

Corporate Social Responsibility – A Case Study on Infosys Ltd.

Ms. Reema Singh, Assistant Professor, Lloyd Law College

ABSTRACT:

Corporate Social Responsibility (CSR) is a business's capacity to address the legal, ethical, social, and environmental demands of its stakeholders. CSR emphasizes the benefits to all parties involved rather than just the shareholders. In order to build trust and transparency in the communities in which they operate, business companies are finding that CSR efforts are more important. Indian economy is a developing economy. In this context, CSR is significant to firms because it has become a standard to measure corporate performance. The idea behind corporate social responsibility (CSR) is that, as members of society, businesses have a responsibility to address societal issues. The idea of corporate social responsibility (CSR) has grown in the IT sector as a result of businesses' growing conviction that society and business are inextricably linked. This study examines the CSR financing of Infosys Limited for five years across several initiatives in an effort to understand the purpose of the conducted activities by the company. The primary goals of the study, which is based on secondary data, are to examine the various CSR project activity kinds and the amount of cash allocated to each activity. Infosys formed a foundation of CSR activities in 1996 to carry out its social projects. It strives to end hunger, enhance health care infrastructure, preserve Indian art and culture, support elementary education, and help rehabilitate impoverished women and children, and other things. This paper focuses on the different ways of conducting CSR activities by Infosys Ltd and finding the results in the last five years from the FY 2018-19 to FY 2022-23.

Keywords: *Corporate Social Responsibility, Infosys Limited, Rural Development, Human Resources, Community Involvement, Environmental Contribution, Product Shareholder Relations, CSR Expenditure and Activities.*

1. INTRODUCTION:

In the context of sustainable development, the idea of corporate social responsibility (CSR) is becoming more and more important in today's business world. It represents the impact of business on society. The voluntary use of company resources to advance society's welfare is known as corporate social responsibility, or CSR. In contrast to simply

maximizing shareholder profit, the rising position on corporate social responsibility places an emphasis on accountability of all stakeholders, including creditors, suppliers, employees, the authorities, and the community. Apart from corporate regulatory agreements, corporate social responsibility (CSR) is the process of attaining economic success with objective, charitable responses to environmental and social issues in a way that is beneficial to society. Companies manage to benefit communities, cultures,

societies, and surroundings in which they operate on a holistic level. The fundamental tenet of corporate social responsibility (CSR) is that companies have an ethical obligation to go beyond official policy to address societal issues such as poverty and other social concerns. Consequently, businesses must take care of the issues and challenges that governments deal with to a certain degree.

The much awaited Companies Bill was signed into law by the president on August 29, 2013, and at beginning of April 1, 2014, businesses are required by law to practice "social responsibility." The following criteria apply to the entities covered by this act: 1. A net worth of at least Rs. 500 crore. 2. A turnover of at least one trillion rupees. 3. A net profit for any given financial year of at least Rs. 5 crore. Companies that meet the above requirements are required by Section 135 of the new Companies Act 2013 to set aside 2% of their average net profit from the

Company Profile

An Indian multinational company called Infosys Limited offers outsourcing, information technology, and business consulting services. Its main office is in Bangalore, India's Karnataka state. The Company, also known as Infosys Limited, is credited for being an early adopter of Corporate Social Responsibility (CSR) activities. A crucial component of comprehensive corporate success includes social and environmental responsibility in addition to consistent economic performance. In order to meet corporate CSR obligations and provide a focused approach to

three fiscal years prior to the current one for the purpose of promoting socially beneficial projects and activities in India. This requirement is outlined in the CSR Rules.

The primary goal of the CSR law is to improve people's lives and goes beyond considerations of profit and loss for individuals or organizations. Therefore, the definition of corporate social responsibility (CSR) is business's obligation to uphold, promote, and defend human values as well as socioeconomic wellbeing.

It's common to confuse corporate social responsibility with charity. Although philanthropy is considered an essential means of achieving welfare, its distribution within the social sector is undoubtedly uneven in terms of time and location. In actuality, CSR is the focused effort made by corporations to live in harmony with the environment and society.

community development, they founded the Infosys Foundation in 1996 as a non-profit nodal organization.

Infosys has been involved in Corporate Social Responsibility (CSR) since its inception.

