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“Waging War” for Doing Good? The Fortune Global 500’s Framing of Corporate Responses to COVID-19 Pandemic

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Abstract: This study examined corporate social responsibility (CSR) communication and pandemic responses of large corporations across multiple industries in a global context. Specifically, this research (1) described the state of CSR communication during the pandemic, and (2) identified how top global *Fortune 500* corporations framed their COVID-19 pandemic responses as part of their social advocacy. An in-depth content analysis of the corporate communication messages revealed that top global corporations positioned their pandemic responses as an extension of their ongoing CSR commitment, prioritizing their philanthropic responsibilities over the ethical, legal, and economic responsibilities. They often relied on war metaphors, portraying the virus as the “common enemy” and employees as “heroes,” and highlighted their leadership role in the global “fight” against the pandemic as a “partner” of governments, “protector” of employees, and “supporter” of the communities. Analyzing a large data set from a global perspective, this study provides a comprehensive look at the state of CSR communication during the pandemic and demonstrates how corporations as authoritative societal actors help shape the ongoing discourse on the global COVID-19 pandemic. Thus, the study makes several practical and theoretical contributions to sustainability research and our understanding of the evolving relationship between business and society.

Keywords: corporate social responsibility; corporate communication; corporate social activism; pandemic discourse; framing; content analysis



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1. Introduction

Corporate social responsibility (CSR) has become an integral part of contemporary business practices as stakeholders have increasingly expected socially responsible practices from organizations as part of a global push for sustainability in the economic, social, and environmental realms ever since the 1990s [1]. Corporate social advocacy (CSA), defined as corporate organizations taking active public stances regarding controversial social-political issues [2], has recently moved to the top of corporations’ CSR agenda. The COVID-19 pandemic has been a significant shock to our collective systems and an unforeseen catalyst to rebuild trust [3]. Governments, publics, and the media have held corporations responsible for addressing the crisis [4], presenting an opportunity for the business world. As such, corporate social advocacy has become an effective means for many companies to reestablish their organizational legitimacy and rebuild trust in society during this time of uncertainty. The Edelman Trust Barometer global survey revealed a four-point increase in business in the first months of the pandemic [5]. More interestingly, after a year of unprecedented disaster and turbulence resulting from the pandemic and its economic and societal consequences, the same survey conducted in 2021 showed that business was the most trusted among the four types of institutions studied (business, NGOs, government, and the media). Furthermore, business was viewed as the only trusted institution with a 61 percent trust level, and the only institution seen as both “ethical”

and “competent” [5]. Indeed, companies that communicate their purpose and intentions effectively, clearly, and transparently to stakeholders have reaped the benefits.

Grounded in framing theory and corporate social advocacy, this research explores the landscape of corporate social advocacy (CSA) during the COVID-19 global pandemic and assesses how the global pandemic has reshaped the rationale for and scope of CSA in relation to key stakeholders. Using the *Fortune 500* companies list of 2020 as the research sample, this study investigated the current state of CSA communication through an in-depth analysis of CSA communication messages on corporate websites. As such, this research provides one of the most extensive empirical studies of CSA communication during a global pandemic, with more than 32 countries and 45 industries represented in the data sample.

The significance of this study stems from its focus on how *Fortune 500* companies, as authoritative societal actors [6], collectively describe their role and shape the global pandemic discourse in society with the potential to make a positive difference. The findings contribute to our understanding of how these authoritative corporate actors engage on a global pandemic issue and help construct a global pandemic through communicating their commitment to addressing the extensive repercussions of the COVID-19 pandemic. From a broader view, the study offers invaluable insights into the evolving relationship between business and society in the face of a global crisis. The paper begins with a review of the conceptual linkages between CSR and CSA. Next, the role of CSA communication in the process of (re)maintaining legitimacy and (re)building trust have been discussed. The following sections outline the data collection procedures and the methods used to address the research questions and then present the results. The final section discusses the theoretical and practical implications of the study findings for future research and practice in CSR and CSA communication.

2. Literature Review

To lay the groundwork for the study, this section first presents a brief overview of the relevant literature in CSR, focusing on the evolution of the concept through previous decades. Next, the section discusses corporate social advocacy (CSA) and the role of corporate pandemic response communication in building theoretical and practical linkages between CSR and CSA.

2.1. Redefining Corporate Social Responsibility: The Role of Corporate Social Advocacy

Corporate social responsibility (CSR) has been an essential and progressing topic describing the complex relationship between business and society since the 1950s [7]. Numerous definitions of CSR have arisen since then. For example, in one of the earliest books on CSR, *Business and Society: Environment and Responsibility*, CSR was defined as: “the obligation of decision makers to take actions which protect and improve the welfare of society along with their own interests” [8] (p. 89). From this view, CSR has been viewed as policies and practices that business people employ to make sure that society, represented by stakeholders other than shareholders, is considered and protected in their strategies and operations. Based on a “social contract” that concerns the legitimacy of a business, the public does have a sense that businesses will “give back,” and this constitutes the “expectation” aspect of the responsibility [8]. From this perspective, the public has consented to surrender some of their freedoms and to submit to the authority (to the decision-maker) to protect their remaining rights or to maintain social order.

The *Pyramid of CSR* has become one of the most commonly used frameworks of CSR in the literature and practice for several decades, consolidating different CSR rationales and expectations into a uniform model [9]. The original definition of the CSR pyramid included four domains: the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations [9,10]. The four-part CSR definition forms a conceptual framework that includes the economic, legal, ethical, and philanthropic or discretionary expectations that society places on businesses at a given point in time. In terms of under-

standing each type of responsibility, it could be said that the economic responsibility is “required” of business by society; the legal responsibility is also “required” of business by society; the ethical responsibility is “expected” of business by society; the philanthropic responsibility is “expected/desired” of business by society [9,10]. Extending the original four domains of corporate social responsibility and Pyramid of CSR, an alternative approach to conceptualizing CSR was proposed [11]. In this proposed model, a three-domain approach is presented, in which the three core domains of economic, legal, and ethical responsibilities are depicted in a Venn framework. The Venn framework yields seven CSR categories resulting from the overlap of the three core domains. In this approach, the philanthropic category is subsumed under the ethical and/or economic domains, reflecting the possible differing motivations for philanthropic activities. By using a Venn diagram instead of a hierarchical pyramid, the new model highlighted that “none of the three CSR domains (i.e., economic, legal, or ethical) is *prima facie* more important or significant relative to the others” [11] (p. 508). As such, this reconceptualization of CSR notes the economic motives of corporate activities and emphasizes the overlapping nature of the domains. Later, Carroll (2016) reported that, as time passes, what precisely each of the four domains in the original Pyramid of CSR means may change or evolve [12].

