

Corporate Social Responsibility Vs Corporate Sustainability in India: A case study on Aditya Birla Group

Supriya Agarwal - Research Associate at Sharda University, India and Visiting Research Associate at Queen's University, Belfast.

Abstract: Corporate Social Responsibility (CSR) is now a burning topic in India, which became prominent and most amplified in 2013 when companies were obligated to spend two percent of profit after tax in CSR activities set by the Ministry of Corporate Affairs, Government of India. Although, the concept of CSR is not new in India and has evolved and developed very well from hundreds of years in the form of philanthropy by the big Indian companies through donations into temples and opening schools, colleges and hospitals. In spite of this, there is a lot of confusion between the various terminologies related CSR. Some say it as corporate conscience, corporate citizenship or responsible business[1]. CSR signify different idea in different scenario, regions and time to different people. This paper provides an overview of the CSR concept and two major definitions which are so interlinked and used interchangeably over the time called as Corporate Social Responsibility and Corporate Sustainability. These are two concepts prevalent in Indian Industry which are confounding to managers. Hence, some companies produce only CSR report or a Sustainability report while both of them are supposed to be made separately for the societal benefit. After analyzing the case of Aditya Birla Group, it can be concluded that both are different from each other and CSR is a way to achieve sustainability

Key Words: Corporate Social Responsibility (CSR), Corporate Sustainability,

Introduction:

CSR as a concept has gain lot of popularity but there is lack of awareness of its real meaning. The different practices, different stakeholders and different expectations lead to ambiguous and blurred understanding of definitions of CSR and Corporate sustainability. There is a need to present a transparent and differentiated picture to distinguish between the two concepts.

Definition of CSR:

According to European Commission, Corporate social responsibility (CSR) refers to companies taking responsibility for their impact on society. The European Commission believes that CSR is important for the sustainability, competitiveness, and innovation of EU enterprises and the EU economy. It brings benefits for risk management, cost savings, access to capital, customer relationships, and human resource management.

The WBCSD's definition of CSR: "Corporate Social Responsibility is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large." According to United Nations Industrial Development Organization (UNIDO) – "CSR is defined as a management concept where the companies integrate social and environmental concerns in their business operations and interactions with their stakeholders."

Definition of Sustainability

According to European Commission (EC), Sustainable Development stands for meeting the needs of present generations without jeopardizing the ability of future generations to meet their own needs – in other words, a better quality of life for everyone, now and for generations to come. It offers a vision of progress that integrates immediate and longer-term objectives, local and global action, and regards social, economic and environmental issues as inseparable and interdependent components of human progress.

According to IISD (International Institute for Sustainable Development) Sustainability is “Environmental, economic and social well-being for today and tomorrow”. Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of **needs**, in particular the essential needs of the world's poor, to which overriding priority should be given; and the idea of **limitations** imposed by the state of technology and social organization on the environment's ability to meet present and future needs."

Literature Review:

Evolution of CSR

There are various definitions to CSR and almost 37 definitions have been defined by Dahlsrud (2008)[2]. As it has been a very old concept, it was first found in 1950's in the book "Social Responsibilities of a businessman" written by Bowen now called as the Father of Corporate Social Responsibility[3] where he has defined that every business should have some responsibilities towards the society[4]. But it was highly contradicted by Friedman(1970)[5] as he said that the only responsibility of the business is to make profits and engaging in other social activities will waste time and money. However, later by Davis (1975)[6] the five propositions of responsibility were given which are: First, the social responsibility arises from social power, Second, Business shall operate as a two-way open system, with open receipt of inputs from society and open disclosure of its operation to the public. Third, the social costs and benefits of an activity, Product or service, shall be thoroughly calculated and considered in deciding whether to proceed with it. Fourth, the social costs related to each activity, product or service shall be passed on to the customer. Fifth, Business institutions, as citizens have the responsibility to become involved in certain social problems that are outside their normal areas of operation. Then Carroll(1979)[7] offered a new definition called as four-part CSR definition which included that the social responsibility of the business encompasses the economic, legal, ethical and discretionary responsibilities towards the society which he depicted by a three-dimensional model of corporate performance. The definition was further changed and elaborated in 1991 by Carroll[8] and depicted the four responsibilities in a pyramid with economic responsibility at the base as the foundation on which the others will rest, followed by the legal, ethical and philanthropic categories and summarized that "The CSR firm should strive to make a profit, obey the law, be ethical and be a good corporate citizen[3]". Drucker (1984)[9] gave the new meaning to CSR which was similar to the previous ones but unique in a way that it said that profits and responsible behavior are compatible but it should be the acumen of a business to convert the social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth. In addition, according to Freeman's (1984)[10] Stakeholders Theory, corporate should behave responsibly to their shareholders and other interest groups. Along with Carroll's definition, there was another definition which became popular in 1991 was by D.J Wood [1], which was based on Carroll's

