

CORPORATE SOCIAL RESPONSIBILITY IN THE TIME OF COVID-19 PANDEMIC: AN EXPLORATORY STUDY OF DEVELOPING COUNTRY CORPORATES

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Abstract

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COVID-19 pandemic has long-lasting consequences on the health, economic and social life of a country (He & Harris, 2020). In a developing country like India, the socio-economic disruption has led to collaborative action between the central government and state government machinery together with the development sector to curb the impact caused by the virus. Academia substantiates the symbiotic relationship existing between the business and the society (McGuire, 1963; Carroll & Shabana, 2010). The corporates are contributing towards alleviating the pandemic situation through their corporate social responsibility (CSR) activities (Mahmud, Ding, & Hasan, 2021). This article provides insights into the CSR strategies adopted by corporates in India during the COVID-19 pandemic through exploratory research. The study is based on semi-structured interviews of 27 CSR managers involved in strategizing and implementation of CSR activities in their respective organizations. The results outline the commitment shown by corporates towards alleviating the consequence of the virus by multiple CSR strategies. Thus, this research furthers the understanding of CSR and forms a base for future research on COVID-19 and CSR.

Keywords: Corporate Social Responsibility, COVID-19 Pandemic, CSR Strategies, Mandatory CSR

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1. INTRODUCTION

The pandemic triggered by coronavirus disease (COVID-19) is a global phenomenon that has not only caused a massive health crisis but also has instigated tremendous socio-economic disruption around the world (Mahmud, Ding, & Hasan, 2021). This global event has caused an adverse planet-wide influence and changed how we lead our day-to-day life. It has caused long-lasting profound impacts which are personal, psychological, emotional,

environmental, cultural, societal, and political as well as economic (He & Harris, 2020). The government of countries around the globe along with international bodies like the World Health Organization (WHO), the International Monetary Fund (IMF), and the United Nations (UN) have implemented strategies on the war foot to contain the advancement of the virus. While the political leaders locked their individual country borders, the scientific fraternity shattered theirs by creating worldwide collaborations to focus on this singular urgent topic.

This has heightened the need for collaboration among all actors to face unforeseen events. McGuire (1963) propounded that businesses have a social responsibility that goes beyond their economic and legal obligations and establishes a link between business and society. The Director-General of the WHO, Dr. Tedros Adhanom Ghebreyesus, in his opening speech on 6th March 2020 urged businesses to contribute their bit. He said, “We look forward to businesses stepping up to play their part. We need you. WHO is working with the World Economic Forum to engage companies around the world, and earlier this week I spoke to more than 200 CEOs about how they can protect staff and customers, ensure business continuity and contribute to the response? We’re all in this together, and we all have a role to play” (WHO, 2020).

One of the dominant ways of establishing an interrelationship between the business and the society successfully is by engaging in corporate social responsibility (CSR). Companies engage in multiple CSR activities which can broadly help categorize the CSR efforts of the firm into multiple dimensions. There are 9 major CSR dimensions identified in India (Gokarna & Krishnamoorthy, 2021). There has been a sea change in the outlook of the corporations towards their economic, legal, social as well as environmental obligations prompted by the COVID-19 pandemic. There also has been a transition in their approach towards social responsibility. The business has a certain responsibility towards the multiple stakeholders which include the customers, employees, the value chain, and the government as well. CSR acts as a tool that allows corporates to augment their financial performance while simultaneously delivering abundant social benefits which can help alleviate the situational damages and aid the survival of the beneficiaries during the crisis (Bapuji, Patel, Ertug, & Allen, 2020). Some studies have initiated the inquiry about how individuals, as well as the Governments of the respective nations, are responding to the impact caused by the pandemic (McKibbin & Fernando, 2020; Kraus et al., 2020). However, the understanding and academic evidence about the corporates’ response mechanism to the pandemic situation is lacking. Moreover, the studies are limited to the understanding of the phenomenon for developed economies (McKibbin & Fernando, 2020). Hence, this paper aims to look at the various CSR practices and activities adopted by corporates to alleviate the current pandemic situation in the context of a developing country like India. This exploratory research based on the managerial understanding provides an extensive first-hand understanding of the CSR practices in terms of the business and society linkage.

