



Kalpā Impact



TRENDS SHAPING INDIA'S CSR ECOSYSTEM

Based on FY 2024 data from PRIME Database





CSR ENABLES BUSINESSES TO ADDRESS CRITICAL NATIONAL CHALLENGES

CSR is mandated under Section 135 of the Companies Act, 2013, requiring eligible companies to spend at least two percent of their average net profits of the last three years on approved CSR activities.

Eligible companies are those with:

- ✓ Net worth of INR 500 crore and above, or
- ✓ Revenue of INR 1,000 crore and above, or
- ✓ Net profit of INR 5 crore and above

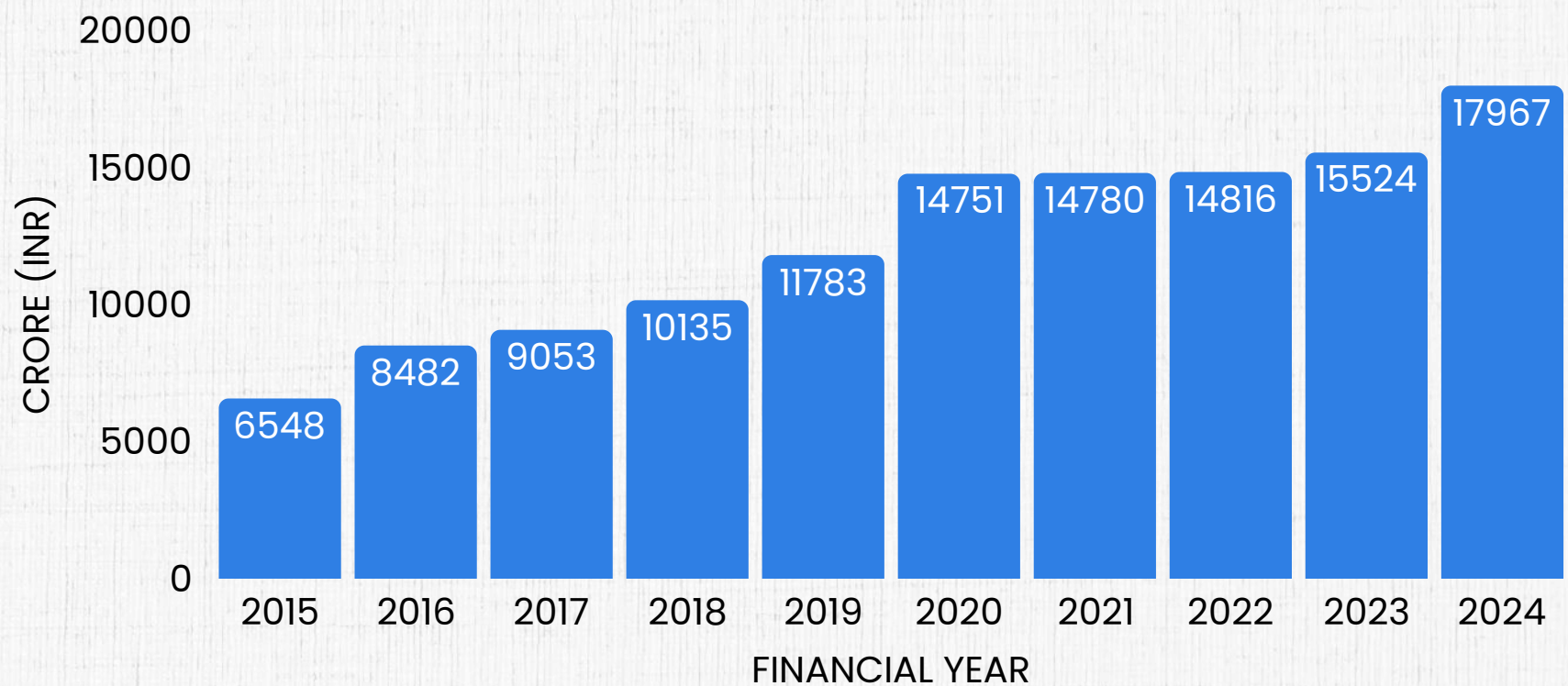
Companies not making the contribution are required to state reasons in the board report.



