

CORPORATE SOCIAL RESPONSIBILITY: A STUDY OF ULTRA TECH CEMENT (ADITYA BIRLA) AND AMBUJA CEMENT GROUP

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ABSTRACT

A long back Kautilya in his 'Arthashastra' mentions traders' responsibilities to the local society. In ancient India, such responsibility was voluntary and non mandatory. Companies like TATA and Birla are practicing the Corporate Social Responsibility (CSR) for decades, long before CSR become a popular basis. Preceding the independence of India, in 1944, a set of concerned industrialist came out with a development plan for India called Bombay plan. During 1950s, 1960s, influenced by Gandhi's philosophy of 'Trusteeship' an ancient idea revived and reinterpreted by Mahatma Gandhi, most of the businessmen in India saw their business empires as a 'trust' held in the interest of community at large. Corporate social Responsibility (CSR) is a concept whereby organization considers the interests of society by taking responsibility for the impact of their activities on customers, employees, shareholders, communities and the environment in all aspects of their operation. Organizations are voluntarily taking steps to improve the quality of life for the employees, their families, local community and society at large beyond the statutory obligation. The social responsibility of business encompasses the economic, legal, ethical, and discretionary (or philanthropic) expectations that society has of organizations at a given point in time (Turner, 2006). Social responsibility is as an important business issue of Indian companies irrespective of size, sector, and business goal. At present CSR is only in budding stages. Large, no of companies are undertaking CSR activities superficially and promoting & highlighting these activities in media and newspapers. The Central government, Ministry of Law and Justice, by legislation (The Companies Act 2013) made mandatory to each company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year who will spends in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy. The paper attempts to explore Corporate Social Responsibility (CSR) practices initiatives taken particularly in the background of rural development by the Ambuja Cement and Ultra Tech Cement. The study will examine do the corporate consider rural people as a stakeholder? If so, what CSR initiatives taken for development of rural areas and how the corporate implement their CSR initiatives as a part of their business strategy? It evaluates impacts of CSR actions on the socio-economic development of rural people.

Key Words: - Corporate Social Responsibility (CSR) –Ambuja Cement Group, and Ultra Tech Cement Group (Aditya Birla Group), livelihood, Health, Education, Environment, Infrastructure, Women Empowerment and Skill Development.

1. INTRODUCTION

India is a country of agriculture, our 70% population are living in the villages and these villages are in a state of neglect and underdevelopment with impoverished people. The problems are ignorance, ill health, high mortality; illiteracy, unemployment, no roads and electricity and social issues are most acute in rural areas. Government in their Five years plans having various policies & schemes for rural development and uplift the living standard but not eradicate because of defects in planning process and investment patterns. However, the efforts of government may not be adequate to provide basic services to its people. It is not only the responsibility of the government alone but many stakeholders need to be involved to attain the

progress and welfare of the society. The public and private corporate sector are have a essential role to improve the quality of life in the rural areas that have been left out of the development and also work for sustainable development of rural areas.

It has been observed from the past few years, as a consequence of raising globalization and pressing ecological issues, the role of corporate in social context within which it operates, has been altered. Corporate considers themselves as an integral part of society and accordingly act in a social responsible way that goes beyond economic performance (KPMG and ASSOCHAM, 2008). As a result of this corporate shift from purely profit to profit with social responsibility. It is essentially a concept whereby companies decide voluntarily to contribute to the society to make it better and environmentally cleaner (European Commission, 2001). CSR is understood as the commitment of business to contribute to sustainable economic development of business as well as society. A widely quoted definition by the World Business Council for Sustainable Development state that “Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” (WBCSD, 1999. European Commission described CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. Thus, the meaning of CSR has two fold. On one hand, it exhibits the ethical behaviour that an organization exhibits towards its internal and external stakeholders. On the other hand, it denotes the responsibility of an organization towards the environment and society in which it operates. In recent years an increasing number of companies (small or large) worldwide started giving attention to Corporate Social Responsibilities because the customers, the public and the investors expect them to act sustainable as well as responsible. Company’s social responsibility, arises from the fact that a business enterprise derives several benefits from society which must, therefore, require to the enterprise to provide returns to society that have now become even more important than traditional relationship between government and business. “CSR is regarded as medium through which companies give something back to the society.” Business professional identify CSR priorities and the areas of interventions which are meaningful in the context of rural development. Therefore, there is a need to study and understand how corporate enterprises are using CSR initiatives what is the impact of CSR initiatives on socio-economic development of people in rural areas.

