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# THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON THE COMPETITIVENESS OF SMALL SCALE INDUSTRIES

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## ABSTRACT

Earning profits is a common phenomenon of each and every business unit in industry. The foremost goal of any company in any industry is to earn maximize returns with minimal investment in the industry. Companies in any industry have many social obligations to be fulfilled as they have drawn maximum resources from the society. Hence Corporate Social Responsibility has become the catchphrase of millennium across the entire world and the corporate world and even the government must take care of it. The study has focused on the impact of CSR on small scale industries. The study has explored the reasons that motivate small scale industries to involve in corporate social responsibility activities. The study has also highlighted the top healthcare and education projects by CSR. Study has highlighted the benefits and drawbacks of Corporate Social Responsibilities (CSR). For the study qualitative and quantitative data was used and data has been collected by questionnaire method and this research study has collected sample of 100 respondents, 100 respondents from Mumbai region only. It was observed that Corporate Social Responsibility has impact on the competitiveness of small scale industries.

**Keywords**: Corporate Social Responsibility, Project, Healthcare, Education, Small Scale Industry

## 1. INTRODUCTION

In terms of corporate social responsibility, for small scale industries, some conflicts are present there. As various stakeholders force them on main objective that is profit maximization. The corporate social responsibility in society is always considered as the resources diversion process in some or the other way. It is also an academia and management activity fields that are drastically expanding in the globe.CSR operations are not only restricted to the organizations itself, but will also affect its trade of commerce associates and population of the specific nation.Rules and regulation provides the baseline for all corporate actions, notably for healthcare, education, women empowerment, employment of individuals and environment.

## 2. LITERATURE REVIEW

Shah, Bhaskar (2010), the author has taken a case study from public sector undertaking i.e. Bharat Petroleum Corporation Ltd. in his research study work. The study has discussed the broad relationship between the organization and society. Organizations have existence only with the society. The author has shown that organizations use the resources of the society like material and human etc and in return, the organizations provide products and services to the society. The author from the case study of the BPCL, found that company has taken a lot of initiatives in order to serve the society back.

Bibhu Parshed (2012), author in his article has presented that CSR is the front face of industry doing trade. The researcher said that today, corporate houses have taken CSR as a medium fulfillment of profits greed of all corporate houses. The study has explored that companies from all industries today invested in lot of areas such as food, child labour, education, ground water, employment etc. Therefore nobody is aware of the essential need of world's poor people. The study article has suggested that profit earnings are natural facts of all companies but CSR funds are beyond the natural and statutory obligation of all companies.

## 3. OBJECTIVES

This study has focused on how CSR impacts the Indian society.

The objectives are as follows:

- To study the impact of CSR on small scale industries.
- To study the reasons that motivates small scale industries to involve in corporate social responsibility activities.
- To explore the top healthcare projects in India by CSR.
- To explore the top education projects in India by CSR.

## 4. RESEARCH METHODOLOGY

Qualitative and quantitative methods have been used for the research paper study. While conducting this study primary data was gathered through survey questionnaires, were prepared for data collection. There were 8 questions that the participants or respondents had to answer and the questions were based on practice of CSR by small scale industries. The respondents were given sufficient time frame to understand and ask clarification about the study and questionnaire if they had any before completion of the questionnaire. The targeted 100 respondents were individuals from small scale industries. While conducting the study the response rate was 100%.

## 5. REASONS THAT MOTIVATE SMALL SCALE INDUSTRIES TO INVOLVE IN CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

CSR is responsible for its decisions on various consumers where today small scale industry companies believe that they are responsible for their actions. The fundamental objective of CSR is to make the influence of the business brand on the society and make its collaborators more successful. Few projects are being implemented in various fields such as microfinance, environment, education, public health as well as other associated areas.

