



## **Impact Assessment of 6 CSR projects: An overview**

### **Zee Entertainment Enterprises Limited**

**October 2025**

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## Overview

### Project Brief

Two MoUs were signed between Zee and Utkal Gaurav Foundation for Zee’s CSR initiatives during 1<sup>st</sup> October 2021 and 31<sup>st</sup> March 2023

- MoU 1: For Zee funded infrastructure construction for “Utkal Gaurav International School” in Keonjhar, Odisha
- MoU 2: Furnishing and electrical installations for the school building in “Utkal Gaurav International School”

The support from above two initiatives aimed at offering free education to underprivileged children in Keonjhar district of Odisha within the project location

### Project Coverage

415 students from Kindergarten to Grade 7th

## Financial utilization

Fund utilization as per UCs	Budget as per MoU (INR)	Utilization as per UC (INR)	%Utilized	Balance / Excess (INR)
Total	4,60,00,000	4,60,70,456	100.2%	-70,456

## Key Findings\*

- 1. Parent and School Feedback-** During interactions with parents, it was shared that limited home-based tutoring, owing to low literacy levels, made additional academic support from the school crucial. While teachers and principals confirmed that remedial support and extra classes were being provided, parents expressed a desire for further assistance, while also acknowledging the school’s ongoing efforts in supporting their children.
- 2. Utilization Certificate-** The amounts stated as utilized in the Utilization Certificate provided by the Implementing Partner (IP) were reported to be higher (INR 70,456) than the amounts mentioned in the MoU.
- 3. Accessibility Challenges-** Accessibility to the school was reported to be challenging for students residing in distant rural areas. Due to the distance, parents faced transportation difficulties, incurring monthly expenses ranging from INR 500 to INR 1,000 for availing school van services, as reported by one of the parents.
- 4. Safety Certification-** The Safety Certificate for Utkal Gaurav International School was issued on 12th November 2024. However, as informed by the IP, it was noted that the school has been operational since April 2023.

## Recommendations

- 1. Parental Support-** It is recommended that the school explore the possibility of offering more targeted after-school tutoring programs or community-based learning initiatives to further support students. These programs could be designed to complement the existing remedial support and address specific needs identified by both parents and educators.
- 2. Fund Utilisation and accounting-** The donor may consider advising Implementation Partners to reinforce financial management and governance systems to ensure enhanced transparency, accountability, and compliance with established standards.

## Overview

### Project brief

Under its CSR initiative, Zee funded Anahad Foundation for implementation of the “Equal Sessions” and “Backpack Studio” projects. Both the interventions were implemented with an objective of collaborating with folk artists and music producers to create music videos. The intervention focused at providing artists with doorstep recording facilities to allow artists gain digital footprint through creation of websites and introducing them on Anahad run social media channels.

### Project Coverage

Equal Sessions- Against a target of 8 Equal Sessions episodes, 7 were conducted. (88%)  
 Backpack Studio- Under this segment, against a target for documentation of 35 Folk groups, 25 were supported. (71%)

## Financial utilization

Fund utilization as per UCs	Budget as per MoU- INR	Utilization as per UC- INR	%Utilized	Balance / Excess INR
Total	2,09,91,964	2,09,89,609	99.9%	2,355

## Key Findings\*

- Utilization Certificate-** As per the Utilization Certificate submitted by the Implementing Partner (IP), underspent amount incurred in case of Backpack Studio (INR 29.08 Lakhs) was utilized to net off the excess spent in case of Equal Sessions (INR 29.05 Lakhs). Further, the balance unutilized funds amounting to INR 2,355 had not been reported as utilized by the IP, indicating a need for reconciliation of figures for alignment.
- Artists’ Feedback--** During interactions, it emerged that 6 out of 9 artists agreed to have garnered more visibility which they attributed to public broadcast of recorded videos produced under the project. Further, it was also mentioned by the artists that they were not aware that music videos created under the project could also be uploaded on their individual YouTube channels.
- Tripartite Agreements and Royalties-** Tripartite agreements were signed among the artists, supporting musicians, and the IP. These agreements specified that mechanical royalties (i.e., revenue generated through social media platforms) would accrue to the IP, while song licensing royalties would be shared equally among the three parties. Artists confirmed that, apart from the professional fees of INR 1.00 lakh (for artists under Equal Sessions), they had not received additional monetary benefits, suggesting an opportunity to explore more direct benefit-sharing mechanisms in future engagements.

