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Corporate Social Responsibility Disclosure Practices in Indian Tea Companies

Daithun Narzari* and Sharmistha Bhattacharjee**

The purpose of the study is to examine the Corporate Social Responsibility Disclosure (CSRD) practices of 15 tea companies in India. It also analyzes their mode and focus of Corporate Social Responsibility (CSR) implementation. The study aims to provide evidence on how companies comply with CSRD provisions. The findings reveal that a majority of the companies, i.e., 70.66% (average from five indices), comply with the provisions of CSRD. Four of the 15 companies implement CSR directly, two through implementing agencies, and nine through both direct and implementing agencies. Schedule (i), Schedule (ii), Schedule (iv), Category B (healthcare programs), Category E (environmental sustainability), and Category C (primary education and vocational training) are the top focus areas of CSR. CSRD compliance, communication, and intervention between management, stakeholders, and government help address the problems of plantation workers. The study broadens one's understanding of CSR and CSRD practices and fills the lacuna in the literature on the tea Industry's CSR practices.

Introduction

Even after 150 years since the tea industry started in India, there continue to be debates and discussions on the poor socioeconomic and working conditions of tea plantation workers. Tea is the second most-consumed drink in the world after water. Employing roughly between 1 to 1.5 million directly and another 10 million indirectly, it is the largest private sector employer in the country. The tea industry is an important source of revenue for many states, thereby contributing to the country's economy. There has not been much improvement in the socioeconomic condition of tea plantation workers despite the existence of several laws and legislations. Human rights violations in tea industry are

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