CHAPTER – 4

CSR VIEWS AMONG ETHNIC GROUPS IN INDIA

‘He has made you above the others and He will test you by the gifts he has given to you’

- Quran 6:165

Laws relating to acceptable social behavior are not new to India. Ancient texts lay down the manner in which society was to function, the boundaries of inter-personal relationships and even detailed descriptions as to how members of a particular class or community were to carry out their lives. It is not without much surprise that these texts are invariably borne out of a religious ideology.

The values of giving has its roots going deep to mythological times where Karna one of the central characters in the Hindu epic Mahabharata was a man with a phenomenal sense of integrity and generosity. Lord Indra who tricked him by disguising as a Brahmin for his Kavach and Kundal that made him invincible was amazed at Karna’s capacity to give away anything asked for. Even though he had alliance with Kauravas during the war, he is always been remembered as ‘Daanveer Karna’.

Also, ‘Maharshi Dadhichi, one of the greatest saints of all times donated his bones for the welfare of the community, a force that still drives Indian philanthropy.

We all have grown hearing such stories on power of giving and understanding the necessity of community development and humanistic approach in every way of life. Irrespective of profession, high or low profile, there are people who have made best of their capabilities provided to them for development of society.
This chapter is actually an extension of the History of the Corporate Social Responsibility peeping into the earlier era through philosophical view (through the eyes of the religion and culture).

The researcher has started with the philosophy of the Sanatan or Vedic Dharma, quoting extensively from the Vedic literature to prove the point that Vedic culture had all the ingredient of Corporate Social Responsibility and more. The Vedic Dharma preaches “Vasudhav Kutumbakam” or the whole world is like a family and further that everything existing in this world is creation of the Almighty and we need to take care of His creation. As per the Vedic culture everything around us has divinity and we need to respect that. Further various dimensions of corporate social responsibility such as Social, Economic, Stakeholder, Voluntariness, Environmental, Sustainability dimensions are covered.

Researcher has further explored the practices of the other religions namely Jainism, Sikhism, Judaism, Christianity and Islam.

When you hear the phrase ethnic diversity, what country do you think of? The USA? Are you surprised to learn that the most ethnically diverse country on Earth is - India? You have to look to the entire continent of Africa to find more native ethnic diversity than in this single country. Nor is this a recent phenomenon. India has been extremely diverse for centuries. How this has come about is a fascinating story.

India is a unique country with great diversity in ethnicities, race, religion, language, culture, cuisine and in every other aspect of the human society. Indian civilization is one of the oldest in the world and primarily consists of the Indo-Aryans of North India and the Dravidians of South India, the latter being the original inhabitants of the country, with links to the people of the Indus Valley Civilization while the former migrated to the country at about 1800 BCE.

Before we can explore the story of India, we have to define what we mean by ethnic group. Anthropologists define ethnicity through a shared membership in an important cultural grouping, because ethnicity, like race, is a cultural category, not a biological one. Co-religionists can form an ethnic group because members of a religious community share many cultural values, especially in India where religious identity is such an important part of personal identity. Ethnicity can also be a function of the common culture of a geographical area; people of Bengal wear a distinctive style of clothing and speak one of the dialects of the Bengali language. People who live in a geographical area may also have a common immigration history.
Ethnicity is not a solid classification unlike native language, nationality or religious belief. Ethnicity is a concept referring to a shared culture and way of life. This can be reflected in language, religion, material culture such as clothing and food, and cultural products such as music and art.

Ethnicity is likely a bit more difficult to explain for most people. Unlike race, which is primarily seen and understood on the basis of skin colour and phenotype, ethnicity does not necessarily provide visual cues. Instead, it is based on a shared common culture, including elements like language, religion, art, music, and literature, and norms, customs, practices, and history. An ethnic group does not exist simply because of the common national or cultural origins of the group, however. They develop because of their unique historical and social experiences, which become the basis for the group’s ethnic identity.

Indians are the people who are the nationals or citizens of India, the second most populous nation containing 17.50% of the world's population. "Indian" refers to nationality, but not ethnicity or language. The Indian nationality consists of many regional ethno-linguistic groups, reflecting the rich and complex history of India. India hosts all major ethnic groups found in the Indian Subcontinent.

The history of India includes the prehistoric settlements and societies in the Indian subcontinent; the blending of the Indus Valley Civilization and Indo-Aryan culture into the Vedic Civilization; the development of Hinduism as a synthesis of various Indian cultures and traditions; rise of sixteen oligarchic republics known as Mahajanapadas; rise of Śramanera movement; birth of Jainism in 9th-century BCE and Buddhism in 6th-century BCE, and the onset of a succession of powerful dynasties and empires for more than two millennia throughout various geographic areas of the subcontinent, including the growth of Muslim dynasties during the Medieval period intertwined with Hindu powers; the advent of European traders resulting in the establishment of the British rule; and the subsequent independence movement that led to the Partition of India and the creation of the Republic of India.

India is one of the world’s oldest civilisations. The Indian culture, often labelled as an amalgamation of several various cultures, spans across the Indian subcontinent and has been influenced and shaped by a history that is several thousand years old. Throughout the history of India, Indian culture has been heavily influenced by Dharmic religions. They have been credited with shaping much of
Indian philosophy, literature, architecture, art and music. Greater India was the historical extent of Indian culture beyond the Indian subcontinent.

During medieval period, Islam played a significant role in shaping Indian cultural heritage. Over the centuries, there has been significant integration of Hindus, Jains, and Sikhs with Muslims across India.

India is the birthplace of Hinduism, Buddhism, Jainism and Sikhism, collectively known as Indian religions.

Hinduism is the majority in most states; Kashmir and Lakshadweep are Muslim majority; Nagaland, Mizoram and Meghalaya are Christian majority; Punjab is a Sikh majority with Hindus 37%. It is to be noted that while participants in the Indian census may choose to not declare their religion, there is no mechanism for a person to indicate that he/she does not adhere to any religion. Due to this limitation in the Indian census process, the data for persons not affiliated with any religion may not be accurate. India contains the majority of the world's Hindus, Jains, Sikhs, Zoroastrians and Bahá'í. Christianity is widespread in the Northeast India, parts of southern India, particularly in Kerala and among various populations of Central India. Muslims are the largest religious minority. India is also home to the third-largest Muslim population in the world after Indonesia and Pakistan.

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Indo-Aryans
The Indo-Aryan people are part of the various Indo-European ethno linguistic groups who speak one of the many Indo-Aryan languages. It is estimated that the Indo-Aryans first migrated to the Indian Subcontinent of South Asia around 1800 BCE. Indo-Aryans make up most of the India's population and are mostly located in north and central India.

The Indo-Aryans are the most diverse group of people in India, being made up of Assamese, Bengali, Gujarati, Hindi, Kashmiri, Konkani, Marathi and Punjabi. The Indo-Aryans dominated all of India, outside of South India where most Indians are of the Dravidian
people. Many of India's great dynasties and empires came from the Indo-Aryan peoples of India, like the Maurya Empire (322-185 BC), the Gupta Empire (320-558), the Karkota Empire (625-885), the Pala Empire (700-1100), the Maratha Empire (1674-1818), and the Mughal Empire (1526-1857), just to name the major ones. Each of the Indo-Aryan ethnic groups has their own languages.

Dravidians

The Dravidian people are any native speakers of the Dravidian languages in the Indian Subcontinent of South Asia. Almost all the Dravidians of India live in the south of India. The five major ethnic groups of Dravidian people in India are Kannadiga, Malayali, Tulu, Tamil, and Telugu.

The ancient Indus Valley civilization in India was believed to have been of Dravidian origin in northern India, but then the Dravidian people were pushed south when the Indo-Aryans came in and the Kuru Kingdom in northern Indian arose. Later south India was dominated by the three Dravidian kingdoms of the Cheras, Cholas, and the Pandyas. These three kingdoms have been shown to sponsor the growth of literature, music, the arts and to have done extensive trading. The three kingdoms also supported and were tolerant of Buddhism, Jainism, and Hinduism, which is part of the reason why the Dravidian people have a diverse religious following. The Chera kingdom fell to the Rashtrakuta Dynasty over time, and then eventually the Vijayanagara Empire dominated all of south India. Eventually, after a few centuries in power, the Vijayanagara Empire collapsed in 1646 due to rebellions and pressure from the Muslim north. South India then split up into smaller states that were then slowly taken over by colonists from Europe. The major languages spoken by the Dravidian people are Brahui, Kannada, Malayalam, Tamil, and Telugu.

The Religious Texts

Laws relating to acceptable social behaviour are not new to India. Ancient texts lay down the manner in which society was to function, the boundaries of inter-personal relationships and even detailed descriptions as to how members of a particular ethnic class or community were to carry out their lives. It is not without much surprise that these texts are invariably borne out of a religious ideology.
The religious texts like the Vedas followed by Hinduism, Bible followed by Christians, Quran followed by Muslims, Guru Granth Sahib by Sikhs are followed by the people in India.

The tradition of charity finds itself in every religious text across the world. There seem to be few other principles which are so globally accepted. Whether it is the Zakat, the Islamic practice of giving and consequent self-purification, or the Dāna, the practice of giving in Hinduism, the concept of gratuitous transfer of wealth to the less privileged, strikes a common chord between the two most prevalent religions in India.

CSR is about tradition and culture. Inculcating CSR is also about training young minds and helping future generations organise themselves for greater good. Social responsibility needs to be deeply ingrained from childhood.

As a culturally diverse nation India witnesses and experiences a complex and dynamic social system. To understand these complexities require a sound philosophical foundation to deepen our understanding of such dynamism and complexities. At a more specific level, the complexities mainly stem from the rich cultural and religious heritage of India. A sound exploration of such background would contribute to broadening our perspectives of CSR and its operational aspects in modern India. Thus a holistic and deeper understanding of the religions, culture and ethical orientation will result from a multidimensional approach to the values and their determinants (Rao, 1970; Sharma, 2003; Sen, 2003) of CSR practices in the Indian governance.

4.1 A Religious Basis of Corporate Social Responsibility

The religion is defined as way to the life. All religion are supposed to build the society on the ethical foundation derived from the religious preaching and to support the not so privileged members of the society so that each and every individual unit of the society become productive and contribute towards the well-being of the society as whole.

A few examples are being reproduced from religious books of the different religions to elaborate the point that all the sacred books wants that the fortunate members of the society should take care of the deprived members of the society and help them to contribute positively for the society. But there is a big difference between the teachings of the religions
which originated in India and originated elsewhere. The religions which have Indian roots see
the whole world is the creation of the almighty (Parmatma) and a part of that almighty is
present in everything created by Him. Therefore, one should not hurt any other creature
whether live or not. Everybody must follow the laid down principles of ethical living without
greed for accumulating worldly things. Even when one is doing good to others, one should
not expect anything in return.