## Recommendations

- Communication with the Artists-** It is recommended to AF to notify all the artists that they can upload their videos produced under the project on their own social media channels.
- Beneficiary Selection Criteria-** It is recommended to insist implementation partners to have a robust selection criteria for beneficiaries' selection.

# Eternal Care Foundation

## Overview

<b>Project Brief</b>	ZEE under its CSR initiative funded Eternal Care Foundation (ECF), Jaipur during COVID-19 pandemic to address the issue of shortage of oxygen, and to support medical expenses for economically disadvantaged patients. The key activities included setting up an oxygen plant at Eternal Heart Care Centre and Research Institute and covering medical costs for patients, not limited to COVID-19 cases in Eternal Hospital-Sanganer (Jaipur).
<b>Project Coverage</b>	Against a target of 1,12,050 beneficiaries, the project covered 87,958, i.e. 78.5% beneficiaries.

## Financial utilization

Fund utilization	Budget as per MoU (INR)	Utilization as per UC (INR)	%Utilized	Balance / Excess spend
Total	2,00,00,000	2,00,18,082	100.1%	-18,082

## Key Findings\*

- Beneficiary Coverage and Budget Utilization for Medical Treatment sub-component-** While support was originally planned for 50 beneficiaries, assistance was extended to 182 beneficiaries under the activity component. This demonstrated a wider outreach, though it also resulted in an overutilization of INR 2.35 lakhs against the allocated budget.
- Implementation Model-** A variation was observed in the implementation model, wherein treatment services were provided by Eternal Hospital while patient invoices were issued by Eternal Heart Care Center. This reflected the collaborative involvement of both entities, though it would have benefited from clearer role delineation.
- Source of Funding-** In one instance, the source of funding reflected multiple attributions—for example, a patient invoice indicated the ‘Rajasthan State Government’ as sponsor while the beneficiary was also listed under project support. This suggested scope for streamlining documentation to ensure consistency across records.
- Oxygen Support Charges-** Oxygen support was made available to patients, with two instances of charges being noted, whereas ECF had earlier indicated that this service would be extended free of cost. This highlighted the need for further alignment in communication regarding service provision.
- Differential Charging-** Variation was noted in one instance with respect to patient charges for the same category of services. For instance, one patient was billed INR 1,760 per day for a ‘Semi-Deluxe’ room, while another was billed INR 444 per day for the same category. This indicated a need for greater standardization in billing practices.

## Recommendations

- Financial Accounting-** The donor may consider advising Implementation Partners to reinforce financial management and governance systems to ensure enhanced transparency, accountability, and compliance with established standards.
- State subsidy for Oxygen tank-** It is recommended to take an affidavit from ECF stating that the Eternal Care Foundation or the Eternal Hospital or the Eternal Heart Care Center has not availed any government subsidy for setting up the oxygen plant as the capital cost for establishment of the plant is entirely supported by Zee.
- Beneficiary selection-** It is recommended to insist implementation partners to have a robust criteria for beneficiaries' selection.

## Overview

### Project brief

Impact Guru Foundation had tied up with healthcare ecosystem players to provide treatment to patients suffering from critical/ terminal illnesses. These treatments were for patients with various diseases such as cancer, dialysis, accidental emergencies and rare diseases such as Spinal muscular atrophy, Guillain-Barré syndrome, etc.

### Project Coverage

17 beneficiaries were supported under the program reflecting 100% achievement of the targets.