Over the past few decades, the concept of CSR has expanded from its perception as philanthropic actions to the systematic corporate activities and intensive interaction with stakeholders based on social, economic, and environmental interests aimed at long-term, sustainable economic development, and public welfare aligned with sustainable development goals (SDGs) [13]. With the rapid spread of the COVID-19 virus worldwide, companies have faced the challenge of actively shaping a new societal environment alongside governments and civil society actors. For example, Washington state partnered with Starbucks, Microsoft, and Costco to distribute the COVID-19 vaccines effectively [14]. Starbucks lent its expertise in moving people through lines quickly to help make the administration of vaccines more efficient; Microsoft used their campus to help administer shots; Costco assisted with the delivery of vaccines to pharmacies. Against this backdrop of the pandemic, the link between CSR and corporate social advocacy has amplified and undergone continuing reappraisal and redefinition.

2.2. Corporate Social Advocacy and Corporate Pandemic Response Communication

Corporate social advocacy (CSA) goes beyond corporate social responsibility (CSR) in several ways. CSR is a portfolio of good work that a company undertakes and subsequently discloses. It is often non-controversial. CSA refers to an organization making a public statement or taking a public stance on social-political issues [2]. These stances could be planned, as in the formal output of communication; the outcome is the perception by the public that the organization is linked in some way with the social issue [15]. In other words, CSA occurs when a company puts its reputation, not just its time or resources, on the line. This involves lending its voice to a controversial social cause or movement that is often removed from the products or services it provides. For example, CSA might occur in corporations that require their employees’ vaccinations, which has become a controversial issue, as it may be viewed as an invasion of privacy and a move to control employees’ lives. CSA could result in a financial impact, either positive or adverse, on the business. Therefore, there is an essential emphasis on financial outcomes for the organization [16]. Corporations often allocate budgets to support relevant advocacy groups. Although financial support of advocacy groups is not a necessary construct of CSA, the two are often linked. CSA is worth further analysis in corporate social responsibility scholarship as the engagement in the social-political issues is controversial and serves to isolate organizational stakeholders, while simultaneously attracting activist groups potentially.

CSA entails businesses focusing on societal and community interests and highlighting them through communication efforts. “The act of advocacy to empower weaker sectors of society is not limited to helping people to access information, nor to giving them tools to reach out to decision-makers. The underlying function of advocacy is often “to enhance the

self-respect of weaker communities, to improve their self-confidence, constitute integrity and promote mutual trust: all essential ingredients to develop a healthy community" [17] (p. 2052). Corporations have quickly become an essential part of shaping the pandemic discourse through their corporate advocacy, from the beginning, with their "stay home" focused communication messages and, currently, with their corporate support for governments' vaccination policies, which some may consider an encroachment on civil liberties. Additionally, the issues of diversity, equity, and inclusion (DEI) have become a significant component of the conversation due to the impact of magnified health disparities with the ongoing disproportionate loss of lives of people of color combined with racial and ethnic injustices [18]. At the intersection of the pandemic, the government policies and racial justice and equity concerns, corporations emerged as authoritative actors and became part of the public discourse through their CSA messages. In order to unpack the characteristics of this evolving discourse, this study uses framing theory to understand better how corporations describe their commitment to tackling not only economic but also social, political, and environmental consequences of the COVID-19 pandemic.

3. Theoretical Framework: Framing the COVID-19 Pandemic Discourse

This paper draws upon the prominent framing theory to lay a foundation for theory building in pandemic communication in public relations. Sociologist Erving Goffman (1974) introduced a theory of frame analysis to explain how individuals learn routinely to make sense of their social world. In his definition, a *frame* is a specific set of expectations used to make sense of a social situation [19]. Drawing upon previous research, framing is defined as "selecting and highlighting some facets of events or issues and making connections among them so as to promote a particular interpretation, evaluation, and/or solution" [20] (p. 52). A frame is a central organizing idea for communication messages that supplies a context and suggests the issue through selection, emphasis, exclusion, and elaboration. Moreover, frames can promote a particular interpretation through bundling key concepts, stock phrases, and conventional images to reinforce common ways of communicating issues. Frames can be potent in controversial social or political issues because they gradually become the traditional or widely accepted way to understand and treat them. Given that message frames impact information seeking and processing in the context of CSR communication [21], this theory is particularly apt for studying how corporations as social actors frame their responses to the pandemic and commitment to corporate social advocacy during times of uncertainty.

Framing works by highlighting some parts of the message to make them more salient. Four places are present in framing a communication process: the communicator, the text, the receiver, and the culture [22]. Accordingly, the communicator consciously or unconsciously utilizes frames in the text by including or excluding ideas based on their belief systems. Applying this to the context of a global pandemic, a corporate actor selects ideas that reflect specific values or interests. The frames appear in the text, for example, policy statements or media reports, as particular keywords, metaphors, concepts, symbols, and visual images. By emphasizing these phrases or images, corporations build frames reinforcing clusters of facts or judgments about corporate political activity. Words and images that make up the frame can be distinguished from the rest of the content by their capacity to stimulate support of, or opposition to, the sides in a political conflict [22].

Framing theory provides a valuable framework to study strategic framing, specifically in the context of the COVID-19 pandemic. Strategic framing involves the purposeful use of framing techniques by rhetors, social advocates, and public relations professionals to advance a specific meaning and to focus audience attention on particular portions of a message or aspects of a topic [23]. One essential form of COVID-19 communication is through corporate websites. Companies use instrumental ways to communicate their responses to the pandemic on their websites. Indeed, corporate websites are the primary means of communication with key stakeholders such as employees [24,25]. As such, the following research questions guide this study on how corporations communicate about

their CSR commitment during the COVID-19 pandemic and how they rationalize their responses to the pandemic as part of their corporate social advocacy.

Research Questions

Through the research questions, we sought to understand the current state of corporate CSR communication and corporate social advocacy, as well as to identify the frames and themes in the corporate pandemic response discourse, and to identify the ways in which corporations, as global social actors, justify their COVID-19 responses to stakeholders as part of their CSA efforts.