2. REVIEW INDIAN STUDIES

In the context of India CSR studies are very few and limited. Singh and Ahuja 1983 conducted the first study in India on CSR of 40 Indian public sector companies for the years 1975-76 and found that 40 percent of the companies disclosed more than 30 percent of total disclosure items included in their survey. Khan and Atkinson (1987) conducted a comparative study on the managerial attitudes to social responsibility in India and Britain. The study shows that most of the Indian executives agreed CSR as relevant to business and felt that business has responsibilities not only to the shareholders and employees but also to customers, suppliers, society and to the state. A survey by TERI-Europe and ORG-MARG (2001) in several cities in India revealed that more than 60% of the people felt that the companies should be held responsible for bringing down the gap between rich and poor, reducing human rights abuses, solving social problems and increasing economic stabilities.

Some of the surveys like ‘Corporate involvement in social development in India’ by Partners In Change (PIC), ‘Altered Image: the 2001 State of Corporate Responsibility in India Poll’ by Tata Energy Research Institute (TERI), ‘Corporate Social Responsibility: Perceptions of Indian Business’ by Centre for Social Market (CSM), and ‘Corporate Social Responsibility Survey, 2002, India presented jointly by the British Council, UNDP, Confederation of Indian Industries and Price Water house Coopers have also highlighted the emerging Indian participations in the CSR process. The findings of these surveys emphasized companies across India reveal that philanthropy is the most significant driver of CSR, followed by image building, employee morale and ethics respectively. Centre for social markets (2003) conducted a study in which it was found that social responsibility is seen to be an important business issue within the sample firms, irrespective of firm size, age, sector, location, primary purpose or legal status. Raman (2006) used

content analysis technique to examine the chairman's message section in the annual reports of the top 50 companies in India to identify the extent and nature of social reporting. This study concluded that the Indian companies placed emphasis on product improvements and development of human resources (Raman, 2006). According to a survey done by Partners in Change 2000, which covered 600 companies and 20 CEOs for judging Corporate Involvement in Social Development in India 85 percent agreed that companies need to be socially responsible; only 11 percent companies had a written policy; over 60 percent of the companies were making monetary donations; health, education and infrastructure were most supported issues.

Four important surveys have been conducted from 2000 onwards, which give significant macro level conclusions about Indian corporate. The first and second surveys were carried out in 2001 and 2002 by Business Community Foundation for TERI-Europe. The survey sought to explore the perception of workers, company executives and general public about social, economic and environmental responsibilities. It was found that all companies irrespective of size or sector have awareness of CSR and its potential benefits. Many companies were collaborating with NGOs, have labor and environmental policy guidelines in place. A third survey was jointly conducted in 2002 by CII, United Nations Development Program (UNDP), British Council (BC) and Price Water Coopers (PWC). The respondents are in near unanimity that CSR is very much a part of the domain of corporate action and the passive philanthropy is no longer sufficient. A significant proportion of respondents, recognize CSR as the mean to enhance long-term stake holder value. The fourth survey, the Karmayog CSR rating 2007-08 is for the largest 500 companies. Karmayog is a platform for the Indian non-profit sector providing research on CSR activities of Indian companies. It rated the 500 largest Indian Companies based on their CSR activities. It was observed from the survey that most companies believe that charity and philanthropy equals to CSR; very few companies are using their core competence to benefit the community. Most companies use CSR as a marketing tool to further spread the word about their business. Only 5 Indian companies (from this study) publish a Corporate Sustainability Report to measure and assess the impact of their business on the environment and very few companies have a clearly defined CSR philosophy. Most companies spend their CSR funds thinly across many activities, thus somewhere losing the purpose of undertaking that activity.

