

Companies CSR Initiatives during Pandemic in India

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ABSTRACT

Corporate world has always been a source of charity and philanthropy to the society. In ancient times CSR was done by wealthy merchants in the form of charity and donations. But with passage of time and introduction of new concept of welfare state, this concept become more organised. State wants to make businesses responsible to the society, by asking them to contribute in the welfare and the development of the weaker sections of the society. In today's, world of globalisation and privatisation if a company wants to survive in long run, it has to cater and protect the interests of their stakeholders, society and the environment.

On 11th March 2020, the World Health Organisation declared Corona virus crisis as a pandemic. Whole world has been suffering with this deadly virus including India. From time to time, Ministry of Corporate affairs of Government of India have been issuing notifications to corporate sector with respect to this pandemic. Under these notifications, Ministry of Corporate Affairs made certain clarification to Indian corporate houses and asked them to make donations in the PM CARES Fund and to carry out CSR initiatives which will strengthen the country's fight against the deadly corona virus infection. In response to it businesses made huge contributions to the PM CARES Fund and also take CSR initiatives relating creating awareness among the people about the preventive measures of corona virus, providing medical equipments, masks, sanitizers, and other facilities to frontline workers and people, provided free treatment, ventilators and liquid oxygen, created isolation wards and ICU beds for covid patients. They also provided meal to the needy and poor people and to those who lost their employment during this pandemic. In this research paper I, have discussed the CSR initiatives of some companies during pandemic in India.

Keywords: CSR, Pandemic, India, COVID-19

The COVID-19 virus has changed the whole system of working. On 11th March 2020, it was declared as a pandemic by World Health Organisation. This deadly virus has the potential to destroy even the mightiest economies of the world. To prevent the out spread of COVID-19 infection number of countries have opted the system of lock down where they shut down the regular economic activities. It made the situation worst by increasing the loss of jobs, unemployment, hunger and poverty in the world.

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To curb the ill effect of the COVID -19 crisis and to stop this contiguous viral infection both private and public sector has to come forward and work together. In this period of pandemic the private and public companies both have done an excellent job to strengthen the health system of India. They made huge contributions to the PM CARES Fund and even made additional contributions to buy the basic needs like masks, sanitizers, ventilators, PPE kits and providing food to poor and needy people. They have also supported the self-help groups in making masks, certified sanitizers and serving the needy people.

When India was facing the terror of second wave of corona virus and every health institutions was in scarcity of oxygen than these companies with government took the charge of supplying oxygen to hospitals. Some companies reopen their closed oxygen plants and some increased the capacity of producing oxygen per day. Some companies with their private planes air lifted the tankers of oxygen from one place to another so that the COVID patients can have the oxygen as soon as possible. Company workers also worked for 24 hours to meet the required supply of oxygen. It was and still a collaborative life saving effort of both government and private sector.

To include and encourage companies to take more initiatives and make contributions in preventing and strengthening the health system of India in COVID-19 crisis. The government of India through notifications widen the scope of CSR activities and included some contributions and activities as CSR activities of the respective company.

On 23rd March 2020, the Ministry of Corporate Affairs released a notification where it clarified that activities as enshrined under item no (i) and (xii) of the Schedule VII of the Companies Act of 2013, if carried out by any company out of its CSR fund would be considered as eligible CSR activities.

Again on 10th April 2020, the Ministry of Corporate Affairs of government of India came up with a new circular, where it made the following clarifications:

- (a) The contributions made to PM CARES Fund will be considered as CSR expenditure but those made to CM Relief Fund will not be considered as CSR expenditure.
- (b) The contributions made to State Disaster Management Authority will amount to be an eligible CSR expenditure.
- (c) The activities carried out from CSR fund will be considered as CSR activities if it is related to activities enshrined under item number (i) and (xii) of the Schedule VII of the Companies Act of 2013. Item (i) and (xii) of the Schedule VII of the companies Act of 2013 includes the activities related to health care, eradication of hunger, sanitation, disaster management and reconstruction.
- (d) The payment of wages and salaries to employees or daily wage workers by a company will not be considered as a CSR activity as it was done by the company under its contractual obligations and
- (e) If any exgratia payment is made by the company during pandemic to fight against COVID -19 viral infection that it will fall within the scope of CSR initiatives.²

