

Article

Corporate Social Responsibility in the COVID-19 Pandemic Period: A Traditional Way to Address New Social Issues

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Abstract: The COVID-19 pandemic has had serious health, social and economic consequences. In this difficult context, companies are called upon to implement corporate social responsibility (CSR) activities to support society and the weakest individuals. This study examines how Spanish companies have supported society and vulnerable individuals through partnerships with non-governmental organizations (NGOs). In this regard, a multiple case study analysis based on 14 companies listed on the Madrid Stock Exchange that have created collaborations with different NGOs was conducted. The results show that these partnerships are mainly aimed at providing food, health, social and technological support to society and vulnerable individuals. To the best of our knowledge, this is the first study that examines the support provided by companies to society during the COVID-19 pandemic in the European context.

Keywords: corporate social responsibility; COVID-19 pandemic; health crisis; spanish setting



Citation: Raimo, N.; Rella, A.; Vitolla, F.; Sánchez-Vicente, M.-I.; García-Sánchez, I.-M. Corporate Social Responsibility in the COVID-19 Pandemic Period: A Traditional Way to Address New Social Issues. *Sustainability* **2021**, *13*, 6561. <https://doi.org/10.3390/su13126561>

Academic Editor: Mário José Baptista Franco

Received: 28 April 2021
Accepted: 7 June 2021
Published: 8 June 2021

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1. Introduction

The advent of the COVID-19 pandemic has brought about radical changes throughout the world [1]. It represents the largest and most deleterious health emergency of the last century with important consequences not only from a health point of view but also from an economic point of view. In fact, the COVID-19 pandemic has not only caused death, human suffering and social isolation but also caused serious shocks for the world economy. The Director-General of World Health Organization (WHO), Dr. Tedros Adhanom Ghebreyesus, also expressed strong concerns about the multiple impacts of the COVID-19 pandemic stating, that it “is not just a public health crisis; it is a crisis that will touch every sector” [2].

The strong effects of the COVID-19 pandemic have led people to react and struggle to fight the health disaster and financial crisis [3]. In order to face uncertainty during this time, people around the world are strongly committed to working together and supporting each other in every possible way [3]. In this context of the fight against the COVID-19 pandemic, companies, as part of the economic and social fabric of a country, play a central role [4]. Considering the growing pressure from society, companies are in fact called upon to adopt socially responsible behaviour and expand their corporate social responsibility (CSR) policies to adapt them to a new, more dynamic pandemic context [5]. In particular, companies are called upon to undertake initiatives not only in favour of their employees and customers but also in support of the entire community and society in general [3], as has been done in the past for other global disasters such as the Asian Tsunami [6,7], Hurricane Katrina [8,9], Weather Damaged Crop [8]; Haitian Earthquake [10] and Rana Plaza Collapse [11,12].

The severe consequences of the COVID-19 pandemic, which have increased poverty and disparities within society, require special attention to physically or economically vulnerable people [3]. These people in fact face greater risks and uncertainties for their health; for their economic condition and for their well-being; and, therefore, their protection is an absolute priority for the states of the world. Companies and non-governmental organizations (NGOs), as part of their CSR policies, are making greater efforts to help and actively support vulnerable individuals in this pandemic period. In this regard, companies are called upon to perform functions that go beyond the production of goods and services and which concern the implementation of actions aimed at responding to the social needs of the reference environment. In other words, companies assume social obligations that go beyond their typical production functions [13]. From this perspective, the implementation of CSR activities aimed at safeguarding the weakest could also represent a win-win strategy capable of guaranteeing benefits both to the company and to society [14]. In particular, CSR activities, in addition to representing a form of socially responsible management aimed at safeguarding the weakest subjects during the COVID-19 pandemic, could guarantee companies an improvement in reputation and financial performance [15–18]. NGOs are also called upon to provide support to society and vulnerable individuals both directly and through partnerships with firms [3].

However, despite the relevance of the topic, the ways in which companies and NGOs support society during the COVID-19 pandemic represent a subject still little explored in the academic literature. In other words, there is little knowledge of the ways in which companies and NGOs around the world are protecting society, and in particular the most vulnerable individuals and those most affected by the COVID-19 pandemic. To the best of our knowledge, there is only one contribution on the subject, conducted by Mahmud et al. [3], which concerns the American context in which some companies have shown commitment, mainly towards their employees, customers and communities. At the moment, there are no studies in the European context, which both from health and economic points of view has different characteristics to the rest of the world.

This study aims to bridge this important gap by examining the response of major companies listed on the Madrid Stock Exchange to the COVID-19 pandemic in collaboration with NGOs. In particular, this study examines the commitment of these companies and NGOs towards the most vulnerable subjects. This study, therefore, aims to answer the following research question:

RQ: How did Spanish companies, in partnership with NGOs, support the most vulnerable during the COVID-19 pandemic?

