## CHAPTER - IX

**CONCLUSIONS**

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CHAPTER - IX
CONCLUSIONS

“We believe that Corporate Social Responsibility is not an externalized activity nor is it only philanthropy. It is an internal process, reflecting the soul of the company.”

9.1 INTRODUCTION
This chapter gives summary of the data analyzed in chapter 6, thus explicitly stating the inferences of the study. It also gives the conclusions of the entire study, i.e. the study of 40 sample companies from 11 industries in Pune city with an objective to understand their approach to corporate social responsibility practices and to CSR issue in education.

9.2 CONCLUSIONS BASED ON SURVEY ANALYSIS.

9.2.1 CHARACTERISTICS OF COMPANY

9.2.1.1 Sector of the Company
Total 40 companies are selected from the agri business, auto ancillary, chemical industry, construction industry, the electrical & electronics sector, engineering, IT&ITES sector, M/C & M/C tools sector, paper and printing, polymer sector and the telecommunication industry. These are further classified into three broad groups of industry: Engineering, Non Engineering and IT&ITES.

19 companies are from the engineering group (auto ancillary, engineering & machine tools), 16 companies are from the non-engineering group (agri business, chemical, construction, electrical & electronics, paper & printing, polymer and telecommunication) and 5 companies are from the IT&ITES group.

The sector of the company defines the kind of CSR activity they undertake. The analysis shows that engineering and IT&ITES undertake more rigorous CSR as compared to non engineering
companies.

9.2.1.2 Type of the Company

Out of the total companies half (20) are multinational companies, whereas the remaining are domestic companies. Multinational companies are those which operate in many countries at a time. Domestic companies are those that have manufacturing or processing facility only in India. The study reflects that the type of company does not have any effect on the approach towards CSR.

9.2.1.3 Age of the Company

There are 13 companies in the range 15 and 30 years, 10 companies in the range 31 to 45 years and 17 companies more than 46 years of establishment. It is observed that most of the IT&ITES companies are between 15-30 years but are actively engaged in CSR. Thermax Ltd and Suzlon Energy Ltd are of the age range between 15-30 years but it observed that they are undertaking CSR in a serious way. On the other hand, Vanaz Engineering a very old company has not realized the importance of CSR. The age of the company does not determine the kind and degree of activities undertaken by the company.

9.2.1.4 Financial Turnover

Out of the sample companies, all have turnover above Rs. 100 crores. However, 15 companies have turnover between the range. Rs. 100-500 crores and 1 company (Bajaj Auto) has turnover above Rs. 5000 crores. The remaining companies except 3 companies who did disclose their turnover have turnover between Rs. 500 to 5000 crores. This classification is done to understand the relationship of CSR activity to the company turnover. Turnover of the companies influences the amount of CSR activities done. It is observed that companies with more turnover engage more in CSR. Companies whose turnover is between Rs. 100-500 crores give less importance to CSR.

9.2.1.4 Expenditure on CSR and Education CSR

It is observed from the data analyzed that there is an increase in the
CSR expenditure from the previous year i.e the companies have spent more on overall CSR in the year 2009-10 than in the year 2008-09. 12 companies (3 Engineering, 8 Non-engineering and 1 IT & ITES) spend 30-49 p.c of CSR expenditure on education. 17 companies (Industries : 10 Engineering, 3 Non-engineering, 4 IT & ITES) spend 50p.c and more than 50 p.c of CSR expenditure on education. 8 companies revealed that they spend 1 p.c of Profit After Tax(PAT) and 2 companies spend 2 p.c of PAT.

It can be concluded that the large scale companies spend more on CSR every year and in most (29) of the companies expenditure on education activities forms a major part of their CSR expenditure.

9.2.2. CSR POLICY

9.2.2.1. Presence of CSR Policy

31 companies (Industries : 16 Engineering, 9 Non-engineering, 5 IT&ITES) have framed a separate CSR policy besides the other policies of the company. However, 9 companies do not have policy for corporate social responsibility. Companies which do not have CSR policy are Pravin Masalewale, D.SKulkarni Developers, Jaya Hind Industries, Force Motors, Vanaz Ltd, Kinetic Engineering, Vascon Engineers, Electronica Machine tools ltd, Enpro Industries. All these companies are domestic companies and belong to Agri Business, Construction, Auto ancillary, M/C & M/C tools sectors of the Industry. All these companies, however undertake CSR activities on sporadic or strategic basis and all of them have an explicit environment policy.

9.2.2.2. Written and Unwritten CSR policy

Out of the total number of companies only 16 (Industries : 10 Engineering, 3 Non-engineering, 3 IT&ITES) have written CSR policy. Whereas, 15 companies (Industries : 7 Engineering, 6 Non-engineering, 2 IT&ITES) have a unwritten CSR policy. Some of these companies have CSR policy but it is not explicitly written any where. It exists either in their code of conduct document, is part of company policy, company vision or key beliefs, or linked to trust website. For example the Kirloskar companies have their CSR
objectives written under the company vision as: 'Enriching Lives is all about Continuously pursuing higher goals of Economic prosperity. People development and Environmental harmony. Happy communities and sustainable businesses will be the proofs of the quality of our corporate citizenship'. 9 companies do not have a CSR policy (refer 9.2.2.1).

9.2.2.3 Period of Framing CSR Policy

11 companies have framed their policy in or after the year 2000. Some are still in the process of formulation their CSR Policy. Companies in which the CSR policy is formulated before the year 2000 are Deepak Nitrite (Non-engineering) and Finolex Industries(Engineering). In case of 11 companies (Industries: 5 Engineering, 3 Non-engineering, 3 IT&ITES) the CSR policy is framed after the year 2000. These respondent companies are, Suzlon Energy Ltd, Emcure Pharma, Sudarshan Chemical, Cummins India Ltd, Zensar, Bharat forge, Persistent systems, KPIT Cummins India, Praj Industries, Sterlite Technologies and Forbes Marshall. Most of these companies except Sudarshan Chemicals Ltd. are multinational in scope. In case of 27 companies no information is available, either because the respondents are not aware of the period of CSR policy formulation or there is no policy. Some companies have formalized their CSR activities from the year 2004 to 2009. In 2004(Kirloskar Oil engine), 2006(Thermax Ltd), Vascon Engineers(2008), 2007(Sakal Papers Ltd) and 2009(NVIDIA). Formulating CSR Policy has gained significant after the year 2000.