## Financial utilization

Fund utilization as per UCs	Budget as per MoU in INR	Utilization as per UC -INR	%Utilized	Balance / Excess INR
Total	2,94,00,000	2,94,00,000	100%	0

## Key Findings

- Beneficiary Support-** All 17 beneficiaries, as per the project target, received financial support from the Implementing Partner (IP) as reported in the Utilization Certificate. The support extended under the project ranged from INR 1.35 lakhs to INR 45.75 lakhs per beneficiary, reflecting substantial assistance for medical treatment.
- Beneficiary Selection Process-** While a documented beneficiary selection criterion was not available with IGF, it was shared that families from marginal financial backgrounds were selected after verification of background documents such as Ration Cards and EWS certificates. In addition, as informed by the IP, home visits to patients' residences were conducted as part of the eligibility verification process, ensuring that support reached deserving households.
- Monitoring and Follow-Up-** Monitoring and follow-up status reports were made available for further review, demonstrating ongoing oversight of beneficiary support.
- Case File Documentation-** Beneficiary-wise case files evidencing the utilization of funds for treatment were not made available for review at the time of assessment, indicating scope for strengthening documentation practices for enhanced transparency.

## Recommendations

- Documentation Practices** may be strengthened to ensure enhanced transparency and timely completion of review processes.

## Overview

### Project brief

Zee Enterprises provided a grant of INR 10 Crores for the construction of two floors in the girls' hostel at Chanakya University, expanding accommodation, improving safety, and enhancing student well-being and holistic development.

### Project Coverage

274 beneficiaries as per the data submitted by Chanakya University team as on 21<sup>st</sup> March 2025.

## Financial utilization

Fund utilization as per UCs	Budget as per MoU (INR)	Utilization as per UC -INR	%Utilized	(Balance) / Excess INR
<b>Total</b>	10,00,00,000	10,00,09,110	100.01%	9,110

## Key Findings\*

- 1. Hostel Infrastructure-** During the visit to Chanakya University, it was observed that the existing hostel infrastructure had been divided by a temporary partition to separate male and female residential areas. Separate entrances and exits were provided for boys' and girls' hostels. A new boys' hostel building was under construction within the university premises, and the university team informed that, upon its completion, the current hostel building will be exclusively allocated for female students.
- 2. Funding Support-** Zee provided financial support for the construction of two floors of the hostel building. As per the proposal submitted by Chanakya University, the total estimated cost of the building was INR 72.25 crores, against which support of INR 10 crores was requested from Zee. The funds contributed by Zee were not earmarked for specific floors but were utilized towards activities supporting the overall construction of the hostel building.
- 3. Branding and Visibility-** During the visit, it was noted that there was no visible branding or promotional material related to Zee's contribution in the hostel area or broader campus, indicating a potential opportunity for enhancing visibility of the partnership.

## Recommendations

- 1. Accounting of Interest-** It is recommended that separate interest accumulation calculations to be done for each funder and should be adjusted against the funds received
- 2. Current Co-ed Hostel-** The communication regarding the temporary partial occupancy of the girls' hostel by male students should be shared with Zee, along with the timelines, as this deviates from the original design. It is suggested that any modification/ deviation from the scope/design should be informed to ZEE
- 3. Absence of accounting for designated 2 floors by Zee-** The clause of utilization of funds for overall construction of the hostel infrastructure could have been added in the MoU
- 4. Absence of Zee Branding-** It is recommended that ZEE branding be placed at a visible location in the girls' hostel building

# Breach Candy Hospital Trust

## Overview

<b>Project Brief</b>	Zee Enterprises provided a grant for establishment of a kidney centre with capacity of 11 beds on the 8th floor of new building of Breach Candy Hospital
<b>Project Coverage</b>	Average 60 patients being provided with dialysis services per month

## Financial utilization

Fund utilization as per UCs	Budget as per MoU-INR	Utilization as per UC INR	%Utilized	(Balance) / Excess INR
<b>Total</b>	8,00,00,000	8,00,00,000	100%	

## Key Findings

### 1. Access for Economically Weaker Sections

During the visit to Breach Candy Hospital, discussions were held with the management team of Breach Candy Hospital Trust (IP) regarding the provisions for enabling economically weaker sections of society to access services at the Kidney Centre, which was constructed with support from Zee's grant. The IP informed that there were currently no provisions for discounted or free-of-cost services for economically weaker sections, and all individuals availing dialysis services at the Kidney Centre were charged INR 3,250 per session.

