



A CASE STUDY ON BHARAT PETROLEUM CORPORATION LIMITED'S CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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ABSTRACT:

The social responsibility of Bharat Petroleum Corporation Limited is strongly ingrained in our vision and value system, making it an exemplary Entity. Bharat Petroleum Corporation Limited, an Indian public sector organization, aims to accomplish the Sustainable Development Goals (SDGs) through efficient business strategies and policies. In this study, the researchers examined Bharat Petroleum Corporation Limited's CSR efforts in areas such as healthcare, training and education, environmental sustainability, rural and community development. Data was taken from the company's annual reports and the CSR portal from 2020-21 to 2025-26. In addition, the company's key areas of focus were identified. Bharat Petroleum Corporation Limited is one of the top 50 firms in the Futures cape responsible business rating 2020. This company's commitment to sustainability, development, and inclusive growth highlights the importance of studying their CSR methodology. Bharat Petroleum Corporation Limited was chosen for this study due to its expertise in CSR and its influence on various societal segments. For this investigation researchers conduct a descriptive study from the secondary data collected through its annual reports and from different research articles and papers. Researchers have found in their study that CSR disbursement and expenditures both are increasing continuously with increasing in profits and also showing very high degree of positive correlations. But unspent amount of CSR are also increases continuously. Company should focus to spend all amounts of its CSR obligation in a proper manner.

Keywords: Corporate Social Responsibility (CSR), Sustainable Development, CSR Initiative, CSR Disbursement, CSR spend, CSR obligations, Unspent CSR, Average Profits etc.

1. INTRODUCTION

A type of global private business self-regulation known as corporate social impact aims to support philanthropic, activist, or charitable societal goals through community development, professional service volunteering through pro bono programs, managing grants to non-profit organizations for the public good, or ethically oriented business and investment practices. CSR used to be able to be referred to as a business ethics plan or an internal organizational policy. CSR help as comparable to the contemporary concept of Environmental, Social, and Governance (ESG).

Before 2013, corporate social responsibility (CSR) in India was entirely optional. However, following amendments to the Companies Act 2013, which became operative in 2014, the government mandated CSR. 2% of an organization's or enterprise's average yearly income, or more than 500 crores in net worth, 1000 crores in turnover, or 5 crores in net profit, must go toward corporate social responsibility initiatives. Companies have been extremely concerned with CSR and reporting in accordance with relevant legislation ever since. Enforcing CSR was done with the sole intention of ensuring long-term, equitable growth across the board. The social responsibility of Bharat Petroleum Corporation Limited is strongly ingrained in our vision and value system, making it an exemplary entity. As a prominent organization, we understand our duty to the community and have dedicated ourselves for many years to improving the lot of the less fortunate members of society. Our continual goal is to guarantee that all of our stakeholders benefit as much as possible from our efforts. We really think that inclusive growth is essential to our company's long-term viability. Our primary focus areas are education, skill development, health and hygiene, the environment, sustainability, and community development, in accordance with our CSR strategy.

Encouraging CSR was done with the sole intention of ensuring long-term, equitable growth across the board. Establishing a CSR committee, creating a CSR Sustainability strategy, and disclosing CSR activities in annual reports and financial statements are requirements for businesses.

During British administration, BPCL was founded as Rangoon Oil and Exploration Ltd. In compliance with the ESSO (1974), Burma Shell (1976), and Caltex Acts on the nationalization of foreign oil businesses (1977), the company was nationalized in 1976. On January 24, 1976, the Indian government purchased Burma Shell in order to establish Bharat Refineries Limited. On August 1, 1977, Bharat Petroleum Corporation Limited changed its name. Bharat Petroleum Limited (BPCL) was named a Maharatana in 2017, making it one of the largest publicly traded companies in India with consistently high profitability and a substantial enterprise value.