9.2.2.4 Place of Documenting CSR Policy

Out of 27 responses (multiple) received for this question mentioning the place of documentation of CSR policy, maximum companies i.e. 7 have placed the CSR policy on company website, 6 have done it on a separate document which is commonly the CSR brochure, 2 have displayed on the Notice boards, 2 on the trust website, 1 in the In house newsletter, 6 in the HR policy document, 1 on the intranet and 2 in the Annual report. Majority of the companies mentioned two places for the same. For example Sudarshan
Chemicals stated their CSR policy in a separate document as well as notices were put up for the same. Forbes Marshal stated the policy in HR policy, Intranet, Induction brochure as well a notices. This question was not applicable/not answered by those companies which did not have a CSR policy or did not have a WRITTEN CSR policy. The responses reflect the slow but increasing importance of documenting CSR policies for informing the stakeholders.

9.2.2.5 Presence of CSR on Website

20 sample companies (Industries : 11 Engineering, 5 Non-engineering, 4 IT&ITES) have CSR presence on their company website. But there is apathy on the part of other 20 companies to mention CSR on their website. The corporates in Pune city have started giving importance to mentioning CSR on website although the process is slow.

9.2.2.6 Criteria to Frame CSR Policy

In majority of the company CSR policy is need based, which means it is formulated considering the society needs. In some the CSR policy was also based on core competency, which means the core activity knowledge(good technical knowhow in case of engineering companies). However, in case of some companies it is based on organizational strength, which means the financial and human strength in terms of number and skills. Some companies specified 'other criteria' on which CSR policy is based which are vision, mitigate business negativeties, company philosophy, feeling to give back to the society, CSR and business objective, interface between what company can do and what the community needs are. Therefore, society needs followed by core competency are the main aspects on which the CSR policy is based.

9.2.3 SOCIAL VISION

9.2.3.1 Approach of the Companies towards Social Vision

In case of 24 companies (Industries : 11Engineering, 9 Non-engineering, 4 IT&ITES), their social vision to carry out their CSR
activities in the vicinity of their location of business and some companies have also selected their CSR activities according to the nature of their company. For example, Emcure, a chemical industry has focused their CSR activities priority in health issues, or NVIDIA, Zensar a IT companies engage in IT training. This shows the trend of companies to have social vision aligned with their core operation or social vision to undertake CSR in the vicinity of the company.

9.2.4 INITIATION OF CSR IN COMPANIES

19 companies (Industries : 7 Engineering, 11 Non-engineering, 1 IT&ITES; 13 Domestic & 6 Multinational) studied have started their CSR activities before or in 1990, that is before globalization happened. Majority of the companies who have started their CSR activities in this period are domestic. Very few companies have started their CSR activity between 1991-2000, and those that have started, are multinational organizations.

13 companies have started their CSR activities on or after the year 2001, out of these 4 are Domestic companies and 09 MNCs started doing CSR after the year 2001. It is observed that the inclination to do CSR has been there before the year 1990, and since the year 2001.

The companies which have started their CSR in or before 1990 are mostly engineering and non engineering (which include all Agri business companies also). Only 1 IT&ITES company has started its CSR before 1990. All the others have started their CSR after 2000yr. CSR in a non formalized format was significant before the wave of globalization actually came in India and then it again gained importance after the year 2000.

9.2.5 GOVERNANCE OF CSR

9.2.5.1 Existence of Separate CSR Department/Cell

Only 11 companies (Industries : 5 Engineering, 2 Non-engineering, 4 IT&ITES) have a separate CSR department. 29 companies do not have a separate CSR department or cell to undertake the CSR
activities. The companies do not give adequate importance to establish a separate CSR department or feel the need to have a separate CSR department or cell.

9.2.5.2. Other Mode of Implementing CSR Activities

25 companies carry out their CSR activities through the Human Resource (HR) Department. 18 have a foundation through which they carry out their CSR activities. Since most of the companies have still not realized the importance of a separate CSR department or cell, the responsibility is either entrusted to a foundation common for a group of companies or it is given to the HR manager. Some HR managers have made it a vital aspect of their job profile while some are still not serious about making CSR strategic. In case of many companies the foundation is established for the group of companies.

9.2.5.3 Organizational Level Involvement

In 20 companies (Industries: 12 Engineering, 4 Non-engineering, 4 IT&ITES) there in the involvement of all levels (Top, middle, lower and worker level) of the company in the CSR. In 13 companies only the top level management is involved in CSR. In 7 companies Top and Middle level are involved in the CSR activities. This means that, that in only half of the companies there is awareness about CSR in the entire company. There is still a lack of organizational level involvement in CSR.

9.2.5.4 CSR Guideline Framing Authority

Top management is the CSR guideline framing authority in majority of the companies, followed by the Human Resource department, CSR department and Trust. This means that there is management involvement in the CSR activities irrespective of whether they are implemented by the Trust, HR department or CSR department. In fact in most of the companies CSR activities are also identified by Management decision. Management's role in CSR is crucial.
9.2.5.5 Execution Structure

Three basic type of structures are evident in the companies studied for implementing CSR. The levels in these structures depend upon the extent of CSR being strategic. The three basic structures are:

**Structure A**: Hierarchy of Management, Human Resource Department and Authority in charge for CSR-Project volunteers.

**Structure B**: Hierarchy of Management, Trust Foundation and HR manager aligned, Project Volunteers.

**Structure C**: Hierarchy of Management, CSR department and Foundation, Project authority, volunteers.

18 companies (11 Engineering, 5 Non engineering and 2 IT industry) follow structure A and 11(7 Engineering and 4 Non engineering) have Structure B. 11 companies- 5 Engineering, 2 Non engineering and 4 IT&ITES industries have structure C. The companies follow a definite pattern when implementing CSR. Very few companies like Suzlon are ready to experiment on novel ways of implementing CSR.

Suzlon Energy ltd has formed CSR council cross functional team of experts in each company. This council is also an advisory body and is strategically involved in selecting the CSR issue and the agency to deal with this issue through effective CSR.

9.2.5.6 Key Partners in Implementation

Key partners are very important to effectively implement CSR. 27 companies undertake their CSR activities with the cooperation from Community Neighbourhood. 25 undertake the CSR activities with the help of Non Government Organizations. 20 undertake their CSR activities along with the Municipal Corporation or the local government, where as 5 companies undertake CSR activities with other entities like employee families (responses are multiple). It is observed that companies prefer to partner with various entities to undertake CSR. Community neighborhood and NGO’s are the preferred partners in undertaking CSR. Reluctance is seen in the
companies to partner with the government bodies.

9.2.6 MEASURING, REPORTING AND REVIEWING CSR

9.2.6.1 Key Result Areas for CSR

In 24 companies (Industries : 14 Engineering, 7 Non-engineering, 3 IT&ITES) Key Result Areas are defined for CSR. This means that majority of the companies define the KRA’s for CSR, thus know what to achieve, when and how.