From a broader perceptive we can say that the seeds of the CSR were sown since the
mankind has started living in group. The reasons for living in group were to have a better
force to hunt, protect themselves and to bring up the offspring. The group-living insured that
the weak were adequately taken care-of. The very purpose of the community was to live as
extended family and help others who are not so fortunate due to one reason or the other.

Since the start of the civilization, religion has always been the foundation for development of
any culture. From Sociological point of view, broadly Religion is said to be “a system of
beliefs and practice by means of which a group of people struggle with the ultimate problems
of human life” (Yinger, 1970).

Normally, the human behaviour is formed based on the religious values and related
philosophy. Our lifestyle and responses are derived from the culture in which we live and
religion which we follow.

Every religion teaches us to maintain the dignity of being human and help others to the best
of once capacity. This benevolent attitude is the basis of the formation of the Responsible
behaviour of the human being. Every religion is having embedded values of sharing some of
your wealth with under privileged members of the society in order to provide them a
respectable life.

(Sharma G. D., 2001) put forth his viewpoint that for an effective management system in a
country, the values need to be embedded in the culture of the country.
Research suggests that for doing business, if we follow the religious principles, which drives
us towards trust, honesty, commitment and creativity resulting in enhanced business
performance (Krishnakumar & Neck, 2002) and (Muniapan B., 2009).
The rightness of wrongness of an issue is a relative phenomenon which is often directly linked with the value system of a society. Religious teachings have strong influences in the creation of values and therefore in the determination of ethics (Rao, 1970; Sharma, 2008). Religion played a major role in laying the philosophical foundation of ethical practices in India.

The tradition of Indian religion can be divided into two main currents. One is based on the Vedas, the universal knowledge concerning cosmos and man, and the actions (rituals) humans are supposed to perform to remain in contact with the gods and the powers of nature.

Table No. 4.1  The Four Vedas of the Hindu Philosophy

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<th>Sr. No.</th>
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There are four Vedas: the Rigveda, the Sāmaveda, the Yajurveda and the Atharvaveda, each of which has four parts. Their core consists of hymns to the gods. The various parts also contain prayers, rituals, theology, philosophy and finally the Upanishads - of which there are at least 108 - which contain the deepest and most esoteric conclusion and summary of the Vedas. The Rigveda is the most fundamental Vedic text, and belongs to the oldest published literature in the world. Before the Vedic knowledge was written down it was transmitted orally from teacher to pupil and memorized. It is said that they were given to humankind by great sages and seers from the moment humanity began to develop a self-conscious mind - and that is, according to Hindu doctrines, millions of years ago.

The other tradition is the śramana (not to be confused with “shaman”) tradition. A śramana is someone who consciously pursues spiritual aims. To these the Jains and Buddhists, who both deny the authority of the Veda - at least the priestly interpretations and practices of it. Still, both traditions have deeply influenced and fertilized each other, and have partly achieved a synthesis, and they usually respect each other. The Vedas were brought by the Aryans, who are said to have come from the Northern part of ancient India - which stretched beyond the
Himalayas - but the śramana tradition already existed in regions more to the South, which included present-day India.

4.1.1 The Vedic or Sanatan Dharma

The Indian civilization is known to be the oldest civilization on earth and the ancient Indian literature is full of verses which enlighten us towards the co-existence of all the living being on this mother earth and sharing the available resources for the well-being of all. The concept of Virtue or Dharma as per Indian philosophy is to follow truth and has been the foundation of the moral and social values evolving the practices of so called CSR (Radhakrishnan, 1929).

The Vedic Dharma or Sanatan Dharma is the oldest religion of the world and is also known as Hinduism. The name Hindu was given by the Persian invaders for the people living across River Sindhu (In Persian “S” is announced as “H”) and hence the religion followed by them as Hinduism.

Vedic Dharma is guided by the Vedantic Philosophy which is the extract of ancient Indian Vedic Scriptures. The Vedic Scriptures include Four Vedas (Rig, Yajur, Samand Atharva), Upanishad, Mahabharata, Ramayana and Puranas etc. Vedanta is basic source of knowledge providing the essential values to have divinity in human lives and also a smooth sailing of Indian businesses. (Baranwal, 2013b).

Vedas are the oldest sacred scripture and Veda means “knowledge”. The knowledge embedded in Vedas is to know the Brahman (Universal Self) and Atman (Individual Self) and have a union of the two to attain Moksha.

The Vedic Rishis could feel and see the supernatural due to their divine power. During their meditation, when they move on to higher supernatural platform, the divine truths were revealed to them and the Vedas contain that enlightened perception of this universe.

The mantras of the Vedas, called as Rik or Richa are in metered form and recited in the praise of the deity. The mantra that can be melodiously chanted is called Sama; the mantra in prose form is called Yajus; the daily rites and rituals in prose or poetic form is called Atharva.
The great seer Sri Vyas consolidated and categorized all the available mantras in four parts and these parts are known as four Vedas (Rig, Yajur, Sam and Atharva).

The Upanishads have the essence of the Vedic knowledge described in query-reply form for easy consumption of the divine knowledge. The Upanishads preach that Atman and Brahman are separated by Maya and we need to remove Maya for uniting Atman with Brahman thus attaining the Moksha.

Shri Aurobindo says: “The Upanishadic hymns are the epic hymns of self-knowledge, world-knowledge and God-knowledge.” (Aurobindo)

Shrimad Bhagavad Gita means the Song of Bhagvan, the almighty, is a part of Mahabharat. It is the discourse given by Sri Krishna to Arjun during the Mahabharat war.

Mahabharat is a Holy Scripture and longest poem to this date. Apart from the epic narration of the Kurukshetra war and related happenings, it also has the philosophical and devotional importance. It contains detail explanation about dharma for everybody including the proper conduct for a king, warrior or a person seeking Moksha. The Mahabharat is said to written by Sri Vyas Rishi.

Ramayana is another great Epic of ancient scriptures like Mahabharata, and is written by great sage Maharishi Valmiki. Ramayana depicts the various relationships in ideal form along with the responsibility attached with the relationship.

In Vedic Culture, business was looked as a necessity for the progress of the society and it is required to be carried on ethically and keeping in mind the principal of “Sarva Loka Hitam” i.e. well-being of the society.

Vasudhaiva Kutumbakam (Sanskrit: वसुधैव कु टुम्बकम् from “vasudha”, the earth; “iva”, is; and “kutumbakam”, family) is a Sanskrit phrase that means that the whole world is one single family.

The concept originates in the Vedic scripture Maha Upanishad (Chapter 6, Verse 72):
Only small men discriminate saying: One is a relative; the other is a stranger. For those who live magnanimously the entire world constitutes but a family.

This concept is also mentioned in another Vedic text, Hitopadesha: “Udāracharitānām tu vasudhaiva kutumbakam”, meaning, “‘This is my own relative and that is a stranger’ – is the reasoning of the narrow-minded; for the noble hearts, however, the entire earth is but one family”, and is considered an integral part of the Hindu Philosophy.

The statement is not just about peace and harmony among the societies in the world, but also about a truth that somehow the whole world has to live by some rules like a family, set by an unknowable source. Just by contemplating this idea and by at least trying to live by it and practice it in our lives, we could make this world a better place.

PM Modi invoked ‘Vasudhaiva Kutumbakam’ at World Economic Forum in Davos, Switzerland on Jan 23. Highlighting the importance of unity in solving the various global problems, Prime Minister Narendra Modi stressed on the age-old mantra of ‘Vasudhaiva Kutumbakam’ at the World Economic Forum (WEF). While delivering the keynote address at the plenary session of the WEF, Prime Minister Modi said the mantra was crucial to bridge the existing gap in humanity.

The Vedic system emphasis is on that we should do our Karma (duty) keeping Dharma in mind. We should not be worried about the outcome of our Karma as long as we are following the path of Dharma.

“Thy right is to work only, but never with its fruits; let not the fruits of actions be thy motive, nor let thy attachment be to inaction” (Bhagvad Gita, 2.47). (Sivanand, 2000, p.25) It reiterates that we need to carry out our business according to dharma. If we continue to do good Karma, we continue to flourish to higher level.

The kings were supposed to act as the CEO of their kingdom because the businesses were run as per their guidance and strict monitoring.
We will like to visit some of the guidance given in the sacred scriptures to enlighten us with the fact that those learned seers have thought of it at that time of the civilization and have provided guidance to act on. Vedantic scriptures see divinity in everything around us like Sun, Moon, Mountains, Rivers, Land, Sea, Birds Animals, Air and Water and so on. All are creations of the Almighty and have His presence and impression. (Baranwal, 2013a).

_Bhagwad Gita_ reiterates that whole of the Universe is created by Him and has presence in each and everything of this Universe which will ultimately merge in Him.  
“Earth, water, fire, air, ether, mind, intellect and egoism—thus is My Nature divided eight-fold” (Bhagwad Gita 7.4). “Know that these two (My higher and lower Natures) are the womb of all beings. So, I am the source and dissolution of the whole universe” (Bhagwad Gita 7.6). (Sivanand, 2000)

“As the mighty wind, moving everywhere, rests always in the ether, even so, know thou that all beings rest in Me” (Bhagwad Gita 9.6). “Animating My Nature, I again and again send forth all this multitude of beings, helpless by the force of Nature”. (Bhagwad Gita 9.8) (Sivanand, 2000)

The cultural ethics for CSR imbibed in Hinduism can be traced to the Vedic literature of the Vedas means derivatively knowledge as a direct experience, originating from Upanshahds (doctrines), the various Sruti’s (word heard), Smriti’s (that which is remembered) and Puranas (olden literature) written in Sanskrit (as deciphered by Arya, 2008) (Sharma, 1999). Historically, the practice of CSR in India has been mainly altruistic in nature which was guided by religious teachings (Sagar and Singla, 2003; Gupta, 2007).

Hinduism one of the oldest of the major religions also subscribes to the concept of Dana, as a practice of virtue. Compassion and assistance to others in need is a highly cherished value in Hinduism and has been recognized as a most potent source of punya (merit). One of the best known guidelines is the Manusmriti. The Manusmriti makes a number of references to the act of giving. One should give, according to one’s ability, wealth to Brahmanas learned in the Vedas and living alone; (thus) one obtains after death heavenly bliss. Let him, without tiring, always offer sacrifices and perform works of charity with faith; for offerings and charitable works made with faith and with lawfully earned money, (procure) endless rewards.

