

PalArch's Journal of Archaeology of Egypt / Egyptology

CSR contribution towards the normalcy and upliftment of the society during COVID-19 pandemic

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Sana Begum M¹, Usha Priyadarshini S², CSR contribution towards the normalcy and upliftment of the society during COVID-19 pandemic,-- PalArch's Journal Of Archaeology Of Egypt/Egyptology 18(9). ISSN 1567-214x

Keywords: Corporate Social Responsibility, Society normalcy, Society upliftment, COVID-19 pandemic.

ABSTRACT

Corporate Social Responsibility to raise up to the need of the society in present COVID-19 pandemic is the main focus of the study undertaken. Corporations like Apple, Facebook, General Motors, G.E, large organisations with huge capital and lots of employees, will have power to contribute a part of their profit which will make a huge difference for the upliftment of society. Corporate Social Responsibility directly benefits not only the society even corporate too, as it can channel a great energy towards common cause of social upliftment. It enjoys other benefits like uniting employees, loyal customers and sustainability. The impact of COVID-19 pandemic on India has been largely disruptive in terms of loss of human lives and economic activity. Almost all the sectors have been adversely affected as exports and domestic demand sharply plummeted. Post pandemic period of COVID-19 can be a good time to resume, revamp the entire approach towards CSR, that govern all CSR activities with the real needs of people. Therefore, mandatory contribution of 2 percent by the companies would also likely to be shrinking significantly due to the impact of pandemic on their revenues and profitability. Businesses, with a differentiated approach to rural and urban projects, need to choose the cause of the CSR projects more judiciously. The Ministry of Corporate Affairs (MCA) issued two circulars, The first circular stated that companies' spending in response to the Covid-19 crisis could be classified as CSR. However, the second circular, in answering whether companies' payment of salaries and wages of employees and workers could be considered as CSR under the law, not only states that it cannot be considered as CSR, but it also states that "payment of salary/ wages to employees and workers even during the lockdown period is a moral obligation of the employers...". The study brings in a discussion about the various viewpoints in support of the CSR

contribution to bring in normalcy and upliftment in the society.

A. Introduction

Corporate Social Responsibility refers to the obligations of businessmen to pursue those policies to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Parmar, 2020). As per Section 135 of Companies (CSR) Rules 2014 and Schedule VII of Companies Act 2013, every company having net worth of Rs 500 crores or more, or turnover of Rs 1,000 crore or more, or net profit of Rs 5 crore or more during the immediately preceding financial year, must have a CSR committee and spend at least 2% of the average net profits earned during three immediately preceding financial years to CSR activities. The need of CSR is to develop the rural economy, upgrade villages and provide opportunities for new ventures. To achieve these certain policies had to be rethought and certain laws to be updated. It is observed that those companies who were able to offer immediate help and assistance to fight against COVID 19, proactively engaged in various CSR activities by resisting unethical business practices. Current Pandemic situation can be considered undoubtedly an opportunity to those with acumen and mindful approach to CSR. For instance, Many UK Companies transformed their factories to produce ventilators, personal protective equipment, hand sanitizer. Telecommunications giant Vodafone introduced free access to unlimited mobile data for many of its pay monthly customers and upgraded its vulnerable pay monthly customers to unlimited data offer for free (Hongwei He L. H., 2020). . Several enterprises have already gained a better appreciation of the need to develop a corporate conscience and stimulate socially responsible activities.

B. Review of Literature

➤ (Kunal Chaturvedi, 2021)Joint statement by ILO, FAO, IFAD and WHO about the present COVID-19 pandemic bring out the various problems faced by the society. The COVID-19 pandemic has led to great loss of human life worldwide and presents an unparalleled challenge to public health, food systems and work life. Informal economy workers are particularly vulnerable because the majority lack social protection and access to quality health care and have lost access to productive assets. Without the means to earn an income during lockdowns, many are unable to feed themselves and their families. For most, no income means no food, or, at best, less food and less nutritious food.

