

Research Article

A STUDY ON CSR REPORTING IN CEMENT INDUSTRY OF INDIA (with reference to Community, Human Resource And Work Place Themes)

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ABSTRACT

Purpose: This study conducted to investigate how mandatory CSR activity by the Companies Act 2013 change the way of disclosure of Cement industries (with reference to Community, Human Resource and Work Place Themes) as compared to volunteer guidelines issued in 2009 and 2011. **Methodology:** Data of top ten cement companies over the period 2009-'10 to 2018-'19 i.e., 5 years before and after of the Mandatory CSR Activity by the companies Act 2013; collected through the content analysis method. CSR mainly disclosed in three way that is Qualitative, Monetary and Pictorial Disclosure and in pattern of combination. 50 sets of variable has been prepared to evaluate CSR disclosure. Non parametric test Wilcoxon Signed Ranks Test applied to compare change in disclosure pattern before and after Companies Act 2013. Kolmogorov-Smirnov Test applied to check the normality of all the items disclosed by companies. **Findings:** Result of the test shows that the way of CSR disclosure improved instead of just qualitative to combination of qualitative, monetary and pictorial disclosure and Community theme is the most disclosed theme for the CSR theme as compared to other themes. **Practical Implications:** The study will contribute to healthy discussion in research on social responsibility of company, it will help the cement companies to identify the CSR areas to work upon as well stake holders would get idea about changes in CSR presentation due to mandatory CSR Activity.

Keywords: CSR, Social Responsibility, Companies Act 203, CSR guidelines.

INTRODUCTION

Corporate Social Responsibility (CSR) disclosure become mandatory by the Companies Act 2013. Before that CSR disclosure was voluntary in nature. Government had issued CSR (Corporate Social Responsibility) Voluntary Guidelines 2009, later on it was revised by National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business 2011. As per the Indian Cement Industry Analysis of IBEF,¹ India is the 2nd largest cement producer in the world and accounted for over 7% of the global installed capacity as of 2022, and As per the researcher's knowledge very few research studies have been done on CSR with reference to cement industry of India. So, this area of research is still not fully covered. So, researcher keen to know about, how this mandatory CSR related on CSR (measured by Community, Human Resource and Workplace theme) reporting of cement industries in India.

REVIEW OF LITERATURE

(Vani & Murali, 2015) studied CSR practices in Cement industry of India during the year 2009- 10 to 2013-14. And found that infrastructure development, community welfare, health and sanitation, environment protection, education, disaster relief, contribution to religious and spiritual programs, contribution to sports, women empowerment.

(Joshi, 2018) has studied CSR practice in Metal and Energy sector to examine compliance of the companies Act, 2013. And found that most the companies under the study were reporting as per the requirement only, while only two companies BPCL and Hindustan Zink Ltd. were non-compliance of 2% required spending.

(Kathiria, A, 2018) has studied Accounting and Disclosure pattern of CSR actives, Second, to compare CSR disclosure pattern before and after Companies Act 2013. On the 3 years (2013-14 to 2015-16) that is one year before and after implementation of mandatory CSR. Researcher has measured CSR reporting by total 9 themes (namely, Community, Human Resource, Work Place, Environment, Product, Services - Safety and Innovation (PSI) Market Place, Energy, Emission of Carbon and Harmful Gases Economic and Other CSR Activities) created from total 103 items. Researcher has identified and framed disclosure pattern like, Quantitative, qualitative, monetary and pictorial, and weighted score was used. And found that Companies have improved CSR Disclosure Pattern after the Companies Act 2013 and community theme were the most disclosed theme.

Research Gap:

From the review of literature, researcher came to know that lot of study on Corporate Social Responsibility (CSR) in various dimension have been done as the CSR activity as well as Disclosure becoming more important for the company by the law since 20014. As per the researcher knowledge very few studies have been done on CSR with reference to cement industry to bridge the gap between the exiting body of knowledge current study have been conducted.

