

Comparative Study of Corporate Social Responsibility Initiatives in Pune's IT Industry: A Mixed-Methods Analysis

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Abstract—This paper presents a mixed-methods investigation of Corporate Social Responsibility (CSR) initiatives undertaken by five leading IT firms in Pune—Tata Consultancy Services (TCS), Infosys, HCL Technologies, Wipro, and LTIMindtree—during 2020–2023. Quantitative data on CSR expenditure were sourced from company annual and CSR reports and the Ministry of Corporate Affairs portal; qualitative insights were obtained through ten semi-structured interviews with CSR managers and four focus-group discussions with beneficiary stakeholders. We compare spending trends, thematic priorities (education & digital literacy; healthcare & sanitation; environment & energy; community development), alignment with Sustainable Development Goals (SDGs) and ESG principles, and implementation challenges. Findings reveal substantial variation in both scale and focus: TCS leads in digital literacy, Infosys in renewable energy, Wipro in sustainability education, HCL in healthcare and disaster relief, and LTIMindtree in digital inclusion. Common challenges include rigorous impact measurement and systematic stakeholder engagement. Recommendations emphasize the adoption of standardized KPIs aligned with GRI/SDG frameworks, formation of multi-stakeholder consortia, capacity building for monitoring and evaluation, and embedding CSR objectives within core business strategy to ensure long-term sustainability impact.

Index Terms—Corporate Social Responsibility; IT Industry; Pune; Mixed-Methods; Sustainable Development Goals

1. INTRODUCTION

Corporate Social Responsibility has evolved from early philanthropic gestures to strategic, stakeholder-driven engagement (Bowen, 1953; Freeman, 1984; Elkington, 1997). In India, Section 135 of the Companies Act, 2013 institutionalized CSR by

mandating that qualifying firms allocate at least 2 percent of their net profits to socially beneficial activities (Government of India, 2013). Over the past two decades, Pune has emerged as a major IT hub, with leading firms now positioned as key actors in addressing local socio-economic and environmental challenges (Sharma, 2016; Ramgouda, 2017).

2. LITERATURE REVIEW

The CSR literature spans multiple theoretical lenses and empirical contexts:

1. Carroll's Pyramid articulates four layers of corporate responsibility—economic, legal, ethical, and philanthropic—providing a normative framework for firms' obligations (Carroll, 1991). Critics caution that, without strategic integration, CSR may devolve into superficial philanthropy (Blowfield & Frynas, 2005).
2. Stakeholder Theory (Freeman, 1984) and Legitimacy Theory (Suchman, 1995) emphasize balancing diverse stakeholder interests and maintaining a social license to operate.
3. From a Resource-Based View, CSR can generate unique reputational and relational assets when aligned with core capabilities (McWilliams & Siegel, 2001).
4. Institutional Pressures—coercive, normative, and mimetic—isomorphism (DiMaggio & Powell, 1983) and the regulatory, normative, and cultural-cognitive pillars of institutions (Scott, 2001) explain why organizations adopt CSR practices.
5. The rise of ESG frameworks and Integrated Reporting (Eccles & Krzus, 2018) has further shifted disclosure toward linking financial and sustainability performance.

6. CSR in India's IT Sector: Studies reveal a concentration on digital inclusion and education—Bangalore-based firms leverage technical expertise for rural digital literacy (Srinivasan & Sridhar, 2019) and scalable e-learning platforms (Ghosh & Rai, 2020).
7. Critiques & Gaps: "Greenwashing" concerns and weak impact measurement persist (Banerjee, 2007; Singh & Yadav, 2019).
8. SDG Alignment: Mapping CSR programmes to the UN SDGs enhances strategic coherence and comparability (KPMG, 2022).

This study extends these insights by applying a mixed-methods approach to Pune's IT cluster, bridging quantitative expenditure analysis with qualitative stakeholder perspectives.

3. RESEARCH QUESTIONS AND OBJECTIVES

RQ1: What are the principal CSR programmes of leading IT firms in Pune?
 RQ2: How do spending patterns and thematic priorities differ by company?
 RQ3: To what extent do these initiatives align with SDGs and ESG principles?
 RQ4: What implementation challenges arise, and how are they addressed?