RQ1: What is the state of corporate CSR communication during the global COVID-19 pandemic?

RQ2: How do Fortune 500 corporations frame their corporate pandemic response in relation to their CSR commitment?

4. Materials and Methods

To address the research questions of this study, we used a purposive sample of 500 corporations in the 2020 *U.S. Fortune 500* list. After analyzing the websites of all 500 corporations on the list, we constructed a study sample that included CSR communication and COVID-19 response messages ($n = 458$), as 22 of the corporate websites were not accessible. It is worth noting that all of these inaccessible companies were from the Democratic Republic of China, and an additional 20 Chinese companies on the list did not include any kind of CSR-related information. To study how corporations framed COVID-19 responses and engaged in corporate advocacy, we specifically focused on their CSR communication and COVID-19-response rationale statements.

In this study, pandemic response rationale statements are defined as the introductory public statements that corporations use to describe what they consider to be their role and responsibilities in addressing the global pandemic and the justification for those activities [25]. We chose this sample because *Fortune 500* companies are authoritative actors; their communicative practices are often mimicked by other organizations [26] and have been influential in co-creating the public discourse on the pandemic.

This study utilized a set of quantitative and qualitative content analyses to systematically examine CSR communication and corporate advocacy for COVID-19 pandemic responses on corporate websites [27]. Content analysis helps researchers “identify patterns, themes, biases, and meanings” [28] (p. 304). Corporate advocacy for the pandemic responses analyzed in this study ranged in length from one paragraph to several pages. Framing theory was employed in the analysis to identify the patterns, themes, and frames presented within the narrative constructs [20,23]. The research team closely scrutinized and analyzed each corporate website in the list for their CSR communication messages and description of their pandemic response activities. The corporate websites were accessed between May and September 2021.

Data Collection and Coding Procedures

The research team constructed a study sample from the *Fortune Global 500 Company List* for 2020 (<https://fortune.com/global500/2020/search/>, accessed on 10 October 2021). The coding process included three phases. First, the research team constructed a study sample collecting data on company information, including the research team coded for: (a) company name, (b) country of origin, (c) revenues, (d) industry type, (e) years in the *Fortune 500* list (maximum duration being 26 since the beginning of the list), and (f) link of the company’s website. Second, the researchers manually searched through the corporate website of each company for CSR-related communication messages and coded this data. Specifically, each company in the list was further coded for (a) where the CSR info was located on its corporate website, (b) what the CSR webpage of the company was called, (c) CSR webpage link, (d) CSR rationale statement copied and pasted from its webpage,

and (e) presence of 2020 CSR report. Finally, in the third phase, the researchers searched for COVID-19 response messages on the corporate websites, manually using keyword searches, including “COVID-19,” “CORONAVIRUS,” “pandemic,” and extracted any pandemic related communication on the corporate websites. Further, researchers identified where these messages were located on the web pages, such as whether they could be reached directly via a link on the homepage or placed under the social responsibility webpage. The study sample was analyzed line-by-line to develop a working schema. Then, the categories were modified and refined based on the subsequent review [27], identifying the words, phrases, and themes that corporations used to explain their activities in response to the pandemic and their corporate advocacy.

5. Results

The research questions guiding this study help us to understand how corporations communicate their response to the global pandemic to stakeholders as part of their corporate social responsibility and corporate advocacy efforts. The findings of this study suggest that a corporate consensus seems to have developed regarding the scope of corporate responses to COVID-19 and the rationale for their involvement. Furthermore, our findings indicate patterns of corporate advocacy on the pandemic and corporate response communication in terms of beneficiaries and types of responses. The following section provides a brief descriptive analysis of the study sample.

5.1. CSR Communication during the Pandemic

5.1.1. Companies by Country

An analysis of the *Fortune 500* global companies by country suggests a new direction in terms of geographic presence. China had the highest number of companies on the list with 124, closely followed by the U.S with 121 companies. Japan is the third country on the list with 51 companies, France 31, Germany 27, UK 22, Switzerland 14, South Korea with 14, Canada with 13, and, lastly, the Netherlands with 12 companies. For the first time in its history, there were more *Fortune 500* companies from China than the United States.

5.1.2. Companies by Industry

The top ten industries on the *Fortune 500* 2020 list were as follows; Insurance: Health Care and Property (n = 61, 12 percent), Banks: Commercial and Savings (n = 50, 10 percent), Motor Vehicles and Parts (n = 34, 6.8 percent), Petroleum Refining (n = 29, 5.8 percent), Mining and Crude Oil Production (n = 23, 4.6 percent), Electronics and Electrical Equipments (n = 22, 4.4 percent), Food and Drug Stores (n = 20, 4 percent), Trading (n = 18, 3.6 percent), Metals (n = 18, 3.6 percent), and, lastly, Food Products and Beverages (n = 17, 3.4 percent). The Insurance: Health Care and Property includes Insurance: Life and Health, Insurance: Property and Casualty, and Healthcare: Insurance and Managed Care categories. In addition, the industries Food Production, Food Consumer Products and Beverages were combined in the Food Products and Beverages category.

5.1.3. Companies by CSR Placement

It is important to note that, out of the 500 companies analyzed, 22 of the companies' websites could not be accessed; 20 companies did not include any kind of CSR information (total 42 with no CSR info, making up 8.4 percent of the total sample), bringing our sample size down to 458 companies. When we analyzed where the CSR-related information was located on the corporate websites, we realized that three-fifths of the *Fortune 500* (N = 302, almost 66 percent) placed their CSR information on their main menu at the top of the homepage as a separate link and made it easily accessible to visitors. Although these CSR links may have different titles, such as sustainability, corporate social responsibility, impact, etc., it is clear from this central placement that CSR plays a key role in corporate communications. Another 47 (9.4 percent) of the websites placed their CSR related information again at the main menu, but under the “About Us” link; 22 (4.4 percent) placed it

under the “Company” link, both of which require two clicks to reach the CSR pages. Some other companies placed CSR information at the footer (bottom) of their websites. While only eight put direct links for CSR at the footer, 25 (5 percent) placed it under the “About Us” link, and 12 (2.4 percent) placed it under the “Company” link at the footer on the homepage. These are all accessible with two clicks. On the other hand, 15 of the companies (approximately 3 percent) require three clicks to identify CSR information, placing it at the main menu under the dropdown about us, under another title such as Corporate/Company information, or Media and Reporting, or Sustainability, Impact, Values, etc. Table 1 presents a list of where CSR information is located on the Fortune 500 websites.