All-encompassing corporate development must take social and environmental stewardship into account, in addition to sustained economic performance. In order to fulfill the firm's CSR obligations and provide a dedicated means of addressing local area improvement, the company established the Infosys Foundation in 1996 as a not-for-profit central entity. The goals of the Infosys Foundation include ending hunger,

enhancing the system of healthcare, promoting basic education, rehabilitating mothers and children who have been abandoned, and preserving Indian customs and history. The Infosys Foundation works with non-governmental organizations (NGOs) to influence local networks. The company's main goal has always been to improve the climate and the public's reasonable progress while also making the world a better place for future generations to live.

Focus Areas

1) **Poverty, hunger, and malnutrition:** eliminating poverty, hunger, and neediness as well as unhealthiness, improving access to safe drinking water, disinfection, and preventative medical care.

2) **Education:** Encouraging education, including specialized curricula and initiatives to upgrade professional skills, especially in the areas of children, women, the elderly, and people with disabilities; financial contributions to academic institutions for the establishment of endowment funds, chairs, research facilities, and other facilities, with the aim of assisting students in their exams.

3) **Rural Development Projects:** Improving housing, drinking water, accessibility, and sanitation in rural areas to fortify them and create sustainable cities.

4) **Gender Equality and Women Empowerment:** Encouraging Fairness in Sexual Orientation and Including Women; Establishing Houses, Inns, and Day-Care Communities for Orphans and Women; Establishing Retirement Homes and Similar Facilities for Senior Citizens; Adopting Policies for Reducing Disparities Examined by Socially and Economically Disadvantaged Groups.

5) **Sustainability of the environment:** maintaining the biological balance, biodiversity, plant security, agroforestry, animal welfare, resource preservation, and the characteristics of the air, soil, and water.

6) **National Heritage, Art & Culture:** Preserving the nation's artistic legacy, craftsmanship, and culture, which includes restoring historically significant buildings and landmarks as well as artwork; establishing public libraries; and promoting and producing handicrafts and traditional arts and crafts.

2. DATA ANALYSIS AND INTERPRETATION

Corporate social responsibility practices by Infosys Ltd and Infosys foundation of 5 years from fiscal year 2018-19 to 2022-23.

1. Table showing Infosys CSR funding in each activities in the fiscal year 2018-19

Sl. No.	Activities	Rs. (in Crores)	Percentage
(i)	Expenditure on projects through Infosys Foundation:		
	Destitute care and rehabilitation	40.05	11.70
	Rural development projects	19.30	5.64
	Promoting education and enhancing vocational skills	92.96	27.18
	Protection of national heritage, restoration of historical sites, promotion of art and culture	8.71	
	Promoting healthcare preventive healthcare	18.73	5.48
(ii)	Expenditure on projects/programs by Infosys:		
	Environment sustainability and ecological balance	143.07	41.82
	Others	17.84	5.22
(iii)	Overhead:		
	Administrative expenses	1.27	0.37
Total		342.04	100

