
CORPORATE SOCIAL RESPONSIBILITY IN INDIA: A LEGAL ANALYSIS OF ITS ROLE AND EFFICACY IN STRENGTHENING PRIMARY HEALTHCARE SERVICES

Souvik Ghosh & Avirit Ghosh, LL.M Scholars, Amity School of Law, Amity University,
Kolkata

ABSTRACT

Corporate Social Responsibility or CSR is a concept rooted in the idea that a business should not only focus on generating profit but also take accountability for their impact on society and the environment. CSR reflects a company's commitment to contribute positively to the public, the financial systems and the environment through ethical practices.

There is an understanding that social problems such as poverty, inequality and environmental degradation cannot be solved by government action alone. Companies are expected to step in and share responsibilities. This shift has led to a new kind of business culture where corporations are judged not only by their financial success but also by their contribution to the society. Expanding economies like India has also witnessed a number of firms actively engaging in CSR activities and the ministry of corporate affairs has come up with voluntary guidelines for firms to follow. Companies in India have quiet been proactive in taking up CSR programs and incorporate them in their business processes. Companies now have specialized CSR teams that administer, formulate policies and strategies for their CSR programs and set aside budget to fund them.

Corporate Social Responsibility has taken on a significant role in advancing education and health in India, especially following the amendment of the Companies Act. The legislation mandates that the companies earning profits for three consecutive years must dedicate a minimum 2% of their earnings towards CSR initiatives. Even though healthcare receives a small share of CSR funding compared to other areas its influence on the society is far more profound. When companies invest in medical infrastructure and services they lay the foundation for lasting improvement in public health. Companies in healthcare, pharmaceuticals and insurance can make a strong social impact through CSR due to their expertise. Their efforts like improvement of medical safety and supporting undeserved communities are highly valuable. This study examines and critically analyses the use of Corporate Social Responsibility in healthcare sector in India, highlighting the importance of

companies operating in the field coordinating their operations with social, economic and environmental concerns. Effective use of CSR funds in the healthcare sector requires more than occasional donations. It demands a strategic and long-term approach aimed at creating meaningful and measurable impact. This involves aligning corporate initiatives with national health priorities, forming strong partnerships and focusing on preventive and primary care, especially in underserving areas. Just as important is ensuring transparency and accountability in how these funds are used through regular monitoring, reporting and third-party audits so that the intended communities truly benefit. The study explores different initiatives and activities that healthcare organizations take up to support community development and well-being.

Keywords: Corporate, Legislation, Healthcare, Accountability, Transparency, Medical Infrastructure.

1.1 Introduction

“A business that makes nothing but money is poor business”- Henry Ford.

Corporate Social Responsibility is a philanthropic endeavor on the part of the companies which mainly refer to voluntary contributions made by such companies towards the society and its people in general.

The ideology behind Corporate Social Responsibility is that the companies have a duty towards the society beyond their singular focus of maximizing profits. Organizations that participate in CSR activities do so with a view to positively impact the world.

CSR initiatives in most of the cases are a self-regulating activity that can be expressed through various strategies based on the organizations goals and impact it plans to have. One of the most effective ways through which companies communicate their CSR activities to the internal and external stakeholders of the organization is by the way of generating CSR reports.

Most of the organizations follow the framework of **Triple Bottom Line** while planning their CSR activities. The Triple Bottom Line also known as Elkington's theory was coined by British management consultant and business writer John Elkington.

Elkington's Theory forms the basis of a standard which measures the success of its company based on its social and environmental impact rather than solely focusing on profitability. The

main pillars of this theory otherwise known as the three P's **“Profit, People, Planet”** gives the summary of the driving force behind this concept.

Lincoln spoke of the nation's struggle in a “great civil war” testing the democracy's ability to endure. It was his aim to promote a deeper resolve among his listeners in order to not just honor the dead but to keep fighting their fight and defending the ideals they fell to protect. To quote Lincoln “that these dead shall not have died in vain, that his nation, under god shall have a new birth of freedom, and that government of the people, for the people, by the people shall not perish from the earth.”

