

CSR in Times of COVID-19 Pandemic and Contribution of Various Organisations for COVID-19 Pandemic

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Abstract - The COVID-19 pandemic has brought about a moment that has no precedence in our life time. At this time, CSR has been seen as doing some good in some way. It has been seen as having achieved its goal, if it is done well and in compliance with the government guidelines. Marketers and brands committing a certain portion of their CSR funds towards the COVID fund. While the whole nation was under lockdown, many organisations were focusing on newer ways to contribute towards society in this pandemic scenario. Together, through the right channel, and one voice, we can safeguard our nation and help fight the global pandemic.

The main intend of this paper is to study various announcements of government for eligibility of CSR expenditure related to COVID-19. Moreover, to study that how various companies are helping the society in the fight against COVID-19 through CSR activities. Amid such challenging and unprecedented times, companies and marketers are coming forward and supporting the society in various ways such as contributing funds, medical equipment, providing facilities to underprivileged sections, etc.

Key words - Corporate Social Responsibility, COVID-19, Pandemic, MCA, PM Care Funds

I. INTRODUCTION

Status of CSR in India

Corporate Social Responsibility is a concept which not only adopted in India but also all across the world. Businesses can invest their profits in areas such as education, poverty, gender equality, hunger as a part of any CSR compliance. India has become the first country to legally mandate the CSR on April 1, 2014. Under section 135 of the Act, companies having (i) a net worth or INR five hundred crore or more, or (ii) a turnover of INR one thousand crore or more; or (iii) a net profit of INR five crore or more during the immediately preceding financial year are required to spend at least two percent of their average net profits of the three immediately preceding financial years towards CSR. The CSR committee constituted by companies is required to formulate a corporate social responsibility policy (CSR policy) which shall indicate CSR activities that it will be undertaken by the companies in the areas specified in Schedule VII of the Act.

Status of COVID-19 in India

The COVID-19 pandemic in India is a part of the worldwide pandemic of Corona Virus Disease 2019 (COVID-19) caused by severe acute respiratory syndrome coronavirus. The first case of COVID-19 in India, originated from China, was reported in Kerala on 30 Jan 2020. Number of cases rose to three by 3 Feb; all were students returned from Wuhan. In March and April, the transmissions grew after several people with travel history to affected countries and their contacts, tested positive. Corona virus -positive cases in India continue to rise daily despite the implementation of social distancing measures and extension of nationwide lockdown. On March22, 2020 announced a voluntary public curfew of 14 hours ad on March24, 2020 a nationwide lockdown for 21 days ordered by the Prime Minister Mr. Narendra Modi. On April14, 2020 the lockdown extended till 3rd May which was followed by a two- week extension starting 3rd and 17th May with substantial relaxations. From the beginning of June, the govt has started unlocking the country. WHO has praised India for taking actions timely and minimizing the spread of COVID-19. Total confirmed cases of COVID-19 up to June24, 2020 - 4,73,105, Total Active cases 1,86,514, Total patients discharged - 2,71,696, Migrated - 1 and Total deaths - 14,894.

CSR in times of COVID-19 pandemic - The announcement to allow funds spent on COVID-19 relief work as CSR spend has created a win-win situation for companies. Corporate India welcomed this step and contributed to relief work and meet the statutory requirements of The Companies act at the same time. A total of ₹12,000 crore was spent as CSR activities in the last financial year. The spend can easily double in the present war situation which has unfolded due to the COVID-19 pandemic. The response to the Govt's call to support COVID-19 efforts has been overwhelming. Crores have been donated to various Government funds. Govt. announced lockdown to control the pandemic situation but lockdown alone was not enough in controlling the spread of the virus. Much more was needed to be done. Following are some important areas of urgent strategic interventions that companies can look forward to helping:

1. *Spreading Awareness* - Creating awareness among the communities at this time of pandemic about do's and don'ts and let people know what is right and wrong. Everyone is aware about the current battle with the virus, but there is also a lot of misinformation. Hence, companies have to spread awareness in various ways among the community members regarding the safe practices to avoid infection. Some companies are performing awareness programs for social distancing by changing their logo like Mc Donald's bifurcating their logo 'm' divided into two parts 'n n' which represents social distancing. The new logo of Audi represented by four separate rings and exploring the tagline to keep the distance. Apart from these companies changes their advertisement slogans also to make understand the importance of social distancing. Companies can take further steps similar to those mentioned above to spread awareness.

