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## Corporate social responsibility and Indian healthcare sector: An analysis

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### Abstract

Mahatma Gandhi, the father of the nation mentioned that,

“There is enough on this planet for every one’s but not for everyone’s greed”

In the words of our beloved present Prime Minister Narendra Modi ji,

“Development has to be achieved collectively and it has to be quick paced and inclusive”.

Naveen Jindal, Chairman Steel and Power limited once said,

“A nation’s real strength not just its economy, but the health and happiness of its citizens.”

The above three quotes are important because the development of the country is very essential, provided it should not harm the society, wholesomeness or goodness of nature. In addition Economic Growth and Development, there must exist a sustainable society and it is not necessary that only Government should take care of all these things but these Corporate Houses and the Private Sector should equally take the responsibility for the development of the country and society in particular to increase Healthcare awareness through CSR activities by increasing the funding through CSR Financial Investment.

Corporate Social Responsibility though is a leading promoter of Education and Health in India after the amendment of Companies Act to make it mandatory to any Corporate Houses enjoying continuously three years of profiting to spend 2% of their profits under CSR activities. Spending of CSR funds on healthcare though much less the impact of it on the society is much more. It means Corporate House’s spending CSR funds on better health systems, facilities to the people will benefit the society as a whole. Corporate Houses such as healthcare facilities, pharmaceutical industries, health insurance companies involvement in social activities through CSR funds will have more impact as these people are having greater understanding of the subject. Some of the activities such as safety norms in healthcare improving healthcare to the down trodden in the society are laudable. In written Corporate Houses who spent money through CSR activities are given tax exemptions by the government and thus will raise good will in the society and a boost in their marketing activities.

**Keywords:** Corporate Social Responsibility; Environmental Responsibilities; Ethical Responsibility; Philanthropic Responsibility; Financial responsibility; Mental Health Counselling; Drug abusive awareness drive; Corruption and malpractices in CSR sector.

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## 1. Introduction

(Late) Dr. APJ Abdul Kalam, the former President Government of India has rightly considered,

*“Health Sector, as one of the competent area of India which will help India to transform from the developing country to developed country”.*

The golden words of (Late) Dr. APJ Abdul Kalam have come to true presently with enormous development in Healthcare and India is proud to say one of the best healthcare centers in Asia, attracting International Patients even from the developed nations. However, the amount spent by the Government on Healthcare is 1.5% of the total GDP which is much lesser than other countries. The Ministry of Corporate Affairs, Government of India through, **Sec 135** of the **Companies Act, 2013**, has made it mandatory for companies to implement CSR with atleast 2% of its profits from past three financial years. This direction by the Central Government through an amendment of the Companies Act, 2013 made it mandatory to spend 2% of profits towards CSR, and India is the first country to make CSR mandatory and no other country made this provision.

### 1.1. What is Corporate Social Responsibility (CSR)? (Definition)

According to Investopedia, CSR means,

*“Corporate Social Responsibility (CSR) is a business model by which companies make a concerted effort to operate in ways that enhance rather than degrade society and the environment. CSR helps both improve various aspects of society as well as promote brand image of companies”.*

### 1.2. What is the purpose of CSR in an Organization

The main purpose of introducing corporate social responsibility in any Organization/Corporate House whether it is Government or Private is,

*“to give back to the community, take part in philanthropic causes and provide positive value”*

It means it is not enough that Corporate Sector that is dependent and received so much from the society for their growth and recognition, have some kind of responsibility to see that the society will have their right to receive a share of their prosperity for the benefit of the society. This kind of social responsibility will not only enhance the reputation of organization but also will have a positive impact by the public and from the public.

### 1.3. What are the Corporate Social Responsibility's Goals?

This Corporate Social Responsibility (CSR) is one of the Management Techniques that is in news more than fifty years. In due course of time the picture of Corporate Social Responsibility and its emphasis is moved from CSR to Corporate Social Performance, according to Wartick & Cochran (1985).

At present CSR has become a Global phenomena in view of the fact that the organizations big/small/Governmental/Private have noticed their responsibility towards the society but not the goal of aiming profits to the organization.

- Wood (1999) define,
- “The domains in which managers operate as economic, legal, ethical and discretionary and also she intends that the domains correspond to area of responsibility”.
- “Broadly speaking,
- Economic means,
- The responsibility returns on the shareholders investment
- Legal means,
- The responsibility to obey the law.
- Ethical means,
- The responsibility to adhere to social norms not codified in law but expected of actors in society
- Discretionary means,
- The responsibility to step out a defined role to voluntarily help a segment of the society”

As already mentioned above the main goal of any Organization or a Company is to maximize profits to the prosperity of the stake holders, it is not enough that the organization's goal is the prosperity of all the stake holders but also the prosperity of the society at large.

Some of the examples that attracts CSR funding in healthcare are,

1. Increasing financial and technological support to the healthcare sector and reducing barriers in healthcare and access to maximum number of people. CSR activities also can address demand and supply match in public health, health infrastructure, community partnership on different health issues, voluntaring health campaigns and organizing health camps, supporting Red Cross and involving themselves in eradicating epidemic and pandemic diseases.

Healthcare sector in India is ailing and the Doctor Patient ratio is far below the standard ratio of WHO organization. Government spending on healthcare is a meager 1.5% of GDP compared to other countries this is significantly very low. Maternal and infant mortality is high though life expectancy has increased substantially. This variation is identified when compared to state wise in India where it is too high in some states and it is too low in some others. After Globalization and opening up of economy and reducing trade barriers in Healthcare, there is a substantial increase of Private Healthcare with excellent facilities but they are beyond the reach of an ordinary person and down trodden.

The National Health Policy, 2017 which was approved by the cabinet on 15<sup>th</sup> March, 2017 with an objective to achieve the highest possible level of good health and well being to many activities such as highest possible level of good health, well being and introducing preventive and promotive healthcare to achieve universal access of good health, care services without any financial hardship. The government aims to raise expenditure on healthcare in a time bound manner to 2.5% of GDP. In addition the Government wants to bring down infant mortality rate, increase life expectancy and getting doctor services giving back to society because of expenditure spent by government on doctors, promoting Ayush. Given these above issues Corporate Houses need to find more ways to engage CSR activities in healthcare by improving primary care, getting healthcare professionals to rural areas, increase number of healthcare professionals, providing barefoot healthcare professionals, reducing healthcare procedural costs and promoting traditional medicines such as Ayurveda, Siddha, Unani, Yoga and Meditation those ruled the country when the rest is not opened their eyes. Follow up on health checks especially in rural and unaccessible areas healthcare activities are meager and such other activities to make good that part of the society who have no access to modern healthcare except praying god.

It is heartening to note that the proposed National Research Foundation (NRF) a new centralized body to Fund Research and to allocate 50,000 crores over the next five years and of which 36,000 crores coming from private sector through CSR funding. Though this NRF bill, 2023 is on the Anwil once approved it will have an impact on healthcare in a positive manner. The two main objectives of the bill are, to boost corporate private house's contribution to research pertaining to healthcare and the second one being to improve healthcare education by providing number of medical colleges, universities and such other institutions that are aligned with healthcare.

Finally, in this paper an attempt is made to bring out the reality and the real picture of CSR funding by Corporate Houses and others in health and healthcare in addition to what can be done in future so as to bring the health and healthcare in line with the developed nations by bringing together all the Corporate Houses who are actively participating through CSR funding in health and healthcare in addition to philanthropic institution and NGOs to reduce the burden on both State and Central Governments, so that the expenditure spent by them on health and healthcare can be diverted to other suitable social activities for the benefit of the society and mankind as a whole.

### *Aim and objective of the study*

An attempt is made to identify, the role of Corporate Social Responsibility (CSR) and to review the role of Corporate Social Responsibility (CSR) in Indian Healthcare and its impact on society at large.

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## **2. Background and history of CSR**

If one can examine the development of CSR since half a century, the notion that business has social responsibilities is apparent on the face of it. When we notice in any country especially from the beginning of 19<sup>th</sup> century till now there is a phenomenal growth and industrialization in many spheres that has provided not only livelihood to skilled, semi skilled, unskilled and also professional managers and the organizations have the responsibility of providing for their families accommodation and other facilities that are just and necessary for their basic needs is nothing but a

Corporate Social Responsibility of their workforce who are part of the society. Corporate Social Responsibility (CSR) is being identified as a ***Philanthropic Act*** by a section of the society. On the face of it, it has gone a rapid change with the involvement of Researchers on CSR, met with the improvements in terms of employee's as well as customer's relations.

As the time passes, way during 1980's and 1990's CSR notion was highly accepted and majority of the organizations having good reputation internally and externally have focused on CSR practice in addition to the well being and functioning of their organizations.

The present stage of CSR globally is known as,

*"the raising business strategy that organizations are integrating into their core business activities, plans and operations".*

Though there are variations depending upon the environment of any organization due to their business and functional strategies the concept of CSR has not changed though the functionality of each organization may differ in reaching that goal. The position of CSR presently due to the development of Technology, Globalization and opening up of economy the world has shrunk to that extent such that the spread of activity in one country is fast reaching the other country. Transportation, communication, digital technology, has improved so fast with leaps and bounds every organization whether it is a national or international making inroads into their *Corporate Social Responsibility (CSR)* towards the society through their organizational activities/functions.

In this regard, many countries have introduced their own laws so that any organization whether it is big or small, government or private should comply with the legal framework of Corporate Social Responsibility; failing which many countries have their own legal system to punish the guilt. Offlate, there are certain International Laws governing the International Organizations who have operations Globally not only adhere to the local laws but also to the International Laws, especially those countries who are members of World Trade Organizations (WTO) and signatories.

The present Corporate Social Responsibility (CSR) Program have their roots in Corporate Philanthropy.