The focus on the Spanish context is dictated by the serious consequences, not only of health but also of an economic nature, of the COVID-19 pandemic recorded in Spain. Spain is in fact one of the European countries most affected by the pandemic in terms not only of deaths [19] and of negative psychosocial effects [20] but also economic and financial terms closely linked to the strong dependence on tourism and the presence of numerous small firms that are structurally less solid than large corporations [21]. The COVID-19 pandemic has also exacerbated social inequalities leading to an increase in the level of poverty and an increase in the number of vulnerable people. These categories have received the support of the Spanish government through specific actions and interventions that, however, will never be enough to significantly mitigate the effects of the COVID-19 pandemic. This circumstance makes it interesting to analyse the role of companies and NGOs in supporting the Spanish government in safeguarding and protecting society in general and the most vulnerable individuals in particular.

The remainder of this study is organized as follows: Section 2 presents the literature review, while Section 3 introduces the research design. Section 4 presents the results. Finally, Section 5 discusses results and draws conclusions.

2. Background

CSR represents the set of actions that provide a social benefit put in place by companies in the absence of a regulatory obligation [22]. The academic literature provides several definitions of CSR. According to Jones [23] (p. 59), it represents the “notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract”. Holmes and Watts [24] (p. 9) provide a different definition according to which CSR represents the “continuing commitment by business to behave ethically and contribute to economic development, while improving the quality of life of the workforce and their families as well as the local community and society at large”. Therefore, CSR activities have a voluntary nature and could be considered the mirror of the company’s values [25] of its character [26], of its orientation towards citizens and society in general [27–29] or simply of its soul [30].

CSR activities can be traced back to two different categories: (1) instrumental actions aimed at achieving certain financial and competitive objectives and (2) ethical and philanthropic actions adopted by companies [8]. The first category includes activities aimed at obtaining certain benefits such as increasing the company’s profitability or market share [31], improving corporate reputation and brand loyalty [32–36] or fostering employee retention [37]. These activities can therefore be considered a corporate strategy [33]. The second category, on the other hand, includes ethical actions aimed at ensuring fair and correct behaviour with respect to moral principles and philanthropic actions that go beyond duties, also of a moral nature, aimed at increasing societal welfare and enhancing the quality of life [28]. In particular, a philanthropy-based company may work to minimize public problems such as illiteracy, poverty, underfunded educational institutions, crime, environmental pollution and chronic unemployment. These activities therefore also include those implemented to respond to catastrophic events affecting society [3]. In this regard, companies have several solutions available to provide support to society [8]. In fact, they can act autonomously by engaging in activities and programs on their own [8] or, alternatively, they can opt for partnerships with the government [33]. A third solution, often adopted by companies in the presence of crises or disasters, is represented by the creation of partnerships with NGOs based on the satisfaction of social needs resulting from the catastrophic event [33]. These partnerships provide for the sharing of work with NGOs whose activities are connected to the company’s customer base [34].

The importance of CSR activities in response to catastrophic events has received the attention not only of business managers but also of academic literature [38]. In this regard, Gao [39] has underlined the relevance of philanthropic donations, widely used by US companies, which are considered to be the oldest expression of CSR. Muller et al. [40] highlighted the ability of donation and charitable activities to tackle social and health problems, such as HIV/AIDS. Smith [41] also added the evident importance that pharmaceutical companies have in carrying out philanthropic activities. In this regard, the author highlighted Merck’s investment in the production of a drug capable of counteracting the problems related to blindness reported by the WHO in 1978. Furthermore, the author highlighted the support offered by Merck through a campaign in collaboration with the WHO, World Bank and other bodies for the free distribution of the drug, which reduced the problem and allowed equal treatment to all those who had presented problems of blindness. Other pharmaceutical companies such as GlaxoSmithKline and Novartis are also engaged in CSR activities that have resulted in the donation of drugs to fight elephantiasis and leprosy [3]. Furthermore, Bapuji et al. [16] highlighted the commitment in the fight against the COVID-19 pandemic shown by large companies, such as Alibaba Group, Apple, Facebook and Goldman Sachs, who have donated hundreds of thousands of masks.

In addition to health crises, CSR activities represent a solution capable of mitigating the consequences of catastrophic events [8]. In this regard, Johnson et al. [8] underlined the donations of vehicles, made by Ford Motor, useful to support the intervention of firefighters and rescuers during fires in California. UPS and FedEx have also worked to respond to disasters by making their vans and trucks available [3]. Verizon instead

engaged in the management, tuning and distribution of computer and communication media during the fire in Georgia and the floods in Oregon in 2007, while Hewlett-Packard donated 500,000 dollars to the American Red Cross in support of the people affected by the hurricane [3]. The General Electric Foundation has also shown a commitment to CSR activities aimed at supporting the population of the Darfur region in Sudan during the war. More specifically, the company has committed to donating over two million dollars to an emergency fund. Zhao et al. [9] also highlighted the commitment of numerous companies in providing advice, time and resources to support the victims of disasters such as the 2005 Hurricane Katrina; the September 11, 2001 terrorist attacks on the World Trade Center in New York City; and the 2004 Indian Ocean tsunami.