9.2.6.2 Tools to Measure CSR

Nearly all the companies have tools to measure the impact of CSR. Most common tools are oral and written reports, meetings, beneficiary feedback through results and number employed (in case of education/training). Forbes Marshall company, Kirloskar Brothers ltd, Sterlite Technologies and Suzlon Energy ltd have developed systematic tools to measure the impact. Forbes Marshall company uses the SAN(Social Audit Network) audit tool. Suzlon Energy ltd uses the Balance score card and 360 Degree assessment tool. They also use the project review tool. All these tools are designed by themselves. Kirloskar Brothers conduct a perception survey with help of Karve Institute of Social Work, Pune to measure the extent of CSR effectiveness. Sterlite prepares an impact assessment report after the CSR projects are completed.

9.2.6.3 Sustainability Reports

Only 6 companies (Industries : 5 Engineering & 1 Non-engineering) prepare sustainability reports. This means that there is less awareness about the global need for preparing sustainable reports. The companies (06) which prepared sustainability reports, prepared them after yr 2006 because these guidelines known as the G3 or Third Generation guidelines are launched in the year 2006 by the Global Reporting Initiative, a networked based organization. Preparation of sustainability reports is a seen as a very recent development in the corporates. These reports are prepared in addition to the documentation of CSR activities in other sources.
9.2.6.4 Social Accounting

31 companies do social accounting. However, it was observed that Suzlon Energy and Forbes Marshall follow a systematic procedure of social accounting. Forbes Marshal follows the social accounting and audit methodology of SAN (Social Audit Network of India.). Suzlon Energy Ltd have also designed a Balance Score card for 360 Degree evaluation of their social projects. The other companies however, keep the accounts of the expenditure incurred on CSR.

22 companies have a separate document for social audit and accounts. 14 mention it in the balance sheet whereas as 11 mention it separately in the annual report. This means that along with financial reporting the corporates are also realizing the importance of environmental and social reporting.

9.2.7 MODEL FOR CSR

9.2.7.1 Presence of Model

6 companies (Industries : 5 Engineering and 1 Non-engineering) have based their CSR activity on a model. CSR Model means a framework in which the CSR activity is performed and aligned (with business and stakeholder). Majority of the companies have not ascertained a model for operationalising CSR. Only 6 companies have developed a model for CSR.

Fig. 1 : The companies which have designed or adopted a model for CSR are

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<th>Company</th>
<th>Model Description</th>
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<tr>
<td>Suzlon Energy Ltd</td>
<td>CSR frame work model</td>
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<tr>
<td>Bharat Forge Ltd</td>
<td>The Public Private Partnership Model</td>
</tr>
<tr>
<td>KPCL</td>
<td>PDCA (Plan Do Check Act) aligned with Business Excellence Model (RKOP model)</td>
</tr>
<tr>
<td>KBL Ltd</td>
<td>Business Excellence Model</td>
</tr>
<tr>
<td>Sterlite Technologies Ltd</td>
<td>CSR working/operational model</td>
</tr>
<tr>
<td>Forbes Marshall Ltd</td>
<td>The Stakeholder Model</td>
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It is observed that companies which have developed models for CSR implementation, are into planned or strategic CSR and these
are all Public limited, multinational companies. However, there is no uniform model used and heterogeneity is seen in the companies while designing the models. The models designed are based on individual needs of the organization. The Business Excellence Model followed by the Kirloskar Companies appears to integrate social responsibility in business.

Having a model explains that the companies have a research approach towards CSR. Infact, all these companies except KPCL and KBL have a separate CSR department. Operationalising CSR with help of a model signifies a professional approach. The corporates in Pune have still not adopted a very professional approach in doing CSR, even if they are doing strategic CSR.

9.2.7.2 Awareness About CSR Models

Only 14 company respondents are aware of CSR models, whereas, majority (26) are not aware of the CSR models. Out of these many companies are aware of Business Excellence Model and Public Private Partnership model. Some are aware of the Tata model of CSR known as Tata Index. Few respondents are aware of some general business models. These are Welfare model, Brand building model, Liberal model, statistical model, Stakeholder model, ethical model. It can be inferred that there is lack of researched approach to CSR in most of the companies as they are not aware of CSR models.

9.2.8 CSR NETWORKING OF CII

9.2.8.1 Awareness about CSR Networking of CII

30 companies are aware of CSR networking of the Confederation of Indian Industry. And many of them are members of CII. However, 10 are not even aware of CII networking of CII. This means that CSR initiatives by CII are not known to the companies in all the sectors and CII is not successful in their outreach.

But the analysis shows that the awareness of Corporate social responsibility forum of CII amongst the corporate is increasing.
9.2.8.2 Members of CII

32 companies are members of CII. Only 8 companies are not members of CII. As members it is easy to know the CSR initiatives and collaborations of CII.

CII CSR Initiatives with its members: CII in association with its members Forbes Marshall, KOEL, Cummins India Ltd, Thermax, Praj undertakes soft skill training for SC/ST for engineering students. The companies sponsor this program. CII in Pune is involved mainly in the higher education and technical training. CII also undertakes Finishing school initiative since the year 2007 for Engineering and MBA students. Training is provided by Industry and the ITI students are given special training in personality development as nearly 30 percent of them are now employed. Every year 140 students from Symbiosis College and 600 ITI students take benefit of this training. Though the companies are members of CII it is observed that there is less initiative on their part to undertake CSR activity in association with CII.

9.2.9 CSR VOLUNTEERS AND PAID STAFF

In 17 companies, there are only volunteers, in 2 companies there are only paid staff, where as in 21 companies there are volunteers as well as paid staff. It is observed that companies where there is involvement of volunteers and paid staff undertake CSR activities on a larger scale, where as those companies which engage only the paid staff undertake CSR activities on limited scale.

9.2.10 CSR ORIENTATION FOR EMPLOYEES

In 28 companies there is CSR orientation for the employees. In 12 companies the employees are not oriented about CSR. There is awareness about the need for orienting employees about CSR.

9.2.11 CSR: STRATEGIC OR SPORADIC

9.2.11.1 Strategic CSR

The study shows that respondents of 28 companies (Industries: 12 Engineering, 11 Non-engineering, 5 IT&ITES) consider their CSR is strategic.

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The companies which strongly agreed that their CSR activities are strategic are Suzlon Energy Ltd, Emcure Pharmaceuticals, Deepak Nitrite, Cummins India, Bajaj Auto, Zensar, Finolex Industries, Kirloskar Oil Engines, Thermax Ltd, Persistent Systems, KPIT Cummins Ltd, Kirloskar Brothers Ltd, Vascon, Patni Computers, Forbes Marshall and NVIDIA.