RESEARCH METHODOLOGY

Objective of the study:

The objectives of present study is :

- To compare the CSR disclosure pattern of Community, Human Resource and Work Place theme pre and post Companies Act 2013.

¹Indian Cement Industry Analysis | IBEF. (n.d.). Retrieved Dec.26, 2022, from <https://www.ibef.org/industry/cement-presentation>

Research Design:**Type of Research:** Qualitative Research.

Research Design gives the direction for conducting the research. Here, researcher has used exploratory and descriptive research technique for the study considering the nature of the study.

Sampling Design:**A. Population :**

The population of the study is all Indian Public and Private Limited Cement companies.

B. Sampling frame and sample size:

Secondary : Researcher has chosen these top ten Cement Companies (based on production capacity): Ultra Tech, Shree, Ambuja, ACC Ltd, India, JK, Dalmia, Ramco, JK Lakshmi and Mangalam Cement working in India.

Time period of study:

Researcher has collected data often financial years starting from 2009-10 to 2018-19, form cement companies of working India. Data of ten years was collected because new Companies Act 2013 was come into effect from 1st April 2014. So, to compare the CSR disclosure in balanced way, data of five year before and after implementation of Companies Act 2013 are considered.

Data collection:

Data was collected from companies' annual reports for the year 2009-10, to 2018-19, of sample cement companies working in India.

CSR DISCLOSURE RELATED :-**CSR disclosure related items :**

Researcher has considered the following sectors mentioned by the Companies Act :

Sr.No.	Sectors
A	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation
B	Education/ Differently Aabled/ Livelihood
C	Rural development
D	Environment/ Animal Welfare/ Conservation of resources
E	Swachh Bharat Kosh
F	Any other Fund
G	Gender equality / Women empowerment / old age homes / reducing inequalities
F	Prime Minister's National Relief Fund
H	Encouraging Sports
I	Heritage Art and Culture
J	Slum area development
K	Clean Ganga Fund
L	Other Sectors (Technology Incubator and benefits to armed forces and admin overheads and others*)

For in depth research, the researcher has prepared the set of 50 CSR Disclosure items wise as well as theme wise i.e. Community, Human Resource and Workplace theme considering the research of Kathiriyi A. (2018).

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Pattern of CSR disclosure& its Coding :

From the earlier researches, Researcher has identified the pattern of the disclosure. It is disclosed in qualitative, quantitative, monetary (Ahmad *et al.*, 2003) and pictorial. Among all the patterns, qualitative remains constant combination with the all patterns and by using permutation mathematic tool researcher has made four pairs of disclosure and one for non-disclosure. Disclosure pattern is fixed by researcher on basis of permutation mathematics' formula, here researcher has assumed that any disclosure becomes qualitative, so qualitative disclosure is common for all the disclosure pattern and make pair of two disclosure, and three disclosure like Qualitative, Monetary, Pictorial/Image. Researcher has belief that the weight age of disclosure is like No Disclosure < Qualitative < Monetary < Pictorial.

Below table No. 01 indicates the Disclosure patter and Scale to measure the CSR Score.

Table No. 01: Disclosure pattern and Scale

Pattern No.	Disclosure Pattern	Scale
A	No Disclosure	0
B	Qualitative Disclosure	1
C	Qualitative + Monetary Disclosure	2
D	Qualitative + Pictorial Disclosure	3
E	Qualitative + Monetary Disclosure + Pictorial Disclosure	4

(Source: Prepared by the author based on Literature Review)

HYPOTHESIS OF THE STUDY:

Below table No. 02 indicates the hypothesis framed by the author to achieve the objectives of the study; based on the literature review on the