“Let him always practise, according to his ability, with a cheerful heart, the duty of liberality, both by sacrifices and by charitable works, if he finds a worthy recipient (for his gifts).”
Under the Manusmriti, while business and industry were encouraged, earning wealth had to be subject to dharma and unfair dealings had to be banned. For Hindus dana (giving) is an important part of one’s dharma (religious duty). Dana is inextricably linked to the Hindu concept of dharma, which has a wide variety of meanings such as eternal law, duty, conduct, behavior, morality and righteousness.

The four primary objectives in the practice of Dana are:

• Punya—Merit, the polar opposite of paap or sin which helps us attain moksha or liberation.
• Prayaschita—Act of repentance, compensation and confession by a religious or social sinner. This is the second most important philosophical motive behind Dana in India. This could take on the form of monetary taxation or performance of rituals, community feast and giving alms to the poor. Temples in India utilise prayashchita as an effective fundraising tool.
• Aparigriha—Non-accumulation of wealth; living with bare essentials. This is most difficult to follow and is practised by spiritual people and those who have renounced the world.
• Karuna—Compassion for the poor and destitute. Of the four, punya and prayaschita imply self-interest (therefore motivating individuals to donate), whereas aparigriha and karuna imply selfless duty towards others.

Interestingly however, certain forms of debt financing in medieval India were considered as almsgiving as well. In certain parts of India, the moneylending practice involved the payment of interest as well. Depending upon the interest rate charged upon debts, the practice of moneylending could be virtuous, sinful or neither. A virtuous interest is that of 1% a month or 12% a year. It was considered an act of virtue on the basis that in spite of the small profit made by the financier, the debt itself alleviated the misery of one in need. This form of financing was akin to almsgiving. Similar to the concept in Buddhism, Dana is discretionary in Hinduism as well. This is in contrast to Zakat in Islam, which is mandatory.

The Vedas propounded and inculcated four goals of life viz, Dharma (ethics), Artha (economics), Kama (desires) and Moksha (deliverance) (Rao, 1970; Sharma et al., 2008). The spiritual commandment arising out of the practice of the four goals is "Man can live individually but can survive only collectively" and wishes for "Well-being of all living beings" (Sharma et al. 2008). The Vedanta ethics largely emphasize intangibles that consist of values, order, benevolence, altruism, philanthropy, and charity for the social good (Sharma, 2002; Gupta, 2007). The Hindu Neetishastras (treatises on state-craft), Dharma Shastras (treatises on law) (Jain and Mukherji, 2008), and epics (Ramayana and Mahabharata) contain frequent discussions as to the restraints on royal absolutism, the responsibility of ministers and the authority of the people (Sharma, 1999; Rarick, 2008;
4.1.1.1 Social Dimension
In the *Shantiparva* of *Mahabharata*, responsible governance and Corporate Social Responsibility in a civilized society is elaborated. As mentioned above king may be considered as CEO or leader of the state. Shanti Parva in Mahabharata elaborates that in public affairs matters good governance is just requirement. The king, his relatives and ministers including employees who have taken oath to fulfil the society’s requirement and preserve the sanctity of *Dharma*; they should not be unethical or unjust in their action, if they do so, it will destroy the moral values of the governance resulting a state like hell. (Agarwal S. K., 2008)

Further in Brihadaranya Upanishad lays down the duty of a king as: The King has the responsibility to protect *Dharma* for the betterment of the society which will provide the equal opportunity to all the citizens and strong people do not exploit or harassed the weaker section of the society. (Agarwal S. K., 2008)

Kautilya in the *Arthshastra* said that a king is not supposed to have any self-interest, joy or happiness for himself; he should feel satisfaction in happiness of the subject or the society. Kautilya further states that the happiness of the king evolves from the happiness and welfare of the subject and he should do the things which benefits to the people of the state. (Muniapan & Dass, 2008).

In *Bhagavad-Gita*, Sri Krishna said that *if one follows the value system, it protects oneself (dharma rakshati rakshitaha)*. In the reflection of *Bhagavad-Gita*, SwamiVivekananda affirmed that the very root of the social and political system is founded on the goodness of the human being (Vivekanand, 2000) [as Cited by (Muniapan & Dass, 2008)]. Hence a superior value system always drives the right objectives

4.1.1.2 Economic Dimensions
Kautilya said that only wealth and profit cannot give you happiness but you can get it only by doing right things in a right way. According to Kautilya wealth is useless without dharma and dharma is toothless without wealth. To support the society, one need to generate the wealth by right and ethical way and share it with the society which will lead to overall happiness (Garde, 2003) as cited by (Muniapan & Dass, 2008)

4.1.1.3 Stakeholder Dimensions
The basis of stakeholders’ theory lies in writings of Kautilya where he emphasized the significance of happiness of all stakeholders of the company. Apart from the Arth and Moksh, Dharma is one of the important dimensions of the life. The Sanatan Dharma propagates to take care of all who are associated with you directly or indirectly. “The true merchandize of merchants is to guard and do by the things of others as they do by their own”. (Thirukural, 120) (Thirukural)

Sarve Bhavantu Sukhinah, Sarve Santu Niraamayah, 
Sarve Bhadraani Pashyantu, Maa Kaschid DukhaBhav Bhavet.

May all be happy; May all be without disease; May all look for well-being of others; May none have misery of any sort. (Brihadaranyaka Upanishad 1.4.14) (Agarwal S. K., 2008).

Ayam nijah parovethi gananam laghu-chetasaam, 
Udaar charitanam tu vasudhaiva kutumbakam

Myself, this is mine that is yours, is a petty way (Small mindedness) of people in seeing reality; for those with noble consciousness (Udarcharit), the whole world is a family. (Maha Upanishad, Fifth Chapter, Verse 71) (MahaUpnishad).

Vasudhaiv Kutumbakam is practiced in Indiawhich means that the whole world is one family & all actions should be done considering the effect it has on all living beings.

4.1.1.4 Voluntariness Dimensions

There are three types of the Gunas i.e. Sattva (goodness), Rajas (passion) and Tamas (ignorance). Any organization or an individual can have one of the Gunas(Characteristic) as predominant along with other Gunas. To be successful, the organization should have Sattvic Guna as predominant (Baranwal, 2013b). Tamil poet and philosopher Thiruvalluvar wrote, “The wealth of that man of eminent knowledge who desires to exercise the benevolence approved of by the world, is like the full waters of a city-tank.” (Thirukural, 215); as a medicinal tree is sure for the cure of a disease in a similar way a benevolent persons use his wealth for the betterment of the society. (Thirukural, 217) (Thirukural)
The Bhagavad-Gita propagates the theory of nishkama karma. The theory of Karma says that if an organization wants to attain its full potential it needs to have be on the foundation of the Dharma. In Vedic Philosophy, the theory of Karma propagates the good Karma by the corporate for initiating the Corporate Social Responsibility.

4.1.1.5 Environmental Dimensions

The Environment (Protection) Act, 1986 defines the environment as follows: ‘Environment includes water air and land and the inter-relationship which exists among and between water, air and land and human beings, other living creatures, plants, micro organisms and property.

‘Imaani panch maha bhutani pruthivi vaayuhu aakashaha aap jyotishi’ - Aitareya Upanishad 3.3

The universe consists of five basic elements viz., 1. earth or land, 2. water, 3. light or lustre, 4. air, and 5. ether. The nature has maintained a status of balance between and among these constituents or elements and living creatures. A disturbance in percentage of any constituent of the environment beyond certain limits disturbs the natural balance and any change in the natural balance causes lots of problems to the living creatures in the universe. Different constituents of the environment exist with set relationships with one another. The relation of human being with environment is very natural as he cannot live without it. From the very beginning of creation he wants to know about it for self protection and benefit.

The abuse and overuse of natural resources for the short time gains are unethical and immoral is the message from the many religions of the world. (Dwivedi, 1993). We can find many instances of moral teachings in ancient Indian literature which tells us to take care of our natural environment. In Hindu, Buddha or Jain religions, apart from the common person, kings were also required follow the ethical guidelines to protect the environment and ecological balance. The God is creator of this universe, so whatever exists in this world is His creation and human beings do not have the privilege of authority over other living being, on the other hand being a higher level of species and more intelligent, they have more obligations and duties (Baranwal, 2013a).

The people from the Vedic era were children of nature. They studied nature’s drama very minutely. Sand-storm and cyclone, intense lightening, terrific thunderclaps, the heavy rush of rain in monsoon, the swift flood in the stream that comes down from the hills, the scorching heat of the sun, the cracking red flames of the fire, all witness to power beyond man’s power. The Vedic sages felt the greatness of these forces. They adored these activities. They
appreciated these forces. They worshiped and prayed them due to regard, surprise and fear. They realized instinctively that action, movement, creation, change and destruction in nature are the results of forces beyond men’s control. And thus they attributed divinity to nature.

Since God is omnipresent, (Yajurveda 16.34) says, “Homage to him in woods and to him in bushes, Homage to him as sound and to him as echo.” and if we intend to do good *Karmas* to attain *Moksh*, we should give due respect to all creations available on this earth.

One of the most beautiful verse of the Rig-veda 1.164.33 says, ‘dhyorme pita janita naabhiratra bandhurme mata pruthivi mahiyam’, meaning ‘Heaven is my father, brother atmosphere is my navel, and the great earth is my mother.’

The *Vedic* literatures do devote a great deal of attention to environmental protection, agriculture, livestock, rains, and harvests (Balasubramanian, 1999). *Atharva Veda* has got *Bhumi Sukta*, one Hymn (12.1) having 63 verses devoted to earth, shows that preservation of the earth and environment was of prime importance. For spreading the goodness and harmony in the world, Vedanta emphasized the psychological environment as the nucleus for the same. (Kapur, 2010).

Earth is described as a goddess in Rig-veda. In the Atharvaveda, the earth is described in one hymn of 63 verses. This famous hymn called as Bhumisukta or Prithvisukta indicates the environmental consciousness of Vedic seers. The seers appear to have advanced understanding of the earth through this hymn. She is called Vasudha for containing all wealth, Hiranyavaksha for having gold bosom and Jagato Niveshani for being abode of whole world.

‘Tvam bibharshi dwipadah tvam chatushpadaha’ - Atharvaveda 12.1.15;12.1.45.