- **COMMUNITY DEVELOPMENT:** Industries have some companies that own small foundations or invest small funds according to company's budget in additional training programs for students, then in agriculture, education and healthcare, which directly helps in upliftments of social community.
- **CONSUMERS SATISFACTION:** Responsible brands owe their consumers greater attention. Sometimes CSR members decline foreign market borders and customer awareness programs about the environments under which goods are produced and services are made available and this impacts the sustainability more conscious and challenging. Future consumers who now and operate CSR operations they demand company sponsored programmers from their providers. Selection is dependent on supplier's social tolerance.
- **EMPLOYEES SATISFACTION:** In today's era youth also prefer other things in working environment more than financial benefits in any organization. Today youths feel a pride sense when their organization is associated with responsible social growth. Hiring and as well as development of young employees will be supported by good CSR activities of the organization. Research studies have suggested that high skilled individuals prefer to work with an organization until there is meaningful work that is completed.
- **IMAGE BUILDING:** The organizations reputation and image may be ruined in days due unethical and unregulated practices. Hence image building is one of the main characteristic of CSR practices in an organization. CSR practices help the organizations to avoid corruption scandals and prevents from violating laws of child labour and environment disasters and dangerous work environment. CSR which adopted by small scale industries helps in retention of consumers, shareholders and workers. CSR is essential for sustainability and increase appropriateness. The organization which creates and executes their CSR programs, feel very happy and proud and such feeling pride

is also felt by their workers. Social obligation sense gives the organization a sense of excitement. CSR gives a individual life a sense of happiness and a sense of purpose.

## 6. TOP EDUCATION PROJECTS IN INDIA BY CSR

**RELIANCE INDUSTRIES LIMITED -** The project budget was INR 476.90 crore Indian rupees. The projects of Reliance Industries are to set up the Jio institute under the Institution of Eminence Deemed to be Universities Regulation 2017.It would provide a platform for research and learning experiences. They are currently working in planning the academic programs, curriculum, research agendas, research centre's, institutional collaborations and campus developments.

**INDIAN OIL CORPORATION LIMITED -** The project budget was INR 81.84 crore Indian rupees. The CSR funded project of the company was called Skilled Developed Institute and was established on May 9, 2016, with the objective of providing opportunities to unemployed and underprivileged people of Odisha and provide skilled manpower to the industry of Odhisa.

## 7. TOP HEALTHCARE PROJECTS IN INDIA BY CSR

### ❖ TATA CONSULTANCY SERVICES (TCS)

Tata Consultancy Services (TCS), one of India's leading IT services and consulting companies, has made significant contributions to healthcare through its Corporate Social Responsibility (CSR) initiatives. One of the most impactful projects undertaken by TCS is its development and implementation of an **Integrated Hospital Management System (IHMS)** and **IT infrastructure** to improve the operational efficiency and healthcare delivery at key medical institutions. With a project budget of **₹296 crores**, this initiative was aimed at improving the quality and accessibility of healthcare services through the use of technology. As part of its CSR efforts, TCS established two significant healthcare institutions in India: **The Cancer Institute at Chennai** and **The Tata Medical Centre at Kolkata**. These institutions, funded through TCS's CSR budget, have become pivotal in providing state-of-the-art cancer care and treatment. The focus of the initiative was not only to provide top-tier healthcare infrastructure but also to enhance hospital operations using innovative IT solutions, ultimately improving the overall experience for both patients and healthcare providers.

Key Components of the Project

### 1. INTEGRATED HOSPITAL MANAGEMENT SYSTEM (IHMS)

TCS developed and implemented an **Integrated Hospital Management System** that streamlined hospital operations, enabling better patient management, operational efficiency, and service delivery. The IHMS encompasses various functions such as **patient registration, admission and discharge management, electronic medical records (EMR), billing, inventory management, and more**. By digitizing and automating key administrative processes, this system reduced manual errors, improved communication between departments, and facilitated faster service delivery.

### 2. IT INFRASTRUCTURE FOR HEALTHCARE INSTITUTIONS

Along with the IHMS, TCS also provided advanced **IT infrastructure** to both the Cancer Institute in Chennai and the Tata Medical Centre in Kolkata. This infrastructure included high-speed internet connectivity, data storage solutions, and modern computing resources to support the seamless operation of healthcare services. The establishment of a robust IT framework enabled these institutions to implement **digitized patient care**, monitor real-time data, and facilitate effective decision-making. It also ensured that healthcare professionals had easy access to patient data, improving the speed and accuracy of diagnoses and treatment plans.