The social responsibility of Bharat Petroleum Corporation Limited is strongly ingrained in our vision and value system, making it an exemplary entity. As a prominent organization, we understand our duty to the community and have dedicated ourselves for many years to improving the lot of the less

fortunate members of society. Our continual goal is to guarantee that all of our stakeholders benefit as much as possible from our efforts. We really think that inclusive growth is essential to our company's long-term viability. Our primary focus areas are education, skill development, health and hygiene, the environment, sustainability, and community development, in accordance with our CSR strategy.

2. Existing Literatures Review

Carroll created the first four-part CSR pyramid in 1979. In 1991, a graphical depiction of the CSR pyramid was constructed.

According to Marsden (2001), "A company's basic conduct and its accountability for its complete influence on the society in which it operates are associated with corporate social responsibility, or CSR." CSR is not a charity endeavor or an afterthought. A company is considered socially responsible if it "runs a profitable business while considering all of its favorable and unfavorable ecological, societal, and economical repercussions on society."

Richa Gautam and Anju Singh, (NITIE), (2010): Industrial Safety & Environment Management Group Practices of Corporate Social Responsibility in India: An Interview of the Top 500 Companies. This research aims to investigate the diverse interpretations and depictions of Corporate Social Responsibility (CSR), expound on the evolution of CSR in India, examine the theoretical frameworks elucidated by several scholars, and examine the implementation of contemporary CSR practices in India. This report highlights important CSR practices, maps them against Global Reporting Initiative Standards, and investigates the perspectives and behaviors of India's top 500 corporations with regard to CSR.

Dr. Meeta Nihalani and Ashish Mathur (2011), the majority of Indian firms incorporate corporate social responsibility (CSR) into their core operations and include it in their business strategy. They also invest about 0.02 percent of their earnings on CSR.

Bhupender and Vikas Kumar Joshiya (2012) India's Corporate Social Responsibility Issues and Difficulties CSR grew to encompass social as well as economic goals over time. Under pressure from multiple stakeholders, companies have displayed "public reporting" and increased their transparency in accounting. This study examines the state of corporate social responsibility (CSR), its obstacles, and Indian CSR policies. These days, the global corporate agenda has a strong foundation for the concept of CSR. But there are a lot of challenges to be addressed before theory can be put into practice. Adopting a social responsibility policy by firms can lead to numerous positive effects.

Dr. Arvind Jain, (SME) (2012) Business Social Responsibility: A Research Exploration CSR is now a key component of many businesses' corporate identities, and it has helped them stand out from the competition and achieve success. This paper's main goals are to explain the idea of corporate social responsibility and to assess the body of research that has been done in this field.

Samuel O. Idowu, Rene Schmidpeter (2015), were explained that ,These issues have contributed to many of the obstacles and difficulties we face today, and through CSR and Sustainable Development, we can now break them down into manageable bits. They are economic and social illnesses that modern corporate social responsibility proponents should eradicate from countries around the world, simply because they generate avoidable social, economic, and environmental problems that impede the planet's progress.

Horne & Watts, 1999; Williams, (2015), CSR goes beyond charity these days. A comprehensive and integrated strategy entails sustainable development for all parties involved, which essentially pertains to the entire world and builds self-sufficient communities. Corporate Social Responsibility (CSR) is defined by researchers as commercial organizations that consider beyond their primary objective of profit maximization in order to contribute positively to society.

Ahmad and Siddique (2022), Maharatna companies focus CSR area are; environmental protection, women empowerment, village uplifting, health care, education, job creation etc. But first priority of most of companies is environmental protection. Maharatna companies are utilizing more than 50% of its allotted values on CSR.

Molla and Mitra (2022), trying to review the status of Corporate CSR Practices in Large Maharatna Companies. They found that Maharatna companies are spending provision for water facilities, infrastructure at hospital, schools, college and skill development. Companies also focus on environment related initiatives.

