

Corporate social responsibility actions in times of pandemic

Ações de responsabilidade social corporativa em tempos de pandemia

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Resumo

O artigo discute as ações de responsabilidade social das maiores empresas brasileiras durante a pandemia da Covid-19. A metodologia se caracteriza como descritiva com abordagem qualitativa. Utilizou-se o método documental, coletando-se dados do website corporativo, dos relatórios de sustentabilidade e dos relatórios integrados das 30 maiores empresas do Brasil, selecionadas com base na receita líquida, conforme o posicionamento no ranking das 1000 maiores empresas brasileiras em 2020. Os resultados indicam que as maiores empresas brasileiras buscaram melhorar a qualidade do relacionamento com seus *stakeholders*, principalmente com a sociedade e seus setores mais vulneráveis à pandemia. Predominaram projetos e programas voltados ao desenvolvimento social e filantropia. As empresas estabeleceram parcerias com organizações da sociedade civil e setor público. Constatou-se a articulação da responsabilidade social com a estratégia empresarial, contribuindo para o fortalecimento das práticas sociais e a competitividade das organizações privadas.

Palavras-chave: responsabilidade social corporativa; sustentabilidade; pandemia; covid-19.

Abstract

The paper discusses the social responsibility actions of the largest Brazilian companies during the Covid-19 pandemic. The methodology is characterized as descriptive with a qualitative approach. The documentary method was used to collect data on the corporate website, sustainability and integrated reports of the 30 largest companies in Brazil, selected based on net revenue, according to the ranking of the 1000 largest Brazilian companies in 2020. The results indicate that the largest Brazilian companies sought to improve the quality of their relationship with their stakeholders, especially with society and its sectors most vulnerable to the pandemic. Projects and programs focused on social development and philanthropy predominated. Companies have established partnerships with civil society organizations and the public sector. It was verified that the articulation of social responsibility with the business strategy contributes to the strengthening of social practices and the competitiveness of private organizations.

Keywords: corporate social responsibility; sustainability; pandemic; covid-19.

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1 Introduction

Currently, society expects companies to contribute to social development and the preservation of the planet, and not to think only about profit, as demonstrated by Jost, Kroenke and Hein (2021), Silva et al. (2021), Moura-Leite and Padgett (2011), Carroll (1999), among others. Thus, social responsibility became strategic, capable of contributing to the continuity of the business.

According to Benedicto et al. (2013), corporate social responsibility seems to be a response to the criticism of the way in which companies relate to society, often benefiting little or even causing damage. In response to society's criticism, companies began to invest in social and environmental actions, and to communicate their results. As mentioned by Ventura (2009), through social responsibility actions, companies seek to demonstrate to stakeholders that they are meeting society's aspirations and generating value beyond profit.

According to Carroll (1979, 1991), social responsibility must incorporate economic, legal, ethical, and discretionary categories. Thus, the conceptual model indicates that social responsibility is not separate and distinct from economic performance, it is part of the total responsibilities of business.

In other words, it is not possible to separate companies from the society in which they operate. Strategies and other economic objectives depend on the social environment in which the company operates. Thus, the company must operate in an area where social, environmental and economic objectives converge, as proposed by Elkington (1997) when dealing with sustainability. Loviscek (2021) states that the concept of the Triple Bottom Line has not lost its credibility, on the contrary, it has been strengthened due to today's environmental and social pressures.

Social responsibility presupposes voluntary contribution to a fairer society and a cleaner environment. In addition, it is not restricted to complying with legal obligations, it implies going beyond. It's about being aware of all those who are somehow impacted by the company and who, in turn, can affect its results. Therefore, social responsibility focuses on society. The company, as part of a larger system, must contribute to the survival and prosperity of society.

Melo Neto and Brennand (2004) affirm that social responsibility is an activity favorable to sustainable development, quality of life at work and in society, respect for minorities and the most needy, equal opportunities, justice and the promotion of citizenship and respect for ethical and moral principles and values.

Therefore, social responsibility is a duty of the company, which is obliged to respect and help all audiences affected by its activities. Through social responsibility actions, the company demonstrates that, more than exploiting economic and human resources, it can contribute to sustainable development.

According to Carroll and Shabana (2010), social responsibility is part of the "business core" and a means used by the company to increase its competitive advantage. Faria and Sauerbronn (2008) point out that corporate social responsibility actions are justified by a set of reasons: obtaining competitive advantages; orientation of the parent company in the case of multinational companies; strategic vision of long-term survival; improving the image; fostering the development of the market; reducing the tax burden; promoting values of internal solidarity; responding to incentives offered by the government and other organizations; order moral values, among others.

