



ADAPTING CORPORATE SOCIAL RESPONSIBILITY IN TIMES OF CRISIS: ANALYZING INDIAN COMPANIES' CONTRIBUTIONS TO SUSTAINABLE DEVELOPMENT GOALS DURING THE COVID-19 PANDEMIC



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ABSTRACT

Objective: This study examines the adaptation of corporate social responsibility (CSR) practices by Indian companies during the COVID-19 pandemic, with a focus on sustainable development goals (SDGs).

Method: The research method involved an analysis of CSR activities of nine Indian companies, both in the public and private sectors, during the pandemic period.

Results: The study revealed significant contributions by these companies to the Pradhan Mantri Relief Fund and other CSR activities, noting a higher spending trend in private companies compared to public ones.

Conclusions: Concluded that mandatory CSR activities for all profitable companies could create a more effective and unified approach to managing crises like the COVID-19 pandemic.

Practical Implications: This research suggests that enforcing CSR contributions can bolster a collective corporate response in critical situations, potentially leading to more impactful and coordinated efforts in achieving sustainable development goals during crises.

Keywords: Corporate Social Responsibility (CSR), Sustainable Development Goals (SDGs), COVID-19 Pandemic, Indian Companies, Crisis Management

Received on: March/24/2023

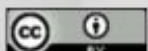
Approved on: June/08/2023

DOI: <https://doi.org/10.37497/2965-7393.SDGs-Countries.v5.n00.23>

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Introduction

By focusing on the Sustainable Development Goals (SDGs), businesses may overcome a key problem that corporations have in developing a successful CSR strategy that is applicable across many countries [1]; [2]. While building a coherent CSR strategy for businesses with international activities may be challenging, the SDGs are intrinsically global and may therefore serve as an appropriate cure [3]. Many of the actions required to accomplish either the SDGs or CSR thematic development areas overlap significantly. The CSR law establishes a broad framework and guides a more sustainable future, while the Sustainable Development Goals (SDGs) provide measurable and well-defined objectives for measuring the result of operations (Tang, Sipilainen and Fu, 2020). According to the World Health Organization, countries, international organizations, and the private sector must join forces to avoid the spread of COVID-19 on a global scale [5]. When the future of the globe is at risk, and when the world is confronted with significant economic, social, and environmental issues, companies cannot see their future without first attempting to safeguard the many stakeholders. Following this, the concept of linking corporate social responsibility (CSR) with sustainable development has gained popularity, and today combines sustainability and responsibility as two complementary parts of CSR. The many Sustainable Development Goals (SDGs) that are aligned with the Schedule VII activities relating to COVID -19 alleviation, namely, provision of healthcare services, hygiene and sanitation, educational needs of children, eradication of poverty (Ganeshan & Vethirajan, 2020).

Investing in and paying attention to preventive healthcare is a key aspect of health – SDG 3 – requiring substantial attention and investment from all areas of society. It is a top concern for national health, and the CSR Section 135 of the Companies Act lists it as a notified area under Schedule VII [7]. Community/population, families, and individuals gain directly from preventive healthcare, promoting fairness by assisting the most vulnerable or marginalised persons [8]. Preventive medicine, health promotion, and system strengthening are all included in this broad definition of public health. The Indian corporate sector, reaffirming its commitment to the fight against COVID-19, began relief efforts by donating medical items and services for healthcare personnel and vulnerable populations in the nation, in order to keep everyone's safety in mind, as well as the urgency of the situation[9].





A growing number of enterprises are partnering with COVID-19-specific hospitals to provide lodging for quarantine reasons (Ayedee & Kumar, 2021). They will supply patients with everything they need, from lodging to meals to cleaning and disinfection.

Health care personnel are relieved in part because of CSR's assistance in setting up interim quarantine facilities, which includes distributing hygiene kits. COVID-19 has put a strain on frontline employees' safety and preparedness, and companies have reacted [11]. The private sector has provided training and equipment to healthcare staff across hospitals, allowing them to provide the most up-to-date treatment in close collaboration with the relevant government agencies[12]. Since many automotive firms have restructured themselves to react to the rising need for ventilators, SDG 9 has become more important than ever. These firms have teamed up with hospitals and government agencies to meet the increased need for medical supplies and emergency gear. As part of attempts to solve finance, policy, and governance issues, a few firms have offered health insurance to vital service providers. Additionally, it helps enterprises better their financial performance while also giving a slew of social benefits that may aid individuals in surviving and overcoming obstacles during the COVID-19 pandemic. In our opinion, there is still a paucity of accepted scientific information on how firms are now behaving and how they should respond to the COVID-19 pandemic crisis, it is our hope that the findings of this research would shed light on the charitable efforts of Indian CSR firms to safeguard their workers, clients, and communities during the COVID-19 epidemic era. By keeping in mind 2030 sustainable development goals the following research questions framed with regard to Covid-19 and CSR activities:

- RQ₁: During the outbreak of COVID-19, how businesses help their Stakeholders?
- RQ₂: What are the challenges faced by companies in their immediate business environment as a response to global pandemic?
- RQ₃: Does this study aim to gauge how are top companies in India doing during to the COVID-19 crisis through their CSR actions?
- RQ₄: How can the situation be improved?