The flow of the remaining article is as outlined as follows. Section 2 enumerates the literature review which gives the details of COVID-19 spread globally and in India along with literature on CSR followed by identification of the research question. Section 3 outlines the methodological aspects as implemented for the study in the paper. Section 4 illustrates the results along with a discussion followed by Section 5 which expounds on the concluding remarks along with the limitations of the current research and looks at the scope for forthcoming research.

2. LITERATURE REVIEW

Mandal, Alam, Ranjan, Dharanirajan, and Kumari (2020) termed disaster as an “abrupt, dreadful phenomenon that is responsible for a large-scale disturbance in the equilibrium of the community or society and causes damage to human, animal, environment, and economy to the extent beyond the society’s ability to cope using its resources” (p. 402). The disaster instigated by viruses, bacteria, and microbes are biological disasters and have the potential to be transmitted through human beings. The coronavirus, which was first recorded in Hubei Province of China (Tang et al., 2020) spread to more than 190 countries across the globe. On 30th January 2020, the initial case was noted in India in the state of Kerala. India is a large developing economy that currently ranks second in terms of the population globally having diverse socio-economic residents. The novel coronavirus outbreak in India was termed as a “notified disaster” on 14th March 2020 by the Government of India (GoI) in a special move. Considering the nature of the coronavirus disaster and its outreach across the globe, the GoI took immediate measures to contain the same. India witnessed an unprecedented mobilization of the healthcare machinery, the administrative system, the civil society as well the citizens. The GoI took critical steps towards surveillance and contact tracing, arranging for laboratory diagnosis, citizen awareness drives, preparedness of the healthcare system accompanied by infection prevention and control (Mandal et al., 2020). Also, steps were taken towards research and development initiatives to tackle the virus along with the manufacture of protection equipment, isolation units, ventilators & other medical equipment, oxygen production as well as training of medical and paramedical forces. Multiple international, national, and state agencies were working in close co-operation to control and contain the spread of the lethal coronavirus. Other corresponding steps taken were announcing a nationwide lockdown to curb the countrywide spread, announcement of a fiscal and monetary package to support the economy, providing cash incentives to the needy using the Direct Benefit Transfer (DBT) along with food grain distribution using the Public Distribution System (PDS). This was mainly done to provide relief to millions of people affected by the pandemic. Also, a moratorium on loan repayment was announced by the Reserve Bank of India (RBI). Following are the amendments made in the CSR law during the pandemic situation:

- On 23rd March 2020, the Ministry of Corporate Affairs (MCA) made a declaration that the money spent by corporates on the management of the COVID-19 situation to be treated as a part of CSR.

- Prime Minister’s Citizen Assistance and Relief in Emergency Situations (PM CARES) Fund was established as a national fund considering the capacity of the government to tackle the crisis. The main objective of this fund was to deal with emergencies such as the pandemic caused by COVID-19. Corporate funds donated to the PM CARES to be accounted as CSR.

- The money spent on the discovery of a new vaccine, drugs, and medical devices for COVID-19 through research and development (R&D) to be treated as CSR.