² Avishikta Chattopadhyay & Akanksha Goel, "Corporate Social Responsibility and Covid-19: Testing the Ethical Viability and Social Responsiveness of Corporate Entities during a Health Crisis" 1 *Lex Forti Legal Journal* (2020).

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Even before the above-mentioned announcements the corporate houses of the country has come up with donations and number of initiatives for the needy and poor people. In this paper we will discuss the CSR initiatives of certain corporate houses of India during pandemic.

MAHINDRA AND MAHINDRA

The CSR initiatives taken by Mahindra and Mahindra during Pandemic in India are:

1. The auto giant started 'oxygen on wheels' for meeting the need of oxygen in Mumbai, Thane, Pune, Chakan, Nasik, Nagpur, Delhi, Pinpri-chinchwad and Mohali. About 150 vehicles are delivering 100-1400 oxygen cylinders to needy per day.
2. Portable oxygen service was provided by cab service called ALYTE.
3. Tech. Mahindra aimed to deliver three thousand oxygen concentrators and 40,000 oxygen cylinders to critical patients which are in isolation at their respective homes.
4. PPE kits, masks, sanitizers, face shields, gloves were given to the frontline workers in Maharashtra and sanitisation machine was given to Nagpur Municipal corporation and Nagpur police.
5. Grocery kits were distributed to unemployed domestic workers, widows and near by communities of Kandivali plant of the company.
6. Digital thermometers and vaccine carriers were given to the primary health centre of village Kunnavakkam of Tamil Nadu state.
7. Tractors sold in May 2021 were covered with a M- protect covid plan. This plan provides home quarantine benefits, one lakh health cover, pre-approved loan to meet covid-19 medical expenses and Mahindra loan suraksha securing the loan in case of any fatal injury.³
8. Mahindra and Mahindra in collaboration with Ford motors decided to produce low cost ventilators and face shields. The cost of a ventilator will be rupees 7500.⁴

TATA GROUP:

The following CSR initiatives have been taken up by the Tata Group:

1. Tata announces rupees 500 crore initiative for COVID-19 pandemic for PPE kits, medical equipments and testing kits.
2. Suspension of international air travel made it difficult for the country to import emergency medical supplies but it was done by Tata international. They air lifted the medical necessities like gloves, masks and other medical equipments which cost of rupees 150 crore in 2020. It was a huge contribution to strengthen the health system of the nation in pandemic.
3. Tata initiated '5 Kadam Corona Mukta Jevan' an awareness campaign relating the prevention against corona virus in the rural areas of 21 states of India. The campaign consists of five rules which everyone should follow to prevent himself or herself from corona virus. The rules are- hand washing techniques, social distancing importance, respiratory practices, early recognition of corona virus symptoms and self-quarantine on finding any such symptoms. 430 trainers were trained by Tata trust which was sent to

³ India Inc to the rescue! How Tata RIL, Adani & Others are Helping Fight COVID-19, available at: <https://www.businessstoday.in/latest/economy-politics/story/india-inc-to-the-rescue-how-ril-tata-adani-others-are-helping-fight-covid-19-296456-2021-05-19> (last visited on September 4, 2021).

⁴ Avishikta Chattopadhyay & Akanksha Goel, "Corporate Social Responsibility and Covid-19: Testing the Ethical Viability and Social Responsiveness of Corporate Entities during a Health Crisis" 1 *Lex Forti Legal Journal* (2020).

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rural areas of 21 states, who further trained 8,700 volunteers in village which helped in creating the awareness about the preventive measures of COVID-19 virus.