2. *Provision of Equipment and Resources to Medical Institutions* - There is huge demand for medical equipment in this pandemic situation. Hospitals and clinics need equipments such as masks, PPE's, isolation wards, ventilators, etc for patients. These equipments are not available in enough quantity to suffice the demand as India's per capita. Therefore, it is required to provision the equipment and resources rapidly to medical institutions.

3. *Health workers* - Health workers are the frontliners of COVID-19 outbreak response and are exposed to hazards, which put them at risk of infection. Health workers are interacting with the patients directly and also staying in the community. Therefore, they need to be protected. There is gigantic technological requirements for the health workers in order to handle the current situation. Companies can support the frontline workers and community members with funds, materials and supplies to bridge the gap between demand and supply.

4. *Financial security to vulnerable sections* - A lot of families are getting affected financially because of the lockdown, majorly daily wage labours. People don't have their jobs and any source to earn living. It is crucial to support those affected families, whose income is on halt because of no work during COVID-19. Companies can provide financial help and support to the vulnerable families that have no income source to avoid financial stress, to improve access to food and essential resources.

5. *Research organisation* - Research organisations are performing a great job amidst the uncertain time. Currently, COVID-19 testing kits are being manufactured in India. However, it requires more expedite research on identify testing techniques, vaccines and also a cure to expedite the recovery of patients through medical advancements. Companies can significantly contribute by funding research organizations to assist them in further research and development.

II. OBJECTIVES OF THE STUDY

1. The purpose of this paper is to study various govt announcements for eligibility of CSR expenditure related to COVID-19.
2. To know about the activities qualifies as CSR funds if used for COVID-19 related activities.
3. To know about the contribution of various corporations for the COVID-19 pandemic.

III. GOVERNMENT ANNOUNCEMENTS FOR ELIGIBILITY OF CSR EXPENDITURE RELATED TO COVID-19

The Ministry of Corporate Affairs has issued a notification on 23 March 2020, that any expenditure related to COVID-19 shall be considered an eligible CSR expenditure. Funds may be spent on various activities related to COVID-19 under item numbers (i) and (xii) of schedule VII, which is related to the promotion of health care, including preventing health care and sanitation, and disaster management.

Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) set up by Govt. of India, with the primary objective to deal with any kind of emergency or distress situation such as posed COVID-19 pandemic. A further clarification issued by MCA on 28 March 2020, regarding contribution to PM CARES Fund shall qualify as CSR expenditure under section the Companies Act 2013. Contribution to any fund set by the Central Govt for socio-economic development and relief qualifies as CSR expenditure. PM CARES Fund has been set up to provide relief to those families and people that are affected by any kind of emergency or distress situation.

MCA has been receiving several references/representations from various stakeholders seeking clarifications on the eligibility of CSR expenditure related to COVID-19 activities. In this regard, a set of Frequently Asked Questions (FAQs) along with clarifications are provided in General Circular No. 15/2020 for a better understanding of the stakeholders. Following clarifications have been issued:

1. The contribution made to PM CARES Fund shall qualify as CSR expenditure under item no (viii) of Schedule VII of the Companies Act, 2013 and it has been further clarified vide Office Memorandum F No. CSR-05/01/2020-CSR-MCA, Dated 28 March 2020.
2. The contribution made to 'Chief Minister's Relief Fund' or 'State Relief Fund For COVID-19' does not qualify as CSR expenditure, because it is not included in Schedule (VII) of Companies Act, 2013.
3. The contribution made to 'State Disaster Management Authority to combat COVID-19 shall qualify as CSR expenditure under item no (xii) of

Schedule VII of the Companies Act 2013 and clarified vide General Circular 10/2020 Dated 23 March 2020.