three dimensional CSR model(1979)[7] and Watson and Cochran's model (1985)[11]. She gave a new framework for the business and society which stated that principles of social responsibility are framed at institutional, organizational and individual levels and the processes of social responsiveness are shown to be environmental assessment, stakeholder management, and issues management; and outcomes of CSP are posed as social impacts, programs, and policies. A. Mc Williams(2000)[12] classified CSR as the actions of firms that contribute to social welfare, beyond what is required for profit maximization. Kotler and Lee(2005)[13], defined CSR in his book as "Doing the Most Good for Your Company and Your Cause". Porter and Kramer(2006)[14] saw CSR from a different perspective and linked the competitive advantage, innovation and opportunity factors to it, in which a strategic approach should be used between the business and society to gain a mutual benefit out of it. Matten and Moon (2008)[15] in Europe found that there is a mismatch between the CSR laws of American companies and the European companies and offered and justified the distinction between 'explicit' (American) and 'implicit' (embedded in broader norms and regulation) CSR and put forward a conceptual framework which mentioned explicit CSR as the voluntary activities taken by the company for the welfare of the society whereas the implicit CSR as the value, rules and norms which a company follow to address issues of the stakeholders.

Evolution of Corporate Sustainability

The concept of sustainability is bit newer than CSR and started in 1980's. In 1983, a commission called as World Commission on the environment and Development was established by the Secretary- General of the United Nation by G. Brundtland, the head of the commission and former Prime Minister of Norway which is now called as the Brundtland Commission. Initially, it started as a commission to address the environmental issues but after talking to people and exploring the community they revolutionized the concept and modified it as meeting needs, not just now but also in the future. Subsequently, Brundtland (1987) defined Sustainability[16] as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs". K. Dechant (1994) [17] stated that environmental leadership leads to competitive advantage in leading companies. Also this idea was supplemented by

Bonifant (1995)[18] that greater flexibility in the structure and focus of environmental regulation is opening up opportunities for businesses to gain a competitive edge through innovative compliance strategies. Zadek(1999) [19] affirmed that increasing numbers of companies are pronouncing on the integration of sustainable development into their strategic vision and operational policies and processes. He also mentioned the assessment of the organizational performance is necessary.

Purpose:

To understand the concept and scope of corporate social responsibility and Corporate Sustainability in India and getting an insight in CSR and sustainability practices in the light of the case study of the Aditya Birla Group.

Objectives:

- To understand the concept of CSR and Corporate Sustainability
- To find out the scope of CSR and Corporate Sustainability
- To know how the Aditya Birla group has fulfilled its responsibility towards all stakeholders; what specific activities, programs and strategies it has set, devised and implemented for the same.

Research Methodology:

Exploratory research is used majorly to gain the insights into the pool of data related to CSR and Corporate Sustainability. An Exhaustive literature survey regarding the topic and related concepts has been done. Secondary data has been collected inclusive of quantitative and qualitative data from various sources including websites, books, research papers, newspapers, magazines, and websites. Finally the data is arranged and analyzed in a chronological order to finally shape into a case study on Aditya Birla Group.