She is not for the different races of men alone but for other creatures also. She is called Visvambhara because she is representative of the universe. She is the only planet directly available for the study of the universe and to realize the underlying truth. This is wide earth which supports varieties of herbs, oceans, rivers, mountains, hills etc. She has at places different colours as dark, tawny, white. She is raised at some place and lowered at some places. The earth is fully responsible for our food and prosperity. She is praised for her strength. She is served day and night by rivers and protected by sky. The immortal heart of earth is in the highest firmament (Vyoma). Her heart is sun. ‘She is one enveloped by the sky or space and causing the force of gravitation. She is described as holding Agni. It means she is described as the geothermal field. She is also described as holding Indra i.e., the geomagnetic field. The earth is described then as being present in the middle of the oceans
(sedimentary rocks) and as one having magical movements.’ The hymn talks about different energies which are generated from the form of the earth.³ ‘O Prithivi! thy centre, thy navel, all forces that have issued from thy body- Set us amid those forces; breathe upon us.’ Thus, the earth holds almost all the secrets of nature, which will help us in understanding the universe. She is invested with divinity and respected as mother - ‘The earth is my mother and I am Her son.’ The geographical demarcations on this earth have been made by men and not by nature.

Chandogya Upanishad describes about qualities of water - ‘The water is the source of joy and for living a healthy life. It is the immediate cause of all organic beings such as vegetations, insects, worms, birds, animals, men etc. Even the mountains, the earth, the atmosphere and heavenly bodies are water concretized.’ - Chandogya Upanishad 7.10.1.

‘Apah samudrad divmud vahanti divspruthivi mathi ye srujanti’ - Atharvaveda, 4.27.4.
The cycle of water is described. From ocean waters reach to sky and from sky come back to earth. Rainwaters are glorified. The rain-cloud is depicted as Parjanya god.

‘Dhyam ma lekhirant riksham me hinskihi’ - Yajurveda 5.43
An interesting advice to the mankind is found in the above verse which means ‘Do not destroy anything of the sky and do not pollute the sky Do not destroy anything of Antariksha.’

Rigveda 10.186.2 mentions – ‘ut vaat pitaasi naha’ meaning ‘O Air! You are our father, the protector. ’aa va vaahi bheshajam’ - Ibid, 1.37.2 meaning ‘Air has medicinal values.’ ‘Vaat aa vaatu bheshatam shambhu mayobhu no hrude’ - Ibid 10.186.1 meaning ‘Let wind blow in the form of medicine and bring me welfare and happiness.’ Another verse describes characteristics of air – ‘Aatma devanaam bhuvanasya garbho yashavasham charati deva eshaha., ghosha edasya shrunveere n rupam tasmaie vaatay havisha vidhem’ (Ibid 10.168.4) meaning ‘The air is the soul of all deities. It exists in all as life-breathe. It can move everywhere. We cannot see it. Only one can hear its sound. We pray to air God.

Chandogya Upanishad 6.2.4 elaborates – ‘Taa annamsrujant tasya dhyatra kvachana varshati tadev bhuyishtha mannam bhavati’ meaning ‘water have generated plants which in turn generated food.’ The Atharvaveda mentions certain names of Oshadhis with ther values. Later this information became important source for the Ayurveda. The Rig-veda 8.1.13 instructs that – ‘vanaani naha prajahitaani’ meaning ‘forests should not be destroyed.’ The
Atharvaveda 12.1.57 talks about the relation of plants with earth, ‘Mandragretvari bhuvanasya gopa vanaspatinaam grubhiroshadhinaam’ meaning ‘The earth is keeper of creation, container of forests, trees and herbs.’

There is an important quotation in Padmapurana 1.44.455 which says, ‘Dashputra samo drumaha’ meaning ‘One tree is equal to ten sons.’ The Atharvaveda 12.1.35 prays for continuous growth of herbs. ‘yat te bhuoome vikhnaami khipram tadapi rohatu’ meaning ‘O Earth! What on you, I dig out, let that quickly grow over.’

We should be astonished and also feel proud of our ancestors for their knowledge and views about environment. Ancient seers knew about various aspects of environment, about cosmic order, and also about the importance of co-ordination between all natural powers for universal peace and harmony. When they pray for peace at all levels in the ‘Shanti Mantra’ they side by side express their belief about the importance of coordination and interrelationship among all natural powers and regions. The prayer says that not only regions, waters, plants trees, natural energies but all creatures should live in harmony and peace. Peace should remain everywhere. The mantra takes about the concord with the universe – ‘peace of sky, peace of mid-region, peace of earth, peace of waters, peace of plants, peace of trees, peace of all-gods, peace of Brahman, peace of universe, peace of peace; May that peace come to me!’

The knowledge of Vedic sciences is meant to save the human beings from falling into an utter darkness of ignorance. The unity in diversity is the message of Vedic physical and metaphysical sciences. Essence of the environmental studies in the Vedas can be put here by quoting a partial Mantra of the Ishavasyopanishad ‘One should enjoy with renouncing or giving up others part. Vedic message is clear that environment belongs to all living beings, so it needs protection by all, for the welfare of all.

Protecting the environment is a part of Hindu dharma and there are many rural communities like Bishnoi and Swadhyaya who still protect the environment not as “environmentalist” but as their dharma. (Baranwal, 2013a)

4.1.1.6 Environment Sustainability

A great responsibility has been put on the society by the Vedic seers due to foresight that for balance growth of the all living being, the protection of our environment is of utmost importance. To achieve this from time to time ethical code of conduct related to the environment and surroundings were defined and punishments were put for violating the same.
“A person, who is engaged in killing creatures, polluting wells, and ponds and tanks, and destroying gardens, certainly goes to hell” [Padmapurana, Bhoomikhananda 96.7-8, cited at (Padmapuran)]

To conserve the environment, Rig-Veda warns against polluting space and air, advising to be in harmony with the environment and letting forests grow as much as possible.

*Do not destroy the space and pollute the air. Be in harmony with the earth. May the trees in the forest spread and grow hundreds of branches.* (Rigveda 5.43) (Griffith)

It was responsibility of each and every person to maintain the surroundings in proper manner and punishments were fixed for default. In Arthasashtra, Kautilya wrote, “*The punishment of one-eighth of a pana should be awarded to those who throw dirt on the road. For muddy water one-fourth pana, if both are thrown, the punishment should be double. If latrine is thrown or caused near temple, well or pond, sacred place, or government building, then the punishment should increase gradually one pana in each case. For urine the punishment should be only half*”. (Kautilya’s Arthashastra, Book II, Ch. 36, Verse 145, Cited by (Dwivedi, 2001))

On the co-existence of human and his environment, *Brhadaranyaka Upanishad* observed, *that every living creature living in the house become part of the world surrounding him, hence we should not knowingly harm any creature.* (Brhadaranyaka Upanishad 1.4.16, as cited by (Nelson, 1998, p. 52)).

### 4.1.2 Buddhism

The Law of Dependent Origination and Empty Nature constitutes Buddhism’s fundamental perception of the world’s phenomena. Things arise co-dependently from various karmic causes. They originate with the convergence of conditions, relationships and elemental factors.

In Buddhist way, Dalai Lama (2014) concluded universal responsibility that the self-consciousness to another or develop responsibility to every action. So universal responsibility means combination of generosity and wisdom in everyday life. Including realize to do the right things and do not contrary with social moral or make social disorganization.
Buddhism follows the Nobel Eightfold Path.

The Nobel Eightfold Path

Table No. 4.2 The Noble Eightfold Path followed in Buddhism

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>The Path</th>
<th>The Stages</th>
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<tbody>
<tr>
<td>1</td>
<td>Right Speech</td>
<td>Morality</td>
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<tr>
<td>2</td>
<td>Right Action</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Right Livelihood</td>
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<tr>
<td>4</td>
<td>Right Effort</td>
<td>Mediation</td>
</tr>
<tr>
<td>5</td>
<td>Right Mindfulness</td>
<td>Wisdom</td>
</tr>
<tr>
<td>6</td>
<td>Right Concentration</td>
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<tr>
<td>7</td>
<td>Right View</td>
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<tr>
<td>8</td>
<td>Right Thought</td>
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</table>

The Nobel Eightfold Path is usually understood as the cultivation of morality, mediation, and wisdom. All three stages constructing the Buddhist path underscores Buddhism’s practical emphasis, whether is the foundational goal of improving moral standards, good conduct, and the material welfare of society, or the more advanced ideal of eliminating the desire-driven behaviour, restructuring cognition, and, finally, realizing perfect enlightenment (Trainor, 2001).

Morality

The starting point of the Buddhist path is moral practice (right speech, right action, and right livelihood). Right speech is to speak in a truthful and harmless way. Right action is defined negatively as not killing, stealing, or harming other beings. Right livelihood refers most obviously to occupations that are harmless to others. This stage plays a role in CSR as it respects the lives of other beings.

Mediation

The second stage is Mediation, which encompasses various techniques and tradition of working with the mind. It consists of right effort, right mindfulness, and right concentration. A right effort simply means to make an effort to improve. Right mindfulness refers to the awareness to see things for what they really are with consciousness. Right concentration involves an intense focus on a particular object of mediation.
Wisdom

Wisdom, right view and right thought, is the final stage marking the path to Nirvana. Right view is to observe reality as it is, not just as it appears to be. Right thought refers to detachment from hatred and cruelty. An individual arriving at the last stage of the Buddhist Path can be defined as a moral person, follow the law and move beyond personal desires. The Nobel Eightfold Path contains some responsibilities that CSR holds.

Buddhist scriptures are described in the Triptika meaning “three baskets.”53 These include the Vinaya Pitaka, the Sutta Pitaka and the Abhidhama Pitaka.54 Each Pitaka is divided into Nikāyas or volumes.55 The Sutta Pitaka56 consists of five Nikāyas—the Dīgha-nikāya, the Magghimanikāya, the Samyutta-nikāya, the Anguttara-nikāya, and the Khuddakanikāya.57 It is under the Anguttara Nikaya that the Dana Sutta (or teachings pertaining to gifts) is provided.58 The concept of Dana loosely refers to the act of charitable contributions.59 Of course, this may not be restricted to currency only—food, medicine, kindness, compassion and knowledge may all be bestowed.

With regard to the circumstances under which a gift should be given, Buddhist scripture states, “Wherever the mind feels inspired.” This is desirable not simply because generosity is a householder virtue, but because giving allows Buddhists to practice non-attachment to material objects as well as possessive feelings; it is training in selflessness, non-self or anattā.

Buddhism emphasises physical, mental, social and spiritual wellbeing by the concepts of Karma (reincarnation), Samsara (cycle of life) and Nirvana (deliverance) (Zukeran, 1994). Jainism emphasised Ahimsa (non-injury), Satyam (Truthfulness), Astiya (non-stealing), Brahmacharya (celibacy) and Aparigrah (non-covetousness) (Sogani, 1967). The contribution of Tiru Valluvar in ancient South India in his treatise 'Kural' reflects on the art of living and stipulates moral verses for discharge of social responsibilities (Raja Gopalachari, 2003), manusmriti also known as 'Manava-Dharmashastra' signifies the law of all the social classes (Rao, 1970).

