



Corporate social responsibility (CSR): Business responses to the covid-19 pandemic in Uttarakhand

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Abstract

COVID-19 has been declared a global pandemic by the World Health Organisation (WHO) in 2020. Infectious disease has greatly disrupted the socio-economic conditions of the planet. The Indian government and state governments announced a nationwide lockdown in both the first and second phases of the pandemic in March 2020 and 2021 to promote social distancing. Here comes the importance of CSR. In both phases of the pandemic, companies have played a vital role in helping healthcare workers, hospitals, the government, the local community, employees, and society fight COVID-19 through their unique CSR initiatives. The purpose of this study is to know the companies' CSR initiatives and their key dimensions for COVID relief in Uttarakhand during the COVID-19 pandemic as well as learn how CSR initiatives in COVID relief have benefited the community, local government, and hospitals in Uttarakhand during the pandemic.

Keywords: corporate social responsibility, COVID-19 pandemic, COVID 19 relief, CSR initiatives. CSR dimensions

Introduction

CSR on a voluntary basis has gained popularity and become a controversial area of study since the 1970s. At that time, it was aimed at socioeconomic development only on a voluntary basis. Large-scale voluntary contributions by corporations to CSR have now been brought into law. As per Section 135 of the Companies (CSR) Rules, 2014 and Schedule VII of the Companies Act 2013, each company having net assets of Rs 500 crore or more, a turnover of Rs 1,000 crore or more, or a net profit of Rs 5 crore or more should be a member of the CSR committee in the immediately preceding financial year and should spend at least 2 percent of the average net profit earned during the three immediately preceding financial years on CSR activities.

In the current era of COVID-19, the government of India is pushing companies to provide social assistance. As per the Corporate Affairs Ministry circular dated March 23, 2020, all expenditure incurred on activities related to COVID-19 will be added as a permissible avenue for CSR expenditure. Funds can be spent for various activities related to COVID-19 under the following items of Schedule VII:

- Eradicating hunger
- Poverty
- Malnutrition
- Promoting healthcare, including preventive healthcare
- Sanitation, including contribution to the Swachh Bharat Kosh set up by the Centre for promoting sanitation and making available safe drinking water
- Disaster management, including relief, rehabilitation and reconstruction activities

A large number of businesses either contributed to the PM CARES Fund or for other initiatives that aided in the protection and prevention of the illness after the government announced that any amount donated by businesses in favour of the battle against COVID-19 would qualify as CSR. The government's appeal for assistance in the COVID-19 relief efforts of the affected has received an overwhelmingly positive response. The study seeks to learn about the CSR

measures implemented by the businesses for COVID-19 assistance as well as how the businesses are assisting society in general through their CSR efforts during this epidemic.

Literature review

Sekkiou & L. Azouaou (2023) ^[5] did research on corporate social responsibility practises during the COVID-19 crisis: a critical review and concluded that their study has shown that the COVID-19 pandemic has forced a redefinition of the norms of social responsibility and created significant challenges to companies that required difficult decisions to be made regarding the safety of employees, the economic viability of the company, and its dedication to CSR efforts. Materially, the pandemic directs researchers towards different ways of conceptualising CSR and companies' objectives. Yet the existing literature on CSR and the COVID-19 pandemic has focused on social responsibility and assumed that, due to the growing pressure of the external and internal environment, companies have engaged in responding to economic consequences and considered their contribution to ease the crisis without considering the challenges that occurred to them while developing their CSR activities during the crisis.

Apel Mahmood, Donghong Ding *et al.* (2021) explored a study on CSR: Business Responses to the Corona Virus (Covid-19) Pandemic and found that most companies responded promptly with handsome budgets and needs. Great efforts have been made in every aspect of the COVID-19 pandemic. This broadly matches the findings of earlier studies that examined the performance of companies during past pandemics, tsunamis, earthquakes, terrorism, and failures.