Gentil and Ferreira (2019) showed that social responsibility actions contribute to the company's reputational image. Social responsibility improves the company's image, differentiates it from competitors, adds value perceived by the customer to the goods and



services produced, contributes to the company's competitive advantage and, therefore, can be decisive for the expansion and continuity of the business. As a result, social responsibility is an element around which the company builds its competitive strategy. The studies by Galbreath (2009) and McManus (2008) point out that the alignment of social responsibility with the company's strategy occurs worldwide.

Therefore, the guiding questions of the research are: What are the institutional initiatives of social responsibility of Brazilian companies to face the covid-19 pandemic? What are the priority areas? Thus, the present work aims to analyze the actions, projects and social responsibility programs of the largest Brazilian companies during the Covid-19 pandemic.

2 Literature Review

2.1 Sustainable Development

For Sen (1999), development is related to improving people's lives through the expansion of their substantive freedoms, that is, through freedom of political participation and civil rights, social opportunities, such as access to basic education and medical care, economic facilities, transparency in public decisions, and a safety net that protects individuals from misery. According to the author, the expansion of these substantive freedoms contributes to the expansion of people's overall ability to live freely. The focus on human freedoms contrasts with views that consider development only as synonymous with growth of a country's output, increase in per capita income, industrialization, technological advances, and social modernization (SEN, 1999).

According to Sachs (2004), development implies the reparation of inequalities and can be translated into the effective appropriation of human rights, namely: political, civil and civic rights, economic, social and cultural rights, including the right to decent work and collective rights to the environment. However, the central requirement for development is fair inclusion, and inclusive development based on decent work for all is necessary, since decent work enables the exercise of other rights and is the best way to ensure social sustainability and economic development at the same time. Veiga and Zatz (2008) understand that the improvement of people's quality of life cannot occur based on the destruction of ecosystems, harming the existence of future generations, that is, development must be compatible with nature conservation.

The World Commission on Environment and Development (1991) published a document known as "Our Common Future", or Brundtland Report, in which it explained that sustainable development is a process of change in which the exploitation of resources, investments, technological development and institutions must guide their actions according to the current and future needs of the planet. This document reveals the need for intergenerational commitment to ensure future generations the same opportunities offered to the present generation.

For Veiga and Zatz (2008), there is no consensus on what sustainable development could look like. The debate on sustainable development is divided between those who are adherents to the perspective of environmental economics and those who are adherents to the perspective of ecological economics. According to Romeiro (2012), the former correspond to the neoclassical current and believe that natural resources, both as a source of resources and as a source of ecosystem services, do not represent an absolute limit to the expansion of the economy in the long run, due to two premises: a) there are no limits for scientific/technological

progress to increase the efficiency of natural resources; and, b) capital, labor, and natural resources are perfectly interchangeable.

According to Romeiro (2012), the supporters of the ecological economics understand that the environment represents an absolute limit to the economy, and it is not possible to totally replace natural resources with capital. Abramovay (2012) understands that, despite the increase in material and energy efficiency, the pressure on ecosystems continues to increase. Thus, a new economy is needed, in which ethics occupies the center of decision-making regarding the use of natural and energy resources and the organization of people's own work.

In 2015, the member states of the United Nations (UN) approved the document "Transforming Our World: The 2030 Agenda for Sustainable Development". The 2030 Agenda consists of a global action plan with 17 Sustainable Development Goals (SDGs) and 169 targets to, among other things, eradicate poverty and promote a dignified life for all. Finally, sustainable development requires the involvement of governments, businesses and citizens, all of whom need to be committed to a more sustainable future.

Companies are potentiators of changes in mentality in society, influencing behaviors, practices, and the way of doing business. As Silva et al. (2021) and Savitz (2013) argue, a sustainable company is one that, in addition to generating profit for shareholders, protects the environment and improves the lives of the people with whom it interacts. Consequently, many companies invest in a sustainable and socially responsible culture, driven by a commitment to social and environmental agendas (Abramovay, 2012). Baraibar-Diez and Sotorrio (2018) understand that companies are responsible because they believe that they should be so, even without this requirement. In fact, socially and environmentally responsible actions can contribute to business results (Carroll & Hoy, 1984; Turcsanyi & Sisaye, 2013).