Case studies are in-depth investigations of a single person, group, event or community. Typically, data are gathered from a variety of sources and by using several different methods (e.g. observation & interviews). The research may also continue for an extended period of time, so processes and developments can be studied as they happen. The case study started with the clinical studies where the medical history was recorded over a period of time and similar cases were handled with same procedure and identical symptoms were considered to group the diseases in one genera. In case study the hierarchy of events is recorded which have happened in the past leading to the current events and forecasting their effects in the future. The data for the case study can be collected from various sources which are easily accessible on the internet such as annual reports of the company, articles and blogs of the employees and the website content. For the detailed insight data, interview can be used as an effective tool .the facts can be gathered from the individual, friends, family, employer and other people surrounding the individual on which the case is studied.

Aditya Birla Birla Group:

Brief Profile of Aditya Birla Group

The Aditya Birla Group is 40 billion US\$ corporation and is one of fortune 500 company while having its footsteps in 36 countries globally. It is a leading player in fiber, metals, branded apparel viscose staple cement, financial services and other sectors. It is the largest Indian multinational company with its manufacturing operation in USA. Beyond business, the Aditya Birla Group reaches out to 7 million people in 3,000 villages largely in India, South East Asia, Brazil and Egypt through its community outreach.

Scope of CSR

The Aditya Birla Group CSR Vision

"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."— Mrs. Rajashree Birla, Chairperson of Aditya Birla Centre for Community Initiatives and Rural Development

Philosophical view of CSR In Aditya Birla Group

Earlier than Corporate Social Responsibility (CSR) discovered a spot in corporate vocabulary, it had been engraved into the Group's quality frameworks. As ahead in schedule in the 1940s, the founder Shri G. D. Birla embraced the trusteeship idea of management. Essentially expressed, this involves that the wealth that one creates and holds, is to be held as in a trust for multiple stakeholders. As to CSR, this implies contributing part of profits beyond business, for the bigger great of society.

While conveying forward this philosophy, the fanciful pioneer, Mr. Aditya Birla, weaved in the idea of 'Sustainability Livelihood', which went beyond philanthropy. In his perspective, it was indiscreet to continue giving perpetually. Rather, he felt that channelizing assets to guarantee that individuals have the fortitude to bring home the bacon would be more gainful.

He would say, "Give a hungry man fish for a day, he will eat it and the following day, he would be hungry again. Rather, if you taught him how to fish, he would have the capacity to nourish himself and his family for a lifetime."

Taking these practices forward, the Chairman Mr. Kumar Mangalam Birla, instilled the idea of "triple Bottom Line" responsibility which speaks its financial achievement. Their community tells the general population among whom they work that "We Care".

Strategic View of CSR in Aditya Birla Group

All activities are performed under the support of the "Aditya Birla Center for Community Initiatives and Rural Development", drove by Mrs. Rajashree Birla. The Center gives the strategic direction, and the push zones for work guaranteeing execution administration also. The emphasis is on the overall advancement of the communities around our plants found for the most part in far off rural regions and tribal belts. All the Group companies — Grasim, Hindalco, Aditya Birla Nuvo and UltraTech have Rural Development Cells, which are the implementation bodies. The allies include villagers, government, panchayats and district people. Most of the time, funds are recourse by the company from the government which they allocate under 5 year plan. Simultaneously, networking and collaboration is done with similar agencies to share ideas and use the experience from them to avoid the similar problems. This further helps in giving support to other companies as well.

Tactical view of CSR In Aditya Birla Group

All projects are arranged in a participatory way, while discussing with the community, actually sitting with them, and gauging their fundamental needs. The mapping process "Participatory Rural Appraisal" which is done by meeting with the village panchayats and identifying their requirements to plan a project and implement it responsibly along with monitoring the benchmarks achieved and impact of the project progress and sustainable output.