A company forms an essential part of the society and just like a nation it is formed by the people, works for the people and operates with the people's interest at its core. A company's motive beyond profit shall be to support and advance the well-being of all its stakeholders including employees, customers and the wider community in general.

By practicing Corporate Social Responsibility also known as corporate citizenship, companies become aware of how they impact different aspects of society including economic, social and environmental ones. Engaging in CSR activities also means a company operates in ways that enhance society and the environment instead of contributing negatively to them.

1.2 Rise and Evolution of CSR in India

Corporate Social Responsibility (CSR) in India has seen a remarkable transformation over the years. Originally it began as an informal act of charity inspired by the religious traditions and the ideals of Mahatma Gandhi but has now become a legally binding obligation under the Companies Act 2013. India's unique path right from the colonial times through planned economic development, to globalization- has shaped this journey, making it the first country to mandate CSR spending by law.

For law students and observers of corporate governance, this change offers a fascinating glimpse into how legislation can reshape the relations between businesses, society and government.

The different phases related to evolution of CSR in India are mentioned below:

Phase 1: Charity and trusteeship (Before the 1990s)

In the early days, CSR was largely about philanthropy inspired by the cultural values and the belief that wealthy business families like the Tatas and Birlas had a moral duty to give back. Inspired by Gandhi's Idea of trusteeship, these industrialists saw themselves as guardians of the wealth they created for society's benefit. Their CSR efforts were mostly focused on local community projects near their factories such as schools, hospitals and basic infrastructure. This approach was voluntary and driven more personal conscience than by any formal strategy. Also, during the 'License Raj' era (1950s to 1990s), strict government regulations limited the private sector's ability to expand beyond localized charitable work with public sector enterprises taking the lead in national development.

Phase 2: Strategic CSR in a globalizing economy (1990s to 2013)

The economic liberalization in 1991 changed everything. As India opened up to global markets, competitions increased and multinational corporations entered the scene, CSR evolved from simple charity to a more strategic, stakeholder focused approach. Indian companies started adopting international best practices in sustainability, labor rights and environmental care to build their global reputation. External pressures from NGOs, investors and consumers pushed businesses to be more transparent and thus aligning their social initiatives with their core operations.

The government encouraged this by releasing voluntary guidelines like the National Voluntary guidelines on Social, Environmental and Economic Responsibilities of Businesses in 2011. While CSR was still not mandatory this approach of the government gave a structure to undertaking CSR initiatives by the corporate houses.

Phase 3: Making CSR mandatory (2014 and beyond)

The biggest change came with the Companies Act 2013 which made spending on CSR activities a compulsory thing for certain companies starting from April 2014. Firms which were having a net worth of over Rs. 500 Crores or turnover over Rs. 1000 Crores or a net profit exceeding Rs. 5 Crores were required to spend at least 2% of their average net profits from the last three years on CSR activities listed under Schedule VII of the Act.

This law shifted the scope of CSR from a voluntary gesture based on goodwill to a legal responsibility. Under this framework the companies must:

1. Set up a CSR committee
2. Draft and get approval for a CSR policy
3. Disclose their CSR activities publicly and
4. Explain if they fall short of the spending requirement.

Later rules like the 2021 amendments tightened the system further by requiring registration of implementing agencies and clear accounting for any unspent funds, which must be transferred to government approved accounts or funds.