The Buddhist Emperor, Ashoka (273-236 BCE), advised his subjects to plant trees and preserve Flora and Fauna. He got the message engraved on pillars located at various places which shows his concern for the animals and plants. Various punishments were also set for killing of animals. (Baranwal, 2013a)
The use of resources with care and contentedness is emphasized in Buddhism very often. According to the Vyaggapajjasutta (A. VIII, 54), there are four Buddhist principles of life, out of which two emphasize a good relation with proper resource management: preservation, and balanced life.

According to Sigalovdasutta (D.III, 188), the Buddha advices that a householder should accumulate wealth just as a bee gather nectars from a flower without harming it. Similarly, man is expected to utilize sustainably the natural resources without depleting or harming them.

The wastages of resources are explained in Buddhism with a simile of careless eating of mango fruit (A. IV. 283). A person, wanting to eat a mango fruit, should not shake the whole tree. Many of the young fruits might fall and they go to waste. The fallen fruits could have been consumed by many others who desire them. This is one example of an extreme use of resources.

The Kulasutta (A. IV. 255) furnishes us with the statement: “They have limited consumption……”. It goes on saying that if these principles are followed, that family, institute, organization or society will not decline but progress.

The Vinayapitaka (Vin. II, 291) records another incident, which highlights the Buddhist attitude in the proper management of resources. Once, Venerable nanda explained to King Udena about how the robes are being used in the community: “Those robes are given to monks who have decayed robes. The decayed robes are used as bed-sheets after that they have been used for pillowcases; the old pillowcases are used for carpets; then those old pillowcases are used for door-mates. The old door-mates are used for dusters. At last, when they are about to decay totally, they are used to construct a well after they have mixed them with mud”.

The Bhikkun vibhanga of Pacittiyaapli states that water in our natural environment should be treated with much care to preserve its purity and prevent its pollution: “Whoever would throw or would cause to throw urine, excreta, refuse and food remaining on greening grass or any clean environment is committing forfeiture offence (Vin. IV. 205 - 206). It further states: “One should train that he will not throw urine, excreta or spite on water (Vin. IV. 206).
Thus, Buddhism maintains the ideas of proper, systematic management and careful use of natural resources so that they will be preserved for the use of future generations yet to come.

It is important to distinguish between corporate responsibility and corporate social responsibility. The former is directed “inwards,” and means being accountable to shareholders and employees. The latter is directed “outwards,” where a company has a positive influence in its community. For Buddhists, especially Buddhists engaged in private enterprise, this might evoke parallels with the individual’s inner journey of attaining insight (prajna), which mirrors their outer vocation to benefit others with compassion (karuna).

One example of a firm that approaches corporate social responsibility from, in principle, a Buddhist perspective is Hong Kong-based Green Monday, which sells organic and environmentally friendly vegan food from suppliers that emphasize sustainability. Green Monday co-founder David Yeung, a practicing Buddhist, has observed that collective enlightenment, which conveys the hope for social improvement as well as personal enlightenment, requires one to participate in society and not be detached from it.

4.1.3 Jainism

The Jain religion is an ancient religion practiced in India. Its origin is not known as per Dr. A. N. Upadhye, the Jain religion is in existence since prehistoric times. Actually they existed in river Ganges valley, even before the Aryan dominated the region, and practiced the code of moral values and austerities for reaching to the highest religious attainment. (Caillat, Upadhye, & Patil, 1974) (Patil, 2010)

It is fact that the followers of the Jainism religion are practicing high level of charity and believe in the principles of equality and are environmental friendly. The Jainism not only lay stress on the well-being of the human race but is also cares for all living being including micro-organism and plants. It preaches to use only what is minimum required. It has a clear potential of universally creating a healthy climate by spreading the philosophy of ‘Live & Let Live’ and ‘Live by need and not by Greed.’
The Jain system of teaching is by nature scientific and philosophical rather than devotional. The devotion of Jains consists primarily of putting their teachings into practice, i.e. pure ethics, as was the case with the ancient Hindu Rājā Yogis. That is why they have often occupied such high positions in Indian society. The Jains show their reverence and gratitude towards their spiritual teachers, the Tīrthamkaras.

An example of this age-old approach is found in numerous modern movements, a good example being the modern Anuvrat (= “atom” or small vow) movement in India (now known as Anuvibha Global Organization), begun in 1949 by the Śvetambara monk Āchārya Tulsi, which influences the whole of India. Its basic principles are as simple as they are old: sensitivity for the feelings of others; social harmony, exclusively nonviolent resistance, limited consumption; integrity; the conviction that the means to reach a goal should be pure; fearlessness, objectivity, and truthfulness.

The most important of these as formulated for modern times by Anuvibha, are:

1. I will not kill any innocent mobile creature (for Jains this involves a strictly vegetarian way of life); I will not commit suicide, nor abortion;
2. I will attack no one, nor support aggression; I will try to further the cause of world peace and disarmament;
3. I believe in the oneness of humankind and will not discriminate against anyone;
4. I will practice religious tolerance and avoid creating sectarian conflict;
5. In business affairs and in my behavior in general I will never inflict harm to reach my goals, and I will not resort to deceit;
6. I will lead a life without addictions and abstain from intoxicants such as alcohol, cannabis, heroin, tobacco, etc.;
7. I will always do everything to prevent environmental pollution, and will not cut down trees or spoil natural resources.

The Sanskrit word for charity or donation is Daan. The Daan is defined as an act of giving without expecting anything materialistic in return but the donor is spiritually benefited a lot by this act of charity. In Tattvartha Sutra, charity has been defined as:
"Charity is the giving of one's belongings for the good of others." (JainWorld). Daan can be performed by any one and in any form such as donating money, clothes, medicine, shelter, food or grain.

There are four types of Daan known as “Chaturvidha Daan” meaning Four-fold gift to the society (Jainsquare, 2011)

- **Ahara Daan**: Giving Food or Grains to the hungry and poor.
- **Abhaya Daan**: Providing shelter, protection from danger, attack, intimidation, or threat. Saving the lives of other beings in danger whether human or otherwise.
- **Aushadha or Bhaishajya Daan**: Providing Medical Care and Distribution of Medicines to the needy.
- **Gyana or Shastra Daan**: Giving Books and other Educational Material. Providing Educational Facilities and being instrumental in spreading knowledge.

These are the ways in which most of the people are helping the society and to enable the under privileged persons to live a healthy and satisfying life.

As per scriptures, while giving charity, one needs to observe the following mental condition to make it a pure act of charity (JainWorld) -

- **Aihikaphalanapeksha**: The donor must not expect any materialistic return or reward in this world in exchange for the daan given by him.
- **Kshanti**: The donor should have patience and daan must be performed calmly and without anger. If anything unexpected happens the donor should continue to maintain calmness.
- **Muditva**: The donor must possess feel happiness and joy at the time of giving the gifts.
- **Nishkapatata**: The donor must give in all sincerity and without deceit.
- **Anasuyatva**: The donor must not have feeling of jealousy.
- **Avislladitva**: At the time of giving, the donor should not feel sorrow or repentance of any kind.
- **Nirahankartva**: The donor should not have any feeling of pride in giving.

The ancient saints have also classified the receivers of the charity. There are three types of the Daan Receivers (Patra) namely-
Supatra: is a recipient who is religious minded, ethical and uses the daan for self and good causes. Supatra does not use it for any unethical engagements.

Kupatra: is a deficient recipient who is not religious minded and externally act in a proper manner.

Apatras: is an unworthy recipient who is neither religious nor externally act in a proper manner.

It is advised that we must give Daan to a Supatra only.

The rich Jains did not shirk their social responsibility when disasters like famine or external aggression hit the society. The concern for social responsibility was reflected in the conduct of Virji Vora, based in Surat, reportedly the greatest merchant in India in the seventeenth century. When there was a famine in Surat, he gave away large sums of money in charity and also distributed gram to the hungry. In his old age, he gave up worldly pursuits and retired to a monastery.

Another major aspect of Jainism - both earlier and in modern times, is practical compassion. There are numerous hospitals, animal hospitals and charitable projects initiated and paid for by Jains. Such projects are fuelled by the great Indian mentality of giving - dāna - for the benefit of those who are suffering. Millions upon millions of rupees flow smoothly into such projects. One great example is the Bhagwan Mahaveer Viklang Sahayata Samiti (known simply as Jaipurfoot), a voluntary and non-religious society started in 1975 for helping the disabled, particularly the destitute. Its main objective is physical, economic and social rehabilitation of the physically disabled, enabling them to regain their self-respect and human dignity, and to become normal and useful members of the community. The society produces high-quality but very low-cost artificial limbs etc. for amputees, calipers, modified footwear etc. for polio-affected and other disabled persons, medicine and special shoes for persons suffering from leprosy, hearing aids, and various types of financial and other support for self-employment of the disabled. The quality of the prostheses provided is such that many are able to climb trees, run, cycle or work in the fields after treatment. A typical Indian particularity is that the feet are bare, as millions of Indians often walk barefoot. Of course socks and shoes can be put on if one wishes. All prostheses and other forms of help are provided to patients totally free of charge. In addition scientific and technical research is conducted to bring about further improvements. In this way more than 270,000 limbs, 220,000 calipers, 50,000 tricycles and other items - nearly a million in all - have been produced and given to people
who need them. People from all corners of India, most of them living below the poverty line, receive this type of help. Also, after the Afghan war many limbs were taken to Kabul.

These examples represent the psychological and physical aspects of Jainism’s positive attitude of compassion.

Ethical Codes
There are five ethical principles, also known as *Pancha Vratas* (Five Vows) which need to be observed by all.

Table No. 4.3 Five Vows of Jainism

<table>
<thead>
<tr>
<th>Satya or truth,</th>
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<tr>
<td>Ahimsa or non-violence</td>
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<tr>
<td>Aparigraha or non-possession</td>
</tr>
<tr>
<td>Brahmacharya or chastity, and</td>
</tr>
<tr>
<td>Astheya or non-stealing,</td>
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Jain religion is amongst India’s and World’s oldest religions. Twenty-four “TIRTHANKARAS” (The Path Finders) beginning with Lord Rishabhanaath and ending with Lord Mahavir (599-527 BC) have guided its evolution and elaboration. It was under the inspiration and guidance of Lord Parshvanaath, the twenty-third and Lord Mahavir the twenty-fourth Tirthankar that their senior disciples put the accumulated religious wisdom, experience, tenets and practices in a codified form.