Review of Literature

Since its inception, corporate social responsibility (CSR) has been a timeless issue of fascination in business and management circles because of its widespread applicability and significance [13], [14]. Numerous studies have examined the role of corporate social responsibility (CSR) and financial success in the functioning of business organisations in the social arena [15], Stakeholder's engagement and satisfaction [16], financial performance of firms [17], organization-wide stewardship [18], attitudes and behaviours of employees at work and recommendations from a satisfied consumer[19]. To get a sense of the wide range of research on corporate social responsibility, as well as to establish its vital significance for management theory and practice, here is a good place to start [20]. There has been a lot of discussion in the literature on how CSR responds to different crises, including environmental catastrophes, crises in the economy, ethnic or racial discriminations, crisis related to public relations and crisis related to brands [21]. As a consequence of the pandemic, the globe has confronted one of the largest crises in its history [22]. One of the study stated that the impact of Covid-19 estimated to be even more vicious than the any previous global recessions [23]. The convergence of corporate social responsibility (CSR) and crisis management (crisis response) is a burgeoning area of academic inquiry. When one of the study conducted a thorough literature assessment of the CSR reaction to past global health crises, he came up with some surprising findings, that moral responsibility and industrial partnership were the fundamental answers driving supporting organisational retorts to international well-being challenges including HIV/AIDS, opioid misuse and obesity were discovered [24].

Despite the abundance of expanding research on corporate social responsibility (CSR), due the advent of the COVID-19 pandemic, scholarly arguments on corporate social responsibility have been focused primarily on this issue. For instance, According to He & Harris, (2020), the necessity for companies to demonstrate true and genuine CSR activities, also emphasised the necessity for consumers to make ethical judgments when confronted with unknown and unpredictable situations such as those caused by the influenza epidemic[26]. Given the pre-existing disagreement regarding the mismatch between CSR discourse and action, it was decided that a genuine CSR answer be provided to the public [26]. In contrast, the potential to "assemble/restoration" connections with





communities during the COVID-19 epidemic has been cited as a significant incentive for organisations involved in the response and recovery [27]. An investigation of CSR initiatives of Nestle company during covid-19 in South Africa, included multi-stakeholder engagement, revealed the importance of utilising prevailing partnerships based on mutual trust and purposeful alliances[28]. One of the studies based on social collaboration highlighted an important concern that social aspects of any business influenced by social collaborations and thereby led to social value towards attainment of goals of economic value i.e. (social values and economic values) [23].

In a working paper, a team of researchers from the University of California, Berkeley, said, "We find that CSR increased corporate resistance to COVID-19," indicating the critical necessity of rapid CSR reaction to the Firm's long-term survival. Aside from the macro-level CSR reaction, one of the study's findings revealed that workers play an important part in the interaction among "COVID-19 and CSR" response at the individual level [29]. Additionally, as shown by Mao et al. (2020), firms' growing COVID-19 CSR reaction might result in favourable employee level benefits [30]. Companies may augment employee psychological capital by implementing CSR initiatives, according to the Hypothesis about the conservation of natural resources. According to the findings of this research, developing and implementing such CSR practises may instil feelings of optimism, resilience, hope and self-efficacy in workers, which are critical for restoring normality and preventing the mental, rational and intellectual effects of COVID-19. The number of talks related to COVID-19 and CSR has risen dramatically in a short period of time, showing a greater level of interest. According to Bapuji, Patel, Ertug, & Allen, (2020), a conceptual information, certain leading corporations, such as Apple and Facebook, have taken urgent acts or made contributions to aid society in the fight against the epidemic.

However, the purpose of the paper is to draw attention to the CSR initiatives that carried out on the ground level and are currently in their existing state., which has contributed to the continued widening of social disparity. There seems to be a growing interest in research at the intersection of CSR and COVID-19, and this interest is expected to grow in the future. In addition to CEO communications, social media platforms like Instagram might be examined for content analysis and has been used to perform qualitative research in this area. One quantitative research was conducted using a survey





questionnaire and had a special emphasis on the field of hotel administration. In addition, an inflow of critical studies and perspective pieces highlights the fact that there is still a great deal that is unknown about the corporate social responsibility initiatives performed by businesses. According to the academics, research is especially relevant for developing countries like as India since "COVID-19 has affected poor countries particularly hard." Overpopulation, poverty, a lack of sanitation, a scarcity of clean and safe drinking water, and poor socioeconomic circumstances and high rates of co-morbidity (such as diabetes) render developing nations, notably India, more exposed to the pandemic's negative impacts. Developing countries, particularly India, are particularly vulnerable to the adverse effects of the pandemic. As a result, this article makes an attempt to meet the requirement by studying the immediate CSR activities and efforts of chosen top Indian firms via the lens of a fresh qualitative approach.

Objectives of the Study

- To explore CSR activities performed by the Indian companies (both public and private) in recent times of crisis of covid-19.
- To assess the impact of Covid-19 on the economic, social, and technological environment of Indian Companies in recent times.

Research Methodology

For our research, we chose India since it was one of the earliest and worst-hit countries during the recent pandemic [33]. Even though huge Asian corporations are a minority, It is a good fit for our study goal for various reasons. Less and medium-sized businesses, on the other hand, have a far smaller influence on society, Due to their prominence in the press, clients or consumers are more likely to provide feedback if they are proactive. As a second point, major companies have greater resources (e.g., human and financial) to spend on reporting and distributing social and environmental information(Ganeshan & Vethirajan, 2020). They have a third advantage over small and medium-sized enterprises since they often have more stakeholders who are interested in the information. In light of these considerations, major corporations provide an appropriate setting to investigate enterprises' problems and concerns with their use of



social media, including their dissemination of CSR initiatives and participation with stakeholders.