3. CORPORATE SOCIAL RESPONSIBILITIES IN INDIA

Tata and Birla group companies which have led the way in making corporate social responsibility an intrinsic part of their business plans. These companies have been deeply involved with social development initiatives in the communities surrounding their operations.

Gandhiji was a person who in several respects was ahead of his time. His view of the ownership of capital was one of trusteeship, motivated by the belief that essentially society was providing capitalists with an opportunity to manage resources that should really be seen as a form of trusteeship on behalf of society in general. The emergence of non-family-owned businesses in 1960s and 1970s also saw an increase in numbers of 'trusts' set up by businesses. Businessmen made significant contribution to support schools, colleges, hospitals, and rural development. Changes in India's economic paradigm in 1990s significantly affected the corporate sector, bringing freedom from controls and increased roles. Companies across India reveal that philanthropy is the most significant driver of CSR, followed by image building, Employee morale and ethics respectively. The perception about the role that companies have to ply in CSR activities has increased. In developing countries like India business can be succeed only if industries maintain good relationships with all their stakeholders. This relationship can be strengthened, if organizations fulfil their obligations towards their stakeholders. CSR in India reflects the initiatives undertaken by Private and Public sector companies to tackle the development issues faced by the country in the form of poverty, illiteracy, environmental degradation, good governance, etc. In India, CSR has evolved to encompass employees, customers, stakeholders and sustainable development or corporate citizenship. The spectrum of CSR includes a number of areas as human rights, safety at work, consumer protection, climate protection and caring for the environment, and sustainable management of natural resources. From the perspective of employees, CSR activities include providing health and safety measures, preserving employee rights and discouraging discrimination at workplace. This helps in

fostering a healthy environment within the company. From the perspectives of customers, CRS activities may include commitment to product quality, fair pricing policies, and so on. CSR taken up by the various companies primarily focuses on poverty alleviation, environmental protection and sustained development.

In a global CSR study undertaken in 7 countries (viz. India, South Korea, Thailand, Singapore, Malaysia, Philippines and Indonesia) by the U.K. based International Centre for CSR in 2003, India has been ranked second in the list. This ideally shows the value that is important to customers in India. Bharat Petroleum and Maruti Udyog have been ranked as the best companies in the country. The next comes in the list are Tata Motors and Hero Honda. Canara Bank, Gujarat Ambuja and Wipro are involved in community development work of building roads, running schools and hospitals. ACC has been rendering social services for over Five decades. They are setting up schools, health centers, agro-based industries and improving the quality of rural life. BHEL is actively involved in the Welfare of the surrounding communities is helping the organization to earn good will of the local people. BHEL is also providing drinking water facilities, construction of roads and culverts, provision of health facilities, educational facilities; and so on companies like ONGCs are encouraging sports by placing good players on their pay rolls. TISCO, TELCO and HINDALCO won the award for excelling in CSR, jointly given by FICCI and Business world for the 2003. ONGC has also committed resources by adopting a few villages to implement President Dr. Abdul Kalam's idea of PURA (Provision of Urban Amenities in Rural Areas). NTPC has established a trust to work for the cause of the physically challenged people. Similarly in the private sectors like Infosys, Wipro and Reliance are believed to be most socially responsible corporations.

They include -- business ethics, corporate citizenship, corporate accountability, sustainability and corporate responsibility. The issues that represent an organization's CSR focus vary by size (small, medium and large), sector (for example, financial institutions, infrastructure providers, textile manufacturers, agri- producers, supermarket retailers, etc.) and even by geographic region. In its broadest categories, CSR typically includes issues related to business ethics, community investment, environment, governance, human rights, the marketplace and the workplace. World Business Council for Sustainable Development defines Corporate Social Responsibility (CSR) as "The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large."