The followers of Jain religion number over ten million, mostly residing in India. What may, however, appear statistically as a minority religion has throughout India’s history made a refreshingly – distinct and abiding contribution to India’s philosophy, culture and way of life. It has achieved this through its predominant emphasis in both thought and practice, on non-violence, reverence for life in all forms, ecological harmony and balance, recognition of universal mutual support and interdependence, non-attachment to illusory materialism, propagation of vegetarianism and a non-egocentric out-look.

The three ‘A’s, Ahimsa (Non-violence), Aparigraha (Non-attachment) and Anekant (Relativity in thinking) constitute the basic core of the deeply compassionate Jain philosophy.
Out of these basic tenets are inspired concepts like amity (maitri), compassion (Karuna) equanimity (madhyastha) and appreciation (pramod).

With such a comprehensive compassionate approach, Jain philosophy can meaningfully contribute to the attainment of universal durable peace and tranquility.

Jain religion is unique in as much as in its long existence, it has never compromised on the principle and practice of non-violence.

Jainism regards non-violence as the “Supreme Religion”. It insists upon its observance in thought, expression and action both at the level of the individual as well as the society. It envisages its observance not only among humans, but also on the wider plane among all life on the planet and the elements of nature that nurture and sustain it. It maintains that both scientifically as well as spiritually all life on earth is closely interdependent. There is a common organic chemistry, a shared evolutionary heritage and a common destiny passing through the cycle of birth and death towards eventual emancipation.

Lord Mahavir has beautifully elaborated the divine and yet pragmatic philosophy of non-violence in day-to-day life:

“I cannot take what I cannot give back. No one can give back life. Therefore, no one should take it”.

“In happiness and suffering, in joy or grief, we should regard all creatures as we regard our own self. We should, therefore, refrain from inflicting upon others such injury, suffering or pain as would be undesirable or unbearable if inflicted upon ourselves. We must endeavour to develop equanimity towards all living beings and elements of nature in this universe.”

Jain Yogashastra gives a comprehensive definition of Non-violence thus:

“Reverence for life is the supreme religious teaching
Non-injury to life is the supreme moral guidance
Giving freedom from fear to life is the supreme act of giving
Non-violence to life is the supreme renunciation”.

Mahatma Gandhi was from his childhood deeply influenced by the Jain culture of Non-violence; India’s non-violent struggle for independence from British colonial rule stands out as a striking example of the successful and effective application of the instrument of non-
violence in the political arena. Likewise Mahatma Gandhi’s disciple Vinoba Bhave tried it out in the field of land reforms through his Bhoodan (Land gift) movement. He persuaded hundreds and thousands of landlords to voluntarily and freely distribute lands to the landless and give up the path of violent and vicious exploitation.

The concept of ecology in enshrined in the Jain Motto of **Parasparopagraho Jeevanam**, which means that all living organisms, howsoever big or small, irrespective of the degree of their sensory perceptions, are bound together by mutual support and interdependence. They are and should remain in a harmonious and judicious balance with nature. The world is in peril today because humans have mercilessly exploited the environment, devastated and depleted it, disturbed the nature’s balance and brought Mother Earth to the brink of disaster.

Jain ecological perception views evolution and growth of life in all its splendor and variety on this planet of ours. It is a democratic concept pinning its faith in the equality of souls irrespective of differing forms of living creatures ranging from humans to animals, insects, plants and even the miniscule living organisms. Jain religion prohibits destruction of earth’s life support system, which provides for balanced and mutually supportive relationship between all life forms and nature.

Implicit in the Jain concept of “Aparigraha” is the philosophy of conservation of natural environment and avoidance of its over exploitation or abusive and wasteful consumption. For instance it has now become clear that the rupture in the protective ozone layer is the result of man’s own mischief with nature due to his acts of unrestrained violence and wreck less possessiveness.

Jain ethics regards misuse of any part of nature as a kind of theft as it deprives life of its inherent autonomy and independence. “Take from the earth only what you need; the mother earth will then be able to serve and support living creatures longer.”

**Ahimsa** (Non-violence) and Aparigraha (Non-attachment) complement and supplement one another. In the world of today if these virtues are practiced together in practical life, it would help in reducing social tensions, national greed, international rivalries over boundaries, control over natural resources, or fruits of development, Legal or technical, political or juridical agreements concluded have, by and large, transitory significance. It is the strength
and force of a philosophical tradition of “give more and take less” that can sustain a nation or a community of nations on a more durable and contented basis.

Vegetarianism is an integral part of Jain ethics, drawing its fountain inspiration from the principles of non-violence as well as self-restraint. It has become a way of life and basic culture for a Jain. Indeed, it is to the credit of many Jain centres in USA and Canada that the cult of vegetarianism is spreading widely in the western world.

In the ecologically conscious world of today, vegetarianism is being regarded more and more widely as a desirable and health-conducive habit. The movement inspired by Jain philosophy is becoming popular and acceptable.

Vegetarianism represents a non-violent thought culture based on the concept of kindness to living creatures. Not only Lord Mahavir but Jesus has also said:

“For I tell you, he who kills, kills himself and who eats the flesh of slain beasts eats the body of death.”

Jainism is especially significant in our modern industrialized times for a better understanding of our proper place, attitude and function within the totality of our natural environment. Amazingly all we have to do is to refer to a book written more than 2000 year ago, known as the Āchārānga Sūtra, on which Surendra Bothra wrote the following article:

The Jain sages had an acutely sensitive and penetrating insight into the world of the living. They designed the ahimsā way of life with a very wide and liberal perspective of life. The popular Jain aphorism -"parasparopagraho jivanam" (all living things are mutually supportive) - encompasses the symbiotic phenomenon of creation and sustenance existing in nature at all levels. [e.g. Bacteria extract nutrition from our intestines and at the same time they help us digest our food. A bee extracts nectar from flowers and at the same time pollinates them for their procreation.]

Tree worship and the concept of the wish-fulfilling tree (kalpavriksha) are common to almost all Indian religions. But to believe in life and consciousness in plants and beyond in both visible and invisible life forms, and to nurture fraternity and compassion for all life forms, macroscopic as well as microscopic, seems to be a unique contribution of the Jain religion.
The prevention of abuse of the ecosystem is an intrinsic part of the ahimsā way of life. It is designed to eliminate the sources of disturbance to the ecology at individual as well as social levels in a pragmatic way.

Āchārānga Sūtra is the oldest, thorough, scientific and pointed endeavor by Jain thinkers at evolving an environment-friendly way of life after understanding the importance of all facets of the environment.

Āchārānga 1.5.40 gives the first authenticating statement about life in plants by comparing a plant body with human body: "I say:

- This human body is born, so is this plant.
- This human body grows, so does this plant.
- This human body is conscious, so is this plant.
- This human body withers when damaged, so does this plant.
- This human body has food intake, so has this plant.
- This human body decays, so does this plant.
- This human body is not permanent, so is this plant.
- This human body gets strong with nutrition and weak without it, so does this plant.
- This human body undergoes many changes, so does this plant.

4.1.4 Sikhism

Sikhism was started by Shri Guru Nanak as a Sampradaya (school) in 15th Century and over a period of time it took the shape of the religion. Currently it is fifth largest organized religion in the world.

Some of the Shabad (Holy Voice) from the Scriptures about charity / Service to the community (Sikh Missionary)

- The Lord is the universal Giver and He gives to all without any distinction or discrimination (Sri Guru Granth Sahib, Pg 257).
- One should use wisdom while distributing (Sri Guru Granth Sahib, Pg 1245).
- The real path of truth lies in the honest earning and doing charity (Sri Guru Granth Sahib, Pg 1245).
To be true devotee, one should practice truthfulness, honest earning, charity, pure intent and mind, and admiration and praise of the Lord. (Sri Guru Granth Sahib, Pg 141)

An enlightened soul practice kindness and mercy to all and has realisation that the Lord is omnipresent (Sri Guru Granth Sahib, Pg 508)

Dashvandh: Actually, a Dashvandh mean a tenth part and refers to the tradition followed by the Sikhs to donate 10% of their earnings for the well-being of the society. This is a duty or religious requirement in the form of Seva or Community service. The concept of Dashvandh was embedded in the Gurbani (Voice of Guru Nanak). The community kitchen (Langar) for the participant in the religion congregation (Sangat) established by the Gurus is a symbol of the Sharing and Giving (Sri Guru Granth Sahib, Pg 1245). This is not a charity but a social obligation and is used by the Religious organization for upkeep of the Gurdwaras, for Langar (community kitchen); projects for social welfare such as Schools, Hospitals and uplift of the poor. (SikhiWiki)

Wand Ke Chhakna or Wand Ke Chhakna - Sharing with others (Charity):
Sikhism believes in principles of Vasudhaiv Kutumbkam or whole world is like a family. The Sikh should feel pleasure in honest earning and sharing the same with less fortunate people of the society.

The Donor should not think himself as a benefactor or protector of the poor but it should be taken as a duty towards mankind and as gratitude (Shukrana) towards almighty, the Creator, for giving such an opportunity to serve the humanity.(Sikh Missionary)

4.1.5 Judaism
Upon investigating the Jewish perspective on Corporate Social Responsibility (CSR), one realizes the necessity to examine two main Jewish ideologies: benevolence and free will (Sherwin, 2006). Benevolence is the highest virtue in Judaism, and it includes a number of desirable qualities, such as caring, forgiving, and giving to the poor. With such emphasis placed on benevolence, it stands to reason that Jewish people would promote the goodwill inherent in CSR. Since we all have free will, we have the choice to be either benevolent or malevolent, qualities that bring about either reward or punishment (Tabory, 1982).

Judaism’s high regard for benevolence becomes evident when one considers the fact that, in this religion, virtuous deeds are linked to reward while wicked deeds are associated with
punishment. Being rewarded for acts of benevolence is natural in the Jewish faith, since munificence (extremely generous) is our God-given divine nature (Peppard, 2002). According to Judaism, humans are finite replicas of God and thus carry within them the divine spark of omniscience, omnipotence, and omnibenevolence (Peppard). Since human beings cannot possibly portray all three characteristics to their fullest extent, munificence ought to be the life-long goal of every person. According to the 613 Mitzvot (Commandments), love and brotherhood is to be encouraged not only among friends and family but also among strangers (Hershenson, 1999). Though such love is not an absolute requirement of the Jewish faith, it certainly benefits the soul. The desire to exhibit love for humanity is present in the CSR ideology as well, since the policy states that all companies are obligated to care for the inhabitants of this world.