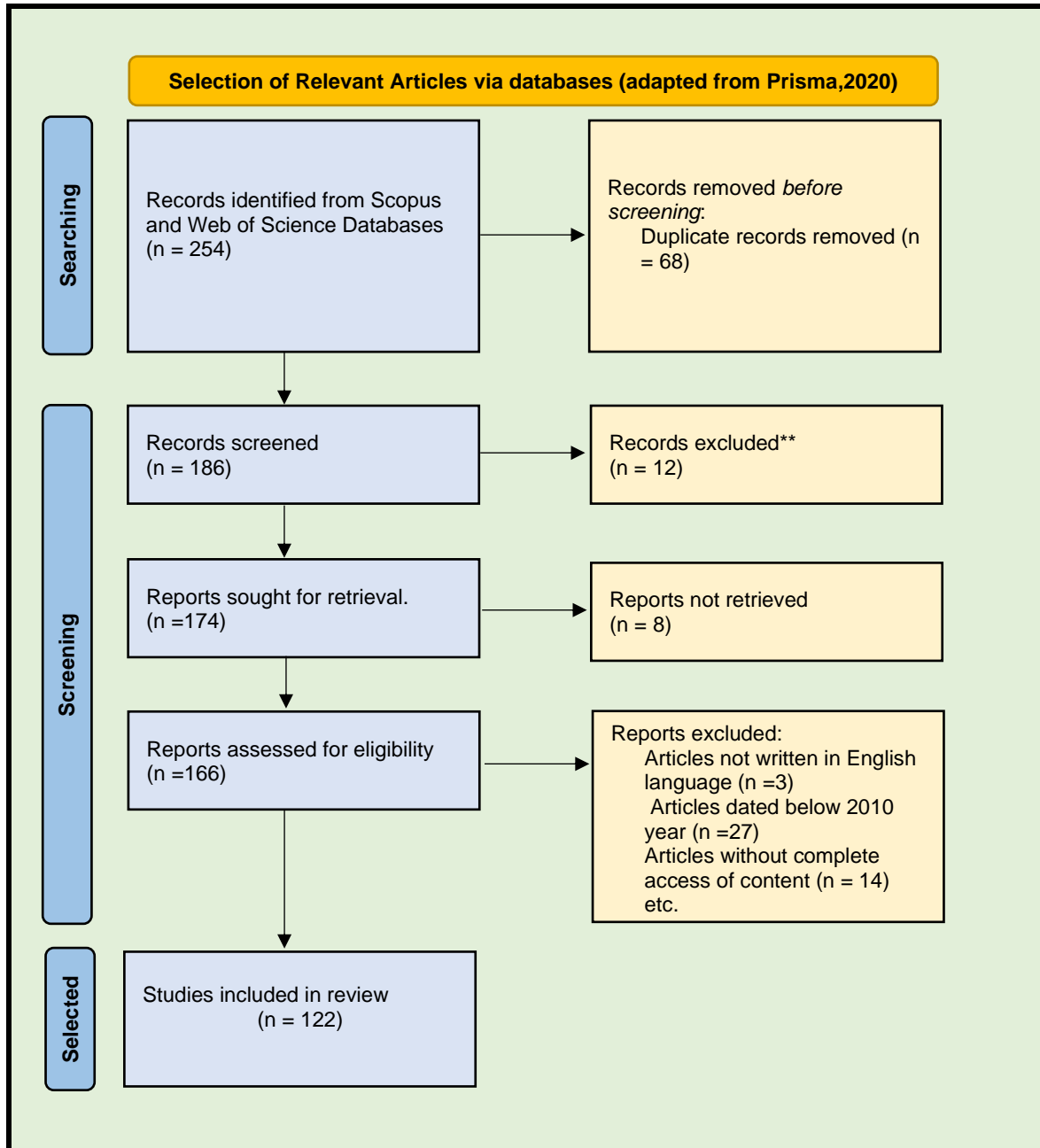


Figure 1: Selection of Relevant Articles via databases (adapted from Prisma,2020)

Table 1: Formulation of Research Design

Construction of Research Design	
Problem identification	This study examines the Indian top companies responded immediately and pro-actively to the coronavirus (COVID-19) epidemic by undertaking aggressive Corporate Social Responsibility (CSR) efforts.
Searching of relevant Articles	Articles extracted from the databases of Scopus and Web of Science.

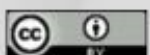


Sources of Data collection & Type of studies considered	Already published articles and reports considered for existing research. Review articles, systematic review articles, case-based studies, bibliometric analysis-based studies, government reports were analysed.
Prime consideration of variables	In the end, the articles are analysed, and a number of indicators are obtained. In addition to: "Covid-19" "Corporate Social Responsibility", "financial performance", "outbreak", "Pandemic"; "Business perspective"; "CSR engagement."
Execution of Results, Discussion, concluding remarks including future scope	It is necessary for the different SDGs linked to Schedule VII operations to provide insights into the assistance for COVID -19 relief.