Isabel-Maria Garca-Sánchez & Alejandra Garca-Sánchez (2020) conducted a study on "Corporate Social Responsibility during the COVID-19 Pandemic" and found in their study that although a considerable number of companies have filed Temporary Employment Regulation Files (ERTE) (as requested), Putting liquidity before corporate responsibility, 34 listed Spanish companies have

shown a great commitment to society, working closely with the public, the administration, and the third sector to benefit the most vulnerable groups. In particular, their contributions to the general good have resulted in the donation of sanitary materials and funds for research, as well as the transfer of material and intangible infrastructure needed to improve patient care and sanitary working conditions. Similarly, free space provided to NGOs and other organisations, food donations, disinfection of places, etc. have been very important in mitigating the socio-economic impacts of the pandemic.

An article published by Archana Koli & Rutvi Mehta (2020) on Corporate Social Responsibility Practises in the Time of COVID-19: A Study of India's BFSI Sector" explored that the BFSI sector plays a major role in the financial recovery of any country. Their research gives a basic idea of the general practises being followed by the bank. From the paper's findings, it can be concluded that the companies in this sector play an excellent role in bringing out the relationship between the organisation and society. Companies are trying to benefit society in every way possible. It can also be concluded that there is more media coverage of the incidents, but there is some kind of lack in the actual implementation of the activities. Most companies are building customer loyalty, reputation, employee

motivation, brand value, and employee retention through CSR activities. It will be wise if the companies focus on areas that society needs by understanding them. This will, in turn, ensure the universal advancement of the country.

A study conducted by Preeti Panday ^[3] (2020) on the topic of "Impact of CSR Initiatives in India during COVID-19: An Analytical Study" revealed that many organisations have given their best CSR initiatives to social contributions, such as ACC, Coal India Ltd., State Bank of India (SBI), Tata Trusts, Coca-Cola, Bosch, ICICI Group, Walmart Foundation, NSE, DMart, Dr. Lal PathLabs Limit, Piramal Group, Wipro Ltd., ATE Chandra Foundation, Adani Foundation, JSW Group, TVS Motor Company, ITC, Zomato, and Bajaj Group. Furthermore, approximately Rs 9,677.9 crore will be used for testing kits, the establishment of COVID centres, masks, ventilators, food, and nutrition for the poor. Organisations are spending their contributions meticulously. This article will investigate whether this is beneficial to society and community development.

Archie B. Carroll ^[1] (1991) published research on "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders" and explained CSR in four different aspects with their importance for society.

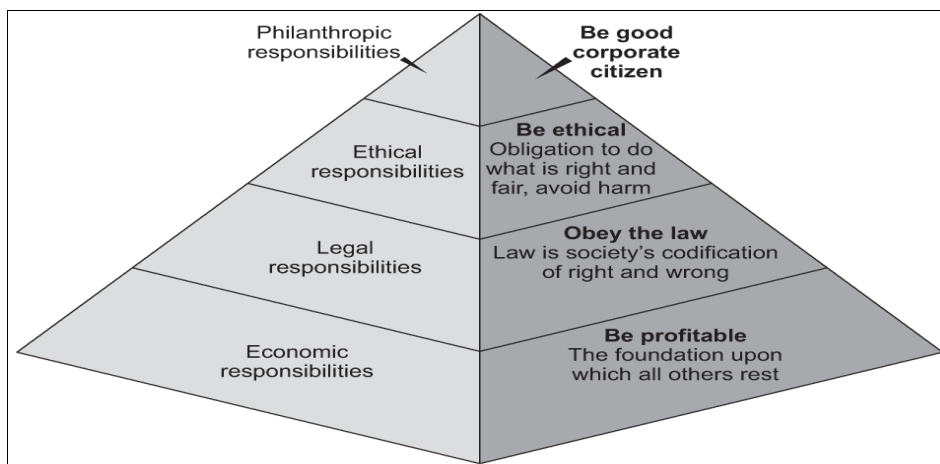


Fig 1: The Pyramid of Corporate Social Responsibility

The above shown Figure shows the pyramid of corporate social responsibility. It explains all four aspects of CSR, starting with the basic concept that economic success serves as the foundation for every other consideration. Nevertheless, businesses are obliged to abide by the law since it codifies socially acceptable and prohibited actions. The obligation for the corporation to uphold ethics comes next. At the most basic level, it is our responsibility to act morally. In order to prevent or reduce harm to stakeholders (workers, customers, the environment, and others), something must be just and fair. Business must also act responsibly as a corporation. This is reflected in philanthropic responsibility, which calls on business to

enhance the community by providing financial and human resources.