Table No. 02: Hypothesis of the study

Number	Hypothesis	Particulars
Hypothesis for Normality of the items selected and disclosed by companies		
1	H ₀	There is no significant difference in various CSR disclosure items for period of the study.
Hypotheses for Change in Disclosure Pattern for before and after implementation of Companies Act		
2	H ₀	There is no significant difference in pattern A for non-disclosure of CSR Reporting of companies after Companies Act 2013
3	H ₀	There is no significant difference in pattern B for qualitative disclosure of CSR Reporting of companies after Companies Act 2013
4	H ₀	There is no significant difference in pattern C for qualitative + Monetary disclosure of CSR Reporting of Companies after Companies Act 2013
5	H ₀	There is no significant difference in pattern D for qualitative + Pictorial/image disclosure of CSR Reporting of Companies after Companies Act 2013
6	H ₀	There is no significant difference in pattern E for Qualitative + Monetary + Pictorial/Image disclosure of CSR Reporting of Companies after Companies Act 2013
Hypotheses for Change in Disclosure Theme for before and after implementation of Companies Act		
7	H ₀	There is no significant difference in CSR Disclosure about the community theme for the

		period of the study.
8	H ₀	There is no significant difference in CSR Disclosure about the Human Resource theme for the period of the study.
9	H ₀	There is no significant difference in CSR Disclosure about the Work Place theme for the period of the study.

(Source: Prepared by the author based on Literature Review)

Statistical test for research:

Researcher has used non parametric test to compare change in disclosure pattern before and after Companies Act 2013, Wilcox on Signed Ranks Test was applied. Kolmogorov-Smirnov Test were applied to check the normality of all the items disclosed by companies.

Data analysis technique:

The Researcher has applied content analysis for this research as it is widely used by the most of research in India as well as in foreign countries.

Data analysis tool:

SPSS software used to analyze the data.

Scope of the study:

This study covered the CSR disclosure (related to various stakeholders) by cement companies in their Annual Report as well as on company’s websites. This study has considered only disclosure of CSR activities but not what actually they do.

Significance of the study:

This research was carried out on the basis of, what cement companies in India, disclosed about Community, HR and Workplace theme of CSR in their annual reports. This study would be useful to cement companies, to understand; as to which pattern they should follow for CSR disclosure to have significant impact for company as well as various stakeholders.

Limitation of the study:

This research is limited to cement companies of India. The result may vary in case of small and medium size of companies. Researcher has used content analysis, so during the content analysis some personal bias may affect to the results of the study.

DATA ANYLYSIS

Descriptive Statistic

In the first the nature of data required to be ascertained through the descriptive statistics. Below table No. 03 shows the Descriptive statistical value of the data.

Table No. 03: Descriptive Statistics

	N	Min	Max	Mean	Std. Dev.	Skewness		Kurtosis		Z Score	
	Stat.	Stat.	Stat.	Stat.	Stat.	Stat.	Std. Error	Stat.	Std. Error	Skew	Kurto
Company	5000	1	10	5.50	2.873	0.000	0.035	-1.224	0.069	0.00	-17.68
Year	5000	1	10	5.50	2.873	0.000	0.035	-1.224	0.069	0.00	-17.68
Theme	5000	1	3	1.64	0.656	0.537	0.035	-0.696	0.069	15.50	-10.05
Disclosure	5000	0	5	1.08	1.169	0.671	0.035	-1.051	0.069	19.37	-15.18
Pattern	5000	0	4	1.18	1.357	0.919	0.035	-0.492	0.069	26.53	-7.10

(Source: Author’s computation on basis of content analysis of Annual Report)

Inference:

The above table shows that how the data are distributed during the study period. The absolute Skewness and Kurtosis z score value of Disclosure were 19.37 and -15.18 while Pattern were 26.53 and -7.10. Data said to be normally distributed “for medium-sized samples (50 < n < 300), reject the null hypothesis at absolute z-value over 3.29, which corresponds with a alpha level 0.05”. (Kim. 2013). It means Disclosure and Pattern of Disclosure data are not normally distributed.

Test of Normality:

To have appropriate model, Hypothesis testing for normality of Pattern of Disclosure chosen by companies has to be done. Considering the Descriptive statistics researcher has applied non parametric test to check the normality of items disclosed by the companies under the study.

1stHypothesis:

- H₀: There is no significant difference in various CSR disclosure items for the study period.
- H₁: There is significant difference in various CSR disclosure items for the study period.