4. Ministry vide general circular No. 10/2020 Dated 23 March 2020 has clarified that spending CSR funds for COVID-19 related Activities shall qualify as CSR expenditure. It is further clarified that funds may be spent on various activities related to COVID-19 under items no. (i) and (xii) of Schedule VII relating to the promotion of health care including preventive health care and sanitation, and disaster management. Further, as per general circular No. 21/2014 Dated 18 June 2014, items in Schedule VII are broad-based and may be interpreted liberally for this purpose.
5. Payment of salary/ wages in normal circumstances is a contractual and statutory obligation of the company. Similarly, payment of salary/wages to employees and workers even during the lockdown period is a moral obligation of the employers, as they have no alternative source of employment or livelihood during this period. Thus, payment of salary/wages to employees and workers during the lockdown period (including the imposition of other social distancing requirements) shall not qualify as admissible CSR expenditure.
6. Payment of wages to temporary or casual or daily wage workers during the lockdown period is part of the moral/ humanitarian/ contractual obligations of the company and applies to all companies irrespective of whether they have any legal obligation for CSR contribution under section 135 of the Companies Act 2013. Hence, payment of wages to temporary or casual or daily wage workers during the lockdown period shall not count toward CSR expenditure.
7. If any ex-gratia payment is made to temporary/ casual worker/ daily wage workers over and above the disbursement of wages, specifically to fight COVID-19, the same shall be admissible towards CSR expenditure as an onetime exception provided there is an explicit declaration to that effect by the Board of the company, which is duly certified by the statutory auditor.

A review of General Circular 15/2020, here is what the clarifications conveys :-

Admissible CSR expenses	Non-Admissible CSR expenses
➤ Contributions made to PM CARES Fund.	➤ Contributions made to Chief Minister's fund.
➤ Contributions made to State Disaster management authority.	➤ Contribution made to State Relief fund for COVID-19.
➤ Spending of CSR funds for various activities related to COVID-19 relief under items nos. (i) and (xii) of the	➤ Payment of salary to employees and workers, during the lockdown period.
	➤ Payment of wages

Schedule VII relating to the promotion of health care including preventive health care and sanitation, and disaster management.	made to casual/ daily/ contractual labour, during the lockdown period.
➤ Ex-gratia payments to temporary/casual/daily wage workers for COVID-19 relief, over and above disbursement of wages.	

IV. ACTIVITIES QUALIFY AS CSR FUNDS IF USED FOR COVID-19 RELATED ACTIVITIES

After the announcement by MCA that donations made by companies to PM Cares Fund would be treated as expenditure on CSR, many companies donated their funds. There are many ways for corporations to spend their CSR funds to help the nation fight against COVID-19:

1. COVID-19 drug development related to Scientific Research.
2. Providing quarantine facilities to those affected.
3. Manufacturing or distribution of disease testing kits.
4. Mass training of paramedical staff and nurses.
5. Opening of sanitation facilities and training of worker (both mobile and stationary)
6. Arrangement of shelter and food distribution for the doctor and paramedical staff.
7. Mass supply of protective gear (gloves, masks, caps, etc)
8. Transport facilities for medical and paramedical staff and other supporting staff.
9. Distribution of medicine/food/financial assistance to poor or daily wage earners who are forced to stay at home during the curfew/lockdown.
10. Arrangement of ambulance and corpse carriers. (if required)

V. CONTRIBUTION OF VARIOUS ORGANISATIONS FOR COVID-19 PANDEMIC

Corporate India is helping the government and citizens fight the COVID-19 outbreak. Many Indian companies united across many sectors to provide some sort of help in order to fight the virus, which is gradually spreading across the country, by contributing funds, opening hospitals, making masks, sanitizers, gloves, medicines, and providing food to underprivileged, medical equipment and other essential supplies. Details of remarkable contributions by some entities:

1. Contribution of organisations to PM CARES Fund. (**Admissible CSR expenditure**)
2. Spending funds for various activities related to COVID-19 relief (**activities Admissible as CSR expenditure**).