4. AWARENESS OF CSR AND INDIAN GOVERNMENT

India is a developing economy, here Corporate Social Responsibility (CSR) play important role in organizations. In Indian industry one can easily notice a paradigm shift from corporate philanthropist to being socially responsible. The importance of CSR is increasing in Indian corporate scenario because organization have realize that ultimate goal is not profit making beside this trust building is viable and assert able with societal relationship. The compulsion of CSR has emerged in last two decades when Indian organization realizes the importance of sustaining in this cutthroat competition era. Before this Indian industries had materialistic culture. In the hue and cry of LPG (Liberalization, Privatization and Globalization) companies were only focused toward profit maximization which led social backwash. To overcome this fashion CSR play an important role in sustainable development which is only possible when there is a balance between profit and lowering social backwash or eradicating it.

In the last decade, globalization has blurred national borders, and technology has accelerated time and masked distance. Given this sea change in the corporate environment, companies want to increase their ability to manage their profits and risks, and to protect the reputation of their brands. Because of globalization, there is also fierce competition for skilled employees, investors, and consumer loyalty. How a company relates with its workers, its host communities, and the marketplace can greatly contribute to the sustainability of its business success. Now, more and more companies are realizing that in order to stay productive, competitive, and relevant in a rapidly changing business world, they have to become socially responsible. The Indian government make a cause for companies to spend at least 2% net profit

on CSR. The CSR Clause requires companies to form a Corporate Social Responsibility Committee (“CSR committee”) within the board of directors that will devise, recommend, and monitor CSR activities, and the amounts spent on such activities, to the rest of the board. The CSR committee must consist of three or more directors, at least one of which must be an “independent director” (Clause 149(6) of the Companies Bill). The composition of the CSR committee must be disclosed in the annual board report.

5. THE STUDY OF ADITYA BIRLA AND AMBUJA GROUP

Organization's CSR initiatives has played pivotal role in improving the lives of the communities and society at large and in & around their operations with an objective to energize, involve and enable them to realize their potential. India is a second in Cement production after China. Ultra Tech Cement, is the country's largest firm in terms of capacity and production, holds around 22% of the domestic market, with ACC (50%-owned by Holcim) and Ambuja (50%-owned by Holcim) having 15% and 13% shares respectively.

