



A STUDY OF CORPORATE SOCIAL RESPONSIBILITY UNDERTAKEN DURING PANDEMIC OF COVID 19 IN INDIA

Komal Rani

ABSTRACT

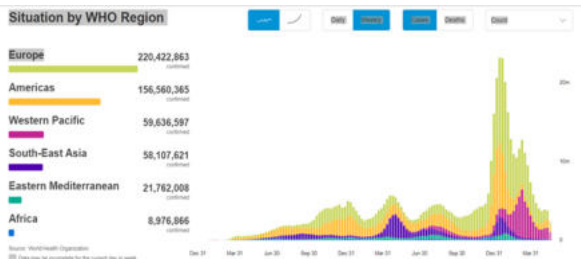
The recent pandemic of coronavirus epidemic has caught the attention of the world by surprise, spreading like fire and causing worldwide humankind. It has disrupted global socio-economic activities and halting daily activities. It has turned out to be unitary effort by individuals, governments and organizations. The lockdown imposed by the government had led to the major financial problems for the corporates. but despite that the organization trying to help people and government by donating funds, medical kits, providing mask, bedded facilities, free meals and so on. This study was undertaken to comprehend the corporate social responsibility (CSR) practices by leading industries in the pandemic time and afterwards in the 'new normal' environment.

**KEYWORDS :** Corporate social responsibility, CSR, Pandemics, COVID19.

INTRODUCTION

The present study is to streamline the various discourses and the representation of CSR status during COVID 19. Apart from this, it also focuses on the scope of CSR in India over the last decade. Further, this paper attempts to explore the ethics, legality and corporate responsibility extent under CSR practices take on by the companies. The major findings of this research are that the notion of Corporate Social Responsibility has deepen its very roots in a way that its extent it's limited to the business strategy to build brand image of the company for the stakeholders. But other than this, there has been a slight shift in covid 19 era which lifts the veil of the pre-strategized framework of corporate social responsibility. The traditional approach has shifted towards the spirit of doing good for the community by together launching their fight against corona virus. The foremost significance of the present study lies in deeply grasping that how corporates and government changes their policy, rules and regulations CSR in accordance with the pandemic.

The coronavirus first confirm case identified on December 31, 2019 in China, and then China informed the World Health Organization of a cluster of cases of pneumonia of an unknown cause in Wuhan City in Hubei Province. Subsequently the disease spread to more Provinces in China, and to the rest of the world. The WHO has now declared it a pandemic. Further, the growth of the reported cases of COVID-19 has been rising exponentially day-by-day across the world. According to the latest data of WHO (2022), the total number of confirmed cases by region are show in image 1 and Total number of confirmed case and number of deaths due to COVID-19 in the world shown in table 1.



Source : WHO (2022)

Image 1: total number of confirm case of COVID 19 region wise as 30.05.2022

Location	Cases	Deaths
United States	8.39Cr 8,39,00,000 +13,762	10L 10,00,000 +35
India	4.32Cr 4,32,00,000	5.25L 5,25,000

Brazil	3.09Cr 3,09,00,000 +24,239	6.66L 6,66,000 +72
France	2.86Cr 2,86,00,000 +23,582	1.45L 1,45,000
Germany	2.62Cr 2,62,00,000 +2,713	1.39L 1,39,000 +8
United Kingdom	2.24Cr 2,24,00,000 +4,828	1.79L 1,79,000 +61
South Korea	1.81Cr 1,81,00,000	24,158
Russia	1.81Cr 1,81,00,000	3.71L 3,71,000
Italy	1.74Cr 1,74,00,000 +18,622	1.67L 1,67,000 +66
Turkey	1.51Cr 1,51,00,000 +966	98,955 +3

Source : WHO (2022)

Table 1: Total number of confirmed case and number of deaths due to COVID-19 in the world as on 30.05.2022

The governments of other countries have been used different strategies to combat the spread of COVID-19. Measures used by different countries are include physical distancing, travel restrictions, effective use of personal protective equipment (PPE), testing and tracing the infected people, and re-equipping healthcare capacity to meet the challenges of the epidemic phase and other local requirements (Craven et al., 2020). Social distancing is one of the most effective measures to break the chain of corona virus spread. To prevent the transmission of disease from Stage 1 (fewer people suffered from disease) to Stage 3 (widespread transmission), the Indian Prime Minister Mr. Narendra Modi initially ask people for 'Janata Curfew' (on March 22), and then later he announced the lockdown of 21 days from 25 March to 14 April 2020 in the country on 24 March 2020 (Gettleman and Schultz, 2020). But for breaking the chain of spread of coronavirus, the government of India further extended the lockdown up to 30 May 2020 (Ministry of Home Affairs, GOI, 2020). As the government has taken steps towards protecting human rights, together it faces serious challenges to bigger economic crisis.