3. Contribution of organisations to Other Govt funds (Non-admissible as CSR expenditure).

1. Contribution to PM CARES Fund (Admissible CSR expenditure) -

Sr. No.	Name of Organisation	Funding committed to PM CARES Fund (in crore)
1	Azim Premji Foundation	1000
2	Tata Group	500
3	Paytm	500
4	ONGC	300
5	Indian Oil Corporation	225
6	Coal India	221
7	Power Finance Corporation	200
8	Bharat Petroleum Corp Ltd	175
9	Larsen and Turbo	150
10	HDFC Group	150
11	National Mineral Development Corporation	150
12	Hindustan Petroleum Corp Ltd	120
13	LIC	105
14	Adani Foundation	100
15	Petronet LNG Ltd	100
16	ITC Group	100
17	Vedanta Group	100
18	Bharti Enterprises	100
19	Wipro	100
20	ICICI Group	80
21	Hero MotoCorp	50
22	Torrent Group	50
23	GAIL	50
24	Infosys foundation	50
25	MOIL	45
26	Oil India Ltd	38
27	Asian Paints	35
28	Steel authority of India Ltd	30
29	TVS Motor	25
30	Patanjali	25
31	Numaligarh Refineries Ltd	25
32	Kotak Mahindra Bank	25
33	Jindal Steel and Power	25
34	Indian Farmers Fertiliser Cooperative Limited (IFFCO)	25
35	Piramil Group	25
36	Wipro Enterprises	25

37	Indiabulls group	21
38	OIDB	17
39	J M Financial Group	15
40	Dabur Group	11
41	Jubilant Group	10
42	Kudremukh Iron Ore Company Limited (KIOCL)	10
43	CIPLA	9
44	Hyndai Motor India	7
45	CDSL	6.82
46	Rastriya Ispat Nigam Limited	6.16
47	National Agricultural Cooperative Market Federation (NAFED)	5
48	Vardhman Group	5
49	Motilal Oswal	5
50	IIFL Group	5
51	Cello Group	3.5
52	MRPL	2
53	Edelweiss Group	2
54	CPCL	1
55	DCB Bank	1
56	Engineers India Ltd	1
57	Dr. Lal Path Labs Ltd.	1
58	Apparel Made-ups and Home Furnishing Sector Skill Council (AMHSSC)	0.25
59	Export Promotion Council for Handicrafts (EPCH)	0.25
60	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC)	0.21

2. Spending funds for various activities related to COVID-19 relief (activities Admissible as CSR expenditure) -

Ratan Tata has committed ₹500 crore to procure protective equipment for frontline workers, respiratory systems for treatment of increasing cases and testing kits in the fight against COVID-19. Following Ratan Tata's announcement, N. Chandrasekharan, chairman of Tata sons announced an additional ₹1,000 crore in support towards COVID-19 and related activities.

The **Bajaj Group** has pledged ₹100 crore to be used to support up gradation of healthcare infrastructure, initiatives for providing food and shelter, and economic aid programmes in rural areas.

The **Mahindra group** is working to make ventilators available for COVID-19 patients and also offered Mahindra resorts as a care facility for COVID-19 patients.

Reliance Industries Limited is opening India's first 100 bedded hospital dedicated to treating Corona virus patients in

Mumbai. Company also decided to produce 1,00,000 masks a day for health workers, provide free fuel to emergency vehicles carrying the COVID-19 patients and free meals to needy people. Reliance life sciences is importing additional test kits and consumables for effective testing.

TVS Motor Company along with group firm Sundaram-Clayton, plans to spend ₹30 crore towards making a million masks, employing factory kitchens, supplying food to daily wage labourers and exploring the possibility of making ventilators.

Hyundai India has ordered 25,000 diagnostics kits from South Korea.

Maruti Suzuki has tied up with AgVa Healthcare to scale up production of ventilators. The automaker intends to manufacture 10,000 ventilators per month. MSIL subsidiaries, Krishna Maruti and Bharat Seats, will provide two million masks and protective clothing.

Axis Bank has set aside ₹100 crore fund to help in fighting COVID-19. The fund will be used to support customers, employees, vendors, government agencies and the community at large to ensure the spread of corona virus is curbed and restricted.

Power Finance Corporation had agreed to provide financial assistance of ₹50 lakh to the Indian Red Cross Society in Rajasthan. Under the CSR Initiative, PFC's financial aid will be used for the distribution of health masks and sanitizers, as a part of preventive measures against COVID-19.

Adani Group is providing 100 ventilators to the Ahmadabad Municipal Corporation immediately followed with PPEs and N-95 masks.

Diageo India has pledged to produce around 3,00,000 litres of bulk hand sanitizer across 15 of its manufacturing units in the country to help cope with the demand for the product.