Table 1. Where is CSR Info Located on Website.

Where is CSR Info Located	n	%
At the main menu	302	65.9%
At the main menu, under the dropdown “About Us”	47	9.4%
At the footer of the homepage, under “About Us”	25	5%
At the main menu, under the dropdown “Company”	22	4.4%
At the footer of the homepage, under “Company”	12	2.4%
At the main menu, under the dropdown “Investors”	8	1.6%
At the main menu, under the dropdown “About Us”, under “Sustainability/Impact/Values”	8	1.6%
At the footer of the homepage	8	1.6%
At the main menu, under the dropdown “Who are we”	7	1.4%
At the main menu, under the dropdown “About Us”, under “Corporate/Company Info”	6	1.2%
At the main menu, under the dropdown “Reports or Publications”	5	1%
Under the dropdown “News and Media Center”	3	0.6%
At the main menu, under the dropdown “About Us”, under “Media and Reporting”	3	0.6%
At the footer of the homepage, under “Work with Us or Contact Us”	2	0.4%
<i>Total</i>	458	100%
CSR Info Not Accessible	n	
Website not accessible	22	
No CSR Info available	20	
<i>Total</i>	42 of 500	

5.1.4. Analysis of Corporations by CSR Titles

When we examined how companies referred to their CSR initiatives, we realized that *Sustainability* was preferred the most, with 222 companies (48.5 percent) out of 458 companies in the sample using this term, followed by 164 companies (35.8 percent) preferring *Corporate Social Responsibility* (or *Social Responsibility*). The remaining 34 (7.4 percent) companies used the term *ESG—Environment, Society, and Governance*. Corporate Citizenship, Commitments, Impact, Community, Social, Value, Diversity and Inclusion, Transparency and Accountability, Public Welfare, Our Purpose, Our Philanthropy, Stewardship, our Principles, our DNA, and Corporate Philosophy were some other terms used to describe the CSR initiatives of the largest companies in the world; however, since only one or two companies preferred to use these

different terms, they were not reported separately. Figure 1 and Table 2 below present a list of CSR titles most commonly used by *Fortune Global 500* companies.

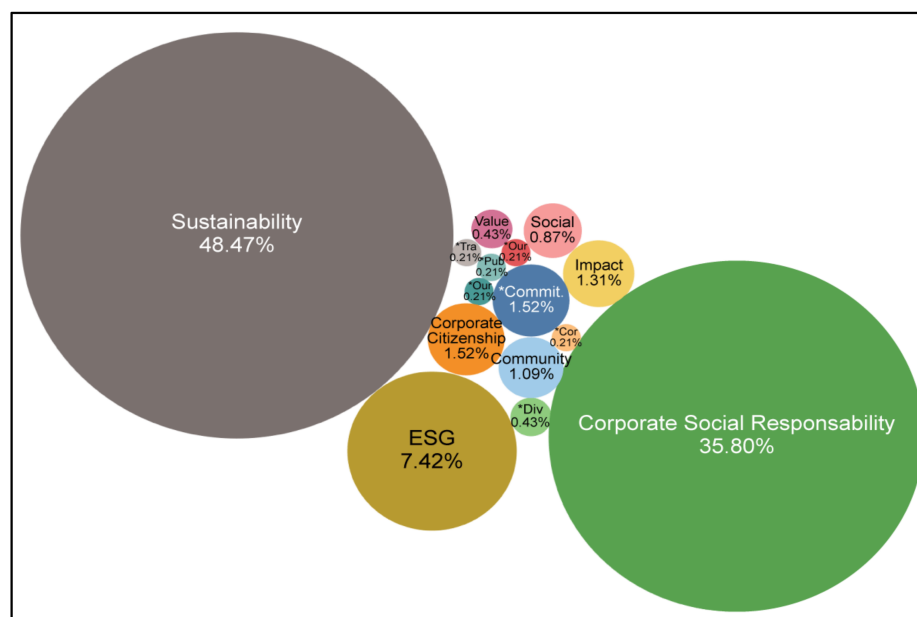


Figure 1. Most commonly used CSR Titles on the *Fortune 500* corporate websites. * Commitments; Transparency and Accountability; Our Philosophy; Our Philanthropy; Corporate Philosophy; Diversity and Inclusion; Public Welfare. Website not accessible and n/a not included.

Table 2. Commonly Used Titles for CSR Pages.

What is CSR Page Titled	n	%
Sustainability	222	48.47%
Corporate Social Responsibility	164	35.81%
ESG	34	7.42%
Corporate Citizenship	7	1.53%
Commitments	7	1.53%
Impact	6	1.31%
Community	5	1.09%
Social	4	0.87%
Value	2	0.44%
Diversity and Inclusion	2	0.44%
Transparency and Accountability	1	0.22%
Public Welfare	1	0.22%
Our Purpose	1	0.22%
Our Philanthropy	1	0.22%
Corporate Philosophy	1	0.22%
Total	458	100%
CSR Page Not Accessible	n	
Website not accessible	22	
n/a	20	
Total	42 of 500	

5.1.5. CSR Annual Reports

The researchers also analyzed if companies had published their 2020 CSR annual reports in 2020, as it was a year of instability and turmoil for many companies. Not surprisingly, 325 out of 500 companies, a significant 65 percent, included their 2020 (or even 2021) CSR reports on their websites. Further, 66 companies (14.4 percent) had a CSR

report, but from the year 2019 or earlier, and did not publish their 2020 reports yet. On the other hand, a surprising 67 companies (14.6 percent) had never shared a CSR annual report, which was unexpected from companies with such a large scale. Table 3 below presents a list of CSR report availability on Fortune 500 websites.

Table 3. CSR Report Availability by 2020.