REVIEW OF LITERATURE

Lately, the pursuance of CSR has gained wide recognition as a good practice because it can lead to improved corporate image and financial performance. The concept is not so new

and is based on the belief that “companies have some responsibilities to society beyond that of making profits for the shareholders.” (3). The main premise of CSR is that corporations have moral responsibilities that go beyond simply making profit for their owners and shareholders (4). Socially responsible means going beyond legal and economic obligations to Corporate Social Responsibility in times of Pandemics like Covid-19, do the right things by acting in ways that benefit society (5). CSR is all about doing good and doing no harm (6) and relationships with stakeholders (7). CSR has been defined as “the voluntary actions that business can take, over and above compliance with minimum legal requirements, to address both its own competitive interests and the interests of wider society” (8).

Evolution of CSR: From the mid-20th century, the definition of CSR has evolved from normative and ethics-oriented arguments, through integrative approach, to instrumental and performance-oriented focus (9, 10). The normative view is thus based on a perspective claiming that corporations, above any other consideration, ought to undertake social responsibilities as an ethical obligation to the society by large. The integrative approach on the other hand argues that businesses depend on society, including input resources from, and output products to society; for their existence and growth (11).

CSR is defined as a combination of principles, practices and strategies that help a firm to strengthen its relationship with its stakeholders, as well as with the environment (Carroll, 1979; Waddock, 2004; Nejati et al., 2014; Ghosh et al., 2019; Miller and Akdere, 2019). A firm's business is closely connected with ethical and environmental aspects, and in this respect, CSR is considered a key ingredient of its business strategies and operational activities (Kim et al., 2018; Zheng et al., 2015; Chatterjee et al., 2021a; Chaudhary, 2021; Ramya and Baral, 2021).

Before the Companies Act 2013 came into force, CSR was not compulsory in India, rather seen as an activities done only for charity. And to keep pace with the traditional values of the country, is expected that companies have certain obligations towards the society in which it is operating, which depends mostly on the financial position of the company. Mahatma Gandhi brought about the concept of trusteeship in early 90's with the sole objective of increasing the socio-economic strength of the country. CSR was more linked towards traditional family in values, norms, religion, culture among others.

The Companies Act 2013 replaced the Companies Act of 1956 on 29th August 2013. The new Act incorporated various changes that had an effect on many things like the formation of the company, its administration, and governance, along with the incorporation rule and regulation, an additional Section 135 which is on Corporate Social Responsibility norms for companies incorporate and having place of business in India. cover the aspects related to requirements for execution, allocation of funds and implementation of CSR project by the organizations.

India was the first country in the world to make CSR mandatory for organizations, to undertake CSR activities and report the CSR initiatives. This altogether a new beginning for CSR in India.

A brief description about Section 135 of the Companies Act, 2013 describing the provisions and areas covered under CSR: “The entities covered under the CSR Obligations are those Companies having an – annual turnover of Rs.1,000 crore or more or a net worth of Rs.500 crore or more or a net profit of Rs.5 crore or more must form a CSR Committee consisting of three directors where one director should be independent. An

unlisted public company or a private company covered under Section 135(1) of the Act, is not required to appoint an independent director, and can have its CSR Committee without such director whereas a private company with two directors on Board should form CSR Committee with only two directors. The monitoring of the various projects or activities or programs undertaken by the company should be transparent. The companies which fulfil the required criteria, as part of CSR expenditure must spend a minimum 2% of its average net profit for its preceding three financial years amount and reporting of these activities should be detailed in Schedule VII, else should be prepared to explain why they failed to do so.”

The literature available on web sites includes papers published/presented and a few reports prepared by various individuals and institutions.

Jamali, D., Mirshak, R. (2005) Corporate Social Responsibility (CSR): Theory and Practice in a Developing Country Context, this research critically examines the CSR approach and philosophy of eight companies that are considered active in CSR in the Lebanese context. The findings suggest the lack of a systematic, focused, and institutionalized approach to CSR and that the understanding and practice of CSR in Lebanon are still grounded in the context of philanthropic action. The findings are qualified within the framework of existing contextual realities and relevant implications drawn accordingly.