From the above literatures it is found that very few investigation are conducted to check CSR initiatives and measuring relation between the CSR Variables. So this studies '**A Case Study On Bharat Petroleum Corporation Limited's Corporate Social Responsibility Initiatives**' have been conducted. In this study status of CSR practices in BPCL, growth in CSR disbursement, spends etc. are also deducted. Correlation of CSR Spends with other CSR Variables is also found to measure relationship. There is mounting evidence that the 21st century has seen a rise in the predominance of the CSR movement. Although there have been significant theoretical advancements in the knowledge of CSR, empirical research to fully grasp this concept is still in its early stages. Businesses periodically work to enhance the implementation of CSR programs and policies. In summary, when it comes to corporate social responsibility, Bharat Petroleum Corporation Limited continuously performs better than its competitors. The nation's development and success are greatly aided by the company's CSR initiatives. This organization also made it a point to make sure that the CSR funds were used appropriately each and every year.

3. Objectives of the Study:

- To examine the CSR profile of BPCL.
- The status of CSR disbursement and spending in BPCL.
- To find the relationship between Profits and Actual CSR Spent in BPCL
- To discuss about different CSR projects of BPCL.
- To comprehend the specific projects, programs, and policies that have been created, organized, and carried out, as well as the manner in which Bharat Petroleum Corporation Limited has met its obligations to all of its stakeholders.

4. Methodology of this Research:

Research Type: Exploratory research methods and content analysis are used in this work. A comprehensive literature review was carried out, focusing on the topic and fundamental issues.

Period of the Study: Six years data have been collected and analyzed from 2020-21 to 2025-26

Data Type and Sources: Quantitative secondary data is obtained from a range of sources, such as books, scholarly publications, journals, magazines, and websites. To highlight Bharat Petroleum Corporation Limited's CSR initiatives, a case study approach was used. **Data Analysis:** Average for measuring average of CSR expenditure in different projects, percentage for growth, correlation analysis for measurement of relationship.

5. Data Analysis and Interpretation

5.1. CSR Profile of the Company (BPCL):

- Establishment: 3 November 1952 with name Burmah Shell Refineries Ltd.
- Officially Established as Public Sector Company: 24 January 1976
- Name Changed and Become New Name BPCL: 1st August 1977
- Company Type: Public Sector Company
- Share Traded: Traded as BSE 500547
- Business: Industry Oil and Gas
- Products: Petroleum, Natural Gas and Other Petrochemicals
- Head quarter of the company:- Mumbai
- Number of employee working:- More than 12567
- Key people:- R.D.RAJKUMER
- Operating profit:-11,042,79 Crores
- Owner : Government of India International linking company
- CSR Started: Community Development efforts started from 1984 in village near its Mumbai refineries.

- CSR expenditure in different projects: Approximate in 50 – 60 projects.
- Major CSR focus areas: Health, sanitation, poverty eradication, Education training livelihood enhancement, Environment Sustainable, Development of Underprivileged section etc.
- Total CSR disbursed and spends in the financial year 2025-26: 396.72 and 276.88 crore.
- Total CSR Obligation and Unspent amounts till financial year 2025-26: 747.76 and 470.88 crore rupees.

5.2. CSR Projects of the Company:

✓ **Computer Assisted Learning (CAL):** BPCL's flagship CSR initiative focuses on teaching deserving schoolchildren digital literacy. One lakh children have received an education in Lucknow, Jaipur, and Mumbai since the founding of CAL. Following COVID-19, the importance of online learning increased. It has come to light that children cannot finish their school without some familiarity with computers. Reductions in the turnover rates of government school students—who are occasionally easily sidetracked by the curriculum—are another aspect of CAL.

✓ **Saksham:** Another important program aimed at motivating school administrators and teachers is the Saksham initiative. Government school professors in particular need support because they often are unable to enhance their current knowledge and skills. Saksham was operational from 2012 to 2019 in collaboration with the Pratham Infotech Foundation. The intention was to teach teachers to manage—who, to be honest, are typically overworked—in order to bring about a profound reform of the entire campus. Saksham has produced approximately 700 leaders-teachers in 305 public, private, and municipal schools. Saksham trained 162 teachers and headmasters in Mumbai last year.