Categories of Corporate Social Responsibility:

The different categories of CSR can be explained with the help of Carrols pyramid which mentions four levels of responsibilities which are briefly discussed below:

1. **Economic responsibility:** It is the first and foremost responsibility of a company or in other words the basic responsibility which is to be profitable.
2. **Ethical Responsibility:** It refers to the ethical responsibilities of the company which they must follow while operating like not causing harm or resorting to unfair means which includes:
 - a) Fair treatment to all the customers without any discrimination
 - b) Treating every employee in the organization fairly and positively by providing them with fair remuneration and mandates as per the legal system.
 - c) Honestly disclosing the operating activities to the investors in a timely manner through regular AGMs.
3. **Philanthropic responsibility:** This refers to the responsibility of the companies to voluntarily participate and donate in charitable causes. In other words it means that the company should give back to the society and general public in order to uplift them.
 - a) The different types of philanthropic activities are an organization donating a part from their profits to charities for a good cause.

- b) Contributing funds from the profits of an organization to the welfare of the workforces responsible for creating wealth to any organization.

4. **Environmental Responsibilities:** This refers to CSR activities conducted by a company in order to preserve nature. Environmental activities are generally pursued through:

- a) Reducing pollution, waste and consumption of natural resources.
- b) Reducing unwanted emissions from the manufacturing processes of a company.
- c) Recycling the materials used in the manufacturing processes of a company.

1.3 Need for CSR in Healthcare Sector

In modern times healthcare plays a very important role in forming the baseline of our society. However, India's health care expenditure has been historically low in comparison to its international peers including infrastructural deficits in the said sector particularly in tribal and rural areas.

One of the primary examples of CSR in healthcare in India is the COVID-19 pandemic where a conscientious effort was made by healthcare organizations for availability of oxygen plants, mobile units, PPE supplies and campaigns were conducted by such organizations in order to create awareness among the public.

Activities that can be undertaken by corporate houses in the healthcare sector:

1. Healthcare related promotion activities
2. Making policies that make it mandatory to comply with occupational safety and healthcare hazards.
3. Allocating and distributing resources by the corporate houses in order to improve the social needs of healthcare to the society at large.

Benefits of Corporates engaging in CSR activities:

1. Companies engaging in CSR activities become more socially acceptable by the key

stakeholders.

2. Engaging in CSR activities enhances a company's reputation and public image improving consumer loyalty and brand awareness.
3. Engaging in CSR activities by a company throws a challenge to its competitors and gives rise to a healthy competition in the market.
4. CSR activities often encourage innovation and enthusiasm.
5. Participating in CSR activities increases recognition from the government and highlights presence in international market.

1.4 Major CSR initiatives in healthcare sector

Some of the primary CSR initiatives in the healthcare sector include:

1. Organizing free medical camps in the rural areas.
2. Donating supplies and medical relief equipment in the disaster stricken areas.
3. Supporting and funding medical research.

Companies undertake various CSR activities which align with their goals or product base some primary examples are:

1. **Arogya by Tata Motors:** It is a flagship healthcare initiative by Tata Motors aimed at battling malnutrition among children aged 0-6 years. With the help of this initiative the children are provided with supplementary diets to address nutritional needs of the children during their formative years.
2. **SBIF Sanjeevani:** It is an initiative aimed at providing doorstep medical support to communities from rural, tribal and remote areas with the help of a mobile medical unit and trained medical professionals. The Sanjeevani initiative so far covers 18 states and 2 Union territories.
3. **Community based healthcare through MANSI by Tata Steel:** Tata Steel has built a strong reputation using its CSR funds to uplift the rural and tribal communities

especially in the healthcare sector.

One of its most impactful initiatives is the Maternal and Newborn Survival Initiative also known as MANSI. This program is a joint effort involving Tata Steel Foundation, The National Health Mission (NHM), American India Foundation (AIF) and SEARCH (a healthcare NGO).

MANSI was designed in response to the high rates of maternal and infant mortality rates in remote districts of Jharkhand and Orissa. Many families in these regions live far from reliable healthcare facilities and often lack awareness about pregnancy related complications or newborn care.

Through MANSI the local women are trained as Sahiyas (Community health volunteers). These workers conduct home visits, monitor pregnancies, encourage institutional deliveries and provide basic newborn care. They act as a bridge between the community and the government health services. The initiative also focuses on capacity building by providing these health workers with structured training, support tools and regular monitoring.