More recently, in relation to the COVID-19 pandemic that is the topic of this study, Mahmud et al. [3] found that US firms in collaboration with government authorities and NGOs responded quickly and adequately to requests for help from vulnerable individuals most affected by the COVID-19 pandemic through the implementation of CSR activities.

The literature review carried out clearly shows that CSR can be a good solution to respond to catastrophic events. However, there is only one contribution aimed at examining CSR as a response to the COVID-19 pandemic. This study aims to fill this gap by investigating how Spanish companies have supported society and vulnerable individuals through partnerships with NGOs.

3. Materials and Methods

3.1. Selecting Case-Studies

In order to analyse the collaborative actions of companies and NGOs in the toughest moments of the pandemic, we selected the 159 companies listed on the Madrid Stock Exchange as the target population. There are several reasons that have led us to select these companies as the target population. The first reason is related to the importance that these companies dedicate to CSR due to their listing status and the size that makes them more visible and subject to scrutiny by different interest groups. The second is associated with the altruistic actions developed by these companies, which have been essential to solve different situations such as the lack of protective devices, spaces, etc. [42], and to the declared commitment that these companies have in helping vulnerable groups and facilitating economic recovery [43].

A careful analysis of the information on the websites of these companies led to the identification of the following 14 companies that, more than the others, have created collaborations with NGOs aimed at developing initiatives in favor of vulnerable individuals: Telefónica, Atresmedia, Liberbank, Banco Santander, Caixabank, Indra Sistemas, Naturgy Energy Group, Pescanova, NH Hotel Group, Grupo Catalana Occidente, Inditex, Ebro Foods, Distribuidora Internacional de Alimentación (DIA) and Gestamp Automoción. These companies had collaborated with 12 key NGOs: International Committee of the Red Cross (ICRC), Save the Children, United Nations International Children's Emergency Fund (UNICEF), the Spanish Federation of Food Banks (FESBAL), World Central Kitchen (WCK), Caritas Internationalis, Gasol Foundation, Fundación Randstad, Fundación Universia, Confederación Galega de Persoas con Discapacidad (COGAMI), Fundación Tatiana Pérez Guzmán el Bueno, and Consejo Superior de Investigaciones Científicas (CSIC). Other firms have preferred to make contributions directly [42] and therefore are not included in the analysis.

3.2. Case Studies Profile

The selected companies have different sizes and operate in different sectors. Below is a brief description of each of them.

Telefónica is a Spanish telecommunications company. It is an innovative company, and its goal is to offer connections that bring people together. In particular, the company produces communication tools with safe, cutting-edge technology.

Atresmedia is a Spanish communications group operating in various sectors of activity, in particular audiovisual. It is made up of three leading brands operating in different areas such as television, radio, internet and cinema.

Liberbank is a Spanish financial services company formed by the merger of the Cajastur Group, Caja de Extremadura and Caja Cantabria. It has a strong national presence and is a leader in the major retail markets in Spain.

Banco Santander is a group of predominantly European and American credit institutions. The retail banking service takes up most of the group's business. It is the first Spanish bank, the first in the euro zone by capitalization and the 15th worldwide.

Caixabank is a financial group with a registered office in Valencia and operational offices in Barcelona and Madrid. It is a leader in the field of innovation and represents a point of reference in the socially responsible banking sector.

Indra Sistemas is a Spanish multinational in the information technology sector and one of the largest in Europe and Latin America. It is the second largest European industrial group in the sector by market capitalization, as well as the second Spanish company for investments in research and development.

Naturgy Energy Group is a Spanish multinational group active in the energy and services sector, with more than 22 million customers and 17,000 people employed worldwide. Leader both in the distribution of gas in Spain and Latin America and in the conversion of gas into electricity, the group is the fourth largest operator in the world of liquefied natural gas, the fourth largest operator in the electricity sector in Spain and the third largest operator of combined cycles in the world.

Pescanova is a Spanish fishing company based in Redondela, Galicia. The Pescanova group operates in 24 countries, with approximately 12,400 employees. With over 120 fishing boats and 150,000 tons of fish products sold each year in the global market, Pescanova is among the top five firms in the sector. In addition to the Spanish factories, Pescanova has production plants in 21 countries, including Portugal, Honduras, Namibia and Nicaragua.

NH Hotel Group is one of the leading Spanish hotel chains and the third in Europe. It owns 392 hotels with more than 58,000 rooms in 27 countries of Europe, America and Africa and can count on a staff of 22,000.

Grupo Catalana Occidente is one of the leaders in the Spanish insurance sector and in global credit insurance. With constant growth and a large presence, it has 7300 employees, is present in more than 50 countries and serves more than 4,000,000 customers. Its network consists of more than 1600 offices and 18,000 mediators.

Inditex is a Spanish multinational clothing and fashion company headquartered in Arteixo, Galicia. The Inditex group operates over 7200 stores in 93 markets around the world. Zara is the main brand of the group.