4. An additional support of rupees 1000 crore was announced by the chairman of Tata group for fighting against corona virus. This financial help was issued to buy ventilators, PPE kits and other medical facilities required for the treatment of COVID patients in India.
5. A memorandum was signed by Tata group with CSIR and IGIB (Institute of Genomics and Integrative Biology) for enhancing the mass testing capacity.
6. Tata group in collaboration with Shri Chitra Tirunal Institute of Medical Sciences and technology started the production of COVID-19 testing Kits. These kits are cheap, less time consuming and have good accuracy.
7. Tata group ensure timely and full payment to its employees even during lock down and after lock down a proper care of their employees has been taken by the respective Tata companies.
8. The hospitality sector of Tata group opened their five star hotel rooms for medical staff stay during pandemic and also offered packed meals to frontline medical workers, under privileged people, students and labourers stuck in lock down. A nutritious meal was provided to medical staff so that they should remain healthy.
9. Tata motors served food to truck drivers and supported the self help groups in making homemade masks and certified sanitizers which were later on distributed to hospitals, police stations, army personnel and people living around the company's operational site. Free health care check-up camps were organised for truck drivers which gave them basic medicines to boost their body immunity.
10. Tata power DDL provides power supply to North Delhi. It provided uninterrupted power supply to all its customers, hospitals, laboratories, pharmaceutical companies and Delhi Jal Board in this period of crisis. Tata power DDL in collaboration with Delhi government provided two lakh meals to underprivileged communities, medical staff and patients of Delhi government hospitals.
11. Tata steel provided masks, sanitizers, hygienic kits, arrange isolation centres and other essentials for the needy people of Jharkhand and Orissa.⁵
12. Vistara airline of Tata group provides free services to the doctors and nurses of government organisation across its domestic network.⁶

RELIANCE INDUSTRIES LIMITED:

The CSR initiatives of Reliance Industries Limited during pandemic are:

1. Reliance has contributed 535 crore to PM CARES Fund. Reliance has set up a 100 bed COVID-19 centre at seven hills hospital in Mumbai. Reliance foundation in partnership with local non-governmental organisations provides free meal to people. Reliance has also contributed rupees 5 crore to each Maharashtra and Gujarat Chief Minister's Fund.⁷
2. To provide uninterrupted education to all students during pandemic, company introduced a set of tools like Jio Glass, embibe and Jio meet. Jio is connecting about 40 crore people

⁵ Anuradha Inamdar and Nisha Pawar, Corporates and Corona: A Case Study on CSR Activity During COVID-19 Crisis, *available at: file:///C:/Users/BEST%20BUY/Downloads/CorporatesandCorona.pdf* (last visited on September 5, 2021).

⁶ Corporate Response to India's Second wave- some examples, *available at: https://www.wbcsd.org/download/file/11976* (last Visited on September 6, 2021).

⁷ Prasad Naik and Yash Babrekar, "A Study on Impact of COVID-19 on CSR Activities" 8 *IJCRT* (2020).

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daily and number of organisations and providing them the facility of study from home, work from home and health from home.⁸

3. During the second wave of COVID-19 in India reliance industries arranged ICU beds to supply medical oxygen. When pandemic started the reliance industries had zero production of medical grade liquid oxygen but now it is producing up to 1000 MT , which is sufficient to fulfil the need of one lakh critical ill covid patients. Company is producing about 11 percent of India's total medical grade liquid oxygen. It supplied near about 15000 MT liquid oxygen free of cost in April 2021 to covid patients.
4. It also airlifted 24 containers of liquid oxygen from Saudi Arabia, Germany, Belgium, the Netherlands and Thailand.
5. Reliance foundation arranged 650 bed covid -19 care facilities at national Sports Club of India situated at Worli with free treatment facility.
6. The foundation in collaboration with Bombay Municipal Corporation set up a covid -19 hospital of 225 bed facility at seven hills hospital.⁹

INFOSYS LIMITED:

