



INTERNATIONAL JOURNAL OF CREATIVE RESEARCH THOUGHTS (IJCRT)

An International Open Access, Peer-reviewed, Refereed Journal

Corporate Social Responsibility In Bangalore Urban: Sector-Wise Spending Patterns And Post-Pandemic Shifts

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Abstract:

Corporate Social Responsibility (CSR) has emerged as an essential element of corporate governance, promoting sustainable growth by integrating commercial strategy with social and environmental obligations. The Companies Act, 2013 in India requires companies that satisfy certain financial criteria to donate a minimum of 2% of their average net earnings to CSR activities, representing a notable change in corporate responsibility. This study analyzes CSR spending trends in Bengaluru Urban from 2014 to 2022, emphasizing sectoral distributions like Education, Health, Environment, and Rural Development. The research employs trend analysis, sector-specific distribution, Compound Annual Growth Rate (CAGR), correlation analysis, and comparisons between pre and post-pandemic periods to identify significant changes in CSR priorities. The results demonstrate that CSR expenditures on Education, Health, and Environmental Conservation had a significant rise after 2020, indicating business response to socio-economic concerns. Furthermore, correlation research underscores the strong relationship between CSR expenditure and significant social impact metrics, so affirming its contribution to regional development. This study offers empirical insights for policymakers, enterprises, and scholars, highlighting the need for deliberate CSR investments to optimize long-term sustainability and social effect.

Key Words: Corporate Social Responsibility (CSR), Bengaluru Urban, Post-Pandemic, Health Infrastructure, Education, Digital Inclusion.

Introduction:

Corporate Social Responsibility (CSR) in India has significantly evolved, especially with the implementation of the Companies Act, 2013. In metropolitan areas such as Bengaluru, Corporate Social Responsibility (CSR) is essential in tackling developmental difficulties via corporate investments in health, education, environment, and livelihood. The COVID-19 pandemic substantially impacted CSR goals, leading to a reorientation towards healthcare infrastructure and digital empowerment. This research aims to examine the trends and alterations in CSR expenditure in Bengaluru Urban from 2014 to 2022, particularly emphasizing post-pandemic developments.

Statement of the Problem:

Notwithstanding significant CSR expenditures in Bengaluru, there exists a paucity of empirical evidence about the allocation of these funds across sectors, particularly in the aftermath of the COVID-19 epidemic. The absence of city-specific CSR data hinders the evaluation of the actual effects of business activities on local populations. The transition in CSR emphasis and its efficacy in tackling post-pandemic issues is a deficiency in current studies.

Importance of the Study:

This research is important as it offers insights into the changing dynamics of CSR in one of India's major metropolitan hubs. It underscores the contribution of private enterprises to public health, education, and sustainability in the aftermath of the epidemic. The results may assist policymakers, corporate strategists, and NGOs in devising more focused and effective CSR activities customized for urban requirements.

Methodology:

The research will use secondary data obtained from CSR websites (including the Ministry of Corporate Affairs), published CSR reports of leading corporations in Bengaluru, and scholarly literature. Descriptive analysis and Compound Annual Growth Rate (CAGR) will be used to assess the variations in CSR expenditure trends across significant industries from 2014 to 2022.

Review of Literature:

An expanding corpus of research underscores the changing dynamics of Corporate Social Responsibility (CSR) in Karnataka, especially in metropolitan locales such as Bangalore. Suma and Toli (2022) provide a district-specific examination of CSR trends from 2014 to 2021, indicating that Bangalore Urban is a primary beneficiary of CSR funding owing to its aggregation of corporate offices and industrial operations. This conclusion is corroborated by Indira (2022), who expresses worries over regional equality, indicating that CSR expenditures mostly benefit already-developed regions like as Bangalore. Ali and Batra (2008) analyze multinational firms, investigating the influence of growing industrialization in Bangalore on their social responsibility initiatives. Channappa (2017) examines the partnership of CSR and social work institutions in community programs, particularly those aimed at women's empowerment, emphasizing the cooperation between corporate and academic entities in meeting local demands. Yadav and Arora (2025) illustrate how CSR practices in technology firms have bolstered stakeholder trust and benefited company reputation.