✓ **BOOND:** The BPCL initiated the BOOND initiative in 2010 with the goal of converting water-scarce towns into water-positive areas. In order to safeguard this priceless natural resource, BOOND has adopted water-positive measures over the last ten years, which include gathering, irrigating, and storing water for 280 communities. The Asian CSR Award and the SKOCH Silver Award have been given to this program. Project BOOND is now the CSR endeavor that powers the Atmanirbhar Bharat Abhiyan.

✓ **Butterfly Parks:** An ecosystem that is sustainable is indicated by the abundance of butterflies. Butterfly parks were exactly what they seemed to be—a loving haven for all these beautiful creatures. The company created Butterfly Gardens at their plants in Kochi and Mumbai to protect variety. There are over 2,500 plants and trees that provide the nectar for insects, honeybees, and butterflies.

✓ **Sanitation Units:** In accordance with the Swachh Bharat Abhiyan and IEC "Information, Education and communication," the Company has built 4,300 sanitation units for rural homes, schools, and small communities. The business also provided specially designed restrooms for those with physical disabilities, in compliance with PwD.

✓ **Solid Waste Management:** Another initiative that won a prize is the self-sustaining waste disposal models that were awarded the CSR Golden Peacock Prize in January 2019. The moistened food scraps for decomposition will be stored, and the dried debris will be recycled. Manure is the "black gold" that they sell, and they also make some extra cash.

✓ **Rural Development:** The BPCL's CSR initiatives are supported by the significant infrastructure and development projects in rural areas. First, a needs assessment study determines the particular needs of each remote area, such as providing clean, safe drinking water, giving the locals new jobs, building libraries where kids and teens can read freely, and setting up a central kitchen where everyone can get food.

✓ **Bandicoot robotic scavenger:** One of the greatest risks to human safety is manual scavenging. A novel approach in this area is the use of health professionals to operate a robotic device for scavenging, known as Bandicoot robotic scavengers. BPCL works with nearby municipal businesses to provide Bandicoot, a robotic manhole cleaner, in an effort to end the manual scavenging method. Additionally, BPCL CSR equips medical staff with the skills necessary to use Bandicoot and autonomously maintain a healthy lifestyle.

✓ **Healthcare - SDG 3:** Excellent health and total well-being through quality-oriented operations of the healthcare industry is linked to the CSR activities in the healthcare sector. In the context of health coverage, the most crucial components of CSR are providing accessible and inexpensive treatment and rehabilitation, modernizing existing healthcare facilities, and attending to PwDs and cancer patients who require it.

✓ **Development & Training:** BPCL CSR has highlighted the government's 'Skill India' initiative. It is constructing more skill development institutes (SDIs) in an effort to inspire youth to pursue Atmanirbhar Bharat.

✓ **Home Based Rehabilitation:** A portion of these kids are unable to attend special education programs. These kids are the focus of NGO Adarsh's home-based rehabilitation program. A group of educators, therapists, and other professionals pay them house calls and provide training and post-accident care. The effort that the Ernakulam district is implementing has the cooperation of BPCL.

✓ **Project Roshini:** It is challenging for the children of impoverished interstate laborers to fit in with the neighborhood. Project Roshini was launched by BPCL in collaboration with the Ernakulam District Administration with the aim of mainstreaming these children.

5.3. CSR amount Disbursement and Spending in BPCL:

The current study examines the actual state of Bharat Petroleum Corporation Limited's corporate social responsibility through comparative data analysis. Descriptive analysis and the percentage approach

have been used to comprehend the real situation regarding CSR spending and theme areas. The CSR efforts and their current state are shown in Tables 1 and 2.