Infosys foundation, the CSR arm of the Infosys Limited company carried the following CSR activities during pandemic in India:

1. Infosys foundation contributed 50 crore to PM CARES Fund. It also contributed an additional amount of rupees 500 crore which is used to provide masks, sanitizers, testing kits, ventilators and food to the needy.
2. In collaboration with Narayana Health city built a 100 bed quarantine set up in Bengaluru.
3. In partnership with Bowsing and Lady Curzon Medical College and Research Institute established 182 bed quarantine set up. It mainly worked with the local non-governmental organisations to carry out its CSR initiatives.¹⁰
4. Company set up covid care centres for their employees and their families. Currently such centres are set up in Pune and Bengaluru and process of setting more such centres across the major cities of the country is under consideration.¹¹

VEDANTA LIMITED:

Vedanta contributed rupees 201crore to CSR activities during pandemic. They contributed rupees 101 crore to the PM CARES Funds and rest money is utilised in providing health care

⁸ Dhruti GOUR, swarali Dhawale, Shikha Dewangan, "A Study on Pre and During COVID-19 Impact on CSR Activities in Education Sector with Special Refernce to Reliance Industries, TCS and Infosys Limited" 8 *IJARESM* (2020).

⁹ India Inc to the rescue! How Tata RIL, Adani & Others are Helping Fight COVID-19, *available at*: <https://www.businesstoday.in/latest/economy-politics/story/india-inc-to-the-rescue-how-ril-tata-adani-others-are-helping-fight-covid-19-296456-2021-05-19> (last visited on September10, 2021).

¹⁰ Abhishek, Neena, Elija and Sandeep B. Chandramava, Corporate Social Responsibility Practices Among Indian Companies During COVID-19 Pandemic Period, *available at*: [file:///C:/Users/BEST%20BUY/Downloads/CORPORATESOCIALRESPONSIBILITY-AtmaNirbharBharat%20\(1\).pdf](file:///C:/Users/BEST%20BUY/Downloads/CORPORATESOCIALRESPONSIBILITY-AtmaNirbharBharat%20(1).pdf) (last visited on September 11, 2021).

¹¹ Corporate Response to India's Second wave- some examples, *available at*: <https://www.wbcsd.org/download/file/11976> (last Visited on September 11, 2021).

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facilities to the COVID-19 patients. They have distributed approximately 2.5 lakh masks to people and offered 5.5 lakh meals to daily workers.¹²

During the first wave of corona virus the company provided safety to its employees and their family members who were isolated due to covid. During second wave, the company closely worked with the state and central government to provide medical requirements to the needy and poor people. it also provided medical equipments for e.g. ventilators and supplied more than 20 lakh litres of oxygen to covid patients.¹³

Vedanta company was also rewarded by the governor of Gujarat Shri Acharya Devvrat in presence of Home Minister of the country Amit Shah for its CSR initiatives in Gujarat during Gujarat. It provided meal to migrant labour and supported the underprivileged sections of the society. till date , the company has spent 400 crore on CSR initiatives in fighting the corona virus crisis. It has started the largest vaccination drive for its employees, their family members and business partners.¹⁴

ADANI GROUP:

The following CSR initiatives are taken up by Adani Groups during pandemic in India:

1. It donated rupees 114 crore to Central and State governments till April 2021. It donated 100 crore to PM CARES Fund while 5 crore to each Gujarat CM Relief Fund and Kerala CM Relief Fund. It also donated 2 crore to Andhra Pradesh CM Relief Fund and one crore each to Maharashtra and Jharkhand CM Relief Fund
2. Adani group in collaboration with Iskcon Dwarka donated 50 lakh to feed one lakh underprivileged people of Delhi.
3. Group also provided 100 ventilators to Ahmedabad Municipal Corporation and 10, 000 PPE kits to the government of India.¹⁵
4. Imported four cryogenic tanks having capacity of carrying 80 tonne liquid oxygen and 5000 oxygen cylinders from Saudi Arabia.¹⁶