Source: Infosys Annual Report 2018-19

1. Graph showing Infosys CSR funding in each activity in the fiscal year 2018-19

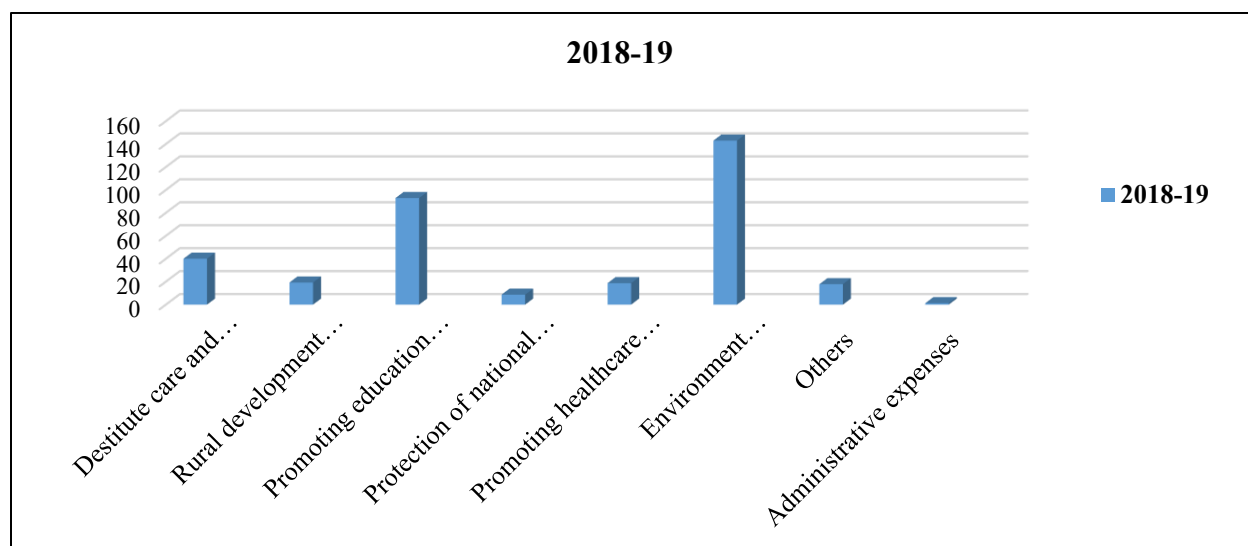


Table 1 and Graph 1 show the various CSR initiatives that Infosys carried out throughout the 2018–19 fiscal year. They have spent a total of 342.04 crores in this fiscal year. The largest contributions are provided to environmental sustainability and ecological balance, totaling 41.82 percent, or 143.07

crore, and to education promotion and skill enhancement, totaling 27.18 percent, or 92.96 crore. Infosys has been emphasizing sustainable business practices throughout the years. The environment is a major priority for the company. It made several efforts in the direction of solar projects

2. Table showing Infosys CSR funding in each activities in the fiscal year 2019-20

SI No.	Activities	Rs. (in Crores)	Percentage
(i)	Expenditure on projects through the Infosys Foundation:		
	Destitute care and rehabilitation	134.81	37.45
	Promoting education and enhancing vocational skills	40.96	11.38
	Promoting healthcare including preventive healthcare	35.80	9.95
	Rural development projects	19.28	5.36
	Environment sustainability and ecological balance	44.95	12.49
(ii)	Expenditure on projects/programs by Infosys Ltd:		
	Promoting education, enhancing vocational skills	39.00	10.84
	Environmental sustainability and ecological balance	43.99	12.22
(iii)	Overhead:		
	Administrative expenses	1.15	0.32
	Total	359.94	100

Source: Infosys Annual Report 2019-20

2. Graph showing Infosys CSR funding in each activity in the fiscal year 2019-20

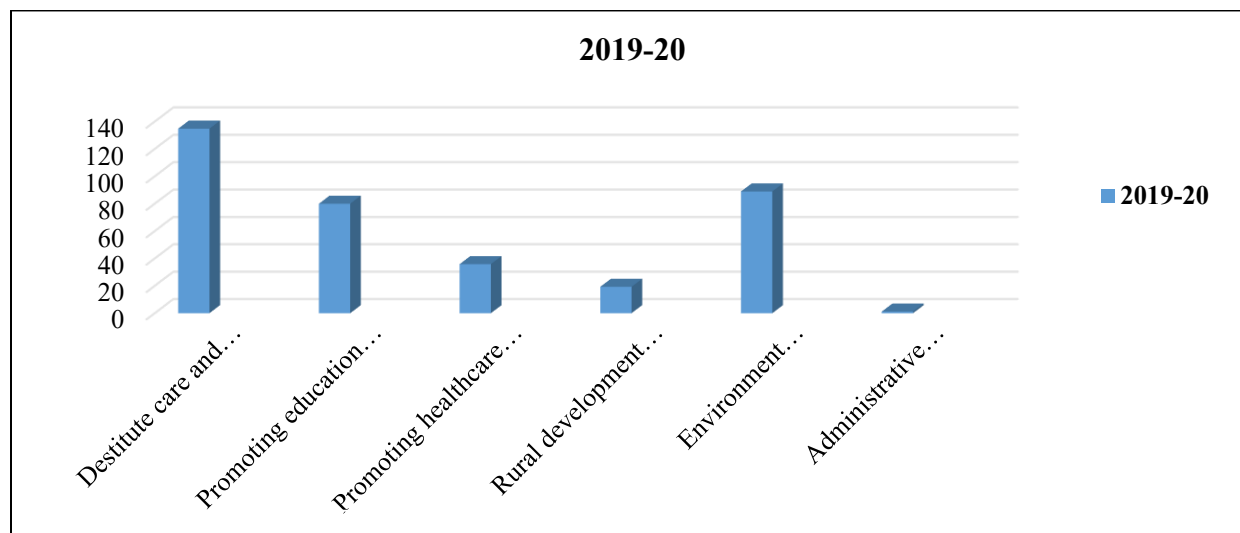


Table 2 and Graph 2 show the various CSR initiatives that Infosys carried out throughout the 2019–20 fiscal year. They have spent a total of 359.94 crores in this fiscal year. The largest contributions are provided to destitute care and rehabilitation, totaling 37.45 percent, or 134.81 crore, and to environmental

sustainability and ecological balance, totaling 24.71 percent, or 88.94 crore. Infosys has been emphasizing on sustainable business practices throughout the years. The environment is a major priority for the company. It made several efforts in the direction of renewable energy and green buildings.