Strategic CSR activities are those which are pursued consistently, with a serious approach. The study shows that most of the companies are into doing strategic CSR. It is observed that the CSR activities of these companies are consistent and done with a serious approach. It can thus be concluded that engaging in strategic CSR is gaining significance in the industries in Pune city.

9.2.11.2 Sporadic CSR

24 respondents 'Agree' to the fact that the CSR activities in their organization are sporadic. The trend of undertaking CSR in a sporadic manner is still very evident in the corporate sector. A mix of strategic and sporadic CSR is seen in most of the companies. 7 companies do not agree that they undertake sporadic CSR

9.2.12 COMMUNICATING CSR POLICY AND ACTIVITY

9.2.12.1 Communicating the CSR Policy

31 corporates (Industries: 15 Engineering, 10 Non-engineering, 5 IT&ITES) have realised the importance of informing employees about CSR policies and activities.

9.2.12.2 Intranet

It is observed that 29 respondents agree to the fact that CSR policy is communicated to the employees through 'Intranet'. Though 9 do not agree to this communication aspect, Intranet seems a favorable and common tool for communicating CSR in the large scale industries in the Pune city.

9.2.12.3 Annual General Meeting

Out of 40, 21 respondent companies do not agree to the fact that CSR policy (perceived as activity) was communicated to the
employees through Annual General Meeting. Annual General Meeting is not a favored platform to communicate about the company CSR.

9.2.12.4 Notices

28 respondents agree to the fact that CSR policy (and activities) is communicated to the employees through notices. It can therefore be concluded that notices are a common form of communicating about the company CSR.

9.2.12.5 Annual Report

27 companies agree to the fact that the CSR policy (and activities) is communicated to the employees through annual reports. It is therefore inferred that Annual Report is used in most of the companies to inform about CSR to the company stakeholders.

9.2.13 IDENTIFICATION OF CSR ACTIVITIES

9.2.13.1 Management Decision

34 companies (Industries: 16 Engineering, 13 Non-engineering, 5 IT&ITES) agree that CSR activities are identified by management decision. Management decision plays a very crucial role in identifying the CSR activities.

9.2.13.2 Employee Suggestion

In 27 respondent companies CSR activities are identified by employee suggestion. Employee suggestion is being increasingly considered in identifying the CSR activities.

9.2.13.3 Non Government Organization (NGO) Guidance

11 companies agree that NGO guidance is used to identify CSR activities. However 23 respondents do not identify CSR activities by NGO guidance. Some companies take NGO guidance while identifying CSR activities but majority of the companies do not consult NGOs.
9.2.13.4 Government Directions

32 companies do not agree with CSR activities being identified by government direction. However, only 8 have agreed to this therefor it is concluded that government directions are not commonly used when identifying their CSR.

9.2.14 HINDRANCE IN IMPLEMENTING CSR

9.2.14.1 Budget

Only 5 companies (Industries: 3 Engineering and 2 Non-engineering) 'Agree' that budget is a hindrance in implementing CSR. Most(35) of the companies do not agree that 'Budget' is a hindrance in implementing CSR. Budget is not perceived as a hindrance in large scale companies in the Pune city.

9.2.14.2 Community Co-operation

In only 8 companies (Industries: 4 Engineering, 2 Non-engineering, 2 IT&ITES) community co-operation is perceived as a hindrance. Community co-operation is not a hindrance in implementing CSR in majority of the companies.

9.2.14.3 Government

Only 5 companies (Industries: 2 Engineering, 2 Non-engineering, 1 IT&ITES) agree that 'Government' is a hindrance in implementing CSR. 35 respondent companies do not agree to 'Government' as a hindrance in implementing CSR. Government intervention is not a hindrance in implementing CSR by most of the companies.

9.12.14.3 Management Approach

Majority (34) respondents do not agree to the fact that management approach being a hindrance in implementing CSR. 10 "Strongly Disagreed". Only 6 companies (5 Engineering and 1 IT&ITES) consider management approach as a hindrance in implementing CSR. It is concluded that management approach is not a hindrance in implementing CSR.
9.12.14.4 Employee Cooperation

35 companies do not agree that employee cooperation is a hindrance in implementing CSR. However, 8 companies mentioned that employee cooperation (employees not cooperating) is a hindrance in undertaking CSR. In companies like Mahindra Hinoday, Century Enka and Pravin Masalevalle, getting cooperation from the employees is perceived as major barrier in CSR implementation. Employee cooperation is perceived important for implementing CSR successfully.

Other specific hindrances which the respondents mentioned were - Not able to find the right NGO, Getting an NGO with 80G certificate and working alone as a company is very difficult.

9.2.15 SIGNIFICANT CSR ISSUE

9.2.15.1 Health

35 companies (Industries: 17 Engineering, 14 Non-engineering, 4 IT&ITES) consider health an important CSR issue to undertake.

9.2.15.2 Environment

In 33 companies (Industries: 19 Engineering, 11 Non-engineering, 3 IT&ITES) environment is an important CSR issue. Environment protection and conservation is done by these companies. It is observed that companies give importance to environment management and focus on reduction of waste generation (Suzlon), Energy consumption (Kirloskar Brothers Ltd) and efficient use of resources (Suzlon Ltd). Some companies like Bajaj Auto Ltd and Suzlon Energy Ltd engage in projects like water harvesting and conservation. Occupational, Health, Safety and Environment policy is adhered to by nearly all companies even if they do not indulge into strategic CSR, for e.g. Jaya Hind Industries.

9.2.16.3 Education

In majority (26) of the companies education as very important CSR issue. In 14 companies it is 'Important'. Education is considered as an important issue in all (40) the companies from all industry group.
9.2.16.4 Community Development

In 28 companies 'Community Development' is a 'Very Important' and 'Important' CSR issue. Only in 3 companies it is Not so important and 9 consider it as 'Neutral'. However, Community Development is 'Not At all' important to none of the companies. Community development is also taken as an important issue by most of the companies.

9.2.16.5 Rural Development

In 16 companies Rural Development' is a 'Very Important' and 'Important' CSR issue. But it is 'Not so Important' and 'Not at all Important' in 21 companies. Rural Development is not an important CSR issue in most of the industries in Pune.

9.2.16.5 Any Other Issue

3 respondents said that 'Any other Issue' was 'Very Important' and 3 companies said it was Important. According to most(29) of respondent companies it was 'Not so Important' and 'Not at all Important'. Some companies undertake CSR in issues other than health, environment, education, community development, and rural development. 'Any Other' issues stated as water harvesting, giving prizes, livelihood, safety of roads could be part of environment and community development. There was no issue which was very different.