Ebro Foods is a leading company in the food processing sector in Spain. It is the largest rice trader in the world and the second largest producer of pasta.

DIA is a hard-discount supermarket chain. It is a Spanish multinational founded in 1979, which as of 2020 operates 6169 stores in Spain, Brazil, Portugal and Argentina. It is the first franchise firm in Spain and the fourth largest franchise in the food sector in Europe.

Gestamp Automoción is a Spanish multinational automotive engineering company. It is one of the leading companies in the European automotive industry. It has over 100 manufacturing plants in 21 countries and has 13 R&D centers.

These firms have created partnerships with different NGOs to support society and vulnerable individuals. Below is a brief description of each of them.

ICRC is an independent, impartial and neutral NGO, whose main objective is to protect the dignity and life of people who are victims of war or emergency situations. The humanitarian purpose of the ICRC is manifested through activities and initiatives aimed at alleviating human suffering and strengthening humanitarian law.

Save the Children is another NGO whose main goal is the protection, safeguarding and well-being of children. It carries out its business through values such as integrity and

collaboration, creativity and ambition. This organization was the first to assert the rights of children and therefore aims to ensure their education, safety and security.

UNICEF aims to protect the rights of children, to help them meet basic needs and to guarantee them greater opportunities for growth and fulfillment.

FESBAL aims to fight hunger and poverty by reducing food waste in society. It is composed of 54 food banks in Spain and is a member of the European Federation of Food Banks.

WCK is an organization created in 2010 by Spanish chef José Andrés and his wife Patricia, who thought of using food to empower communities and strengthen economies.

Caritas Internationalis is the official confederation of charities and social action organizations of the Catholic Church. It has the goal of ending poverty, promoting justice and restoring human dignity.

The Gasol Foundation has been working since 2013 to fight childhood obesity. The main aim is to reduce childhood obesity rates and increase the quality of life of children and their families.

The Fundación Universia is a Spanish NGO that deals with education; career guidance; entrepreneurship; digitalization of universities; diversity; and equity.

COGAMI aims to protect people with any type of disability, through the defense of rights and inclusive activities, in order to limit the social divide.

The Fundación Tatiana Pérez Guzmán el Bueno has the objective of promoting scientific research, safeguarding the historical and artistic heritage, preserving the environment and training young people.

CSIC aims to disseminate, coordinate, promote and develop scientific-technological research and development.

Table 1 presents, respectively, the 14 selected companies and the 12 NGOs with which these companies have created partnerships to support vulnerable individuals during the COVID-19 pandemic.

Table 1. Selected companies and NGOs.

Panel A. 14 selected companies			
	Companies	Sector	Revenue (Euro in millions)
1.	Telefónica	Telecommunications	43,076
2.	Atresmedia	Audiovisual	866
3.	Liberbank	Banks	704
4.	Banco Santander	Banks	44,600
5.	Caixabank	Banks	8409
6.	Indra Sistemas	Information Technology	3043
7.	Naturgy Energy Group	Utilities	15,345
8.	Pescanova	Fishing and Farming	0,15
9.	NH Hotel Group	Hotels and motels	540
10.	Grupo Catalana Occidente	Insurance	4559
11.	Inditex	Fashion	20,402
12.	Ebro Foods	Food and beverage	2848
13.	Distribuidora Internacional de Alimentación (DIA)	Food and beverage	6882
14.	Gestamp Automoción	Automotive	7538
Panel B. NGOs with which the selected companies have collaborated			
	NGOs	Field	Purpose
1.	International Committee of the Red Cross (ICRC)	Humanitarianism	Protecting victims of the conflicts
2.	Save the Children	Humanitarianism	Promoting and protecting the rights of children and adolescents
3.	United Nations International Children's Emergency Fund (UNICEF)	Humanitarianism	Promoting and protecting the rights of children and adolescents

Table 1. Cont.

4.	Spanish Federation of Food Banks (FESBAL)	Charitable organization	Distribution food to needy and indigenous people
5.	World Central Kitchen (WCK)	Charitable organization	Providing meals in the wake of natural disaster
6.	Caritas Internationalis	Charitable organization	Assisting the populations involved in disaster's event and promoting justice and development
7.	Gasol Foundation	Humanitarianism	Fighting childhood obesity and improving wellness of children
8.	Fundación Randstad	Humanitarianism	Providing work's opportunities to people with disabilities
9.	Fundación Universia	Humanitarianism	Education, digitalization, work opportunities, entrepreneurship
10.	Confederación Galega de Persoas con Discapacidad (COGAMI)	Humanitarianism	Protecting and defending rights of people with disabilities
11.	Fundación Tatiana Pérez Guzmán el Bueno	Humanitarianism, Research and development	Safeguarding artistic heritage, preserving the environment, training young people
12.	Consejo Superior de Investigaciones Científicas (CSIC)	Research and development	Disseminating and promoting scientific and technological research and development