Town gatherings are held occasionally to inspire criticism on the advantages of our group programs and the ranges where these should be amplified. We attempt and guarantee that while in the fleeting we need to do tremendous hand-holding; the undertakings get to be supportable by the recipients over the whole deal. When this stage is come to, we pull back. Thusly we don't assemble a society of Reliance; rather we make the villagers confident.

Operational Perspective of CSR in Aditya Birla Group:

Model Villages: One of their one of a kind activities was to development of the villages termed as "Model village", suchthat all the companies in the group should be able to look after the villages which are present in the proximity of the plants. Creation of a model village guarantees that all the aspects should become sustainable to make the livelihood better and efficient, the aspects like healthcare and welfare and education, agriculture, watershed management, infrastructure. It is ensured that after a time the village committee takes the work of the company and sustain themselves on their own.

Geographic Reach: it spans over 5000 villages globally with annual meeting around 7.5 million humans. The 59% people approached are below poverty line and belong to lower caste in India.

Annual Spend: 259 crore are spent annually which include 18 hospitals and 42 schools.

Focus areas: There are major five areas which are handled positively and proactively, i.e. social causes pertaining to community development, care for health, providing good livelihood and living habitat. These areas are used to develop and empower the Model villages.

Education: Formal and non-formal education, adult education, Scholarships for girls, merit scholarships and technical education for boys, Distance education, Girl child education, Digital literacy / computer education

Health care and family welfare: Pulse polio programme, Health care centers and hospitals, Mobile clinics — doctors' visits, General and multispecialty medical camps, cleft lips, Reproductive and child health care, supplementary nutrition / mid-day meal projects, Safe drinking water, sanitation — household toilets, community hospitals, HIV / AIDS, cancer, TB awareness and prevention camps, Blood donation, Responsible parenting

Social causes: Widow re-marriage / dowry-less mass marriages, Social security (insurance), Culture and sports, Women empowerment, Infrastructure development, Community centres, Schools in villages, Roads, Homes for the homeless, Rural electrification, Irrigation and water storage structures

Sustainable livelihood: Self-help groups (microfinance for women and farmers), Integrated agriculture development, Integrated livestock development, Watershed management, Microenterprise development, Skill development / vocational training through Aditya Birla Technology Park for integrated training programme and VT centers at most of our plants in collaboration with ITIs

Partners: WHO, Australia India Council, Bill and Melinda Gates Foundation, Habitat for Humanity, CII, European Union (EU), British Council, City & Guilds (UK), Global Compact Network, International Rotary Club, NSDC, FICCI, NABARD, NACO, CARE, IGNOU, Aide et Action, SEWA, BAIF, MYRADA, Basix, CARD, Art of Living Foundation, Smile Foundation, Maya Foundation, Child line India Foundation, local NGOs, District Development Offices, Central and State governments.

Scope of Corporate Sustainability:

The Aditya Birla Group Sustainability Vision

By 2017, the Aditya Birla Group endeavors to become the leading Indian conglomerate for sustainable business practices across its global operations.

Sustainability Approach

There is a three step agenda to achieve sustainability through holistic approach.

1. Managing business operations responsibly, including but not limited to a safe working environment, Conserving energy and water, Minimizing waste and emissions, Protection of human rights.
2. The understanding of material issues of all stakeholders from their perspectives.
3. The usage of this knowledge to actively seek ways to create and share value for each of these stakeholder groups.

Think tomorrow, Today campaign

By launching a campaign name “Think tomorrow, Today” Aditya Birla group have shown their commitment towards environment and society. By this campaign, the group encourages people to ideate, create and develop models for the efficient and effective use of resources available now so that in the future, our next generation can also get benefitted. The group has taken a pledge to join hands to save the environment and natural resources and form a better future.

Go Green: An initiative for environmental education

G for Generate less waste

R for Recycle everything that cannot be reused

E for Educate the community on eco-friendly options

E for Evaluate the environmental impact of actions

N for Nourish discussions and activities that integrate environmental

Pledges to Go Green have been taken through various social media modes like email, Facebook and twitter by the employees and other stakeholders of Aditya Birla group.