Health, Environment and Education are the issues mostly focused by the companies. Education is the most focused issue. This means that the large scale industries have realized the importance of human development via education. In fact when asked to rate the issues according to their importance of priority, Education ranked first.

9.3 CONCLUSIONS: EDUCATIONS AS CSR ISSUE

9.3.1. EDUCATION POLICY

In majority (32) companies (Industries : 16 Engineering, 12 Non-engineering, 4 IT&ITES) education policy is a part of the overall
CSR policy. Only two companies have a separate unwritten policy for education. These are Finolex Industries Ltd and Thermax Ltd. Both these companies have focused their CSR only on education issue.

The large scale corporates in Pune, do not have a separate CSR policy for education though they have education as the major focus area. The policy is either a part of overall CSR policy or 'Education' is listed as a core CSR issue. Some companies have also specified the area in education. For eg. Cummins India Ltd specifically focuses on Higher Education and Fleetguard Filters Ltd focuses on school education.

9.3.2 REASONS FOR CSR IN 'EDUCATION'

The large scale industries in the Pune city have cited various reasons for undertaking education as CSR focus area. The reasons differed according to the type of education CSR activity done. Most of the corporate stated that education is the foundation for improvement of the society. Some responded that education increased literacy and awareness. IT companies responded that education is selected for employee engagement and satisfaction. They also aimed at improving computer literacy. Some corporate stated that employment generation and skill development are the reasons for selecting education CSR. Some other interesting reasons are to get the community cooperation to the industry, the fact that investing in HRD is necessary for inclusive development. Bharat Forge Ltd is into education because they believe that today's education is theory based, devoid of practical approach. They undertake education CSR to prepare the students either for their industry or some other industry. Objective of Cummins India is also similar to that of Bharat Forge. Relationship building is the reason Sakal Papers Ltd is into education CSR. It is therefore observed that the industries in Pune city undertake CSR in education with objectives which vary from improvement of the society to employee satisfaction.

9.3.3 SELECTION OF 'EDUCATION' AS CSR ISSUE

30 companies (Industries : 13 Engineering, 13 Non-engineering, 4
IT&ITES) identified the needs of the society and some carried out a need analysis survey. Identified lacks, gaps, mismatches of education sector are the means in Forbes Marshall. Gap analysis with help of organizations such as SAFAL, Ants & Partners, Vidyan Ashram for technical training in Suzlon Energy Ltd are unique means of selecting education issue. In Machine tools companies like Kirloskar group of companies, Karve Institute of Social Work has helped in doing the need perception survey and management decision is also crucial. Employee suggestion is considered in selecting education issue in case of IT&ITES companies. NGO suggestion is taken by very few companies. Need analysis is the most commonly used tool to select the 'Education' area.

9.3.4 STUDY OF GOVERNMENT POLICIES

Majority (27) companies do not study the government policies of Human Resource Development before framing the education policies. Whereas, only 13 companies (Industries: 6 Engineering, 5 Non-engineering, 2 IT&ITES) study the government policies of HRD before framing the education policies. The companies which study the government policies of HRD are Suzlon Energy Ltd, Deepak Nitrile Ltd, Finolex Industries Ltd, Zensar, Bharat Forge Ltd, Kirloskar Oil Engines Ltd., Garware Wall Ropes Ltd, Weikfield Ltd, Kirloskar Brothers Ltd, Vascon Engineers Ltd, Sakal Papers Ltd and Patni Computer Systems. Nearly all these companies are doing serious CSR in education.

9.3.5 MECHANISM FOR TAKING FEEDBACK.

Out of the 40 companies 24 do not agree that there is a systematic mechanism for taking the feedback of the CSR activities in education. Only 16 companies (Industries: 8 Engineering, 4 Non-engineering, 4 IT&ITES) have agreed to the fact that there is a systematic mechanism for taking the feedback of the CSR activities in education. Since majority of the companies do not agree that there is a systematic mechanism for taking a feedback of the CSR activities in education, it can be concluded that the companies have not given importance to developing systematic mechanism for taking feedback.
9.3.6 PERIODICAL CHANGE IN THE DOMAIN AREA OF EDUCATION.

Majority of the respondents have said that there is ‘No’ change in the domain area of education periodically. However, only 13 companies (Industries : 5 Engineering, 3 Non-engineering, 5 IT&ITES) responded that there is a change in the domain area of education periodically. The change was mainly due to change in the needs, awareness, time, demand, focus areas, budget, beneficiary and implementation of new ideas. The study shows that the large scale corporates in Pune who undertake CSR in education are consistent about the CSR education activities.

9.3.7 DISCONTINUATION OF EDUCATION ACTIVITY

Nearly all the companies have responded that they have not discontinued any education CSR activity in the last five years. Only 2 companies (Deepak Nitrite Ltd and Forbes Marshall) companies responded to have discontinued the education CSR activity in the last five years. Forbes Marshall has discontinued one preschool as other government schools started in that area. Deepak Nitrite has discontinued the teacher training activity due to government hindrance. It shows that the companies normally do not discontinue an activity till their goal is achieved. Incase they do then it is due to some grave problem.

9.3.8 INNOVATIVE EDUCATION CSR

22 companies undertake innovative education CSR activities where as only 10 do not undertake innovative education CSR activities. Innovative activities are those which are pioneering and novel. It is observed that Agri business, Electrical and Electronic and Polymer companies did not undertake innovative activities. In Auto Ancillary companies Bajaj Auto, Bharat Forge and Fleetguard Filters Pvt Ltd undertook innovative activities. All the chemical companies carried out innovative education activities. Both the construction companies claimed that they were doing innovative education CSR. One company has set up an animation institute with foreign collaboration and considered it under the umbrella of their CSR. Another company’s CSR is targeted towards the
awareness programs for their construction workers and pre-
primary education for their children. Finolex, Forbes Marshall, Praj
and Suzlon carried out education CSR in a novel way. IT & ITES
companies KPIT Cummins, Zensar, NVIDIA did innovative work in
education. In M/C tools sector Cummins India, Kirloskar Brothers,
Kirloksar Oil Engines, Kirloskar Pneumatics and Thermax Ltd
implemented unique CSR in education. In Paper and Printing
sector Sakal Papers Ltd did one innovative program. In
Telecommunication industry, Sterlite technologies Ltd proposed to
do innovative CSR.

It is concluded that most of the corporates in Pune city undertake
innovative activities in education CSR and also have plans to
undertake more such activities.

9.3.9 CHANGE IN EDUCATION CSR OBJECTIVE

Most (28) of the companies have not changed their education CSR
objective according to the feedback from the beneficiaries. However, only 12 companies have changed the CSR activities of
education according to the feedback from beneficiaries. The
 corporates do not give importance to the beneficiary feedback
when they change their CSR objective in education.

