is still in a lower towards the target to attain SDG (12). In the year 2019, TCS took consistent water conservative measures and consolidating of offices and increased occupancy at green field project. TCS has reduced fresh water consumption by over 5.5% in this year. And in terms of food waste generation was TCS contribution increased to 42% by using bio-digestive treatment. Over 275 tons of compost was generated in FY 2019. In terms of education, 1577 children educated under quality of education under TCS.

WHETHER SELECTED COMPANIES HAVE MAPPED WITH THEIR CSR ACTIVITIES TOWARDS SDGS

1. As the pandemic has hit many goals companies need to analyze the goals which has least percentage and which is affected due to Pandemic which need to be achieved in a span of 10 years in 2030 through their CSR activities.
2. Even before pandemic we were one third of the way into our SDG journey. As the whole world is affected no country is on track to achieve the goals by 2030. Now the progress had been uneven need to focus on more areas especially when the country is moving towards Digitalization, The pandemic has disturbed implementation and continuation of achieving towards SDGs.
3. The COVID has impacted all segments of the population all sectors of the economy and whole of the world.
4. It has been forecasted that due to pandemic the poverty will push to 71 million.

5. Companies need to take initiative in CSR to achieve the SDG 3 Goal (health Care) by providing hospital beds, oxygen's and vaccination drives which is very much required especially rural areas where hospitals are less.
6. And children education are badly affected due to covid therefore, quality education yet to reach at least 500 million students.
7. Lockdown are increasing the risk of violence against women and domestic violence has increased by 30% in some countries. It is also very important to maintain Sanitation during this time. There are 3 billion people are not having proper facilities to wash their hands.
8. Now the sectors which is not affected especially by IT, Health Care and Pharma these prominent companies need to come forward to address these problems due to pandemic and should contribute fund through CSR.

Conclusion:

From the first Objective it has been observed that Though, CSR has been accepted by Corporate India, It is seen that a lot more required to be done to achieve the legislative intention. There appears to be a skewed allocation of funds by corporates to various sectors craving for funds. During the Financial year 2014-19 it has been observed that the companies which have taken for study on an average spent more towards education and Community Health care. There are very less contribution or Zero Contribution towards Rural Development and Environmental sustainability. From the second Objective, the study reveals that the above mentioned companies taken for the study are mapping with the SDGS through their CSR activities but all the corporates mostly mapping with SDGS(4, 7, 12) but still other SDGS like (15,16,17) are not mapped or remained untouched through their CSR activities. Coming to the third objective, With India representing one seventh of the world's population, the world cannot achieve its Sustainable Development Goals (SDGs) without India's support. Thus, an ambitious, 10-year plan commencing in 2020 focuses on helping India accelerate progress towards achieving its SDG targets by 2030. But the Scenario is completely changed due to the COVID 19 Pandemic . The Sustainable Development Goals Report 2020 brings together the latest data to show us that, before the COVID-19 pandemic, progress remained uneven and we were not on track to meet the Goals by 2030. Some gains were visible: the share of children and youth out of school had fallen; the incidence of many communicable diseases was in decline; access to safely managed drinking water had improved; and women's representation in leadership roles was increasing. At the same time, the number of people suffering from food insecurity was on the rise, the natural environment continued to deteriorate at an alarming rate, and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required.

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