Research objectives

1. To investigate the companies' CSR initiatives and their major dimensions during the COVID-19 pandemic for COVID relief in Uttarakhand.
2. To know how CSR initiatives in COVID relief have been helpful to society, local authorities, and hospitals in Uttarakhand during the pandemic.

Research methodology

Table 1: The details of the research methodology are explained in the table below.

Type of Research	Descriptive study
Research Approach	Qualitative
Population / Sample frame	Case studies of Companies who comes under the Section 135 of Companies (CSR) Rules, 2014 and Schedule VII of Companies Act 2013 and having their operating in Uttarakhand state.
Sampling Area	Uttarakhand, India

Sources of data	The study is completely based on secondary data. The data has been obtained from the annual reports of companies, existing literature, published books, articles published in different journals, the company’s website, newspapers and magazines, government official sites, and other secondary sources.
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Findings & discussion

(A Glimpse of CSR done by some companies in Uttarakhand during COVID)

Dabur India limited

Dabur Ltd is an Indian multinational consumer goods company, founded by S. K. Burman and headquartered in Ghaziabad. It manufactures Ayurvedic medicine and natural consumer products, and is one of the largest fast-moving consumer goods companies in India. To assist the government in combating the COVID-19 pandemic, to concentrate on doing so, and to launch programmes targeted at helping COVID-19 patients, front-line police, health and sanitation personnel, migrant workers, and community members.

Partner in collaboration: The business worked with Udham Singh Nagar's district administration.

CSR Initiatives: The following initiatives were taken by the company in covid times in Uttarakhand.

- launched 'vaccination on wheels', a door-to-door vaccination campaign at 21 villages in Rudrapur, Gadarpur blocks in Uttarakhand.
- The company has lent support to various dedicated covid care centres and also helped distressed families by providing them with groceries and vegetables, nutrition and healthcare products and face masks to tide over the troubled times.
- during a likely third wave of COVID-19 pandemic, Dabur Group has installed an Oxygen Generation Plant at the Community Health Centre, Sitarganj, Udham Singh Nagar of Uttarakhand. The 250 litres/Minute capacity Oxygen Generation Unit was handed over to Smt Ranjana Rajguru, District Magistrate, Udham Singh Nagar and Shri Saurabh Bahuguna, MLA-Sitarganj, at a function held in the city today.
- The unit, set up within 2 months, will provide Oxygen directly to the 32-bed Community Health Centre, besides providing Oxygen support to three Primary health Centres in the region. The unit is also equipped to fill medical Oxygen cylinders. The Oxygen Generation Plant has been set up by Dabur Group’s CSR arm Dr S. K. Burman Trust and will help provide a long-term solution to meet the medical-grade oxygen demand in the city.
- Set up 122 beds in covid- hospitals in Haridwar.

OakNorth

A financial technology company that’s transforming commercial lending, has also gone the extra mile to help the government and our COVID-19 warriors with emergency supplies. It supported to the frontline workers, hospitals, government, and NGOs by providing essential resources in their fight against the covid-19 crisis.

CSR Initiatives: The company provided access to oxygen concentrators, oxygen cylinders, oxygen beds in hotels and hospitals for themselves and their immediate family members in Uttarakhand.

Havells India Limited: It is an Indian multinational electrical equipment company, based in Noida. It was founded by Haveli Ram Gandhi, later sold to Qimat Rai Gupta who was his distributor. The company manufactures home appliances, lighting for domestic, commercial and industrial applications, LED lighting, fans, modular switches and wiring accessories, water heaters, industrial and domestic circuit protection switchgear, industrial and domestic cables and wires, induction motors, and capacitors among others. Havells owns brands like Havells, Lloyd, Crabtree, Standard Electric, Reo and Promptec. The company spent 0.89 crore rupees in 2020–2021 during COVID 19 times in India.

Implementing partners

QRG Foundation, Direct Implementation

CSR initiatives

The company has distributed around lakhs of hygienic and nutritious meals in accordance with government-approved diet charts during the COVID crisis in Rudrapura-Uttarakhand.



Image Source: csrbox.org

Hero motocorp

The company run a campaign "Hero We Care" to assist the government and help the Mission deploy an immediate health preparedness plan to mitigate the spread of the coronavirus in the region of Haridwar.