The contribution of corporate India was routed through their CSR initiatives. There are tremendous challenges posed by the COVID-19 pandemic on the CSR of the firms (He & Harris, 2020). Visser (2008) termed CSR as a critical feature within the corporates' decision-making agenda, which was instrumental in making the businesses flourish and become successful while still improving their association with the customer, community, and the environment altogether. CSR is slowly gaining repute as a strategic business practice that can lead to benefits like improved corporate image, improved financial performance, attracting and retaining talent, etc. for the corporation which is executing it. While companies deem socially responsible activities as an important and ethical aspect to conducting business, they also view such activities as opportunities to grow their institutions through the goodwill that CSR tends to generate. This combination of both, moral and strategic perspectives involves a "complex interplay" of intrinsic motivators and extrinsic motivators for companies (Child & Tsai, 2005). Carroll and Shabana (2010) stated that companies have some responsibilities towards the society that goes beyond making profits for the shareholders. Barnett (2007) looked at CSR as a tool for social welfare and enriching relationships with key stakeholders through the discretionary allocation of corporate resources. De George (1981) believed that a corporation has obligations towards all its stakeholders which include mainly the employees, consumers, and communities during any crisis moment, and is accountable to them. The stakeholders can be classified as internal stakeholders like the employees and external stakeholders which include the community, consumers, shareholders, etc. The theory of stakeholder management in CSR involves efforts taken to deal with social problems affecting different stakeholders (Garriga & Melé, 2004). Company CSR takes into consideration multiple stakeholders in the decision-making process. Considering the current pandemic situation, the multiple stakeholders of an organization have expectations which the companies are attempting to fulfill the social demands through their CSR efforts. As observed during the course of data collection and analysis the stakeholder paradigm was paramount during the decision-making process. Also, the theory of common good holds relevance during the time of this pandemic. The theory of common good arises through the belief system that since the businesses are a part of the society, they are obliged to contribute towards the community's common good (Garriga & Melé, 2004). Some of the CSR activities of the organizations during the time of crisis are rooted in contributing to the well-being of the society without any ulterior motive. They sought equilibrium between their corporate profits and the common good of the society for their long-term survival (Brammer, Branicki, & Linnenluecke, 2020).

India has a long history of CSR where the act of "giving" has been a phenomenon based on the religious, cultural, and national practices through the Hindu concept of dharma, or duty that is deeply embedded in the subconscious of Indian society (Mittra, 2007). While the world over CSR is rooted largely around voluntary and philanthropic

activities, India became the first country globally which has made it mandatory for the profit-making Indian companies through the Companies Act of 2013 to donate 2% of the three-year average annual profits of the company towards CSR activities per financial year. The organizations having a net worth of Rs five hundred crore or more, or an annual turnover of Rs one thousand crore or more, or a net profit of Rs five crore or more during any financial year come under the gamut of the law through Section 135, Schedule VII. This move was directed towards making corporate India accountable for social development. The items which are included in the schedule are comprehensive and a wide range of activities are covered under them. The Act brought a large number of Indian corporations under the CSR ambit leading to a steady influx of funds towards the developmental projects.

Many corporates are having been known to offer relief operations and voluntary services to help people during natural calamities like floods, landslides or earthquakes, etc. COVID-19 has caught the world off-guard and shown the level of unpreparedness to tackle the situation both in terms of the healthcare facilities available as well as the financial capacity to sustain the pandemic. Like the head of the WHO mentioned, "we are all in this together", which undoubtedly makes the contribution of business indispensable during the time of the COVID-19 crisis. The authentic CSR of a firm can build strong relationships with their customers as well as the society since a large part of the community has multiple expectations from the company brands especially during this pandemic with regards to battling the virus (He & Harris, 2020). These bonds can have a meaningful transition in the post-COVID times. There has been an exemplary performance from the firms during this pandemic by implementing CSR policies that cater to the health, economic and social needs of the community (Aguinis, Villamor, & Gabriel, 2020). These organizations with their inclusive and sustainable CSR efforts can ensure support to their stakeholders and customers during the time of crisis thereby also, strengthening the economies. This pandemic thus resulted in sinking the concept of the company's responsibility towards the society deeper into corporate consciousness, thereby resulting in the common good. It has made the organizations realize that new normal, where the business is not as usual, and helped to observe their social responsibility. Also, there is a realization on the part of the corporations that, any kind of corporate irresponsibility may hurt their reputation and hence the productivity and profits. The COVID-19 which is a health crisis may have long-lasting repercussions on the global economy. However, it is observed that post the outbreak of COVID-19 almost all the major corporations in India started extended help in cash and kind, contributing towards efforts to curb the spread of the virus. This has led to our research to find out using interpretive exploratory research the CSR strategies adopted by the corporates to alleviate the disaster. The specific research questions thus include:

RQ1: How the companies in India are supporting the society during the time of the pandemic?