### 2. Accounting of Interest

Details regarding the accounting of interest accrued from the project grant were not made available for review, suggesting scope for enhanced financial reporting and transparency.

## Recommendations

- Affordability of Dialysis services-** It is suggested that selection of projects to be supported under CSR funds could be done based on impact to be created on the society. Further, it is recommended that going forward provisions for discounted rates or free of cost treatments could be made available to the economically weaker section of the society in the Kidney Centre
- Accounting of Interest-** It is recommended that separate interest accumulation calculations to be done for each funder and should be adjusted against the funds received.
- Absence of accounting for designated 2 floors by Zee-** The clause of utilization of funds for overall construction of the hostel infrastructure could have been added in the MoU.



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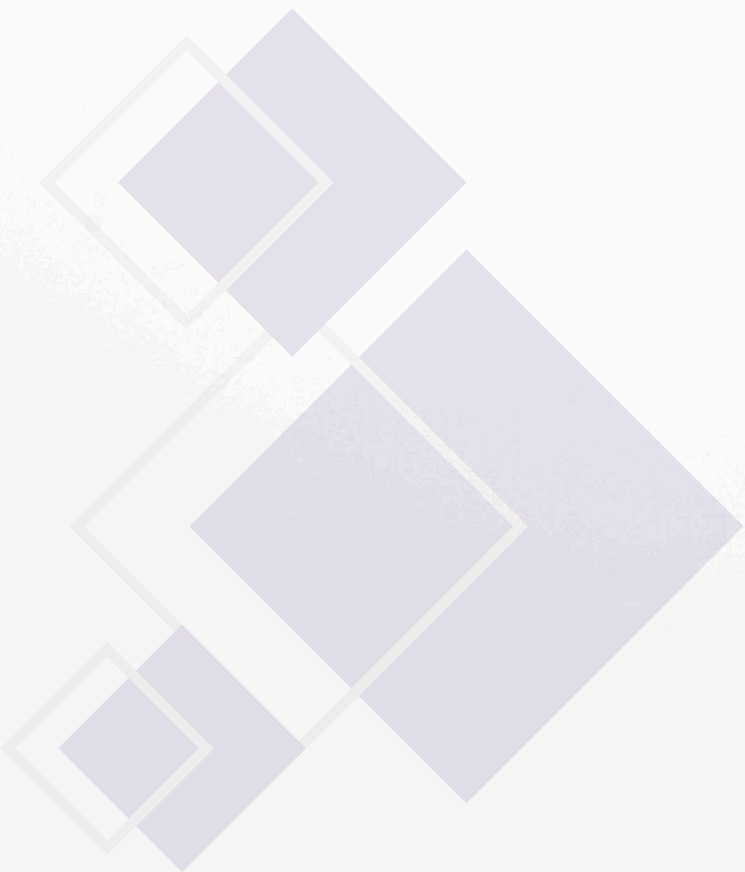
# IMPACT ASSESSMENT PRESENTATION

Development of a School Based on CCE

Education & Women Empowerment Project (Gujarat)

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ZEE Entertainment Enterprises Limited



# Development of School Based on CCE (Continuous and Comprehensive Evaluation) (1/2)

## Overview



### Project Brief

A school development initiative was launched under the Women Empowerment (Girl Child Education) focus area as part of a CSR effort. The project envisions the development of a school that is aligned with the Continuous and Comprehensive Evaluation (CCE) model, following international standards, to provide inclusive, quality education for girls and children.



### Project Coverage

1. Construction of a dedicated school building to create a safe and conducive learning environment.
2. Provision of academic fees for girl children from economically weaker sections to ensure uninterrupted access to education
3. Daily nutritional meals to improve health, enhance learning outcomes, and reduce absenteeism..



### Financial Outlay

INR 10 Cr.