5.1 CORPORATE SOCIAL RESPONSIBILITY AT ULTRA TECH CEMENTS (ADITYA BIRLA GROUP)

Before Corporate Social Responsibility (CSR) found a place in corporate lexicon, it was already textured into Aditya Birla Group's value systems. As early as the 1940s, Shri G. D. Birla espoused the trusteeship concept of management. Corporate social responsibility is a very fundamental and essential part of the Aditya Birla Group's value systems. Group's social work has expended to 5000 villages in India, reaching out to 7.5 million people every year. The Group spends in excess of Rs.250 crore annually, inclusive of the running of 18 hospitals and 42 schools. The effort put by the group can be best understood by their vision statement, which states "To actively contribute to the social and economic development of the communities in which we operate. In doing so, build a better, sustainable way of life for the weaker sections of society and raise the country's human development index." The group has carried forward the philosophy of Shri G.D. Birla, who believed in, that the wealth one makes is to be put into trusteeship for all the shareholders, which literally means in the language of CSR, to utilize and invest a part of your profits for the welfare of the society at large. It has implemented the concept of 'sustainable livelihood' has channelized resources to ensure that people have necessary means to meet their both end. While carrying this philosophy, Mr. Aditya Birla, weaved in the concept of 'sustainable livelihood', which transcended cheque book philanthropy. In his view, needy person taught in such a way that he may earn for himself and his family life time instead to giving him daily. So that Society can stand on their foot. The same philosophy has been taken a step forwarded by Mr. Kumar Mangalam Birla, (Chairman) by establishing the concept of triple bottom line accountability represented by economic success as an organisation culture. He gives us a clear vision of the groups thought process towards CSR when he says, “Our community work is a way of telling the people among whom we operate that we care”. The group's main focus is on maximum development of the area of people in around their plants located mostly in distant rural areas and tribal belts. The companies [Grasim](#), [Hindalco](#), [Aditya Birla Nuvo](#) and [UltraTech](#) of the group have special Rural Development Cells, which are the implementation bodies of CSR initiatives. Projects are carried out under the aegis of the "Aditya Birla Centre for Community Initiatives and Rural Development", led by Mrs. Rajashree Birla. The Centre provides the strategic direction, and the thrust areas for work ensuring performance management as well. The group in his effort towards developing a better society has many foundation, NGO's and state and central governments bodies as its partner, together with them mainly focus on the rural development activities span five key areas, Education, Health care & Family Welfare, Social Causes, Infrastructure development and Sustainable livelihood and also unique initiatives to develop a model villages that can stand on their own feet. A model village entails ensuring self-reliance in all aspects viz. education, health care and family welfare, infrastructure, agriculture, watershed management and sustainable livelihood options. The fundamental aim is to ensure that their development reaches a stage where the village committees take over complete responsibility and CSR teams become dispensable.

Ultra Tech Cement believes that the only way for a nation to truly grow, is to grow together. Proximity amplifies interaction and consistent engagement enhances understanding of needs and aspirations. Thus group believe that the ideal geography for social interventions is the one in which the business resides. Ultra Tech has therefore committed his time, efforts and resources to transform 54 villages near our manufacturing facilities into model villages by 2017. For the year 2014-15, Ultra Tech's CSR investment was INR 450 million. Group practice is compassionate capitalism. This involves not just generation of wealth but its equitable distribution as well. Our mines and manufacturing plants, located across some of the most remote locations of India, act as hubs of development. Ultra Tech social initiatives, planned by the Aditya Birla Centre for Community Initiatives and Rural Development, are executed by dedicated CSR teams at these varied locations. Group pursue his social initiatives like projects and leverage his management and manufacturing expertise to ensure seamless executions and have established robust monitoring processes, which includes social audits by reputed organisations. An experienced Board-level CSR committee provides strategic direction and monitors progress. Ultra Tech Cement CSR work is in proximity of his 24 manufacturing units across 13 states of the country which reach to 1.3 million of people in 407 villages including 18 model villages. Ultra Tech has focus on the issues of health care, education, sustainable livelihood, infrastructure and social reform.

