CORPORATE SOCIAL RESPONSIBILITY TOWARDS WOMEN IN INDIA: AN EXPLORATORY STUDY

Mrudubhashini Uma Sriram, B. Com., LL.B. (Hons.), School of Law, SASTRA Deemed University, Tamil Nadu

ABSTRACT

The concept of Corporate Social Responsibility (CSR) is proving to be widely acknowledged by reason of greater focus on the increasing vitality of business ethics thereby attempting to integrate the industry and the society. Historically analysing, India's early corporate responsibility was rooted in philanthropy and Gandhian trusteeship, where businesses made charitable donations. Influenced by Mahatma Gandhi's ideals, generosity and trust guided business leaders both before and after independence, shaping their ethical approach to corporate giving and social responsibility in the country's evolving economic landscape. This study highlights the CSR initiatives aimed at improving the well-being and empowerment of Women in India, a country, in and across, stained by gender parities. This research aims to conceptualize the actuality of the CSR initiatives taken by various Indian corporations towards women and to analyse the impact of such initiatives on the advancement of gender equality and economic enhancement. A mixedapproach method has been incorporated involving various literature reviews and reliance on primary and secondary sources of statistics and data along with surveying several case studies and identifying the probable lacunas in various other aspects which require addressal. The findings facilitate the inference that while various corporations have incorporated CSR initiatives targeting the women workforce, the implementation and impact of such policies vary across such incorporations. Crucial domains under consideration encompass skills enhancement, healthcare provisions, childcare support, and gender sensitivity training. Corporate policies have exerted a favourable influence on women's opportunities for employment, career advancement, and their holistic quality of life. The study accentuates the importance of gender inclusive CSR practices that aid overcoming the unique challenges revolving around gender equality and economic enhancement in the workforce. To reify the full potential of CSR, it is essential for corporations to make perpetual efforts to improve the implementation, transparency, and impact assessment of their initiatives.

Keywords: Corporate Social Responsibility (CSR), Companies Act (2013), CSR towards Women.

Introduction

Corporate Social Responsibility, a household term in today's world, was, in essence, conceptualized in the 1800s, where the world was a murky reflection of the juxtaposing reality of philanthropy undertaken by the elite and upper-class, swimming in money that had nowhere to go but soothe their conscience by being able to contribute to the society, and the deteriorating working conditions of those labouring their muscles and bones dripping all their sweat and blood without a sense of time being afforded to them. These people were the Oliver Twist asking for another bowl of soup; their demands for reasonable working hours, and better working conditions were met with a ridiculed scoff and an added element of ignorance. When this started affecting the businesses direly, many employers decided to incorporate their generosity in cutting back the labour hours and providing better working conditions so as to build a foundation of a responsible corporate that puts the interest of the people on an equal footing with their profit-making motive— an attempt at highlighting how important human capital is to achieve the organizational goal and if sans them there'd be no corporate.

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The term, Corporate Social Responsibility, was not coined until 1953 when an American Economist, Howard Bowen, published his book 'Social Responsibilities of the Businessman', where he dives head-on and attempts to understand and highlight the web of nexus between the decisions taken by businessmen with respect to their businesses and the—implicit or explicit—impact it has on the society. He untangles the woven strings that represent the underlying connection between the corporates and its effect, be it tangible or intangible, on the social spectrum of the world by arguing that every decision taken by a businessman has at least a splatter amount of impact in changing the status quo of the surrounds.

The prelude behind the notion of CSR is increasingly becoming indulgent in the modern contemporary world and bringing out the eloquence of the loquacious character of social justice to greater relevance; its goodwill permeating the Indian borders as well and removing the ludicrous and banal divisions predominant in this society. The pragmatic concept of societal obligation by organisations in India is not a novelty. Historically, Corporate Social Responsibility (CSR) resonates as a deeply ingrained tradition, steeped in the opulence of a well-governed conscience, and adorned with a rich heritage.

"In 1965, Lal Bahadur Shastri, then the prime minister of India, presided over a national meeting that issued the following declaration on the social responsibilities of business:"

[A business has a] responsibility to itself, to its customers, workers, shareholders and the community.... [E]very enterprise, no matter how large or small, must, if it is to enjoy confidence and respect, seek actively to discharge its responsibilities in all directions . . . and not to one or two groups, such as shareholders or workers, at the expense of community and consumer. [A] [b]usiness must be just and humane, as well as efficient and dynamic.¹

This historical oversight of Corporate Social Responsibility, clouded by ignorance of legal and statutory roles, was addressed to stress a mandate merging corporate and societal interests. The antiquity and the heritage of this notion by reason of being rooted deep within the Indian culture, be that as it may, was not codified or as an effect legally obligated the business organisations to contribute to the society. It was left to the voluntary discretion of the businesses, a mere philanthropic exercise in order to develop the research and educational institutions. CSR, before having a legal back-up, was like a chore for the companies to tick off their 'to-do list,' it had nothing to do with the businesses as it is. However, as the concept transmogrified, the approach to societal duty shifted into strategic philanthropy and accountability, used by corporates to boost community development via well-designed, agenda-driven projects..