JINDAL INDUSTRIES:

Jindal Steel and power contributed rupees 25 crore to the PM CARES Fund. They have also committed to upgrade their hospitals to fight against corona virus by providing ventilators, PPE kits. It has also supported the self-help groups in making masks.¹⁷ The OP Jindal Modern School

¹² Avishikta Chattopadhyay & Akanksha Goel, "Corporate Social Responsibility and Covid-19: Testing the Ethical Viability and Social Responsiveness of Corporate Entities during a Health Crisis" 1 *Lex Forti Legal Journal* (2020).

¹³ Vedanta Spends Jumps to Rs. 331 Crore in FY 2021, available at: <https://indiacsr.in/vedanta-csr-spend-jumps-to-rs-331-cr-in-fy-2021/> (last visited on September 12, 2021).

¹⁴ Vedanta recognised by Gujarat Government for COVID Relief Initiatives, available at:

<https://www.vedantalimited.com/SiteAssets/Images/Vedanta%20recognized%20by%20Gujarat%20Govt%20for%20Covid%20Relief%20Efforts.pdf> (last Visited on September 12, 2021).

¹⁵ India Inc to the rescue! How Tata RIL, Adani & Others are Helping Fight COVID-19, available at:

<https://www.businesstoday.in/latest/economy-politics/story/india-inc-to-the-rescue-how-ril-tata-adani-others-are-helping-fight-covid-19-296456-2021-05-19> (last visited on September 13, 2021).

¹⁶ Corporate Response to India's Second wave- some examples, available at:

<https://www.wbcsd.org/download/file/11976> (last Visited on September 14, 2021).

¹⁷ Avishikta Chattopadhyay & Akanksha Goel, "Corporate Social Responsibility and Covid-19: Testing the Ethical Viability and Social Responsiveness of Corporate Entities during a Health Crisis" 1 *Lex Forti Legal Journal* (2020).

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operating in Haryana is converted into a covid emergency hospital with ICU beds by company. The oxygen plant of Jindal stainless steel situated at Hisar has increase its capacity of producing oxygen from 6MT to 7.5- 8 MT per day. This oxygen is supplied to the patients of the covid-19 virus.¹⁸

CONCLUSION:

Indian corporate sector has emerged as a support and helping hand to the government of India in this pandemic. Through their CSR initiatives they have tried their best to provide all the basic requirements to the needy and poor. Companies have also provided basic medical treatment to the COVID patients. Through their donations companies have not only strengthen the health system of the country but also provided mask, sanitizers, free ambulance services and meal to the needy and poor people.

Companies have made huge contributions to PM CARES Fund and organised awareness camps among masses relating COVID infection. When second wave of corona hit India, there was a need of oxygen to COVID patients and on other our health system was fail to provide oxygen to COVID patients, than these corporate houses started producing liquid oxygen at their respective oxygen plant excess to their capacity. The workers were working for 24 hours so that they could meet the demand of oxygen. Tata and other companies airlifted the oxygen tanks from one place to other to provide oxygen to COVID patients without any delay. During lock down, international air ways was suspended than these companies through from their private airways lifted liquid oxygen and other medical equipments from Singapore, Thailand and other countries. Companies started manufacturing masks, sanitizers, PPE kits and even ventilators at very low cost with in the country. So that they can meet the demand with less cost as pandemic has also effected the economy of the country.

There is no doubt that this pandemic has shown the importance and the effectiveness of the Indian corporate sector. This battle against corona virus cannot be fight and win without their support. Their CSR initiatives during pandemic has realised everyone that even in the period of globalisation and competitiveness businesses keeps the welfare and the development of the society at a higher position than their profitability.

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Conflict of Interest

The author declared no conflict of interest.

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¹⁸ Corporate Response to India's Second wave- some examples, *available at:* <https://www.wbcsd.org/download/file/11976> (last Visited on September 14, 2021).