➤ (Rehman2, 2021)The role of individual variables (COVID-19 anxiety, perceived susceptibility, perceived severity, optimistic bias and personal identity) as predictors of quality of life (QoL) during the novel coronavirus or COVID-19 pandemic is explored. Results revealed that QoL was significantly influenced by individual variables (COVID-19 anxiety and personal identity) and group variables (identification with family and nation). The effect of COVID-19 anxiety and personal identity as individual variables is over and above that of demographic variables on QoL. Group variables (family and national identification) significantly impacted QoL over and above the individual variables. Findings would indeed, aid in the rehabilitation and assistance of people to live in COVID-19 crisis, and thereafter.

- (Saladino V, 2020)The recent Covid-19 pandemic has had significant psychological and social effects on the population. Research has highlighted the impact on psychological well-being of the most exposed groups, including children, college students, and health workers, who are more likely to develop post-traumatic stress disorder, anxiety, depression, and other symptoms of distress. The social distance and the security measures have affected the relationship among people and their perception of empathy toward others.
- (Owais Nazir, 2020)Meaningfulness and compassion partially mediate the association of CSR with employee engagement. This study identifies how CSR activities bring out a helping behavior in the form of compassionate acts, and offer meaning to employees in the hospitality context that is, otherwise, paralyzed by work-life imbalances and employee cynicism.
- (Chunyan Xie, 2019)This study investigate the effect of CSR on consumer advocacy behaviors toward corporate brands. It focus on the mediating roles of positive moral emotions and attitudes. The moderating effects of social justice values and empathy on such mediation processes are further explored. The results show that both positive moral emotions and attitudes mediate the effect of perceived CSR actions on brand advocacy behaviors; however, social justice values and empathy play a different role in regulating the elicitation of moral emotions and attitudes, depending on the type of CSR actions.

C. Objective of the study:

The study was conducted with the following objectives:

1. To find out the effect of COVID-19 pandemic on the society.
2. To summarize various CSR contributions to bring in normalcy and social upliftment of the society during pandemic.

D. Methodology

- For this paper secondary data has been gathered from authentic resources and database

E. The effect of COVID-19 pandemic on the Society

1. Overview of the problems faced by the society due to COVID-19 pandemic

In the COVID-19 crisis food security, public health, and employment and labour issues, in particular workers' health and safety, converge. Adhering to workplace safety and health practices and ensuring access to decent work and the protection of labour rights in all industries will be crucial in addressing the human dimension of the crisis. Immediate and purposeful action to save lives and livelihoods should include extending social protection towards universal health coverage and income support for those most affected. These include workers in the informal economy and in poorly protected and low-paid jobs, including youth, older workers, and migrants. Particular attention must be paid to the situation of women, who are over-represented in low-paid jobs and care roles. Different forms of support are key, including cash transfers, child allowances and healthy school meals, shelter and food relief initiatives, support for employment retention and recovery, and financial relief for businesses, including micro, small and medium-sized enterprises. In

designing and implementing such measures it is essential that governments work closely with employers and workers.

Countries dealing with existing humanitarian crises or emergencies are particularly exposed to the effects of COVID-19. Responding swiftly to the pandemic, while ensuring that humanitarian and recovery assistance reaches those most in need, is critical.

1.1: Impact of COVID-19 pandemic on Economic and Financial Aspects

It is mentioned that COVID-19 is the most serious pandemic since the Spanish Flu in 1918, which killed between 40 and 50 million people (Ferguson et al., 2020). Jonas (2013) finds that the negative impact of the pandemic ranges from (a) reduced consumption, (b) rise in medical costs, (c) loss of output and labour and (d) disruption of trade and other services. Barro et al. (2020) estimate that the 2.1 per cent death rate based on the Spanish pandemic would presently correspond to about 150 million deaths worldwide, 6 per cent fall in GDP and 8 per cent fall in private consumption. Carlsson-Szlezak et al. (2020a, b) foresee three kinds of shocks—(a) reduced consumption, (b) negative impact on financial markets, possibly compounded by uncertainty (Baldwin, 2020) and (c) supply-side disruptions due to halting of production, prolonged layoffs fall in employment and interruptions in the supply chains. The interconnectedness of the modern economy causes these factors to have a cascading effect on the circular flows, that is, reduced income \diamond reduced consumption and investment demand \diamond lower imports \diamond lower world income \diamond lower exports and lower income. This is combined with disruptions in the international supply chain and fall in output and employment (Baldwin, 2020; Gourinchas, 2020).