The tradition of CSR was now given a legal mandate in the Companies Act, 2013, as codified in Section 135², which required the companies with the prescribed net-worth, turnover, or net profits of any financial year to contribute 2% out of the average net-profits of the three immediately preceding financial years towards social activities, as prescribed under Schedule VII³ of the Act. The inclusion of this provision modified the essence of social responsibility that is to be undertaken by the organisations into a "comply or explain" rather than a "must do" and "will do or will explain why failed." Withal, the courts have consistently pressed the government to enforce corporate dedication to social duties.

Tracing the origins of blending industry with society through efforts to uplift the social framework, as noted earlier, stems from the dire fallout of neglecting workers' exploitation and the disregard for improving their workplace conditions. The British colonial period amplified this misery, deepening divisions by starkly separating British and Indian identities while

¹ KATE BROWN, CENTER FOR SOCIAL MARKETS, CORPORATE SOCIAL RESPONSIBILITY: PERCEPITIONS OF INDIAN BUSINESS 1 (Malini Mehra ed., Centre for Social Markets 2001) (quoting A. Mohan, Corporate Citizenship: Perspectives from India, 2 J. CORP. CITIZENSHIP 107 (2001)).

² Companies Act, 2013, § 135, available at https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf

³ Companies Act, 2013, Schedule VII, available at https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf

layering on gender-based discrimination to seal this grim reality. The vagaries in furtherance to this provided for a *Tenth circle of Hell*, a glorious and ironical contribution by the crown, which represented the divide between male and female, thence, creating a gender parity that preached about all the ways a woman is inferior to men in workplace, that the Independent Republic of India is still trying to restore by its efforts that can be described as nothing less than magnifique.

The gradual maturation of the mindset of the society with respect to the cerebral capability of women paved the way for equity and is slowly attempting to erase this gender parity.

Actuality Reconnoitered

The persisting struggles are not strangers to the demography that has been an audience to the plethora of intense discussions that have addressed the same and more. Ergo, making the exploitations a cynosure shall prove to be stagnating and thence aiming a focal point on the promotion of equity, the ways and measures employed to achieve it- pertaining to this paper, a contribution by the corporate sector- and what else can be done, shall facilitate to be more progressive.

This shall be explored and illustrated by analysing the actuality of the concept as has been implemented by two Fortune 500 companies—vis-a-vis, the Reliance Industries Limited and the Tata Group— and a government company, IOCL. The fascinating point of comparison here, although on the surface appears to be that of the contribution by the private sector and the government alike, it travels much deeper to point out the glaring difference between the fact that Tata is an industrialist who places significance on the overall growth, in furtherance possessing a reputation that precedes it by underscoring the philanthropic aspect that it has become infamous for, and RIL, Business Entity—converging it's focus on building strategies that award more return on investments—and lastly, a public sector company that is governed by the Government of India which, merely by association to the principle of socialism by reason of the government, is not exempted from discharging a societal obligation for the overall development of the country on a more social foreground.

Tata Groups

The Tata Group, a stalwart in the corporate world, has long been committed to fostering societal progress through its robust Corporate Social Responsibility (CSR) initiatives. Among its

diverse philanthropic endeavors, empowering women stands as a pivotal focus area for the conglomerate. With a firm belief in gender equality and inclusive development, the Tata Group has established a spectrum of programs and projects dedicated to advancing and empowering women across various spheres of life.

Recognizing the fundamental role women play in societal growth, the Tata Group's CSR initiatives are meticulously designed to promote women's empowerment through education, skill development, healthcare, entrepreneurship, and economic participation. These initiatives are not just about providing opportunities but also about creating an enabling environment that fosters the holistic development of women, allowing them to reach their full potential.

By aligning its resources, expertise, and vision, the Tata Group has ventured to address multifaceted challenges faced by women, especially in marginalized communities. Through sustainable interventions and partnerships, the group efforts to uplift women, enabling them to become catalysts of change within their families and communities.

The group's commitment to empowering women extends beyond philanthropy; it is deeply ingrained in its corporate ethos, reflecting a strong sense of responsibility towards fostering a more equitable and inclusive society. With a track record of impactful initiatives and an unwavering dedication to social progress, the Tata Group continues to spearhead transformative efforts in its CSR aspirations aimed at empowering and uplifting women across the globe.

i. Tata Power⁴

POWER HER UP

Tata Power holds a strong commitment to women's empowerment, an issue it views as significant. The organization has been indirectly supporting this cause through diverse initiatives like education, aiding Self-Help Groups (SHGs), and vocational training. Nonetheless, there is a need for a focused campaign that encourages our colleagues to actively participate in enhancing the welfare of women in their households. This initiative would prove beneficial in engaging our workforce to contribute effectively to the well-being of women within their respective families.