RQ2: What are the CSR efforts taken by the corporates during the pandemic situation?

3. RESEARCH METHODOLOGY

The research question at hand necessitates the use of an appropriate and relevant methodology. Research questions can be looked at as “statements that identify the phenomenon to be studied” (Backman & Kyngäs, 1999, p. 149). Using an interpretivist approach the researcher can gain access to the world of study subjects and become an integral part of the research process (Strauss & Corbin, 1998). This study aims to garner detailed insights and knowledge regarding the CSR strategy adopted by the corporates in the time of pandemic from those who are directly involved in the implementation process, i.e., the managers of the firms. Hence, a methodology capable of capturing the meaning from the managers who are directly involved in the practices was imminent. The participants having their perspective and understanding of the CSR phenomenon as a whole and their company's ensuing strategy during the pandemic were elicited. The interpretive approach offered the capacity to interpret data taking into consideration the participant's view and capture their experiences and interpretation. Using the qualitative approach has helped the researcher to examine the study phenomenon in depth. Thus, qualitative research using thematic analysis was deemed fit for the research.

Data was obtained using 27 semi-structured interviews with CSR heads/managers of companies

in India actively involved in the CSR process during the pandemic. They were spread across both private enterprises as well as public sector undertaking (PSUs) and provided were a rich source of information due to the depth of their understanding of the phenomenon along with direct responsibility of the CSR activities of the organization. The respondents were spread across diverse sectors like engineering and manufacturing, oil and gas, banking and finance, information technology (IT), fast-moving consumer goods (FMCG), etc. Respondents were contacted through their LinkedIn profiles, a popular business networking website as well as through emails or telephonic calls. A detailed email was sent to the respondents describing the research and asking for permission for a one-on-one interview. Respondents were assured of the complete confidentiality of the data provided and permission was taken to record the interview for analysis purposes. The responses were collected between July 2020 and December 2020 in an online manner using Zoom or Google Meet due to the restrictions enforced during the pandemic. Each interview lasted 25-45 minutes which were further transcribed verbatim for detailed analysis. Interviews were conducted till the researcher reached the level of saturation. The official language of discussion with the respondents was English. The list of respondents along with the codes given to them is mentioned in Table 1.

Table 1. List of respondents

No.	Type of organization	Industrial sector	Respondent designation	Code assigned
1	Private company	Banking and finance	Head – CSR	R 1
2	Private company	Engineering and manufacturing	Sustainability and Corporate Social Responsibility Head (India, Oceania and South East Asia)	R 2
3	Private company	Mining	General manager (GM) – CSR and IR	R 3
4	Private company	Engineering and manufacturing	Head – CSR and sustainability	R 4
5	Private company	FMCG	Head – CSR (Digital inclusion)	R 5
6	Private company	Banking and finance	Head – CSR	R 6
7	Private company	Pharma	Senior GM – CSR	R 7
8	Private company	IT	National manager – CSR and public affairs	R 8
9	Private company	Pharma	Head – CSR and sustainability	R 9
10	Private company	FMCG	Group President – CSR and sustainability	R 10
11	Private company	Banking and finance	Senior GM – CSR	R 11
12	Private company	IT	Head – CSR	R 12
13	Private company	Pharma	Head – CSR and corporate communication	R 13
14	Private company	FMCG	Director – CSR (Asia Pacific)	R 14
15	Private company	Engineering and manufacturing	GM – CSR	R 15
16	Private company	Insurance	Head – CSR	R 16
17	Private company	Media and entertainment	Head – CSR	R 17
18	Private company	Manufacturing	Group head - CSR and sustainability	R 18
19	Private company	Automobile manufacturing	Head – CSR	R 19
20	PSU	Mining and refining	President and chief operating officer (COO)	R 20
21	PSU	Banking	Executive director	R 21
22	PSU	Banking	GM – CSR	R 22
23	PSU	Power sector	Chief manager – CSR	R 23
24	PSU	Oil and gas	GM – CSR and rehabilitation and resettlement (R&R)	R 24
25	PSU	Banking	GM – CSR	R 25
26	PSU	Oil and gas	Senior GM – CSR	R 26
27	PSU	Power Sector	Director – CSR	R 27