### 3. PATIENT-CENTRIC INNOVATIONS

The project focused on improving patient experience and operational efficiency by implementing several key innovations:

- **STREAMLINED OPD (OUTPATIENT DEPARTMENT) PROCESSES**: The implementation of the IHMS helped streamline patient flow in outpatient departments. Patients could register and access services more efficiently, reducing waiting times and improving the overall experience for individuals visiting the hospital for consultations and follow-ups.
- **FAST TRACK MANAGEMENT SERVICE**: TCS introduced a **Fast Track Management service**, which prioritized and expedited critical patient cases. This service was particularly beneficial for cancer patients, who often require urgent medical attention. By streamlining administrative processes, the Fast Track system reduced delays, allowing for quicker diagnosis, treatment, and follow-up care.

- **AUTOMATED DAYCARE APPOINTMENT SYSTEM**: The initiative also introduced an **automated daycare appointment system**, enabling patients to schedule appointments for chemotherapy, radiation therapy, and other treatments in advance. This system minimized scheduling conflicts and provided patients with a hassle-free experience when seeking treatment.

4. **DIGITAL NERVE CENTRE AND RESEARCH CONNECTIVITY**

A key component of the project was the development of the **Digital Nerve Centre**, a platform that facilitates seamless integration with leading **research centres and cancer specialists** within the **National Cancer Grid**. This digital platform allows the hospitals to connect with some of the top oncologists, researchers, and medical institutions in the country. Through the Digital Nerve Centre, the hospitals can access cutting-edge research, share patient data for second opinions, and collaborate on the latest advancements in cancer treatment.

This initiative not only enhanced patient care but also promoted **collaborative research**, fostering a more unified approach to cancer treatment and care across India. It positioned Tata Medical Centre and Cancer Institute as key players in the national cancer care ecosystem, with a direct link to **research-driven, evidence-based treatment protocols**.

Impact and Outcomes of the Project

The healthcare CSR project by TCS had a profound and lasting impact on the institutions involved, as well as the patients they serve:

- **ENHANCED PATIENT CARE**: With the implementation of the IHMS, operational bottlenecks were reduced, leading to faster processing times and a more patient-friendly environment. The streamlined processes and automated appointment systems contributed to better overall patient satisfaction.
- **FASTER AND MORE EFFICIENT TREATMENT:** The introduction of Fast Track Management services ensured that critical patients received prompt attention. The automation of daycare appointments further streamlined the treatment process for cancer patients, ensuring that therapy sessions were organized and administered on time.
- **IMPROVED COLLABORATION AND KNOWLEDGE SHARING:** The Digital Nerve Centre allowed for a greater exchange of information between healthcare providers, researchers, and specialists. By connecting to the National Cancer Grid, the institutions benefited from a wider knowledge base and access to cutting-edge treatments and diagnostic tools.
- **SCALABILITY AND SUSTAINABILITY:** The technological infrastructure provided by TCS has the potential for scalability, meaning that other healthcare institutions can adopt similar systems, extending the benefits of these innovations to other regions across India.

Tata Consultancy Services' CSR initiative, with a project budget of ₹296 crores, has significantly contributed to the improvement of healthcare infrastructure and service delivery in India. By establishing the Cancer Institute at Chennai and Tata Medical Centre at Kolkata, and implementing an Integrated Hospital Management System, TCS has enhanced the operational efficiency of these institutions and improved patient outcomes. The introduction of patient-centric innovations such as the Fast Track Management system, automated daycare appointment system, and the Digital Nerve Centre has had a profound impact on the quality of cancer care in India. Through these initiatives, TCS has demonstrated how the integration of technology into healthcare can transform the patient experience and enhance the overall effectiveness of medical institutions.