CSR Report Availability	n	%
Yes	325	70.9%
Doesn't exist	67	14.6%
Not up-to-date	66	14.4%
Total	458	100%
CSR Page Not Accessible	n	
Website not accessible	22	
n/a	20	
Total	42 of 500	

5.2. COVID-19 Pandemic Related Information: Placement and Content

The rest of the analysis specifically focused on corporate pandemic response communication and how corporations frame their corporate social advocacy on the global pandemic. As 22 of the companies' websites could not be accessed, the total number of companies included in the analysis was 478. An interesting finding was that 171 (35.7 percent) of the companies examined did not have any kind of reference to COVID-19, even after a search via the website's search engine, which was a bit surprising, as they simply acting as if the pandemic that affected the whole world did not happen. Of these 171, 78 were Chinese companies, 25 were US companies, while 13 were from Japan and 10 were from South Korea. The total number of Asian companies not mentioning COVID-19 at all on their websites was 101 of 171, totaling almost 60 percent. It could be argued that Asian companies avoided using direct references to the pandemic on their website communication. On a similar note, 24 companies (5 percent) included the word COVID-19 or pandemic on their websites; however, it was used merely to refer to the pandemic as a context. For example, they included statements such as "as the pandemic has shown us", or "as a consequence of the financial turmoil brought about by COVID-19," etc. Looking closely at how the companies from the Global South communicated their pandemic responses, more specifically the ones from South America, the findings revealed that there were seven companies from Brazil and four from Mexico, totaling a mere 11 companies on the Global *Fortune 500* list. Of these 11 North and South American companies, only three of them included COVID-19-related information on their websites. The response communication focused on how they were able to maintain their operations during the pandemic and their philanthropic giving to "minimize" the impacts of the virus on the society. For example, Vale, a mining, energy, and logistics company from Brazil, launched a challenge in Brazil "to expand solutions against COVID-19 including Risk Monitoring and Prevention, Classification and Diagnosis, Patient Monitoring and Intensive Care." Some of the winning projects included face shields, purification kits and sanitizers, mass testing, and an online therapy platform. (<http://www.vale.com/EN/sustainability/Pages/covid-19-challenge.aspx>, accessed on 10 October 2021).

While the remaining 207 (43.3 percent) of the companies' COVID-19-related information could be accessed either via the homepage or via a search on the embedded search engine of the website, the remaining 76 (15.7 percent) placed COVID-19-related initiatives of the company under their CSR pages. Table 4 presents the COVID-19 mentions in the CSR communications on Fortune 500 websites.

Table 4. COVID Mentioned in CSR.

COVID Mentioned in CSR	n	%
When searched for	207	43.3%
None	171	35.7%
Under CSR	76	15.8%
Context Only	24	5.2%
Website not accessible	22	
Total	478	100%

5.3. Framing the Corporate Pandemic Discourse: Content Analysis

We were interested in the 76 companies in the sample that described their COVID-19 responses under their CSR webpages, as this reveals the link between CSR and corporate pandemic advocacy. Of the 76 companies that communicated their pandemic responses as part of their CSR commitment, 30 (40%) were US companies, followed by ten Chinese, nine Japanese, and six British companies (see Appendix A). When we analyzed which industries these companies belonged to, we realized that the distribution was not very significant and, in fact, was quite similar compared to that of the top 500 list, with ten Insurance companies (13 percent), eight Banks (10 percent), six Telecommunications companies (8 percent), six Motor Vehicles and Parts companies (8 percent), and four Pharmaceutical companies (5 percent). When we examined how many years these companies had been placed on the *Fortune 500* list, we found out that 32 (42 percent) were on the list since the beginning of this list (26 years), and a total of 43 companies out of 76, making up 54 percent, had been on the list for more than twenty years. This finding suggests that, based on their tenure, these companies had been established as authorities, setting examples for other companies.

The research question sought to understand how top global corporations framed their rationales for their corporate responses to COVID-19 (why) and how they positioned their involvement as part of their corporate social advocacy. The majority of the companies in the sample (72%) provided a rationale statement for their pandemic responses. For example, Softbank Group Corp., a Japanese multinational conglomerate holding company headquartered in Tokyo, described its COVID-19 responses under their “Sustainability” efforts. Noting that “the spread of the new coronavirus has had a major impact on our lives and our economy.” The company described their pandemic responses in two categories: (1) *Initiatives for Society* and (2) *Initiatives for Employees*. The *Initiatives for Society* includes philanthropic activities and donations such as establishing PCR testing centers and providing personal equipment. Initiatives for Employees mainly included switching to telework (<https://group.softbank/en/sustainability/covid>, accessed on 10 October 2021).

The findings revealed that the community and employees were at the center of corporate pandemic response messages in relation to CSR. The primary approach to how corporations framed their pandemic responses in this context was as a “partner” or “ally” in this global “fight” against the pandemic. Further, corporations described themselves as a “protector” of employees and “supporters” of the communities where they live and work. CEOs, as leaders, were at the front of this communication and they stressed that they had “resources” and “competencies” to fight against the impacts and they were “adaptive” and “resilient.” For example, Amazon CEO Jeff Bezos framed its pandemic response as a catalyst to enact even more ambitious sustainable goals.

This is the start of a defining and decisive decade. The COVID-19 pandemic took millions of lives and dramatically impacted our families, our customers, our employees, and our global value chain. However, it also brought about a moment of pause and an opportunity to reconsider the resiliency of both humankind and our planet, making it clear how interconnected and interdependent we all are. By keeping the past year’s learnings in mind, we can successfully address the community-societal shifts, avoid the worst impacts of climate change, and meet the Sustainable Development Goals. <https://sustainability.aboutamazon.com/?> accessed on 10 October 2021.

Along those lines, AXA CEO Thomas Buberl noted: “I am extremely thankful to all our employees and partners who, in an unprecedented situation, through their actions and commitment have enabled AXA to fulfill its role of responsible actor in society, providing invaluable support to those on the front lines of this effort to fight the virus. This crisis confirms more than ever the importance of our role, which is to protect what really matters to society” (<https://www.axa.com/en/page/covid-19-axa-s-solidarity-response>, accessed on 10 October 2021).

Companies framed the pandemic as a major challenge to communities. CSR communication and advocacy in this context highlighted the importance of corporate responsibility for “protecting and supporting” the communities where companies “work and live” during this difficult time. The strategic cross-sector collaborations initiated by the companies were at the center of this communication. As an example, the State Bank of India communicated their healthcare programme initiative, India Health Alliance, collaborating with local NGOs to combat the COVID-19 healthcare pandemic, “providing comprehensive primary healthcare and optimum nutrition to the vulnerable population, promoting innovative finance, as well as promoting innovations and cutting-edge technologies” to strengthen India’s healthcare system (<https://www.sbifoundation.in/focus-area-detail/covid-19-relief-response>, accessed on 10 October 2021).