The use of memos and handwritten notes during the interview helped in the analysis. Thematic analysis (Braun & Clarke, 2006) aided the explanation of the phenomenon of study at hand by identification of patterns of meaning by using the interview data. The process involved coding themes using the transcribed interviews followed by categorization and noting patterns. The coding process began after completing the first interview

and its transcription. MAXQDA 20 software was used for analysis. The research questions formed the guide using which the themes were identified throughout the data by the researcher by getting accustomed to the data transcripts and repeatedly reviewing and refining codes and further grouping them into appropriate themes. No new interviews were conducted after data saturation was reached.

4. RESULTS AND DISCUSSION

The scrutiny of data based on thematic analysis has created a rich understanding based on the meaning-making by the respondents. Following are the findings of activities conducted by organizations during an outburst of the COVID-19 pandemic.

4.1. Donations to PM CARES Fund

According to the Ministry of Corporate Affairs (MCA) under the aegis of the Government of India (GoI), CSR is a process by which an organization corroborates about and develops its existing relationship with its stakeholders for the common good, and displays the commitment it has by adopting appropriate business processes and strategies. Thus, CSR is not considered as charity or looked at as donations but is a strategic way of conducting business.

Prime Minister's Citizen Assistance and Relief in Emergency Situations (PM CARES) Fund was established by the GoI for COVID-19 crisis response as well as to extend any kind of relief to the victims. Later amendments were done within Schedule VII to incorporate contributions made by corporates to PM CARES as CSR along with the existing Prime Minister's National Relief Fund. The PM CARES Fund received a monumental response from corporate India with almost 60% of the corporates contributing towards the fund. Table 2 provides the breakup of funds donated to PM CARES as against that available for other COVID or non-COVID-related CSR. This fact resonated with almost all the respondents during the interview where most of them spoke of donations made by their respective organizations towards the PM CARES as their immediate priority. PSU respondents mentioned that maximum donation, almost to the tune of more than 95% of their annual CSR budget was on priority made towards the PM CARES. Government is one of the most critical stakeholders for any business. During the time of this disaster, contributing to the PM CARES, definitely leads to the creation of goodwill for the brand but most importantly looks at engaging with an important stakeholder thereby helping the social problem at hand.

Table 2. COVID-19 response through CSR

	<i>Public sector unit</i>	<i>Private sector</i>	<i>Total CSR contribution</i>
Donated to PM CARES Fund	2507	2817	5324
Donated to other COVID-19 relief	475	2511	2529
Potentially available for non-COVID projects	18	6673	7147
Average annual budget	3000	12000	15000

Note: Numbers are indicated in INR crore.
Source: Bansode (2020).

R 18 in her interview mentioned, "In our support to the Government of India, in the fight against COVID-19, we as a corporate citizen, have set up a Rs 15 crore COVID-19 contingency fund, from which Rs 10 crore contribution has been made to the PM CARES fund."

R 23 who was a manager of a renowned PSU said, "Immediately in the first week of April 2020 we made a donation of 200 crore towards the PM CARES. This was done on an immediate basis. Also, we had almost another 30 crore left for other COVID-related activities."

Corporate India considered donating to PM CARES during the COVID-19 pandemic since tackling the coronavirus was a national priority and the government machinery needed the financial boost to equip them to fight the virus. However, on the flip side, spending almost 60% budget by the private sector and close to 95% of the budget by the public sector companies implied that fewer funds were available for the other COVID related activities done by the corporates on their own or the ongoing or new non-COVID projects. This hit the development sector that was already strained due to the COVID-19 situation. Corporates refrained from funding any new CSR project not related to COVID and also kept their existing non-COVID projects on hold.