*"A wealthy business man and philanthropist by name Andrew Carnegie demanded the wealthy people of the society to support society for the cause of Social support for the downtrodden and the needy".*

Way back in 1800 John D. Rock feller having got the inspiration from Carnegie started donating more than half a billion dollars through Rock fell Foundation to support social causes.

In 1914, Fedrick Goff, a well known banker of Cleveland established the Cleveland Foundation, a trustee of the Cleveland Trust Company. The purpose of starting this foundation is to give power to the community by accepting gifts from multiple donors rather than one fortune, who could collectively assess needs and respond to the community. As per the literature available this was the community foundation on record.

It was not until 1940, however that businesses, not their owners or shareholders could support charities.

Howard Bowen, an American Economist and Grennell College President, is considered to be *"father of Corporate Social Responsibility"*, and he is the person in those days who connected the responsibility of corporations and societies and published a book in 1953, which advocated the business ethics and responsiveness to social stake holders called *"Social Responsibilities of the business man"*.

Corporate Social Responsibility began to take hold and shape in US in 1970s when the concept of the *"Social Contract"*, between the business and the society was declared by the, *"Committee for economic development in 1971"*. The principle of social contract is based on the idea that,

*"Business functions because of public consent".*

As such Business,

*"has an obligation to constructively serve the needs of society".*

The same notion is referred in today's context of CSR as,

"Licence to operate – that is to contribute more to Society than solely their product for sale".

The three responsibilities outlined in those days in the social contract and are still applicable even today in the present environment of the business and society are,

Provide jobs and economic growth through well run business.

Run the business fairly and honestly regarding employees and customers.

Become more broadly involved in improving the conditions of the community and environment in which it operates.

In 1976, Prof Sandra L. Holmes has conducted a survey on Corporate Social Responsibility to find out how decisions, on which causes support were made.

The results obtained by the Professor on the study namely,

"Executive perceptions of Corporate Social Responsibility".

Her findings are,

Utilizing the Corporation's ability to help a specific need.

Severity of a social need

Executive Interest

PR gained from actions

Government Influence

In 1979, Prof. Archie B. Carroll summarized all the above and stated in a

"Three Dimensional Conceptual Model of Corporate Performance",

which created a model to make CSR less cumbersome, while explaining the same the Professor cited Holme's survey that,

"These desperate factors should show up in a response to a question of this kind suggests clearly that business executives do not have a consensus on what social issues should be addressed."

Using "the evolution of the Corporate Social Performance model", which came into existence in 1985 Carrolls definition of CSR, as three different ways of approach as,

Companies adopted principles or ethics.

Created and executed formal processes.

And developed policies (managing specific issues)

This three ways approach made Social Responsiveness and business ethics come together to become one field of study and performance.

In early 1990s, another professor Donna. J. Would has published on CSR with the Title,

"Corporate Social Performance revisited".

This publication by the Professor is built on two models already mentioned previously by adding an important facet; Program outcomes and impacts. Presently as everyone is doing in assessing CSR impact on organizations and society presently is nothing but a replica of Professor Donald's Model.

As time passes, many Economists developed number of models for CSR activities in line with the needs of the society realized that the stake holders should go beyond their board rooms and see that their customers and communities were healthy and vibrant then only the companies will shine.

Finally the present environment of CSR activities by the Corporate Houses and others have become,

*"Essential to the bottom line and Corporate Citizen Professionals are empowered to align their work with the business to maximize impact. As the time passes and the environmental changes in their corporate houses and the needs of the society are changing, new professionals are entering into the CSR, it is important to look back on how CSR has evolved based on the foundations of the early contributors"*.

## 2.1. Concept of CSR

Though there are many definitions of CSR the main important goals are that,

*CSR is influential factor for the achievement of organization's goals such as profit maximization, long term sustainability with success and to have their foot hold compared to their competitors.*

In the words of Davis,

*"The importance of socially responsible decision making"*,

On the other hand Johnson affirmed that,

*"Social responsibility was compulsory since businesses needed to balance various stake holder's interests and benefits to confirm the accomplishment of several goals and long run profit maximization"*.

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## 3. Literature review

According to Wikipedia,

Corporate Social Responsibility means,

*"Corporate Social Responsibility (CSR) or Corporate Social Impact is a form of International Private Business self-regulation, which aims to contribute to social goals of a philanthropic, activist or charitable nature by engaging in, with, or supporting professional service volunteering through Pro Bono Programs, Community development, Administering monetary grants to non-profit organizations for the public benefit, or to conduct ethically oriented business and investment practices"*

While going through the Literature on Corporate Social Responsibility one can notice the following:

a. 1973 Davis argued that, *"businesses and organizations will ultimately lose the power and legitimacy granted by society they do not behave socially responsible"*.

b. Drucker (1984) was, *"the first to argue that social opportunities could be transformed into business opportunities and suggested that businesses can turn social problems into economic benefits"*.

c. Another theory that was propogated is, *"the social, health and environmental problems facing global society today suggests that a more and different responsibility have been allocated to other actors including corporations."*

d. It is also observed that, many leading stake holders in healthcare observed, says emphatically that, *"research based pharmaceutical-companies accountable for the deaths of millions of people living in poverty because such organizations retain their prices for life saving medicines high"*.

e. A study that is being carried out in this sector it was observed that, “these profit motive companies always keep their eye on profits more important than human life”.

According to McWilliams, Abigail, Siegel, Donald (2001),

“Corporate Social Responsibility means actions that appear to further some social good, beyond the interests of the firm and that which is required by law”.

Some studies found that Corporate Social Responsibility also includes,

“Benefits accrue by increasingly positive public relations and high ethical standards to reduce business and legal risk by taking responsibility for corporate actions. CSR strategies encourage the company to make a positive on the environment and stake holders including consumers, employees, investors, communities and others”.

According to Jared Diamond,

In “Big Businesses and the environment”,

“Businesses have changed when the public came to expect and require different behaviour ..... I predict that in the future, just as in the past, changes in public attitude will be essential for changes in business environmental practice”.

The most common approach to Corporate Social Responsibility is “Corporate philonthorphy”, and includes monetary donations and aids and gifts given to non Profit Organizations and Communities and normally such donations are made in areas like arts, education, housing, health, social work and environment but does not include political contributions and commercial sponsorships.

One more approach to CSR in addition what is already mentioned is,

“to incorporate CSR strategy directly into operations, such as procurement of fair trade Tea and Coffee”

Creative shared value or CSV is normally based on the presumption that the success of Corporate/Organizations and social welfare are interdependent.

The Harward Business Review Article,

“Strategy and society”, mentioned that,

“The link between Competitive advantage and Corporate Social Responsibility provided examples of companies/organizations that have developed deep linkages between their business strategies and CSR.”

A survey based report mentioned that,

“Many Companies/Organizations employ bench marking to assess their CSR policy, implementation and effectiveness. Bench marking involves reviewing competitor initiatives as well as measuring and evaluating the impact that policies have on society and the environment, and how others perceive competitor CSR strategy.”

According to Hoessle, Ulrike. Ten steps toward a sustainable business (WWS series 1 seattle 2013) (<http://www.wwsworld.com>)

### **3.1. Advantages and Disadvantages of Corporate Social Responsibility to the Corporate community at large**

CSR Policy to the eligible corporate will have advantages as well as disadvantages. Implementation of CSR by Corporate’s will increase the profitability and the value. In addition energy efficiency and recycling of discarded material will save money and at the same time help improve environment. In addition implementation of CSR, enhances Corporate’s accountability and transparency in the eyes of investors, shareholders, print and electronic media and the local community. When CSR scheme is properly implemented by any corporate the investors, mutual funds, financial institutions, banks will have greater confidence in investing in such corporates because they also become the part of CSR schemes that are benefiting the society.

Following are the advantages of implementing CSR by corporate:

- Increased brand familiarity and awareness.
- Competitive advantage with the competitors.
- Customer engagement increased

### 3.1.1. Disadvantages

Expenditure on CSR is quite expensive because though there are no monetary gains for the corporate, except brand image value and enhancement. But this does not mean that the consumers will opt for such products, because individual taste varies from customer to customer.

Against profit motive: means CSR expenditure will naturally increase the cost of the product/service the profits will dwindle. There is a theory by exponents to argue that CSR is a fruitless endeavour because any corporate house who manage the organization owes a fiduciary duty to the share holders of the company who normally do not agree for such expenditure because it erodes their benefits.

Consumers are savvy when it comes to green washing.

The term green washing refers to

*“The efforts of a corporate office appears to be ecologically ethical but do not actually change how a business works”.*

For example any product labeled “all natural”, even if it is manufactured conventionally.

- The Primary Objective of any Organization is to obtain and maintain the Social License to operate.
  - Identify the business strategy and objectives of the business.
  - Identify the social license holders for every business activity.
  - Identify the support that any organization desires to achieve from the social license holders by specifying objective social license elements.
  - Quantitatively measure the intention of the social license holders to support their business objectives.
  - Identify the factors that impact negatively
  - The intention of the social license holders in supporting their business objectives
  - Develop the social license development strategy in removing the negative factors and make sure that the positive intentions of all the social license holders to support business objectives of that organization.

## 3.2. Types of Corporate Social Responsibilities (CSR):

There are four main types of Corporate Social Responsibilities (CSR), that any organization can choose to support their CSR activities in line with their objectives.

### 3.2.1. Environmental Responsibilities

In any country, Environmental Responsibility is the pillar of Corporate Social Responsibility of any organization in preserving mother nature. Any Organization can ensure that it leaves natural resources better than before its operations. Any organization can pursue environmental activities through,

- Reducing pollution, waste, natural resources consumptions and unwanted emissions from their manufacturing activities and process.
- Recycling the materials in their manufacturing process and encouraging the public in this regard; such as minimizing deforestating, where it is necessary, reforesting paper and board industries should be balanced equally.
- Distribution of goods in such a way that they have least impact on emissions and pollution.
- Creating product manufacturing line in the process in such a way that environmental safety is taken as paramount.