Tata Steels approach stands out because it emphasized empowerment over dependency. Rather than providing short term aid, it builds sustainable community led healthcare systems. The program has contributed to measurable declines in neonatal mortality in the target regions and has earned recognition for its evidence based model. By engaging directly with the public health system, Tata Steel ensures that the program is scalable and integrates well with the existing government schemes. In summary, Tata Steels healthcare CSR focuses on community engagement, public health alignment and long-term outcomes offering a model that others can replicate in rural areas of India.

4. Reaching the unreached by Hindustan petroleum Corporation Limited (HPCL):

HPCL has taken a multi-pronged approach to healthcare CSR focusing both on mobile outreach and specialized medical support. Its flagship program in this area is project Dhanwantri, which deploys mobile medical vans to deliver basic healthcare services in rural and underserved urban areas.

These vans are staffed with trained healthcare professionals and equipped with basic

diagnostic tools and medicines. They visit villages on a regular schedule offering services such as general checkups, maternal health consultations child health services and treatment of common illness. By doing so, HPCL addresses one of the major barriers to the healthcare of India.

Another standout initiative is Project Dil without Bill, which funds free surgeries for children and underprivileged patients. These patients are often identified through health camps conducted by the HPCL in partnership with NGOs and hospitals. By targeting a high-cost life threatening condition HPCL maximizes the social return on its investments.

Additionally, HPCL has shown sensitivity to occupational health issues through Project Suraksha which targets truck drivers and transport workers- a group vulnerable to sexually transmitted diseases and road related stress disorders. The project operates health clinics at highway stops offering HIV testing, counselling and awareness programs.

The distinguishing feature of HPCLs healthcare CSR is its targeted delivery model. Rather than a broad undefined approach HPCL identifies specific populations like rural poor children with heart conditions truck drivers and delivers tailored interventions. This needs-based designs coupled with strong implementation partnerships has made its programs both effective and efficient.

5. **HIV/AIDS prevention and awareness programs among the trucking community by Appollo tires:** In response to the high vulnerability of the truck drivers to HIV/AIDS due to long working hours, isolation from families and limited access to healthcare, Appollo tyres launched a dedicated program in the year 2021. The initiative was designed to addressing the root causes contributing to the spread of HIV within this mobile workforce.

A core component of the program is community engagement through peer educators who are trained individuals often from the trucking community tasked with disseminating information about safe practices and the importance of regular health checkups. In collaboration with State AIDS Control Societies the initiative operates Integrated Counselling and testing Centres across major transport hubs. These centres

offer confidential counselling and free testing services. Over the years the program has played a significant role in reducing stigma and encouraging preventive healthcare behaviors among the truck drivers.

6. Investing in Health Infrastructure by Oil and Natural Gas Corporation (ONGC):

ONGC is one of the largest public sector enterprises in India and has channeled a significant portion of its CSR funds into developing medical infrastructure, particularly in under developed regions. Unlike companies that focus solely on mobile or short term interventions, ONGC emphasizes permanent healthcare assets that serve communities over the long run.

A primary example of this is the company's contribution to building a 300-bed multispecialty hospital in Sivasagar, Assam. The facility is equipped with modern medical equipment offers a wide range of services including surgery, maternal care and emergency services. The hospital located in a relatively remote area ensures that the local population do not have to travel 100s of kilometers for treatment.

Another key project of ONGC's healthcare initiative is support for the National Cancer Institute (NCI) in Nagpur a state of the art 455 bed oncology hospital. Cancer care in India is very expensive and largely concentrated in metro cities. By helping establish NCI in central India, ONGC aims to address a critical healthcare gap making treatment accessible to populations surrounding rural and semi urban districts.

ONGC's approach is rooted in long term vision and institutional strengthening. Instead of viewing healthcare as a one-off CSR activity it treats health investment as a pillar of regional development.