Wendy Chapple and Jeremy Moon (2005) in their article entitled Corporate Social Responsibility (CSR) in Asia: A Seven-Country Study of CSR Web Site Reporting. This article addresses four hypotheses: (a) that corporate social responsibility (CSR) in Asia is not homogeneous but varies among countries, (b) that the variation is explained by stages of development, (c) that globalization enhances the adoption of CSR in Asia, and (d) that national business systems structure the profile of multinational corporations' CSR. These hypotheses are investigated through analysis of Web site reporting of 50 companies in seven Asian countries: India, Indonesia, Malaysia, the Philippines, South Korea, Singapore, and Thailand

Beam, Dr. Sarbpriya et al. (2012) in their research paper on “A Close Look into Corporate Social Responsibility in India” has focused on the theme of CSR developed amid most recent couple of years from simple philanthropic activities to integrating the interest of the business with that of the communities in which it operates. In this paper, they have tried to feature objective evaluation of the CSR and related business practices with ethics that are being adopted by large corporate houses in India.

Wendy Chapple and Jeremy Moon (2005) in their article entitled Corporate Social Responsibility (CSR) in Asia: A Seven-Country Study of CSR Web Site Reporting. This article addresses four hypotheses: (a) that corporate social responsibility (CSR) in Asia is not homogeneous but varies among countries, (b) that the variation is explained by stages of development, (c) that globalization enhances the adoption of CSR in Asia, and (d) that national business systems structure the profile of multinational corporations' CSR. These hypotheses are investigated through analysis of Web site reporting of 50 companies in seven Asian countries: India, Indonesia, Malaysia, the Philippines, South Korea, Singapore, and Thailand

#### OBJECTIVES OF THE STUDY

- To understand the practices of corporate social responsibility of Indian industries.
- To identify the corporate social responsibility practices adopted by Indian industries during covid 19.

- Examine the impacts of Corporate Social Responsibility practice adopted during COVID-19 on stakeholder perception, trust, and motivation

**METHODOLOGY**

For the end objective of our examination, secondary information has been collecting from different online sources, book and journal, descriptive report has been done to demonstrating the major CSR practices followed by companies in India pre covid and during covid 19 and their commitment towards the society.

**THE IMPACT OF COVID-19 PANDEMIC ON THE CORPORATE SOCIAL RESPONSIBILITY.**

**Contribution of Companies for CSR Activities as Statute.**

- Eradicating extreme hunger and poverty
- Promotion of education
- Promoting gender equality and empowering women
- Reducing child mortality
- Improving maternal health
- Combating human immunodeficiency virus, acquired, immune deficiency syndrome, malaria and other diseases
- Ensuring environmental sustainability,
- Employment enhancing vocational skills, social business projects
- Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socioeconomic development, and
- Relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women and such other matters as may be prescribed.

**CSR activities and contribution during COVID-19 pandemic (2020)**

The various CSR contributions during COVID-19 pandemic Now a days organizations are more connected with the society. Mostly the weaker sections of the society, to uplift them in terms of job creation, rendering education and medical services. CSR is acting as a bridge to build a rapport between society and businesses (Sameer Kumar Kolli1, 2020).

**Table 2 CSR contribution during COVID-19 pandemic**

Indian company's contribution to PM CARES Fund		
Sl. no.	Company name	Amount (crore)
1	Tata Group	1,500
2	Tata Trusts	500
3	Wipro & Azim Premji Foundation	1,125
4	Aditya Birla Group	500
5	Reliance Industries	500
6	ONGC	300
7	NTPC	257.5
8	Coal India	220
9	NBFC Power Finance Corporation (PFC)	200
10	Larson & Turbo	150
11	Infosys Foundation	100
12	Adani Group	100
13	JSW Group	100
14	Vedanta	100
15	Hero Group	100
16	Arceclor Mittal Nippon Steel India	100
17	ITC Limited	100
18	Bharti Enterprises	100
19	DMart	100
20	Dmart- Avenue Supermarts	100
21	MSTC Limited	59
22	Kotak Mahindra Bank & Uday Kotak	50
23	Asian Paints	35
24	SAIL	30
25	National Stock Exchange	26
26	TVS Motors	25
27	Patanjali	25
28	Jindal Steel & Power	25
29	Hindustan Aeronautics Limited (HAL)	25
30	IFFCO	25
31	Piramal Group	25
32	Dalmia Bharat Group	25
33	UPL Ltd	25
34	Renew Power	10
35	Dr. Lal Path Labs Limited	1
<b>Total</b>		<b>6,663.5</b>