R 24 said, "The total CSR funds available to us based on the mandated target of 2% was about 278 cores for the current year, of that we have deposit 250 crore of the CSR money the PM CARES Fund. That has made the budget available to the other projects restricted. Many activities that we had planned to take up in the current year have come to a standstill."

Also, another common concern with the PM CARES is the lack of transparency regarding the usage of funds directed there.

4.2. Immediate COVID relief activities

Post the outbreak of coronavirus, the government machinery started immediate activities to fight the pandemic. The pandemic has also led corporations to steer their CSR priorities towards addressing relevant social issues caused by the pandemic. The CSR actions were need-based and led the corporates to venture into areas previously unexplored by them. The majority of the projects focused on helping the direct beneficiaries who were being impacted by this pandemic. The projects were executed in partnership with an implementing partner/NGO or through the company foundation or also by collaborative actions of two like-minded corporates. The majority of the CSR funds during the COVID-19 situation were directed towards preventive healthcare. These included the provision of personal protection equipment (PPE), masks, and personal hygiene and sanitation to front-end medical workers, policemen, and other individuals. Also, medical equipment like ventilators, hospital beds, oxygen supply devices were donated to the needy. Few corporates also donated their facilities towards setting up COVID care hospitals or setting up COVID control rooms at remote locations across India. This also saw multiple CSR innovations to tackle the issue which included creating healthcare and awareness applications created by organizations, low-cost ventilation devices manufacturing, creating makeshift COVID hospitals, etc. India also grappled with reverse migration of the domestic migrant community due to the onset of the pandemic. Corporate India immediately stepped up the relief action by providing dry ration and ensuring safety during their transit. The other focus area was food security. With immediate lockdown

announced in the country, citizens below the poverty line or the low-income group who had lost any opportunity of earning were provided food and ration. Some organizations also contributed by developing technological interventions which helped in COVID relief. This also included developing facilities for online education for underprivileged children in remote locations. Funding support was also provided to technology incubators for COVID-related innovations.

R 3, while talking about their immediate COVID relief programs said, *“We provided masks, sanitizer, medical equipment, and PPEs for medical workers and hospitals. For the police and other frontline workers, we provided PPEs and full-fledged sanitization rooms.”*

R 8 said, *“As an IT company we realized early on that digital accessibility is something that needs to be looked at during this situation. So, we are working on that through several digital inclusion programs run by our employees.”*

The obstacles faced here included logistical challenges as well as the lack of due diligence on methods of project implementation. Also, the availability of the relevant implementing partner to execute the program along with a dearth of the workforce due to the pandemic was some other issues. Most of the CSR projects were deployed in geographical proximity to the area of operations of the corporates. However, some of the respondents categorically mentioned the change in their CSR focal areas posts the pandemic. For a large number of respondents, the provision of primary healthcare facilities had become an important focal area that would continue to be so even in the post-COVID era. The focus now was looking at harnessing technology and including digital interventions in all their future programs. So, technology and digitization became the buzzwords; innovative technology solutions like digital solutions for villages and agriculture, models for digital literacy, e-health, and telemedicine, and relevant livelihood programs for vulnerable communities.

4.3. Employee engagement and volunteering

The business set-up had a drastic transition during the COVID-19 pandemic. The lockdown resulted in organizations urging their employees to work remotely. For any organization, its employee is one of the most important stakeholders. Keeping them engaged is important for organizational long-term success. A strong and committed organizational leadership ensured the smooth transition of the workforce from the offline to the online modality. This also brought forth the fact that the human resource managers of organizations today are devising innovative and effective techniques to keep the employees engaged. In India, the Companies Act of 2013 does not permit activities conducted for employee welfare to be included as a part of an organization's CSR activity. However, the interviewed respondents maintained that employees being critical stakeholders for the organization, their welfares were a part of the organization's social responsibility albeit beyond compliance. Considering the crisis caused by the COVID-19 pandemic, employee care was of prime importance. The primary concern amongst the employees was related to job security during these uncertain times. Most of the respondents