Table No. : 1- Actual and Prescribed CSR spend of BPCL from year 2020-21 to 2025-26

Years	Average Profit	Amount Disbursed of Current Year (2% of Profits)	CSR Amount Available / Obligation	Actual CSR Spend	% of Spending from Available CSR	Year to Year Growth %	Unspent Amounts
2020-21	6812.60	136.25	161.91	144.90	89.49	-	17.01
2021-22	8336.49	166.73	183.74	137.78	74.99	(4.91)*	45.96
2022-23	9547.11	190.95	237.59	128.67	54.16	(6.61)	108.92
2023-24	10314.09	206.29	315.68	158.19	50.11	22.94	157.49
2024-25	13275.26	358.11	515.63	179.37	34.79	13.39	336.26
2025-26	19835.74	396.72	747.76	276.88	37.03	54.36	470.88

(Source- Annual Reports and Data Analysis from 2020-21 to 2025-26)

*Figures Given in brackets are presented in Minus

- **Amount Disbursed for CSR** = 2% of Current Year Profits
- **CSR Obligations** = Current Year CSR Disbursed Amounts + Previous Years CSR Unspent Amounts
- **Actual CSR Spend** = Total CSR Amounts Spend During the Current Year
- **% CSR Spending** = CSR Spend During the Year / CSR Obligations * 100
- **Year to Year Growth** = Total CSR Amounts Spend During the Current Year - Total CSR Amounts Spend During the Previous Year / CSR Amounts Spend During the Previous Year * 100
- **Average Profits** = Total Profits of Last 3 Years / 3

Table No. 1 shows the Average Profits, CSR Disbursement, Total CSR Obligation, Actual CSR Spending, % of CSR Spending and Year to Year Growth in CSR Spending from the years 2020-21 to 2025–2026. Table shows that average profits of the company continuously increased and became 19835.74 crores in 2025-26 from 6812.60 crores in 2020-21 and it is a big growth in profits showing 191.16% growth in last 6 years. BPCL generally CSR policy budget is legally tied to 2% of the average net profit from the three prior financial year. CSR Disbursement was 136.25 in financial years 2020 – 21 that become 396.72 in financial year 2025 – 26, it also increased by 191.17% in last six years.

Along with the CSR disbursed total amount of CSR expenses are also increases continuously and become 276.88 crore rupees in 2025-26 from 144.9 crore rupees in 2020-21. It shows that CSR spending increased by 91.08%. But in selected previous six years but in comparison to disbursement and average

profits of the company it was very less. It become due to increases in unspent amount of CSR, because SCR unspent amounts was 17.01 in 2020-21 which continuously increased and became 470.88 till 2025-26. It was increased by 2668.25%, that show inability of company in CSR spending. It become due to initially CSR expenditure of company decreased year to year while CSR disbursement increased continuously. It also became due to continuous decreases in CSR Spending from available funds for CSR spending. CSR spending was 89.49% was in 2020-21 from available CSR funds that decreased and become 37.03 % from available CSR funds for spending.

5.4. Relationship between CSR Variables:

Table No. 2: Correlation Coefficient

	Correlation Between	Degree of Co-Efficient of Correlation
1.	Average Profits and CSR Spending	0.9399
2.	CSR Disbursement and CSR Spending	0.8538
3.	CSR Obligation and CSR Spending	0.9429
4.	CSR Spending and Unspent CSR	0.9038
5.	CSR Obligation and Unspent CSR	0.9947

(Source: Data Analysis)

Table 2 the Correlation coefficient between variables. Correlation between Average profits and CSR Spending show very high degree of positive correlations that is good CSR concern. Correlation between CSR Disbursement and CSR Spending is 0.8538 that is high degree of positive correlation; it is also a good indication. Correlation between CSR Obligation and CSR Spending is also very high degree of positive correlation that is 0.9429. Correlation between CSR Spending and Unspent CSR, Correlation between CSR Obligation and Unspent CSR are respectively 0.9038 and 0.9947 that are very high degree of positive correlation, this is not a good indication for company. Due to increase in CSR obligation and CSR spending there should decrease CSR unspent, but it also increases. Overall we can say that there are the direct positive relationship of the total CSR spent with average profits, CSR disbursement, CSR obligation and Unspent CSR from the available data from 2020-21 to 2025-26.