9.3.10 FUTURE PLANS OF EDUCATION CSR

All the companies have future plans in education CSR. Most of the
companies have plans to continue with the present activities. Many
companies have plans to expand the scope of their present
activities. Companies also have new and innovative plans in
education CSR, for e.g. Suzlon Energy Ltd plans to tie up with
Schumaker Institute of Sustainable development. Patni Computer
plans to expand its CSR activities globally, understanding the
needs of each country, Sterlite Technologies Ltd proposed to set up
a science centre for the school children, Garware wall ropes intends
to adopt a government school, Thyssenkrup intends to build a
school and associate with an NGO to manage it, Persistent
Computer systems plans to adopt a village and provide basic
education facilities there. Thermax aims to adopt 10 more government schools and operate them like the present model schools, SKF India intends to increase its scope of work in sports education, Deepak Nitrite Ltd plans to work for school dropout in Pune and in Gujarat, it intends to provide vocational skills to tribal youth by setting up a Skill Development Centre. It therefore can be concluded that the awareness about undertaking CSR in education amongst the large scale companies in Pune city is increasing. The industries in Pune city have innovative and serious future plans for CSR in education.

9.3.11 CSR IN EDUCATION: FORMAL

9.3.11.1 Pre-Primary Education

17 companies consider preprimary as important. 10 companies (Industries: 6 Engineering and 4 Non-engineering) consider preprimary education as ‘Very Important’. These are 2 companies from the auto ancillary sector: Bajaj Auto and Fleetguard Filters, 2 from the chemical industry: Emcure Pharma, Deepak Nitrite, 3 from M/C tools industry: Kirllokar Oil Engines, Kirloskars Bros, DSK Developers, Thermax Ltd; 2 construction: DSK, Vascon Construction, 1 engineering: Forbes Marshall. Companies which consider it as important are Sudarshan Chemicals, Zensar, Venky’s India Ltd, Persistent Systems Ltd, KPIT Cummins Ltd, Century Enka Ltd. Bajaj Auto, Fleetguard Filters, KBL, Thermax Ltd and DSK have established schools for preprimary education. Others are engaged in non formal education providing additional guidance and skills to the preprimary students.

9.3.11.2 Primary

Primary education is consider very important in 11 companies. These are 5 from engineering, 4 from non-engineering and 1 IT&ITES. These are Emcure Pharma, 2 auto & ancillary (Bajaj Auto, Fleetguard Filters Pvt Ltd) agri business (Pravin Masalevale,) 1 IT&ITES (Zensar), 1 electrical & electronics (Mahindra Hinoday), M/C tools (KOEL, Thermax Ltd, KBL Ltd), engineering (Forbes Marshall), and 1 construction (DSK). Companies in which this CSR
area is important are Sudarshan Chemicals, Venky’s India ltd, Persistent systems ltd, KPIT Cummins ltd, Century Enka ltd, Vascon Construction. Though companies responded to primary education being ‘Important’, it is only Bajaj Auto, Thermax ltd, Sudarshan Chemical, Fleetguard Filters Pvt ltd, KBL, Venky’s India who formally undertake CSR in this area. They have started schools where as others work informally or non formally in this area.

9.3.11.3 Secondary

According to less than half (16) companies secondary education is important. 10 companies (Industries : 7 Engineering and 3 Non-engineering) in which secondary education is very important are Sudarshan Chemicals, Finoalex Industries, Pravin Masalevala, Mahindra Hinoddy, KOEL, DSK, Thermax, KPCL, Forbes Marshall and Fleetguard Filters Pvt ltd. Companies in which secondary education is ‘Important’ are Venky’s India ltd, Persistent Systems Ltd, KPIT Cummins ltd, Century Enka, Vascon Engineers Ltd. For the other companies this CSR area in either not at all important or not so important. From the companies which give importance to secondary education, some of them pursue formal schooling where as others provide support by way of infrastructure and additional coaching.

9.3.11.4 Higher

25 companies consider higher education as not at all important. In only 10 companies it is important. 6 companies (Industries : 4 Engineering, 1 Non-engineering, 1 IT&ITES) consider it as very important. These are Cummins India ltd, Finoalex Industries ltd, Pravin Masalevala, Bharat Forge, Kirloskar Oil Engines ltd, NVIDIA. Companies in which higher education is important are Garware Wall Ropes, Venky’s India ltd, KBL, Vascon Construction. Very few companies are undertaking CSR in higher education. Some companies like Cummins India ltd, NVIDIA, Bharat Forge ltd, Bajaj Auto ltd, Finoalex Industries, DSK ltd are strategically into higher education. Where as companies like KOEL, Pravin Masalevala, Garware Wallropes, Venky’s India, Weikfield, Vascon Construction support higher education informally by scholarships,
visits and prizes. It is observed that the industries in Pune city do not engage substantially in higher education as CSR.

9.3.12 CSR IN EDUCATION: NON-FORMAL

Importance given to CSR in Non Formal Education, which is divided into Training & Development (includes vocational training), Advocacy, Infrastructure support, Donations and Scholarships.

9.3.12.1 Training & Development

In 21 companies training and development is important. The companies which consider training and development CSR as very important are Suzlon Energy Ltd, Sudarshan Chemicals Ltd, Bajaj Auto Ltd, Deepak Nitrite, Pravin Masalewale, Bharat Forge, Kirloskar Oil Engines. It is observed that the companies in which training and development is very important are mainly engineering companies. Bajaj Auto, Bharat Forge, Sudarshan Chemicals, Finolex Industries, NVIDIA, Cummins India Ltd undertake training & development initiatives such as technical skill training, soft skill and software training. Some training programs are undertaken in association with the government (ITI), CII, MSCIT, educational institutions and NGOs. Training and development is given importance by more than half the sample companies and therefore it can be concluded that training and development is gaining significance amongst the corporates in Pune city.

9.3.12.2 Advocacy

14 companies consider advocacy as very important and important. In 20 companies it is not at all important. Advocacy is creating awareness of various issues related to health, hygiene, environment and education. It is observed that these companies organized awareness lectures in the community or schools on issues related to health, environment etc. Companies doing CSR on adhoc basis are engaged in advocacy. It can be concluded that though corporates in Pune do not consider advocacy as important most of them are engage in it.
9.3.12.3 Infrastructure Support

According to respondents of 30 companies infrastructure support is important. Infrastructure support is a common way of supporting the education initiatives. Some do it in an adhoc manner whereas some do it strategically, like building schools, setting up computer labs or technical institutes.