3. Table showing Infosys CSR funding in each activities in the fiscal year 2020-21

SI No.	Activities	Rs. (in Crores)	Percentage
1	Construction of the 800-bed Infosys Vishram Sadan at the All India Institute of Medical Sciences, Construction of a 300-bed hospital block at the Sri Jayadeva Institute of Cardiovascular Sciences & Research, Construction of the 600-bed Infosys Asha Nivas <i>dharmashala</i> at the Tata Memorial Center, Construction of a 100-bed maternal and child care hospital, Construction of a hostel		39.21

	for 300 girl students at the Indian Institute of Information Technology, Construction of a school building at the Chethana Residential School, Construction of a high school building at the Ramakrishna Mission Shivanahalli, Construction of a protection wall at Cherlopalli Zoo, Construction of a new, state-of-the-art museum at the Art and Photography, Construction of a Rajya Sainik Sadan for exservicemen Foundation, Construction of Skill Development Training Centre and other facilities at the Indian Red Cross Society, Construction of a hostel for girls at the campus of the Indian Institute of Information Technology, Construction of a world-class visitor and animal-friendly enclosure for gorillas at Sri Chamarajendra Zoological Gardens, Construction of a multipurpose hall to be used for training of vocational skills at Shaktidhama Trust.	127.57	
2	Facilitating COVID-19 relief efforts, providing essential medical equipment and infrastructure to various hospitals and frontline workers, supporting daily livelihood requirements of the poor and needy.	37.29	11.46
3	Strengthen research activities and train young scholars in Orientology at the Bhandarkar Oriental Research Institute	2.25	0.69
4	Support the clean-up and restoration of two water bodies at a heritage site in Mandya district	1.25	0.38
5	Conservation and restoration of an old and dilapidated heritage building at a remote village	1.00	0.31
6	Bangalore Metro Rail Corporation Limited (BMRCL)	30.00	9.22
7	Smoke-free kitchen through installation of biogas units and promoting organic farming	22.32	6.86
8	Smoke-free kitchen through the distribution of high-efficiency biomass cookstoves	7.11	2.19
9	Infosys Headstart – Digital Literacy Project	0.48	0.15

10	Support the Infosys Prize program towards contemporary research in the various branches of science instituted by Infosys Science Foundation	20.00	6.15
11	Aiding flood relief efforts	12.62	3.88
12	Conservation and Rejuvenation of Hebbal lake, Mysuru	21.90	6.73
13	Others	40.68	12.50
14	Administrative Overheads	0.84	0.26
	TOTAL	325.32	100