Recent research have shown the transforming effect of the COVID-19 epidemic on CSR priorities. Goel and Jain (2022) indicate a significant reallocation of CSR resources towards healthcare by IT firms in Bangalore, demonstrating a prompt reaction to public health concerns associated with the epidemic. Suma (2022) and Hemantha & Nari (2023) contend that corporate social responsibility in areas such as education and health not only mitigates service delivery deficiencies but also fosters sustainable economic development. The efficacy of CSR is shown by case studies such as Mangalore Refinery (Ramyashree & Ishwara, 2016), while Bhoomi and Bakshi (2015) associate robust human resource practices with enhanced CSR results. Kumar et al. (2023), Das & Das (2016), and Jacob & Chakraborty (2020) provide comparative studies that elucidate the relationship between CSR and public sector expenditure in essential social domains. These studies together highlight the pivotal significance of CSR in Karnataka's growth, with Bangalore positioned as a leader in corporate philanthropy and a central hub for discussions on fair distribution and sustainable effect.

Objectives of the Study:

1. To analyze the sector-wise distribution of CSR funds in Bengaluru Urban from 2014 to 2022.
2. To analyze the Compound Annual Growth Rate (CAGR) of CSR spending across various development sectors in Bengaluru Urban from 2014 to 2022.
3. To examine the shift in CSR priorities and sectoral allocations in Bengaluru Urban during the post-pandemic period (2020–2022), with a focus on health, education, and digital inclusion.

CSR Spending in Bangalore Urban:

Corporate Social Responsibility expenditures in Bangalore Urban have markedly increased over the years, underscoring the city's prominence as a central location for corporate offices, startups, and technological firms. The region's substantial concentration of enterprises and multinational corporations has led CSR funding to primarily target critical sectors like education, healthcare, skill development, sanitation, and environmental sustainability. The existence of several NGOs, robust governmental backing, and significant public-private partnership have enhanced the successful execution of CSR programs. The CSR landscape of Bangalore Urban tackles local urban issues such as slum development, traffic safety, and public health, while also endorsing new initiatives in digital literacy, sustainable energy, and inclusive growth, establishing it as one of the most active CSR hubs in India.

Table-1. CSR Spent in Bangalore Urban (INR Cr.)

Development Sector	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Education, Differently Abled, livelihood	56.15	19.53	0.25	15.33	6.98	15.94	32.17	477.36
Encouraging Sports	0.22	0.02	0	0.05	0	0.3	1.34	7.18
Environment, Animal Welfare, Conservation of Resources	1.34	0.26	0	0.6	0.39	1.81	9.26	268.48
Gender Equality, Women Empowerment, Old Age Homes, Reducing Inequalities	2.52	3.17	0	4.11	0.12	0.46	4.67	15.51
Health, Eradicating Hunger, Poverty and Malnutrition, Safe Drinking water, Sanitation	12.91	14.43	0	8.07	3.2	11.62	28.74	281.53
Heritage Art And Culture	0.29	0.85	0	0.02	0	0.01	0.38	14.86
Other Sectors (Technology Incubator And benefits To Armed Forces And Admin Overheads)	0	0	0	0	0	0.07	0.14	0.27
Others	0.13	0.66	0.3	0	0	0	0	0
Rural Development	1.47	1.18	0	0.32	0.92	0.25	0.7	8.72
Slum Area Development	0.2	0	0	0.06	0	0.01	0	0.22

Source: <https://www.csr.gov.in/content/csr/global/master/home/ExploreCsrData/mis-reports/state-wise-report.html>

Corporate Social Responsibility (CSR) expenditures in several development areas have seen notable changes from 2014-15 to 2021-22. Education, assistance for those with disabilities, and livelihood development consistently got the largest funding across all sectors. Following a significant decline in 2016-17, expenditures consistently rose, culminating in a record peak of ₹477.36 crore in 2021-22. This signifies

that education and livelihood creation continue to be the foremost CSR priority for corporations, particularly post-pandemic, since they pertain to long-term human capital development.

The second most financed sector was Health, including hunger reduction, poverty alleviation, and sanitation. This industry had unwavering support throughout the years, culminating in a notable increase to ₹281.53 crore in 2021-22. The recent increased trend, especially during the last two years, illustrates the influence of the COVID-19 pandemic, which compelled firms to direct their CSR endeavors towards health infrastructure, disease prevention, and clean water and sanitation projects.

In 2021-22, a significant rise in CSR funding occurred in the domains of Environment, Animal Welfare, and Resource Conservation, escalating from ₹9.26 crore in 2020-21 to ₹268.48 crore. This increase illustrates heightened corporate recognition of environmental sustainability and the incorporation of Environmental, Social, and Governance (ESG) concepts into Corporate Social Responsibility (CSR) strategies.

The industry focused on Gender Equality, Women Empowerment, Senior Care Facilities, and Mitigating Inequality has had steady albeit modest investment. Despite receiving lesser funding than the predominant sectors, there was a significant rise to ₹15.51 crore in 2021-22. This indicates an increasing acknowledgment of inclusive growth and the need to confront socioeconomic inequities.