### 3.2.2. Ethical Responsibility

Another factor in Corporate Social Responsibility (CSR) is relating to ethical issues in such a way that acting in a fair, ethical manner, keeping their own standards and to maintain such ethical standards which includes,

- Fair treatment to all kinds of customers without any discrimination
- Treating all the employees in the organization positively that includes favourable pay and the mandates as per the provisions of the legal system.
- Honest disclosure of operating activities to the investors in a time bound manner through AGM's.

### 3.2.3. Philanthropic Responsibility

The other aspect of CSR is Philanthropic Responsibility means sharing part of the profits of the organization to the society. At a nutshell, the spending of part of the profits for the welfare of the society from whom they derived the profits.

In this regard, the different forms of philanthropic activities are

- an organization donating part of the profits to charities or for any good cause that the organization believes in;
- any organization enters into business activities with suppliers, marketing etc. having similar attitude and thoughts to healthcare activities in that region;
- contributing funds from the profits of the organization to the welfare of the workforce who are responsible for creating wealth to any organization;
- on special occasions to benefit the community at large sharing matching funds from the profits for healthcare and such other welfare measures.

### 3.2.4. Financial responsibility

Any organization planning their activities such as environmental friendly, maintaining ethical issues and focusing on philanthropic activities through financial investments such as arranging programs for a good cause of the community, giving donations that contributes maximum to the benefit of a community and finally for product research.

## 3.3. The role of corporate social responsibility in healthcare service delivery in India

India's Healthcare Industry though presently the second largest foreign exchange earner is crippled by lack of appropriate financial and viable technological infusion across the country with wide range of demographic divisions between highly urbanized areas having access to most sophisticated healthcare facilities with infrastructure against the deprived and under privileged rural and tribal settlements struggling for even basic healthcare needs; because of the diversity and imbalance in the development, lack of educational facilities, access to healthcare which is beyond their reach, lack of knowledge are some other reasons that this healthcare is dividing the rural and the urban to eradicate such differences and imbalance in the country, CSR funding plays an important role. The healthcare sector comprising of healthcare facilities/provider/professionals can join hand in Glove with other Organizations who are actively spending in CSR healthcare activities, can make good in reducing the imbalance if not that can be totally eradicated because due to financial constraints Government spending which is very meager will not make good. In addition there are many other factors that are, the cause of imbalance such as, reasonable variations with reference to distribution and access of healthcare facilities, gender discrimination in access and availability of healthcare services, high cost of healthcare, inadequate service delivery mechanism and sometimes the ***Communicable Diseases*** that are making a dent on the Government to spend more, and the best example is the recent Covid-19 Pandemic that has spread in no time in the entire country making it impossible for the Government to come to the rescue. In these circumstances, the CSR spending by organizations and the healthcare sector together made a good to the society by organizing number of activities.

Large Corporate Houses in India have realized their role and responsibility of aligning with Corporate Social Responsibility by investing part of their revenues in Healthcare Sector by way of financial, human resources and with many more activities. They also realized the responsibility towards social welfare and community development programs with a particular focus on health promotion and well being of their workers, their families and community at large. With the implementation of Companies Act, and subsequent amendments thereon by the Government of India these Large Corporate Houses started investing initiatives including human resources and capital in an attempt to integrate social and environmental concerns with their business activities.

According to Federation of Indian Chamber of Commerce and Industry,

*“India spends less than 2% on healthcare compared to 53.4% on roads, and 20.1% on other development etc.”*

The World Health Organization in 2013, in their World health statistics revealed that,

*“the capital and human investments India undertakes is almost similar to the total amount as incurred by other member countries within the South East Asia. However this is significantly lesser when compared to the global average which remains approximately three times higher in that given year of 2013. The situation is unfavourable with reference to out of pocket expenditure for Indians who incur almost 35% more out of pocket expenses on health, incurred as private and miscellaneous costs. While the global average indicates lower rates of unplanned and unexpected health costs, India provides lesser health security and reimbursement to a larger section of its population”.*

### **3.4. CSR initiatives in healthcare sector**

A thorough research of existing literature on the subject reveals startling points in healthcare sector with reference to CSR spending by Corporate Houses. India being a vast country though there is a tremendous growth of healthcare sector with private participation due to globalization of healthcare and many international patients are thronging, still the parity between rural and urbanization makes history. At one point highly urbanized areas are almost comparable with advanced countries but the rural underdeveloped areas of the countries where the healthcare sector has not penetrated causing skilled, semiskilled work force migrating to urban areas. This migration coupled with imbalance of healthcare provision in the urban and rural areas of India has developed lot of concerns in healthcare.

In addition, this parity between Urban and Rural has brought in plethora of problems including reasonable variations with respect to distribution and access of healthcare facilities, gender discrimination, availability to medical services and finally high rate of out of pocket expenditure, inadequate provision by the respective governments, the growth of private healthcare sector concentrating more on urban areas neglecting rural areas causing inequality in the distribution of healthcare/access to healthcare services.

In this environment, the entry of Corporate Social responsibility in this crippled healthcare sector is a ray of hope if the corporate houses project their activities in healthcare in rural areas and underdeveloped urban areas focusing on underprivileged society where the government spending is meager.

This imbalance and the neglected communities adding to their woes, improper attention to maternal and child health (Narayan and Singh 2014) are to be taken into consideration by corporate houses through their CSR programs.

However, there are large corporate houses like, Johnson and Johnson, Coca-Cola, Tatas and Reliance and such other big corporate houses have entered into CRD activities to this underprivileged society where the HIV/AIDS epidemic is prevalent by spending huge amounts to eradicate or contain such epidemics.

In this case, another big house like Reliance has undertaken a large number of initiatives in healthcare by providing facility centres, mobile vans, offering specialized medical care and free health checkups catering to ophthalmology, gynaecology, malnutrition of mother and child, educating women, corrective surgeries etc. These activities by their corporate houses through their CSR activities are great significance in India and the findings reveals that,

*“Death of more than one lakh mother’s has calculated to one death in every five minutes, 5.1 million HIV/AIDS inflicted persons, 25 million cardio vascular diseases, 25 million individuals affected by diabetes, 2.4 million suffering with cancer.”*

In a study by Roy and Bansalin 2014 revealed that *“banking and financial sector invest less than half funds on health as opposed to pharmaceutical industries, whereas automobile industry spends 10% more share on health compared to pharmacy industry.”* Their study also revealed,

*“It is pertinent to note that the nature of industry, products and services and the overall advertising policy of the firm influenced the share of funds in a specific category, targeting specific community’s and people.”*

#### **3.4.1. Participation of stake holders in CSR activities, in delivery of service:**

It is always a better thought if the government acts as a regulator in the interaction between the stake holders in the CSR initiation in development of CSR activities by the corporate houses, non-governmental organizations, beneficiaries.

For this any party in the government should have a political will in doing the same else, the CSR activities will not yield the desired results. Though the government has enacted the companies act of 2013 with a provision of CSR activities by the corporate houses but there are lot of shortcomings by the key players such as misusing the allotted CSR funds and not implementing the CSR activities recommended by the CSR committee and accepted by the Board of Organizations, government initiations in curbing these shortcomings by plugging the holes and taking action against erring personnel will yield good results and for which there should be a political will by the party in the government. A look at the CSR spending by pharmaceutical companies such as Ranbaxy laboratories, Glaxosmith Kline Pharmaceuticals, Cipla, Novartis India have their own individual service providers who cater to the diverse and specific needs of the beneficiaries by covering critically relevant areas of services, donations and accountability.

It is significant to note that many of the pharmaceutical houses are very active and spending huge amounts in CSR activities related to service delivery. As an example Ranbaxy has collaborated with Sun Pharma Pharmaceutical to save rural population in Devas in Madhya Pradesh to reduce child mortality, introduce improvement in the level of maternal health, fight against HIV/AIDS and reduce malaria incidents including such other services related to health.

In service delivery system, many pharmaceutical organizations have provided mobile healthcare vans equipped with latest equipment and technology, with sophisticated medical infrastructure and qualified professionals to combat communicable and non communicable diseases. (See Table No. 1 & Table No. 2 as Annexure)

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#### **4. Corporate social responsibility vs health/healthcare**

Corporate Social Responsibility is the responsibility of any Corporate House/Business House to work for the betterment of the society and the people beyond their staff and workforce.

According to World Business Council for sustainable development (2000). Corporate Social Responsibility is defined as

*“the continuing commitment by business to behave ethically and contribute to economic social development while improving the quality of life of the workforce and their families as well as the local community and society at large”.*

CSR is an umbrella concept having variety of strategies and actions implemented by private – for – profit agencies on a voluntary basis without any legal, social and economic obligation but with a positive intention to create and contribute positive changes to the society in different dimensions.

Corporate Social Responsibility is widely accepted and known concept of Corporate houses/business houses contributing to the society in their own way since many years. In this concept, healthcare is one of the sectors that attracted many of the corporate houses mainly related to health and healthcare are contributing in their own way to uplift the down trodden and people in the society having no access to quality of life or healthcare. So that, that section of the society can have better healthcare and living conditions as that of the rest of the society who have access to it.

##### **4.1. Why CSR is in dire need in health/healthcare?**

Due to Globalization and opening up of economy the subject health has become a Global agenda and all human beings are in search of better health and health status, thus demanding huge contributions in the form of financial, advance healthcare technology, and also healthcare infrastructure, that can meet the down trodden and hapless section of the society who cannot afford the same to have improved living standards and quality of healthcare.