Source: Compiled data through reporting of PTL, FICCI, NASCOM and articles of different newspapers

**Table 3 Contribution of Indian Organization through different CSR activities**

S. no.	Company name	Company's support in providing medical kit	Hospital beds/quarantine centres	Other
1	Jindal Stainless		Provided 125 beds in an isolation ward at JIMS Har, Harayana.	Contributed INR 5 crore to the PM-CARES Fund.
2	Make My Trip			Top executives drew zero salaries for April 2020.
3	Purik Products			To provide 3 crore packets of Parle-G to people in need.
4	Dabur	Established Dabur Care Fund for COVID-19 and pledged INR 10 crore towards relief work.		Planned INR 11 crore to the PM-CARES Fund.
5	PAYTM	Provided 4,000 3-ply masks to Delhi Police.		Disbursed one month's grocery to approximately 2,500 daily wageers in Delhi.
6	Wipro 3D and DRDO	Developed full face shields for doctors and medical staff.		Contribute INR 10 for every single door to PM CARES Fund.
7	Red Chillies Entertainment and Meer Foundation (Shahab Khan Promoted)	Provided 50,000 PPE kits for healthcare workers in Maharashtra and West Bengal.		Committed to donate Rs100 crore (\$13.4 million).
8	PhonePe & PAYTM	Provided Rs5 crore for manufacturing indigenous ventilators.		Assist Rs 5 crore to Maharashtra CM Relief Fund.
9	Vedanta Resources Limited	Manufactured PPE kits, imported more than 1 lakh masks and 2 lakh N95 masks.		The company extended immediate relief to 40% of its employees in 407 districts across 26 states and three union territories in the distribution of food, dry rations and personal hygiene items.
10	Reliance Industries Limited (RIL)		Offered 100-bedded centre at Sir HN Reliance Foundation Hospital, to the government for temporary quarantine patients.	Offered 500 cabs to the Karnataka government for emergency transportation.
11	Mahindra and Mahindra	Started manufacturing ventilators for COVID-19 patients.	Offered Mahindra Holiday resorts to the government for temporary quarantine patients.	
12	WIPRO	WIPRO distributed 202,100 PPE kits and N95 masks for healthcare workers to COVID-19 hospital in one of its campuses in France.		
13	Markind Pharma	Contributed Rs51 crore in donating the ventilators, protective gear and medicines.		
14	OLA			

Source: Compiled data through reporting of PTL, FICCI, NASCOM and articles of different newspaper

**Table 4 Contribution of Indian Organization through different CSR activities (continued)**

S. no.	Company name	Company's support in providing medical kit	Hospital beds/quarantine centres	Other
15	Abshik Ley land	Supplies masks, gloves, hand wash, sanitizers and disinfectants to hospitals and government generators to various hospitals for treating COVID-19.		
16	National Thermal Power Corporation of India (NTPC)	Provided a large number of medical facilities including large quantities of sanitizers, PPEs, masks, etc.	Setup dedicated COVID-19 units at its hospitals utilizing 45 hospitals with 140 beds for making quarantine centres.	
17	Steel Authority of India Limited (SAIL)	Spent Rs100 crore (\$13.4 million) fund for the supply of N95 masks, personal protective equipment and ventilators.	Provided ICU beds, isolation beds and quarantine facilities.	
18	Aditya Birla group		Provided 100-bed facilities for COVID-19 patients at Seven Hills Hospital in Mumbai.	
19	Infosys Foundation			Spent Rs20 crore in establishing a government-run higher primary schools in Karnataka.
20	BPCL			Provided food and shelter in more than 500 fuel stations to help migrants.
21	ICICI Lombard General Insurance	Spent Rs.5 crore for funding the entire screening procedure, including the cost of testing kits.		
22	Hindustan Unilever Limited	Donated Rs-100 crores (\$13.4 million) for upgrading the healthcare facilities in testing centres and hospitals.		
23	Godrej Group	Spent Rs-50 crore (\$6.7 million) for the buying and supply of medical equipment and protective supplies to the Bruhanmumbai Municipal Corporation (BMC).	Donated 115 hospital beds to Maharashtra government hospitals.	
24	Sun Pharma	Donated a worth of Rs-25 lakh for drugs and hand sanitizers.		
25	TVS Motors	The company is also manufacturing and supplying 100,000 face masks across the southern states of Tamil Nadu.		They have been providing meals to health care workers, police, fire and municipal workers.
26	Marico Innovation Foundation	Announced a price of Rs. 2.5 crore to med-tech entrepreneurs, corporates, and innovators for providing healthcare solutions namely low-cost ventilators and personal protective equipment to meet with healthcare challenges.		