Total pledges taken for Go Green Initiative are 70835

Total pledges taken for future is clean are 23516

Total pledges taken for Water Conservation are 7358

Total pledges taken for Energy Conservation are 2497

Total pledges taken for Swach Bharat are 7849

Sustainable Activities of Aditya Birla companies**Grasim – Pulp and Fiber: Co-existing with the Environment**

The company has achieved its green goals by the 360 degree sustainability plan and titles every employee as a green champion. All Birla cellulose products are sourced from wood grown in Birla plantations while the energy is conserved and social value is also created by sustaining the growth of plantations in a constant rate. The employees participate in Green Exchange program where they plant the trees while making a balance in cutting and growing of the trees.

Initiatives

- The annual sustainability reports have been prepared to measure progress
- Water usage has been minimized
- Air emission has been decreased over a period of time
- Collaboration with Processum biorefinery initiative leading to better research and development in the renewable raw materials
- Developed the only plant in the world with zero emission closed loop bleaching process
- All By products are reused
- Biogas conversion of waste water
- Negligible fossil fuel consumption

Aditya Birla Chemicals: Commitment to the Environment

Aditya Birla Chemicals have adopted new technologies and processes to save the environment and reduce waste generation. This shows the committed step of the company towards sustainability and various initiatives sum up their effects in achieving it.

Initiatives

1. Hydrogen: Fuel for telecom towers

Aditya Birla group are the pioneers in using Hydrogen as a fuel to power Idea Cellular Telecom towers. It is the most innovative idea as hydrogen is the By-product of the caustic soda manufactured in the company. The use of hydrogen instead of expensive and non renewable Diesel for the generators has been started as the “Green Idea” initiative launched in Nagda. It helped the towers to have continuous and uninterrupted supply during the absence of grid supply.

2. Energy conservation at Grasim Industries

The major focus of Grasim Chemical Division is to save power which is the main constituent of more than 50% of the total manufacturing cost of the caustic soda. Therefore power saving initiatives need to be looked as important for achieving sustainability. The operational activities to save power include the installation of efficient equipment, constant monitoring, periodic energy audits and technological up gradation to save energy. Also various collaborations with AKCC (Japan) and UHDE (Germany) have been done to convert mercury cell technology to an energy efficient membrane cell technology under the green chemistry initiative.

3. Clean fuel technology

Using Hydrogen gas as an alternative for furnace oil in the poly aluminum chloride powder dryer, caustic soda flakes heater and boiler plant is the most important attempt to use clean fuel which had reduced the emission of carbon di-oxide emissions.

4. Water conservation and management at Grasim Industries

Water mapping, rain water harvesting and sewage treatment are some of the processes to conserve water.

UltraTech Cement: Growing Responsibly

In 2006, linking to the Cement Sustainability Initiative (CSI) which is a part of World business Council for sustainable development has helped UltraTech Cement to exercise the best practices considered as effective and valuable for the cement industry. This has improved the image of the company as it had set a standard in its own sustainability practices among the competitive global.

Initiatives

- Established as a pioneer in using alternative fuels such as rubber tyre chips, husk, rice etc in the manufacturing of cement in India.
- Through maintaining the zero water discharge, Ultra Tech Cement has achieved persist reduction in its water footprint.
- More than 30% of water requirement has been furnished through recycling water and other 30% by rain water harvesting

- A connect with DuPont is made to improve the safety performance in plants and projects.
- A processing plant to convert Solid waste to Derived fuel has been set up in Jaipur
- Waste Heat recovery (WHR) is a method used as a power generating potential of almost 90 MW in a Unit. Also the plan is in line to implement it in all the units.