In brief,

$$H_0 : \bar{X}_1 = \bar{X}_2 = \dots \bar{X}_n$$

$$H_1 : \bar{X}_1 \neq \bar{X}_2 \neq \dots \bar{X}_n$$

Table No. 04 indicates the Kolmogorov-Smirnov normality test for item disclosed 10 years study period.

Table No.04: One-Sample Kolmogorov-Smirnov Test

		Pattern
N		5000
Normal Parameters ^{a,b}	Mean	1.18
	Std. Deviation	1.357
Most Extreme Differences	Absolute	0.263
	Positive	0.263
	Negative	-0.192
Test Statistic		0.263
Asymp. Sig. (2-tailed)		.000 ^c

(Source: Author's computation on basis of content analysis of Annual Report)

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Interpretation:

The result of One- Sample Kolmogorov-Smirnov Test indicated that pattern of CSR disclosure are not normally distributed as the p value is less than 0.05. it can be said that the there is a huge change in the pattern of CSR disclosure since the 2009-10 to 2018-19. Mandatory CSR Disclosure has influenced the way of CSR Disclosure.

Comparison of change in Disclosure Pattern Pre and Post Companies Act 2013

Objective the study was to test the change in disclosure pattern re and post Companies Act 2013. The data were not normally distributed, therefore Non-parametric Wilcox on Sign test required to be applied (Kothari.C.R.-2004). To know the variation in disclosure pattern, after Companies Act 2013 and for this researcher has made pair of every disclosure pattern on basis of 0 to 4 disclosure pattern.

Table No. 05: indicates the result of Wilcox on signed rank test applied to know the difference between pre and post companies act CSR disclosure patterns among selected companies.

Table No. 05: Statistical value of Wilcox on Signed Ranks Test about comparison of Disclosure Pattern Pre and Post Companies Act 2013

Particulars		N	Mean Rank	Sum of Ranks
Pattern-A (Before & After Com. Act)	Negative Ranks	45	24.87	1119.00
	Positive Ranks	2	4.50	9.00
	Ties	3		
	Total	50		
Pattern-B (Before & After Com. Act)	Negative Ranks	25	23.04	576.00
	Positive Ranks	18	20.56	370.00
	Ties	7		
	Total	50		

Pattern-C (Before & After Com. Act)	Negative Ranks	3	14.00	42.00
	Positive Ranks	35	19.97	699.00
	Ties	12		
	Total	50		
Pattern-D (Before & After Com. Act)	Negative Ranks	13	22.81	296.50
	Positive Ranks	28	20.16	564.50
	Ties	9		
	Total	50		
Pattern-E (Before & After Com. Act)	Negative Ranks	0	0.00	0.00
	Positive Ranks	45	23.00	1035.00
	Ties	5		
	Total	50		
Total Score (Before & After Com. Act)	Negative Ranks	45	24.87	1119.00
	Positive Ranks	2	4.50	9.00
	Ties	3		
	Total	50		

(Source: Author's computation on basis of content analysis of Annual Report)

Below table No. 06 indicates result of Wilcox on Signed Rank test for all 5 pattern and total score of it identified by researcher.

Table No. 06: Result of Wilcox on Signed Rank test about Comparison of CSR Disclosure Pattern Pre and Post Companies Act 2013

	Pattern-A	Pattern-B	Pattern-C	Pattern-D	Pattern-E
Z	-5.877b	-1.247b	-4.788c	-1.753c	-5.848c
Asymp. Sig. (2-tailed)	0.000	0.212	0.000	0.080	0.000

(Source: Author's computation on basis of content analysis of Annual Report)

- a. Wilcox on Signed Ranks Test
- b. Based on positive ranks.
- c. Based on negative ranks.