2.2 Sustainability and corporate social responsibility

The long-term survival of organizations and humanity depends on the adoption of environmentally responsible behaviors. The Commission of the European Communities (2001) understands social responsibility as the voluntary incorporation of social and environmental concerns into the operation of the business and its interaction with stakeholders. Mahmud, Ding and Hasan (2021) argue that social responsibility involves managing stakeholders, such as shareholders, customers, suppliers, employees, local communities, civil society organizations, among others.

Companies are focusing on initiatives aimed at social responsibility in the face of consumer pressures that incorporate environmental and social criteria into their purchasing decisions, and increasingly demand responsible attitudes and practices (Petrilli, Rachid, & Sacomano Neto, 2019). Social responsibility actions are focused on long-term sustainable development and public well-being (Martins, Silva Filho, & Mannarelli Filho, 2021).

According to Azevedo, Von Ende and Wittman (2016), business competitiveness generates pressures for companies to recognize their social responsibility. In response to society's demands, companies commit themselves to ethical values and integrity and, consequently, begin to evaluate their social and environmental performance, and to communicate the social and environmental investments they make (Petrilli, Rachid, & Sacomano Neto, 2019). Thus, Silva Filho et al. (2020), Carroll and Hoy (1984), state that investments in social responsibility are linked to business strategy and that companies communicate their initiatives and investments made with the purpose of obtaining competitive advantage and long-term business valuation.

Therefore, social responsibility is not just a choice of the company, it is part of the competitive strategy of the business. Engaging with social responsibility is one of how companies build their reputation and improve their image among stakeholders. Rehman, Khan & Rahman (2020), Karwowski and Raulinajtys-Grzybek (2021), among others, state that the reputation earned through corporate social responsibility activities leads to positive evaluations by stakeholders, as well as a positive impact on the company's profitability. This is because, customers usually prefer to buy products from socially responsible companies. Satisfied and loyal customers help minimize the company's risk, especially in times of economic crisis. On the other hand, companies with a bad reputation suffer more in times of economic crisis.

As Jost, Kroenke and Hein (2021) demonstrate, good market performance contributes to determining improvements in sustainable performance. Soschinski, Brandt and Klann (2019), who analyzed the influence of internationalization on corporate social responsibility practices in Brazilian companies, showed that there is a positive relationship between the level of internationalization and social responsibility. In this way, social responsibility practices can also be determined by the strategic decisions of companies to enter the international market.

However, greenwashing is a concern. Yu, Luu and Chen (2020) studied greenwashing in social, environmental, and governance reports in the world's largest companies, and classified as "greenwashers" companies that appear to be very transparent and reveal large amounts of ESG (Environmental, Social and Governance) data, but perform poorly on ESG aspects. In other words, companies use greenwashing as a corporate strategy when trying to mask their overall poor performance on environmental, social and corporate governance issues. This is because there is the possibility for companies to publish only the data, they consider most relevant, given that there is no single standard for disclosing ESG information and its obligation.

2.3 Corporate social responsibility in the context of the Covid-19 pandemic

On March 11, 2020, the World Health Organization (WHO) declared the pandemic of the new coronavirus (Sars-Cov-2), the virus that causes the disease called Covid-19 (Universidade Aberta do SUS, 2020). The pandemic scenario brought to light a series of challenges that impacted the socioeconomic panorama, and that required social engagement and new strategies to cope with the pandemic by public authorities, companies, and civil society organizations (SANTOS et al., 2020). García-Sánchez and García-Sánchez (2020) understood that the changes in society brought about by the pandemic would lead Spanish companies to direct their attention to the common good through practices that would make it possible to face problems such as hunger, poverty, and inequality. Therefore, the participation of the Spanish private sector was key to addressing the externalities arising from the pandemic. Raimo et al. (2021) argue that companies have been called upon to perform functions that go beyond the production of goods and services and concern the implementation of actions that aim to respond to the social needs of the contemporary world.

For García-Sánchez and García-Sánchez (2020), the way companies pursue economic, social, and environmental objectives has undergone changes due to the crisis generated by the pandemic, causing companies to give greater importance to the role they must play in society. In this context, the authors understand that companies need to adopt social responsibility strategies to establish a commitment to society and vulnerable groups, especially those closest to them. Indeed, social responsibility actions can be an effective tool to minimize people's suffering as they are able to limit negative social externalities resulting from the effects of the pandemic on society.

Santos et al. (2020) understand that the transformations in the means of communication and information, as well as the engagement of stakeholders, have caused companies to be increasingly exposed to collective judgment and public surveillance. In this way, the lack of consonance between social actions and the company's behavior can negatively impact its image, to the point of causing irreversible damage to its reputation.

