

Qualitative Case Studies On CSR Activities of Five Indian Companies During Covid-19 Pandemic

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Abstract

To investigate into the extent of CSR done during the COVID-19 pandemic, which affected the entire world and is an ideal scenario to visualize CSR activities, 5 case studies were conducted during this period selecting 5 companies among the top 10 CSR spenders in 2020-21 in India. It was found that livelihood and infrastructure for treatment were the primary foci of the companies and all the selected companies contributed to these categories. In vaccination and masks/sanitization, the two immediate necessities to restrict the disease spread, all the companies but ITC contributed. This study showed that during the COVID-19 pandemic, the companies came forward and donated appreciably for welfare of the society.

Keywords– CSR, Case Study, Covid 19, Pandemic, Mask, Vaccination

1. Introduction

In December 2019, outbreak of a highly infectious viral disease called coronavirus or COVID-19, which was first identified in Wuhan, China, changed the entire scenario of the world drastically. The World Health Organization (WHO) declared this outbreak as pandemic on 11 March, 2020. Thousands of people died across all the continents, organizations were shut down, people lost their jobs, and the entire world faced major health and economic crisis during the period of this COVID-19 pandemic. Businesses suffered a great loss during this time because of maintaining social distancing, work from home, reduced production and sale, and company shut down. The demand of various products in the market decreased and several firms had to close down their business operations. Governments, NGOs, and corporate giants in every country worked day and night to provide sanitation and relief continuously to the citizens to fight against this pandemic situation. Companies came forward to support the community and society with various COVID 19-related activities as a part of their CSR program to save the people and country.

In India, the Ministry of Corporate Affairs introduced the Companies Act in 2013, whose Section 135 and Schedule VII state the CSR related policies. The Act came into effect on April 1st, 2014, making India the first country in the world to mandate both CSR and its reporting practices. The most important aspect of this Act is that a company having net profit of Rs 5 crore or a net worth of Rs 500 crore or a turnover of Rs 1000 crore is required to spend at least 2% of its average net profit of the preceding three financial years on corporate social responsibility activities. Moreover, Section 135 (2) of the Act also enforces that all Indian companies must disclose their CSR activities in their audited annual reports in a prescribed format. In this regard, some CSR activities were made mandatory for disclosing and some voluntary.

In the current article, 5 case studies have been described which involve a qualitative analysis of CSR activities only related to COVID-19 undertaken by 5 selected Indian companies during the pandemic period.

2. Objective of the Study: The primary objective of this case study was to evaluate up to what extent the top 5 CSR spending companies in the FY 2020-21 were engaged specifically in COVID-related CSR programs.

3. Company Selection

Among all the NSE listed companies in India, the top 5 CSR spenders were considered. The selected companies are Infosys Ltd, Tata Chemicals, ITC Ltd, Grasim Industries Ltd, and Tata Power Ltd. All data were taken from the company's own websites, annual reports, sustainability reports and business news.

4. Period of Study

The period of this case study was restricted to the pandemic period, i. e. 2020-21. This period actually comprises the financial year immediately after WHO declared COVID-19 as pandemic in March, 2020.

5. Financial Background of the Selected Companies

The financial background of the selected companies is outlined here. Table 1 shows a glimpse of the company profile, where company wise data, such as market capitalization, total assets, PAT, and CSR expenditure, as on 31-03-2021, are presented.