3.3. Data Collection and Analysis

This study, following Mahmud et al. [3], is based on a manual content analysis of corporate websites. According to Krippendorff [44], content analysis is a “research technique for making replicable and valid inferences from data according to their context”. It is primarily used in disclosure studies [45], since it is considered a reliable, objective, cheaper and faster method to collect publicly available data from different sources [44–47]. This technique is particularly suitable for this study because, compared to interviews, it allows one to obtain the same information more quickly and cheaply. In particular, this study considered as a source of data various documents present on the website of the selected companies, such as press releases, letters to shareholders and newsletters. This research design has been validated by academic literature [48,49]. In fact, it has also been used, among other things, to examine CSR activities towards human resources [50] and in response to the COVID-19 pandemic [3]. The data sources listed above represent the units of investigation of this study [3].

The authors carefully read the documents included in the corporate website to identify the CSR activities undertaken by companies in collaboration with NGOs to respond to the COVID-19 pandemic and support the most vulnerable subjects. Within these documents, all data and information related to collaborations with NGOs aimed at providing support to society and the most vulnerable subjects were searched. It was decided to carry out this process manually and without the support of software due to the difficulty associated with identifying keywords. The selection of specific keywords could have led to the exclusion of data and information due to the use of a different language. Subsequently, the data collected through the analysis of these documents were classified into broad categories based on the type of support offered and the recipients of the specific CSR activities undertaken.

Collected data all have a qualitative nature. For this reason, after being collected and aggregated, they were subjected to a triangulation to ensure validity and reliability. In fact, triangulation is the equivalent of the reliability tests of quantitative research [51–54] and guarantees validity, accuracy and credibility of the findings of qualitative studies [51,55,56]. Moreover, the investigator triangulation and theoretical triangulation have been used. In relation to the first type of triangulation, all five researchers individually read and examined the corporate websites of the selected companies. This technique allowed for the cleansing of collected data from researchers' bias (personal opinions, perceptions and ideas). In relation to the second type of triangulation, the analysis of corporate websites

was conducted by researchers with different theoretical backgrounds. More specifically, three of them have a background in accounting, one of them in strategic management and corporate performance measurement and another one in law. This technique allowed one to highlight the common elements of the individual researchers and to clean up the data from the different theoretical backgrounds.

The data analysis process involved three different steps: examination of raw data, derivation of descriptive statements and themes from raw data, and data interpretation. The first step involved a thorough and accurate visualization and evaluation of the raw data and allowed the authors to exclude the data considered not in line with the objectives of the study. The second step envisaged an activity of codification articulated in the identification, denomination, extrapolation and classification of collected data. The last step involved collecting the explanations that clarify observations and themes obtained by data to the extent that they refer to the goals of this work.

4. Results

This section presents the different types of support provided by companies in collaboration with NGOs in line with other papers [57–60]. In particular, it presents the specific initiatives and actions implemented by companies in collaboration with NGOs to protect and support vulnerable groups during the COVID-19 pandemic in Spain. The results show that the collaborations between companies and NGOs were mainly aimed at providing food, health, social and technological support. Below is an in-depth analysis of the individual types of support.

4.1. Food Support

Companies have created partnerships with NGOs aimed primarily at providing food support to individuals in difficulty. In this regard, Telefónica has collaborated with FESBAL, giving life to the “Feeding Solidarity” campaign. This initiative led the company’s employees to donate more than 600,000 euros in food vouchers to food banks to help feed more than a million people. Each employee has joined the cause by handing over the money from their meal vouchers, which remained unused during the lockdown. In addition, the company’s employees contributed to the preparation of a book of healthy, innovative and economical recipes to be prepared, which FESBAL will distribute to vulnerable families.

Atresmedia, on the other hand, has helped to disseminate for free on television, radio and digital platforms, the communication campaign proposed by FESBAL to mobilize society and encourage donations in the Great Virtual Collection. During the COVID-19 pandemic period, Atresmedia employees have made an extra effort to help FESBAL in the Great Virtual Collection, providing the highest number of donations in recent years in the company: a total of 6371 euros, donated through a corporative online cart that has been transformed into 5733 kilos of non-perishable food.

Indra Sistemas, in collaboration with FESBAL, created the “December solidarity” initiative. The company challenged its employees and all users to join the initiative by sharing the image of a dish they had cooked on social networks, inserting the hashtag #hoycocinoparti. For each dish published on social networks with this hashtag followed by the mention of three people and the company account, Indra Sistemas donated a solidarity menu through FESBAL. This initiative made it possible to donate about 20 tons of food (that is, more than 77,000 food rations) to families in need.

Naturgy Energy Group instead donated 12,000 euros to Caritas Internationalis to be used to offer food to families in difficult situations. The initiative promoted by the company consisted in donating to Caritas Internationalis one euro for every kilometer traveled by the volunteers during a week. A hundred volunteers participated in this initiative, reaching a total of 12,000 km covered by running or cycling.