Xiaomi India is donating N95 masks for government hospitals and state police in Karnataka, Punjab and Delhi, and hazmat suits for doctors at AIIMS.

JSW Group has earmarked funds to source and import ventilators for immediate use in all health care facilities across the country and to fund testing kits, as well as Personal Protective Equipment (masks, gloves, etc) for healthcare workers. The group will also be provided with staples and other essential dietary requirements. Group distributed over meals to 8.23 lakh people, 20 thousand soaps for hand washing, 8 thousand PPE Kits, and 3.45 lakh masks to the needy.

Dabur Group is committed ₹10 crore towards relief efforts, helping meet immediate needs of the most affected in the pandemic, caring for the health and well being of partners and customers, while playing a constructive role in supporting the individuals on the frontlines of the battle against COVID-19.

CIPLA Foundation, the social responsibility arm of CIPLA has committed ₹4 crore towards COVID-19 response programmes, many of which already underway. The company has also allocated INR 4 crore towards the supply of essentials including medicines, personal protective equipment, sanitizers, masks, gloves and food.

Godrej Group has earmarked a fund of ₹50 crore for community support and relief initiatives in India. Company has also focused on public health and essential suppliers. The group has started to work in Maharashtra which is among the most affected region of our country with the 21% of total cases. Company buying and supplying medical equipments and protective equipments to BMC, donated 115 hospital beds to Maharashtra govt hospitals and helped set up 75-bed quarantine centre at Seven Hills hospital, Andheri.

Infosys Foundations provided a fund of ₹50 crore which will be utilised to provide ventilators, testing kits and PPE like masks and other protective gear for frontline health care workers, and towards ensuring better access to food and nutrition for the underprivileged section of the society that is bearing the adverse economic impact of the current situation, the statement noted. The Foundation is also supporting various NGOs that provide food and hygiene kits to thousands of people in need.

The **ICICI Group** provided over 2.13 lakhs surgical masks, 40,000 N95 masks, 20,000 litres of sanitizers, 16,000 gloves, 5,300 PPE suits, 2,600 protective eye gear and equipment like 50 thermal scanners and 3 non-invasive category ventilators to various state department and hospitals. The group will continue to serve the people who are at the forefront of the fight against COVID-19 pandemic.

India's largest two-wheeler maker, **Hero MotoCorp** contributed ₹50 crore to spend on other relief efforts. The company has resolved to donate 60 first-responder mobile ambulances to the authorities across the nation to bolster the national effort against COVID-19 spread. Furthermore, Hero Group run BML Munjal University in Haryana's Dharuhera has also offered its 2,000 bed hostel facility to be used for isolation and treatment by the local health department. It is also distributing more than 15,000 meals to daily wage worker, standard labourers, and homeless families in several areas of Delhi-NCR, Rajasthan, Haryana, Uttarakhand, Andhra Pradesh and Gujarat every day. Company also announced that it has manufactured and distributed over 5,000 litre sanitizers.

ONGC company employees, in Vadodara not just fed daily wagers but also handed over 300 ration kits (8kg each) to the district police chief for distribution. At Dehradun, the company distributed 10,000 sanitizers and an equal number of face masks to poor slum dwellers.

Vedanta Group has provided more than one lakh masks and over 15,500 soaps and sanitizers in rural communities.

Company has pledged over 10 lakh meals across India to the daily wage earners. It has tied up with Ministry of Textiles to import 23 machines from for manufacturing PPE. The Cairn Centre of Excellence in Jodhpur has been handedover to administration to be converted to a quarantine centre.

FMCG major **NestleIndia** announced an initial grant of ₹15 crore for providing food and essential groceries to the needy amid the corona virus lockdown. It will also support purchase of medical equipment for hospitals to fight against the COVID-19 outbreak. The company has already started with a contribution of ₹1 crore to Narayan Hrudayalaya Foundation for purchase of ventilators for Delhi/NCR. Company also commit to initially a sum of ₹15 crore towards feeding programs for less privileged sections of society.

Procter & Gamble (P&G) one of the leading FMCH companies in India has announced that it will produce face masks and hand sanitizers for employees, and to support the govt and relief organisations who are on the front lines of this pandemic in India.