### Project Location

Rajasthan



### Project Beneficiaries

2000 Girl Students

# Development of School Based on CCE (Continuous and Comprehensive Evaluation) (2/2)

## Key Impacts



### INCREASED ACCESS TO EDUCATION

Impacted girl students who previously had limited or no access to quality education due to financial and infrastructural barriers.



### EMPOWERMENT THROUGH EDUCATION

By focusing on girl-child education, the project contributes significantly to the broader goal of women's empowerment in Rajasthan.



### IMPROVED HEALTH AND NUTRITION

The provision of daily meals and regular health check-ups will enhance student health, resulting in better attendance and learning outcomes.



### ENHANCED LEARNING ENVIRONMENT

Modern infrastructure and activity-based learning will foster a child-friendly, inclusive educational setting aligned with CCE principles.



### COMMUNITY PARTICIPATION

Awareness and outreach initiatives promote community involvement and will make the project sustainable and culturally accepted.

## Recommendations



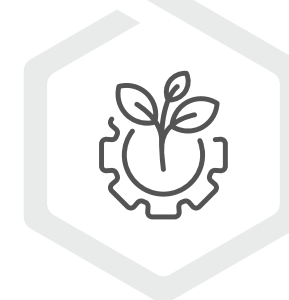
Establish a structured M&E system with defined KPIs, digital tracking tools, and regular reviews.



Strengthen NGO partnerships through formal agreements, accountability frameworks, and periodic assessments.



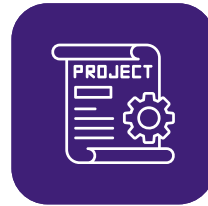
Ensure consistent project oversight with a dedicated M&E team, proper documentation, and third-party validations.



Enhance sustainability through community involvement, stakeholder engagement, and women's employment integration.

# Education and Women Empowerment Project (1/2)

## Overview



### Project Brief

The project supported four schools in Gujarat to provide free and subsidised education—especially for girls from underprivileged backgrounds—through holistic support covering learning materials, nutrition, and school upkeep. The project aimed to reduce dropout rates, enhance learning outcomes, and empower young girls toward education-led social and economic independence.



### Project Coverage

1. Continuous education support, provision of uniforms, books and stationery, laboratory equipment.
2. Administrative costs, maintenance, and sports activities.
3. Food security to ensure children's nutritional requirement through Mid-day meals



### Financial Outlay

INR 10.19 Cr.



### Project Location

Gujarat



### Project Beneficiaries

900 -2200 Students

# Education and Women Empowerment Project (2/2)

## Key Impacts



### EDUCATIONAL CONTINUITY FOR GIRLS

The project enabled girl students to continue their education by removing financial barriers, directly promoting women empowerment.



### SUPPORT EXTENDED TO STUDENTS

A broader reach was achieved by supporting students with essentials like meals, uniforms, books, and laboratory access.



### IMPROVED LEARNING ENVIRONMENT

Infrastructure enhancements such as updated labs, sports facilities, and computer equipment will contribute to a more engaging and holistic learning experience.



### BETTER STUDENT RETENTION

Mid-day meals and subsidised education helped improve daily attendance and reduced drop-out rates, especially among girls.



### EMPOWERMENT THROUGH EDUCATION

The project strengthened educational foundations in underserved communities, laying the groundwork for long-term socio-economic upliftment.

## Recommendations



Establish a strong M&E framework with defined indicators and periodic reviews.



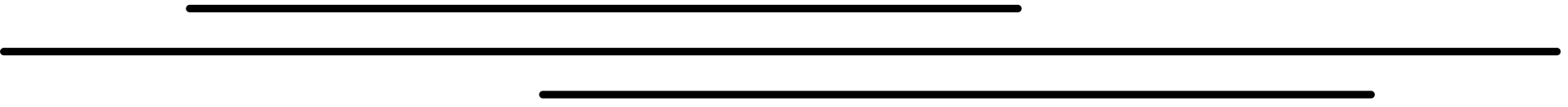
Formalize NGO partnerships and appoint a dedicated CSR team for effective governance.



Promote community ownership through structured exit planning and local partnerships.



Enhance project impact through data-driven decision-making and continuous improvement.



**Thank You**