7. Providing free dialysis treatment in smaller cities by ICICI Foundation:

Chronic Kidney Diseases require ongoing dialysis, a treatment which is not only costly but also difficult to access in smaller cities and towns. Recognizing this issue the ICICI Foundation has implemented a largescale intervention to support kidney patients by donating dialysis machines to hospitals across India. To date, more than 500 machines have been distributed across 16 states primarily targeting regions with limited medical infrastructure. These machines are being used to offer dialysis treatment either free of cost or at highly subsidized rates. This initiative has already facilitated over 150,000

dialysis sessions, significantly easing the financial burden on patients and improving their access to life saving care.

8. Sparsh Sanjeevani Telemedicine Clinics by Hyundai Motors India Foundation:

Hyundai Motors launched the Sparsh Sanjeevani program with the aim of strengthening rural healthcare delivery systems through the use of telemedicine. The initiative sets up nurse assisted clinics in remote villages where patients can connect via video conferencing with medical specialists based in urban centres. During these sessions the nurses assist patients in explaining symptoms and conducting basic diagnostics. Once the remote consultation concludes, the prescribed medications are provided onsite. This model allows individuals in remote locations to receive expert medical advice and immediate treatment without needing to travel distant hospitals.

1.5 Challenges in Implementing CSR Initiatives

The Implementation of the Corporate Social Responsibility schemes within the health sector presents a complex set of challenges that stem from structural, operational and institutional deficiencies. Though in India the mandated CSR under Section 35 of the Companies Act 2013 has channelized substantial corporate funding towards health initiatives, the effective implementation of these programs is beset by several interconnected challenges that often dilute their potential impact transforming them from instruments of systematic change into mere compliance exercises. The quality, reach and long-term sustainability of these interventions remain uneven. Some of the instances are listed below:

1. Fragmented governance and weak coordination with State health services: CSR initiatives by their nature are often implemented as a standalone project isolated from government health programs, that creates a parallel system rather than complementary ones.

The lack of synergy leads to parallel service delivery systems that lead to duplication of effort in some areas while leaving critical gaps in others. Integration and sustainability of successful CSR led interventions by state health systems become difficult once corporate funding ceases.

2. Urban centric allocation of CSR funds and rural neglect: CSR funds in the healthcare

sector are mainly done in the urban, semi-urban or metropolitan regions, mainly because of easier logistics, higher visibility and lower operational risks and the rural and tribal regions remain underserved in this scenario.

Companies like Hindustan Zinc Limited (HZL) has made strides in rural Rajasthan supporting 3117 Anganwadi's through its 'KHUSHI' initiative that improves the child nutrition and health access for 58,000 children. On the other hand the Reliance Industries allocated around 1000 crores in CSR with significant portions directed towards urban education and healthcare leaving the rural and tribal healthcare infrastructure with limited focus.

3. Inadequate monitoring and Impact assessment mechanics: Many CSR programs suffer from inadequate monitoring and impact assessment frameworks. The focus mostly remains on the amount of funds that is spent rather than the outcome making it compliance driven expenditure rather than outcome driven expenditure. Data collection is often self-reported and not benchmarked against public health indicators defined by agencies such as WHO or the NHM.

Dabur's campaign named 'Dengue Fighter' reached around 7,00,000 students but did not report measurable reductions in dengue cases post intervention. This clearly states that a third-party survey needs to be standardized in order to monitor the outcomes.

4. Limited technical and managerial expertise: The effectiveness of CSR health initiatives is often hampered because of the limited technical expertise among the corporate implementors. Corporations excel in management of their business but mostly lack specialized knowledge required in the public health sector for successful expenditure of the CSR funds in the health sector. Without technical partnerships with medical institutions and NGOs the health projects by corporates often remain superficial like distributing medicines or short-term health camps rather than addressing the deeper systematic issues like maternal health and sanitation.