Collaboration partner

Through the company’s corporate social responsibility (CSR) platform "Hero WeCare", Hero MotoCorp has partnered with the Ramakrishna Mission Sevashrama, Kankhal (RMSK), local hospitals, local authorities, and the state government at Haridwar in Uttarakhand for strengthening their healthcare system and responding to COVID-19. Hero MotoCorp is supporting the healthcare infrastructure of Ramakrishna Mission Seva Ashrama to boost the capacity of rapid-response teams and other emergency medical facilities.

CSR Initiatives towards COVID relief

In keeping with its commitment towards the COVID-19 relief efforts, Hero MotoCorp Ltd., the world’s largest manufacturer of motorcycles and scooters, has rapidly

expanded its initiatives across the country. Some are under the following:

- The company provided its motorcycles and scooters for safe, personal commuting by health workers and medical staff in four hospitals in Uttarakhand.
- Contributed oxygen cylinders for emergency medical use in hospitals and distributed PPE kits to the health authorities.
- Donated eight specially designed first responder vehicle (FRVs) 122 bed covid-19 hospital to strengthen the healthcare system in Haridwar.



Image Source: India CSR (April 28, 2021)

- Company as part of its CSR platform 'Hero WeCare' has donated 13 ambulances to the Uttarakhand government and also launched a new support programme for the affected families in COVID-19, especially for children who lost their parents or guardians and women who lost their spouses in the COVID-19 pandemic in Haridwar district.



Image Sources: HT auto desk (17 Sep, 2021)

Central public sector enterprises (CPSEs)

The company falling under the Ministry of Power came together and donated Rs 22.5 crore to the Uttarakhand government on Tuesday to rebuild the infrastructure

devastated by recent natural calamities like floods, cloudbursts, etc. As a result of natural calamities, CPSEs came forward to support people in times of need, as they did during the COVID crisis as well.

Reckitt benckiser (India) private limited

Reckitt is the company behind some of the world’s most recognisable and trusted consumer brands in hygiene, health, and nutrition, including Air Wick, Clearasil, Dettol, Durex, Harpic, Lysol, Mortein, Strepsils, Vanish, Veet, and more. Company’s purpose is to ‘protect, heal, and nurture in the relentless pursuit of a cleaner, healthier world.

CSR initiatives

In FY 2020–21, the company’s actual CSR spending was 36.18 crore, out of which 20.45 crore has been spent on CSR in Uttarakhand alone. The company has spent money in the healthcare sector— Banega Swasth India: Intervention for Better Health and Hygiene Outcomes in Uttarakhand’s Udham Singh Nagar district and COVID-19 relief across the state in FY 2020–21.

THDC India limited (Tehri hydro development corporation limited)

It is a leading power sector and profit-making public sector enterprise that registered as a public limited company in July 1988 under the Companies Act, 1956. The company continuously is involved in enhancing value creation in society and community and promoting sustainable development’ and is the second largest spender for CSR in Uttarakhand in FY 2020–21.

Major CSR initiatives in Uttarakhand included:

- Corona Virus disaster relief work at Tehri and Dehradun
- Organised six medical checkup camps at various villages in Tehri district.
- Implementation of various Swachhata-related activities under SAP in Dehradun.
- Running of an allopathic dispensary at Deengaon Pratap nagar Block, Tehri.
- Contribution to the Uttarakhand Disaster Management Authority (USDMA) to fight COVID-19
- Sustainable Livelihood and Resource Management in Upli Ramoli Patti of Pratap nagar Block, Tehri
- Procurement of cold chain equipment for COVID-19 vaccination programmes for the government of Uttarakhand through the CSR Fund as per the directions of the government of India.