Source: Compiled data through reporting of PTL, FICCI, NASCOM and articles of different newspaper



**Table 5 Contribution of foreign companies in India through CSR initiatives during COVID-19**

S. no.	Company name	Contribution
1	Xiaomi (Chinese company)	Providing N95 masks and protective suits to state health departments and government hospitals, donated protective suits to state health departments and government hospitals.
2	Tik-Tok (Chinese company)	Video-sharing social networking company donated Rs 100 crore (\$13.4 million) including distribution of 4 lakh hazmat medical protective suits and masks.
3	Henkel Foundation (Germany-based company)	Donated 5 million units of personal and household hygiene products globally include hand sanitisers, soaps, and protective equipment as well as detergents, disinfectants, and other household cleaning products.
4	Walmart, Flipkart (USA-based company)	Provided Rs 46 crore worth assistance by distributing PPE including N95 masks and medical gowns to medical staff and other necessities for vulnerable sections.
5	Diageo India (UK-based company)	Donated 500,000 litres of extra neutral alcohol (ENA) to the sanitiser manufacturing company and planned to donate 150,000 masks to five state public departments.
6	Air Asia (Malaysia-based company) Morris Garages (UK-based company)	Operated two special flights to carry 6,500 kg of essential healthcare supplies. Contributed INR2 crore towards medical aid.
7	Hyundai India	Imported 25,000 diagnostic kits from South Korea.
8	Google	Provides location of food and night shelters in India on maps, search and assistant.
9	Pepsico India	Donated testing kits to the diagnostic centres, provided meals to economically weaker sections.
10	Honda	Supplied 2,000 backpack sprayers to the government.
11	Bosch (Germany)	Spent Rs 45 crores on community welfare initiatives to supply cooked meals from its kitchen in Bidadi Plant and through the Art of Living Foundation, it provided meals to about 4,000 migrant workers and other needy individuals daily. This program helped 1,500 needy families by supplying ration packets during the lockdown situation.
12	Johnson & Johnson	Donated 10,000 N95 masks, 200,000 surgical masks, 1,000 PPE kits.

Source: Compiled data through reporting of PTL, FICCI, NASCOM and articles of different newspaper

During pandemic times, companies help the government and society in combating COVID-19, but some companies has taken opposite decisions, for example, Reliance Industries donated Rs 500 crores to PM CARE Funds and announced salary cuts of employees in May 2020. Cure fit, a fitness start-up that donated Rs 5 crore to PM CARES Fund took a harsh decision of firing about 800 employees in May 2020 (Bhuyan and Salve, 2020).

**Table 6 Allocation of PM CARE Funds for different activities during COVID-19**

S. no.	Allocation of PM CARES Fund	Amount (in crores)
1	Purchased 50,000 Indian made ventilators for government-run hospitals for treatment of COVID-19 patients in all states and UT.	2,000
2	Allocated funds to support states' welfare measures for migrant workers and provide accommodation, food, medical treatment and transport.	1,000
3	Allocated funds for Indian academia, start-ups, and industry for developing a vaccine against COVID-19.	100
	Total	3,100

Source: Compiled data through www.thehindu.com and www.ndtv.com as on May 13, 2020

**CSR activities contribution during COVID-19 by corporates (2021)**

The companies do not stop there they continue to contributions towards the welfare and betterment of the life of the covid 19 survivor and the affected families who lost their loved once. Now a days organizations are more connected with the society. Below are the details of the CSR contribution by the companies in the year 2021