In health care and family planning their goal is to provide best facilities to people in villages through their hospitals. The group fulfil this mission through primary health care centres and hospitals, mother and child care projects, Immunization program with a thrust on polio eradication, Health care for visually impaired and physically challenged and preventive health through awareness programmes. Groups also having mobile clinics- doctors visits and distributed medicines, organising camps for Cataract eye operations, general and multi-speciality operations, family planning operations, HIV/AIDS, Cancer, TB awareness and prevention camps, Blood donation camp, operation for polio effective people and distribution of clippers, medical expenses to the poor people, in rural areas. Under the Education program the group aims to cultivate the habits for learning and knowledge in every one through Balwadis for quality elementary education to impart quality primary education, formal schools in form of Aditya BAL Vidya Mandirs, caring girl's child education, informal education and Adult education programmes. Groups are also providing school buildings, furniture, visual equipment, computers, sports materials, books, bags, and uniforms in the rural areas and also provide computer literacy and career counselling services. For sustainable livelihood the focus is on formation of self groups of women empowerment, vocational training through Aditya Birla rural technology parks, agriculture development programs and providing aids to purchase of agriculture equipments and seeds, watershed development and partnership with industrial training institutes, construction of check dams on rivers, deepening the ponds. Group CSR also provide Support for Construction of Toilet, well, water. All units in their areas are providing various training programs to the women and adults for self employment. Through infrastructure development the group aims to provide necessary services that are pillars for sustainable development. The group has set up basic infrastructure facilities, Community centres, housing facilities, safe drinking water, sanitation and hygiene and also focuses on renewable sources of energy. Groups are also constructing and repairing village's roads, school buildings, hospitals building and medical equipments. Group also providing safe drinking water through pipelines, construction of water tanks and over head water tanks, supply water through tankers in the water scarcity areas, rain water-harvesting, recharging of ground water by building check dams are the standard features in all our manufacturing locations. Groups CSR is also organising camp for Cattle vaccination and distribution of free medicines also. Rain water is collected in the mines pits which are used for drinking water and also ground water laved charged in nearby area and helped farmers by availing water in their wells. The Group specifically works on social issue like dowry less marriage, widow marriage and also has run successfully many awareness programmes on anti-social issues. Many other programs and campaigns are being conducted on de-addiction and moral values, under their endeavour to bring social change. . Ultra Tech is a largest cement producer in India and continually strives to play a key role in finding effective and responsible ways to preserve the environment - a Cement Sustainability Initiative and improving sustainability in the identified areas of waste management, energy reduction, water conservation, biodiversity management, forestation and

emission reduction which are relevant to the cement industry. Ultra Tech has also set up a Municipal Solid Waste (MSW) processing plant, to convert MSW to Refuse Derived Fuel (RDF). The plant is capable of extracting 150 tonnes of RDF from 500 tonnes of MSW per day which is used as fuel. Waste materials such as fly ash and slag from thermal power plants and steel plants are used in cement production.

Ultra Tech Cement's rural development activities are spread in the above mentioned key areas and it works with a goal to help in building model villages that can sustain on their own. These endeavours of the group towards building a better sustainable society the group has been applauded acknowledged and rewarded during the year 2014-15, Star Group's Leadership Excellence Award in Corporate Social Welfare/CSR for Birla White, World CSR Congress' Global CSR Excellence & Leadership Award for Vikram Cement Works, Think Media Inc.'s CSR Case Study Award to Hirmi Cement Works for Kalyani Sustainable Livelihood project, Reddipalayam Cement Works won the prestigious 'Challengers Award – 2015 (Medium Business)' at Frost & Sullivan's Green Manufacturing Excellence Award and Ultra Tech won Intel-AIM Corporate Responsibility Award and Governance and Society: Asian CSR Awards 2013, for its work among the underprivileged and highest standards of governance.

5.2. CORPORATE SOCIAL RESPONSIBILITY AT AMBUJA GROUP

Ambuja group adopted CSR approach in his overall business strategy. Therefore group have been successful in achieving the objectives of both business and social development. The approach to work is not mainly relief, welfare and services delivery but it is sustainable development oriented, which have long term benefit. The group CSR activities are carried through Ambuja Cement Foundation and were established way back in 1993 as a social development arm of the Ambuja Cement Ltd. Which works with the rural communities surrounding Ambuja's manufacturing sites. Ambuja Cement Foundation (ACF) is working with several communities across 22 locations in 12 states. The Foundation is engaged in a variety of people-centric, integrated rural development projects. ACF working exclusively with rural communities on issues related to Water Resource Management, Agro & skill based livelihood generation, Health, education, women's empowerment and rural infrastructure. ACF believes that sustainable change can only happen with the involvement of individuals and communities. Hence, its approach is to energise, involve and enable people to realise their true potential and be self-sustaining. The Foundation collaborates with compatible organizations and government bodies to enhance the quality of its programmes. ACF expenses during the financial year 2014-15 on CSR activities are 8062.62 lakh. Major expenditure are on Nature resource Management (23%), Agro-based Livelihood (23%), Human Development (Health, Education & Training) (22%), Rural Infrastructure (9%), Skill and Entrepreneurship Development Institutes (SEDI) (7%), and Coordination and Administration (16%). Ambuja Vidya Niketan Trust (AVNT) is a non-profit making trust promoted by Ambuja Cements Ltd. for providing educational facilities to the wards/dependents of employees of Ambuja Cement Ltd. and children of the Villages around the plant / projects of the Company.