9.3.12.4 Donations

In 5 companies donations in cash as a form of education support is 'Very Important'. These 5 companies are NVIDIA (donations for higher education), Cummins India ltd, Finolex Industries, Zensar and Bharat Forge ltd. In 19 companies donations is 'Important'. Most (24) of the companies (Industries : 12 Engineering, 10 Non-engineering, 2 IT&ITES) have donations as an important way of supporting education.

9.3.12.5 Scholarships

Only 14 companies (less than half) consider scholarship as 'Very Important' and 'Important'. It is observed that scholarships are mainly given to meritorious students to pursue higher education.

9.3.13 INDUSTRY-EDUCATION INTERFACE

Education CSR area : Industry- Education Interface is subdivided into two sub areas - knowledge sharing and resource sharing.

9.3.13.1 Knowledge and Resource Sharing:

Knowledge Sharing is considered important in more than half (21) the sample companies some of which are Cummins India ltd, Bharat Forge, KOEL, KPCL, Thermax, Praj Industries and NVIDIA etc. Few ways in which knowledge sharing is done are set up laboratories in schools and colleges(NVIDIA and Zensar) to impart trainings in their core competency, give training opportunities to the students in their Industry. Knowledge sharing is given importance by the corporates in Pune specially from the engineering and IT&ITES industries/sectors. Knowledge sharing is done in various ways -
• Send their employees to share practical knowledge in Institutions (Praj, KPCL, NVIDIA)
• Set up laboratories in schools and colleges (NVIDIA and Zensar) to impart trainings in their core competency
• Give training opportunities to the students in their Industry (Cummins India Ltd, Bharat Forge Ltd)
• Set up ITI’s where their employees gave skill training to students. Knowledge sharing is not given adequate importance by the corporates in Pune. It is done mainly by the corporates from the Engineering and IT&ITES sectors.

It is therefore concluded that knowledge sharing is not done adequately by the corporate sector in Pune city.

**Resource Sharing**: According to 15 companies (Industries : 8 Engineering, 4 Non-engineering, 3 IT&ITES) resource sharing is very important and important. In 15 (37.5 percent) companies resource sharing is not at all important. Resource sharing is not largely done by the corporates and is limited to providing space to carry out training programs as done in KPCL or run a school as done by Bajaj Auto and Forbes Marshall. It is observed that resource sharing is not done by most of the industries in Pune city.

### 9.3.13.2 Education for Specific Target Groups

CSR in education for specific target groups, which are divided into two categories:

a) Women and   b) Mentally and Physically challenged person.

**Women**: More than half (21) companies (Industries : 11 Engineering, 6 Non-engineering, 4 IT&ITES) do not consider women education as an important CSR issue. 19 companies consider CSR in education for women as important and are engaged in education activities for women. These activities mainly are vocational training, selfhelp groups and advocacy. Awards for excellence in entrepreneurship are also instituted by one corporate. Many companies do not consider women education as an important CSR area to dwell into and therefore do not pursue any activities for women. It is therefore concluded that less importance is given to
CSR in education for women.

**Mentally and Physically Challenged**: In only 9 companies this area of CSR in education is very important and important. Most of the companies do not have any CSR in education for the mentally and physically challenged and even they have it is only as a support to organizations for mentally and physically challenged. None of the 40 companies from 11 industries studied have focused activities on education of mentally and physically challenged.

### 9.3.14 SUMMARY OF EDUCATION ACTIVITIES

The large scale companies in the Pune city are undertaking various education initiatives as their corporate social responsibility. Fig. 2 gives the summary of these activities as per the area of education, number of companies engaged in that area and average number of beneficiaries per year.

<table>
<thead>
<tr>
<th>Areas</th>
<th>No. of companies (out of 40)</th>
<th>No. of beneficiaries per year (average of 5 years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Formal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Pre-Primary</td>
<td>04</td>
<td>500</td>
</tr>
<tr>
<td>b. Primary</td>
<td>08</td>
<td>600</td>
</tr>
<tr>
<td>c. Secondary</td>
<td>08</td>
<td>600</td>
</tr>
<tr>
<td>d. Higher</td>
<td>06</td>
<td>700</td>
</tr>
<tr>
<td>2. Non Formal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Training and development (skill development for employability)</td>
<td>22</td>
<td>6000</td>
</tr>
<tr>
<td>c. Advocacy</td>
<td>35</td>
<td>12000</td>
</tr>
<tr>
<td>d. Support:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. Infrastructure support</td>
<td>14</td>
<td>Not available</td>
</tr>
<tr>
<td>ii. Donations (in cash and kind)</td>
<td>25</td>
<td>NGOs, Schools and Colleges</td>
</tr>
<tr>
<td>iii. Scholarships</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>3. Industry education Interface:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Knowledge sharing</td>
<td>16</td>
<td>Not Available</td>
</tr>
<tr>
<td>b. Resource sharing</td>
<td>07</td>
<td>Not Available</td>
</tr>
<tr>
<td>4. Education activities for specific target groups:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Women</td>
<td>13</td>
<td>2000</td>
</tr>
<tr>
<td>b. Mentally and physically challenged persons</td>
<td>06</td>
<td>500</td>
</tr>
</tbody>
</table>

*Fig. 2: Summary of education activities*
Figure 2 shows the number of companies undertaking each education activity as CSR and reflects that:

- Companies engaged in pre-primary education are Vascon Engineers, Bajaj Auto, Kirloskar brothers Ltd, and Forbes Marshal. These set ups are commonly known 'Aganwadis' and creches.

- Companies doing CSR in primary education are Venky's India Ltd, Bajaj Auto Ltd, Fleetguard Filters Pvt Ltd, Sudarshan Chemicals, DSK Ltd, KBL, Thermax, Century Enka Ltd. All these companies have established schools as a part of their CSR.

- Companies doing CSR in secondary education directly are Venky's India Ltd, Bajaj Auto, Sudarshan Chemicals, DSK, KBL, Thermax, Fleetguard Filters, Century Enka etc. Some companies are involved in supplementary education and coaching to students taking secondary education. These are Sakal Papers Ltd, Praj Industries, Forbes Marshall, Cummins generators Ltd, Deepak Nitrite, Suzlon Energy Ltd, KPCL, KPIT Cummins, Persistent, Zensar and KOEL. Many companies are involved indirectly in secondary education.

- Companies engaged directly in higher education are Bajaj Auto, Finolex Industries, Venky's, Cummins India Ltd, DSK and Garware Wall ropes. It is however observed that the higher education institutions owned and managed by these companies are profit making and cannot be considered as CSR. Companies involved indirectly in higher education are Finolex Industries, Pravin Masalevale, Vascon construction, Bharat forge, Weikfield Products co, NVIDIA etc. Their involvement is in the form scholarship and associations.