claimed that their organization had ensured retention of all the employees even when there was a drop in organizational profits. Employees were encouraged to work remotely and were provided with the necessary assistance for remote working. Employee engagement is termed as the workplace attitude that is causing all the actors of an organization to devote themselves to the organization's goals as well as values and also give their best every day (Chanana & Sangeeta, 2020). It is an indicator of the expanse of passion and commitment that any employee has towards their day-to-day job. Several factors contribute to employee engagement. These include trust-building, transparency, and reliability, commitment, etc. Engaged employees are known to have higher productivity that helps the organization achieve its vision and mission and attain excellent business results. During the COVID-19 pandemic, several strategies are devised to keep the employees engaged. Up-skilling or re-skilling of the employees to adjust to the new normal was a priority. Employees were also provided allowances to create a “work from home” environment as well as other utilities. Healthcare is one of the most important aspects to which attention was drawn during this pandemic. This not only includes physical health but also mental health. Respondents spoke about how the organizations are doing their best to keep a tab on the health of their employees and their families. These include applications that register health statistics of the employee every day, availability of medical help online, setting up communities to discuss any mental health issues, providing online counseling sessions to alleviate fears if any related to the pandemic. Also, communication is encouraged daily within the teams. Apart from this several other practices like providing opportunities for online learning and development, motivational webinars and speeches from experts, online healthcare tips and tricks, exercise, meditation, or yoga sessions with the experts. The organizations also contemplated giving free vaccines to their employees and families for future safety.

R 23 said, *“Our company is into power generation. Hence, we were operating even during the lockdown. All our field offices were open. Apart from the regular employee engagement activities, we provided an ex-gratia amount to our contract laborers. Extra care was taken to support the employees.”*

Employee engagement through CSR initiatives of a company often leads to positive outcomes for the organization as well as the employees. During the COVID, employees volunteered through several social initiatives of the organization. They contributed in cash as well as in-kind to the needy. Also, other volunteering initiatives included the development of technology solutions that could help the needy during the COVID-19 pandemic.

R 18 said, *“The Company also launched a virtual employee volunteering program — WeVolunteer during COVID which is directly linked to the existing CSR programs of the Company. Employees are given the option to contribute in various ways through virtual mode and create an impact in the existing CSR interventions of the Company.”*

R 12 explained about their employee volunteering opportunities: *“We have developed a platform where our employees directly teach or mentor the underprivileged kids who are out of school during the pandemic. Also, being a technology*

company, we have people who have technical skills. So, we use their time on a pro bono basis and ask them to create solutions for social problems."

The biggest obstacle faced by the companies in doing this was the fact the money spent on these activities did not qualify under the CSR law. Hence, the spending was over and above their regular CSR budget.

Apart from the above three areas mainly dominated by corporate CSR, there are other areas where the corporates were intervening through their CSR projects to benefit the community and society at large. The pandemic situation aggravated the issue of education for the underprivileged. The lockdown scenario coupled with being digitally disconnected kept a lot of children away from the school. A respondent provided insights into how they ensured how they provided few books and dry rations to the needy out-of-school children. The social duty also saw many corporate leaders across India making philanthropic contributions towards COVID fight through their personal wealth. These contributions were both seen through cash as well as in kind.

5. CONCLUSION

The basic understanding of the concept of corporate social responsibility (CSR) lies within the core belief that corporations have a moral obligation towards the community and the society from where they garner their success. In developing countries like India, the growth and development of the communities are triggered by their social inclusion and economic integration. Considering this CSR has become a vital tool in the corporate armor.