One of the major programmes of ACF is Water Resource Management (WRM) which focuses on rejuvenation of water resources, accessibility to quality water, and environment protection. The programme promotes rainwater harvesting through indigenous and new technologies. ACF has been working on the natural water resource management with the Government of Gujarat (GoG) and donor agencies, like Sir Ratan Tata Trust (SRTT), on the salinity ingress or seepage of saline sea water in to land water resource near coastline area of Gujarat. In the water-scarce areas of Rajasthan, ACF has been working on reviving traditional water conservation systems such as the khadins; while sub-surface dykes help retain water in rivers. These sub-surface dykes and run-off diversion systems are able to provide water for irrigation for longer duration in a year, creating a positive impact on agriculture yields, as well as increasing accessibility of water for domestic use. ACF supported micro irrigation methods in over 2,100 acres of land, saving water compared to conventional irrigation methods. Salinity ingress is a challenge in the coastal parts of Gujarat, and it is addressed through promotion of low-water intensive crops, renovation of ponds, and deepening of wells to recharge ground water resources. Rain water harvesting through construction of check dams, ponds and farm bunds have increased availability of

water for agriculture. Importantly, through the Rain Roof Water Harvesting Structures (RRWHS), ACF has been able to ensure water availability at the doorstep. ACF is collaborating with various state government agencies, NGOs and academic institutions to implement various state specific conservation programmes.

Enhancing agro-based livelihoods for rural communities is another focus area for ACF. Better Cotton Initiative (BCI) is a program for producing economically, environmentally, and socially sustainable cotton. BCI is a farm level intervention that has the potential to change the scenario on the global market, and has demonstrable long-term benefits for both farmers and the environment. Better Cotton Initiative is an international programme implemented in major cotton producing countries in the world, including India. ACF is the largest among the 8 implementing agencies in the country, a process coordinated by the Dutch organisation *solidairdad*. ACF's nascent organic farming intervention grew exponentially to reach out to more farmers. Awareness programmes among the farming community provided a glimpse of a viable, alternate way of farming. ACF other innovative initiatives include the Wadi project, wherein fruit-bearing trees are planted along existing farms. At no extra cost or effort, the farmer is ensured of additional income within five years. ACF encouraged farmers to adopt quality seeds, bio-fertilizers, organic farming, reduction in the use of pesticides and chemicals and better irrigation methods has brought down input costs and raised yields and profits in a sustainable and environment-friendly way. ACF is also creating awareness among the farmers not to burn biomass residues in their field which can be used as alternative fuel for industries, by this way farmers can earn profit and save the environment from pollution.

ACF has also focused on providing alternate skills for employment generation to rural youth Under Skill and Capacity Building program. Skill and Entrepreneurship Development Institutes (SEDI) have been providing technical training in 17 different trades including welding, carpentry, repairs of domestic appliances, mobiles, two-wheelers, computer basics and DTP and security guard training. Post-training, SEDI provides trainees assistance in finding suitable job opportunities or in establishing small scale enterprises. ACF is also concentrating on livelihood generation of various kinds, towards improving the standard of living of people and improving the quality of their life – a factor that is inextricably linked to the Company's growth and expansion.