- ❖ **TATA STEEL LIMITED**

Tata Steel Limited, a leading steel manufacturer, has long been committed to corporate social responsibility (CSR) through a variety of initiatives aimed at improving the lives of communities in which it operates. One of the company's notable CSR efforts is the **Maternal and New Born Survival Initiative (MANSI)**, a significant healthcare project undertaken across multiple regions in India, including Odisha, Jharkhand, Kolkata (West Bengal), and Mumbai. With a project budget of ₹168.94 crores, MANSI focuses on promoting maternal and child health, especially targeting the survival and well-being of mothers and newborns in underserved areas.

## OBJECTIVES AND FOCUS AREAS OF MANSI

The primary goal of MANSI is to reduce maternal and neonatal mortality rates by enhancing healthcare access and knowledge, particularly in rural and remote communities. A central component of the project is its focus on **adolescent health education**, specifically targeting young girls and boys to raise awareness about **nutrition** and **life skills**. The initiative recognizes that the health of mothers and newborns is intricately linked to the health and education of adolescents, who are at a crucial stage of physical and emotional development. The project works closely with adolescent populations to promote the **significance of proper nutrition**. Malnutrition during adolescence can lead to complications during pregnancy and childbirth, affecting both the mother's and the child's health. Through MANSI, Tata Steel engages local communities in understanding the importance of nutrition in ensuring a safe pregnancy and a healthy newborn. By focusing on **nutritional awareness**, the program helps adolescents develop healthy habits that can have lasting benefits for their future pregnancies and the overall health of their families. In addition to nutritional education, MANSI provides **life skills training** to young people, which is critical for empowering them to make informed health decisions. This training includes teaching essential skills such as decision-making, problem-solving, and communication, enabling adolescents to become more self-aware and confident in managing their health and well-being.

## OUTREACH AND REGIONAL IMPACT

The project spans multiple states, including **Odisha**, **Jharkhand**, **West Bengal**, and **Maharashtra** (Mumbai), reaching a diverse population in both rural and urban settings. Tata Steel's approach involves collaboration with local healthcare providers, community organizations, and government agencies to ensure the widespread impact of the program.

In Odisha and Jharkhand, where healthcare infrastructure is often limited, the project aims to strengthen the **primary healthcare systems** by providing access to quality maternal care. In these areas, MANSI also focuses on **improving the capacity of healthcare workers**, training them in best practices for maternal and child health, and ensuring that essential health services are available at the community level.

## OUTCOMES AND LONG-TERM IMPACT

Since its inception, MANSI has made significant strides in improving maternal and newborn health outcomes in the regions it serves. The project has led to increased awareness about the importance of early antenatal care, timely medical interventions during pregnancy, and the role of postnatal care in ensuring the health of both mother and child.

Moreover, the emphasis on **adolescent health education** is expected to yield long-term benefits by creating a generation of young people who are more informed and proactive about their health and well-being. The ripple effect of educating adolescents about proper nutrition and life skills will likely lead to healthier families, improved birth outcomes, and a decrease in maternal and neonatal mortality rates.

The **Maternal and New Born Survival Initiative (MANSI)** reflects Tata Steel's commitment to social responsibility, particularly in the field of healthcare. With a project budget of ₹168.94 crores, MANSI stands as a testament to the company's long-term vision of creating lasting positive change in the lives of vulnerable populations. By focusing on adolescents, nutrition, and life skills, Tata Steel's MANSI initiative plays a critical role in empowering young people, improving maternal and child health, and contributing to the broader goal of sustainable community development across India.

## 8. DATA ANALYSIS

**Q1. Does your organization practice or has adopted CSR?**

**Table 1.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 68 | 68 |
| No | 32 | 32 |
| Total | 100 | 100 |

**Table 1.2**

| | |
|---|---|
| Sample Standard Deviation, s | 25.455844122716 |
| Variance (Sample Standard), $s^2$ | 648 |
| Population Standard Deviation, σ | 18 |
| Variance (Population Standard), $\sigma^2$ | 324 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean ($SE\bar{x}$): | 18 |

**Primary Resource**

68% of the respondents have said yes that their organization practice or has adopted CSR and 32% of the respondents have said no that their organization does not practice or has not adopted CSR.