Table 2: CSR initiatives during Covid 19 pandemic

CSR Dimension	CSR Practises
Towards Society	Door-to-door vaccination campaign in 21 villages. Providing groceries, vegetables, nutrition, healthcare products, and face masks to tide over the troubled times to needy families and COVID care centres Distribution of around lakhs of hygienic and nutritious meals in accordance with government-approved diet charts during the COVID crisis.
Towards Health	Set up beds in COVID hospitals in Haridwar. Installation of oxygen generation plants providing access to oxygen concentrators, oxygen cylinders, and oxygen beds in hotels and

	hospitals providing motorcycles and scooters for safe, personal commuting by health workers and medical staff in hospitals Contribution of oxygen cylinders for emergency medical use in hospitals and distributed PPE kits to the health authorities. Intervention for Better Health and Hygiene Outcomes in Uttarakhand’s Udham Singh Nagar District and COVID-19 Relief across the State. Corona Virus disaster relief work. organising medical check-ups camps in various villages. running allopathic dispensaries for COVID relief medicines. procurement of cold chain equipment for COVID-19 vaccination programmes for the government of Uttarakhand through the CSR Fund as per the directions of the government of India. Donation of ambulances to the Uttarakhand government. Launched new support program to the affected families in covid-19.
Towards Environment	implementation of various Swachhata-related activities under SAP in Dehradun. Sustainable Livelihood and Resource Management in Upli Ramoli Patti of Pratapnagar Block, Tehri
Contribution to the government fund	contribution to the Uttarakhand Government and Disaster Management Authority (USDMA) to fight COVID-19 and rebuild the infrastructure devastated by recent natural calamities like floods and cloudbursts.

Source: Author elaboration based on companies CSR initiatives data given above.

The dimensions in which businesses have carried out their CSR actions, particularly in regard to COVID alleviation, are explained in the above table.

Table 2: Description of CSR practices in covid times

Top 3 Districts (Got most CSR benefits)	Dehradun Haridwar Udham singh nagar
Top 3 sectors in which CSR activities Performed	Education, differently abled, livelihood Health welfare Rural development
Top 3 Companies spent Most on CSR	Reckitt Benckiser pvt ltd THDC india ltd Coal India ltd

Sources: National CSR portal, in the financial year 2020-21

The aforementioned table details the state of corporate social responsibility in Uttarakhand in terms of the top three districts, top three industry sectors, and top three corporations that carried out the most social responsibility (CSR) initiatives there.

Conclusion & suggstions

The study has demonstrated that companies played a vital role in overcoming crises like the COVID-19 epidemic and helped society a lot during such crises. Numerous attempts were undertaken by businesses to combat the COVID virus and stop its transmission among individuals. The distribution of meals, masks, sanitizers, oxygen concentrators, beds, and other medical equipment to hospitals, needy people, patients, and ashrams were a few significant projects. Additionally, it was discovered that businesses collaborated and partnered with regional and state governments as well as local hospitals, seva ashrams, and disaster management organisations for their CSR activities. It also discovered what dimensions were focused on in CSR activities by companies in the pandemic, and it also gave a glimpse of CSR status in Uttarakhand in the 2020–2021 year. It is also seen that a few businesses showed off their CSR efforts by implementing them directly, without any partnerships or collaboration, while a few businesses gave substantial sums of money to the state

government. It is also revealed that a few companies like Hero Motor Co., THDC, Coal, and Reckitt Benckiser Pvt. Ltd. have demonstrated well in COVID-19 relief initiatives, and Haridwar, Tihri, Dehradun, and Udham singh Nagar have benefited most through CSR initiatives by the companies in Uttarakhand. There are a lot of places left unfocused or less focused by companies for their CSR initiatives during COVID, so it is suggested that these areas also need to be benefited in such crises as COVID. There are many companies operating in Uttarakhand and taking resources from the state, so it is suggested that these companies also involve themselves more in CSR initiatives, especially in crisis times in the state.

Practical implication

The study tells how the CSR Act compels companies (which come under its guidelines) to work for social welfare and, in crises like the COVID pandemic, how this act shows its essence towards society to overcome these tough times. And this paper also shows how CSR plays a significant role even in crises for society's welfare by disclosing the initiatives implemented by the companies to combat COVID-19 infection and relief activities. This paper discloses how companies implement their CSR activities in collaboration and partnership with different stakeholders. It also tries to suggest how CSR can be helpful in similar crises in the future, if any.

Limitations/future research: As in all studies, this research has some limitations. In this research, the researcher has taken the state of Uttarakhand as a sample population, and it is based on secondary data available on company websites, government official reports, articles, newspapers, blogs, and other sources. so primary data is missing in this research. In addition, this paper offers important implications for future research in order to show the business responses and initiatives towards society in such critical times as the COVID-19 pandemic and the importance of CSR in society as a whole.

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