⁴ Tata Power, CSR Overview, available at https://www.tatapower.com/sustainability/social/csr-overview.aspx

There have been various initiatives undertaken to boost women empowerment:

(a) Dhaaga

Tata Power sees women's empowerment as vital to a country's social and economic growth, and their Dhaaga initiative proves it by lifting underprivileged women toward financial freedom. Teaming up with Tata Power – Delhi Distribution Limited (TPDDL), they opened the first Dhaaga store in Delhi, celebrating these women's talents while giving them a shot at a better future.

The store sells handicrafts—jute bags, soft toys, clothes, bangles, and paper cups—made by SHG and Dhaaga women, with profits pushing them toward independence. Kicking off in 2017 with 15 women in Kamshet, it's now in 16 spots across Maharashtra, Gujarat, Jharkhand, Tamil Nadu, and Odisha.

By 2018-19, about 1,050 women handled orders worth Rs 37 lakh, weaving in local crafts like Kutchee work in Mundra and Tiger Grass pieces in Maithon, Jharkhand. Reaching 1,200 women with Rs 3,000-4,000 monthly earnings, Dhaaga has sparked pride, cementing their role as key earners at home.

(b) ABHA

The Tata Power ABHA initiative, meaning 'Astitva Being Humane and Artisan,' empowers rural women by fostering sustainable livelihoods and skill development. It promotes entrepreneurship and financial independence through training in crafts like handloom and traditional arts, while connecting women to markets and sales platforms.

In Delhi's JJ Clusters, the "Earn while you Learn" program supports women after literacy training, helping them access government schemes like insurance and de-addiction drives. ABHAs also promote energy conservation through the Ujjala Scheme, sell LED lights, collect payments, and contribute to Self-Help Groups.

On September 16, 2023, the 'Abha Sakhi Sehat Camp' in Mumbai trained over

100 women as 'Sehat Mitras' to improve community health. Held in Kandivali, the camp emphasized menstrual hygiene, nutrition, maternal-child health, and sanitation, distributing sanitary pads and supporting pregnant women. Tata Power's commitment extends nationwide through Self-Help Groups (SHGs) like 'Abha' in Delhi and 'Abha Shakthi' in Odisha, fostering financial empowerment and advocating for causes like energy conservation.⁵

The ABHA initiative has impacted around 1300+ women by opportuning an income of Rs. 8000 per month in across 7 locations.

(c) Tata Power and Saheli World

The collaboration between Saheli World and Anokha Dhaaga marks a groundbreaking endeavor, aiming to unite and offer a global stage for women entrepreneurs. Saheli World, a fresh initiative, seeks to empower these entrepreneurs by providing a marketplace to showcase and sell Anokha Dhaaga Self-help group products. This initiative includes comprehensive training and full-fledged support for these women entrepreneurs throughout the process.

(d) Udyamee⁶

Tata Power CGPL prioritizes building strong community institutions. They initiated the 'Udyamee' program in 2008, training over 590 women from 57 SHGs, with 35 women starting their micro-enterprises. 'Udyamee' introduced income avenues like manufacturing household products, creating cloth bags, offering beautician services, and producing handicrafts. These SHGs, comprising 12-20 women each, voluntarily collaborate for community upliftment. Over time, they have evolved into self-governing bodies, empowering members and promoting community development.

ii. Tata Steel

(a) Tata Steel BSL: Tailoring Training for Women

Tata Steel BSL initiated tailoring training centers for rural women near

⁵ *Id.* at 8

⁶ Tata Power, Media Releases, available at https://t.ly/Jx8TS

its plant in Narendrapur and Raghunathpur village. The program equips Self-Help Group members with tailoring skills and market knowledge for livelihood opportunities. Amid the pandemic, these women produced 74,000 masks, acting as community COVID warriors. Plans include procuring sewing machines for commercial stitching, benefiting local communities affected by the pandemic.⁷

(b) Empowering Women Farmers

The Tata Steel Foundation (TSF) launched a fresh initiative aimed at empowering women farmers and supporting agriculture. As part of this initiative, 21 agricultural machines were distributed among 21 SHGs/Farmer groups, involving 267 women. The Foundation covered 75% of the machines' cost, with the remaining 25% paid by the women SHGs.⁸

iii. <u>Tata Trust</u>

(a) Reducing Violence Towards Women

The Tata Trusts prioritize social justice and aim to combat rising violence against women and children. Focused on two fronts, their approach involves strengthening child protection systems, addressing human trafficking, and both caring for victimized children and preventing violence against women and children. Leveraging partnerships with like-minded organizations, they aim to utilize their expertise to tackle this critical issue.

Tata Group's CSR initiatives for women's empowerment span education, vocational training, healthcare, and entrepreneurship. These programs aim to foster economic independence, gender equality, and community engagement. By empowering women through skills, education, and support, Tata Group continues its commitment to creating a more inclusive and equitable society.