- Companies engaged in Training and Development are Bajaj Auto Ltd, Bharat Forge Ltd, Sudarshan Chemicals, Cummins Generators, Electronica Machine Tools, Fleetguard Filters, Finolex Industries, Forbes Marshal Ltd, Praj Ltd, Suzlon Energy Ltd, NVIDIA, Zensar Technologies, KBL, KOEL, Sterlite Technologies Ltd. These companies are engaged in providing training like ITI (Industrial Training Institute), computer skills, vocational skills, entrepreneurial skills, personality and soft skills, LABS, teacher
training, on the job training. These skills help in upgrading and improving employability. Majority of the companies are involved in training and development.

- There are 35 Companies involved in advocacy CSR. This means nearly all companies engage in advocacy. Advocacy means creating awareness through lectures about health, hygiene, sanitation, environment etc. Companies not into strategic CSR undertake advocacy as CSR. Awareness lectures are organized either in association with NGO's, CBOs (City based Organization), Government Departments or by the employees of the companies.

- Companies engaged in infrastructure support to education institutions are Bajaj Auto, Fleetguard Filters Pvt Ltd, Weikfield, Sudarshan Chemicals, DSK, Finolex, Praj, NVIDIA, Persistent, Zensar, Cummins India Ltd, Sterlite etc. Infrastructure support is in the form of furniture to schools, labs in colleges, computers and education material.

- Donation in cash and kind is done by more than half the companies, namely Pravin Masalevale, Uttara food, Venky's, Bajaj Auto, Jaya Hind, Force Motors, NVIDIA, Persistent, Vascon, Thyssenkrupp, KPIT Cummins, Zensar, Patni etc. Donations in kind is mainly in the form of school kit and uniform to students or education material to NGOs.

- Scholarships are given by some companies from all the sectors. These companies are Fleetguard Filters, Pravin Masalevale, KPCL, Vascon, KOEL, KPCL etc. Scholarships are given to meritorious students for secondary or higher education or technical education (Bharat Forge).

- Knowledge sharing as CSR is done by less than half the sample companies. These are Sudarshan Chemicals, all the IT & ITES companies, Bajaj Auto etc.

- Resource sharing as CSR is done by only 7 companies which are Cummins India Ltd, Bajaj Auto, Bharat Forge, KOEL, Thermax, KBL and NVIDIA.
• Companies are engaged in women education directly or indirectly. Those engaged rigorously are KBL, Bharat Forge, Bajaj, Forbes Marshall, Sterlite, KOEL, Suzlon, Cummins India Ltd, Deepak Nitrite. All these companies have designed special programs for women training and development. For e.g. Forbes Marshall and Bharat Forge have set up community development centres to provide vocational skills to women. Suzlon is actively involved in promoting self help groups thus educating women in finance.

• Companies engaged in CSR activities for the mentally and physically challenged are very few. These are SKF, Enpro, Thyssenkrup, Cummins Generators, NVIDIA etc. None of the companies are directly involved in this issue. They mainly give donations to schools and NGO's of this community.

9.4 **CASE STUDY CONCLUSIONS**

The case studies of 10 large scale companies (Industries : 9 Engineering and 1 IT&ITES) in Pune city enumerated in chapter VII give the following inferences about their CSR approach and education as CSR issue.


From the case studies of these corporates from the engineering and IT & ITES industries it is observed that:

1. The management and the CSR team is committed and involved. Management involvement is significant in deciding the CSR activities and monitoring them.

2. CSR in these companies is strategic: The CSR activities pursued by these companies are consistent and substantial. Though only in Suzlon Energy Ltd, CSR is a part of business process. CSR is done with a sincere approach in all the organizations.
3 Existence of a trust / foundation along with the HR department in most of these companies. CSR is an essential Key Result Area if it is undertaken by the HR.

4 There is existence of a separate CSR department/team in most of the companies thus having a focused and dedicated approach to CSR.

5 Employee awareness and involvement is encouraged. In all these companies employees are informed about the CSR activities. They are encouraged to contribute by volunteering either by man hours or financial assistance.

6 Systematic mechanism of implementation and review is adopted by all these companies. It reflects their professional approach to CSR. Companies like Suzlon Energy Ltd, Kirloskar Brothers, Forbes Marshall and Kirloskar Pneumatics have designed models for operationalizing CSR.

7 All these companies focus on the CSR issue education. Education is the priority CSR activity with Key result area (KRA's) for every activity.

8 Formal education, additional coaching and training and development is given importance by most of these corporates. Formal education is given by Bajaj Auto, Fleetguard Filters, KBL and Thermax Ltd. These companies have established schools and colleges. Additional coaching to school children is given by all these companies. Every company undertakes training and development activity for skill building and upgradation.

9 Education activities are targeted towards children, youth and women and are provided free or for nominal charge.

10 New models such as PPP, community engagement, stakeholder approach are evolved and adopted.

11 However, even if these companies have a dedicated approach to CSR, they do not publish the sustainability reports. Only Suzlon and KBL prepare sustainability reports.
Though the approach to CSR of these companies is observed to be heterogeneous, CSR is emerging as a way of doing business in all these companies, giving significance to CSR in education.

9.5 CONCLUSIONS OF HYPOTHESES TESTING

1. The approach large scale Pune based industries towards CSR is evolving to be strategic.

2. Large scale Pune based industries give more importance to skill development than other activities such as formal education, advocacy, support, donations, industry-education interface and activities for specific target groups.

3. There is no difference in existence of CSR policy in Domestic and Multinational companies.

4. CSR activities are equally strategic in case of both MNC’s and Domestic companies.

5. There is no difference in CSR focus areas among the Domestic and Multinational companies.

6. There is no difference in selecting education as a CSR focus areas among the three groups of industries i.e. engineering, non-engineering and IT&ITES

7. Education is given more importance as compared to other issues such as health, environment, community development, rural development and others by industries in Pune.

8. There is no difference in the specific focus areas of education among the companies from three groups of industries i.e engineering, non-engineering and IT&ITES

9. Equal importance is given to the formal education by MNC’s and domestic companies.

10. More focus on formal education does not lead to more focus on education activities for specific target groups
11. Age of the company does not have an influence on education CSR activities. Companies with more age and with less age give equal importance to education CSR.

9.6 CONCLUSION

The study shows that CSR is evolving from being sporadic to strategic and from philanthropic to professional. Though the process is slow, there is a significant development in the way some corporates are embracing CSR. The study also reflects the apathetic approach of few corporates towards CSR. Education is considered as an important CSR issue by most of the corporates in Pune city. Some corporates engage sincerely in formal and non-formal education. But corporates from certain industries need to adopt a serious approach towards CSR in general and education in specific.