Source: Infosys Annual Report 2020-21

3. Graph showing Infosys CSR funding in each activity in the fiscal year 2020-21

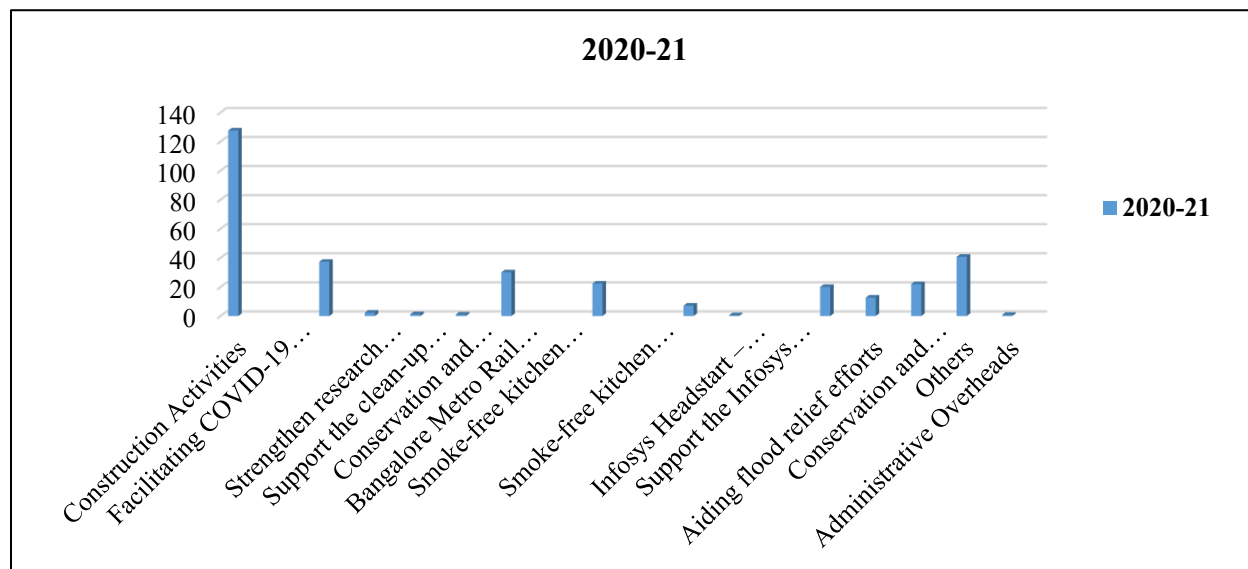


Table 3 and Graph 3 show the various CSR initiatives that Infosys carried out throughout the 2020–21 fiscal year. They have spent a total of 325.32 crores in this fiscal year. The largest contributions are provided to various constructional activities like construction of the 800-bed Infosys Vishram Sadan at the All India Institute of Medical Sciences, construction of a 300-bed hospital block at the Sri Jayadeva Institute of Cardiovascular

Sciences & Research, construction of the 600-bed Infosys Asha Nivas *dharmashala* at the Tata Memorial Center, construction of a 100-bed maternal and child care hospital, construction of a hostel for 300 girl students at the Indian Institute of Information Technology, construction of a school building at the Chethana Residential School, construction of a high school building at the Ramakrishna Mission Shivanahalli,

construction of a protection wall at Cherlopalli Zoo, construction of a new, state-of-the-art museum at the Art and Photography, construction of a Rajya Sainik Sadan for ex-servicemen Foundation, construction of Skill Development Training Centre and other facilities at the Indian Red Cross Society, construction of a hostel for girls at the campus of the Indian Institute of Information Technology, construction of a

world-class visitor and animal-friendly enclosure for gorillas at Sri Chamarajendra Zoological Gardens, construction of a multipurpose hall to be used for training of vocational skills at Shaktidhama Trust, totaling 39.21 percent, or 127.57 crore, and other expenditures, totaling 12.50 percent, or 40.68 crore. Infosys has emphasized on construction of hospitals, schools and zoological gardens in fiscal year 2020-21.

4. Table showing Infosys CSR funding in each activities in the fiscal year 2021-22

SI No.	Activities	Rs. (in Crores)	Percentage
1	Facilitating COVID-19 relief efforts, providing essential medical equipment and infrastructure to various hospitals and frontline workers, supporting daily livelihood requirements of the poor and needy	55.29	17.35
2	Construction of a 325-bed hospital block at the Sri Jayadeva Institute of Cardiovascular Sciences & Research	45.99	14.43
3	Smoke-free kitchen through installation of biogas units and promoting organic farming	27.37	8.59
4	Construction of the 800-bed Infosys Vishram Sadan at the All India Institute of Medical Sciences	26.86	8.43
5	Bangalore Metro Rail Corporation Limited (BMRCL)	23.83	7.48
6	Construction of a 100-bed maternity and child care hospital	19.90	6.24
7	Aiding flood relief efforts	15.50	4.86

8	Smoke-free kitchen through the distribution of high-efficiency biomass cookstoves	17.56	5.51
9	Construction of the 600-bed Infosys Asha Nivas Dharmashala at the Tata Memorial Center, Construction of a hostel for girls at the campus of the Indian Institute of Information Technology, Construction of Skill Development Training Center and other facilities at the Indian Red Cross Society, Construction of a school building at the Chethana Residential School, Construction of a Sabha Bhavan to continue and function leading to promotion of Yakshagana, Construction of Rajya Sainik Sadan for ex-servicemen for their welfare considering the service they have done towards the country, Construction of new 75,000 sq.ft. out-patient block at the Kidwai Memorial Institute of Oncology, Construction of a world class visitor and animal friendly enclosure for gorillas at Sri Chamarajendra Zoological Gardens, Construction of the second animal-friendly enclosure for gorillas at Sri Chamarajendra Zoological Gardens, Construction of a new, state-of-the-art museum at the Art and Photography Foundation, Construction of a multipurpose hall to be used for training of vocational skills at Shaktidhama Trust, Construction of a protection wall at Cherlopalli Zoo, Construction of a hostel for 300 girl students at the Indian Institute of Information Technology, Construction of a high school building at the Ramakrishna Mission Shivanahalli	56.18	17.63
10	Rejuvenation of lake	6.09	1.91
11	Smoke-free kitchen through installation of biogas units and promoting organic farming	4.22	1.32
12	Granted funds to Khushi Trust towards the construction of training and livelihood center	0.40	0.13
13	Rehabilitation and welfare of army personnel and disbursal to next of kin of martyrs and those injured in the line of duty, across the country	5.00	1.57