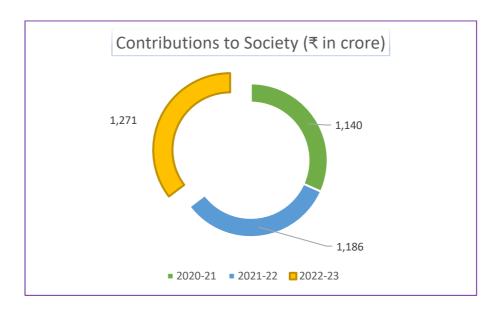
⁷ https://csrbox.org/India_CSR_news_Tata-Steel-BSL-provides-tailoring-training-to-empower-rural-women 921

⁸ https://www.tatasteel.com/corporate/our-organisation/csr/

Reliance Industries Limited

During the period of 2022-23, Reliance Industries embraced an approach focused on leveraging passion and purpose to propel their endeavors forward. Their core principle, the 'We Care' philosophy, served as the guiding force, shaping their objectives and strategies aimed at uplifting individuals and enhancing their quality of life. This philosophy steered their efforts towards fostering hope and enabling people to aspire to greater heights.

As per the integrated Annual Report of Reliance Industries Limited, the Total Value Added (TVA) in the FY 2022-23 was an opulent ₹3,57,668 crore which was inclusive of various categories of expenditures incurred by the company, viz-a-viz, Reinvestment in the group for the purpose of Maintenance and Development of the Operations (Operational Expenses), Purchase/Consumption of Material and Services, Employee Benefits, Dividends Payable, Contribution to National Exchequers. Among these was also Contribution to society which amounted to ₹1,271 crore for the financial year 2022-23.



*Source: Annual Report of RIL – FY 2022-239

Calculation of CSR obligation for the FY 2022-23

Sl.No		Particulars			
1	(i)	Average Net Profit of the company as section 135(5)	36,962.00		

⁹ Reliance Industries Limited, Integrated Annual Report 2022-23, available at https://rb.gy/fzni49

Amount required to be set-off for the FY, if any

Total CSR obligation for the FY [(ii)+(iii)-(iv)]

(ii)

(iii)

(iv)

(v)

2% of the above as per section 135(5)	739.24
Surplus arising out of the CSR projects/programs/activities of Prev. FYs	-
Amount required to be set-off for the FY, if any	-

739.24

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Calculation of CSR amount spent for FY 2022-23

Sl.	No	Particulars					
	(i)	Amount on CSR projects (both ongoing & other than ongoing projects)					
	(ii)	Amount spent in Administrative Overheads	-				
2	(iii)	Amount spent on Impact Assessment, if applicable	0.50				
	(iv)	Total amount spent for the FY [(i)+(ii)+(iii)]	744.50				

CSR amount spent or unspent for the FY							
	Amount u	nspent (₹ in crore)					
Total Amount spent for the FY	Total Amount trfrd. to Unspent CSR Account as per section 135(6)		Amount trfrd. to any fund specified under Schedule				
	Amount Date of transfer		Name of the Fund	Amount	Date of transfer		
₹ 745 crore	NIL		NIL				

Excess amount set-off, if any:

Sl.No		Particulars	
3	(i)	2% of average net profit of the company as per section 135(5)	739.24
	(ii)	Total amount spent for the FY	744.50

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(iii)	Excess amount spent for the FY [(ii)-(i)]	5.26
(iv)	Surplus arising out of the CSR projects/programs/activities of Prev. FYs	-
(v)	Amount available for set-off in succeeding FYs [(iii)-(iv)]	5.26

Sl. No.	Preceding FYs	Amt. trfrd. To Unspent CSR Account u/s.135(6) (₹	Balance Amt. in Unspent CSR Account	Amt. Spent in the FY (₹ in		•		Deficiency, if any
		in crore)	u/s.135(6) (₹ in crore)	crore)	Amount (₹ in crore)	Date of Transfer	FYs	
1	FY 2021-22							
2	FY 2020-21	NIL						
3	FY 2019-20							

^{*} Source: Annual Report of RIL, FY 2022-2310

Moreover, Reliance Industries' corporate social responsibility (CSR) initiatives were marked by a strong commitment to diversity. This encompassed a broad spectrum of themes, thoughts, and perspectives, reflecting a holistic approach to addressing various societal challenges.

The company actively sought collaboration with partners and stakeholders, adopting a purposeful approach to exchange insights and knowledge. By fostering stronger synergies, they aimed to maximize their impact and outcomes aligned with the United Nations' Sustainable Development Goals (SDGs). This collaborative effort was integral to driving progress towards achieving these global sustainability targets, thereby contributing meaningfully to societal and environmental well-being.

In their relentless pursuit of contributing to the Sustainable Development Goals (SDGs) and cementing their position as a trailblazer in India's social sector, Reliance is resolutely committed to their mission. They have set forth ambitious plans, intending to leverage their

¹⁰ Id at 13

extensive expertise and abundant resources to foster a society characterized by equity and inclusivity.