In the United States, the Ford Company’s CEO noted: “2020 was a year like no other, as the COVID-19 pandemic brought unprecedented disruption and hardship that made the work we do to strengthen communities more vital than ever.” Exor Group, a holding company in the Netherlands, emphasized the importance of their commitment to the community: “As the global pandemic spread, protecting the health and safety of our people and the communities in which we work was an urgent priority.” Most of the CSR communication focused on the community as a response to the pandemic, including philanthropic activities such as donating masks or hand sanitizers. Taking a generic approach, Costco described its philanthropic actions as a response to the pandemic:

“In FY20, we donated and/or provided at cost hospitals and government agencies with masks, hand sanitizers, surface wipes, gloves and personal care items to help them respond to COVID-19.”

Similarly, Exxon Mobil emphasized “adaptability” during the pandemic era and highlighted how they were able to provide help to the community using their resources.

“That adaptability was critically important in responding to the COVID-19 global pandemic. I am proud of the way our company and our people delivered assistance to governments, health care personnel, and first responders around the world while safely providing an uninterrupted supply of vital energy products. We boosted production of isopropyl alcohol, the key ingredient in hand sanitizer, and polypropylene, critical for the manufacture of medical masks and surgical gowns. One of our U.S. manufacturing facilities even temporarily reconfigured its operations to directly manufacture hand sanitizer to meet increased demand.” <https://corporate.exxonmobil.com/News/Newsroom/Publications-and-reporting>, accessed on 10 October 2021.

In the retail pharmacy, grounded in their four pillars—“Healthy People, Healthy Business, Healthy Community and Healthy Planet,” CVS emphasized their resources to help communities:

“As the pandemic continues to threaten the health of millions of Americans, we are stepping up to provide our unmatched services and expertise when it matters and for those who need it most. Located within 10 miles of 85 percent of the US population, through our local touch points, we continue to accelerate our progress in creating a health system that is more accessible and easier to navigate—especially for at-risk populations. Over this last year, we established ourselves as the largest private provider of COVID-19 diagnostic testing services in the US, and we will continue to play a central role in helping to combat this virus and its impacts as a trusted and accessible provider of COVID-19 vaccines.” <https://cvshealth.com/social-responsibility>, accessed on 10 October 2021.

In addition to the community, employees were at the center of corporate pandemic discourse. From a patriarchal approach, companies framed their role as “protectors” of their employees during this difficult time. Rather than communicating a business rationale for employee responsibility (such as Trafigura: “Long term business success is built on a highly skilled and productive workforce.”), most companies emphasized “protecting employees” as a “good citizen” and “responsible thing to do.” Nevertheless, although the majority of the companies in the sample mentioned “protecting employees” in their pandemic response communication, only a few of them actually spelled out their specific actions such as flexible working hours, childcare support, and mental and health wellbeing support. This line of discourse focused on work-life balance. For example, Prudential Financial Inc., an American company providing insurance, investment management, explained:

“Throughout the COVID-19 pandemic, Prudential has taken extensive steps to care for the health and safety of our teammates, including expanding and enhancing employee benefits and resources such as free mental health resources for employees and family members, online wellness resources, and child and dependent care benefits.”

Allianz, a German multinational financial services company, discussed their “support” for employees suffering from mental and health issues and claimed that “topics like well-being, safety and mental health, teleworking and work-life balance have become priorities.” Another German company, Deutsche Bank, developed a campaign called #notalone, highlighting the impact of COVID-19 on the mental health of employees.

To summarize, the companies in the sample framed their COVID-19 responses as part of their corporate responsibility, prioritizing their employees and the wellbeing of the communities in which they live and work. Emphasizing their leadership role, companies communicated their cross-sector initiatives along with governments and local NGOs to address the ramifications of the pandemic in the communities. From a patriarchal approach, companies emphasized “protecting employees” as a “responsible thing to do.” The frames emerging from the pandemic response communication highlighted corporations as an “ally” or a “partner” in the global “fight” against the pandemic. The CSR activities as a response to the pandemic mainly included philanthropic activities (e.g., donations, free services). Companies also emphasized their role and responsibility for communities alongside the governments to provide healthcare solutions.

6. Discussion

“In the next . . . pandemic, be it now or in the future, be the virus mild or virulent, the single most important weapon against the disease will be a vaccine. The second most important thing will be communication.”—John M. Barry, author of *The Great Influenza: The Epic Story of the Deadliest Plague in History*.

This research describes the current state of CSR communication and identifies how top global *Fortune 500* corporations collectively framed their COVID-19 pandemic responses as part of their corporate social advocacy. An in-depth content analysis of the corporate communication messages revealed that top global corporations positioned their pandemic responses as an extension of their ongoing CSR commitment. Corporations gave primacy to the philanthropic responsibilities over the ethical, legal, and economic responsibilities; they assumed a leadership role in the global fight against the COVID-19 pandemic. Analyzing a large data set from a global perspective, this study provided a comprehensive insight into how a disruptive global health crisis impacted the state of CSR communication and demonstrated how corporations as authoritative societal actors help to shape the ongoing discourse on the global COVID-19 pandemic. As such, the study made several practical and theoretical contributions to sustainability research and our understanding of the evolving relationship between business and society.

Moving beyond the business and stakeholder approaches to CSR, today, corporations have commitments to society at large; the multivocal nature of society, not the corporation, determines what is right and proper [29]. From this societal perspective, CSR helps businesses earn their “license to operate” from civil society and prosper and survive in the long

term [30]. The findings from this study suggest that the concept of CSR has provided an overarching umbrella for corporations to orchestrate their responses to the global COVID-19 pandemic. The majority of the *Fortune 500* global corporations in the sample (76 percent) placed their pandemic response messages under their CSR pages and positioned their pandemic response as an extension of their existing CSR commitment. CSR is generally understood as encompassing economic, legal, and ethical responsibilities and discretionary and philanthropic activities that society demands from corporations [10]. However, during the pandemic, corporations went beyond their traditional CSR expectations to assume the leadership role in addressing a global crisis and creating social change. Corporations quickly adapted to the new environment and have risen to the challenge of fighting against the pandemic's ramifications alongside other societal actors. As the public was losing trust in governments during the pandemic [5], companies framed themselves as *the* "trustable ally" through their corporate social advocacy and by addressing the challenges of the pandemic at the local, national, and global levels.