Novelis: Incorporating Sustainability into the Very Fabric of Business Operations

Novelis has been commitment towards the sustainability obligation towards its shareholders. In 2011, the company appointed the first Chief Sustainability Officer. There is a Sustainability Advisory council, full of experts from the sustainability field who offer their expert advice and suggestion to Novelis to gain efficiency. Also the goal has been set that by 2020, the use of recycled aluminum need to increase from 33 percent to 80 percent. In 2013, the company has reached to the 43% which is quite noticeable. In 2013, third annual Sustainability Report was released to highlight the progress of the previous two years.

Initiatives

- By the end of FY14, recycle content reached 46%.
- There is reduced energy intensity by 5% and water usage intensity and absolute GHG emissions by 4% in FY14.
- Since 2012, to triple the capacity to serve the auto industry approximately \$550 million have been invested.
- By their WWF Climate savers program the company helps consumers to reduce their carbon emissions.

Birla Carbon: Driving Global Sustainable Excellence

Sustainability as a strategic focus for Birla carbon has been proved to be the best choice as it has helped company to maintain its brand image . The company continuing the supply of best quality carbon black products across the globe through operating responsibly and sustainably while facing the challenges comprise of stricter regulations, attracting and regulating talent, ensuring supply continuity to customers, and expanding into emerging markets. Thereby the company is recognized for its better performance and quality making it as the top choice of the customer.

A business approach called as Sustainable Operation Excellence is used to achieve the sustainable objectives which include everything from designing the plans and engagement of stakeholders to employees. This approach helps in optimizing the carbon black manufacturing efficiency and minimizing the carbon footprint of the company. It forms a very constructive step towards the welfare of community and the society.

Initiatives

- People: the company promotes the health, safety and well being of its employees, and the communities in which it operates.
- Process: the company minimize the carbon footprint through optimizing carbon black conversion, minimizing the carbon-di- oxide emissions and recovery if the energy generated by the manufacturing process.
- Product: Ensuring the world class continuity while reducing the social and environmental impact.

Hindalco: Investing in Responsible Growth

Hindalco puts a lot of efforts in saving the environment by following all the rules and regulations set on the land on which the company is set up, but also exceed in expectations the development of energy efficient activities. Greenfield and Brownfield expansions are the planned systems to guarantee growth.

Initiatives

- Enhancing material efficiency and process/equipment productivity, backed by pollution prevention practices, as well as adoption of cleaner technologies for Brownfield projects
- Conserving resources, minimizing and recycling wastes, with systematic collection of scrap, which is then subjected to safe storage/disposal and re-use
- Implementing the ‘zero-discharge’ concept, putting up state-of-the-art facilities to increase processing, reuse and recycling of waste water
- Reclaiming mined-out land systematically by laying topsoil and using this land for a forestation or agriculture
- Controlling emissions through dry scrubbing and electrostatic precipitators, and discharges through effluent treatment plants
- Greening of red mud waste ponds using a unique bio-treatment process, converting wastelands to green zones
- Promoting industrial reuse of wastes like spent pot lining, fly ash, spent caustic, waste phosphor-gypsum, slag etc
- Adopting environment-friendly fuels such as natural gas
- Completion of mapping of its carbon footprint across all locations, as well as reports of greenhouse gas emissions
- Reducing its carbon footprint through the technology change project at Hirakud, the first CDM project of its kind registered with the UNFCCC
- Publishing annual Corporate Sustainability reports covering operations in India along with overseas subsidiaries

Idea Cellular: A Better Idea

Idea’s philosophy is ‘Sustainability through emission reduction and abatement.’

The global telecom industry is rapidly becoming a significant consumer of energy. Research suggests that the industry consumes energy equivalent to 160 billion kWh per year. That’s enough energy to power 16 million homes, for a year. Idea alone consumed 1264 GWH grid power and 153 million liters of diesel in FY13. That’s a fraction of the 2.2 billion liters that the entire Indian telecom industry is expected to consume this year. Idea realized that this was not feasible and took the lead in finding sustainable solutions.