Dells CSR project on chronic disease prevention spent 1.02 crores and recognized that 60% of the Indian death are due to non-communicable diseases but provided no details on clinical or policy level integration which indicates a gap in the technical depth. On the other hand Dr. Reddy's maternal and child health program in Telangana that was

implemented with the NICE foundation leveraged clinical expertise to monitor pregnancies and maternal outcomes. This approach demonstrates the value of specialized partnerships.

5. **Potential Conflict of Interest:** In most of the cases it is seen that the CSR in healthcare sector overlaps with marketing strategies. CSR departments of corporates lack basic understanding of community behavior and medical infrastructure to design or manage health programs which result in failure of the basic focus of CSR in the health sector, rather it helps in brand building for the corporate. The imperative to generate positive public relations can sometimes overshadow the goal of maximizing social impact.

Several CSR initiatives reflect brand alignment over public health priorities, Marico's Saffola a heart healthy brand launched 'Project Her Heart' directly promoting its product under the guise of CSR that raised ethical concerns about commercialization. Contrarily Bharat petroleum Corporation Limited 'Integrated Cancer care and cure Program' which funds treatment of over 450 BPL patients across six major cancer hospitals and conducts 700 screening camps demonstrates a more mission driven approach aligned with critical health needs.

1.6 Addressing critical issues of CSR and ways of improving

Critical issues and negative usage of CSR stem from misuse of funds and lack of transparency and self-servicing initiatives. Some key critical issues of CSR in healthcare sector are:

1. India is the first and only country to have statutorily mandated the CSR for certain classes of companies but also allowing a lot of leeway. Many CSR projects are facing non-transparency in financial reporting, decision making and program evolution making it hard to track whether the funds are serving for healthcare needs.
2. Insufficient funding from CSR and low budgeting to the healthcare sector from the CSR budget limit the capacity to address the significant infrastructure and service space often resulting in unsustainability. Some of the companies fund feel good projects but avoid the root cause of health issues restricting their products. A tobacco company for instance might have sufficient funds for health while lobbying against strong regulation.

Practical ways of improving CSR initiatives:

1. Strengthening basic health infrastructure:
 - a) Companies can adopt nearby primary healthcare centres to improve buildings, infrastructure, water supply and provide basic diagnostic tools.
 - b) They can introduce mobile health vans to reach remote villages for routine checkup, maternal care and basic lab tests.
 - c) Provide ambulances or emergency transport to strengthen referral linkages with district hospitals.
2. Build Human Resource Capacity:
 - a) Fund skill development programs for nurses, ASHA workers and health officers to improve service quality.
 - b) Providing support for tele-training and e-learning modules so that rural health staff can access updated medical knowledge.
 - c) Offer short term fellowships or stipends for young doctors and paramedics to serve in underserved areas.
3. Promoting Preventive community health:
 - a) Conducting regular awareness drives on hygiene, nutrition and immunization, family planning and non-communicable diseases.
 - b) Partnering with local schools to run health checkups and wellness education sessions for students.
4. Introducing technology-based solutions:
 - a) Creating and supporting telemedicine facilities that connects PHCs with tertiary hospitals.

- b) Help digitize patient records to improve continuity of care and reduce paperwork.
 - c) Promote low-cost health monitoring devices and kiosks for early disease detection.
5. Improving Supply logistics:
- a) Ensuring continuous supply of essential medicines, vaccines and medical consumables through logistics partnerships.
 - b) Supporting development of cold chain systems for vaccines and temperature sensitive medicines.
6. Strengthening partnerships:
- a) Align CSR health activities with existing government schemes such as the NHM and Ayushman Bharat.
 - b) Collaboration with experienced NGOs that have a presence in rural health programs to ensure smooth execution.
7. Focusing on women and child health:
- a) Conducting regular maternal and child health camps to monitor pregnancy and infant health.
 - b) Assistance in improving immunization and outreach awareness among new mothers.
 - c) Promotion of menstrual hygiene awareness and provide access to safe and affordable menstrual products.
8. Monitoring and measuring impact:
- a) Setting clear and measurable goals like reduced maternal deaths and improved immunization rates.