5.5. CSR Expenditure by BPCL in Different Project :

Table No. 3: Thematic areas of CSR of BPCL (Rupees values -crore)

Year	A	B	C	D	E	F	G	H	I	J	K	L
2020-21	55.78	31.97	0	11.21	0	0	1.88	0	0	0	44.06	70.85
2021-22	45.63	11.95	45.2	34.50	0	0	0	0	0	0	0	137.28
2022-23	21.34	4.07	0.62	12.46	0	0	2.53	3.1	0	0	0.72	44.78
2023-24	35.49	1.71	5.75	26.55	0	9.29	16.85	0.68	1.44	0	15.58	113.34
2024-25	57.31	11.23	3.73	6.03	0	0.66	3.79	2.73	0	0.03	0	85.51
Total	215.55	60.93	55.3	90.75	0	9.95	25.05	6.51	1.44	0.03	60.36	451.76
Average	43.11	12.19	11.06	18.15	0	1.99	5.01	1.30	0.28	0	12.07	90.35

(Source: Annual report)

It is revealed from the above table 3 that BPCL spends its CSR amounts in different projects. Out of them some major expenditure area are mentioned above in the table from 2020-21 to 2024-25. To comprehend the position of the company's CSR initiatives, the thrust areas of the company's CSR are shown in Table 3 together with their total and average values for the years 2020 to 2025. The table express that the company spends a lot of money on projects that improve livelihoods, education and training and average value of expenditure is 12.19 crore rupees. But the company's highly focus CSR area are healthcare, sanitation, and poverty eradication and average value of expenditure in this area is 43.11 crore rupees. Its second thrust area is development of underprivileged section and average value is 18.15 crore rupees. Company's next areas of focus for CSR are Environment sustainable, promotion sports, Natural heritage, art and culture other factor etc. Companies also spends lots of amounts of CSR in some others areas.

Denoted:

A = Health, sanitation, poverty eradication, B = Education training livelihood enhancement

C = Environment Sustainable, D = Development of Underprivileged section

E = PM care fund and donation, F = Promotion Sports, G = Natural heritage, Art and Culture

H = Rural Development, Community Development, I = Research and Development

J= Arm Force Veteran, War Window Depended, K = Others, L = Total

6. Conclusion:

The corporate community is far more aware of corporate social responsibility, which makes it a buzzword. Every business wants to invest a portion of its profits in the social corners and will stop at nothing to make them better. CSR has been referred to by a number of titles, including corporate governance, triple-bottom line, business ethics, corporate citizenship, and corporate responsibility.

Corporate social responsibility has evolved as a fundamental issue and a significant paradigm shift for corporate organizations. The evidence is growing that the CSR movement has achieved rising prevalence in the twenty-first century. While there have been major theoretical advances in the understanding of CSR, empirical study to comprehend the essence of this notion is still in its infancy. Every now and again, businesses strive to improve the deployment of CSR initiatives and policies. To summarize, Bharat Petroleum Corporation Limited consistently outperforms its peers in terms of corporate social responsibility. The company's CSR activities are making a significant contribution to the country's progress and expansion. This organization also focused on ensuring that the CSR funding was properly utilized each and every year.

It is concluded from the study that average profits, CSR disbursement, CSR expenditure are continuously increases in selected period of time. But it is also appeared that CSR obligation and Unspent CSR amounts are also increased continuously. It shows the inefficiency of company that company unable to spend all amount of CSR Disbursed. Company should focuses to expend unspent CSR amounts in adequate projects of CSR. The correlation of Average Profits and CSR Disbursement with CSR Spends are very high degree of positive correlation that is very good. But future correlation of CSR spending and CSR Obligation with CSR Unspent amount are also very high degree of positive correlation that is not good for point of view of CSR Practices by BPCL. The project wise CSR expenditure shows that BPCL Highly focuses on its some favorite area of CSR. Such as; Health, sanitation, poverty eradication, Education training livelihood enhancement, Environment Sustainable, Development of Underprivileged section etc.

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