The findings showed that top global corporations framed their COVID-19 responses as a "partner" or "ally" in this global "fight" against the ramifications of the pandemic. Giving salience to employees and the communities among other stakeholder groups, corporations described themselves as a "protector" of employees and as "supporters" of the communities where they live and work. In this context, corporate responses to the COVID-19 pandemic can be characterized as enlightened self-interest and proactive change [31], which blurs the lines between corporate social responsibility and corporate social advocacy. Accordingly, at the enlightened self-interest level, companies use social responsibility programs as a strategic means to communicate to the market that they are better than their competitors in order to obtain long-term profitability. At the proactive change level, companies use the company's assets to improve society independently of the direct benefits to the company and take positions far beyond the requirements of the law. The analysis here revealed that the level of support and help communicated on the corporate website ranged from philanthropic donations for the community (e.g., masks, ventilators, hand sanitizers), flexible work from home arrangements for employees, and support for employees' mental well-being. The analysis showed that CEOs as top leaders were the primary communicators of these messages, as employees turned to them for information, guidance, assurance, and support during this time of chaos and uncertainty. Focusing on empathy and flexibility, company leaders shared messages of "we are all in this together." For example, Microsoft CEO Satya Nadella shared this message: "Like many of you, there have been times over the past weeks where it has felt overwhelming and all-encompassing for me. I worry about the health and safety of my family, my co-workers, and friends. My wife and I worry for her aging parents, who are far away from us in India."

On the other hand, several companies framed the controversy of having employees work during the pandemic as their responsibility to "serve" society rather than make profits. For example, JBS, from Brazil, the largest meat processing company in the world, mentioned how they "maintain their operations working with all the care and thoughtfulness to help feed the population in a moment it needs the most." Amazon also framed their employees working in the fulfillment centers as "essential workers" to meet customers' needs and failed to offer paid sick leave, prompting a series of employee protests and public petitions [32]. The corporate responses to the pandemic present a unique case where public interest, proactive social change, and advocacy levels co-exist. Findings from this study suggest that the COVID-19 pandemic pushed businesses to take a leadership role in protecting their employees, customers, suppliers, and the community at large with amplified attention to employees and the communities.

Corporations engage in dialogic communication [33] to implement socially responsible policies and actions to meet societal expectations. Through communication, corporations "shape the grounds for discussing social and political issues of the day" [34] (p. 233) and inform their stakeholders about their CSR commitments and priorities [25], as well as their organization identity [35]. Thus, CSR communication offers a viable tool for corporations to

join the public discourse and to present their legitimacy claims. Indeed, corporations are one of the most influential societal actors that can shape discourse in the public sphere [6]. Along with other societal actors such as government agencies and NGOs, corporations contribute to constructing a public discourse on the COVID-19 pandemic. The findings of this study suggest that a collective “corporate pandemic response discourse” has been constructed by the top global companies. This aligns with the organizational isomorphism literature, specifically with mimetic isomorphism, where companies mimic common CSR practices to increase stakeholder support, especially during times of high uncertainty [36]. In particular, the corporate pandemic discourse was recognizable and usable by other organizations, was highly structured, similar to mission statements, and included statements about the corporation’s legitimacy. For example, top global companies in the sample highly relied on the war frame, “fighting” or “combatting” against the novel coronavirus pandemic that swept the globe. In their pandemic response communication, companies emphasized how they faced unprecedented challenges to adjust to the disruptive and rapid changes, to navigate new environments, and to sustain business operations, while they also needed to “protect” their employees and to address their needs such as mental health and safety. They depicted themselves as “leaders” initiating cross-sector partnerships and government collaborations to manage the social, political, economic, and psychological ramifications of the pandemic in the communities. However, it is essential to note that this “one size fits all” approach to CSR communication is likely to trigger the “dark side” of CSR, resulting in unintended or negative outcomes [37].

The findings of this study had significant theoretical implications for the study of CSR and CSA communication. Since the 1950s, CSR has evolved from the primitive understanding of patriarchal corporate giving to corporate strategic involvement with every facet of our society. Today, strategic CSR is considered a “win-win” situation that creates “shared value” for both society and corporations [38]. The findings also revealed that corporate philanthropy and giving have, remarkably, become a prevalent form of CSR activities during the pandemic. Companies communicated how they addressed the challenges of the global health and socio-economic crisis by using and donating their resources, competencies, and skills. This is, in a way, “back-to-the origins” in the CSR evolution [39]. In a study focusing on CSR efforts of companies during the pandemic, COVID-19 was presented as a “test about ethical commitments” and CSR for corporations while pushing some companies towards short-term gains and a reduction in CSR investments, yet driving others to be more ethical, sustainability-focused, and socially responsible despite limited resources and survival threats [40] (p. 177). Based on the pandemic communication on corporate websites, our findings suggest that a majority of the world’s largest corporations have chosen to be more socially responsible. It will be interesting to witness how CSR will reshape during the new “normal” for business and society and whether corporations will continue their CSR commitment after the pandemic. Grounded in the original 1979 conceptualization, Carroll attempted to redefine and readjust this CSR pyramid model several times [11,12]. The novel global pandemic served as a disruptive agent to re-conceptualize the CSR pyramid and go for the jugular to understand what CSR meant in the new post-pandemic world. Moving forward, a fragmented and linear understanding of CSR falls short of capturing the fluidity and complexity of the concept in a globally interconnected environment where the roles and responsibilities of organizational entities (e.g., for-profit, non-profit, governments) have converged and untangled; overall public trust in institutions is low [5], while the boundaries among different types of stakeholders are blurry [41].

This research project has methodological contributions as well. Following the call by [42], this study moved away from a micro-level case study analysis and provided a macro-level perspective of global CSR communication and corporate social advocacy by analyzing the COVID-19 responses of the largest corporations around the world. Findings revealed empirical data regarding CSR communication from 458 websites from 32 countries and 45 industries across the globe. Looking at how companies frame their COVID-19 response efforts as part of corporate social advocacy has significant implications, as “corpo-

rations are increasingly called on to advance our economy while providing a social safety net" [25] (p. 531), especially during such a major global pandemic. Given the importance of CSR communication during the pandemic, it was surprising to find that 20 Chinese companies in the Fortune 500 list, primarily state-owned, failed to communicate their CSR activities and responses to the pandemic.