14	Research for ‘Reimagining India's Healthcare System’	1.00	0.31
15	Infosys Science Foundation – Infrastructure support to create a center of excellence	11.50	3.61
16	Granted funds for a mobile eye clinic vehicle for Ramakrishna Sevashrama	0.26	0.08
17	Support education of children through ARPAN	0.22	0.07
18	Providing infrastructure to the general public for sports activities in Bengaluru	0.10	0.03
19	Support the Infosys Foundation-PPBA Champions Nurturing Program to spot and train talented youngsters in badminton	0.85	0.27
20	Support the up-gradation of Bharat Kala Bhavan (museum), modernization of 15 galleries at Banaras Hindu University	0.13	0.04
21	Support the clean-up and restoration of two water bodies at a heritage site in Mandya district	0.05	0.02
22	Administrative Overheads	0.44	0.14
	TOTAL	318.74	100.00

Source: Infosys Annual Report 2021-22

4. Graph showing Infosys CSR funding in each activity in the fiscal year 2020-21

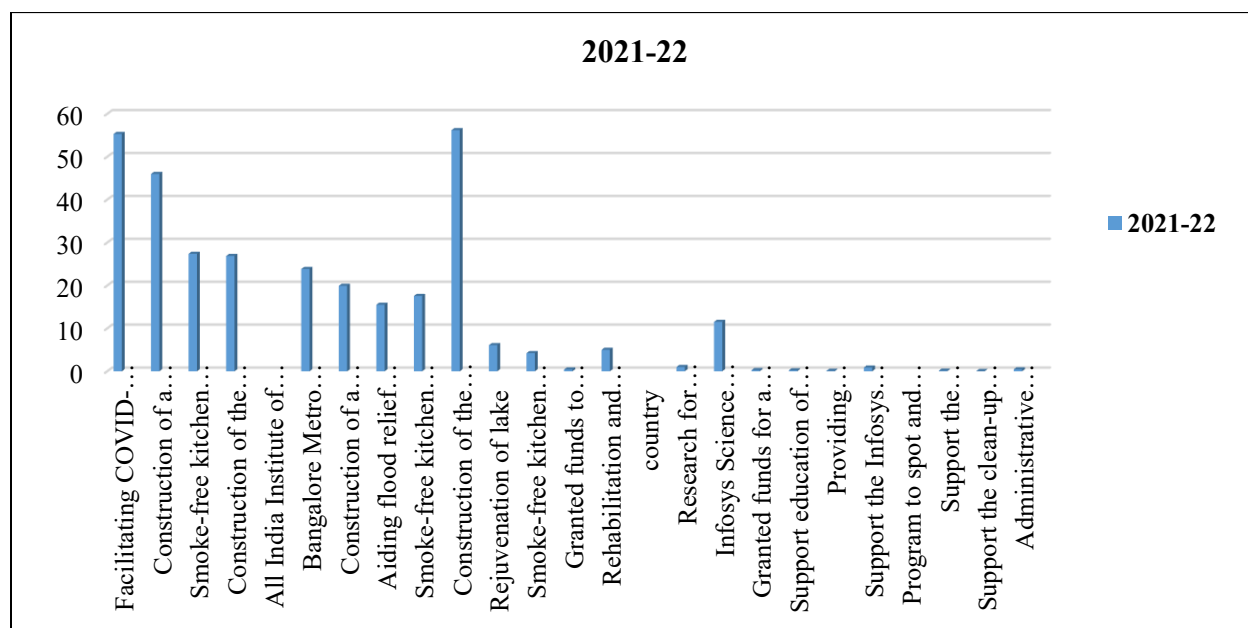


Table 4 and Graph 4 show the various CSR initiatives that Infosys carried out throughout the 2021-22 fiscal year. They have spent a total of 318.74 crores in this fiscal year. The largest contributions are provided to various constructional activities like Construction of the 600-bed Infosys Asha Nivas Dharmashala at the Tata Memorial Center, Construction of a hostel for girls at the campus of the Indian Institute of Information Technology, Construction of Skill Development Training Center and other facilities at the Indian Red Cross Society, Construction of a school building at the Chethana Residential School, Construction of a Sabha Bhavan to continue and function leading to promotion of Yakshagana, Construction of Rajya Sainik Sadan for ex-servicemen for their welfare considering the service they have done towards the country, Construction of new 75,000 sq.ft. out-patient block at the Kidwai Memorial Institute of Oncology, Construction of a world class visitor and animal friendly enclosure for gorillas at Sri Chamarajendra

