

APPENDICES

Appendix 1

Table 2: Dataset used to calculate ROA.

YEAR	NET INCOME	AVERAGE TOTAL ASSET	ROA
2022-23	39106	119847	32.63
2021-22	38187	121268	31.49
2020-21	30960	109400	28.3
2019-20	33260	104988	31.68
2018-19	30065	99521	30.21
2017-18	25241	91057	27.72
2016-17	23653	89765	26.35
2015-16	23075	77433	29.8
2014-15	19256.96	63076	30.53
2013-14	18474.92	57609	32.07
2012-13	12786.34	43023	29.72
2011-12	10976	34268	32.03
2010-11	7569.99	26050	29.06
2009-10	5632.49	22494	25.04
2008-09	4799	18954	25.32

Appendix 2: Used dataset in SPSS

Table 3: Dataset used for correlation and regression analysis.

Financial Year	PAT	ROA	ROE	IMF	YEP	CSRRA	Total CSR Impacts
2010-2011	7570	29.06	38.86	200	428	0.5	1256
2013-2014	18475	32.07	41.93	400	632	0.68	1518
2016-2017	23653	26.35	30.31	850	1120	0.73	2699
2019-2020	33260	31.68	44.72	176792	4470	0.82	221051
2022-2023	39106	32.63	52.46	293697	10869	0.87	350076

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Table 9: Dataset used to calculate ROE.

YEAR	NET INCOME	SHAREHOLDER EQUITY	ROA
2022-23	39106	745.44	52.46
2021-22	38187	771.77	49.48
2020-21	30960	748.01	41.39
2019-20	33260	743.74	44.72
2018-19	30065	789.11	38.1
2017-18	25241	758.67	33.27
2016-17	23653	780.37	30.31
2015-16	23075	650.18	35.49
2014-15	19256.96	454.17	42.4
2013-14	18474.92	440.61	41.93

2012-13	12786.34	324.69	39.38
2011-12	10976	247.6	44.33
2010-11	7569.99	194.8	38.86
2009-10	5632.49	150.56	37.41
2008-09	4799	136.41	35.18

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Table 10: Dataset used for regression analysis for discussion part.

Year	PAT	CSRSPENDING	INDUSTRYGROWTH
2010	7570	39	22.07
2011	10976	56	-8.84
2012	12786	65	10.79
2013	18475	250	28.80
2014	19257	290	29.95
2015	23075	302	-6.41
2016	23653	350	-5.36
2017	25241	370	16.90
2018	30065	434	24.91
2019	33260	602	-18.33s
2020	30960	674	102.57
2021	38187	727	40.46
2022	39106	783	-20.98

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Table 10: Dataset, India, total countrywide CSR amount after CSR legislation.

Year	CSR AMT
2014	10066
2015	14518
2016	14543
2017	17099
2018	20218
2019	24966
2020	26211
2021	26279

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Table 11: Model summary (PAT dependent variable)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999 ^a	.997	.989	1314.434

a. Predictors: (Constant), CSRRA, YEP, IMF

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Table 12: Model summary (ROA dependent variable)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.672 ^a	.451	-1.196	3.892
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a. Predictors: (Constant), CSRRA, YEP, IMF

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Table 13: Model summary (ROE dependent variable)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.883 ^a	.780	.121	7.596

a. Predictors: (Constant), CSRRA, YEP, IMF