Tanna, Conti and Silva (2021) found that stakeholder orientation was a decisive strategy in structuring corporate social responsibility actions and for structuring resolute actions in the fight against the pandemic. The authors highlight that during the public health crisis imposed by Covid-19, companies adopted different strategies to benefit their employees and society, such as teleworking, the construction and renovation of hospitals, the provision of hospital and personal protective materials to reduce the number of Covid-19 infections, as well as public commitments not to carry out layoffs during lockdowns.

Mahmud, Ding and Hasan (2021) studied the pandemic response of leading social responsibility companies in the United States, and specifically the policy of supporting employees, customers, communities, and society. The results indicate that there has been a multiplicity of initiatives to protect employees, ensure continued customer service, and support communities in the fight against Covid-19.

Similarly, García-Sánchez and García-Shánchez (2020) sought to identify the social responsibility actions developed by large Spanish companies in the most difficult moments of the pandemic. The results indicate that a minority group has made a major commitment to confront the pandemic. And these companies had initiatives such as donations of sanitary materials, resources for research, and transfer of material and immaterial infrastructures necessary for the care of patients and for sanitary working conditions. In addition, they carried out important actions to mitigate the socioeconomic effects of the pandemic, such as the provision of spaces free of charge to civil society organizations, food donations, and disinfection of spaces.

Raimo et al. (2021) also studied the response of major companies listed on the Madrid Stock Exchange, specifically those that have partnered with civil society organizations to combat the effects of the COVID-19 pandemic on vulnerable groups in Spain. The results indicate that companies, in collaboration with civil society organizations, have demonstrated a concrete commitment to supporting society and the most vulnerable during the pandemic, especially in four different areas: food, health, social, and technology.

3 Methodology

Considering the characteristics of this work, the research was characterized, in the first place, as qualitative. Knechtel (2014) relates qualitative analysis to subjectivity, and the criteria he considers important to study are: beliefs, values, motivations, social relationships, attitudes, strategies and management models. Gil (2008) points out that qualitative research seeks the systematic explanation of facts that occur in the social context and that are generally related to a multiplicity of variables.

The research is also descriptive. Gil (2008) and Vergara (2016) explain that this type of research aims to describe the characteristics of a given phenomenon, or to establish relationships between variables and determine their nature. According to Severino (2007), the descriptive research, in addition to recording and analyzing the phenomena studied, seeks to identify their causes, and the methodology is indicated in view of the purpose of this research,

that is, to characterize the social and environmental actions of the largest Brazilian companies, the partnerships established and the benefits to society.

Regarding data collection, the research is documentary. This is because we used information publicly available by the companies studied and that has not yet undergone analytical treatment. The thirty largest Brazilian companies were studied, based on net revenue, in millions of Brazilian reais, according to their position in the ranking of the 1000 largest Brazilian companies in 2019, as published in the Valor ranking (2020). The following companies were selected: Petrobrás; JBS; Vale; Raízen; Petrobrás Distribuidora (Vibra); Ultrapar; Cosan; Grupo Carrefour Brasil; GPA; Cervejaria Ambev; Braskem; Marfrig; Cargill; Telefônica Brasil; ADM; Gerdau; Bunge Alimentos; Claro Telecom; FCA – Fiat Chrysler Automobiles; Enel Brasil; BRF; ArcelorMittal Brasil; Shell; CPFL Energia; Copersucar; Neoenergia; Eletrobras; Suzano; Volkswagen and; Via Varejo.

Data were collected on the corporate website of the selected companies, sustainability reports and integrated reports of the same. Based on the research by Branco et al. (2014), Silva Filho et al. (2019), Silva Filho et al. (2021), information was collected on: code of ethics and/or conduct; link on the corporate website to a page on sustainability and/or social responsibility; detailing of projects for sustainability and/or social responsibility; results of sustainability and/or social responsibility projects; press releases and/or articles in magazines and newspapers informing about the company's commitment to sustainability and social responsibility; link to the integrated report and/or sustainability reports; awards for sustainable and/or social and environmental actions and presence in rankings of sustainable companies; and participation in foundations and/or associations dedicated to promoting sustainability and/or social responsibility.

To validate information on social responsibility and sustainability, information was collected on certifications and/or awards that, in some way, validate the projects and programs developed by the companies studied.

The actions taken by companies to minimize the impacts of Covid-19 on Brazilian society were surveyed. The actions evaluated were selected based on the work of Mahmud, Ding and Hasan (2021) and García-Sánchez and García-Sháñez (2020), and are: partnerships with civil society organizations and the public sector; donations of sanitary supplies (hygiene and cleaning); food donation; donation of protective equipment; support for income generation; donation of hospital equipment; support for the construction of hospitals; resources for surveys. All the information was collected from the reading of the corporate website, sustainability reports and integrated reports of the studied companies.