(Source: Authors' compilation of data from Prisma Flowchart)

Result

Researchers attempted to identify how the current Covid-19 outbreak affects corporate social responsibility (CSR) in this article. It is rational to infer that the Indian corporate social responsibility regime is on the brink of being defined and altered in order to make the CSR policies of company houses more impactful toward the continuing social, political, economic, and environmental attitude of the country [34]. Consequently, prudent and responsive corporate practises having become more vital since the COVID-19 epidemic began in April. The present circumstances have compelled global and corporate leadership to take the initiative, particularly in terms of reacting to employee safety, efficiently conducting core operations, and adapting to changing conditions It is clear that the efforts of businesses have been directed not just toward serving the intended beneficiaries, but also toward solving national concerns Companies are taking steps to ensure that their workers are secure and protected[35]. This has been reflected in corporate social responsibility initiatives as well. Intending to assess the presence of relationship among Covid-19 and Corporate Social Responsibility as well as others connected variables that also influence both the prime variables (Figure 2) of the current study, the present research execute clustering analysis (Table2) shows that the current Covid-19 had typically established Corporate Social Responsibility challenges and issues in India. Figure (2) demonstrates the mapping of most co-occurrence variables for the analysis of this study, which shows that four variables, namely 'Covid-19', 'Corporate Social Responsibility, 'business perspective' and 'CSR engagement', are interconnected.



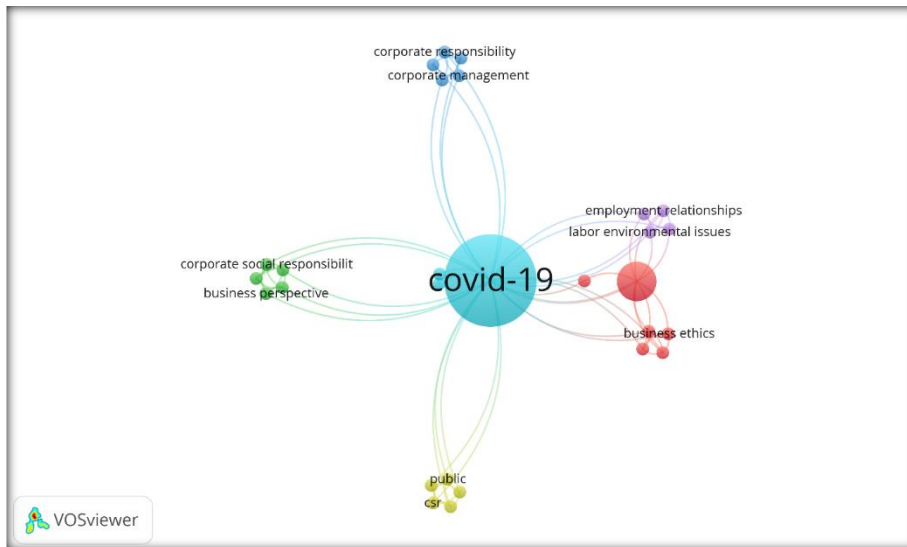


Figure 2: Mapping through Network Visualisation of Most Occurred Variables

(Source: Authors' compilation of data from Vos Viewer Software)

Mapping formation of occurrences of most influential variables (Figure 3) separates the variables into three categories, namely, Blue, Green and Red in colour. The mapping created a strong network and ensures the presence of a positive relationship among the identified variables. Density Visualization (Figure 4) of the most influential variables also stated the same presence of identified variables though mapping.

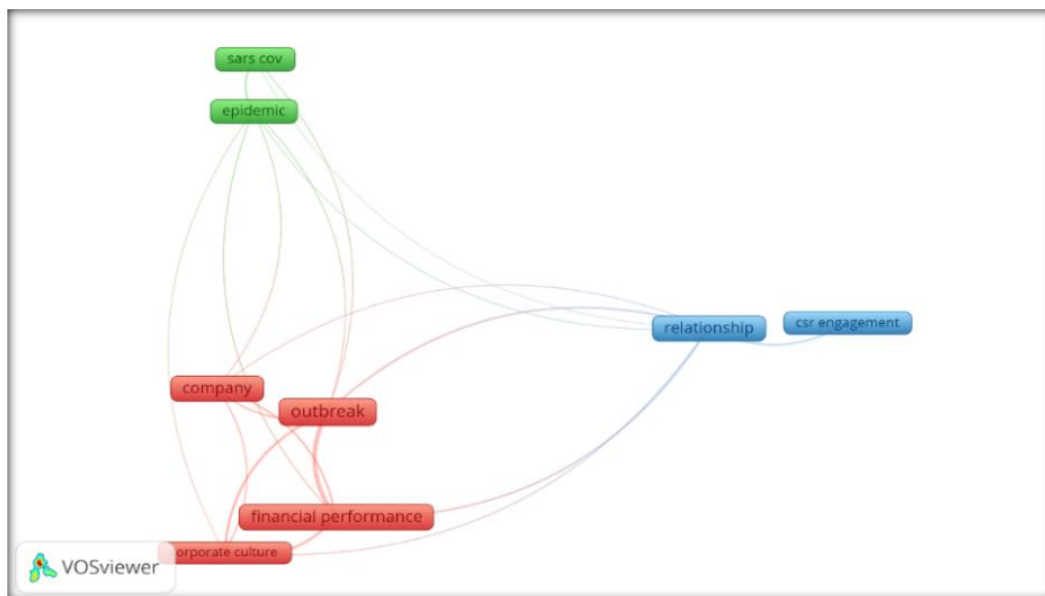


Figure 3: Mapping through Network Visualisation of Influential Variables

(Source: Authors' compilation of data from Vos Viewer Software)