Initiatives

- Implementation of solar power, fuel cells and other energy efficient measures at more than 700 sites that resulted in an average carbon reduction of 12 tons/year/site
- Rolling out of Mobile Switching Centre solarisation across sites to reduce emissions
- Initiation of Carbon Abatement Project against Mobile Switching Centre consumption

Analysis and findings:

Aditya Birla Group is a pioneer and work in the best possible way in its CSR and Sustainability unit. Moreover, it has a high market value in terms of competition and kept its recognition as one of the oldest and consistent growing company. The variations can be seen in its responsible initiatives over a time but the main purpose of its existence is still the same from decades, which is to do business in the most socially responsible and sustainable way .After the extensive study of the company the two terms are differentiated broadly in the table.

CSR	Sustainability
Philanthropy/society/Community based	Environmental/ Shared Value/ strategy based
Budget allocation after getting profit	Budget allocation with or without profit concern
Mandatory to be executed through methods like in house department, Corporate foundation, or partnership with other NGO'	Can be accomplished through collaborations with social enterprises and self innovation
Activities need to be undertaken in India	Can be performed anywhere in the world
Profit arising out of Initiatives need to be reinvested back into CSR Initiatives	No need to reinvest profit into sustainability initiatives
Based on Companies Act 2013 which include Eight activities in schedule VII i.e. Eradication of extreme hunger and poverty, Reducing child mortality and improving maternal health, Promotion of education, Gender equity and women empowerment, Combating HIV-AIDS, malaria and other diseases, Social business projects, Environmental sustainability, Employment enhancing vocational skills, Contribution to Prime Minister's relief fund and other such state and central funds	Based on United Nation Global Compact 10 principles Human Rights: Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2: make sure that they are not complicit in human rights abuses. Labour: Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4: the elimination of all forms of forced and compulsory labour; Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation. Environment: Principle 7: Businesses should support a precautionary approach to environmental challenges; Principle 8: undertake initiatives to promote greater environmental responsibility; and Principle 9: encourage the development and diffusion of environmentally friendly technologies. Anti-Corruption: Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.
Focus areas of Aditya Birla Group are healthcare, education, sustainable livelihood, infrastructure and espousing social causes	Focus areas of Aditya Birla Group are environmental education, Energy conservation, reducing carbon footprint, Recycle and reuse, reduce waste generation, usage of innovative green fuels and clean fuels , water harvesting, pollution prevention policies,
Initiatives: Building and maintain Model Villages, Schools, Hospitals	Initiatives: Pledges to Go Green, Think Tomorrow, Today campaign, Cement Sustainability Initiative,
Benefits: Improved Brand Image and Brand Recognition in the market	Benefits: Healthier Supply Chain, Cost efficient operations, High Employee morale and reduced attrition rates

Conclusion:

The idea of corporate social responsibility and Corporate Sustainability looks similar from the wider lens but after going deep, the meaning differs substantially. In India, CSR is a notion that is related to giving back to the society and environment after producing profit whereas the sustainability is a thought to conserve the social and environmental effect by the company before the profit is made. The approach towards CSR is to help the society through social, economical and environmental perspective whereas in Corporate Sustainability the resources are saved for the future generations through reuse and recycle procedures. The conclusion is derived from the analysis of the history and present scenario and studying the case study of Aditya Birla group show that CSR and Sustainability are converging concept in India with the difference that CSR is mandatory with two percent of profit to be invested in CSR activities defined by the law whereas sustainability is not mandatory and should be exercised by the company with or without profit concern, i.e. from their normal budget. Sustainability initiatives crucially into environmental conservation preserve resources for the better future and using them efficiently and effectively in the present. CSR is majorly into welfare of the community and needy people leading to inclusive growth. To sum up, Aditya Birla group has gone a long way in fulfilling its duty towards the society and its stakeholders at the same time reached to masses for the growth and raising standard of the nation through justifying their presence in India whilst following ethics and generous rules and values differentiating it from other companies globally.