Social responsibility actions can be a means to increase the company's resilience, protect reputation, brand and value creation activities in times of crisis. Thus, Gerwanski, Kordsachia and Velte (2019) state that the material quality of the integrated report can impact the financial result of the business. Among other things, because the integrated report must disclose information on issues that substantially affect the organization's ability to create value in the short, medium, and long term (International Framework, 2021), minimizing the risk of greenwashing. Hence the relevance of the material studied.

4 Results and Discussion

4.1. Communication of social responsibility and sustainability

The analysis of the corporate website revealed that the theme of social responsibility and sustainability is part of the business reality in Brazil. All the companies studied present, on



their corporate website, a link to a page dedicated to sustainability and/or social responsibility. In addition, it was identified the existence of a link to the integrated report or sustainability report, code of ethics and conduct, press releases and articles that show the involvement of companies with sustainability, awards, participation in sustainability rankings, and participation in foundations and/or associations dedicated, among other things, to social and environmental activities as well as certifications recognizing the involvement of the companies studied with responsible environmental and social actions.

Among the companies studied, 24 provide the link to sustainability and/or social responsibility on the homepage of the corporate website. The others provide a link to the page that deals with sustainability and/or corporate social responsibility in sections such as: “The Company”, “About”, “About Us”, “Institutional”, among others. The names of the pages dedicated to sustainability and/or social responsibility are varied, such as, “Society and Environment”, “Sustainability”, “Environmental Responsibility” and “Innovation and Sustainability”. In the case of Raízen, Cervejaria Ambev and CPFL Energia, the companies started to include the acronym ESG (Environmental, Social and Governance) in the link to the page where they present their social, environmental and corporate governance actions, naming them “ESG Agenda”, “Sustainability and ESG” and “ESG at CPFL”, respectively. On the website of the mining company Vale, it was possible to find a link to the company’s ESG portal.

Jost, Kroenke and Hein (2021) and Silva et al. (2021), Karwowski and Raulinajtyś-Grzybekinajtyś (2021) showed that companies with good market performance have better sustainable performance, and that social responsibility actions minimize reputational risks. The reputation gained through social responsibility activities results in positive evaluations by stakeholders. The results seem to indicate that Brazilian companies have a similar perception, explaining the interest in publicizing their initiatives in terms of social responsibility and sustainability.

Examining the pages of the corporate website, sustainability reports it was found that there is a lot of information about social responsibility and sustainability. However, this alone is not an indicator that social and environmental actions are satisfactory. Yu, Luu and Chen (2020), when studying greenwashing in ESG disclosures in the world’s largest companies, ranked Brazilian companies as more likely to engage in greenwashing. Social and environmental actions, if practiced by companies that violate society’s ethical values, are only marketing pieces. In fact, companies can minimize the risks of being singled out as “greenwashers” by showing, in detail, the results of their social and environmental responsibility projects and programs.

Among the companies studied, three make their sustainability reports available only in English and another published the report in Spanish. Silva Filho et al (2019) hypothesize that companies do not make sustainability reports available in Portuguese, because in their perception, Brazilian consumers are not interested in knowing how companies relate to society, nor the benefits provided by their activities and possible costs.

In fact, all selected companies have press clips or journalistic articles on their corporate websites dealing with the company’s involvement with sustainability and social responsibility. This shows that companies seek to validate their social responsibility and sustainability initiatives before society. However, we find that the information in the Press section is not constantly updated. In addition, 29 of the 30 largest companies in Brazil report being recognized through sustainability awards and rankings. This shows the effort of companies to validate their social responsibility and sustainability projects and programs with society.

Another way of recognizing the sustainability of companies is through the composition of the portfolio of the Corporate Sustainability Index of the Brazilian Stock Exchange (ISE B3).

In 2021, Petrobras, Vibra, Cosan, GPA, Marfrig, Telefônica Brasil, BRF, CPFL Energia, Neoenergia, Eletrobras and Suzano were selected to compose the portfolio, a reference for investments in socially responsible companies in Brazil, in addition to inducing companies to adopt the best sustainability practices (B3, [s.d]).