During the financial year 2022-23, Reliance dedicated a substantial sum of ₹1,271 crore towards supporting an array of impactful Corporate Social Responsibility (CSR) initiatives. These initiatives were carefully designed to address specific societal needs, aiming to create a meaningful and lasting influence on communities. Reliance's investment reflects their dedication to driving positive change and progress, aligning with their broader goal of creating a more equitable and inclusive nation.

The above-attached extractions from the Integrated Annual Report of Reliance Industries Limited for the Financial Year 2022-23 provides for the inference that the calculations of CSR fund based on the average net profit of ₹36,962 Crores as per prescribed in the provisions amounts to ₹739 Crores and the expenditure incurred towards CSR initiatives was ₹744 Crores.

CSR Towards Women Empowerment

The Reliance Foundation's dedication to aligning with the UN SDGs is evident in their multifaceted approach towards uplifting women. Through programs aimed at enhancing leadership capacities, providing digital literacy, creating job opportunities, and developing skills, they aim to empower women across diverse spheres. Additionally, their initiatives in healthcare, education, sports, and the arts signify a comprehensive strategy aimed at not only bridging existing gaps but also contributing significantly towards fostering a sustainable and equitable future. These efforts collectively reflect the foundation's holistic approach to addressing societal challenges and promoting gender equality while aligning with global sustainability objectives.

Reliance Foundation's goal is to empower women, enabling their economic and social independence and granting them autonomy in decision-making. India is anticipated to have the world's largest female population in approximately ten years. Ensuring equal access and robust support for women is not solely about closing existing economic, environmental, and social gaps but also about propelling the nation's advancement toward a sustainable future.

In line with the United Nations' Sustainable Development Goals, Reliance Foundation is committed to supporting women through various initiatives. These initiatives encompass activities aimed at strengthening leadership capabilities, improving digital literacy, generating

employment opportunities, fostering skill development, advancing women's health, and broadening their participation in education, sports, and the arts.

Reliance Foundation remains steadfast in its commitment to enhancing the lives of women and girls. They achieve this through a wide array of empowerment initiatives integrated into programs such as Rural Transformation, Education, Health, and Sports for Development, demonstrating their holistic approach across different sectors to uplift women.

Through initiatives centred on rural transformation, encompassing skill augmentation, livelihood enhancement, and guidance, a considerable cohort of 560,000 women, inclusive of farmers, fisherwomen, and members associated with Self Help Groups (SHGs), reaped the benefits. In pursuit of ensuring nutritional adequacy in rural domiciles, Reliance Foundation actively facilitated the establishment of Reliance Nutrition Gardens (RNGs) within these communities. Notably, an impressive 84% of the individuals empowered to replicate RNGs and expand the dietary spectrum within village settings were women.

Moreover, Reliance Foundation inaugurated two illustrious flagship pursuits: the WomenLead India Fellowship and the WomenConnect Challenge India Programme.

I. Women Marshalling the Change

The initiation of the WomenLead India Fellowship underscores the profound impact that fostering women's leadership can have on effecting enduring and sustainable changes within their lives, communities, and organizational realms. In an attempt to bolster and empower women leaders actively engaged in addressing pressing economic and social concerns within the nation, Reliance Foundation, in collaboration with Vital Voices Global Partnership, inaugurated the inaugural WomenLead India Fellowship in October 2022.

50 vibrant women leaders in India's social sector are developed over the 10-month Fellowship in a variety of fields, including education, sports, the arts, culture, and rural change. These Fellows, categorized into Economic Empowerment and Entrepreneurship, Social Sector Leaders, and Changemakers, receive tailored offline and online training to enhance their leadership capabilities. In December 2022, the WomenLead India Fellows commenced the Fellowship in Mumbai with engaging sessions across diverse backgrounds. The program focuses on bolstering

leadership skills and advancing Sustainable Development Goals (SDGs). Additionally, Fellows benefit from Reliance's ecosystem and Vital Voices' global network of women leaders throughout the program.

II. Connecting Women, Transforming Communities

Reliance Foundation, in partnership with USAID, launched the WomenConnect Challenge India in 2020 to bolster digital access for women. In 2022-23, they supported 10 organizations with grants up to ₹1 crore. These initiatives impacted 323,454 women across 17 states, improving digital literacy and fostering entrepreneurship. Round 2, started in October 2022, aims to back 7 projects with grants of up to ₹1 crore each, continuing efforts to empower women through digital technology for positive development and livelihood outcomes.

III. Her Circle^{11,12}

Her Circle, the swiftly growing digital platform catering to women in India, reached an impressive milestone of 310 million users in the fiscal year 2022-23. In its second year, the platform focused on fostering a network among women to facilitate impactful collaborations and connections. Through various social experiments, expert engagements, and compelling narratives of women, the platform continues to serve the critical need for women to engage in discussions about issues profoundly affecting them. With an extensive outreach of 310 million users and registration numbers surpassing 225,000 entrepreneurs, the program has left a significant mark on the digital landscape.