Table 1.A glimpse of the company profile

Company	Established	Market Capitalization* (Cr.)	Total Assets (Cr.)	Profit After Tax (Cr.)	CSR Expenditure (Cr.)
Infosys Ltd	1981	580728.16	108386	19423	325.32
Tata Chemicals	1939	18966.93	28337.20	410.60	20.92
ITC	1910	267282.34	73819.30	13389.80	365.43
Grasim	1947	94665.91	267056.31	6797.48	84.66
Tata Power	1919	32228.23	98851.23	565.26	3.45

**Market Capitalization Value as on 31.03.2021*

6. CSRExpenditure of the Selected Companies in the FY 2019-20 and 2020-21

The CSR expenditure patterns of the selected companies in the FY 2019-20 and 2020-21 have been shown in Tables 2 and 3. The prescribed and actual amount of CSR spending along with a comparison between the two, in percentage, are presented. The prescribed CSR

refers to the CSR spending amount prescribed by the Companies Act, i. e. 2% of the past 3 years' average net profit. Moreover, the trusts and foundations which the companies set up to execute CSR are also listed in Table 3.

Table 2.CSR expenditure of the companies in 2019-20

Company	Prescribed CSR (Cr.)	Actual CSR (Cr.)	Actual: Prescribed CSR (%)
Infosys	359.56	359.94	100
Tata Chemicals	21.39	37.81	177
ITC	306.55	306.95	100
Grasim	48.43	58.98	122
Tata Power	3.04	3.8	125

It can be observed that in both tables that the actual CSR expenditure exceeded the prescribed value by the Act. This shows that the top 5 companies spent much higher than the minimum requirement. Even during the COVID-19 pandemic when there was acute financial crisis, they came forward actively and donated handsomely to help the country fight this COVID disaster.

Table 3.CSR expenditure of the companies in 2020-21

Company	Prescribed CSR (Cr.)	Actual CSR (Cr.)	Actual: Prescribed CSR (%)	Foundation & Trusts for CSR
Infosys	372.39	325.32	87	Infosys Foundation
Tata Chemicals	18.51	20.92	113	Tata Chemicals Society for Rural Development (TCSR), the Tata Trusts, Uday Foundation, Tata Chemicals Golden Jubilee Foundation, Ncourage Social Enterprise Foundation.
ITC	352.84	365.43	104	ITC Education and Healthcare Trust, ITC Rural Development Trust
Grasim	45.06	84.67	188	Grasim Jana Seva Trust
Tata Power	3.45	3.45	100	Tata Power Community Development Trust

7. The Selected Companies and their Covid-19 Related CSR

7.1 Infosys Ltd

Company Profile. Infosys Ltd, initially called Infosys Technologies Ltd, was first incorporated by N.R. Narayana Murthy and a team of six engineers from Pune in 1981 with investment of USD 250. The company became a public limited one in 1992, and was the first Indian company to be listed in NASDAQ in 1999 as American Depository Receipts. It is one of the global technology service firms which provides financial and insurance services to enterprises related to banking, manufacturing, utilities, energy sector, consumer packaged goods and logistics. Infosys mainly offers IT services, engineering services, consulting services, BPO services, and products and platforms. Finacle, one of its popular products is a universal banking solution with various modules for retail and corporate banking. As on 31st March, 2020, Infosys is present in 220 locations across 46 countries, and is an ever-growing multinational company with more than 1,60,000+ employees worldwide, 73 offices and 93 development centers in the United States, India, China, Australia, Japan, middle East and Europe. With respect to revenue earning in 2020, Infosys became the second largest IT company after TATA Consultancy Services (TCS) in India.

Company's CSR Policy. Infosys has been an early adopter of CSR initiatives. The company believes that its social responsibilities extend beyond its business, and based on this motto, Infosys Foundation was established in 1996 whose primary activities are protection of national heritage, restoration of historical sites, promotion of art and culture, destitute care and rehabilitation, promoting education, enhancing vocational skills, promoting health care, alleviating hunger, poverty and malnutrition, protect environment and rural development. In a word, the company's CSR activities are not only limited to philanthropy, but also encompass holistic community development, institution-building and sustainability-related initiatives. The main objective of the members of CSR committee is to contribute to the economic development of the country which made a positive impact on the society at large with minimal resource footprint. The committee also holds the entire CSR responsibility of the company to support all its stakeholders.

