

# Sustainability of Corporate Social Responsibility During and Post-COVID-19

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**Abstract:** The Covid-19 is an opportunity to rethink and resilience for attaining Sustainable Development Goals through United Nations Development Programmes. During the Pandemic situation, the Industrial Sector as well as Multinational Corporations should focus on issues and challenges regarding the welfare of the society and also to identify the priorities of the community which is the need of the hour. During the Emergency period, organizations must focus on Corporate Social Responsibility initiatives which correlate with Global Sustainable Development Goals. Another aspect is that the ecosystem which is the community of living organisms, has been exploited which affected the symbiotic relationship. In this paper we have observed the ethical, social, legal and economic responsibilities of the industries and corporations and their alignment with the constitutional provisions and Sustainable Development Goals.

**Keywords:** Covid 19; Sustainable Development Global Goals; Corporate Social Responsibility; Ecosystem;

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## **DHARMO RAKSHATHI RAKSHITAH**

If we protect Dharma, it will protect us. Dharma can be equated with that of 'Duty'. It's the duty that alone is the prescription for a Human Being in an ecosystem, with an advantage to exploit the ecosystem.

### **I. INTRODUCTION**

COVID-19 has initiated both negative and positive impacts on human beings. Negative impacts are known to everyone, but positive is known and adopted by 'wise' people only. Of course this aspect needs adoption by everyone for learning a lesson from the past and implementing the same in the future.

#### **Ecosystem:**

Human beings have a role determined in an Ecosystem and the same is that of 'Consumer'. Being a Consumer, Man has to follow structural and functional norms of Ecosystem. Structural ecosystems imposed a condition that "Natural resources" are made available either scarcely or renewably. Functional ecosystems conditioned the exploitation of resources due to its inter-dependency. This paper examines as

to whether we are in compliance of the same, especially through our Industrial estate.

### **II. INTERNATIONAL REGIME ON SUSTAINABLE DEVELOPMENT GOALS**

Doctrine of Sustainable development for the first time got its recognition through the "World Commission on Environment and Development" under Chairmanship of Mr. Gro Harlem Brundtland Oslo, (20 March 1987) by setting a goal to achieve the same by 2000 and beyond.

Sustainable Development Goals (17 integrated goals) also known as Global Goals were adopted by UN Member States in 2015 to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030.

The United Nations Development Programme is mobilizing 170 Countries for achieving the Sustainable Development Goals through partnership from Government, Private Sector, Civil Society and Citizens, so as to make sure “Better Planet for Future Generations.”

## **Sustainable Development Global Goals**

International community after analyzing the statistical data in furtherance of conserving the human life on this planet ‘Earth’ identified and adopted 17 goals as Sustainable Development Global Goals and the relevant Goals connected to the theme of our paper are discussed here under:

### **Poverty Eradication**

Modern State is combating poverty, since the same is the root cause for in-equality, injustice etc. Latest Statistics also confirmed the fact that 50% of the poor population is under 18 years of age. Youth are the progressive generation of any nation, when suffering considerably in poverty. No Nation can go ahead with Constitutionalism. Hence, eradication of Poverty is identified as the ‘greatest challenge’ for Modern Man and the same is targeted to be achieved by 2030.

### **Quality Education**

World community has been progressing in improving literacy rate since 20 years, especially among the girl community. But in developing countries, the same has become a tough task due to poverty, armed conflicts and other emergencies. Rural and Urban factors also contribute to the management of quality of education. Quality education is one major task for achieving Sustainable Development. Hence, there is a need to develop suitable strategies through vocational and other forms of education that are accepted by the International Community

### **Access to Water**

Sustainable Development Global Goals is ‘Adequate water supply’, since 40% of the World population is suffering with ‘scarcity of water’. Drought and Desertification are expanding their horizon, so as to expand the human suffering multi-dimensionally.