Objectives

- To Quantify and compare CSR expenditures (FY 2020–21 to 2022–23).
- To Map thematic focus areas (education & digital literacy; healthcare & sanitation; environment & energy; community development).
- To Assess SDG and ESG alignment.
- To Elicit stakeholder perspectives on effectiveness and challenges.
- To Propose actionable recommendations for strategic enhancement.

4. METHODOLOGY

A mixed-methods design was employed:

- Quantitative: Extracted CSR expenditure data from company reports and the MCA CSR portal (INR crore; FY 2020–21 to 2022–23).
- Qualitative: Conducted ten semi-structured interviews with CSR managers and four focus-

group discussions with beneficiaries; transcripts were thematically coded.

- Comparative Framework: Metrics included absolute spend, percentage of net profit, beneficiary reach, SDG alignment, and reporting transparency.

Limitations: Variability in reporting formats across firms; potential response bias in interviews.

5. COMPANY PROFILES

5.1 Tata Consultancy Services (TCS)

Flagship CSR arm chaired by O. P. Bhatt. Key initiatives: Bridge IT digital literacy (1.2 million rural learners); mobile health camps & WASH drives in 150 villages.

5.2 Infosys

Infosys Foundation: 50 MW solar installations; watershed projects in 100 villages; 300+ rural health camps serving 200 000 beneficiaries.

5.3 HCL Technologies

HCL Foundation: Upgraded 100 PHCs; menstrual-hygiene programmes in 500 schools; rapid disaster-response teams.

5.4 Wipro

Wipro Cares: Earthian sustainability education in 100 schools with 50 eco-clubs; INR 50 Cr COVID-19 relief; 200 sustainability drives.

5.5 LTIMindtree

LTIMindtree CSR: 20 digital literacy centres (10 000 learners); support for 200 para-athletes; 25 sustainable-agriculture pilots.

CSR Expenditure Trends (INR Crore)

Company	2020–21	2021–22	2022–23
TCS	664	727	783
Infosys	325	342	422
HCL Tech	138	150	165
Wipro	251	221	215
LTIMindtree	16	24	68

Source: Company CSR reports (2023).

Analysis:

- Overall Growth: TCS increased spend by 17.9 percent (₹664 cr → ₹783 cr), reflecting steady investments in digital literacy and health programmes. Infosys grew by 29.8 percent (₹325 cr → ₹422 cr), driven by renewable-energy and watershed projects. HCL rose 19.6 percent (₹138

- cr → ₹165 cr), maintaining focus on healthcare and relief.
- **LTIMindtree's Surge:** From a smaller base, LTIMindtree's CSR budget jumped 325 percent (₹16 cr → ₹68 cr), underscoring rapid scaling of digital-literacy and agri-sustainability pilots.
- **Wipro's Moderation:** After peak pandemic relief, Wipro's spend declined 14.3 percent (₹251 cr → ₹215 cr), reflecting strategic rebalance toward core sustainability education.

- **Year-on-Year:**
 - TCS: +9.5 percent; +7.7 percent
 - Infosys: +5.2 percent; +23.4 percent
 - HCL: +8.7 percent; +10.0 percent
 - Wipro: -11.9 percent; -2.7 percent
 - LTIMindtree: +50.0 percent; +183.3 percent
- These trends illustrate steady growth among incumbents and rapid scaling by emerging firms.

Thematic Focus Areas

Focus Area / Company	TCS	Infosys	HCL Technologies	Wipro	LTIMindtree
Education & Digital Literacy	BridgeIT—1.2 M learners	150 villagers; 25 000 trained	50 000 beneficiaries	100 schools; 50 eco-clubs	20 centres; 10 000 learners
Healthcare & Sanitation	150 villages health & WASH	300+ camps; 200 000 served	100 PHCs; menstrual hygiene	INR 50 Cr relief; 30 hospital tie-ups	15 000 beneficiaries
Environment & Energy	Solar labs; water purification	50 MW solar; watershed	10 000 saplings; rainwater	200 drives; plastic recycling	25 agri pilots
Community Development	5 000 SHG members; vocational centres	Infrastructure & skills workshops	Disaster relief & livelihoods	8 000 youth; community grants	Para-athletes; incubation