- b) Using third party evaluators for impact assessment.

9. Encouraging Local Participation:

- a) Supporting the formation of local health communities to involve community members in decision making.
- b) Creating feedback mechanisms so that patients can share experiences and suggestions.

10. Ensuring Long term Sustainability:

- a) Focus on building local capacity so that the initiatives can continue after CSR funding ends.
- b) Promoting solar powered or eco friendly PHCs to reduce costs and environmental impact.
- c) Developing clear transition plans for government or community ownership of health programs.

1.7 Judicial/Normative Lens (Indian & International):

Indian judgments and international case laws provide diverse insights with regards to corporate responsibilities. Indian courts have increasingly acknowledged the state's obligation to promote the public welfare, and also furthered duties of private actors, in environmental jurisprudence. Environmental Cases (e.g., MC Mehta cases) decision has pinned corporate liability for public injury. At the same time, corporate law concepts – developed from cases such as *Salomon v. Salomon & Co. Ltd.* – sustain the concept of a separate corporate personality while contemporary statutory and regulator systems bring obligations regarding society to play. In recent decades, courts have paid greater attention to corporate social responsibility (CSR) and stakeholder interests in diverse legal systems, thus encouraging corporations to integrate business operations with human rights and public health norms.

1.8 Selected Indian Case Law: Analysis

1) Tata Iron & Steel Co. Ltd. v. State of Bihar, AIR 1958 SC 452 – Though this caselaw is mainly a tax and administrative issue but the commentators while describing early Indian jurisprudence used to cite this to illustrate the broader social obligations expected of large industrial undertakings.

2) MC Mehta v. Union of India, (1987) 1 SCC 395 – This case is the pioneer of in environmental law, principles of absolute liability is established by this case also directs the proactive remediation obligations for industries the case shaped expectations that corporate operations must prevent harm to public health and environment.

3) Vivek Ranjan Sriram v. Insurance Regulatory and Development Authority of India (IRDAI) (2019) addressed CSR compliance within regulated sectors, such as the insurance industry. Here, the court underscored CSR as a fundamental part of the ethical framework guiding businesses, emphasizing that CSR obligations apply consistently across sectors, even those with stringent regulatory oversight. This decision reinforced that ethical obligations, including CSR, are not separate from core business practices but are deeply intertwined with corporate governance and regulatory compliance.

3) Binani Cement Ltd. v. Srei Equipment Finance Ltd. & Ors (2018), examined CSR obligations within the context of corporate insolvency proceedings. The Supreme Court, in this instance, underscored CSR's critical role in corporate governance by interpreting CSR duties as inseparable from the corporate entity itself, even amid financial distress. This case thus reinforced the judiciary's view that CSR commitments should not be disregarded due to insolvency, affirming the idea that corporate responsibility to society endures regardless of a company's financial circumstances. Together, these cases illustrate the judiciary's evolving view on CSR, reinforcing its status as a mandatory and inextricable aspect of corporate identity in India.

1.9 Conclusion Corporate Social Responsibility (CSR) has emerged as a crucial mechanism for strengthening India's health sector, especially in an era marked by growing healthcare demands and constrained public resources. By channeling private sector expertise, innovation, and financial capacity, CSR can fill critical gaps in healthcare infrastructure, access, and awareness. However, its long-term success depends

on maintaining transparency, accountability, and alignment with national and community health priorities. Strong legal and institutional frameworks, combined with active judicial and civil society oversight, are essential to ensure that CSR initiatives do not replace governmental responsibility but rather act as strategic complements to public health efforts. When implemented effectively, CSR can foster an inclusive and sustainable healthcare ecosystem—one that upholds equity, promotes preventive care, and supports India's broader goal of achieving universal health coverage.

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