Compared to previously, the present environmental changes, lifestyle changes, food habits, etc., are rapidly increasing and thus causing more healthcare and health needs of that particular section of the society in every country having no access / less access to combat such situation; the only way to help such needy is a forward movement of Corporate houses/business houses to contribute and help that section of the people through CSR activities and funding.

Every government in every country though speaks of health as a priority sector, due to resource constrain/crunch, like manpower and technologies and latest developments in healthcare can be fulfilled by strong partnership by the corporate houses/business houses through CSR activities including healthcare sector (healthcare facilities, pharmaceutical companies, state and central government agencies etc).

Health/healthcare needs permanent attention while health resources are finite (limited).

Time consumed for establishing sustainable health and healthcare systems all over the Globe – when CSR activities if come forward can fill the gap.

To improve quality of life, because human resources are the backbone of development in any country, the above mentioned points are to be necessarily addressed not only by the government and government agencies but also corporate houses/business houses through CSR activities either individually or in cooperation/collaboration with Non Governmental Organizations and Governmental agencies, especially healthcare facilities and pharmaceutical corporate houses and allied industries.

Health/Healthcare related corporate sectors include, healthcare facilities (hospitals), pharmaceutical industries, healthcare product manufacturers, health insurance companies etc.,

#### **4.2. Some of the activities that are related to healthcare sector where in the Corporate Sector can contribute their might in the form of their choice in accordance with their activities**

- Health/Health promotion activities
- Healthcare protection through manufacturing different healthcare safety gadgets, complying with occupational safety and health hazards.
- Allocation and distribution of resources by the Corporate houses for improving the social needs of healthcare to the society at large.
- Though the saying is good it is not that much easy to such corporate houses who are struggling to keep their profits beyond questionable levels will think in terms of contributing to CSR activities – after all business is for profit.
- However the present industrial environment that envisages strict rules and regulations by the government, expensive workforce, ever increasing cost of technology and instruments to meet high international standards to compete with the international products/services will have more constrains to the industrial houses to contribute more to the CSR activities, though the intention is there.

#### **4.3. Following are some of the benefits that will accrue to the Corporate houses to invest in CSR activities in health and healthcare.**

- Social acceptance from key stake holders
- More attraction and retention of the workforce.
- Creates awareness and interests in investors and stake holders because of CSR activities to increase their share of investment.
- CSR activities will increase a good-will not only in the Corporate sector but also in the society where this activities are implemented.
- Will through a challenge to the competitors as well:
- It is not uncommon in sometimes this activities will give a boost to their Trade and Commerce.
- CSR activities will increase good-will, recognition from Government and International stake holders.
- CSR activities will encourage innovation and enthusiasm

#### **4.4. Following are the some of the examples that can be implemented and also presently in execution in healthcare sector through CSR activities.**

- Financial and Technological support through CSR activities will increase affordability by reducing barriers in healthcare access.
- CSR activities also includes not only medical care but also focusing on “*integrated healthcare delivery*” through intersectorial partnerships.
- CSR activities can address demand and supply match in public health infrastructure.
- Community partnerships on different aspects of healthcare issues that are the need of the hour to such section of the society who have no access.
- Community partnerships by corporate houses on different health and healthcare issues.
- Fund raising activities through their access and acclimatization with other corporate houses in meeting CSR activities.
- Organizing healthcare campus activities and volunteering health campaigns and educate the public about health and healthcare in uplifting the societies healthcare.

Another activity of corporate houses is to coordinate their activities through voluntary organizations such as Red Cross Society and such other Non-Governmental Organizations in containing/controlling the spread of epidemic diseases – recent Covid – 19 pandemic has brought together number of such organizations and corporate houses in fighting the covid-19 pandemic by supporting financially, technically, medicinally and also in boosting the confidence of the public at large.

#### **4.5. How CSR activities can help and improve healthcare:**

In India, the Government spending on healthcare is around 1.5% of GDP much lower compared to other countries. Maternal and Infant Mortality is high which is not acceptable by any norms of any country. This rate of high mortality in maternal and infants is due to variations in different parts of the country where the health environment is extremely different among the states in India because of environmental conditions, lifestyle, food habits and culture. Though, through Globalisation and opening up of economy and Private healthcare sector has come up in line with advanced countries with excellent facilities, technological advancements and highly skilled healthcare professionals but are beyond the reach of majority of the population. In contrast, Public Healthcare facilities though are affordable but are terribly overcrowded and lack of responsiveness.

The National Health Policy 2017 that was approved by the Cabinet on 15<sup>th</sup> march 2017 with an objective to achieve the highest possible level of good health and well being, through a preventive and promotive healthcare orientation in all developmental policies and to achieve universal access to quality healthcare service without any financial hardship. The government has decided to increase the healthcare spending from the present 1.5% of GDP to 2.5% of GDP, in addition to bring down the infant mortality, increase life expectancy, recognize doctors for giving back to society, promoting ayush.

In this, herculean task that government cannot alone make it, there is much that corporate houses can involve in the governments endeavor of such health programs by spending the mandatory 2% of profits on CSR under the provisions of amended Companies Act.

A recent study by an organization shows that 200 such companies are spending roughly 1370 crores on healthcare and wellness through CSR activities. It is also observed that 24% of the total CSR funds spent through CSR activities, 24% is focused on healthcare.

According to One Study, after Education healthcare is getting the attention of the Corporate Houses in India, with respect to Corporate Social Responsibility spending and this can be substantiated if the allocation of funds that are mentioned below.

From 2014-15 to 2018-19 the total CSR budget of the country was Rs. 71,469.96 crores. Of this total funding, by the Corporate Houses and some other philanthropic agencies the allocation to healthcare comes to 19,124.82 crores and the main area of thirst being eradicating hunger, poverty, malnutrition, drinking water and sanitation. On percent wise this allocation comes to 26.75% as compared to 37.95% spent on education as per the data compiled by MCA.

Under the Companies Act, 2013, the Corporate Houses that are active in India are supposed to spend 2% of their average net profit of the previous three years towards CSR activities in every financial year. Ministry of Corporate Affairs (MCA) have segregated several social sectors on the lines of sustainable development goals making it guidelines for their corporate houses to allocate funds for their CSR activities. The Amendment of Companies Act that made CSR funding mandatory for all the Corporate Houses Big or Small came into force on 1<sup>st</sup> April, 2014. The same study revealed that healthcare, eradicating hunger, poverty, malnutrition, drinking water and sanitation, major amount was spent on healthcare. Majority of the Corporate Houses focused their CSR spending on malnutrition, poverty and eradicating hunger. In 2014 and 2015 the amount received for this group is Rs. 274.74 crores and by 2018-19 the allocation increased to 1090.27 crores. In this area of healthcare, malnutrition a big challenge in India where around 40% of children are facing one type or other malnutrition.

Regarding healthcare, CSR spending it is second next to education which attracts/attention of the corporate houses; because majority of the Corporate Houses who comes under the Umbrella of the CSR spending will pay more attention on healthcare because the economy and activities of any nation depends on healthy population especially youth and workforce. Sustainable development goal-3 talks about healthcare and has set several targets till 2030. These goals include *“Reducing maternal mortality to less than 70 for 1 lakh live births, preventable deaths of new borns and children under five years of age, eradicating if not eliminating the epidemics such as Aids, Tuberculosis, Malaria and Hitherto neglected tropical diseases and combat Hepatitis, Waterborne diseases and such other communicable diseases.”*

The Healthcare sector/industry has a variety of challenges and it is not that much possible to understand by any average person; because healthcare sector runs on stringent regulatory compliances and normally intense labour shortage in Nursing/Para Medical Staff, increased cost of technological advancement, implementation of international standards to attract foreign nationals to make this sector most operationally difficult. Healthcare Sector (Healthcare facilities) deals with humans and humans should work harder unlike other industries to win and retain the trust of the visitors as they are in dire need of relief and attend to their problems. A GRI report says that in 2008, out of 1003 organisations who spent their profits on CSR activities only 8 organisations have spent on healthcare services. In addition, there are No comprehensive guidelines from any quarter that are on hand in implementing CSR spending in healthcare facility operations. However, CSR spending can have a big role in elevating the performance of any healthcare facility provided one should have the inclination to support the community by giving good healthcare facilities at an affordable cost.

According to the International Covenant on Economics, Social, Cultural Rights states, *“that the enjoyment of the highest standards of health is one of the fundamental right of every human being without distinction of ravs, religion and political belief, economic or social condition”*.

At a nutshell, the full enjoyment of the right to health is critical for the enjoyment of other human rights; because good health is nothing but is the human capital that every forward going nation requires, because

*“a Healthy Nation is a Wealthy Nation”*.

From the above obvious to understand that

*“Global Health Goal is essential for sustainable development”*.

However, the healthcare sector the main shortfalls are serious shortage of well trained personnel, motivated and supportive healthcare workers and added to that some of the healthcare providers are making unfair distribution of them, may be due to lack of knowledge or capabilities of the organization in the healthcare who are running the show. In these circumstances, CSR spending by other organizations an improvement can be made with the knowledge, experience and expertise, to adopt the same in the healthcare sector for mutual benefit and a sustained development to make it an Healthy Nation.

According to Charles Malik,

*“the fastest way to mobilize the world is to mobilize the women of the world”*.

The Government of India has launched numerous schemes for women under *National Rural Health Mission (NRHM)*,

- *Janani Suraksha Yojana (JSY)* is a safe motherhood, intervention under the National Rural Health Mission.
- *The Integrated Child Development Services Program (ICDS)* aims at providing services to pre school children in an integrated manner so as to ensure proper growth and development of children in Rural, Tribal and Slum areas.
- *Kishori Sakthi Yojana (KSY)*
- *The Nutrition Program for adults and girls (NPAG)*

of all the above schemes as the Government spending is meager due to financial constrains in allocation Big Organizations who are in the category of CSR funding can adopt or participate with other organizations/charitable trusts/philanthropic institutions and even with the Government Agencies by participating in those schemes in addition to making new schemes of their choice in attending the Health Problems to that part of the community.