However, Judaism does not necessarily insist on the practice of CSR. Acting benevolently is merely a noble suggestion, since avoiding acts of malevolence is enough to counteract to threat of Hell. Whether one goes above and beyond the moral call of duty depends entirely upon free will (Tabory). Judaism states that, while every human has the choice to commit either good or bad deeds, each of our actions brings about a certain consequence (Tabory). While acting maliciously elicits punishment of the soul, acting neutrally, without either positive or negative intent, brings on no such retribution. Still, one would be well advised to act with the welfare of others in mind, since compassion inevitably leads to reward.

*Tzedakah* is a Hebrew word meaning righteousness or justice but normally it is used for Charity. In fact it is different than the charity as *Tzedakah* is an instantaneous act of goodwill or generosity. In Judaism, *Tzedakah* is a religious obligation and a spiritual way to lead life, to do what is right and just. (Wikipedia 142)

Judaism preaches that people in need have a legal right to food, clothing and shelter and the fortunate people need to honour their commitment to support to people in need. It is an illegal or unjust not to offer charity to those who are in need. It goes further that the persons receiving charity should also offer charity to poorer so that chain keep going. One can fulfil the obligation by giving donation to support the poor, the grown children or elderly persons, to the hospitals and healthcare, to synagogues or to the educational institutions. The benevolent act of giving is not limited to the Jews only but can be to any member of the society (Katz)
The Scriptures warn that if some poor person asks you something and you do not have, try to comfort him by your words. It is forbidden to use harsh words. If you motivate others to give tzedakah, it has got more value than to give yourself (Isaiah 32:17).

(Maimonides, 2003) describes eight levels of giving, in order of value, as:

**Table No. 4.4 Eight levels of Giving in Judaism**

<table>
<thead>
<tr>
<th>Level</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The highest level</strong></td>
<td>is to protect a Jew fellow and offer him some gift or extend a loan or take him as your business partner or search an employment for him so that he is able earn his livelihood and live respectfully without asking anything from others.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>who gives charity to the poor without knowing whom it is being given and the receiver does not know who the donor is.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>where the donor knows that whom the charity is being given but the receiver does not know the identity of the donor. This has been practiced by the saints who put the gift at the donors of the poor.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>comes for those where the donor does not know the receiver but receiver knows the donor.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>is for those who give even before being asked for the same.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>is for those who give after being asked for the same.</td>
</tr>
<tr>
<td><strong>The next level</strong></td>
<td>is for those who give lesser than what was asked for.</td>
</tr>
<tr>
<td><strong>The next lower level</strong></td>
<td>is for those who give reluctantly.</td>
</tr>
</tbody>
</table>

Other instances of Giving described in the Scriptures of Judaism. The third book of Hebrew Bible is Book of Leviticus. The instructions of Leviticus described the ritual, moral and legal practices rather than beliefs. It is normally believed that the Leviticus was compiled by Moses but internal clues points out that the book was developed much later (Wikipedia 143-Leviticus). The fifth book of Hebrew Bible and of Jewish Torah is the Book of Deuteronomy and has the three sermons delivered by the Moses to Israelites (Wikipedia 144-Deuteronomy)

**Leviticus 23:22**: When harvest is being reaped of your field, do not reap up to the edge of the field or gather the leftover but should be left for the poor and stranger.
Leviticus 25:35-38: If some of your blood relation is in problem and comes to you, you should treat him as alien and let him live near you; for God sake do not take any advance or interest from him. Do not give him loan on advance interest or feed him on accrued interest.

Deuteronomy 14:28-29: After every three years you need to take out one tenth (tithe) of your produce of the year and put it within your settlement. After this the persons who do not have any produce or strangers or the orphans and widows of the settlements should be provided their share.

Deuteronomy 24:19-22: When you harvest the crop from the field and left behind a bundle of grain in the field, do not go back to collect the same. This is the God’s blessing on you and the left over should be used by the strangers or the orphans or the widows. Similarly the fallen grapes from the vineyard should be left for the strangers or the orphans or the widows.

4.1.6 Christianity

Christianity is the largest religion of the world and was led by Jesus Christ. Christianity began as a sect of Judaism and later on taken shape of an organized religion over a period of time.

There are many common preaching in Judaism and Christianity as both religion has the common place of origination.

Protestantism is a religion based on Christianity that uses the Bible as the source or norm of their teaching. Unlike Catholicism, Protestants do not believe that the pope is their source of divine authority. Most of the teachings of this religion do not support Corporate Social Responsibility.

Pope John Paul II, 1991 opined that the purpose of a business firm is not simply to make a profit, but is to be found in its very existence as a community of persons who in various ways are endeavoring to satisfy their basic needs, and who form a particular group at the service of the whole of society.

Pope Benedict XVI (2007) stated that corporations are not just responsible for its employees, but for the environment as well. This is also an important matter for the Catholics. “Our earth speaks to us, and we must listen if we want to survive”.

The Book of Psalms is the first book of Ketuvim, the third section of the Hebrew Bible.
The second book of the third section of the Hebrew Bible is known as the book of Proverbs. It has the traditional wisdom and deals with the values, moral behaviour, right conduct and meaning of human life. The Book of Isaiah is the first of the Major Prophets in English Bible and the first of the Latter Prophets in Hebrew Bible (Wikipedia 148).

The Book of Proverbs consists of weighty but wise sentences; it regulates the morals of human; and showing them the path of goodness and wisdom. It is an example of the Biblical wisdom tradition, and raises questions of values, moral behaviour, the meaning of human life, and right conduct (Wikipedia 149).

Some of the Verses, depicting the charity orientation of Christianity, from (Bible, 2009) are cited below, which are sourced from Holy Bible, New International Version.

Psalm 41:1-2: Those who have regards for the weak are blessed by the God and protects him in troubled time and his life is preserved. He is blessed in his settlement and saves him from enemy.

Proverbs 11:24-25: The person who do the charity gets more while who withholds excessively face poverty. A generous person will have prosperity; he who helps others will also be helped.

Proverbs 22:9: A person who shares his meals with the unprivileged will be blessed.

Isaiah 58:10: If a person spends to fulfil the need of the poor and unfortunate, his internal shine will light in the darkness to make it like a noonday.

Luke 14:13-14: If you give a dinner party, invite to the poor, handicaps, and underprivileged and He will shower on you. They are unable to repay you but you will get the returns at the time of resurrection.

Deuteronomy 15:11: There will always be poor people in the land. Therefore I command you to be openhanded toward your brothers and toward the poor and needy in your land.

Deuteronomy 24:14: Do not take advantage of a hired man who is poor and needy, whether he is a brother Israelite or an alien living in one of your towns.

Psalm 82:3-4: Defend the cause of the weak and fatherless; maintain the rights of the poor and oppressed. Rescue the weak and needy; deliver them from the hand of the wicked.
Proverbs 22:16: He who oppresses the poor to increase his wealth and he who gives gifts to the rich—both come to poverty.

Proverbs 16:8: Better is a little with righteousness than great income with innocence.

Proverbs 20:23: Unequal weights are an abomination to the LORD, and false scales are not good.

4.1.7 Islam

Islamic Law suggests that alms should be used for supporting the poor and needy, to free slaves and debtors. Giving charity to the deserving is a part of the Islamic character and one of the five pillars of the practice of Islam. Zakat is in fact supposed to be a “compulsory charity” and obligation for the wealthy towards the financially deprived persons of the community. Zakat is viewed as worship and thanksgiving to God by supporting those in need. Zakat can be viewed as a means of social security in a Muslim society. Apart from the Zakat, the Islam also stress on the Sadaqah or voluntary Alms Giving to those who are in need of (Third Pillar of Islam: Compulsory Charity, 2014).

Followers of Islam must adhere to the following fundamental tenets, or pillars of Islam—

Table No 4.5 Tenets of Islam

<table>
<thead>
<tr>
<th>Tenet</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>Shahadah</td>
<td>The recognition that there is only one God and that Muhammad is his Prophet</td>
</tr>
<tr>
<td>Salat</td>
<td>Regular, daily devotional acts of prayer</td>
</tr>
<tr>
<td>Sawm</td>
<td>Fasting during Ramadan</td>
</tr>
<tr>
<td>Zakat</td>
<td>The payment of obligatory charity</td>
</tr>
<tr>
<td>Hajj</td>
<td>Pilgrimage to Mecca at least once in a lifetime</td>
</tr>
</tbody>
</table>

Zakat literally means “purity.” It is an obligatory alms tax which Muslims are obligated to pay. Contrast this with “sadaqa,” a broader term which encompasses charitable offerings and is a voluntary act. The primary source of the theological mandate for the payment of Zakat can be found in the Hadith and the Qur’an. The Qur’an refers to Zakat on 32 occasions and identifies eight beneficiaries of Zakat including:
- the poor;
- the needy;
- those who collect them;
- those whose hearts are to be reconciled;
- for purchasing freedom for slaves; and
- for those burdened by debt;
- to support the “cause of Allah”;
- to benefit travelers and those who temporarily do not have access to their wealth

As mentioned earlier, Zakat is a requirement for all believers of Islam. The Hadith specifies that if a person does not pay Zakat, then Allah will withhold his blessings from that person. Zakat also makes it obligatory to keep property productive and distribute a part to others for common good.

Before determining the percentage of Zakat to be given, it is essential to calculate what proportion of wealth Muslims need for their sustenance and living. This is known as nisab. Nisab, is a limit that is set forth for a person’s wealth which includes a person’s living costs. If one’s wealth triggers the nisab limit, the payment of Zakat is obligatory. Further, Zakat is paid on the excess wealth which has not been used for over a year. There are clearly specified limits for Nisab and Zakat: 200 dirhams for cash value and commercial capitals; 5 camels, 30 cows and 40 goats/sheep for pasturing herds: 5 Wasqs (camel loads) or 300 Sa’s for grains and essential food stuffs. Sahih Al Bukhari also adds that property worth less than five uqiyas of silver will not be subject to Zakat. Crops that are irrigated are subject to a 5% Zakat, while crops that do not require irrigation are subject to a 10% Zakat. Pearls, ambergris as well as found buried treasure is subject to Zakat at the rate of 20%. However, the default rate for other taxable goods is 2.5% of their value.

Islam prohibits certain type of business due to the “concern to protect health and life” (Zinkin 2005). Therefore, products and services that put these at risk such as casino and alcohol are prohibited. This exclusion is best justified by the Quran: “They ask thee concerning wine and gambling. Say: In them is great sin, and some profit for men; but the sin is greater than the profit” (Quran 2:219).