### **Decent work and economic growth**

In spite of Global recession and economic crisis, the world community has resolved to improve the economic status of the working community by adopting suitable provisions for

minimizing inequalities in employment, decent work conditions etc., by 2030.

### **Industry, innovation and infrastructure**

Energy is the driving force of Ecosystem and Innovation along with Investment are the driving force for economic growth. Due to Modernization, life has shifted to Cities from Villages, giving scope for development of transportation and communication technology. It requires expansion of modern man’s needs, especially regarding ‘communication’.

### **Responsible consumption and production**

Utilization / exploitation of Natural Resources and the creation of waste by man is identified to be re-designed in a sustainable manner. Accordingly the sharing of required mechanisms towards sustainable use and implementation of the same is another task.

### **Climate action**

Due to human activities in spite of Kyoto protocol Concern of climate continues to be goal and convention on climate Change’ etc., Economic loss apart from human loss, the human being is suffering on account of climate-related disasters. Sustainable human practices alone will save the modern man from such kinds of evils. Education and appropriate strategy are the present Global Goal for effective implementation of International strategy on Climate related issues.

### **Life on land**

Earth is the only Habitat for Human Being. Ecosystems have sufficient resources for utilization by human beings, but ‘anthropocentrism’ degrades / pollutes and manipulates the same. Future generation’s need for Natural Resources is being appreciated slowly and we are realizing the importance of ‘egocentrism’ but still have a long way to move ahead.

### **Partnerships for the goals**

Collective effort but not individual and multi-dimensional strategy alone is capable of taking us to reach Sustainable Development Global Goals. Certain nations' performance in this regard remained steady but at a minimal level of their targets and whereas certain other Nations need assistance in this regard. The growing International relations may be utilized for achieving these SDGG as versioned by 2030.

### III. NATIONAL REGIME ON SUSTAINABLE DEVELOPMENT GLOBAL GOALS

India, one among member Nations to majority of International Conventions is obliged to implement the decisions taken through domestic law. In addition to Treaty Obligations, India has Constitutionalism in consonance with the Ecosystem. Art. 48-A; 51-C & 253 gave a Constitutional mandate for all of us to reach what SDGG as agreed upon.

#### Role of Industries

Industrial Sector, being a major shareholder in Nation's Economy can shoulder the responsibility in compliance with Sustainable Development Global Goals at domestic level. Indian Law has identified Corporate Social Responsibility as a legal compliance mechanism towards their eligibility. All categories of industries based on their investment are brought under this statutory obligation. Regional development is also considered, while promoting the industrial sector for achieving economic growth in equity. Various schemes have been created to make the industrial sector accountable towards Society.