S.no	Company Name	CSR Activities during Covid 19.
1.	Wipro Limited	Wipro has supported more than 1,561 projects covering humanitarian aid, integrated healthcare support, and livelihoods regeneration, cumulatively reaching over 10 million by its COVID-19 response. Under this, it has reached food, dry rations, and personal hygiene kits to over 10.2 million people, distributed 330 million meals, helped over 8.2 million people in livelihood regeneration and

		supported more than 500 non-profits involving in delivering humanitarian and healthcare aid.
2.	Mahindra & Mahindra Ltd	*Rs. 20 crore donation made by the company to the PM CARES Fund. *The company partnered with Swades Foundation to provide livelihood support (goat rearing and fishing) to 679 COVID-19 impacted households, benefitting 3,054 individuals in Raigad District, Maharashtra. * CSR grant to Ratna Nidhi Charitable Trust (partnering with Brihanmumbai Municipal Corporation or BMC) for purchase of ICU beds for the BMC managed COVID care centre at the NESCO convention centre in Goregaon, Mumbai.
3	Tech Mahindra	Tech Mahindra Foundation has successfully implemented 150 high-impact projects with more than 90 partners, directly benefitting 31,767 individuals. In addition, the Foundation reached out to over 1.5 million people across the country through its COVID Relief efforts.
4	Hindustan Unilever	the first corporates to commit Rs. 100 crores towards societal work to complement the Government's work on dealing with Covid-19. The company spent a total of Rs. 165.08 crores on corporate social responsibility in FY2021. In the midst of the pandemic, HUL donated over 2 crores soaps and sanitisers, bottles of toilet and surface cleaners, packs of Horlicks and other products to the frontline medical professionals, police officials, sanitation workers and vulnerable citizens of the country in partnership with the government and various NGOs.
5	Åmbuja Cement Ltd	With financial institutions releasing schemes for women, ACF assisted 525 SHGs apply for the COVID Sahay Loan to receive Rs. 4.26 crores as livelihood support.
6	Larsen & Toubro (L&T)	The conglomerate reached out to 12 states in India with a spend of over Rs. 36 crores for Covid Relief in 2020-21. The CSR of L&T has been on the frontlines in several ways – through setting up ICUs for treating Covid-19 patients, equipping Government hospitals with ventilators, providing Personal Protective Equipment (PPE) kits, gloves and masks to health workers, as well as making available basic sions like food to those in need
7	NTPC Ltd	The company contributed Rs. 250 Crores to the proviPM CARES Fund to support the Government in its efforts to fight COVID-19
8.	Bharat Petroleum Corporation Limited	BPCL further contributed Rs. 25 crores to the PM CARES Fund
9.	Hero MotoCorp	As a responsible organization, they earmarked a significant amount of CSR spends for various initiatives undertaken to support frontline workers and vulnerable communities. In order to meet the increasing demand for essential equipment, they produced hand sanitizers at the company's plants and made provisions for manufacturing face masks &

		PPE kits through various partners. The company distributed 23 lakh meals, 34000 ration kits, 37201 liters of sanitizers, 44 lakh face masks and 44000 PPE kits to the government hospitals, police departments and other agencies to fight Covid-19
10.	Cipla	Cipla continues to stay at the forefront of fighting COVID-19 with supply of key medicines like Remdesivir, Tocilizumab, and Favipiravir as well as a range of testing and diagnostic kits for patients. Cipla's humanitarian approach for healthcare is in pursuit of their purpose: 'Caring for Life'. The company spent Rs. 42.84 crores in India on CSR activities
11.	Reliance Industries Ltd	Mission COVID Suraksha (Protection from COVID), the company provided over 81 lakh masks and safety advisory material to communities. more than 5.5 lakh liters of free fuel to over 14,000 emergency vehicles across 249 districts in 18 states to deliver uninterrupted COVID-19 services. Since the start of the pandemic,
12.	Indian Oil Corporation	To fight the pandemic, the company donated a whopping Rs. 225 Crore to the PM CARES fund. In addition, it extended support to set up Covid CARE Centers, quarantine centers etc. and provided or distributed 16 Ambulances, 30 ventilators, 37 ICU cots, 460 IR temperature guns, more than 1,900 testing kits, more than 29 Lakhs masks; more than 33 kl of sanitizers; more than 17.5 Lakhs food packets; more than 40,000 grocery packets; more than 2 Lakh gloves; more than 10,000 PPE kits, more than 65,000 soaps or liquid hand wash, mosquito nets, gum boots, etc., across the country.
13.	HDFC Bank	Out of Rs. 634.9 crore, over Rs. 110 crore was allocated and utilized towards initiatives focused on Covid-19 relief.
14.	Exide Industries	The company spent Rs. 20.94 crores on its CSR initiatives in the last financial year. During the year, owing to the COVID-19 pandemic, 70 per cent of the company's CSR funds were utilized for various medical projects. through this initiative, immunity booster kits were distributed to 23,199 school students in 55 schools adopted by the company.
15.	Oil and Natural Gas Corporation	the company contributed Rs. 300 crores to the PM CARES Fund to aid the country's fight against the pandemic. Additionally, the company undertook 384 projects worth Rs. 29.84 crores to tackle covid-19 outbreak and impact the lives of over 44.62 lakh beneficiaries. The company also contributed Rs. 3.80 crores for COVID-19 vaccine cold chain equipment.