Pescanova is also committed to offering food support. It has supplied over 3400 kg of seafood through FESBAL.

Grupo Catalana Occidente has instead created a collaboration with Save the Children to provide food resources to families in difficulty.

NH Hotel Group created the #ChefsForSpain initiative in collaboration with WCK. This initiative included the opening of the NH Collection Madrid Eurobuilding kitchens to continue to meet the food needs of the most vulnerable individuals. NH Hotel Group has also donated to charities all the food from those hotels that have been forced to close due to government restrictions implemented during the state of alarm.

Ebro Foods instead created a collaboration with WCK and Gasol Foundation aimed at providing healthy menus to a large number of families affected by the COVID-19 pandemic. This initiative was aimed mainly at children but was then extended to a large number of families and homeless.

DIA launched the “DIAContribuye” project, through which it has committed through FESBAL to provide food for a value of 1 million euros to individuals affected by the COVID-19 pandemic. It has also committed to hosting the Great Food Collection organized by FESBAL in its more than 2800 stores. DIA is committed to transforming its customers’ donations into groceries to be distributed through FESBAL. The company also supported the Great Food Collection through an online collection active for two months.

Financial entities are also committed to creating partnerships aimed at offering food support. In this regard, Caixabank joined the #NingúnHogarSinAlimentos initiative by FESBAL. It has raised more than 3 million euros, which have become 3600 tons of food to help vulnerable families.

4.2. Health Support

Companies have also created partnerships with NGOs to provide health support to society and vulnerable individuals. Telefónica is one of the companies that has shown the greatest commitment. It created the #SumaFuerzas campaign in order to help the most vulnerable groups through collaborations with different NGOs such as UNICEF, ICRC, FESBAL and Save the Children by donating 25 million euros to purchase material health (life supports and individual protection devices). In addition, Telefónica has offered further support to UNICEF in the emergency campaign against COVID-19 pandemic for the purchase of masks, virus detection kits, hand disinfectant gel and protective equipment for health workers.

Atresmedia instead collaborated with the Randstad Foundation for the production of 2500 transparent masks for deaf people and their environment in order to facilitate their communication through lip reading and guarantee their protection.

Naturgy Energy Group and its workers made a donation to ICRC of more than one million euros for the purchase of individual protection devices and life supports to be installed in Spanish health centers.

Inditex has donated four machines to COGAMI for the mass manufacture of surgical masks for protection. The project, valued at 2.3 million euros, enabled the production of 11 million masks per month and generated 25 social jobs.

Gestamp Automoción instead is committed to creating a collaboration with ICRC aimed at providing free disinfection services to fight the COVID-19 pandemic.

Financial entities have also created collaborations with NGOs to ensure health support for vulnerable individuals. In this regard, Banco Santander has started a collaboration with Fundación Universia aimed at providing masks in university contexts. In a first phase, this collaboration enabled the donation of 6500 masks to student centers while in a second phase it guaranteed the supply of 15,000 masks to Spanish universities.

Liberbank also engaged in health support by creating a partnership with UNICEF and making a special account available to donate monetary resources to the NGO to be used for the purchase of health equipment.

Finally, Catalana Occidente supported the CSIC activities donating 350,000 euros for vaccine research to defeat the COVID-19 pandemic.

4.3. Social Support

Another motivation behind the collaboration between companies and NGOs is the provision of social support to society and to vulnerable individuals. In this regard, Telefónica has created an important collaboration with ICRC. This collaboration started with a donation from the company of 500,000 euros, of which 250,000 euros aimed at creating safe spaces for homeless people and the other 250,000 euros for the supply of basic goods to people in situations of special vulnerability. This economic donation was joined by the #SumaFuerzas donation campaign that Telefónica launched among its employees and all those interested in cooperating financially. In addition, Telefónica has created a partnership with UNICEF that has seen the company's employees join the Solidarity Challenge to broadcast a video (produced by UNICEF) to thank children around the world for the great effort they made during the lockdown period.

Instead, Atresmedia, thanks to the collaboration with Tatiana Pérez de Guzmán el Bueno Foundation, sent letters to patients isolated in hospitals due to the COVID-19 pandemic as part of the project "I don't know you, but I am here", promoted by the NGO. Furthermore, the collaboration between Atresmedia and the ONCE Foundation has resulted in telephoning and guaranteeing proximity to people with disabilities isolated at their homes due to the restrictions imposed by the government.

4.4. Technological Support

Companies have also created partnerships with NGOs to provide technological support to society and individuals in difficulty. In this regard, Telefónica has created a collaboration plan with the ICRC to address the training needs of the most vulnerable groups identified by the ICRC. In this regard, Telefónica has made available the Conecta Empleo platform with 20 free online courses in the most demanded digital skills by the labor market. In addition, in the school environment it has made available its two platforms (ScolarTIC and STEMbyme) for teacher training and STEAM skills, offering over 600 training contents. Telefónica also distributed 10,000 tablets for people in highly vulnerable situations.