1.2: Impact of COVID-19 pandemic on Psychological and Social Aspects

Studies of pandemics faced over time, such as SARS, Ebola, H1N1, Equine Flu, and the current COVID-19, show that the psychological effects of contagion and quarantine is not limited on the fear of contracting the virus (Barbisch et al., 2015). There are some elements related to the pandemic that affect more the population, such as separation from loved ones, loss of freedom, uncertainty about the advancement of the disease, and the feeling of helplessness (Li and Wang, 2020; Cao et al., 2020). These aspects might lead to dramatic consequences (Weir, 2020), such as the rise of suicides (Kawohl and Nordt, 2020). Suicidal behaviors are often related to the feeling of anger associated with the stressful condition widely spread among people who lived/live in the most affected areas (Miles, 2014; Suicide Awareness Voices of Education, 2020; Mamun and Griffiths, 2020). In light of these consequences, a carefully evaluation of the potential benefits of the quarantine is needed, taking into account the high psychological costs (Day et al., 2006; Mazza et al., 2020). Health-care workers (HCWs) are another segment of population particularly affected by stress (Garcia-Castrillo et al., 2020; Lai et al., 2020). As a consequence of the pandemic, the health professionals who were overworked suffered high level of psychophysical stress (Mohindra et al., 2020). Health professionals also lived/live in daily life a traumatic condition called secondary traumatic stress disorder (Zaffina et al., 2014), which describes the feeling of

discomfort experienced in the helping relationship when treatments are not available for all patients and the professional must select who can access them and who cannot (Roden Foreman et al., 2017; Rana et al., 2020).

F. The need of CSR contribution for the normalcy of the society during pandemic.

2(a) Contribution of Companies for CSR Activities

In recent times the field of corporate social responsibility (CSR) has witnessed increased focus from academic researchers and business practitioners. Globally, consumer perspectives on CSR and the effect of CSR activity on consumer responses have been studied more extensively in India. With the enactment of Companies Act (2013), many public sector companies such as Bharath Heavy Electricals Limited (BHEL), Bharath Petroleum Corporation Limited (BPCL), National Thermal Power Corporation Ltd. (NTPCL), Steel Authority of India Ltd.(SAIL), Oil and Natural Gas Corporation Ltd. (ONGC), National Mineral Development corporation Ltd. (NMDC), Visakhapatnam Steel Plant (VSP), Hindustan Petroleum Corporation Limited (HPCL), Hindustan Unilever Ltd. (HUL), Gas Authority of India Limited (GAIL), National Hydroelectric Power Corporation Ltd. (NHPC), Indian Oil Corporation Ltd. (IOCL), Coal India Ltd. (CIL) came forward and contributed towards various CSR activities for the benefits of the society pre pandemic period (Kalyan, Nabasmita (2014).

Table 1: CSR Activities as per Statutes	
<ul style="list-style-type: none"> • Community development • Computer education • Adopted 56 villages and provided infrastructure for schools for physically challenged children • Health • Vocational support to down trodden women • Skill development • Launched wind electric generators, solar heating systems, solar photovoltaic systems, solar lanterns and battery powered road vehicles • Sports • Financial assistance to differently abled children. • Rain water harvesting, • Infrastructure development • Education, • HIV Health care and prevention. • Safe Drinking Water System 	<ul style="list-style-type: none"> • Introduced energy-efficient Mokshada Green Crematorium, which saves 60 to 70% of wood and a fourth of the burning time per cremation. • Entrepreneurship (self-help and livelihood generation) schemes. • Protection of heritage sites, UNESCO heritage monuments etc. Promotion of artisans, craftsman, musicians, artists etc. for preservation of heritage, art and culture. • Women's empowerment, girl child development, gender sensitive projects. • Promoting sports/sports persons; supporting agencies promoting sports/sports persons. • Water management including ground water recharge. • Initiatives for physically and mentally challenged. • Sponsorship of seminars, conferences, workshops, etc. • Free eye camps.