Zoological Gardens, Construction of the second animal-friendly enclosure for gorillas at Sri Chamarajendra Zoological Gardens, Construction of a new, state-of-the-art museum at the Art and Photography Foundation, Construction of a multipurpose hall to be used for training of vocational skills at Shaktidhama Trust, Construction of a protection wall at Cherlopalli Zoo, Construction of a hostel for 300 girl students at the Indian Institute of Information Technology, Construction of a high school building at the Ramakrishna Mission Shivanahalli, totaling 17.63 percent, or 56.18 crore, and facilitating COVID-19 relief efforts, providing essential medical equipment and infrastructure to various hospitals and frontline workers, supporting daily livelihood requirements of the poor and needy, totaling 17.35 percent, or 55.29 crore. Infosys has emphasized on construction of hospitals, schools, zoological gardens and providing relief to COVID-19 patients in fiscal year 2021-22.

5. Table showing Infosys CSR funding in each activities in the fiscal year 2022-23

SI No.	Activities	Rs. (in Crores)	Percentage
1	Construction of a girls' hostel building Address: Indian Institute of Information Technology Tiruchirappalli, Karumandapam, Pirattiyur, Tiruchirappalli, Tamil Nadu	6.98	20.33
2	Infrastructure of a modernized cath lab and a vascular access center Address: Institute of Nephro Urology at Victoria Hospital Campus, Bengaluru, Karnataka	5.10	14.85

3	Facilitating COVID-19 relief efforts by providing essential medical equipment Address: Chengalpattu Medical College Hospital, Tamil Nadu	1.50	4.37
4	6,971 biogas units for smoke free kitchens to various beneficiaries (Individual households) Address: Nagpur and Bhandara, Maharashtra	8.39	24.43
5	4,000 improved cookstoves to various beneficiaries (Individual households) Address: Udaipur, Rajasthan	2.28	6.64
6	37,200 improved cookstoves to various beneficiaries (Individual households) Address: Latur, Osmanabad, Solapur, Maharashtra	6.90	20.09
7	10,000 improved cookstoves to various beneficiaries (Individual households) Address: Garo Hills, Meghalaya	3.19	9.29
TOTAL		34.34	100.00