Indra Sistemas has also donated tablets to people in need through collaborations with NGOs such as ICRC, UNICEF, Save the Children and Caritas Internationalis. In total, Indra Sistemas donated 9748 devices distributed through 44 entities to minimize the educational digital divide.

Finally, Gestamp Automoción, through a collaboration with the ICRC, has instead pledged to donate mobile phones to patients hospitalised so that they maintain contact with their loved ones.

Table 2 shows the recipients of the initiatives, the type of support offered, the companies and NGOs involved and the contribution offered by the individual initiatives.

Table 2. Initiatives undertaken through partnerships between companies and NGOs.

Recipients	Type of Support	Initiatives	Companies	NGOs	Support
Children and teenagers	Technological	Device delivery	Indra Sistemas	ICRC, Save the Children, UNICEF, Caritas Internationalis	9748 devices
			Telefónica	UNICEF, ICRC, Save the Children, FESBAL	10,000 tablets
	Technological	Access to the labour market	Telefónica	ICRC	20 formative courses
	Technological	Access to educational tools	Telefónica	ICRC	600 formative contents

Table 2. Cont.

Recipients	Type of Support	Initiatives	Companies	NGOs	Support
Families without resources	Food	Food collection	Telefónica,	FESBAL	600,000 €
			Atresmedia	FESBAL	6371 €
			Caixabank	FESBAL	3,000,000 €
			Naturgy Energy Group	Caritas Internationalis	12,000 €
			Grupo Catalana Occidente	Save the Children	
			DIA	FESBAL	1,000,000 €
			NH Group Hotel	FESBAL	
			Indra Sistemas	FESBAL	77,000 menus
	Food	Food delivery	NH Group Hotel	WCK	
			Ebro Foods	WCK, Gasol Foundation	
Homeless	Social	Creation of safe spaces	Telefónica	ICRC	250,000 €
		Basic good collection	Telefónica	ICRC	250,000 €
	Food	Food delivery	Ebro Foods	FESBAL	
Lonely people (elderly, disabled, ...)	Social	Telephone support	Atresmedia	Tatiana Pérez de Guzmán el Bueno Foundation	
			Atresmedia	Fundación Randstad	2500 masks
	Health	Mask delivery	Santander	Fundación Univerisia	21,500 masks
			Inditex	COGAMI	11,000,000 masks per month
Sick people	Social	Social care	Atresmedia	Fundación Tatiana Pérez Guzmán el Bueno	
	Food	Food delivery	Pescanova	FESBAL	3400 kg
	Technological	Mobile phone delivery	Gestam Automoción	ICRC	
	Health	Donation of sanitary material	Telefónica	ICRC, UNICEF, Save the Children, FESBAL	25,000,000 €
			Naturgy	ICRC	1,100,000 €
			Liberbank	UNICEF	
Society	Health	Vaccine Research	Grupo Catalana Occidente	CSIC	300,000 €
	Health	Disinfection services	Gestam Automoción	ICRC	

5. Discussion and Conclusions

This study aimed to examine the commitment of companies and NGOs to individuals in distress during the COVID-19 pandemic. More specifically, this study examined the different types of support provided by companies in collaboration with NGOs in favor of

vulnerable groups in Spain. The results demonstrated a concrete commitment on the part of companies and a strong and intense collaboration with NGOs aimed at supporting society and the weakest subjects in a period of health crisis. The economic consequences of the COVID-19 pandemic have in fact necessitated support in different areas. In particular, the results demonstrated four different types of support: food, health, social and technological.

Companies and NGOs are mainly committed to providing food support. Food is a primary and vital need. Therefore, it represents the main need to be protected during a period of crisis such as that represented by the COVID-19 pandemic. In light of this, companies have mainly focused on collaborating with NGOs that deal with the collection and distribution of food. These initiatives mainly concern families without resources, the homeless and the sick people.

A second type of support offered by companies and NGOs concerns the health aspects. The transmissibility of the virus and the speed of contagion have in fact made it necessary for companies to intervene in collaboration with NGOs not only to provide health material, life supports, individual protection devices and disinfection services to the weakest and most vulnerable subjects but also to support the search for vaccines capable of defeating the COVID-19 pandemic. These initiatives mainly concern lonely and sick people and society in general.

Social support for vulnerable individuals represents another type of assistance offered by companies and NGOs. The economic difficulties resulting from the COVID-19 pandemic have exacerbated the need for basic goods and safe spaces for those who no longer have a home. Furthermore, the lockdown imposed by the government to reduce the number of infections has exacerbated the problem of loneliness. In light of this, companies have joined initiatives promoted by NGOs aimed mainly at guaranteeing proximity to vulnerable subjects, the collection of basic goods and the creation of safe spaces. These initiatives mainly concerned homeless, lonely and sick people.