**Q2. Can CSR funds of an organization be used for healthcare services?**

**Table 2.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 100 | 100 |
| No | 0 | 0 |
| Total | 100 | 100 |

**Table 2.2**

| | |
|---|---|
| Sample Standard Deviation, s | 70.710678118655 |
| Variance (Sample Standard), $s^2$ | 5000 |
| Population Standard Deviation, σ | 50 |
| Variance (Population Standard), $\sigma^2$ | 2500 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SEx̄): | 50 |

**Primary Resource**

100% of the respondents have said yes that CSR funds of an organization can be used for healthcare services.

**Q3. Can CSR funds of an organization be used for education services ?**

**Table 3.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 100 | 100 |
| No | 0 | 0 |
| Total | 100 | 100 |

**Table 3.2**

| | |
|---|---|
| Sample Standard Deviation, s | 70.710678118655 |
| Variance (Sample Standard), $s^2$ | 5000 |
| Population Standard Deviation, σ | 50 |
| Variance (Population Standard), $\sigma^2$ | 2500 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SEx̄): | 50 |

**Primary Resource**

100% of the respondents have said yes that CSR funds of an organization can be used for education services.

**Q4. Can CSR funds of an organization be used for environment protection progams?**

**Table 4.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 100 | 100 |
| No | 0 | 0 |
| Total | 100 | 100 |

**Table 4.2**

| | |
|---|---|
| Sample Standard Deviation, s | 70.710678118655 |
| Variance (Sample Standard), $s^2$ | 5000 |
| Population Standard Deviation, σ | 50 |
| Variance (Population Standard), $\sigma^2$ | 2500 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SEx̄): | 50 |

**Primary Resource**

100% of the respondents have said yes that CSR funds of an organization can be used for environment protection programs.

### Q5. CSR fund deducted from company's profit?

**Table 5.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 100 | 100 |
| No | 0 | 0 |
| Total | 100 | 100 |

**Table 5.2**

| | |
|---|---|
| Sample Standard Deviation, s | 70.710678118655 |
| Variance (Sample Standard), $s^2$ | 5000 |
| Population Standard Deviation, σ | 50 |
| Variance (Population Standard), $\sigma^2$ | 2500 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SE$\bar{x}$): | 50 |

**Primary Resource**

100% of the respondents have said yes that CSR fund deducted from company's profit.

### Q6. CSR attracts new talent and retain current employees in an organization?

**Table 6.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 68 | 68 |
| No | 32 | 32 |
| Total | 100 | 100 |

**Table 6.2**

| | |
|---|---|
| Sample Standard Deviation, s | 25.455844122716 |
| Variance (Sample Standard), $s^2$ | 648 |
| Population Standard Deviation, σ | 18 |
| Variance (Population Standard), $\sigma^2$ | 324 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SE$\bar{x}$): | 18 |

**Primary Resource**

68% of the respondents have said yes that CSR attracts new talent and retain current employees in an organization and 32% of the respondents have said no CSR does not attracts new talent and retain current employees in an organization

### Q7. CSR attracts new customers for organization branded products?

**Table 7.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 68 | 68 |
| No | 32 | 32 |
| Total | 100 | 100 |

**Table 7.2**

| | |
|---|---|
| Sample Standard Deviation, s | 25.455844122716 |
| Variance (Sample Standard), $s^2$ | 648 |
| Population Standard Deviation, σ | 18 |
| Variance (Population Standard), $\sigma^2$ | 324 |
| Total Numbers, N | 2 |
| Sum: | 100 |

| | |
|---|---|
| Mean (Average): | 50 |
| Standard Error of the Mean (SEx̄): | 18 |

**Primary Resource**

68% of the respondents have said yes that CSR attracts new customers for organization branded products and 32% of the respondents have said no that CSR does not attracts new customers for organization branded products.