Significance of the Study:

To the policy makers: This study encourages the corporate and other small medium sized companies to undertake CSR and sustainability activities. It can help in improving and intensifying their Brand Image and goodwill in the market. Also, a methodical and systematic approach can be used when there's no confusion between what is to be done compulsory under CSR and what can be executed voluntarily to achieve sustainability. Separate reports can be prepared easily which may include different focus areas and goals to achieve with proper implementation teams and mentors and result can be measured.

To the Society: Better education and healthcare services in the villages, women empowerment and better conditions for the less privileged ones.

Better environmental conditions can be achieved through energy conservation, reducing carbon usage and water harvesting.

To the Economy as a whole: India being the first country to make CSR mandatory for the companies has set the standards for other corporates in the world. It may help in increasing the investment opportunities by the global companies in India and hence increasing employment opportunities and GDP.

References:

1. Wood, D.J., *Corporate social performance revisited*. Academy of management review, 1991. **16**(4): p. 691-718.
2. Dahlsrud, A., *How corporate social responsibility is defined: an analysis of 37 definitions*. Corporate Social Responsibility and Environmental Management, 2008. **15**(1): p. 1-13.
3. Carroll, A.B., *Corporate social responsibility evolution of a definitional construct*. Business & Society, 1999. **38**(3): p. 268-295.
4. Bowen, H.R. and F.E. Johnson, *Social responsibility of the businessman*. 1953: Harper.

5. Milton, F., *The social responsibility of business is to increase its profits*. New York Times Magazine, 1970. **13**: p. 32-33.
6. Davis, K., *Five propositions for social responsibility*. Business Horizons, 1975. **18**(3): p. 19-24.
7. Carroll, A.B., *A three-dimensional conceptual model of corporate performance*. Academy of management review, 1979. **4**(4): p. 497-505.
8. Carroll, A.B., *The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders*. Business Horizons, 1991(34): p. 39-48.
9. Drucker, P.F., *A new look at corporate social responsibility*. McKinsey Quarterly, 1984(4): p. 17-28.
10. Freeman, R.E., *Strategic management: A stakeholder approach*. 2010: Cambridge University Press.
11. Wartick, S.L. and P.L. Cochran, *The evolution of the corporate social performance model*. Academy of management review, 1985. **10**(4): p. 758-769.
12. McWilliams, A., *Corporate Social Responsibility*. Wiley Encyclopedia of Management, 2000.
13. Kotler, P. and N. Lee, *Corporate social responsibility. Doing the Most Good for Your Company and Your Cause*, New Jersey, 2005.
14. Porter, M.E. and M.R. Kramer, *The link between competitive advantage and corporate social responsibility*. Harvard business review, 2006. **84**(12): p. 78-92.
15. Matten, D. and J. Moon, *"Implicit" and "explicit" CSR: a conceptual framework for a comparative understanding of corporate social responsibility*. Academy of management review, 2008. **33**(2): p. 404-424.
16. Brundtland, G., et al., *Our Common Future* ('Brundtland report'). 1987.
17. Dechant, K. and B. Altman, *Environmental leadership: from compliance to competitive advantage*. The Academy of Management Executive, 1994. **8**(3): p. 7-20.
18. Bonifant, B.C., M.B. Arnold, and F.J. Long, *Gaining competitive advantage through environmental investments*. Business Horizons, 1995. **38**(4): p. 37-47.
19. Zadek, S., *Stalking sustainability*. Greener Management International, 1999: p. 21-31.

Websites:

http://ec.europa.eu/growth/industry/corporate-social-responsibility/index_en.htm

[http://www.unido.org/en/what-we-do/trade/csr/what-is-csr.html#pp1\[g1\]/0/](http://www.unido.org/en/what-we-do/trade/csr/what-is-csr.html#pp1[g1]/0/)

<http://ec.europa.eu/environment/eussd/>

<https://www.iisd.org/sd/>

<https://managementinnovations.wordpress.com/2008/12/06/keith-davis-model-of-corporate-social-responsibility/>