Finally, technological support for vulnerable groups represents the latest type of assistance offered by companies and NGOs. The restrictions resulting from the COVID-19 pandemic have shed light on the digital divide that has taken on an almost ruinous significance in terms of social equity, denying access to the fundamental right of education. Furthermore, the COVID-19 pandemic has made it necessary to have digital skills to access the job market. Finally, the loneliness of patients in hospitals has increased the need for telephone devices that can facilitate contact with loved ones. In light of this, companies have joined initiatives promoted by NGOs aimed mainly at the distribution of devices and mobile phones. In addition, companies and NGOs are committed to providing free courses that can improve digital skills and STEAM skills to facilitate access to the labor market for individuals in difficulty. These initiatives mainly concerned sick people, children and teenagers.

In relation to the sectors, it can be observed that companies have chosen to provide support in line with their core business. This is the case, for example, for companies operating in the food and beverage, fishing and farming, and hotel and motels sectors that have chosen to mainly provide food support, and for banks and insurance companies, which, in providing food and health support, have opted for opening special accounts. From this same perspective, the commitment of companies operating in the fashion sector that have opted for the production of masks can also be seen. The commitment of companies in CSR activities related to their core business derives from their desire to exploit their tangible and intangible assets to respond to a health and economic emergency such as that linked to the COVID-19 pandemic. In particular, companies operating in the food and beverage, fishing and farming, and hotel and motels sectors have opted for food-related support, probably in order to use the resources available to them such as food and drinks. In this regard, these companies have had the opportunity to allocate food resources at risk of deterioration due to the closure of the catering activities imposed by the government to the most vulnerable subjects. Banks have chosen to provide support by creating special accounts in order to take advantage of their platforms. In line with the foregoing, the companies operating in

the fashion sector have opted for the production of masks, probably due to the possibility of using already available plants and machinery and exploiting the skills and expertise of their human resources.

In relation to turnover, it is possible to observe that companies have provided subsidies and donations in line with the level of revenues. In this regard, the companies with a higher turnover provided more substantial support while the companies with lower revenue levels partially supported the most vulnerable subjects. This circumstance demonstrates the choice of companies to provide support in relation to their financial standing.

It is, however, necessary to underline that only a limited number of companies have decided to make a strong commitment to support vulnerable subjects during the COVID-19 pandemic. In this regard, for example, other companies operating in the food and beverage sector have also chosen not to provide support despite having food resources available. A possible interpretation is represented by the propensity towards CSR [61–69], which therefore represents a key factor in the analysis of the support provided by companies to vulnerable subjects during the COVID-19 pandemic. In fact, the absence of a propensity towards CSR on the part of the top management could disadvantage the support to society during critical events, even in situations in which companies enjoy resources that can be allocated to vulnerable subjects. In this regard, it is reasonable to expect that even in the case of future critical events, only CSR-oriented companies will undertake to provide support to society and to the most vulnerable subjects [70–72]. These companies could choose to provide support even in the presence of not particularly high levels of turnover.

This study contributes to the existing literature showing the different ways in which companies, in collaboration with NGOs, have responded to the COVID-19 pandemic through the implementation of CSR activities. In particular, this is the first study that focuses on a European state. The findings have important implications for practice. In fact, they demonstrate the need for other interventions to support governments during crises. In this regard, therefore, companies and NGOs should collaborate during pandemics or other crises to support the government in protecting and safeguarding the most vulnerable subjects. Furthermore, the results show that CSR is an ideal way to provide support to the weakest. In this regard, companies during pandemics or other crises should integrate CSR within the corporate strategies. In fact, this circumstance not only guarantees support for society and vulnerable individuals but could also guarantee important benefits to companies such as a better corporate reputation.

However, this study is not without limitations. They are mainly of a methodological nature and are related to the selection of the study area and the source of the data. The first limitation is in fact related to the focus only on the Spanish setting, while the second limitation is related to the use of data obtained exclusively from secondary sources [73]. However, these limitations do not affect the general quality of the work and, above all, offer interesting ideas for future research. In fact, with reference to the first limitation, future studies will be able to extend the analysis to the entire European context to see how the main companies and NGOs across the continent have responded to the COVID-19 pandemic. Furthermore, with reference to the second limitation, future research will be able to expand the data sources used by adding primary sources such as interviews and direct observation to the secondary sources.

Author Contributions: Conceptualization, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; methodology, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; validation, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; formal analysis, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; investigation, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; resources, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; data curation, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; writing—original draft preparation, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; writing—review and editing, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; visualization, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; supervision, N.R., F.V. and I.-M.G.-S.; project administration, N.R., A.R., F.V., M.-I.S.-V. and I.-M.G.-S.; funding acquisition, I.-M.G.-S. All authors have read and agreed to the published version of the manuscript.

Funding: Junta de Castilla y León y Fondo Europeo de Desarrollo Regional (Grant/Award No. CLU-2019-03 Unidad de Excelencia “Gestión Económica para la Sostenibilidad” (GECOS)).

Conflicts of Interest: The authors declare no conflict of interest.

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