Company's Covid-19 CSR Programs. A week prior to the national lockdown, Infosys started the COVID-19 relief work by contributing to various COVID-19 related programs in India and the US. The company initiated a campaign asking its employees to donate a part of their salary to the COVID-19 fund. The Infosys Foundation contributed around INR 100 crore to encounter the COVID crisis in the financial year 2020-21. Out of this fund, 50% was donated toward the PM CARE Fund and the other 50% was used in three broad areas, namely expanding hospital capacity for treatment, providing ventilators, test kit and personal protective equipment for healthcare workers, and to ensure access to food and nutrition for migrant workers. Later, the company increased its COVID-19 contribution to INR 200 crore.

To accommodate a larger number of COVID patients, the company expanded the hospital capacity, such as the Foundation set up a 100-bed and another 182-bed quarantine facilities for patients both in Bengaluru in collaboration with Narayana Health City and in Bowring and Lady Curzon Medical College, respectively. New equipment was installed, entire infrastructure, including furniture and fittings were supplied, and 2 ambulances were provided by the company. The company also arranged for regular doctors and nurse visits along with free medication.

Other than Bengaluru, medical equipment and infrastructure, such as ventilators, patient monitoring systems, viral transport media, N95 and other masks, non-contact infrared thermometers, medical gas pipelines and gas manifolds systems and PPE kits were provided to various hospitals in India.

The Foundation also arranged and distributed provisions, supplies and hygiene kits through various government and non-government organizations to the poor and underprivileged, daily wage-workers, whose livelihoods were affected.

Additionally, the company used its technological expertise to develop mobile applications, such as 'Crush Covid RI' and 'Apthamitra', to help the local governments fight against COVID-19. The company also established COVID -19 vaccination centers in its campus and collaborated with 130+ hospitals in India.

7.2 Tata Chemicals Ltd.

Company Profile. Tata Chemicals was incorporated on January 23, 1939 as a subsidiary of Tata group conglomerate. Tata Chemicals produces basic chemical products, including soda

ash, sodium bicarbonate and other key ingredients of glass, and detergents. Tata Chemicals is the pioneer and market leader in India's branded iodized salt segment and leading manufacturer of urea and phosphate fertilizers. It is currently the world's third largest producer of soda ash and sixth largest producer of sodium bicarbonate, which is used in different products range from food to pharmaceuticals to air pollution control. Other than India, the company expanded its business in Europe, North America and Africa. The company also established world class R &D facilities with a devoted group of researchers working in fully equipped laboratories in Pune and Bengaluru in the areas of material sciences, nutritional sciences, nanotechnology, biotechnology and agriculture sciences.

Company's CSR Policy. The CSR policy of the company is mainly directed to improving the quality of the society, and conserving environment and biodiversity in a sustainable manner following the guidelines of the Companies Act, 2013 (Section 135, Schedule VII). The CSR committee of the company monitors whether the company implements its CSR projects in line with the company's CSR policy. In this regard, the company formulated some need-based CSR activities, such as poverty alleviation, food safety, good health and wellbeing, education, clean water and sanitation, gender equality, reduction of inequality, sustainable energy, climate change, resource and bio-diversity conservation, which were implemented through Tata Chemicals Society for Rural Development (TCSRSD), the Tata Trusts, Uday Foundation, Tata Chemicals Golden Jubilee Foundation and with various government and non-government institutions. Furthermore, to establish a sustainable livelihood, the company launched Ncourage Social Enterprise Foundation in 2018 to provide certain human needs, such as clean drinking water, nutrition, and clean energy.

Company's Covid-19 CSR Programs. Tata Chemicals took several pro-active steps to deal with the COVID-19 pandemic situation. The Mithapur hospital, run by Tata Chemicals, set up a separate flu screening center for 24 hours on March 18, 2020. Arrangements were done for free doctor consultation and free medicines. A school was also converted into a quarantine facility center by the company to withstand emergency medical situation. Also, to maintain the social distancing norms among the visiting OPD patients, the company provided tents, the hospitals built a temporary waiting area near the entry gate in the hospital premises. The company adonated INR 50 lakhs to the Gujarat Chief Minister Relief Fund.