**Q8. CSR retains existing customers for organization branded products?**

**Table 8.1**

| Opinion | Respondents | Percentage |
|---|---|---|
| Yes | 68 | 68 |
| No | 32 | 32 |
| Total | 100 | 100 |

**Table 8.2**

| | |
|---|---|
| Sample Standard Deviation, s | 25.455844122716 |
| Variance (Sample Standard), $s^2$ | 648 |
| Population Standard Deviation, σ | 18 |
| Variance (Population Standard), $\sigma^2$ | 324 |
| Total Numbers, N | 2 |
| Sum: | 100 |
| Mean (Average): | 50 |
| Standard Error of the Mean (SEx̄): | 18 |

**Primary Resource**

68% of the respondents have said yes that CSR retains existing customers for organization branded products and 32% of the respondents have said no CSR does not retains existing customers for organization branded products.

## 9. KEY FINDINGS

- From the previous researches and sample survey it was found that CSR does impact of competitiveness of small scale industries.
- It is observed that the CSR helps in healthcare activities and saves lives of people below poverty line.
- It is observed that the CSR helps in environment protection in societies of world.
- The study has found out that CSR funds help in development of schools and students to achieve their dream of higher education.

## 10.BENEFITS OF CSR TO COMPANIES IN SMALL SCALE INDUSTRIES

- CSR adoption has enhanced brand recognition of companies in small scale industries.
- It helps to build positive business image.
- It has helped in improving sales and customer loyalty of a companies in small scale industries.
- CSR implementation has saved lot of operational costs.
- It has enhanced financial performance of companies in small scale industries.
- Corporate Social Responsibility has the ability of attracting new talent and retaining the current staff.

## 11.DISADVANTAGE OF CSR TO COMPANIES IN SMALL SCALE INDUSTRIES

- To implement CSR in organization it costs a lot of money and efforts so it may be difficult for companies in small scale industries.
- CSR is shifted in the profit making objective of an organization.
- Sometimes CSR implementation in small scale industries hampers the stature of the organization.
- Sometimes because of CSR decisions the customers of the company's specific brand can get annoyed at an extreme level.
- CSR generates an unexpected increase in the cost of production of a product that companies in small scale industries cannot bear.

## 12. CONCLUSION

CSR is an extremely challenging issue for industries to discuss. CSR adoption and implementation costs a lot and CSR advantages result are impossible to calculate. The research can be carried forward more in specific states of India for companies in small scale industries and the help provided by the companies that have implemented CSR in companies in small scale industries for betterment of employees and people living below poverty line.

The impact of Corporate Social Responsibility (CSR) on the competitiveness of small-scale industries (SSIs) is multifaceted, with both direct and indirect benefits. CSR initiatives help SSIs enhance their reputation, foster goodwill, and build trust with stakeholders, which can improve customer loyalty and attract investment. Additionally, by engaging in socially responsible activities, SSIs demonstrate their commitment to sustainable development, which can differentiate them from competitors in a crowded market. This is especially important in an era where consumers and investors are increasingly prioritizing ethical practices and sustainability. The motivation for SSIs to adopt CSR practices stems from both external pressures and internal values. Social expectations, regulatory requirements, and the desire to enhance brand image are key drivers for involvement in CSR activities. Furthermore, many small-scale industries see CSR as a means of contributing to local communities, thus creating a positive feedback loop that benefits their long-term sustainability. Regarding healthcare and education projects, CSR has had a profound impact in India, particularly in rural and underserved regions. Top CSR projects in healthcare, such as improving access to medical facilities and providing essential healthcare services, have addressed critical gaps in India's healthcare infrastructure. Similarly, CSR initiatives in education, including building schools and providing scholarships, have empowered communities by improving access to quality education and skill development. Ultimately, CSR is not just a tool for enhancing competitiveness for small-scale industries, but a means of creating positive societal impact, which fosters long-term growth and sustainability in the ever-evolving business landscape.

## CONFLICT OF INTERESTS

None.

## ACKNOWLEDGMENTS

None.

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