Encouraging Sports started with little financing in the first years but had a significant boost in 2021-22, receiving an allocation of ₹7.18 million. This transition indicates that corporations are starting to acknowledge the significance of sports in fostering youth involvement and encouraging healthy lives. Heritage, Art, and Culture was a low-priority sector until 2020-21, but it saw a significant rise to ₹14.86 crore in 2021-22, perhaps indicating a resurgence in cultural preservation and tourism-oriented development.

Sectors such as Technology Incubators, advantages for military forces, and administrative overheads have gotten less attention in previous years but have begun to attract interest lately. Although the figures are modest, this sector has had a gradual although consistent increase in allocation. Rural Development, once a prominent sector, saw fluctuating financing throughout the years but saw a resurgence in 2021-22 with an allocation of ₹8.72 million. This may result from the acknowledgment of rural communities as essential to inclusive development, particularly during the post-COVID recovery period.

Conversely, Slum Area Development and Other Sectors continuously shown low levels of CSR investment, with only negligible fluctuations throughout the years. These regions seem to be of little importance for CSR investment, although their capacity for significant social effect.

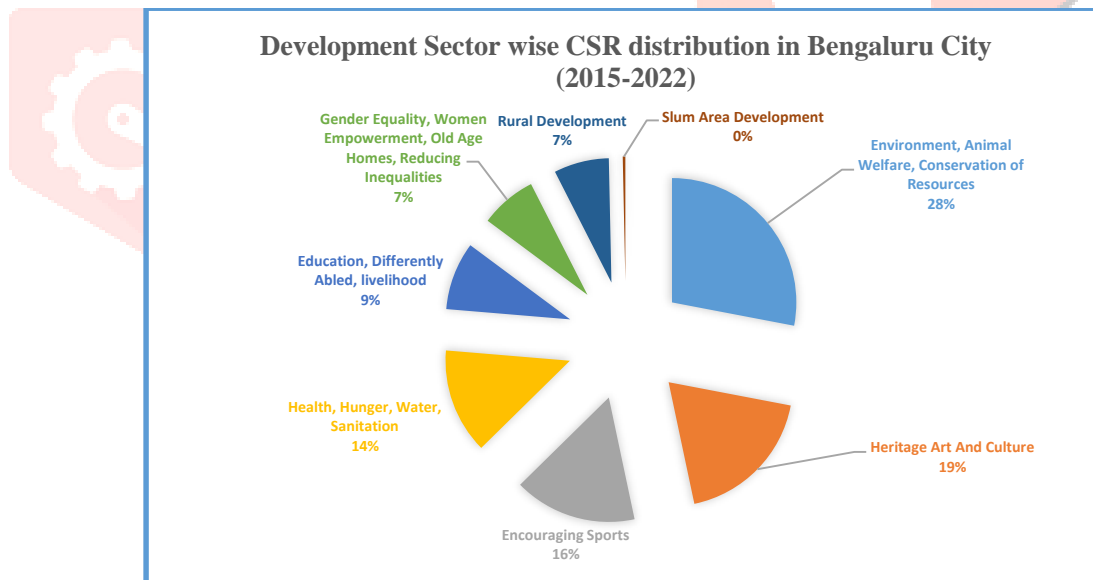
In summary, CSR fund distributions have clearly transitioned towards primary development areas, including education, health, and the environment, especially in the most recent financial year. The patterns imply an expansion of CSR emphasis to include gender equality, cultural heritage, sports, and rural development. The significant rise in 2021-22 across almost all industries indicates a robust business reaction to the difficulties presented by the pandemic and a shift towards more effective and sustainable CSR strategies.

Table-2. Sector wise CSR spending in CAGR in Bengaluru Urban (2015-2022)

Development Sector	CAGR (%)
Environment, Animal Welfare, Conservation of Resources	113.2
Heritage Art And Culture	75.5
Encouraging Sports	64.5
Health, Hunger, Water, Sanitation	55.3
Education, Differently Abled, livelihood	35.8
Gender Equality, Women Empowerment, Old Age Homes, Reducing Inequalities	29.6
Rural Development	29.0
Slum Area Development	1.4

Source: Author's Estimation

From 2014-15 to 2021-22, the Compound Annual Growth Rate (CAGR) of CSR allocations indicates a significant shift in business priorities in India. The sector of Environment, Animal Welfare, and Conservation of Resources had the greatest CAGR at 113.22%, indicating an increasing alignment of CSR with global sustainability and ESG (Environmental, Social, and Governance) objectives. Subsequently, Heritage, Art, and Culture (75.48%) and Encouraging Sports (64.53%) emerged as burgeoning domains of interest, signifying a rapid expansion of CSR spending. These areas, albeit receiving relatively modest absolute funding in the first years, had significant expansion in the post-2019 era, indicating a revitalized corporate emphasis on cultural preservation, sports promotion, and environmental issues.