#### Statutory Regime of Corporate Social

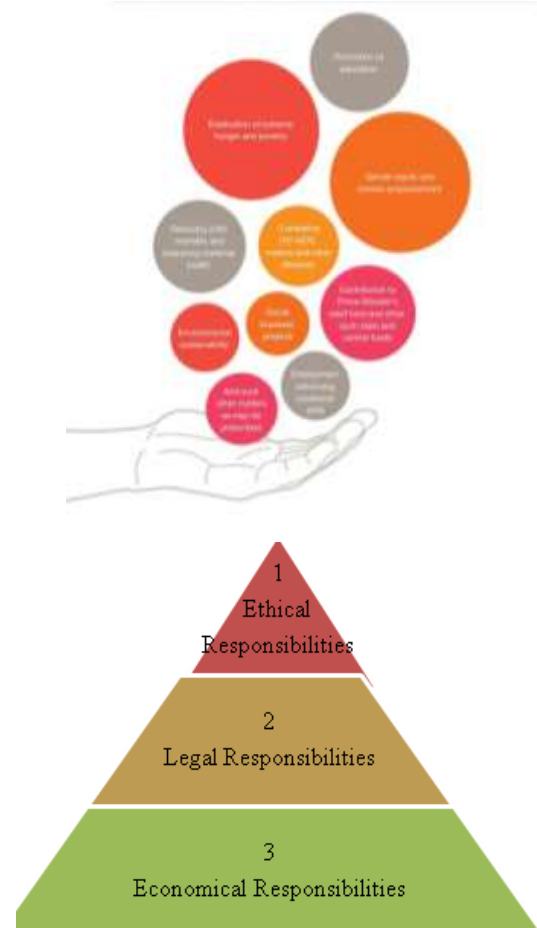
#### Responsibility in India

Sec. 135 of Companies Act, 2013 has initiated Corporate Social Responsibility with the following objectives:

1. To analyze the responsible measures being taken by companies to put forth an accountable image before the society and to pay back to the community for the use of its resources.
2. To identify the practical strategies implemented by companies to be more socially responsible.
3. To provide an insight as to how far the companies are willing to go, in order to meet the social obligations and those of the stakeholders.

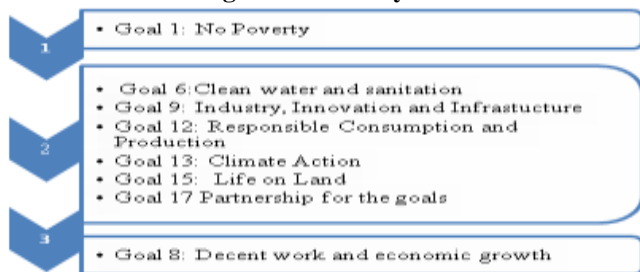
4. To probe into the company's ethics in respect to avoiding any kind of harm or damage to the environment.
5. To inspect whether the company makes efforts to support new and emerging national campaigns such as sustainable development, protection of exhaustible natural resources, healthcare and sanitation etc that need support to have a larger beneficial impact.

The Ministry of Corporate Affairs, Government of India has issued clarification on spending of CSR funds for COVID-19, declaring that it is eligible for CSR activity.



**Figure 1- Activities of Schedule VII**

**Figure II- CSR Pyramid**



#### IV. CSR ACTIVITIES THAT CAN BE ADOPTED POST COVID-19

1. Migratory workers / unorganized workforce should be reorganized to secure their employment in pursuance with their Right to Life.
2. Educational needs of the future generations during and post- COVID-19 could be effectively addressed, especially of those who are unable to afford due to financial and technical deficiency.
3. Health needs shall be addressed by suitable supporting regulation with a supervisory mechanism/ hierarchical system over public, Hospitals and other stakeholders.
4. Health regulation mechanisms like testing, preventing further spread, sanitizing processes etc., could be supported under CSR.
5. Financial supporting services / schemes should be developed with the help of intellectual research and developmental progressive steps.
6. Scientific communities shall be prescribed with 'Code of Ethics', so as to prevent them from indulging in unnecessary experiments with bio-organisms.
7. Criminalization of illegal and inhumane experimentation in scientific laboratories shall be sponsored by performing appropriately.
8. CSR mechanism to be applied to find out long run solutions and institutionalize the same thorough research towards Sustainable Development, eradication of poverty and other evils against modern man.
9. Promotion of ethics shall be the top priority of the CSR process so as to grant liberty to man against various social evils.

#### V. CONCLUSION

Global Goals were adopted by UN Member States in 2015 to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030. Eradication of Poverty is identified as the 'greatest challenge' for Modern Man and the same is targeted to be achieved by 2030. Global need to develop suitable strategies through vocational and other forms of education is accepted by the International Community in order to provide quality education. Need to implement appropriate strategy are the present Global Goal for effective implementation of International strategy on Climate related issues. Resolving and improve the economic status of the working community and improve economic status by implementing SDGG properly. The exploitation of Natural Resources and the creation of waste by man have been identified to be re-designed. Compliance with Constitutional provisions and Industries initiatives towards achieving goals through following and implementing corporate social responsibility

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