Bharti Enterprises and its companies **Bharti Airtel**, **Bharti Infratel** and others are contributing over a million N-95 masks are being produced and will be made available on an immediate basis.

Parle Products is giving 30 million packets of Parle G over the next three weeks to the needy.

The **Torrent Group** contributed ₹50 crore under various initiatives such as providing essential medicines to various government hospitals free of cost, contributions to state government relief funds, donations to NGOs doing grassroots work to address the issue arising from the COVID-19 pandemic, provision of PPEs to healthcare workers and also plans to do efforts to contain the impact of corona virus pandemic on the vulnerable sections of society.

Hyndai Motor India donated imported diagnostic kits worth ₹4 crore which can cater to testing requirements of over 25,000 individuals. Company is also distributing PPEs, masks and other safety kits in Maharashtra, Tamil Nadu, Delhi and Haryana. Dry rations in Delhi and Haryana to adversely impacted sections of society is also distributed.

Kudremukh Iron Ore Company Limited (KIOCL) is providing food packets, hygienic products like masks, hand sanitizers and other medical facilities to the communities living near KIOCL's unit in Karnataka.

JM Financial Group is contributing a sum of ₹15 crore towards support for healthcare assistance, to counter the pandemic.

Essar foundation has provided 1,50,000 masks (N95 & 3ply) and sanitizers to hospitals, police stations and BMC workers. Along with this company has provided 5,00,000 PPE to

hospitals and police stations and 2 million meals to poor and needy affected by COVID-19 outbreak in India.

3. *Contribution to Other Govt funds (Non-admissible as CSR expenditure) -*

Reliance industries limited has provided ₹5 crore to the Maharashtra Chief Minister Relief Fund.

Kotak Mahindra Bank will donate ₹10 crore to Maharashtra Chief Minister Fund.

Adani Foundation has contributed ₹5 crore to Gujarat CM Relief Fund and ₹1 crore to Maharashtra CM Relief Fund. Contribution also made to Kattupali District Collector COVID-19 Fund and Bhadra District Administration.

CIPLA has announced a donation of ₹8 crore to different state authorities.

Godrej Group donated ₹5 crore to BMC (Brihanmumbai Municipal Corporation).

ICICI Group commits ₹ 20 crore to state governments and local authorities in their efforts to battle the pandemic.

Vedanta Sterlite Copper from Vedanta group has contributed ₹5 crore to the Tamil Nadu Chief Minister's Public Relief Fund to join forces with the state in fighting the pandemic.

Edelweiss Group has contributed of ₹50 lakh to Chief Minister Relief Fund in Maharashtra to fight COVID-19.

Hyundai Motor India donated ₹5 crore to Tamil Nadu Chief Minister Relief Fund.

Nava Bharath Ventures donated ₹2.5 crore to Telangana Chief Minister Relief Fund.

Grand Pharma donated ₹1 crore to Telangana Chief Minister Relief Fund.

Mankind Pharma announced fund donation of ₹51 crore to CM relief funds of various states in order to help them fight the coronavirus pandemic.

Renowned pharmaceutical company **Aurobindo Pharma** announced a cumulative donation of ₹11 crore to Andhra Pradesh CM Relief Fund to combat COVID-19.

Ludhiana based textile giant **Vardhman Group** has announced ₹1 crore donation to both Punjab and Madhya Pradesh state governments.

Ahmadabad based **Chiripal Group (Nandan Denim)** has contributed ₹1 crore to Gujarat govt.

VI. CONCLUSION

CSR is now a familiar metric of how well a brand interacts with stakeholders and communities. Moreover, supporting common social good has become as important a goal as delivering shareholders value and profitability of organisation.

It is encouraging to see businesses embrace corporate social innovation, particularly during the difficult times. Many corporations have come forward and taken responsibility to help the society in this unprecedented COVID-19 situation. They also donated in various govt funds such as - PM CARES Fund (specially made for COVID-19 relief), other state funds, disaster relief funds, etc. Along with this, they are providing funds for various activities related to COVID-19 relief. All expenditure incurred on activities related to COVID-19, will be added as permissible avenue for CSR expenditure. In this way companies have not only fulfilled their legal purpose but also contributed in responsible manner during COVID-19 pandemic.

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