The Holy Book Quran, expect that every Muslim will feed the hungry, provide clothes to naked, extend help to those who are in need and need help. The more you do good by helping others; God gives you more to keep helping others. Following verses from Quran are example of Islamic way of Charity (Stacey, 2012)

Quran 2:277: Those who believe in God, do good to others, do their prayer and give Zakat, God will return their reward; grief and fear will never come to them.
The ultimate place of a person is decided by the purity, character and behaviour not by the wealth of the person.

Quran 6:165: He has made you above the others and He will test you by the gifts he has given to you.

Zakat has inbuilt values for humanity and community. The Zakat is designed by the almighty to enable humans to do the redistribution of the wealth and contribute to the social responsibility. To fulfil these objectives God has commanded to distribute the *zakat* to specific class of the people.

Quran 9:60: The alms, treated as a duty levied by the God, is meant for the persons in need or poor or deprived or persons appointed to collect the same, and to attract the persons who wants to adopt Islam; to free the slaves; and to repay for the indebted; for the persons cause of almighty and for the travelers who have lost everything.

(Khalid, 2010) has listed some of the verses from Irfan-ul-Quran, a translation of Qur’an by Dr. Muhammad Tahir-ul-Qadri

**Al-Baqarah 2:271:** Giving a charity openly is worthwhile, since it motivates others to give charity, but it is better if you give it secretly to the poor. The great Almighty knows what is being done by you and He will wash your sins.

4.1.8 Zoroastrianism

In the 10th century a group of Iranians fled Iran as refugees in search of somewhere to practise their religion freely. They finally ended up on the shores of Gujarat and were granted leave to stay there, thus founding the Indian Parsi community (*Parsi* being Gujarati for Persian). The Iranshah Atash Behram at Udwada - the most scared fire temple in India, which houses the flame brought by the Parsis on their flight from Iran.

Zoroastrianism is one of the world's oldest monotheistic religions. It was founded by the Prophet Zoroaster (or Zarathustra) in ancient Iran approximately 3500 years ago. For 1000 years Zoroastrianism was one of the most powerful religions in the world. It was the official religion of Persia (Iran) from 600 BCE to 650 CE. It is now one of the world's smallest religions. In 2006 the New York Times reported that there were probably less than 190,000 followers worldwide at that time.
The most important texts of the religion are those of the Avesta, which includes the writings of Zoroaster known as the Gathas, enigmatic poems that define the religion's precepts, and the Yasna, the scripture. The full name by which Zoroaster addressed the deity is: Ahura, The Lord Creator, and Mazda, Supremely Wise. Zoroastrianism's creator Ahura Mazda, through the Spenta Mainyu (Good Spirit, "Bounteous Immortals") is an all-good "father" of Asha (Truth, "order, justice"), in opposition to Druj ("falsehood, deceit") and no evil originates from "him".

In Zoroastrianism, the purpose in life is to "be among those who renew the world...to make the world progress towards perfection". Its basic maxims include:

- Humata, Hukhta, Huvarshta, which mean: Good Thoughts, Good Words, Good Deeds.
- There is only one path and that is the path of Truth.
- Do the right thing because it is the right thing to do, and then all beneficial rewards will come to you also.

Zoroastrians are not fire-worshippers, as some Westerners wrongly believe. Zoroastrians believe that the elements are pure and that fire represents God's light or wisdom.

Table No.4.6 Central Ethics of Zoroastrianism

<table>
<thead>
<tr>
<th>Humata</th>
<th>Good Thoughts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hukhta</td>
<td>Good Words</td>
</tr>
<tr>
<td>Huvarshta</td>
<td>Good Deeds</td>
</tr>
</tbody>
</table>

Zoroaster placed less emphasis on ritual worship, instead focusing on the central ethics of 'Good Words, Good Thoughts and Good Deeds'. At the age of seven, Zoroastrians are given a sudreh (shirt) and kusti (cord) as part of an initiation ceremony. These garments are considered sacred. They tie the kusti around the sudreh three times to remind themselves of 'Good Words, Good Thoughts, and Good Deeds'.

From then on, Zoroastrians traditionally perform this ritual with prayers several times a day.
Purification is strongly emphasised in Zoroastrian rituals. Zoroastrians focus on keeping their minds, bodies and environments pure in the quest to defeat evil (Angra Mainyu). Fire is seen as the supreme symbol of purity, and sacred fires are maintained in Fire Temples (Agiaries). These fires represent the light of God (Ahura Mazda) as well as the illuminated mind, and are never extinguished. No Zoroastrian ritual or ceremony is performed without the presence of a sacred fire.

Ahura Mazda revealed the truth through the Prophet, Zoroaster. Zoroastrians traditionally pray several times a day. Zoroastrians worship communally in a Fire Temple or Agiary. The Zoroastrian book of Holy Scriptures is called The Avesta.

The Avesta can be roughly split into two main sections:

The Avesta is the oldest and core part of the scriptures, which contains the Gathas. The Gathas are seventeen hymns thought to be composed by Zoroaster himself.

The Younger Avesta - commentaries to the older Avestan written in later years. It also contains myths, stories and details of ritual observances.

Zoroastrians believe in one God, called Ahura Mazda (meaning 'Wise Lord'). He is compassionate, just, and is the creator of the universe.

God is worshiped as supreme. Zoroastrians believe that everything he created is pure and should be treated with love and respect. This includes the natural environment, so Zoroastrians traditionally do not pollute the rivers, land or atmosphere. This has caused some to call Zoroastrianism 'the first ecological religion'.

Zoroastrians believe that Zoroaster is the prophet of God. Zoroaster himself is not worshipped, but through his teachings man can become close to God by following the path of truth and righteousness.

Dualism in Zoroastrianism

Zoroastrian dualism is probably one of the most debated aspects of Zoroastrianism in the West. Dualism in Zoroastrianism is the existence of, yet complete separation of, good and evil. This is recognised in two interconnecting ways:

- Cosmically (opposing forces within the universe)
- Morally (opposing forces within the mind)
Cosmic dualism

_Cosmic dualism_ refers to the ongoing battle between Good (Ahura Mazda) and Evil (Angra Mainyu) within the universe.

It is important to understand that Angra Mainyu is not God's equal opposite, rather that Angra Mainyu is the destructive energy that opposes God's creative energy. This creative energy is called _Spenta Mainyu_. God created a pure world through his creative energy, which Angra Mainyu continues to attack, making it impure. Aging, sickness, famine, natural disasters, death and so on are attributed to this.

With cosmic dualism we have life and death, day and night, good and evil. One cannot be understood without the other. Life is a mixture of these two opposing forces.

Moral dualism

_Moral dualism_ refers to the opposition of good and evil in the mind of mankind. God's gift to man was free will; therefore man has the choice to follow the path of Evil (_druj_ - deceit) or the path of Righteousness (_asha_ - truth). The path of Evil leads to misery and ultimately Hell. The path of Righteousness leads to peace and everlasting happiness in Heaven.

As with cosmic dualism, we have the polarity of happiness and sadness, truth and deception and so on but with an emphasis on choice. This choice is crucial as it determines whether we are the helper of Ahura Mazda or the helper of Angra Mainyu. When all of mankind chooses the former over the latter, evil will finally be defeated and Paradise on earth will be realized.

In practice, modern Zoroastrianism has a positive outlook. It teaches that Mankind is ultimately good and that this goodness will finally triumph over evil. This could be seen as a retrenchment from the faith's original purity of dualism.

A few take-aways from the Zoroastrian Scripture are -

**Action**

"A thousand people cannot convince one by words to the extent that one person can convince a thousand by action." (Dk6.e15)
Charity

"This also is revealed in the religion, that Ohrmazd said to Zartosht, 'He who performs charity knowingly and discriminately is like me, I who am Ohrmazd. And he who performs charity ignorantly and without understanding and indiscriminately is like Ahriman'. ... 'Charity is something so worthy, there are 33 ways from Garothman [Paradise] to the Chinwad Bridge, and everyone who is blessed on account of meritorious action is then able to go on one way, and he who is blessed on account of charity is able to go on all those ways'. ... 'Whatever charitable men give, I give them twofold in return, and I store it up'. " (PhlRiv10, tr. based on A.V. Williams 1990.)

Truthfulness

Zoroastrians regard lying as a great sin, and have had the reputation since ancient times for scrupulous honesty. Perjury cannot be atoned for in this life.

"Zartosht asked Ohrmazd, 'Which is the one virtue that is best for mankind?' Ohrmazd said, 'Truthful speech is best, because in truthful speech there is good repute in the world and good life and salvation in Paradise; as regards your descendants and progeny, by doing good deeds it will be better for their families, and your soul will indeed be blessed'. For him who is condemned as regards (material) wealth for the sake of truth, it is better for him than for one who is condemned as regards the soul for falsehood, because it is possible to amass wealth again, but when people have died, their souls pass on. Then there is no remedy for it." (PhlRiv10 tr. based on A.V. Williams 1990.)

Zoroastrianism is also about action. Zoroastrians work towards improving the local community and society in general. They tend to give generously to charities and are often behind educational and social initiatives. The Parsi community in India is particularly known for its industrious contributions to Indian society.

Respect for Zoroastrianism grew through its generous and healthy contributions to the societies it encountered, and its reputation for the honesty of its businessmen.

4.1.9 Conclusion
We can safely conclude that most of the religions in the world provide a welfare direction to the humankind, which say that it is obligation and duty of each and every human to provide humble support to the weaker section of the society and to enable them to live their life honourably and without any humiliation. All religions of Indian origin such as *Sanatan Dharma* or *Vedic Dharma*, *Jainism*, *Buddhism*, *Islam*, *Zoroastrianism* or *Sikhism* do provide a direction to live in harmony with the environment and give due respect to the flora and fauna of this planet while the other religion only propagate to be charitable only.

Forget about what we failed to do. Should we not think of elaborating such pointers and extending the scope of their application from individual to social, national and international levels?

Anyway, all is not lost, even today if we remove the dust of ostentatious rituals we can find practical solutions to the problems. But it is easier said than done. Serious and sincere efforts will have to be made because that remote life style and its philosophy will have to be reshaped to suit the changed conditions. It will have to be presented in the form and language modern society can understand and easily follow.

Accepting life in plants, abstention from destroying any life form, giving importance to discipline and self-restraint at individual and social levels, pursuing pacification of animosity and aggression, and nurturing universal fraternity and compassion are some of the inherent attributes of the religious way of life. Now that the modern way of life has been contaminated and environmental degradation has acquired awesome dimensions, it has become pertinent to see and examine every facet of religion in the context of social responsibility.