<ul style="list-style-type: none"> • Support for Physically challenged people & others • Rural Sports • Natural Calamities • Social Security for Old age/retirement • Resettlement & Rehabilitation (R&R) • AIDS awareness Education • Development of small scale/ancillary industries Agriculture, poultry, fisheries • Installing 1831 water sources, including bore wells, hand pumps, overhead tanks, ponds etc. 	<ul style="list-style-type: none"> • Provided Scholarship to meritorious student, SC/ST girl student • Conducted literacy awareness programme, entrepreneurship development programme etc • Developing and erecting physical structures for the society like community hall, Roads, Ring Wells, Water tanks, Rest rooms etc.
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2(b) The various CSR contributions during COVID-19 pandemic

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

Table 2: CSR contribution during COVID-19 pandemic

Company name	CSR activity
Asian Paints	Commits Rs.35Cr to central emergency relief funds
<u>Infosys foundation</u>	Combined with Narayana health city opened 100 bed quarantine facility
<u>Wipro</u>	Committed Rs.1125Crore for handling unprecedented health and humanitarian crisis.
ITC	Sets Rs.150Crore COVID contingency fund for weaker sections of

Reliance Industries	Gave Additional Rs.500 Cr to the prime minister CARES fund on top of all the multi-crore initiative of the country's first COVID-19 hospital.
L&T	Commits to donate Rs.150 crore to the PM CARES fund
Marico and AT chandra foundation	Launched nation wide hunt for innovative solutions to health care challenges with a 2.5cr prize money
Zomato	Sets fund for income lacked daily wage workers in India
TATA sons	Contributes Rs.1000Cr in in addition to Rs.500Cr pledged by Tata trusts.
Adani Foundation	Contributes Rs.100 Cr to PM CARES fund and stitched over 1.2 lakh masks for use to police and health workers
Mankind	Pledged Rs.51 Cr and donated ventilators , personal protective equipment and medicine to the states that are reporting maximum positive cases
MG Motor India	Donated Rs.2Cr for the government hospitals and health institutes
JSW group	Committed INR 100 Cr to the Prime Minister citizen assistance and relief in emergency situation fund to all on going relief efforts
Godrej	Initiated Rs.50Cr fund to support and relief works
Henkel	Donated hygiene products, disinfectants, and donation to UN and WHO fund
Uday Kotak and Kotak bank	Commits INR 60 Cr fund
Srinivasan services trust (SST)- TVS MOTOR Company & Sundaram Clayton	Rs.30 Cr for the manufacturing and supplying supportive equipment like masks and provided cooked meals to the frontline staff.
Bajaj Group	Commits Rs.100 Crores

Anita Dongre	Announced 1.5Cr medical fund to self employed artisans
Ola	Announced Rs.20 crore fund for its drive naming Drive the Driver fund
State Bank of India	Announced 0.25% of its annual profit FY 2020-21
Diageo	Involved in creation of more than 8 million bottles of hand sanitizer by donating up to two million litres of alcohol to manufacturers
HUL	Pledges Rs.100Cr price cuts on lifebuoy sanitizers and Domex
TikTok	Donated Rs100Cr for medical equipment in India, also 4 Lakhs hazmat medical protective suits and masks.
Vedanta	Pledged Rs.100 Crore
Honda	Donated Rs.11Crore aid for preventive measures
Axis Bank	The bank waived off charges on various transactions to support convenient banking

G. Discussions

➤ CSR to build customer loyalty

More than functionally relevant brand, customers prefer brands which are projected as socially responsible. . In the pandemic, customer opinions and judgements are driven by the evaluation of the brands and the organization's social and safety-related contributions and it is seen that customers prefer brands from organizations that:

- i. Treat their employees humanely in spite of the economic rigour brought about by the pandemic
- ii. Stand for social needs above profit
- iii. Make basic needs available at all contact points
- iv. Continue uninterrupted service in spite of the pandemic
- v. Provide a clean and safe store environment
- vi. Provide flexibility to customers
- vii. Sell locally produced ware
- viii. Preferably go online, with minimum number of contact points

The brand needs to connect with the customer's emotional needs for security and safety, especially because they feel emotionally and financially drained by the pandemic. Customers are stunned by the seriousness of the pandemic and any attempt to alleviate the grim situation unrealistically may not be appreciated by the typical consumer. (Khan, 2020).