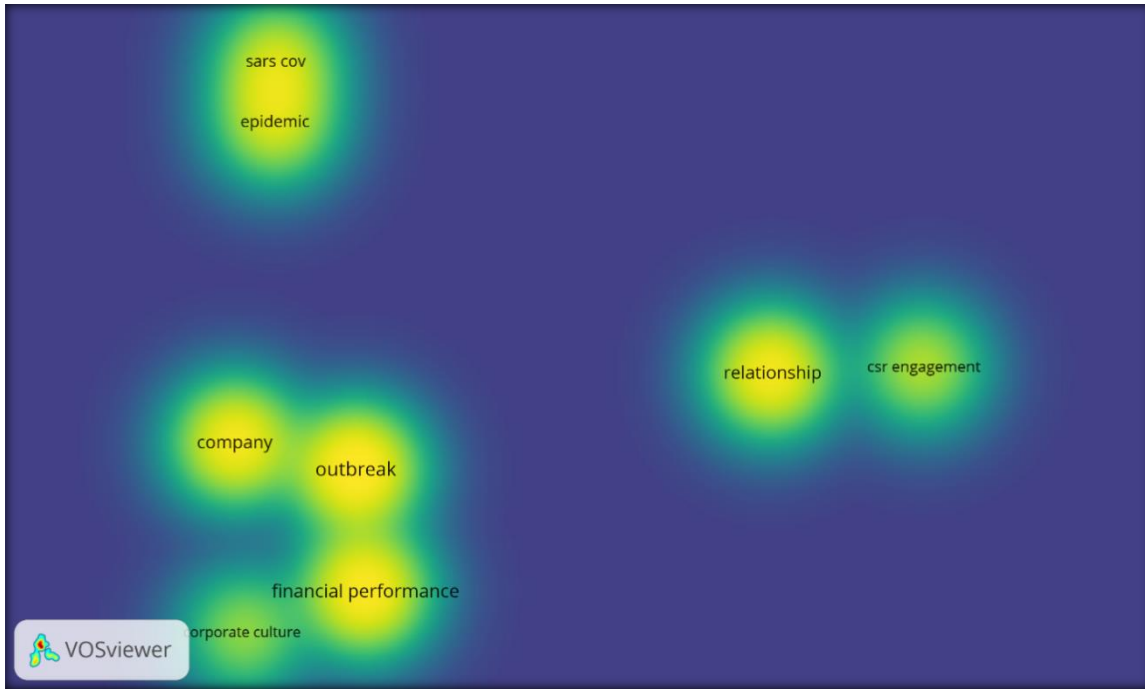


Figure 4: Mapping through Density Visualisation of Influential Variables

(Source: Authors' compilation of data from Vos Viewer Software)

Table 2: Formation of Cluster Analysis of Most Influential Variables Understudy

Description of Clusters	Cluster A	Cluster B	Cluster C	Cluster D
Cluster 1(4 items)	China	Coronavirus	Corporate Social Responsibility	Covid-19
Cluster 2(3 items)	Covid-19	Public health	Quarantine	
Cluster 3(4 items)	Coronavirus Infection	CSR Engagement	Business perspective	Company
Cluster 4(3 items)	Humans	Public health	Sars-cov-2	
Cluster 5(3 items)	Corporate Social Responsibility	Pandemics	Quality of Life	
Cluster 6(4 items)	Epidemic	Outbreak	Financial Performance	Corporate culture

(Source: Authors' compilation of data from Vos Viewer Software)

Corporate social responsibility is how a firm becomes socially responsible to itself, its stakeholders, and society as a whole. CSR is a great way of serving society and means of achieving a good image of the company. By being socially accountable, it enhances the company's image and boosts the morale of its employees, thus improving more connectivity of employees and employers with the world.



The COVID19 outbreak has caused many damages in all macro and micro environmental parameters at National and International markets. Due to too many cases and rise in death rate of people, the borders of more than 80 countries were closed due to the spread of pandemic, people were told to self-quarantine/stay at home, businesses, schools were closed and movement of people were restricted. All these decisions affected each country's economy. The damage caused due to pandemic is not limited to few businesses but spread to different sectors, thus affecting each such affected country, thus globally! Aviation is the most hit area at national and international levels, as flights had to be cancelled, thus impacting tourism. Organized retailers like malls suffered due to lockdown, entertainment industries suffered severely due to closed theatres and halt of movie shooting; people working in this industry suffered from junior artists with no job who made living based on daily wages, technicians, owners of theatres, producers, all those associated in this industry suffered directly or indirectly. Constructions were stopped, affecting real estate, due to work from home, automobile sales did not happen, affecting automobile industry, loans were not taken or banks faced difficulty in collecting borrowings as many had lost jobs to repay loans, thus real estate and financial institutions suffered too. Organizations faced tremendous challenges during a pandemic. Following is a brief of challenges or impact of COVID – 19:

Challenges Faced by CSR Practices due to Covid-19

- **Impact on economic environment**

Due to the US-China trade war and COVID-19, there was threat in the world economy. This, further lead to problems in all areas of business and countries having business ties/relationship with the US and China. It also predicted that the situations or impact due to coronavirus would be more than the great depression of 1929 and recession of 2008. As a precautionary measure, countries had to adapt to nationwide lockdown due to the coronavirus outbreak at a rapid speed, causing a downturn in the economy. It reported that in Q1, the economy of the U.S. fell by 5% in 2020.