Moreover, in 2022, Her Circle ventured into multilingual territory with the introduction of Her Circle Hindi. Celebrating its one-year anniversary, Founder-Chairperson Mrs. Nita Mukesh Ambani unveiled the Hindi platform, expanding its reach to further support and empower women.

"Her Circle is about sisterhood, but also about solidarity. A solidarity that is based on equality, inclusion, and respect for all. And that is the core of our new project -

¹¹ Her Circle, https://www.hercircle.in/cms_dashboard.aspx

¹² Reliance Foundation, https://rb.gy/gdr8yp

the Her Circle Everybody Project. We have all seen the kind of trolling that happens on social media. They pass opinions without knowing the battles people are fighting. There are medical issues, there are genetic factors people can be going through. And yet they are subjected to trolling and humiliation. It can be so damaging, especially for young minds. I hope our initiative can address this in some way and give people the confidence and freedom to be who they are." ¹³

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- Overcoming Obstacles, Igniting Transformation

Her Circle made significant strides in dismantling gender barriers and stereotypes against women by introducing a range of pioneering and diverse programs. These endeavors encompassed various domains including the environment, healthcare, scientific pursuits, entrepreneurship, and beyond. Below are a few examples of these initiatives:

i. **Questioning Established Social Standards**

EveryBODY Project

Debuting on International Women's Day, the EveryBODY Project by Her Circle strives to champion body positivity and diversity by showcasing authentic narratives and short films featuring women who defy conventional beauty standards and societal expectations. Spearheaded by founder Mrs. Nita Mukesh Ambani, the initiative aims to inspire women to prioritize self-care and cultivate a broader community focused on compassion and well-being.

The #HasMyBack Initiative

Her Circle conducted a social experiment titled #HasMyBack, aimed at highlighting gender conditioning, societal perceptions regarding gender, and prevalent stereotypes. This was succeeded by an online campaign urging women to recount their experiences of receiving support and solidarity.

ii. Empowering Women for a Sustainable Future

Socio-documentary

¹³ On the launch of the Her Circle EveryBODY Project, Smt. Nita M. Ambani

Her Circle has initiated a journey to raise awareness about the water scarcity issue in India, particularly its unequal effect on women. In their inaugural social insights series, they conveyed the compelling narrative of the women from a village in Denganmal, Maharashtra. This story was vividly depicted through the articulate storytelling of esteemed theatre and film personality, Sonali Kulkarni.

iii. Breaking Bias in Science & Health

The STEM Initiative

Her Circle commemorates women in STEM fields by showcasing the remarkable journeys of female innovators who are shattering barriers and leading the charge in recognition of the International Day of Women & Girls in Science. These individuals serve as trailblazers, paving the path for upcoming generations of women pursuing careers in STEM.

Creating #periodallies

As part of this initiative, Her Circle initiated discussions on men's perspectives regarding menstruation by sharing diverse content pieces to foster #periodallies and challenge taboos surrounding this topic.

iv. Creating Space for Dialogue through Art & Lifestyle

Her Circle Hive¹⁴

Her Circle introduced Hive, providing women with chances for education, networking, and mentorship by professionals. They offer both online and offline workshops on wellness, finance, and other subjects. These workshops showcase experts in various fields such as dog training, photography, and more, alongside mentors like Vikram Bawa and Deanne Panday. The topics covered encompass wellness, finance, and parenting.

Her Circle Masterclasses

The masterclasses offered by Her Circle encompass a wide array of expertise,

¹⁴ Her Hive, Her Circle, https://rb.gv/57g7bl

providing both online and offline sessions covering wellness, finance, parenting, and various other subjects. Our users received mentorship from professionals including renowned figures like celebrity photographer Vikram Bawa, celebrity fitness trainer and author Deanne Panday, as well as dog trainer Mitali Salvi, among other experts in their respective fields.

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v. Supporting Women Leaders through Entrepreneurs

30 Days 30 Entrepreneurs

In a special series, Her Circle honored the financial achievements of female entrepreneurs in India. Over a span of 30 days, 30 women entrepreneurs shared their narratives of resilience and empowerment, aiming to inspire and provide guidance for aspiring women entrepreneurs.

Help & Support

Her Circle members benefit from the expertise of professionals affiliated with HN Reliance Hospital. These experts offer advice and guidance across various subjects including health and nutrition, counselling, finance, dermatology, neonatology, paediatrics, gynaecology, as well as rehabilitation and sports medicine.

Job Opportunities

Her Circle features job openings spanning diverse fields and various organizations. The aim is to offer users access to opportunities tailored to their qualifications and preferences. These job listings receive promotion on social media platforms to enhance their visibility and accessibility to a wider audience.