Social responsibility actions are voluntary, do not follow the same standard and are not subject to external auditing. Hence the difficulties for companies to effectively demonstrate their commitment to social responsibility and sustainability, avoiding the so-called greenwashing. In this sense, external recognition is an element that gives more confidence to the social and environmental actions of firms. In view of the above, we found that the companies studied seek to validate their actions in the field of social responsibility through recognition through the awards received, partnerships with associations and civil society organizations, creation of foundations, certification of sustainability reports, among other things.

4.2. Social responsibility actions

Among the 30 largest companies in Brazil, twenty have their own foundations or institutes, through which they carry out, in part or total, their social responsibility actions, as can be seen in Chart 1. In nominal values, mitigating, mandatory and voluntary investments by companies and their foundations exceeded R\$ 1 billion in 2020, disregarding the resources allocated to the fight against Covid-19. Investments in social responsibility predominated in the areas of child and adolescent education, development of territories and communities in which the companies are located, and health and food. On the other hand, areas such as the environment and climate change were not prioritized, which can be explained by the pandemic context.

Chart 1. Social, environmental, educational, cultural and sporting actions and investments by companies, foundations and institutes, linked to the largest companies in Brazil, 2020.

Company	Foundations and/or Institutes	Actions
Petrobras	Not informed	It supports initiatives in four lines of action: Education, Sustainable Economic Development, Ocean and Climate, in addition to cross-cutting themes, such as Human Rights, Innovation and Early Childhood.
JBS	Not informed	“Fazer o Bem Faz Bem” Program carries out the “Solidarity Christmas” action annually with food collection and donations.
Vale	Renova Foundation Vale Foundation Inst. Cultural Vale	1. Repair of damage caused by the collapse of the Fundão dam, in Mariana (MG). 2. Supports projects in the social area (education, health and entrepreneurship). 3. Sponsors projects in the cultural area.
Raízen	Raízen Foundation	It carries out programs that aim to offer education and socio-emotional skills to children and teens: <i>Ativa Infância</i> and, <i>Ativa Juventude</i> programs.
Petrobras Distribuidora (Vibra)	Not Informed	Supports a project that aims to develop creativity and professional training for children and young people through the circus arts school.
Ultrapar	Not Informed	Supports projects aimed at the musical education of young people in socially vulnerable situations. Supports projects in the health sector.
Cosan	Raízen Foundation	Supports local development projects that are the responsibility of each of the subsidiaries. The Raízen Foundation also supports

		projects aimed at children and young people in the areas of education and professional qualification.
Grupo Carrefour Brasil	Carrefour Institute	It operates on the following fronts: insertion into the job market; education for inclusion; and income generation. Supports the Act for Food movement.
GPA	GPA Institute	Actions on the following fronts: awakening work by vocation; encourage mobilizing actions (volunteering); and support institutional projects (E.g. culture and education, for example).
Cervejaria Ambev	Not Informed	Supports projects that promote access to drinking water and social transformation, among other things.
Braskem	Not Informed	Prioritizes investments aimed at sustainable consumption and post-consumption; innovation and sustainable entrepreneurship; and local development.
Marfrig	Marfrig Fazer e Ser Feliz Institute	It offers social, cultural, educational, health, food security and sports assistance for children.
Cargill	Cargill Foundation	Supports projects focused on food (healthy, safe, sustainable and accessible from farm to consumer) developed by third sector organizations.
Telefônica Brasil	Telefônica Vivo Foundation	It supports projects in education, seen as a “pillar of social transformation”.
ADM	Not Informed	Supports projects aimed at financing environmental education activities.
Gerdau	Gerdau Institute	Prioritizes projects to reduce the carbon footprint and combat climate change.
Bunge Alimentos	Bunge Foundation	It supports projects aimed at sustainable territorial development, encourages corporate volunteering to develop recreational and cultural activities in schools, shelters for children and the elderly and community spaces, a program that encourages children and young people to come into contact with books.
Claro Telecom	Claro Institute	They invest in education and citizenship projects, which use technology for social and environmental development, with the mission of connecting people.
FCA – Fiat Chrysler Automobiles	FCA Foundation	It supports projects that focus on empowering people and building resilient communities and qualifying public education through training with elementary school teachers and school administrators.
Enel Brasil	Not Informed	Supports projects on the following fronts: access to energy; economic and social development of communities; and education and support for local communities.
BRF	BRF Institute	Supports initiatives aimed at the sustainable development of the municipalities in which the company is located.
ArcelorMittal Brasil	ArcelorMittal Foundation	It supports projects in the areas of education, culture, social promotion, sport and health, in partnership with public authorities and other institutions, with a focus on training children and adolescents.
Shell	Shell Foundation e Raízen Foundation	It awards teachers who innovate the way of teaching and learning in municipal, state and federal public schools in Rio de Janeiro and Espírito Santo.
CPFL Energia	CPFL Institute	Supports projects to care for young people and humanize and improve public hospitals.
Coopersucar	Not Informed	Supports a program aimed at promoting the training of communities surrounding Coopersucar’s operations.
Neoenergia	Neoenergia Institute	Supports projects in the areas of: training and research; biodiversity and climate change; art and culture; social action; and institutional collaboration.