According to one study, the Indian Pharmaceutical Industry ranked third largest in volume and 10<sup>th</sup> largest in value and about 24000 players, India exports pharmaceutical products to more than 200 countries. These companies big/large/small having good knowledge about health and healthcare and the present environment in India can have their foot prints in healthcare sector in a big way for the benefit of the society and the community as a whole as they are well equipped, having strong base, knowledgeable can do better compared to other organizations who are involved in healthcare through their CSR spending.

A review of the existing literature on CSR spending with respect to healthcare, According to Sehermerhorn (2016) and Kurniawan (2017),

“Generally there are four levels of CSR actions; profitability, legitimacy, ethics and philanthropy. These four are grouped into two main groups. The First Group deals with the scope of the companies obligations that intersect with applicable law. The other group relates to the persuasive sphere leading to voluntary action.”

According to Wall (2008),

“CSR is regarded as one of the most instrumental factors in beating the competition in the market. The community is also strongly react into CSR activities that are considered beneficial to the community. CSR activities in the context of hospitals generally relate to the education of paramedical teams, health seminars and charity activities to the public”.

CSR spending on improvement of Public Health Activities by Healthcare Facilities will enhance the reputation of the organizations that makes dent for the needy to make good of the advantage.

A study by Dodas (2015) suggests that,

“A link between CSR Practices and Corporate Reputation. This value is gained through a comprehensive set of actions, involving consumers, internal human resources, client networks and innovation exploration to add value to CSR activities”.

On the other hand Dean (2003) presents,

“empirical evidence of positive relationship between reputation moderated by certain types of donations with CSR practices”.

Another researcher by name Mc Williams, A (2000) states that,

“CSR can be used as a means to enhance the companies reputation”.

According to some other studies, in healthcare sector-CSR spending, CSR ratings have a significant effect in the Healthcare Corporate Sector. In addition CSR spending have a long lasting effects on Customer Loyalty, long term growth and companies sustainability in business.

#### **4.6. Following are some of the important aspects in healthcare that any corporate house will give a thought in their CSR activities**

Improving Primary healthcare, as the country needs lot of improvement on Primary healthcare especially in rural areas for whom healthcare is inaccessible rather than territory care. The corporate houses due to their CSR activities can organize camps to train the local youth on simple healthcare activities and application of medicines for common ailments; in addition the local youth can be trained in basic diagnostic activities like taking blood pressure, pulse and sugar testing etc. This will provide an affordable Primary healthcare to the locals.

Arranging medical camps would help healthcare professionals and facilities in rural areas where healthcare is inaccessible and the government should encourage such camps by the corporate houses through incentives. The present doctor patient ratio in the country is far below than the recommendations made by the WHO, to increase qualified doctors but doctors course is too expensive in India, the Corporate houses can come forward by offering scholarships to the deserving candidates. In addition, the Corporate houses through their CSR activities partner with the existing medical institutions for expansions of the medical facilities, upgrading teaching methodologies, providing access to medical literature, and also finally giving access to the students to have more medical knowledge by allowing them to visit their medical facilities. (Training while studying)

The other important aspect of Corporate houses involved in healthcare activities of CSR can do much more work to the community to reduce healthcare procedural costs that are prohibitive to larger section of the society by promoting health insurance schemes and can tie up with the pharmaceutical companies in distributing relatively low cost medicines to such section of the society who cannot afford it through their CSR activities.

By encouraging the government program of ayush the corporate houses can promote traditional medicines to make it an excellent ancillary stream through Ayush to the main stream of healthcare. Corporate houses can also encourage by supporting these alternative healthcare systems.

Though many of the corporate houses investing significantly in arranging healthcare checkup camps but the need is to track such activities through followup activities so that they can achieve the results better than simply arranging the camps.

In healthcare sector not only the main stream illness but there are other activities the government and the corporate houses can focus on such illnesses that affect a patient physically. The corporate houses through their CSR activities need to focus on mental health, autism, leprosy, oncology etc.,

There is other area where in corporate houses can have their foot prints in big way in healthcare space:

According to Financial experts,

*“India facing two billion square feet of healthcare space, require 2.4 million beds to fulfill existing population need”, says Knight Frank,*

India is currently facing a deficit of 2 billion square feet of healthcare space to cater to its current population base of 1.42 billion people, said a report by Knight Frank and their US partners Berkadia. It added that the estimated need for additional beds to reach the recommended ratio of 3 beds per 1000 people stands at 2.4 million beds.

Currently, India has a considerable gap between the number of hospital beds available in the country and the number of hospital beds required. The existing bed to population ratio is 1.3/1000 population (both private and public hospitals included), and there is a deficit of 1.7/1000 population. To cater to the existing population, there is an additional requirement of 2.4 million beds.

This disparity, it said, provides an opportunity for public and private players to expand their footprint in the healthcare industry in India. As per Indian government estimates, there are about 582 investment opportunities in medical infrastructure including hospitals valued at \$32 billion. The hospital industry accounts for 80 per cent of the healthcare market in India. Currently, India has an estimated 70,000 hospitals of which the private sector constitutes 63 per cent of the total share.

There is a saying that corporate houses can do a lot of help to the people to live longer to the full of activities

*“The money is there, and intend is there but only the right channels need to be tapped”.*

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## **5. Deficiency in healthcare facilities and healthcare professionals:**

A report in financial express published and in the words of knight and frank says,

*“Currently, India has a considerable gap between the number of hospital beds available in the country and the number of hospital beds required. To cater to the existing population, there is an additional requirement of 2.4 million beds.*

*India facing 2 billion sqft deficit of healthcare space, require 2.4 million beds to fulfill existing population need, says Knight Frank”*

Corporate houses and others who are actively pursuing CSR activities through their fundings should give a thought about the statement made. India is currently facing 2 billion square feet deficit of healthcare space (healthcare facilities/hospitals) to cater to current population of around 1.42 billion people. In addition to meet the needs of the present population another 2.4 million beds are required. The present existing bed to population is 1.3/1000 including public and private hospitals and there is a deficit of 1.7/1000 population. Hence as suggested above, the corporate houses who are active in healthcare through CSR funding should take cognizance of the issue and divert part of their CSR funds to meet this deficit because governments cannot alone make it. As per Indian government estimates, there are about 582 investment opportunities in medical infrastructure including hospitals valued at \$32 billion. The hospital industry accounts for 80 per cent of the healthcare market in India. Currently, India has an estimated 70,000 hospitals of which the private sector constitutes 63 per cent of the total share.

The 2<sup>nd</sup> largest foreign exchange earner in India is Medical Tourism and whatever it is being spent in healthcare to bring to the global level the rewards will be much more than other sectors and it will boost medical tourism and foreign exchange.



CSR Funding can help government hospitals to maintain high technology equipment, latest developments in healthcare like Telemedicines etc.

The present healthcare scenario leaving private hospitals for Public and government hospitals is a daunting cost to equip them with the latest developments in the healthcare in line with private sector. This requires huge amounts which is beyond the scope of any governments. In a recent conclave held in Chennai around 29.04.2023 as published by the Hindu *“At a conclave they discuss how Social Responsibility (CSR) can bridge the gap in funding in Tamilnadu, state health officials said,*

*“that, industries could help in meeting the expenditure involving in the maintenance of high-equipment in government hospitals, creating applications to track anti-natal mothers and persons diagnosed with Non-Communicable diseases, providing logistical support and in data analytics”.*

The above information clearly shows how a public health system in cooperation with CSR funds can uplift the facilities in tune with Private healthcare and in addition not only the capital cost / initial cost, recurrent expenditure and the cost of consumables can also be met through this funds as the costs are prohibitive. This is one more area where in the public health local areas could be adopted by corporate houses through their CSR activities.

As an examples, the Tamilnadu health officials mentioned that,

Noting that Arignar Anna Memorial Cancer Hospital, Kancheepuram was being upgraded to a 1000 bed exclusive Quarternary Care Cancer Hospital. According to T S Selvavinayagam, Director of Public and Prventive Medicine, Tamilnadu said that

*“10 lakh anti-natal women and nearly 1 crore persons with NCDs needed to be tracked in the state considering these massive numbers across the state, an application or tool could be developed. Noting that there is a huge amount of data available with the department, he said that the department could be helped with data analytics or artificial intelligence to convert the data into meaningful information”.*

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## 6. The role of CSR in preventive healthcare

One of the important aspects of healthcare is,

*“Preventive Healthcare as we all know since ages prevention is better than cure in health:”*

As such the Global phenomena in healthcare is

*“to prevent the situation that arises due to various actions of the mankind and environmental and climate changes, human beings are prone to diseases”.*

The recent example being Covid-19 Pandemic that spread like a wild fire universally, and majority of the nations have tasted the on slought of that particular epidemic. Hence it is obligatory on the part of any nation to introduce preventive measures to keep the population free from all diseases. However, this requires significant attention by the Government and Private Sector in addition huge investments which is beyond the reach of any government. Hence, in this situation the Corporate Social Responsibility can take a lead in spending the amounts in this area i.e. expenditure on preventive healthcare to enhance health and promote equity by benefiting mostly the disadvantaged and marginalized groups in the society. In India,

*“it is a National Health Priority and a notified area under schedule VII of the CSR Section 135 of the Companies Act”.*

Preventive Healthcare covers a range of Public Health Activities that focuses, *“prevention of diseases, promotion of good health and strengthening of good systems”.*

In this regard, many State and Central governments in India including Union Territories are encouraging CSR activities in preventive healthcare by providing Tax benefits.