- **Impact on social environment**

The world was uncertain, affecting society, including older people, ethnic minority disabled, indigenous people, and people living in poverty. A significant reduction in





mobility in Italy and various facets of life was experienced. Lifestyle was affected as people had to keep themselves at home. Thus, many suffered unemployment, affecting tourism and travel. Due to the loss of a job, social wellbeing got affected. Due to restrictions in movement, lifestyle got affected: visiting malls, theatres, parks, gym, travel affected. People had to shift most of their work and need to online. The outcome was online shopping, spending on computers, laptops, accessories, and internet connection.

Online food ordering went up as people did not have any other option. Work-life balancing became a challenge as work from home took huge time. The socio-economic indicators like the density of population, education, geography-rural/urban and a number of tenants in a household are also very important. The pandemic impact of many people residing in small areas and poor, as they get infected faster, and affordability for medical help would be a great challenge to these people.

- Higher population is a challenge to maintain social distancing,
- More people living in households result in the spread of the coronavirus faster and many people will get infected faster; problem of home quarantine is another problem.
- Social contacts will reduce due to work from home
- Smokers expected to suffer more as the coronavirus affects the lungs leading to breathing problems.

In countries like India, Pakistan, Bangladesh, etc., people residing in lower socioeconomic areas suffer more as they lack access to healthcare services in their regions. Those already suffering with severe illness are at more risk than healthy people.

From the above we can conclude that the socioeconomic environment will be affected badly due to huge population, people living in low economic strata, with lack of healthcare and among patients already suffering from.

- **Impact on Legal Environment**

Due to the pandemic, cancellation/postponement of many cases were experienced. Only essential (criminal and very important cases of family-like child custody) cases were dealt and nonessential activities; injury, of cases like compensation to workers, was put





on hold. In a few cases, there was a significant positive sign due to pandemics as business organizations have hired more lawyers to help them legally protect their business. Different countries, states, cities, urban/rural regions may follow different policies and procedures to combat covid-19 [8].

The spread of pandemic and impact may vary across states in a country and hence the lockdown, curfew or rules may thus vary. Thus, strict legal measure is needed, especially in a country with a huge population to control the spread. It may vary with night lockdown/curfew, to weekend curfews only, or limited hours of shopping each day to buy essentials can be made as a legal outcome. In order to safeguard health workers, elderly, children, rest of the population is getting affected and spread of the same, there exists a need for strict regulations (Ganeshan & Vethirajan, 2020). UK has adopted to 2 weeks of isolation, travel restrictions was imposed in Italy, many flights to and from many other countries were stopped, and covid rise cases in few states made inter-state travel banned in India.

There was a positive sign as the emission of carbon and nitrogen dioxide was reduced due to the lockdown of industries in many countries like India and China, while this is temporary and would resume once life gets back to normal [36].

- **Impact on competitive environment**

Legislations related to specific sector, for example, Norway granted an exemption of three months in transport industry from the national antitrust laws to the airlines, approval of specific list-based block exemption in South Africa, in health care from antitrust rules to allow cooperation, and in Kenya and China, authorities related to competition have sanctioned excessive pricing of health-related products [37].

Governments had to encourage collaborative research and development efforts in many countries towards a vaccine against COVID-19. Projects in the Pharmaceutical sector got exemptions in the U.S., U.K, and Europe related to developing vaccine against COVID-19. UNCTAD, in order to protect competition in markets recommended five key actions during this crisis. To sum up on these five key points; ensure equal conditions between companies, allow for collaborative work, ensure availability of safety kits,





enforce laws so that companies do not take advantage due to pandemic, and adopt deadlines [38].

Thus, competition is another big area that government must keep in mind so that none of the business takes undue advantage due to pandemic. Businesses have to be supported for the economic benefit. Competitive environment noticed all regulations made in order to protect business as well as people from not being charged too high for the essential needs and treatment during anything related to pandemic including the pharmacists, mask manufacturers, sanitizer manufacturers, medicines, hospital charges, etc [3].

- **Impact on technological environment**

COVID-19 altered the way of living, schooling (online) and working by relying more on technology and businesses adapting to digital platform. Many businesses had to shift to looking at and adapting to; Vehicle automation, Drones, Artificial Intelligence, Robotics, 5G for faster networks, Cloud computing and extended reality having a combination of mixed reality of augmented and virtual [8].

It has become an online world for survival and to march on during pandemics. Technological innovations like detecting number infected around, following them, warning nearby people of infected through app introduction, reaching out huge population through the internet, TV is a big achievement in itself. Healthcare shifting to manufacture more oximeters, sanitizers, and safe masks is a big move [39]. Working from option due to technological innovations in the software and internet upgrade is of great help to keep the people, work and still with safety. This has made many houses survive as earnings help them support different needs of family members [38].

When the organizations faced its own challenges, our research tried to focus on understanding how companies managed to contribute to their responsibilities towards society and thus help humanity and government in this testing time.