Figure-1. Development Sector wise CSR distribution in Bengaluru City (2015-2022)

Conventional CSR focal areas, including Health, Hunger, Water, and Sanitation (55.32%), as well as Education, Differently Abled, and Livelihood (35.76%), saw significant development. These areas have remained fundamental to CSR efforts, especially during and after the epidemic, which heightened the significance of health infrastructure and educational support. The steady rise in funding for these areas illustrates a balanced CSR strategy, merging enduring social effect with contemporary developmental requirements. The CAGR data underscores the enduring nature of fundamental CSR commitments and the increasing focus on wider, socially relevant issues.

Post-Pandemic Shift in CSR in Bengaluru Urban (with Data and Citations):

Subsequent to the emergence of the COVID-19 epidemic, Bengaluru Urban saw a significant shift in Corporate Social Responsibility (CSR) emphasis. CSR expenditures have transitioned from traditional areas such as education and rural development to critical health treatments, sanitation, and digital infrastructure. Prominent corporations based in the city, including Infosys, Wipro, Biocon, and Flipkart, spearheaded pandemic relief efforts. Infosys provided ₹120 million to COVID-19 care, including the establishment of a 100-room quarantine facility in Bengaluru, while the Azim Premji Foundation and Wipro Ltd. pledged ₹1,125 crore to healthcare and humanitarian initiatives connected to the pandemic (GAP Gyan, 2021). These programs focused on hospital assistance, supply of ventilators, distribution of masks and sanitizers, and immunization help for the disadvantaged.

The increase in CSR activities included several firms and reflected a broader statewide trend. The quantity of firms disclosing CSR in Karnataka rose from 1,435 in 2017-18 to 1,984 in 2021-22, reflecting a 38.26% growth, while the total CSR spending in the state escalated from ₹1,162 crore to ₹1,761.39 crore throughout the same timeframe (JETIR, 2023). Bengaluru Urban, being the state's economic center, represented a substantial portion of these CSR efforts. Significantly, there was an increasing focus on digital inclusion, as several corporations allocated resources to online learning platforms, digital classrooms, and infrastructure for disadvantaged pupils. The post-pandemic CSR environment in Bengaluru demonstrates a strategy shift towards enhancing resilience, preparing for public health, and ensuring equitable digital access, signifying a more flexible and impact-oriented CSR methodology.

Findings:

1. The examination of Compound Annual Rise Rate (CAGR) from 2014 to 2022 indicates that sectors such as Environment and Resource Conservation (113.22%), Heritage and Culture (75.48%), and Sports Promotion (64.53%) had the most significant rise in CSR expenditures, despite little beginning investments. This signifies a growing interest among corporations in several social areas.
2. Conventional focal points like Health and Education had robust CAGRs of 55.32% and 35.76%, respectively, confirming their sustained prominence in CSR initiatives. These industries likewise garnered the most total CSR donations, especially during the epidemic years.
3. The post-pandemic era (2020–2022) signified a notable change in CSR objectives in Bengaluru Urban. A significant portion of CSR funds was allocated to health infrastructure, COVID alleviation, digital education access, and mental health activities. Organizations like as Infosys and Wipro made significant contributions to public health and humanitarian initiatives during this timeframe.
4. Corporate Social Responsibility expenditure in Karnataka, mostly driven by Bengaluru, escalated from ₹1,162 crore in 2017-18 to ₹1,761.39 crore in 2021-22, accompanied by a 38.26% rise in the number of reporting businesses. This expansion signifies heightened corporate involvement in tackling urban issues after the epidemic.

Conclusion:

The report suggests that CSR in Bengaluru Urban has transitioned from a traditional concentration on education and livelihood to include a broader spectrum of social concerns, notably in reaction to the COVID-19 crisis. The significant increase in CSR spending in areas such as health, environment, and internet access beyond 2020 indicates a more adaptable, responsive, and impact-oriented CSR strategy. The CAGR study indicates that while several developing industries are gaining momentum, fundamental areas such as health and education remain predominant in both growth and total expenditure. This emerging tendency

indicates a developing CSR ecosystem in Bengaluru, more linked with both urgent community needs and long-term sustainable development objectives.

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