Any Corporate Big or Small can make a decision on CSR activities after assessing the budget allocation. In Private Sector, whether it is Public Limited or Private Limited the corporates should get a nod on all the CSR expenditure

before making an allocation. In a sense, the stake holders of any corporate are from different regions, cultures, demographic differentiation will put forth their obligations in CSR spending in their regions. Hence, it is a duty of the CSR Committee of every corporate house to take cognizance of all the issues raised and the spending should be on a uniform basis without disturbing the coherence and unity.

### **6.1. Following are some of the most practical ways to incorporate in healthcare by CSR activities:**

- Arrange Free Check ups, Diagnostics, Mobile Ambulance Facilities and Sponsor treatments for people from deprived sections of society.
- In recent Covid-19 Pandemic situation many healthcare facilities have come accrossed with the short falls such as Acute Shortage of Safety Equipments, Masks, PPE Kits, not only to the patients but also to the front line and emergency workers. Hence, one of the activities of CSR expenditure on preventive healthcare is investment on supply of medical oxygen, safety kits, medical oxygen cylinders etc.,
- Assisting the government and NGOs in vaccinating people from people with marginalized background. As this nation witnessed Covid-19 vaccine which is costlier and not the reach to a common man, the Corporate houses by giving financial assistance and man power in vaccinating the nation without any discrimination.
- Distribution of foods, essential groceries and medicines for people below the poverty line. As an example, in Andhra Pradesh in India, the scheme of Arogyasri which the present government has introduced should be financed and sponsored by the corporate houses by utilizing the CSR funds in preventive healthcare.

Majority of the corporate houses who are spending on healthcare under CSR activities should join hands by promoting assistive devices in overcoming their disability to such people who are disabled and need the support of others as such corporate houses through CSR funding.

*“Disability-Friendly-Workplaces and provide assistive devices to such people”*

### **6.2. Mental Health Counselling**

Mental Health plays an important and significant role in today’s environment and to say that, it is also one of the most neglected areas of the society and as such the corporate houses who are financing to their CSR funds on preventive healthcare can organize with the help of government and NGOs. **“Counselling Sessions”** for the local community and bring them to the normalcy with different activities in counseling. The other important aspect of the under privileged society mostly down trodden is lack of sex education programs and important vital aspect for a healthy nation. In this regard, the Corporate Houses are actively involved in preventive healthcare to their CSR funded programs can do so from the voluntaries from their own work force and with the help of philanthropic organizations can conduct classes in sex education and by rewarding the meritorious voluntaries who participated through cash or kind or by honoring them.

### **6.3. Drug abuse awareness drive**

Another devil that is spoiling the society is a section of the people getting attracted towards drugs. In this regard with the help of institutional and individuals support the corporate houses can make programs in eradicating this drug addiction. For this, arranging community screening of some awareness documentaries and financial health for those who are drug addicts for their free rehabilitation programs.

Planitation drives can promote the message of sustainability and environmental wellness. The corporate houses can educate the people in the community in and around them and join hands with them for plantation of trees so as to prevent the pollution of environment and ecological imbalance.

To conclude all the organizations/corporate houses who are active financially and functionally through their CSR activities in preventive healthcare can do so by donating money to charitable institutions, volunteering sustainable environmental actions thus making good of their social responsibilities.

An interest point was raised by Rajasthan Government and moved the Hon’ble Apex Court by questioning,

When PM cares fund is given CSR benefit, can CM Relief Fund be excluded?

In that regard,

In a significant legal development the Hon'ble Apex Court considering the importance of the question raised by the Rajasthan Government took it as a Original Suit under Article 131 of the Constitution made the following statements,

*"Discrimination in the treatment of the Chief Minister's Relief Fund for Covid-19 (CM Relief Fund) as compared to the Prime Ministers Citizen Assistance and Relief in Emergency Situation Fund (PM Cares Fund) in the context of Corporate Social Responsibility (CSR) activities. The Rajasthan Government raised the issue and expressed their concerns in the Hon'ble Apex Court over excluding the CM Care Fund as a CSR Activity under Schedule VII of the Companies Act, 2013 while the PM Care Fund enjoys such recognition."*

In this regard, the bench of the Hon'ble Apex Court by CJI SA Bobde on 16<sup>th</sup> June 2020 issued a notice in this matter.

The Court noted that the following issues have arisen-

Maintainability of the Suit: Whether the suit is maintainable?

Arbitrary and Discriminatory Exclusion: Whether the plaintiff proves that the exclusion of CM Relief Fund for Covid-19 from Schedule 7 of the Companies Act, 2013 is arbitrary and discriminatory on the ground that Schedule 7 allows PM Cares Fund as CSR?

Extension of CSR Benefit to CM Fund: Whether the plaintiff proves that due to the effect of circular 23<sup>rd</sup> March 2020, CM Fund also gets the benefit of CSR along with PM Cares Fund?

Discriminatory Nature of OM(Office Memorandum) by Corporate Ministry: Whether he proves that the OM 28<sup>th</sup> March 2020 by Min of Corporate Affairs is discriminatory being violative of Art. 14?

ISO 26000: Some of the factors like Industry, Geographical Location and Government Regulations can influence an Organizations motivation to do the right thing. To address this situation, the International Organization for Standardization introduced the ISO 26000 standard to help steer organizations in a more socially responsible direction.

ISO 26000 is an International Standard developed to help Organisations assess and address their Social Responsibilities. The most recent version of the standard, ISO 26000:2010, was last reviewed and confirmed in 2017.

Globally more than 80 countries have adopted ISO 26000:2010 as a National Standard. These includes US, UK, Canada, Germany and France as well as many developing countries. In addition thousands of companies and organizations around the globe use these standards.

#### **6.4. Is ISO 26000 is voluntary**

Unlike other ISO standards, ISO 26000 is not intended to be used for certification or recognition because of the fact, it does not contain any requirements but can only serve as a basis for audits, conformity tests and such other compliance statements.

- ISO 26000 is intended to help any type of organization and public, private and non profit charitable sectors regardless of size and location. ISO 26000 was developed over a series of meetings, on going consultations for five years between 2005 and 2010.
- The main goal of ISO 26000 is to support "sustainable development by encouraging organizations to practice socially responsible behavior. What constitutes, social responsible corporate behavior is a subject of debate."
- ISO 26000 offers Organizations and Corporations acceptable guidance.
- Address social responsibility in a way that respects cultural, societal, environmental, legal, and economic differences
- Implement the principles of social responsibility
- Identify and communicate with stakeholders for more reliable, credible social responsibility reporting
- Prioritize business performance, including the principles of continuous improvement
- Increase customer and stakeholder satisfaction
- Integrate and supplement existing ISO standards, government regulations, and international conventions
- Increase general awareness of their social responsibility initiatives
- ISO 26000 outlines seven key principles, which it views as the roots of socially responsible behaviour:
- Accountability

- Transparency
- Ethical behaviour
- Respect for stakeholder interests
- Respect for the rule of law
- Respect for international norms of behaviour
- Respect for human rights
- ISO 26000 also identifies 7 core subjects of social responsibility. Each subject covers a variety of issues that need to be addressed.

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## 7. Corruption in CSR Sector

As is in other sectors corruption has become a threat to social development and trust, not all organizations who are active in CSR activities involved in corruption but there are some black sheep who are making use of CSR funding to non-other CSR activities and gaining benefits, which are otherwise to be spent on CSR activities only. Some of the CSR activists/leaders mentions that,

*“Corruption can infiltrate CSR projects, especially in large corporation and public sector entities with expensive funds”.*

A reading of the existing literature and the information gathered with several sources and discussions with several CSR leaders it has to come to the knowledge that,

*“Certain officials and agencies tasked with public sector undertakings where substantial CSR funds are accessible, often fall pray”.*

The Indian legal system (Amended Company Law) aims to encourage the Corporate Houses to play a more active role/responsible role in meeting the social and environmental challenges of the country through their activities in a manner of accountability and transparency. CSR law is regulated by Ministry of Corporate affairs which issues guidelines and clarifications from time to time on various activities of implementation of CSR. Many people criticize that and challenged by the various quarters because the law is not that much effective to make it mandatory to implement by one and all who comes under the cover. Since the law is not effective and the implementation is not mandatory in many aspects, corruption and malpractices are on the rise. Many at times the truth has come out to the floor where some companies, NGOs and Intermediaries misuse/misappropriate CSR funds for their personal gains. Corruption and malpractices in CSR funds can occur at various levels while implementing. Some companies and the personal who are manning the CSR funds are boosting the expenditure than the actual amount spent to evade taxes are to their personal benefits. A study by KPMG found that 52% of the top hundred listed companies in India did not spend the mandated 2% on the CSR in FY19.

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## 8. Diverting or siphoning off CSR funds for non-CSR purposes

Some organizations may diver or siphon off CSR funds for non-CSR purposes such as personal expenses, political donations, bribes or illegal activities. The Central Investigative Agency in India namely CBI investigations found,

*“Hindusthan Steelworks Constructions Ltd (HSCL) has allegedly misused Rs. 2.9 crores of CSR funds for renovating a bungalow owned by former minister”.*

*“Some companies may collude or favour certain NGOs or intermediaries for CSR projects based on personal or professional relationships, kickbacks, commissions or other benefits”.*

*“Some NGOs or intermediaries may manipulate or exploit beneficiaries or communities for CSR projects by coercing them to participate, misinforming them about the rights and entitlements, with holding their benefits or payments or violating their dignity or privacy”*

In May, 2019 in a CSR funding scam Police unearthed and interesting malpractice,

*“Accused promised NGOs over Rupees 100 crores in the name of IT firm Hexaware Technologies”.*

Turbhe Midc Police, while searching for unknown individuals are fraudulently posing as Hexaware Technologies employees forged the companies documents offering over Rupees 100crores towards CSR funds to various charities

and NGOs across India. This scam was unearthed and the police saw an email received by Gunjan Methi, Secretary at Hexaware Technologies from Kanta Sengal Memorial Charitable Trust in Gurgaon reporting dubious pledge of CSR funding from Rupees 100 to 240 crores allegedly from Hexaware Technologies.