Source: Self Prepared

**Table: 6 Contribution by Indian companies through CSR in 2021**

Data from: the CSR Journal ([hecsjournal.in/top-100-companies-india-csr-sustainability-2021/](https://hecsjournal.in/top-100-companies-india-csr-sustainability-2021/))

**PERIOD OF THE STUDY**

This study was conducted during the period of May 2022.

**LIMITATIONS OF STUDY**

The following are the limitation of the study

- The study has been conducted based on secondary data.
- The finding of the study may not exactly reflect the current position.

**CORPORATE SOCIAL RESPONSIBILITY PRACTICES UNDERTAKEN BY INDUSTRIES AGAINST COVID 19**

There are large number of corporate social responsibility practices are available which may be selected by industries based on their convenience. The analysis showed that CSR practices adopted against covid 19 by industries in the study duration. The common CSR practices are having ISO certification, maintained Quality, sponsorship and donation Education, provide Health care facility, using ecofriendly technology, planting tree, Eco friendly and so on. But in this pandemic situation the CSR practices is made in accordance with the need of time and situations.

**CONCLUSION**

Major discoveries: - The industries unconsciously adopted CSR practices and donated to PM care fund so the govt help the citizen of India to stand strong against covid 19. Majority of industries have adopted CSR practices of offering Likes bedded facilities, sanitizer, medical kit, mask, gloves, donation to different funds (like PM care fund) and give fair wages to employees. And this not only adopted in lockdown or peak of the coronavirus but the companies continue to do so after the lockdown also they donate fund for the family affected by the covid 19 many organization provide free education to the children who lost their either or both the parents in Covid 19.

The study has primarily focused on analyzing the CSR activities undertaken by the firms in the Indian context. This study depicts the true picture of Indian corporate regarding the CSR practice in India during COVID-19. The study has also put about the information regarding the contribution of various corporates in engaging and supporting the government through CSR activities. The crises of COVID-19 have compelled a country to stand together for serving society and representing a true picture of exhibiting the philanthropic approach adopted by the corporations in India till today. The contributions made by the corporate houses in different ways helped to fight with the pandemic that has been comprehensively discussed in the study. Some companies were engaged in manufacturing and providing masks, sanitizers, and PPE kits to healthcare workers to meet the immediate demand for treating COVID-19 patients. The companies provided support to the hospitals in ensuring the availability of testing kits, to make follow up on the entire screening procedure for examining the COVID-19 patients, collecting a sample from home, diagnosis, generating test results, etc. The organizations helped the poor by feeding, providing accommodation and shelters to the migrants' workers during this period. Some companies run education programs for children deprived of getting education. The Indian companies and foreign firms having established business in India set-up presents an example of supporting the government through CSR initiatives in managing and tackling the crises during COVID-19. The various corporate houses in India have been engaged in research and development activities in developing the vaccines for COVID-19 and in less than a year India's indigenous COVID-19 vaccine developed by the Bharat Biotech.

Recommendations – The government should act in a fair, transparent, and ethical manner in disclosing all the information regarding funds spent and utilized from the PM CARES Fund which has been received from various organizations through their CSR arms. On a priority basis, the government should spend money on strengthening the public healthcare sector. The companies should continue to help the society as they do during covid 19 through their CSR activities. The CSR rule does not mend to follow it as a one of the

companies act obligation but the companies should follow it like their responsibilities toward the society.