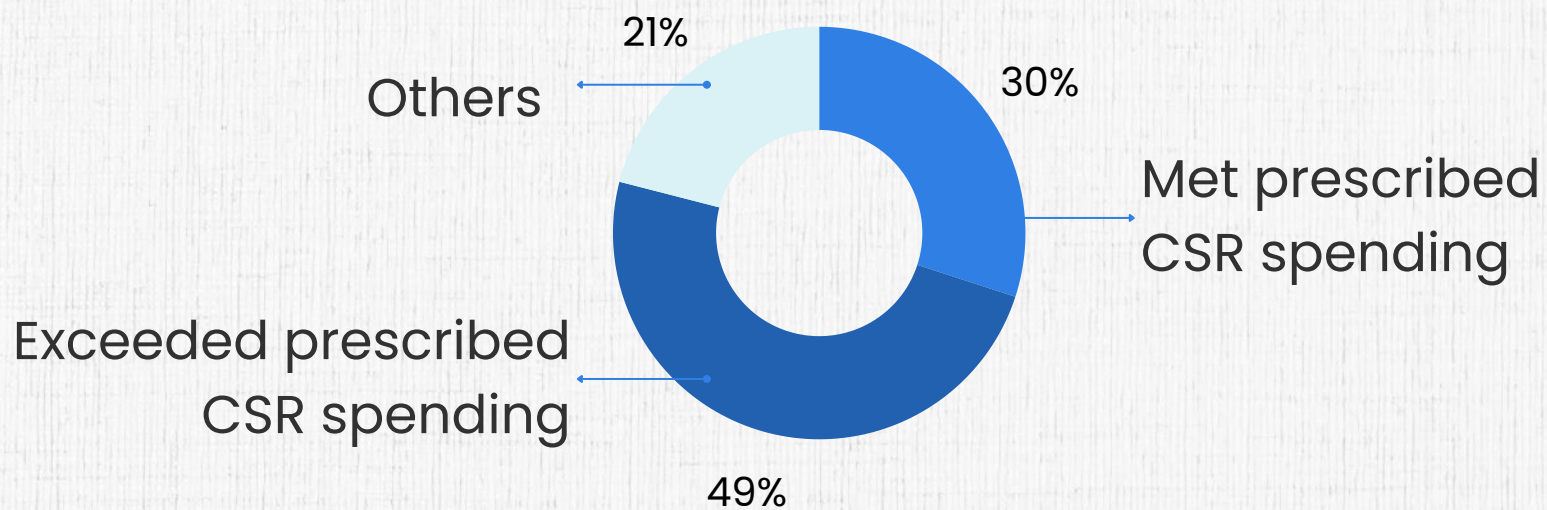


TRENDS IN CSR SPENDING

SUSTAINED GROWTH BY NSE-LISTED COMPANIES



WIDER PARTICIPATION



Source: primeinfobase.com
Data as reported for FY 24





TRENDS IN CSR SPENDING

TOP CSR SPENDERS

Rank	Company	CSR Expenditure
1	HDFC Bank	INR 945 crore
2	Reliance Industries	INR 900 crore
3	TCS	INR 827 crore
4	ONGC	INR 635 crore
5	TATA Steel	INR 580 crore
6	ICICI Bank	INR 519 crore
7	IOC	INR 458 crore
8	INFOSYS Ltd.	INR 456 crore
9	ITC	INR 404 crore
10	Power Grid Corp	INR 330 crore





EMERGING AREAS AND SHIFTING PRIORITIES



Education and healthcare receive the biggest share of CSR—40% and 25% respectively



Environmental sustainability saw a 54% year-on year rise, signalling stronger corporate climate action



Sports is gaining traction in CSR, with growing recognition of its untapped social impact potential



Tech Incubators are an emerging CSR avenue, boosted by expanded policy support for innovation





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CSR in India is evolving from obligation to opportunity—driven by strategy, sustainability, and innovation. With emerging focus areas like sustainability, sports, and tech incubation, this is the moment for bold, purpose-driven partnerships.

— Honey Agarwal





HONEY'S TAKEAWAYS

- **Strategic alignment:** Companies are moving beyond compliance, aligning CSR with their strategy, sustainability, and innovation goals
- **Opportunity areas:** Sustainability, sports, and tech incubation present new opportunities for impactful CSR interventions
- **Data-driven decisions:** The emphasis on impact assessment and voluntary disclosures signals a shift towards evidence-based CSR, offering NGOs and implementing partners a chance to showcase measurable outcomes





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INDIA'S CSR IS EVOLVING—THOSE WHO LEAD WITH PURPOSE WILL SHAPE ITS FUTURE.

Explore the full report by PRIME Database
(Link in caption)



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