Thorough analysis of challenges faced by Indian companies during the covid-19 pandemic in a distinct environment led them to realize their responsibility towards society during times of crisis and make them contribute in way of CSR activities. The





recent CSR activities performed by Indian companies (both public and private) are as follows:

Table 3: CSR Activities Conducted by Companies Especially in Times of Covid-19

S.No.	Author and Year	Company Name	Types of Company (Private/Public)	CSR activities conducted by companies especially in times of Covid-19
1.	[39]	Infosys	Private	The Infosys Foundation has given Rs for the prime minister's CARE Fund. 50 crore. Besides donating Rs 500 crore, it also provides impoverished individuals with food and nutrition, masks, testing kits, ventilators. In addition, it has teamed up with Narayana Hospitals to build a 100-bed quarantine centre.
2.	[37]	ITC Ltd	Private	ITC Ltd. establishes a covid-19 Contingency Fund of Rs 150 crore to give financial help to impoverished Indian residents' access to district and rural health care.
3.	[40]	State Bank of India	Public	SBI employees donate more than Rs 100 crore to the PM CARES Fund. For the financial year 2019-20, SBI would contribute 0.25 percent of its net earnings to fight the spread of covid-19.
4.	[41]	Hindustan Unilever Ltd	Public	Lifebuoy sanitising costs have been slashed by Rs 100 crore, in addition to HUL's contribution. Donations of Lifebuoy sanitizers, Domex bathroom cleaners, and soap and hand washes are also given to hospitals and the disadvantaged.
5.	[42]	TCS	Private	It is a top priority for the impoverished to provide Covid-19 patient tracking devices, health kits, and ventilators. Digital classroom software from TCS iON allows students to participate in online education programmes.
6.	[43]	Reliance Industries Ltd	Private	As part of its humanitarian assistance, RIL offers the first 100-bed Covid-19 hospital, 50 million free meals, one lakh face masks, and free gasoline for emergency vehicles, Health care employees must wear 1000 pieces of personal protective equipment every day. Additionally, it contributes Rs 500 crores to the PM CARES fund.
7.	[38]	Coca-Cola	Private	Coca-Cola India has promised a total of INR 100 crores to boost the country's healthcare system as an initial contribution.
8.	[44]	Tata Sons	Private	It has stated by Tata Sons, the parent company of Tata Motors, that the business world 9.make a massive donation of Rs 1000 crore to the battle against COVID-19, also known as new coronavirus, and associated activities. N Chandrasekaran announced it, Chairman of Tata Sons, who started the business would collaborate with the Tata Trusts on the project, this is in addition to the 500 Crore allocated by the government to safeguard and strengthen all impacted communities.
9.	(Mukherjee & Gangopadhyay, 2020)	Godrej Group	Private	In its attempts to combat the coronavirus epidemic, the Godrej Group has launched many initiatives and set aside a Rs. 50-crore fund for support and relief activities.





Discussion

The Impact of covid-19 on the CSR activities invite discussion, based on the research questions of the existing study:

RQ₁: During the outbreak of COVID-19, how businesses help their Stakeholders? RQ₂: What are the challenges faced by companies in their immediate business environment as a response to global pandemic? RQ₃: Does this study aim to gauge how are top companies in India doing during to the COVID-19 crisis through their CSR actions? RQ₄: How can the situation be improved?

- *RQ₁: During the outbreak of COVID-19, how businesses help their Stakeholders?*

During the countrywide lockdown, groups were seen to assist the government's COVID-19 relief operations in many praiseworthy ways. Food distribution drives, participation in the manufacturing and distribution of COVID-19 kits, and monetary contributions to the national fund collection were just some of the imaginative steps they took to help the community. In addition, four groups donated humanitarian aid to help migrant workers in need. Unexpectedly, the news of the entire lockdown caused an economic catastrophe, leaving migrants employed as domestic assistance and on construction sites and industries all around the nation without a contract of employment, hungry, homeless, or otherwise financially strapped. Millions of employees were forced to return to their hometowns as a result of the uncertainty surrounding their jobs, money, and livelihood. They were so badly harmed by the uncertainty that they had no choice but to return home (Iyengar and Jain, 2020). It was impossible for them to accomplish anything since all forms of interstate transportation had been halted as a result of the countrywide lockdown's installation. Despite the fact that the government planned special trains to assist stranded migrants in returning safely to their home countries, the service was not provided for free.

Many wealthy individuals and business organizations came forward to help the migrant workers stranded in various states to get home, even if they were not their employees/workers. The study's participants were corporations that had made contributions to the distribution of food packets or the arrangement of travel for migrant workers (other than their own employees and workers) and their families via their corporate social responsibility funds.





In addition to all of the aforementioned COVID-19 related activities, several organizations have devised innovative measures to help society. Corporate welfare tactics include supplying communities with power, delivering sanitary napkins, sponsoring orphanages and retirement homes, and providing funds to small businesses so they can produce COVID-19 kits. They can also use self-help organisations, particularly female ones, to make masks. As a result of collaborating with surrounding hospitals, some organisations have established COVID-19 wards that employ the in-house clinic as a quarantine unit. Helping the government develop the COVID-19 app, and contributing to the functioning of a domestic violence hotline, prototyping new ventilators, and distributing cell phones to youngsters in need, guiding young researchers in their work Problems with COVID-19 and financing for creative solutions There were other commendable business efforts, such as the COVID-19 programmes.