The company supplied sodium hypochlorite for spraying (over 1.1 million liters in Gujarat and 4,20,000 liters to BMC, Mumbai) to sanitize and disinfect 43 villages around Mithapur. The company also provided 60,000 liters of hand sanitizers to Gujarat, Maharashtra, Karnataka, Andhra Pradesh and Telangana. Along with this, regular sanitization programs in Mithapur and nearby areas like OkhaNagarpalika, Dwaraka Nagarpalika, Dwaraka Temple, Surajkaradi panchayat, Mithapur Township, District offices and Police stations of khambhaliya were also conducted. Moreover, the companies supplied over 44,000 face masks, 87,000 masks under Okai initiative, and another 2,00,000 masks were ready to use. To encourage the local community about the COVID-19 and related precaution and safety measures, Tata Chemicals conducted several awareness sessions from second week of March 2020 through posters and video campaign in 43 villages.

The company also provided food packets to support over 29,000 people belonging to the under-privileged community of the society across Gujarat, Tamil Nadu, Andhra Pradesh and Telangana. To ensure food security in near future, the company distributed 10,000 seed kits across 42 villages of Gujarat for kitchen gardening. Lastly, as one of the CSR initiatives, through TCSR in association with Tata Community Initiative Trust (TCIT), the company commissioned the state-of-the-art Pressure Swing Absorption (PSA) Oxygen Plant at Mithapur hospital.

7.3 ITC Ltd

Company Profile. ITC Ltd is one of the India's leading private sector companies having a diversified business in various manufacturing fields, such as cigarettes, hotels, information technology, agri-business and confectionary, packaged foods, paperboards, branded apparel, personal care, safety matches, and stationery. The company was incorporated on August 24, 1910 and was initially named as Imperial Tobacco Company of India Ltd which made only cigarettes and tobacco. However, as the ownership of the company became Indianized, the name was first changed to Indian Tobacco Company Ltd in 1970 and then I.T.C. Ltd in 1974. It was the first company in India to voluntarily seek a corporate governance rating. Moreover, ITC was rated among the world's best big companies, Asia's 'Fab 50' and world's most reputable companies by Forbes magazine. The company was also recognized as India's most respected companies by Business World and India's most valuable companies by Business

Today. The newspaper Economic Times published that ITC was included among the 10 most valuable (company) brands in a study conducted by Brand Finance.

Company's CSR Policy. The role of the CSR committee is to guide the company in integrating its social and environmental objectives with its business policies and strategies. The committee formulates the annual CSR plan of the company, recommends the Board to implement those, monitors and reviews the company's business responsibility report with a view to fulfilling its Triple Bottom Line objectives. On the other hand, the board adopted certain codes of conduct of the company, which covered the company's CSR commitment and sustainability development to improve occupational health, address safety, security and environmental issues, maintain gender equality, transparency and auditability, and legal compliance in the workplace. However, the main focus areas of the company's CSR programs were based on comprehensive need assessment of its stakeholders, which are— create sustainable livelihoods and alleviate poverty, build better capabilities for future through education, training, sanitation, hygiene and waste management, promote healthcare facilities, protect national heritage, art and culture, and provide relief/ assistance to the victims of natural disasters. Moreover, the company aims to formulate its CSR program in the ways mentioned below so that it can make a long-term sustainable impact on the society— i) providing equal opportunities to the beneficiaries of the CSR programs, ii) establishing public-private-people partnerships to multiply the impact of the CSR programs, iii) carrying out CSR programs relevant to the local areas to fulfil the commitments arising out of requests of the government/ regulatory authorities, iv) developing the required capability and self-reliance of beneficiaries at the grass roots, especially for women, in the belief that these are pre-requisites for social and economic development, v) promoting sustainability in partnership with industry associations, like the Confederation of Indian Industry (CII) through the CII-ITC Centre of Excellence for Sustainable Development

In its policy, the company decided to implement such programs through the company personnel, external implementing agencies and various ITC trusts, such as ITC Education and Healthcare Trust and ITC Rural Development Trust.