Source: Infosys Annual Report 2022-23

5. Graph showing Infosys CSR funding in each activity in the fiscal year 2022-23

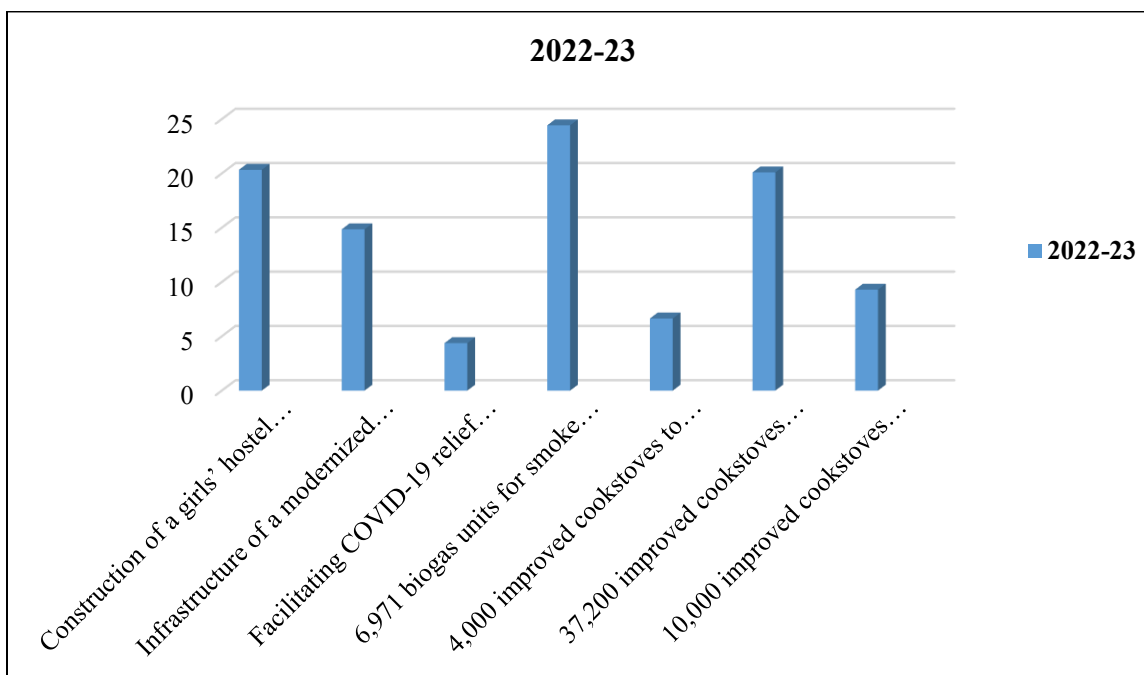


Table 5 and Graph 5 show the various CSR initiatives that Infosys carried out throughout the 2022-23 fiscal year. They have spent a total of 34.34 crores in this fiscal year. The largest contributions are provided to 6,971 biogas units for smoke free kitchens to various beneficiaries (Individual households) Address: Nagpur and Bhandara, Maharashtra, totaling 24.43 percent, or 8.39

crore, and construction of a girls' hostel building Address: Indian Institute of Information Technology Tiruchirappalli, Karumandapam, Pirattiyur, Tiruchirappalli, Tamil Nadu, totaling 20.33 percent, or 6.98 crore. Infosys has emphasized on providing biogas units and construction of girls' hostel in fiscal year 2022-23.

3. MAJOR FINDINGS

1. CSR activities undertaken by the Infosys in the Fiscal year 2022-23. In this fiscal year they have spent total 34.34 Crores in that. They have spent most amount on Biogas Units i.e. 8.39 Crores as compared to other activities.

2. CSR activities undertaken by the Infosys in the Fiscal year 2021-22. In this fiscal year they have spent total 318.74 Crores in that. They have spent most amount on Construction of various Social Welfare Institutional Setups i.e. 56.18 Crores as compared to other activities.

3. CSR activities undertaken by the Infosys in the Fiscal year 2020-21. In this fiscal year they have spent total 325.32 Crores in that. They have spent most amount on Construction of various Social Welfare Institutional Setups i.e. 127.57 Crores as compared to other activities.

4. CSR activities undertaken by the Infosys in the Fiscal year 2019-20. In this fiscal year they have spent total 359.94 Crores in that. They have spent most amount on Destitute Care and Rehabilitation i.e. 88.94 Crores as compared to other activities.

5. CSR activities undertaken by the Infosys in the Fiscal year 2018-19. In this fiscal year they have spent total 342.04 Crores in that. They have spent most amount Environmental Sustainabilty and Ecological Balance i.e. 92.96 Crores as compared to other activities

4. CONCLUSION

In addition to being a top provider of IT services, Infosys is a model corporate citizen. It focuses on a number of CSR initiatives through the Infosys foundation, including those that address national history and culture, gender equality, education, the environment, poverty reduction, and other social issues. It invests a large portion of its income in these CSR initiatives. It aggressively pursues these initiatives in the US as well as locally. In conclusion, it is an excellent illustration of corporate citizenship.

In the communities where it conducts business, Infosys is devoted. As a result, the Infosys Foundation was established to aid the less fortunate members of society. The Infosys Foundation is a nonprofit organization that works to uphold Infosys Ltd.'s social duty by fostering opportunity and promoting social justice. The Infosys Foundation takes pleasure in

collaborating with people from all walks of life, choosing initiatives with meticulous attention to detail, and operating in fields that the public has historically ignored. First operating in Karnataka, the Infosys Foundation then expanded into Andhra

Pradesh, Arunachal Pradesh, Bihar, Delhi, Gujarat, Jammu & Kashmir, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttarakhand, and West Bengal.

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