ACF is implementing a comprehensive healthcare programme reaching out to communities through clinical, preventive and pro motive interventions; bridging gaps in access to quality health care. Cement plants are situated in remote and tribal areas and communities around the Company plants have little or no access to clean drinking water, or health care services. ACF addresses these issues through its integrated health programme. ACF continued to strengthen its cadre of health workers under the Village Health Functionary (VHF) Programme, village women, is called 'Sakhis', trained in clinical, preventive and pro motive aspects of health. Sakhi conduct sessions on health with women, and youth, interact with Panchayats to implement sanitation programmes in the villages, promote sustainable practices like kitchen garden and vermin composting, and work closely with state-run *anganwadis* to monitor health of young children. ACF's health programme is also moulded to suit the conditions and the specific needs of communities in the region i.e. drug de-addiction program in Bhatinda, Punjab, malnutrition in young children in Bhatapara (Chhattisgarh), sex-selection in Ropar, Neo-natal Care (HBNC) programme to tackle maternal and infant mortality, and promote safe child care, in Chandrapur, Maharashtra. ACF is also concentrating on HIV and AIDS prevention programme by setting up Sexually Transmitted Infection (STI) Clinics and Voluntary Counselling and Testing Centres (VCTC).

ACF is also enhancing quality of education in village-level government schools by introduction of various innovative learning tools and concepts for trainers, teachers, and students. Regular and sustained training of *anganwadi* workers and school teachers are an important feature of the ACF education programme. ACF have a significant collaboration with UNICEF in Maharashtra, to promote sport and leadership skills among school children in district Chandrapur.

Women can be a major force for change. Time and again it has been proven that, (a) Attitudinal changes on the part of women have a multiplier effect on the attitudes of their families and communities, (b) socio-economic benefits derived by them are shared, thereby spreading the prosperity. ACF works for

female empowerment in a number of ways: Self-help groups which play a major role in helping women realize their potential. They inculcate and encourage the habit of saving, provide finance for funding (agro-based and non agro based) income generation activities, help develop skills to start and sustain micro entrepreneurial ventures, provide a forum for women to discuss issues relevant to them and enable women resolve problems. Ambuja cement is committed towards Proactive Environment Management and has Commissioned Continuous Emission Monitoring Systems (CEMS) at kiln stacks and has commissioned Continuous Ambient Air Quality Monitoring Stations at 5 plants, for keeping track of fugitive emissions. These systems monitor all vital emissions from our operations online. Ambuja cement Ltd. Was acknowledge with an appreciation for its commendable CSR initiatives by FICCI (Federation of Indian Chamber of Commerce and Industry) on 24th November 2015.

6. CONCLUSION

Business has come a long way from barter to currency system. And with the changing times CSR has developed from traditional corporate philanthropy, where business allocated a certain amount of their profit to “do well” for the society, to a core strategic value. Shareholder, stakeholder and employees also desires to be component of “doing good work” and would like their money to be used for good social cause and developing a strong society. This dynamic thinking to return to the society and being a good and active corporate citizen has forced to all corporate to think more rigorously on their social responsibility. The businesses have very well understood that doing charity is no more enough.

Business houses are increasingly in realizing their stake in the society and engaging in various social and environment activities. CSR holds a very significant place in the development of the country today and can pose as an alternative tool for sustainable development. As companies have shown great concern for their immediate community and the stockholders, it can be safely conclude that much of the fate of society lies in the hand of the corporate. A successfully implemented CSR strategy calls for aligning these initiatives with business objectives and principles. Wealth has to be created before it can be distributed. The responsibility to create wealth is of business. Therefore responsibilities and rights must go simultaneously. Hence, the society cannot disarm business of its rights which are very essential for creating value. All business houses have an obligation towards environment and society, which provides them with the much needed raw material and most importantly human resource. The two groups, Ultra Tech (Aditya Birla) and Ambuja are considered for this paper that have travelled a long way in their cause for CSR. Both groups have been contributing in the development of a self sustainable society. Both have worked in the field of education, health, water management, women empowerment and social issues. Thus to conclude this social participation of business would grow and result in a harmonious and healthy bond between the society and business. No doubt CSR creates a better public image and goodwill for the business among the society.

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