Elektrobras	Not Informed	Supports socio-environmental projects focusing on quality education, decent work and economic growth.
Suzano	Ecofuturo Institute	It supports programs that aim to professionally develop teams from the Department of Education, school managers and teachers, as well as engage families and communities in the education project for the territory.
Volkswagen	Grupo Volkswagen Foundation	Supports projects in the areas of urban mobility, social mobility and inclusion of people with disabilities.
Via Varejo	Casas Bahia Foundation	It operates on three fronts: youth leadership; social engagement; and promoting entrepreneurship.

Source: elaborated by the authors based on information available in the sustainability reports, integrated report, corporate website, among other things.

It should be noted that among the companies studied, projects and programs aimed at ensuring the involvement of the community in philanthropic actions predominate. Philanthropic actions are those that do not transform reality permanently, such as campaigns for the donation of food and products. Among the 30 largest Brazilian companies, only one company was identified that carried out only philanthropic actions. Indeed, the pandemic context justifies this behavior.

We found that the companies studied disclose, in their sustainability reports and on the corporate website, actions that effectively transform the community in which they are present. However, the results are presented in little detail, representing an important opportunity for improvement. Social responsibility can be a means to differentiate the company in competitive markets. Thus, it is in the company's interest to be green and socially responsible. As demonstrated by Lee, Cruz and Shankar (2018), social responsibility may reduce profits but benefits society with environmentally friendly products. The detailing of project results is a means of informing stakeholders of the initiatives, costs and results of socio-environmental actions, discouraging greenwashing.

Galbreath (2009) and McManus (2008) understand that there must be alignment of social responsibility with the company's competitive strategy, which occurs worldwide. In the case of the companies studied, the articulation between social responsibility and competitive strategy was evident, which can be demonstrated through the dissemination of social responsibility and sustainability reports, integrated reporting, partnerships with civil society organizations and foundations and associations, which transparently organize the actions, investments and results of projects and programs. Indeed, companies disclose a lot of data and seek to be transparent, which shows a willingness to establish a positive relationship with stakeholders.

Nascimento, Prado and Bortoletto (2021) studying the relationship between the pandemic and Covid-19 found that the pandemic context enabled companies to act more effectively in terms of social responsibility, unlike what occurred in the pre-crisis period. They also found that it is not enough for companies to take practical actions in the field of social responsibility, but that there is a need to communicate them, resulting in the valuation of the company. The results of the research corroborate this understanding.

4.3. Support for coping with the pandemic

The results indicate that there was a mobilization of the largest Brazilian companies, together with the government and civil society, to face the negative effects of the Covid-19

pandemic on the economy and society. The companies studied favored initiatives focused mainly on the area of health and food.

Chart 2 shows the actions developed by the largest companies in Brazil to minimize the impacts of Covid-19 on Brazilian society. All 30 companies studied reported actions to combat the pandemic in integrated reports, sustainability reports and/or corporate websites. Only one company did not point out the actions carried out directly in Brazil. However, the company carried out global actions that may have impacted Brazilian society.

Chart 2. Main actions to combat the Covid-19 pandemic

Companies	Donation of hygiene and cleaning kits	Donation of PPE and similar	Donation of tests to detect Covid 19	Support for the construction and expansion of hospitals and/or donation of hospital equipment	Research Resources	Research Resources	Support for income generation
Petrobrás	X	X	X	X	X	X	X
JBS	X	X		X	X	X	X
Vale	X	X	X	X	X	X	X
Raízen	X		X	X		X	
Petrobrás distribuidora (Vibra)	X	X	X			X	
Ultrapar*	X	X		X		X	X
Cosan*	X	X	X	X		X	X
Grupo Carrefour Brasil		X				X	X
GPA	X					X	X
Cervejaria Ambev	X	X		X		X	
Braskem	X	X		X		X	
Marfrig	X			X		X	
Cargill	X					X	
Telefônica Brasil	X	X		X		X	
ADM**					X		
Gerdau	X	X		X		X	
Bunge Alimentos	X	X				X	
Claro Telecom						X	
FCA		X		X			
Enel Brasil		X		X			
BRF	X	X	X	X	X	X	X
ArcelorMittal Brasil	X	X	X	X	X	X	
Shell		X				X	X