Company's Covid-19 CSR Programs. Besides regular CSR activities provided by the ITC trusts, the company also undertook several social initiatives to support the affected class of community during the COVID period. As COVID-19 initiative, the company raised a

separate COVID contingency fund of INR 215 crores to provide relief to the deceased people of the society. This fund was utilized for the people whose livelihoods were severely affected during this pandemic situation. The company's relief activities included providing food and personal hygiene products to District Authorities and other governments whose initiatives targeted the weakest section of the society, supplying dry or cooked foods to the migrant labors, supplying PPEs to the district hospitals and frontline staff of the health department, and contributing to the PM CARES Fund. Additionally, the ITC Education and Health Care Trust provided financial assistance to Chief Minister's Relief Funds of the states. The ITC Rural Development Trust provided funds to supply food products, personal hygiene products, medical assistance to control the spread of the pandemic, and economic assistance to the poor people. During the second wave of the pandemic, ITC undertook several initiatives to fight against the disease. To ease the bottlenecks in transporting oxygen, the company imported 24 cryogenic containers, 20 tons each, in collaboration with Linde India Limited. The company also supplied oxygen to the hospitals in Telangana. To enhance the availability of COVID healthcare facility, the company made a provision of 600 beds with all medical facilities. The company also imported oxygen concentrators and generators to ease the burden on the country's healthcare system. Beside this, ITC also supplied PPEs and other essential healthcare infrastructure to hospitals in several states. ITC also helped Medica Super Speciality Hospital, Kolkata to set up a 200-bed medical facility for the treatment of COVID-19 positive patients and for administering vaccines.

7.4 Grasim Industries Ltd

Company Profile. Grasim Industries is one of the top-ranking private sector companies in India. This company was incorporated on August 25, 1947. Though it was started as a textile manufacturer in 1948, today Grasim's business involves viscose staple fibre (VSF), cement, chemicals and textiles. However, its core businesses are VSF and cement, which contribute to over 90 per cent of its revenues and operating profits. It is the largest exporter of Viscos rayon fibre in the country exporting to over 50 countries. This company is a part of Aditya Birla group. It was ranked 205 in the list of "Global 2000- Growth Champions 2018" by Forbes Magazine, USA. The company also won Dun & Bradstreet Corporate award in 2018 for stellar performance in the textile sector.

Company's CSR Policy. All CSR actions of Grasim's complied with Section 135 of the Companies act, 2013 and the rules made thereafter. All projects were formulated with an intention to fulfill the requirements of the community members in a participative way. The main focus areas of the company were education, health care, sustainable livelihood, infrastructure development and other social activities. To bring about social change, the company proposed and also supported dowry-less marriage, widow remarriage, awareness programs on anti-social issues, de-addiction campaigns and programs, and gender equality. Prior to starting any project, the company carries out a baseline survey of the villagers based on certain parameters, such as health indicators, literacy levels, sustainable livelihood processes, and population data. All projects are assessed and monitored every quarter. To measure the impact of the work done, a social audit is carried out by a third party of the company at a regular interval. The company set up a separate CSR center and started their social activities in collaboration with the Government, the District Authorities and different NGOs. All such CSR activities are disclosed in the company's website, annual reports and through the media. In the interest of societal and economic development of backward communities, the company donated a huge amount during COVID-19 in the financial year 2020-21, which exceeded the prescribed statutory limit by the Act, 2013 for CSR expenditure.