- *RQ₂: What are the challenges faced by companies in their immediate business environment as a response to global pandemic?*

Economic activity and human life have been severely disrupted and even lost as a result of the coronavirus pandemic's effect on India. Domestic demand and exports have dropped drastically, with the remarkable exception of few important outliers where substantial growth has been witnessed in almost all areas and domains, whether technological, social or competitive. There's an effort to look at the effect and potential solutions to some of the most important industries. The present downturn is clearly distinct from previous recessions, given the magnitude of the damage it has produced. Changes in demand and unemployment will have a significant impact on the business environment. Businesses will benefit from adopting new ideas such as 'localization, cash conservation, supply chain resilience, and innovation' in order to adapt to this unpredictable climate.

- *RQ₃: Does this study aim to gauge how are top companies in India doing during to the COVID-19 crisis through their CSR actions?*

For the research, the top firms that were selected met their social responsibilities and contributed back to society in a variety of novel ways. A close second was the distribution of food baskets and contributions to the Prime Minister's Citizen Assistance and Relief in Emergency Situations (PM CARES) fund. For the PM CARES fund, an increase in





contributions might be attributed to the country's leaders' national patriotic appeal (The Economic Times, 2020). COVID-19 kits, which include necessities like masks, sanitizers, soap, and personal protective equipment (PPE) like face shields and gloves, have been produced and distributed by the majority of organisations. It has been noticed that pharmaceutical companies have stepped up their efforts to enhance their manufacturing and production capacities in order to help the country and The large-scale production of medical supplies and food packs by food processing corporations played to the strengths of the industry in order to maximise output, The respondents also discussed their internal activities such as spreading awareness of the pandemic within the organisation and educating people about the importance of taking precautionary measures in employees' residential zones located near the organisation, as this is an urgent requirement at this point in time. On an ongoing basis, the health condition of all workers was checked, webinars held to raise awareness, tales of employees' contributions to the community shared on social media, and work zones were redesigned to meet the government's non-contact standards.

- *RQ4: How can the situation be improved?*

The study states that most selected Indian Companies spend Rupees 50-1000 crores as CSR activities and contribute in the Pradhan Mantri Relief Fund as a business response to face challenges in times of pandemic crisis. Moreover, private companies spend more on CSR activities than public companies in India. The study provides suggestions to the government for future advancements and states to make the CSR activities compulsory for all the profitable companies so that country can maintain a pool of corporate contingency fund that can utilize to meet such times of critical circumstances. Most of the selected companies, ITC and Tata Sons, establish a covid-19 Contingency Fund of Rs 150- Rs.1000 crore to give financial help to impoverished Indian residents' access to district and rural health care. TCS has established an impressive CSR activity and provided Covid-19 patient tracking devices, health kits, and ventilators. Digital classroom software from TCS that allows students to participate in online education programmes. Therefore, the review of selected companies has made an important observation that during the global pandemic, top companies of India have extended their financial hands to their customers, employees, and government as a business response towards attaining





sustainable goals. The existing study has limitations in covering 9 Indian companies; however, more companies including Indians and abroad could include for in-depth analysis. The existing article emphasizes cluster analysis to study the interrelationship among the variables; however, the same study can execute by applying correlation and regression analysis.

Conclusion

Consequently, prudent and responsive corporate practises have become more vital after the outbreak of COVID-19. The present circumstances have compelled global and corporate leadership to take the initiative, particularly in reacting to employee safety, efficiently conducting core operations, and adapting to changing conditions. Corporations' efforts have been directed toward serving the intended beneficiaries and solving national concerns.

Companies are taking steps to ensure the safety and protection of their personnel. This has been reflected in corporate social responsibility initiatives as well. Corporate social responsibility efforts must include pushing for and facilitating access to health insurance programmes and other equity indicators as a result. There have been significant advances in the recognition and implementation of healthcare in the topic areas listed below. Climate change, water and sanitation, socio-economic challenges such as livelihood, hunger, poverty, and rural development are just a few areas that will need major attention.

The workers of corporations also promised to participate in the worldwide battle against the epidemic and the corporations. To deal with the present size of health crises, it is becoming more vital to implement employee and volunteer involvement practices. The need to comprehend and assess CSR responses from readiness, response, recovery, risk reduction, and resilience perspectives to more accurately analyse, understand, and quantify the effect of short- and long-term projects. PepsiCo India provided meals to the underprivileged and diagnostic kits to diagnostic centres as part of its corporate social responsibility programme. More than 5 million meals and 25,000 COVID-19 testing kits were distributed in partnership with Akshaya Patra Foundation, Smile Foundation, and Foundation for Innovative New Diagnostics (FIND). (FICCI, 2020).





COVID-19's consequences have posed an unparalleled stress test for corporate social responsibility. We have seen that with every crisis there are hazards and possibilities, which is what we have seen so far in our research. Businesses across all industry sectors have taken advantage of the chance to better integrate themselves into the social fabric of the communities in which they operate. In this environment, corporate social responsibility (CSR) offers a means of preserving consumer confidence, investor confidence, and employee loyalty. If there is one easy lesson that we can learn repeatedly, corporate social responsibility initiatives may be just as effective when reacting to a crisis.

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