Goal Tracking

On Her Circle's platform, users have the capability to monitor their individual objectives. Through specialized trackers available on the platform, thousands of users effectively manage and monitor their health and financial goals.

vi. Transforming Lives Across Various Locations¹⁵

¹⁵ RIL, CSR Report, FY 2022-23, available at https://rb.gv/tx7zou

Jamnagar, Gujarat:

The program in Jamnagar has been providing support to Swashray, an initiative focused on empowering rural women financially and enabling them to engage in income-generating projects. Women receive assistance in marketing and selling their products, such as snacks, clothing, handicrafts, and various items, within Reliance Greens Township and Reliance Smart Mall at Motikhavdi, Jamnagar. This support has encouraged rural women to establish their own workspace for these activities, affectionately named "Tapasthal" - the Swashray Centre, inaugurated on Women's Day in 2023.

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The researcher would like to mention that she has personally witnessed the operation of Swashray outlets in Reliance Greens Township, Jamnagar and as of thus moment they are expanding into the virtual world via the social media app *Instagram*.

Jhajjar, Haryana:

In Jhajjar, Reliance Foundation has empowered 180 women for a promising future by implementing diverse skill development programs. These initiatives involve exclusive three-month training sessions focused on tailoring and beautician courses.

Nagothane, Maharashtra:

In Nagothane, Reliance Foundation engaged in multiple initiatives benefiting women, such as supporting Self-Help Groups in income-generating activities. Additionally, they offered nutritional counseling and childcare sessions for 1779 women across 14 villages who took part in the Haldi Kum Kum programs conducted in their communities.

As it goes, Reliance Industries' Corporate Social Responsibility (CSR) initiatives have made commendable strides in empowering women across various regions. Through diverse programs focused on skill development, income generation, health, and community engagement, Reliance has positively impacted the lives of women. These efforts, spanning different areas such as education, entrepreneurship, and healthcare, reflect a commitment to fostering women's

empowerment, enabling them to thrive, contribute to their communities, and create a more inclusive and empowered society.

Indian Oil Corporation Limited¹⁶

Indian Oil Corporation Limited (IndianOil) stands as a beacon of commitment towards women's empowerment through its robust Corporate Social Responsibility (CSR) schemes. With a dedicated focus on fostering gender equality and bolstering the status of women, IndianOil has embarked on multifaceted initiatives and programs. These efforts span education, skill enhancement, healthcare provisions, entrepreneurial ventures, and community involvement, aiming to uplift women across diverse societal realms. IndianOil's CSR initiatives strive not only to empower women but also to nurture an inclusive society, where women play pivotal roles in driving progress and societal development.

Major Thrust Area wise Expenditure in last 3 years (₹ in crore)						
Thrust Area	2020-21	2021-22	2022-23	Total Expenditure	% of Total Expenditure	
Eligible Budget (2% of 3 years Avg. Net Profit, including carry forward)	342.00	204.77	257.55	804.32		
Healthcre	288.80	178.56	136.81	604.17	59.07	
Education	60.00	49.61	49.87	159.48	15.59	
Env. Sustainability	26.70	12.75	15.20	54.65	5.34	
Santation	10.20	10.64	28.28	49.12	4.80	
Skill Development	26.40	9.22	3.61	39.23	3.84	
Drinkimg Water	8.70	5.52	2.76	16.98	1.66	
Rural Development	4.10	2.29	9.04	15.43	1.51	
Sports	3.80	7.49	4.13	15.42	1.51	
Arts & Culture	11.90	0.29	0.86	13.05	1.28	

¹⁶ IOCL, CSR in Aspirational Districts, available at https://iocl.com/pages/csr-overview and https://iocl.com/uploads/IndianOil_CSR_in_Aspirational_Districts.pdf

Emp. Women	4.40	5.03	0.33	9.76	0.95
Others	15.40	16.89	13.14	45.43	4.44
Total Expenditure	460.40	298.29	264.03	1022.72	100.00

*Source: IOCL, CSR in Aspirational Districts (Report)¹⁷

i. IndianOil Vidushi

IndianOil's Vidushi project, initiated in 2018, provides specialized coaching and mentoring to underprivileged girls after Class XII for engineering entrance exams. Despite COVID-19 restrictions in 2020-21, online classes supported 120 girls. Out of 532 enrolled, 58 secured IIT admission, 120 entered NITs, and 206 joined other engineering colleges. IndianOil funds coaching, boarding, and provides scholarships of ₹5,000/month for IITs/NITs and ₹4,000/month for government engineering colleges, benefiting around 200 scholars.

ii. Providing Cotton Wick Making Machines at Narmada, Gujarat

IndianOil supported rural entrepreneurship among tribal women in Chikda village, Dediyapada Taluka, an Aspirational District in Narmada, Gujarat. The initiative provided 100 Cotton Wick Making Machines to 100 Sakhi Mandal Members (SMM). These machines produce high-quality cotton wicks with natural flavor and texture, ensuring superior standards. Collaborating with the Narmada District Authority, IndianOil contributed 80% of the machine cost (Rs. 20,000 per machine), while the Sakhi Mandal Members bore 20% (Rs. 5,000 per machine).