Company's Covid-19 CSR Programs. Grasim Industries adopted multifarious initiatives to support the underprivileged class of people during COVID-19. To support the weaker section and to help the nation fight against the pandemic, Grasim Industries Ltd extended its relief activities across 15 blocks and 298 Indian villages very efficiently. At the very beginning of the activities, the company started to build up various awareness programs through distribution of handbills, installing banners at public places, and regular public service announcements through mobile vans, covering over 3,70,800 beneficiaries. To enhance the healthcare services during the pandemic, Aditya Birla Hospital cooperated with the doctors and health professionals who were at the forefront of the fight against the disease. Moreover, the hospital activated its tele-consultancy services for COVID-19 patients. To provide sufficient care to the coronavirus patients, the Aditya Birla Hospitals at Nagda, Jagdishpur, Kharach and Ganjam built a separate isolation unit to treat patients. The isolation wards were equipped with ventilators and were prepared for swab tests for pre-screen patients. Grasim also provided beds and all COVID related medical facilities to Seven Hills Hospital in

collaboration with BMC, Mumbai. Swab test facilities were also provided to the truck drivers, who were actually on move at Ganjam.

As a precautionary measure, 7,000 Vitamin C tablets were distributed to the emergency staff, laborers and local people of the villages at Vilayat. The company also donated 2,00,000 face masks and 67,500 PPEs to Central Government approved healthcare agencies for the frontline fighters of the pandemic. The company also distributed masks to 1,06,000 villagers near the unit.

To disinfect and sanitize public places, Grasim's Veraval, Nagda and Ganjam units donated sodium hypochlorite, which benefitted over 3,05,000 community members. The units also conducted cleaning activities of public places in Veraval, Nagda, Ganjam, Vilayat, Kawar, Renukoot, Rishra and Halol, which benefitted 2,75,000 villagers. At Birlagram Police Station in Nagda, Grasim installed a disinfection tunnel to sanitize people entering and exiting the police station. Sprinkler sanitization provided by Grasim also aided 4,58,745 people of the local villages. Beside this, to give livelihood support to the community members; Grasim distributed 31,034 food packets to the needy section. A family ration kit which included wheat, rice, edible oil, spices and pulses was also distributed to 7,547 destitute families. In addition, Grasim arranged a 1,000 litres water tank, mosquito nets, towels, water purifiers and LED bulbs to the Government Quarantine Centre.

7.5 Tata Power Ltd

Company Profile. Tata Power, previously known as Tata Electric, started generating electricity in India nine decades ago. Initially, the company started its operation as Tata Hydroelectric Power Supply Company in 1911. After five years, it was amalgamated with Andhra Valley Power Supply Company in 1916 and became the country's largest private power utility company. The company was incorporated on 18th September, 1919 at Mumbai. At present, Tata Power Group operates in 35 locations in India. Apart from Mumbai and Delhi, the company has generation capacities in Jojobera, Jharkhand and Karnataka. In addition, the company has expanded its wings to Singapore, Indonesia, South Africa and Bhutan also. Tata Power exists in all segments of power generation, such as thermal, hydro, solar, wind and liquid fuel, transmission, and distribution. Very recently, from 1st January, 2021 onwards, Tata Power took over power distribution in western and southern Odisha.

Moreover, it partnered with SIDBI to launch affordable and collateral-free financing for rooftop solar panels for MSMEs consumers.

Company's CSR Policy. Tata Power's CSR commitment actually followed the ethical values of the entire Tata Group. The main vision of Tata Power is to enable education and livelihoods in such a manner so that it fulfils the requirements of the target customers and aids to attain a sustainable development where the company actually works. The primary thematic focus areas of operation of the company are education, which includes both financial and digital literacy, employability for skill development for livelihoods, and entrepreneurship. Moreover, the company also engaged in women empowerment, community development and other developments of livelihood. In addition, Tata Power supports ecological programs, disaster reliefs and rehabilitation on need basis in selected areas. Mainly, the company's CSR committee outlines, reviews and monitors all the CSR activities of the company with respect to its CSR action plans. The company maintains all CSR expenditures through a separate unit, named Tata Power Community Development Trust and other non-profit organizations. Typically, the CSR programs of the company are implemented and monitored through a three-tier structure. The local volunteer team initiated the CSR activities in collaboration with the local NGOs and governments. The cluster and corporate teams supported in integrating the program design, budgeting, review and communications. Finally, the board members of the CSR committee provides strategic direction for its implementation and conducts quarterly monitoring of this.