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## **9. Prevention of Corruptions and Malpractices in CSR activities/funding**

One can prevent Corruption and Malpractices in CSR activities/funding through various measures:

### **9.1. Strengthening of legal and regulatory framework with respect to CSR laws**

Unfortunately there are no teeth to the CSR law when any organisation failed to ensure compliance, monitoring, evaluation and reporting CSR activities. In this regard, the Ministry of Corporate affairs should issue clear guidelines and clarifications on various aspects of CSR activities for implementation, so to say, eligible activities, disclosure of expenditure, auditing of CSR funding and in addition the Ministry should enforce strict liability laws by way of penalties and sanctions for violations of CSR norms.

### **9.2. Modifying the governance and ethics of the organizations and NGOs who are actively involved in CSR.**

The Ministry of Corporate Affairs should take cognizance of the governance and ethics of the organisations and NGOs who are involved in CSR activities to make them accountable, transparent and integrity in their activities. In addition the organization NGOs should also adopt and implement robust policies and procedures through their CSR committees in planning, execution, monitoring, evaluation, reporting. The organization and NGOs who are active in CSR should establish themselves code of conduct and ethics for their CSR activities that includes zero tolerance for corruption and malpractices.

### **9.3. Empowerment and promotion of beneficiaries and communities in CSR activities to curb malpractices and corruption.**

The participation of communities and beneficiaries in CSR activities by any organization or NGO will improve the involvement, ownership, feedback and they will have the satisfaction of being involved; because if the beneficiaries and communities are involved they can identify the real needs and can suggest in designing, implementing, monitoring and evaluating as such there cannot be any dissatisfaction that they are not being allowed to participate.

### **9.4. Building the capacity and awareness of stakeholders involved in CSR;**

Once the beneficiaries and communities are made to participate in the CSR activities fully, they can share their knowledge, skills to the full advantage of CSR activity.

### **9.5. Encouraging collaboration among the stake holders who are involved in CSR activities:**

This will rise confidence and satisfaction among all the stake holders because they have an opportunity to communicate with each other can make the activity more meaningful. Thus the success will be more.

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## **10. Conclusion**

To sum up in my concluding remarks, I can say with authority though the nomenclature of any organization or NGO who are actively pursuing the well being of any community to whom they are spending through their CSR activities/funding in uplifting their living standards and to meet the just needs. In good olden days our country is well recognized as country of philthropists, NGOs even individuals who are thriving hard in doing something in good to the community to bring them on par with others and mitigate their sufferings. The only change is around 1950 these activities have been roofed one activity i.e. Corporate Social Responsibility and was given the status of recognition and benefits to the organizations through Indian Legal System by amending Company Law by the Ministry of Corporate Affairs by adding a mandatory provision for all the organizations big or small, government or private who comes under the web of one activity called CSR. In due course of time, this CSR activities spread their wings to many activities and in emergency situations like the recent Covid-19 Pandemic wherein the governments hands are tied due to lack of funds though the intention of well being of the community/citizens; In this environment many organizations, philanthropic institutions in collaboration with each other/separately/individuals are coming forward in this

herculean task by hand in glove with the government or individual. The statistics of CSR activities published by government of india from time to time indicates that CSR funding in health and healthcare is next to education and is a welcome gesture said by Mahatma Gandhi, the father of nation,

*“The Healthy Nation is a Wealthy Nation”*

**Annexure****Table 1** CSR initiatives undertaken by Corporate Houses (Non Healthcare) in the Indian health industry.

<b>Name of funding organization</b>	<b>Name of service providers</b>	<b>Nature of services covered</b>	<b>Beneficiaries</b>
Nokia India Limited	<p>Through their CSR foundation Nokia and collaboration with Samriddhi Trust located in Bangalore working on drop out children from the schools.</p> <p>Nokia's CSR strategy has been developed in alignment with the United Nations Sustainable Development Goals and is motivated by their commitment to bridging the digital gap and harnessing the benefits of technological advancements for promoting healthcare</p> <p>Sanjay Malik senior vice president and head of the Indian market, Nokia is the Chairman CSR Committee mentions that in collaboration with Wadhvani Institute of Sustainable Health (WISH) in the fight against covid-19.</p> <p>The second surge of covid-19 led to an increased pressure on the healthcare system and a high demand for oxygen plants, cylinders, ICU monitors and Ventilators and the demand is being met by Nokia through CSR funding enabling covid-19 patients to find ICU beds in the hospitals who partnered them.</p>	<p>Service provided at Samarthapur by providing tele medicine services and health camps.</p> <p>Bal Raksha Dharan – save the children India</p> <p>Providing a boost to the healthcare infrastructure during the time of covid. Nokia has continued to extend extensive support to the community to the distribution of medical equipment and resources to front line workers, in collaboration with Lord Education and Health Society (LEHS wish Foundation) to provide healthcare services and medical equipment to hospitals located in Delhi, Mumbai and Chennai.</p> <p>Good health and well being – ensuring healthy lives and promoting well being at all ages is essential to sustainable development. Preparing for health emergencies, such as covid-19 which destabilized with global economy and put several communities in economic and health danger.</p> <p>Linking people through technology Nokia enable access to education , knowledge, better healthcare</p>	<p>Nokia is a global conglomerate near activities are spread through many countries including India for under Privileged Society.</p> <p>Nokia also served marginalized sections of society by providing free dialysis and ventilations for patients of covid-19</p> <p>4624 covid-19 patients were admitted were looked after by Nokia.</p>

		and more opportunities.  Nokia in collaboration with WISH joined forces with Holy family Hospital, Delhi, Vijay Medical and Educational Trust in Chennai, Max Super Speciality Hospital in New Delhi and Nanavati Charitable Hospital in Mumbai in their fight against covid-19, medical officers, staff nurses, support staff, mental health counselors, yoga counselors and lab technicians to these hospitals along with medical equipment like Oxygen Plants, Ventilators, ECMO machines, ICU machines, Bi-Pap machines, Dialysis machines, PPE kits and other equipment.	
Jindal Steel and Power Limited	Mr. Naveen Jindal Chariman, the JSP Foundation (a renowned CSR and social pillar of Jindal Steel and Power Limited)  JSPL Foundation actively reaching out to NGOs, professional agencies and civil societies looking for partners who not only have the expertise but also the heart to serve	Collective action and collaboration are essential in achieving the ambitious target of mission zero hunger.  Ensuring that the underprivileged, the marginalized, the children, and the women, all get nutritious food. In a nation as vast and diverse as India, ensuring every person has meal on their plate is a challenge, but it is a challenge we are ready to undertake, commented by Smt. Shallu Jindal, Chair person, JSPL Foundation of Jindal CSR Committee	Mission Zero Hunger is forgetting specific districts in Odisha, Chattisgarh and Jharkhand In addition focuses on regions like Angul, Keonjhar, Sundergarh, etc.
Gujarat's CSR spend jumps to 55% after Pandemic	With corporate houses joining the hands with Gujarat States and Central Government to combat the pandemic, the healthcare sector became the top priority and grabbed the largest share of CSR funds through many organizations in Gujarat.  According to Corporate Affairs Ministry Maruthi Suzuki India limited, Cadilla Healthcare Limited and Torrent Power Limited spent maximum amount in CSR activities in the state of Gujarat.	Gujarat with the participation of public and private sector through their CSR funding spent about 318 crores or 55% towards healthcare sector according to National CSR data portal of Union Corporate Affairs Ministry likewise CSR expenditure in 2019-20 and 2018-19 respectively accounted for 33% and 23% by the Corporate Houses. Several Corporate Houses made provisions and created special projects to meet the pandemic challenge according Bhomik Shah, Founder and CEO of CSR BOX, a CSR Research and Advisory Firm.	Marginalized people and under privileged people in the state of Gujarat.
Wipro	Wipro's Chairman. Azim Prem ji, alone gave around Rs. 16,000 crores towards education		



CSR – HDFC Bank	HDFC Bank CSR provider HDFC Bank has a strong motive and commitment in social responsibilities in spending CSR fund allocation but at times even exceeded the limit of 2%, this reflects the Banks Annual Report published by them for 2022-23. Parivartan, a scheme started by the Bank, “Aims to create sustainable communities. Parivartan encapsulates bank’s dedication to catalyze transformation in communities where it operates”.	“The programs range from education, skill training, livelihood enhancement, healthcare and sports to environmental sustainability and rural development. This CSR spending in various activities the vision of the Bank is ‘creating sustainable communities’”.  HDFC Bank’s Parivartan is more than just a CSR initiative; it is concerted effort to empower, the less privileged section of the society. Their CSR spending Annual Report reveals that, “9.93 crore beneficiaries from the initiative across 27 states, underscoring the wide-reaching impact of these interventions”.	The down trodden and the under privileged community
RB Infrastructure Developer	Ashoka Institute of Medical Sciences and Research	Construction of Multispeciality Hospital and providing basic healthcare facilities for under privileged, Nasik, Maharashtra	Under Privileged,
Coal India Limited	Tata Medical Centre	Establishment of Prema Reya	Kolkata, West Bengal Premas Reya provies a clean and hygienic place for paitents who cannot travel long distance for their treatment.
Reliance Industries	Reliance Foundation	Re-building of Harkisan Das Hospital	South-Mumbai
Piramal Group of Industries	Piramal School of leadership (PSL – Jaipur) under the aegis of Piramal foundation  Piramal School of Leadership through Piramal foundation along with Anamaya, the Tribal Health collaborative dedicated to reducing preventable deaths among tribal populations and aligned with sustainable development goals.	Piramal School of Leadership encompasses five schools, 1. School of Education and Systems Change, 2. <u>School of climate and sustainability</u> , 3. <u>School of health</u> , 4. School of Justice and the 5. School of inclusion.  The School of health will be dedicated to revolutionizing public health systems by actively assigning Governments in implementing ( <i>The National Health Mission, through initiatives that enhance public health and medical training.</i> )  The School of Climate and sustability will specialize	Piramal foundation aims to improve the lives of marginalized communities by leveraging the power of youth and strengthening Government Systems and touched the lives of 11.3 crores Indians.