## REFERENCES

1. Baarda, D. & de Goede, M. (2006) *Basisboek Methoden en Technieken*, Groningen: Wolters- Noordhoff bv.
2. Barney, J.B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17, 99-120.
3. Carroll, A. B., & Shabana, K. M. (2010). Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12, 85-105.
4. Berman, S. L., Wicks, A. C., Kotha, S., & Jones, T. M. (1999). The relationship between stakeholder management models and firm financial performance. *Academy of Management Journal*, 42, 488-506.
5. Farooq, O., Rupp, B. E., & Farooq, M. (2017). The moderating role of cultural and social orientations. *Academy of Management Journal*, 60(3), 954-985.
6. Pearce, C. L., Wassenaar, C. L., & Manz, C. C. (2014). Is shared leadership the key to responsible leadership? *Academy of Management Perspectives*, 28(3), 275-288.
7. Washburn, M., & Bromiley, P. (2013). Managers and analysts: An examination of mutual influence. *Academy of Management Journal*, 56(4), 1002-1023.
8. Timperley, S. (2008). *Corporate Social Responsibility Indexes: Measure for Measure*. Unpublished doctoral dissertation, The University of Waikato.
9. Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38, 268-295.
10. Lee, M. D. P. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10(1), 53-73.
11. Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53(1-2), 51-71. Campbell, M.C., & Kirmani, A. (2000). Customers' use of persuasion knowledge: The affects of accessibility and cognitive capacity on perceptions of an influence agent. *Journal of Consumer Research*, 27 (1), 69-83.
12. Carroll, B., & Buchholtz, K. (2008). *Business and Society: Ethics and Stakeholders Management*, Mason: Nelson Education Ltd
13. Coff, R.W. (1999). When Competitive advantage doesn't lead to Performance: The Resource-Based View and Stakeholder Bargaining Power. *Organization science: a journal of the Institute of Management Sciences*, 10 (2), 119-133.
14. *Corporate Social Responsibility and Competitiveness (Essential of the Corporate India and its Sustainability)* Patron: Rusen Kumar, Editor: Saurabh Mittal, Publisher: Allied Publisher Private Ltd., New Delhi.
15. General Circular No. 15 /2020 F. No. CSR-01/4/2020-CSR-MCA, Ministry of Corporate Affairs, Government of India, dt 10th April 2020, [http://www.mca.gov.in/Ministry/pdf/Notification\\_10042020.pdf](http://www.mca.gov.in/Ministry/pdf/Notification_10042020.pdf)
16. Wendy Chapple and Jeremy Moon, *Corporate Social Responsibility (CSR) in Asia: A Seven-Country Study of CSR Web Site Reporting*, Volume: 44 issue: 4, page(s): 415-441
17. Jamali, D., Mirshak, R. *Corporate Social Responsibility (CSR): Theory and Practice in a Developing Country Context*. *J Bus Ethics* 72, 243-262 (2007). <https://doi.org/10.1007/s10551-006-9168-4>
18. *Corporate Social Responsibility and Competitiveness (Essential of the Corporate India and its Sustainability)* Patron: Rusen Kumar, Editor: Saurabh Mittal, Publisher: Allied Publisher Private Ltd., New Delhi.
19. General Circular No. 15 /2020 F. No. CSR-01/4/2020-CSR-MCA, Ministry of Corporate Affairs, Government of India, dt 10th April 2020, [http://www.mca.gov.in/Ministry/pdf/Notification\\_10042020.pdf](http://www.mca.gov.in/Ministry/pdf/Notification_10042020.pdf)

## WEBSITES

1. <https://www.weforum.org/agenda/2020/03/coronavirus-and-corporate-socialinnovation/>
2. <https://www.moneycontrol.com/news/business/pm-cares-fund-here-are-the-biggest-contributors-as-india-fights-coronavirus-pandemic-5111061.html>
3. <https://www.financialexpress.com/industry/banking-finance/uday-kotak-kotakmahindra-bank-donate-rs-60-crore-in-fight-against-covid-19/1912865/>
4. <https://www.livemint.com/sports/cricket-news/covid-19-bcci-donates-rs-51-cr-topm-cares-fund-for-disaster-management-11585411140009.html>
5. <https://economictimes.indiatimes.com/smallbiz/startups/newsbuzz/paytmcollects-rs-100-cr-contributions-for-pm>
6. <https://www.jsw.in/sites/default/files/assets/industry/holdings/IR/Shareholders%20Information>
7. <https://www.msn.com/en-in/money/news/pm-cares-fund-here-are-the-biggest-contributors-as-india-fights-coronavirus-pandemic/arBB12d1Yv?li=AgafW3S&rcref=rss>
8. <https://www.freepressjournal.in/india/ratan-tata-clarifies-post-about-coronavirusimpact-on-economy-wrongly-attributed-to-him>