Company's Covid-19 CSR Programs. Tata Power continuously worked and supported the nation during the period of COVID-19 crisis. During this pandemic, the company developed 'Plan', 'Protect', 'Enhance' strategy to safeguard its stakeholders and the community as a whole. To help the people during this crisis, the employees of the company contributed their 1-day salary to Tata Community Initiative Trust for COVID-19 response. The company started its COVID relief work by conducting COVID-19 general awareness programs through banners, leaflets, and an initiative called 'COVID Rath'. The company separately formed a Corona Village Disaster Management committee to ensure the health and safety of the villagers. To support the health care issues, the company shifted 1,000 beds to COVID -19 hospitals at Bandra Kurla Complex ground. Beside this, the company provided medicines to local primary health care centers in Gujarat, which benefitted around 300 households. The company also provided disparate facilities, such as cashless mediclaim and medical advance

to most of the COVID-19 positive cases at various corporate hospitals. Moreover, helpline facilities were initiated to provide COVID-19 relief packages to help around 45,000 people. The company also provided tele-medical facility for maternal and child health services to 5,000 people collaborating with Integrated Child Development Services. Beside the above-mentioned health care aids, the company also distributed 7 lakh reusable masks and over 50,000 grocery kits, foods, fruits and sanitizers to over 2.4 lakh workers across 10 states. In collaboration with Taj Hotels, Tata Power provided more than 4,000 meals per day to doctors, nurses, medical staffs and COVID-19 patients in government hospitals of Delhi. For sufficient availability of drinking water, the company ensured continuous portable water supplies to over 1 lakh people every day and operated and maintained RO plants at 22 locations. The company provided 500 home isolation kits, 10,000 rapid antigen test (RAT) kit, disposable masks, and thermal scanners. The company also distributed over 6,100 PPE kits, 15,250 immunity booster herbal support items, 7,625 hand sanitizers, 30,500 filter-based masks and 12,200 tablets across different regions of the country. Tata Power also donated over 2,000 oxygen concentrators to Odisha and Delhi through Tata COVID-19 task force. Along with this, the company also provided 5,000 oximeters, 5 generators and 250 cylinders to Delhi. To expedite the vaccination programs, the company supported government hospitals at Shirol, established vaccination center in Patnus by providing one nursing assistant, one computer system, 3 beds, PPE kits for staff and bus facilities for villagers to get vaccinated at Patnus gram panchayat.

8. Discussion and Final Conclusions

From the analysis of the 5 case studies, the COVID-related CSR activities of the selected companies can be divided into 7 categories, namely test kit, mask and sanitation, vaccination, livelihood, awareness and consultation, and PM Care fund.

Table 4.The companies' COVID 19- related CSR in 2020-21

	Infosys	Tata Chemicals	ITC	Grasim	Tata Power
Test Kit	✓		✓	✓	✓
Mask & Sanitization		✓		✓	
Infrastructure for Treatment	✓	✓	✓	✓	✓
Vaccination	✓				✓

Livelihood	✓	✓	✓	✓	✓
Awareness & Consultation		✓		✓	
PM care Fund	✓	✓	✓		

The contributions of the 5 companies spanned over all the 7 categories, as shown in Table 4. Livelihood and infrastructure for treatment were the primary foci of the companies and all the selected companies contributed to these categories. In vaccination and masks/sanitization, the two immediate necessities to restrict the disease spread, all the companies but ITC contributed. Infosys, Tata Chemicals, and Grasim were found to contribute to maximum number of categories (5 out of 7 categories).

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