➤ CSR towards Rural online education platform

Mr. Manoj Sinha, Telecom Minister in the Lok Sabha on 01-08-2018, stated that 43,088 villages are without mobile services. One of the important reasons is financial problems faced by lower and middle class people. Majority of people cannot afford to buy a computer, a laptop, a television, or a smartphone which is most essential for online classes. Students from rural backgrounds form a vital part of the student community. Without public examination nearly 6 lakh students promoted to higher class in A.P in the year 2019-20. Most of these students have come from rural areas and many of them are below the poverty line. They can't buy any of these devices to follow online teaching in their higher classes. The different policies being adopted by the state governments and the situation prevailing on the topic of online teaching create a lot of confusion and uncertainty among students, teachers, parents and educational institutions across the country. This is mainly seen in lower-class students studying in primary schools. Some state governments have banned online teaching for small children, while some others have allowed limited time for such classes. CSR contributions by the companies can be spent on buying electronic gadgets for school kids who really cannot afford it (Divya Deevi, 2020).

➤ **CSR contribution towards employee developmental disability.**

A series of dialogue sessions were held with families, people with disability, and organizational leaders to discuss the impact of the global pandemic In June 2020. There were some surprisingly positive impacts noted, as well as some real concerns and questions about the future. Many family members expressed the perceptions that their sons and daughters were contributing so much to family life during lockdown, and in unexpected ways. With the temporary absence of domestic help, family members were pitching in together, and that included family members with disability. Many people lost their jobs as work from home term evolved during pandemic, and having technical knowledge is must is the requirement of the companies (Elizabeth Neuville*, 2020).

➤ **CSR to overcome Covid 19- threats**

Ethical conduct and CSR is a challenge to firms and organisation posed by Covid-19. From this crisis some firms/retailers have tried profiteering is been reported. Governments all over the world have established economic aid packages to ease the imminent pressure particularly to those most vulnerable businesses, such as small businesses and tourism/travel/hospitality firms. These measures should encourage firms to maintain ethical business practices and fulfil their CSR commitment to their various stakeholders. Senior leadership plays a key role There is also evidence that during crises in this regard. For example, Jack Ma, the cofounder of Alibaba, through Jack Ma foundation and Alibaba foundation, donated coronavirus test kits and other medical supplies to many countries around the world. Jack Dorsey, the founder and boss of Twitter pledged to donate 1bn US dollars towards effort to tackle the Covid-19 pandemic (BBC, 2020c). Bill Gates has been diligently encouraging global cooperation on this front. Therefore, this pandemic represents a great context to examine how institutional factors and leadership influence firms' CSR and ethical conducts (Hongwei He L. H., 2020).

H. CONCLUSION

Now is the time for global solidarity and support, especially with the most vulnerable in our societies, particularly in the emerging and developing world. Only together we can overcome the intertwined health and social and economic impacts of the pandemic and prevent its escalation into a protracted humanitarian and food security catastrophe, with the potential loss of already achieved development gains. We must recognize this opportunity to build back better. We are committed to pooling our expertise and experience to support our country in this crisis response measures and efforts to achieve the Sustainable Development Goals. We need to develop long-term sustainable strategies to address the challenges facing the health and agri-food sectors. Priority should be given to addressing underlying food security and malnutrition challenges, tackling rural poverty, in particular through more and better jobs in the rural economy, extending social protection to all, facilitating safe migration pathways and promoting the formalization of the informal economy. We must rethink the future of our environment and tackle climate change and environmental degradation with ambition and urgency. Only then can we protect the health, livelihoods, food security and nutrition of all people, and ensure that our 'new normal' is a better one.

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