Companies	Donation of hygiene and cleaning kits	Donation of PPE and similar	Donation of tests to detect Covid 19	Support for the construction and expansion of hospitals and/or donation of hospital equipment	Research Resources	Research Resources	Support for income generation
CPFL Energia	X	X					
Copersucar	X	X		X		X	
Neoenergia	X	X	X	X		X	
Eletrobras	X	X	X	X		X	X
Suzano	X	X		X	X	X	X
Volkswagen		X	X				X
Via Varejo	X					X	X

Source: elaborated by the authors based on information available in the sustainability reports, integrated report, corporate website, among other things.

*Includes shares of subsidiaries

**Considering the global actions to combat the pandemic

In addition, all companies have entered partnerships with the public sector and/or civil society organizations, to mitigate the effects of Covid 19 on Brazilian society. An example of a partnership was the union of the companies Vale, Petrobras and Raízen, for the donation of medicines to the Ministry of Health, used in the intubation process. Another example was the merger of BRF, Gerdau, Grupo Ultra, Marfrig and Suzano to donate oxygen concentrators in support of the Ministry of Health. Gerdau and Ambev, together with the Israelita Hospital Albert Einstein and the city of São Paulo, joined forces to expand the Moyses Deutsch Municipal Hospital. We also found that there was a donation of hygiene and cleaning kits, personal protective equipment, hospital equipment, food donations, resources for research, and even support for income generation.

Finally, in view of the data observed, we can affirm that the companies studied collaborated in a concrete way to minimize the negative effects of the pandemic on society. In the context of competitive markets, in which, as stated by Santos et al. (2020), companies are increasingly exposed to collective judgment, the actions to confront Covid-19 not only minimized the negative effects of the pandemic, but also contributed to creating a more positive image, and protecting the company's reputation.

Examining Chart 2, we found that there was a multiplicity of initiatives in Brazil to confront Covid-19, as Mahmud, Ding and Hasan (2021) had already found when studying North American companies. Indeed, Brazilian companies have demonstrated their willingness to support society in a difficult time.

5 Conclusion

The pandemic has brought serious social, economic, and health implications. The pandemic context has changed society's expectations regarding the role of companies in facing the crisis. Companies, in turn, responded positively, investing in social responsibility projects

and programs. The results showed that the response of Brazilian companies was in the same direction as that of Spanish and North American companies, with partnerships and support for society and those who need it most. It was possible to observe that in this pandemic moment, philanthropy and community development actions predominated in educational, cultural, sports and public health aspects. In addition, companies seek to show that their business practices are responsible and that they are contributing to a more equitable world. Therefore, the interest in establishing a positive relationship with stakeholders is evident, which is fundamental for reducing risks and business continuity.

We also see the articulation of social responsibility with business strategy. Through social responsibility actions, companies seek to strengthen their relationship with stakeholders, build a positive image, and make social responsibility and sustainability relevant elements in building competitive advantage. The Covid-19 pandemic has provided companies with a favorable scenario for practical actions in the field of social responsibility. The pandemic has shown that companies are able to incorporate social and environmental concerns into the strategic management of the business.

It is necessary to highlight that there are opportunities for improvements in the dissemination of social responsibility projects and programs results. Sometimes there are projects and programs announced, but the results are not published. It may happen that they are in progress, justifying the lack of results. But even in these cases, it is important for companies to inform their ongoing activities.

The results show that Brazilian companies joined the government and civil society to face the negative effects of the Covid-19 pandemic. Resulting in an effective support of the studied companies for the poorest, such as the donation of food and hygiene and cleaning products.

As all empirical investigations, the results of the present study should be considered considering their limitations. Firstly, the analysis of sustainability reports, integrated reports and corporate websites can suffer from subjectivity, although we have defined clear operational criteria and checked the material collected through documentary research several times. Secondly, the results involve a multiplicity of reports prepared from documents that do not have a standardized methodology. Future research should investigate whether different methodologies for presenting social and environmental responsibility actions make it possible to obtain comparable results. As a final reminder, the results may not be generalizable to all types of companies due to sample constraints.

Finally, post-pandemic studies are needed, based on different documents and databases, to evidence the incorporation of social and environmental concern into the business strategy. Additional studies need to be carried out to evaluate the capacity of social responsibility and community development projects and programs to effectively transform the reality of those benefiting from these initiatives.

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