India became the first country in the world to impose a mandatory CSR obligation on corporates. The corporations which fulfilled the criteria as laid down in the Companies Act of 2013 were mandated certain spending towards CSR. This provision makes India the only country in the world that mandates both the spending and reporting of CSR activities. Also, the law further incorporated certain clarifications and amendments to identify where the two percent funding can be utilized. The core premise in the understanding of CSR according to the GoI is that CSR spending is neither charity nor mere donations. Constant efforts have been made time and again to define the broad areas (Schedule VII of the Companies Act of 2013) under which the CSR funding can be channelized which can visibly and positively create an impact on society. The MCA, the GoI has defined CSR "as the process by which an organization thinks about and evolves its relationship with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies. Thus, CSR is not charity or mere donations. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental and social objectives with the company's operations and growth" (Afsharipour, 2018).

The COVID-19 pandemic was termed as a "notified disaster" by the GoI after its countrywide outbreak to empower the state governments to

utilize the resources from State Disaster Response Fund (SDRF). Later, the MCA also notified that corporate spending their funds on COVID-19 relief can classify it as a permissible activity under CSR. The setting up of the PM CARES Fund by the Government to tackle the pandemic and deliver immediate relief to the victims was a commendable move. Later amendments were made in Schedule VII to include contributions made by corporates towards the PM CARES as CSR along with the contributions towards the currently existing Prime Minister's National Relief Fund.

The funds spent on COVID-19 control and relief activities were declared as eligible under CSR by the MCA on 23rd March 2020. Later, on 26th August 2020, the Government made amendments in the CSR norms where the spending on R&D towards developing vaccines, drugs, and medical devices related to COVID-19 was included as CSR.

In this article, we have listed down how the ongoing COVID-19 pandemic has influenced the CSR of organizations in India. The pandemic has offered opportunities for corporates to connect with society and act as a catalyst for development in the long run. Key CSR trends were observed basis the respondents' perception during this research. Most of the corporates responded promptly to the changing landscape post the COVID-19 pandemic outbreak:

- Massive support towards the Government's PM CARES Fund was witnessed from the corporates with almost all the respondents echoing that they contributed more than 60% of their CSR fund for the year 2020 towards PM CARES.

- Some corporates have also partnered with local authorities to donate health and sanitation facilities like PPE kits, medicines, ventilators, etc. along with food supplies to the needy and migrant workers.

- Some of the corporates also collaborated to support R&D activities for vaccine development and other medical research.

- Provision of healthcare facilities was the priority for most of the corporates in their CSR program followed by food and ration distribution.

- Most of the existing programs were moved to a digital platform.

- Some of the existing programs were kept on hold or deferred to further dates due to a paucity of funds.

- Employee volunteering and care was also observed during this pandemic. Considering the pandemic situation funds were also creatively deployed towards the initiatives promoting the mental wellness and usage of technology to create awareness and assistance for the same.

- Crowdfunding emerged as one of the methods to fund certain critical existing programs.

- The complete impact of COVID-19 is still to be gauged; however, most corporates mentioned that it had harmed their current revenue stream. They currently had no understanding if they would decrease, continue or increase their spending on CSR activities the following year.

- Collaborative CSR saw a spike with multiple companies/foundations combined their resources to undertake a joint COVID-related initiative.

This exploratory research study is highly context-based and documents the CSR activities of Indian companies during the pandemic time. It is based on the one-on-one interviews of

the 27 respondents. Although it provides significant information about the research question, the sample size may be deemed to be small. However, the chosen methodology provided a detailed understanding of the phenomenon. The pandemic situation also restricted a physical one-on-one interview with the respondents and the interviews had to be conducted in an online manner. Furthermore, at the time of completion of this study, the pandemic situation in India was not yet over, it will take some more time for the situation to go

back to normal. Hence, future research can look at the CSR strategies in the post-pandemic era's vis-à-vis the current findings. Also, the existing study can be validated using quantitative methodologies. The said research is contextually based in India. A study may be conducted comparing two countries. This study looks at CSR for large organizations in India. A study can be conducted based on the role of micro, small, and medium enterprises (MSME) during the pandemic.

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