Interpretation:

The result of Wilcox on sing test show that pattern of no disclosure have significant difference in disclosure from 2009-'10 to 2018-'19 as Companies Act 2013 made it mandatory for companies to carry out CSR activities and disclose it. It also increased the disclosure of companies so that resultant to variation in overall CSR disclosure. Pattern A i.e. only qualitative disclosure have no any significant difference as most of the companies provide the CSR disclosure in qualitative form. While pattern C for qualitative + Monetary disclosure, Pattern D for qualitative + Pictorial/image disclosure and Pattern E for Qualitative + Monetary + Pictorial/Image disclosure have significance difference it indicates that mandatory CSR has influenced companies to present CSR activities in all this form to have good CSR presentation.

Comparison of Change in Disclosure on Theme Basis:

On the basis of literature review (Kathiria A. 2018) researcher has divided the various items of CSR in nine CSR disclosure themes; Researcher has measured the change of disclosure level of Community, Human Resource and Workplace themes of CSR for the study period financial year 2009-'10 and 2018-'19.

Below table No. 07 indicates the Wilcoxon Signed Ranks Test to know the difference between pre and post Companies Act on CSR disclosure of Community, Human Resource and Workplace themes during the study period.

Table No. 07: Statistical value of Wilcoxon Signed Ranks Test about comparison of Disclosure on Theme Basis Pre and Post Companies Act 2013

Particulars		N	Mean Rank	Sum of Ranks
Community theme	Negative Ranks	1	1.00	1.00
	Positive Ranks	49	26.00	1274.00
	Ties	0		
	Total	50		
Human Resource theme	Negative Ranks	4	10.13	40.50
	Positive Ranks	44	25.81	1135.50
	Ties	2		
	Total	50		
Work Place theme	Negative Ranks	1	5.00	5.00
	Positive Ranks	37	19.89	736.00
	Ties	12		
	Total	50		
	Total	450		

(Source: Authors computation on basis of content analysis of Annual Report)

Below table No.08 indicates the result of Wilcoxon on Signed Rank test for all three themes pattern.

Table No. 08: Result of Wilcoxon on Signed Rank test about Comparison of CSR Disclosure Theme Pre and Post Companies Act 2013

	Community	Human Resource	Work Place
Z	-6.147b	-5.621b	-5.324b
Asymp. Sig. (2-tailed)	0.000	0.000	0.000

(Source: Author's computation on basis of content analysis of Annual Report)

- a. Wilcoxon on Signed Ranks Test
- b. Based on negative ranks.

Interpretation:

The result of Wilcoxon on sing test show that pattern of no disclosure have significant difference in disclosure from 2009-'10 to 2018-'19 as Companies Act 2013 made it mandatory for companies to carry out CSR activities and disclose it. It also increased the disclosure of

companies so that resultant to variation in overall CSR disclosure. Pattern A i.e. only qualitative disclosure have no any significant difference as most of the companies provide the CSR disclosure in qualitative form. While pattern C for qualitative + Monetary disclosure, Pattern D for qualitative + Pictorial/image disclosure and Pattern E for Qualitative + Monetary + Pictorial/Image disclosure have significance difference it indicates that mandatory CSR has influenced companies to present CSR activities in all this form to have good CSR presentation.

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On the basis of literature review (Kathiria A. 2018) researcher has divided the various items of CSR in nine CSR disclosure themes; Researcher has measured the change of disclosure level of Community, Human Resource and Workplace themes of CSR for the study period financial year 2009-'10 and 2018-'19.

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	Positive Ranks	37	19.89	736.00
	Ties	12		
	Total	50		
	Total	450		

(Source: Authors computation on basis of content analysis of Annual Report)

Below table No.08 indicates the result of Wilcoxon on Signed Rank test for all three themes pattern.

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Asymp. Sig. (2-tailed)	0.000	0.000	0.000

(Source: Author's computation on basis of content analysis of Annual Report)

- a. Wilcoxon Signed Ranks Test
- b. Based on negative ranks.

Interpretation:

Result of Wilcoxon Signed Ranks Test indicates that, there is significant difference in all the themes. There are many changes in disclosure score of various themes but among all the three themes having significant difference disclosure, while for community theme have drastic change as the difference shows 49 positive rank out of 50 score.