- **Education & Digital Literacy:** Large-scale digital-skills programmes leverage each firm's expertise, reaching hundreds of thousands of beneficiaries (Srinivasan & Sridhar, 2019; Ghosh & Rai, 2020).
- **Healthcare & Sanitation:** Rural health remains a priority, with multi-firm engagement in health camps, PHCs, menstrual hygiene, and pandemic relief (Banerjee, 2007; Singh & Yadav, 2019).
- **Environment & Energy:** Environmental stewardship spans large- and small-scale interventions—from multi-megawatt solar farms to community tree-planting and water-harvesting (KPMG, 2022).
- **Community Development:** Firms foster resilience via women's SHGs, infrastructure upgrades, disaster response, youth employability, and support for para-athletes and social enterprises.

6. DISCUSSION

Absolute CSR spend correlates with firm size (TCS > Infosys > Wipro > HCL > LTIMindtree). However, smaller firms exhibited higher growth rates. Thematic specialization aligns with core competencies: digital skills (TCS), renewable energy (Infosys), sustainability education (Wipro), health/emergency relief (HCL), and digital inclusion (LTIMindtree). Across all firms, impact measurement and stakeholder engagement require further strengthening—echoing longstanding critiques of compliance-driven CSR (Nichols, 2018; Singh & Yadav, 2019).

7. CONCLUSIONS

In conclusion, all five Pune-based IT firms demonstrate a deep institutionalization of CSR by consistently allocating well above the mandatory 2

percent of net profits under Section 135 of the Companies Act, 2013, signaling a genuine organizational commitment to social investment rather than mere regulatory compliance. Their CSR portfolios are heavily weighted toward four interrelated domains—education & digital literacy, healthcare & sanitation, environment & energy, and community development—each tailored to leverage the firms’ core competencies and address pressing local needs in and around Pune.

Moreover, CSR at these companies is no longer a standalone philanthropic activity but is increasingly embedded within broader ESG and SDG frameworks, with integrated reporting practices that link social initiatives to governance and sustainability metrics. This strategic alignment enhances transparency and ensures that CSR efforts contribute meaningfully to global development agendas.

However, despite these strengths, two critical areas require further attention. First, impact measurement remains uneven: while spending levels and beneficiary counts are routinely reported, standardized key performance indicators and longitudinal outcome assessments are still in nascent stages, limiting comparative evaluation and adaptive learning. Second, stakeholder engagement—particularly systematic community consultation and participatory programme design—lags behind, risking misalignment between corporate objectives and on-the-ground needs. Addressing these gaps through robust M&E frameworks and inclusive governance mechanisms will be essential for sustaining and scaling CSR impact over the long term.

8. RECOMMENDATIONS

To strengthen and sustain CSR impact, Pune’s IT firms should first adopt standardized, GRI- and SDG-aligned key performance indicators for all programmes, enabling rigorous cross-company benchmarking and enhancing comparability of social outcomes (Eccles & Krzus, 2018; KPMG, 2022). Establishing a multi-stakeholder consortium—bringing together IT firms, local NGOs, academic institutions, and government representatives—will foster shared learning, co-create interventions tailored to community needs, and leverage diverse expertise for more holistic project design. Parallely, investing in capacity building for local implementing partners

through structured training in monitoring and evaluation methodologies will improve data quality, empower grassroots stakeholders, and ensure that projects adapt responsively to on-the-ground feedback (Singh & Yadav, 2019). It is equally critical to embed CSR objectives within core business strategy—for example, aligning digital-skills training with talent-pipeline development—so that social initiatives reinforce corporate goals and secure sustained executive buy-in. Finally, exploring sustainable funding models such as social impact bonds or dedicated endowment funds can create stable, long-term financing streams for priority programmes, reducing reliance on annual profit cycles and enabling strategic, multi-year planning.

9. LIMITATIONS AND FUTURE RESEARCH

- Geographic Scope: Limited to Pune; comparative studies with other IT hubs (e.g., Bengaluru) are recommended.
- Reporting Variability: Data granularity varies across firms’ reports.
- Depth of Stakeholder Input: Ethnographic and longitudinal studies could yield richer insights into community impact.

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