		<i>in Imparting, Learning on enhancing water security and promoting sustainable practices.</i>	
ONGC (Oil and Natural Gas Corporation)	The National Cancer Institute Near Nagpur is a 455 bedded Oncology Centre	Through National Cancer Institute provides Cancer Treatment, Patient Care, Research, Training Courses for Staff by utilizing updated equipment for detection treatment of Cancer.	Benefitting Rural Communities in and around Maharashtra
Colgate Palmolive India Limited	Under the CSR Program Colgate Initiated a program called (bright smiles and bright future)	The Company through CSR activities delivering Oral Health Education to Anganwadi Workers and each child is given a “ <i>dental health pack</i> ”.	This program has reached 9.56 million children across India.
NHPC (National Hydro Power Corporation)	Under Comprehensive Health Initiatives deployed 20 Medical Units in Assam.	Providing better healthcare facilities in the remote areas, conducting awareness camps, medical camps, cataract surgery camps, and distribute free medicines to the needy. The company also provides ambulances, and other medical equipment and other infrastructural support to government hospitals.	Economically weaker families and individuals in Assam.
Tata Steel Limited	Tata Steel in collaboration with “ <i>The National Health Mission, American India Foundation and the society for education, action and research in community.</i> ”	Community Health in Public and Private Partnership in Jharkhand, Orissa.	Under privileged communities in 12 blocks across the states of Jharkhand and Orissa.

**Table 2** CSR initiatives undertaken by pharmaceutical companies in the Indian health industry

<b>Name of funding organization</b>	<b>Name of service providers</b>	<b>Nature of services covered</b>	<b>Beneficiaries</b>
Ranbaxy Laboratories Limited, India	Daiichi Sankyo	Maternal health, HIV- AIDS, malaria	Mothers, children and
GlaxoSmithKline Pharmaceuticals Limited	Niramaya Health Foundation	Financial support, medicines and equipment to service providers  Mid-daymeal Program	Health services and health education to rag pickers, particularly children and poor families who work in dumping grounds

	ISKCON Food Relief Foundation	is making substantial improvements in the quality of living, in cognigence with CSR movement, targeting women, children and the elderly persons. They have provided service vans, to educate the underprivileged population who have no or meager access to health without considering age, gender and demographic disparities by providing essentials that includes financial resources, medicines and equipment to non profit organizations to effectively make the programs a big success	Nutritive meals for school students
Cipla Limited	Cipla PalliativeCareandTrainingCentre,Pune Cipla Foundation a trust with main objective of working on social economic and environmental issues, and this foundation mainly focuses on four areas such as health, skilling, education and disaster response in India and South Africa.	“ <i>caring for life’s</i> ” is Cipla’s business philosophy and the principal purpose of doing business and this philosophy integrates into Cipla’s people, products and process established in 1935. Cipla is focused on the responsible and sustainable growth of complex generics and the company spent around 35 crores in 2019-20 on various community development projects in health, skilling, education and disaster response. Health, education, socialequality, ruraldevelopment “reach the most in need”. On the other hand another big pharmaceutical corporate house by name “Cipla” through their slogan “vision and mission” based on the model of corporate responsibility “incorporating the essentials of safe and quality products at affordable cost, valuing people, helping the environment and sustainability and empowering communities”	Cancer patients Generic medicines are much cheaper at a throw away price compared to branded medicines. Hence, the beneficiaries are under privileged society.
Novartis Limited	India Novartis Comprehensive Leprosy Care Association, Novartis Institutes for Bio medical research (IB)  Novartis Pharmaceutical development  Novartis Institutes for BioMedical Research (NIBR) and Novartis Pharmaceuticals Development	Health: Eradication of diseases including malaria and leprosy Environment: Ensuring environmental protection, control over harmful emissions, and judicious use of energy Conducts research onthe non commonly known and less attended diseases	Cancer patients: Disability prevention, correction, care and rehabillition  Slum children, women Students
Sun Pharma India		Serving the community and addressing their needs  To deliver high quality support to meet the communities needs  Community interverntions that address critical needs  Leaveraging the company’s internal resources such as Research, financial,	Under privileged Rural and Tribal areas and people having limited or no access to healthcare.

		<p>human resources and products to maximize impact in social initiatives</p> <p>The CSR activities include preventive healthcare, livelihood, environmental protection, water management and disaster reliefs etc.</p>	
Lupin Limited	<p>Lupin Human Welfare &amp; Research Foundation (LHWRF)</p> <p>This organization (LHWRF) has been registered under the Societies Act/Trust Act and exempted under Ac. 0.35 cents and 80G and is entitled to take foreign funding through its FCRA account, having staff of about 65 permanent employees and 700 project based employees engaged completely and dedicatedly in CSR activities</p>	<p>Lupin Grama Vikas Panchayat is a local institution to implement and execute CSR activities at village level and is a form of Village Development Committee. The World Bank has replicated this model under District Poverty Initiative Program by taking example from LGVP.</p> <p>Implementation of Government Policy i.e. Apna Gaon Apna Kaam</p>	<p>These schemes are applicable in the state of rajasthan covering 38000 villages.</p>
Divis Laboratories Limited	<p>Divis Lab</p>	<p>Divis laboratories focus heavily on the upliftment of communities and rural areas near to their operations to CSR initiatives and the company spent around 50.67 crores through CSR initiatives that accounted 3.69% of its profit.</p> <p>Their main functions are integrated business model with social and environmental priorities to create shared values.</p> <p>Some of the CSR activities include promoting education, empowering women, rural development, preventive healthcare, safe drinking water, animal welfare, improving standard welfare of living of communities.</p>	<p>Community at large made the operations</p>
Aurobindo Pharma Foundation	<p>Aurobindo Pharma Limited</p>	<p>In 2019-20, Aurbindo spent 48.6 crores that amounts to 2.6% of the stand alone profit.</p> <p>The Companies CSR initiatives through their foundation focus on, promoting education, preventive healthcare, eradicating hunger, poverty and malnutrition, making safe drinking water available, environment sustainability, ecological balance and conservation of natural resources, rural sports, setting up of old age homes.</p>	<p>This Oncology Hospital benefits poor cancer patients from Telengana, Andhra Pradesh and Border Districts in Karnataka and Maharashtra for free cancer treatment and 2.5 lakh patients will be benefited.</p>

		<p>The company has successfully impacted the lives of approximately 6,00,140 individuals including covid-19 activities, benefiting lakhs of individuals.</p> <p>Aurobindo pharma foundation is constructing a new cancer hospital with a 2,18,474.50 Sq.ft area for MNJ Institute of Oncology and Regional Cancer Centre at Red Hills, Hyderabad.</p>	
Dr. Reddy's Laboratories Limited	Reddy's Foundation (DRF)	<p>Driven by its faith in humans' innate motivation and capacity for progress, given the suitable and fair environment, DRF innovates and tries out innovative and new concepts constantly refined and scaled up to cover larger groups of deprived and vulnerable populations.</p> <p>To promote livelihood, DRF works with the youth - rural and urban, ones with disabilities, and farmers to address the problems of employability, income generation, and consequent improvement in quality of life.</p>	Under privileged people with no formal education/not gone to the school/drop outs
Kailash Healthcare Limited	Kailash Healthcare CSR Committee	<p>Eradicating Hunger, Poverty and Malnutrition, promoting preventive healthcare and sanitation and making available safe drinking water.</p> <p>Providing with Hospital and dispensary facilities with more focus on clean and good sanitation so as to combat human immune deficiency virus, acquired immune deficiency syndrome, malaria and other diseases.</p> <p>Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water (including contribution to the clean Ganga Fund set up by the Central Government of (Rejuvenation of River Ganga)</p> <p>Promoting Gender equality, empowering women, establishing of oldage homes, day care centres and such other facilities for senior citizens and majors for reducing inequalities in socially and economically backward groups.</p> <p>Contribution to the Prime Ministers National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Schedule Caste, Schedule Tribes, other backward classes, minorities and women</p> <p>Contributions or funds provided to technology incubators located within academic institutions, which are approved by the Central Government</p>	<p>According to the Organization with reference to CSR activities,</p> <p><i>"It is a commitment to support initiatives that measurably improve the lives of under privileged."</i></p> <p>socio-economic development &amp; relief &amp; welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities &amp; women</p>

		Rural development projects Slum Area development	
Ranbaxy India Limited	Ranbaxy Healthcare society established in 1994	has embarked upon the journey of social development, touching and upgrading the lives of over lakhs in several states like Punjab, Haryana, Himachal Pradesh and Madhya Pradesh. Their activity includes reaching the ground level population using psycho-social-medium of awareness creation and localized development, employing technologies such as street plays, contests, and audio visual programs HIV, AIDS, Malaria also covered	Under privileged people in several states like Punjab, Haryana, Himachal Pradesh and Madhya Pradesh.  Mother and Children and infected patients
Torrento Pharma	Reach Healthcare Programs and Torrnascent Care Institute.	Peaditri Program with aim to each child.	Around 1300 + children are examind in6 years
Cadilla Healthcare Limited	Gujarat Cancer Society	Served number of needy citizens in Hyd, Chennai	Serving underprivileged cancer patients

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