FINDINGS

Result of the research shows Disclosure were drastically increased, pattern of no disclosure have significant difference in disclosure from 2009-'10 to 2018-'19 as Companies Act 2013 made it mandatory for companies to carry out CSR activities and disclose it. It is found that the all the patterns have significant difference except pattern A i.e. only qualitative disclosure have no any significant difference as most of the companies provide the CSR disclosure in qualitative form. The way of disclosure changed from just no disclosure to combination of qualitative, monetary and pictorial. All the three themes have significant changes while for community theme have drastic change as the difference shows 49 positive rank out of 50 score.

CONCLUSION

This paper examines the effect of mandatory CSR activity on disclosure practices of selected cement companies in India. As the CSR were voluntary in nature through two volunteer guidelines of 2009 and 2011, it become mandatory in nature through the Companies Act 2013. Five years before and after time spans data about three themes of CSR shows that, the way of CSR disclosure improved instead of just qualitative to combination of qualitative, monetary and pictorial disclosure and Community theme is the most disclosed theme for the CSR theme as compared to other themes.

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APPENDIX

List of CSR Items:

Researcher will use a list of 50 items on basis of research by Kathiriya Ankitaben and GRI Guidelines.

Item	Full name
Theme I Community	
COM1	Women Empowerment, save girl child, girl education
COM2	Promotion of education through Donations/ scholarships
COM3	Sponsorship of educational conferences, seminars, and art exhibits
COM4	Sponsorship of public health projects/medical camps
COM5	Aiding medical research
COM6	Supporting national pride and government campaigns like sanitation, clean India, drinking water etc.,
COM7	Supporting the development of local industries or community Programs and activities,
COM8	Generation of jobs
COM9	Establishment / maintenance of educational institutions
COM10	Establishment / maintenance of Hospital or healthcare units
COM11	Formulating vigilance committee to check corruption in the Company
COM12	Livestock/ wasteland development
COM13	Providing relief to victims of natural disasters
COM14	Employee volunteerism for community work
COM15	Rural development program/adoption of villages
COM16	Rainwater harvesting
COM17	Improving road network
COM18	Improving agricultural productivity
COM19	Aids to sports
COM20	Meals for the disabled/midday meals for children
COM21	Other special community related activities, e.g. Opening the Company's facilities to the public.
COM22	Adopting old age homes/orphan houses
COM23	Anti-corruption activities
Theme II- Human Resources	
HR1	Providing low-cost health care for employees
HR2	Disclosing percentage or number of minority employees in the workforce and/or in the various managerial levels
HR3	Employment of differently abled people/ex-servicemen
HR4	Training employees through in-house program
HR5	Giving financial assistance to employees in educational institutes or continuing education courses
HR6	Establishment of trainee centers
HR7	Staff accommodation
HR8	Providing recreational, cultural and activities/facilities
HR9	Providing the number of employees in the company and/or at each branch/subsidiary, Providing per employee statistics, e.g. assets per employee and sales per employee Providing per employee statistics, e.g. assets per employee
HR10	Providing information on the company/management's, relationships with the employees in an effort to improve job satisfaction and employee motivation e.g. Strikes/ statements regarding cordial relations
HR11	Improvements to the general working conditions –both in the

	factories and for the office staff
HR12	Information and statistics on employee turnover
HR13	Winning an award for being a good employer
HR14	Awards given for motivation of employees
HR15	Stock option plans for the employees or Employee share purchase schemes
HR16	Feedback from employees
HR17	Employee loan facilities
HR18	Employee welfare fund
HR19	Information about support for day-care, maternity and paternity leave
HR20	Disclosing percentage or number of women employees in the workforce and/ or in the various managerial levels
HR21	Educational support to employee's children
HR22	Company disclose about independent Director

Theme III- Workplace

WP1	Shows the working condition and environment to employee
WP2	Establishing a safety department/ committee/ safety policy
WP3	Promoting employee safety and physical or mental health
WP4	Compliance with health and safety standards and regulations
WP5	Receiving a safety award