iii. Assam Oil School of Nursing, Digboi, Assam

Established in 1986, the Assam Oil School of Nursing (AOSN) in Digboi was founded with a twofold purpose: providing career opportunities for underprivileged girls and addressing the shortage of qualified nurses in the country. AOSN offers a 3-year General Nursing and Midwifery (GNM) diploma, enrolling 30 students annually, and a 4-year B.Sc. (Nursing) course

¹⁷ Id. at 20

admitting 30 students yearly since 2014. In the academic year 2022-23, 30 students joined the GNM program, while 22 enrolled in the B.Sc. (Nursing) course. Over time, 526 students completed the GNM course, and 145 completed the B.Sc. (Nursing) course, all with a remarkable 100% placement rate.

iv. Project Garima

IndianOil has initiated the Menstrual Hygiene Management Initiative to promote menstrual health among underprivileged girls across districts in Delhi, Haryana, Uttar Pradesh, and Rajasthan. The project involves installing 150 Automatic Sanitary Napkin Vending Machines and 50 Sanitary Napkin Incinerators in 41 Government Girls' Schools. This initiative aims to benefit 21,350 girls and includes 25 awareness programs to eliminate menstrual taboos. Each vending machine stocks 540 packets, each containing 3 sanitary pads, offered at subsidized rates or for free. Revenue generated from the schools helps replenish sanitary pads for future distribution.

v. IndianOil Medha Chhattravritti Yojna

The IndianOil Medha Chhattravritti Yojna recognizes and supports outstanding girl students nationwide, awarding 75 toppers from 30 state and national boards for their academic excellence. Benefitting 3490 girls in the last two years, in 2022-23, 1884 girls from the 2021-2022 academic year received scholarships. This initiative aims to reduce dropouts, increase women's participation in higher education, and foster the country's overall progress.

Through these endeavours, Indian Oil plays a pivotal role in promoting gender equality, enhancing women's participation in education and workforce, and contributing to the Nation's holistic progress.

A Comparative Analysis

The deep analysis of these industries has facilitated in highlighting the thrust areas of contributions by each of them. Although it details how they provide for the enhancement of gender-equality and to further empower women by creating opportunities for them in various fields, however, also demonstrates that there still exists a scope for expansion for these undertakings. Relative to conscience, prudence does convince modest expectations, but, an

eagle's perception upon the proficiency of these corporate giants proves for a rather flamboyant conjecture. This shall be addressed in a three-fold manner reflecting a corporate wise comparative analysis and how the scope for betterment could be achieved because, honestly, there is never a nevermore for development.

To begin with, a thorough overview of the Tata groups as a whole, prima facie, showcases how each pronged sector has displayed distinguished participation in enhancing the gender equality and inclusivity by facilitating means to empower women across the geographical sphere of the Indian territory. It is, however, pertinent to note that individually as Tata Power, Tata Steel and Tata Trust, they are largely capacitated to increase their participation. Tata Trust pales to an off white, fortunately not a yellow, in comparison to Tata Power and Tata Steel. Tata Trust indeed is commendable in its attempt at reducing violence towards women, which is a nonnegotiable, it would be even better if they could have branched out to facilitate affordable and accessible education to girls and women and provide for skill development of women across those places on the Indian map which are not yet covered by the other Tata sectors. This suggestion is only extended for the fulfilment of the (iii) item in the Schedule VII of the Companies Act, 2013. Tata is an industry that focuses on the overall development of the society where none can hold a candle to it.

Shifting to RIL, admittedly, they have explored various means to empower women. Her Circle, the initiative by Mrs. Nita Ambani, quite impressively is not limited by a geographical bar due to its online presence and accessibility, however, the popularity and awareness about such a platform might not be guaranteed to reach the target population needing it the most. It shall be advertised in an 'otherwise than mainstream advertising' manner to meet the target demography. A corporate giant like RIL has immense scope to increase the range of places it covers on the global map of India.

Ultimately, turning our attention to IOCL, though it incorporates a multifaceted approach at empowering women via facilitating education, being a government undertaking it believably has various government infrastructures at its disposal to stretch the geographical coverage and include additional initiatives that focus on skill development of women which ultimately helps them earn an employment paving a road for them to support themselves.

Conclusion

An in-depth analysis of these companies reveals a multifaceted approach to women's

empowerment through comprehensive initiatives. Spanning education, skill development, healthcare, entrepreneurship, and community engagement, these tailored programs—offering scholarships, training, maternal care, business support, and advocacy—break barriers, fostering gender equality and driving an equitable society. By addressing systemic challenges, they uplift women economically and socially, ensuring sustainable progress and inclusivity across diverse communities.

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