7. Conclusions

This study examines corporate social responsibility (CSR) communication and corporate pandemic responses of large corporations across multiple industries in a global context. The research design implemented in this study helped to describe the state of CSR communication during the pandemic and to identify how top global Fortune 500 corporations framed their COVID-19 pandemic responses as part of their social advocacy. This is important to investigate because top global corporations are authoritative societal actors who can shape public discourse and policy through communicative engagement. An in-depth content analysis of the corporate communication messages revealed that top global corporations positioned their pandemic responses to extend their ongoing CSR commitment. In their pandemic communication, they prioritized their philanthropic responsibilities over the ethical, legal, and economic responsibilities.

As the public has been losing trust in governments during the pandemic [5], companies framed themselves as *the* "trustable ally" through their corporate social advocacy and by addressing the challenges of the pandemic at the local, national, and global levels. To summarize our main findings, the companies in the sample framed their COVID-19 responses as part of their corporate responsibility, prioritizing their employees and the wellbeing of the communities in which they live and work. Emphasizing their leadership role, companies communicated their cross-sector initiatives along with governments and local NGOs to address the ramifications of the pandemic in the communities. From a patriarchal approach, companies emphasized "protecting employees" as a "responsible thing to do." The frames emerging from the pandemic response communication highlighted corporations as an "ally" or a "partner" in the global "fight" against the pandemic. In response to the pandemic, the CSR activities mainly included philanthropic activities (e.g., donations, free services). Companies also emphasized their role and responsibility for communities alongside the governments to provide healthcare solutions.

In a highly disruptive environment, action-oriented social advocacy coupled with credible CSR communication with a genuine shared commitment to addressing the challenges of the pandemic will likely help corporations rebuild trust and strengthen organizational legitimacy. As the coronavirus's highly contagious Delta and Omicron variants continue to hit communities worldwide, companies such as Cisco and CVS are stepping up their vaccine requirements, mandating that all employees get vaccinated or provide proof of vaccination. Companies have become a fundamental part of the vaccine and booster mandate debate as we write this paper. The role of business today has expanded to assume a more significant influence on every facet of our lives, which calls for redefining the relationship between business and society. Business will continue to be a powerful social actor that (re)shapes the public discourse about the pandemic. Corporate social advocacy is the primary tool that enables corporations to be part of the dynamic process that evolves through the communication of multiple social actors such as governments, NGOs, civil society actors, and stakeholder groups. As such, corporate social advocacy provides a coherent understanding to achieve organizational legitimacy and trust in today's society.

Study Limitations and Future Research

This study provided one of the first accounts of how corporations, as authoritative societal actors, have helped to shape the ongoing discourse on the global COVID-19 pandemic through their strategic communication messages. Despite its merits, as with most studies, this project had limitations that can be addressed with future research. First, the researchers constructed a data sample consisting of *Fortune Global 500* corporations

to capture the state of CSR communication during the pandemic. Future studies may increase the scope of this study by including a more diverse sample in terms of company revenues and size. Second, this study focused on corporate online communication on corporate websites. Future studies may expand to other stakeholder communication platforms (e.g., internal communication, investor communication, social media) to better understand the corporate stakeholder–organization dynamics in this context. From both quantitative and qualitative approaches, further data could be collected through surveys and/or interviews with stakeholders to provide multiple perspectives about corporate pandemic communication. Future research should further investigate the impact of the pandemic on corporate social advocacy through longitudinal studies. One of the limitations of this study has to do with language and access issues, especially in the case of Chinese companies. Research has shown that CSR communication differs across countries and cultures [43] and industries [25]; thus, comparative studies will yield fruitful research into cultural and institutional differences in communicating about the pandemic. Given the heightened levels of communicative engagement between corporations and stakeholders, including those made via social media, a rhetorical approach to corporate pandemic communication in the context of CSR will be interesting to study further to understand messages and their implications better.

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Appendix A

Table A1. List of 76 Companies which Placed COVID-19 Efforts under CSR.

No.	Company	Country	Industry	Years on Fortune 500 List
2	Walmart	U.S.	General Merchandisers	26
6	Royal Dutch Shell	Netherlands	Petroleum Refining	26
10	Amazon	U.S.	Internet Services and Retailing	12
14	CVS Health	U.S.	Food & Drug Stores	25
23	AT&T	U.S.	Telecommunications	26
25	Industrial & Commercial Bank of China	China	Banks: Commercial and Savings	22
32	Ford Motor	U.S.	Motor Vehicles & Parts	26
34	Costco Wholesale	U.S.	General Merchandisers	26
37	Chevron	U.S.	Petroleum Refining	26
42	Walgreens Boots Alliance	U.S.	Food & Drug Stores	26
45	Verizon Communications	U.S.	Telecommunications	26
48	Microsoft	U.S.	Computer Software	23
60	Home Depot	U.S.	Speciality Retailers	26
66	China Mobile Communications	China	Telecommunications	20
69	Anthem	U.S.	Insurance: Health Care and Property	19
71	Citigroup	U.S.	Banks: Commercial and Savings	26
78	General Electric	U.S.	Industrial, Construction & Farm Machinery	26
81	Prudential	U.K.	Insurance: Health Care and Property	25
88	Enel	Italy	Utilities	26
95	Softbank Group	Japan	Telecommunications	13
96	Bosch Group	Germany	Motor Vehicles & Parts	26
105	Johnson & Johnson	U.S.	Pharmaceuticals	20
120	Raytheon Technologies	U.S.	Aerospace & Defense	26
126	Freddie Mac	U.S.	Diversified Financials	24
128	Centene	U.S.	Insurance: Health Care and Property	5
138	Lowe's	U.S.	Speciality Retailers	23
139	Intel	U.S.	Electronics & Electrical Equipment	26
150	MetLife	U.S.	Insurance: Health Care and Property	26
152	Indian Oil	India	Petroleum Refining	26

Table A1. Cont.

No.	Company	Country	Industry	Years on Fortune 500 List
168	Prudential Financial	U.S.	Insurance: Health Care and Property	26
178	Toyota Tsusho	Japan	Trading	12
180	Sysco	U.S.	Wholesalers: Food and Grocery	26
198	Tencent Holdings	China	Internet Services and Retailing	4
207	Guangzhou Automobile Industry Group	China	Motor Vehicles & Parts	8
222	State Bank of India	India	Banks: Commercial and Savings	15
237	Idemitsu Kosan	Japan	Petroleum Refining	26
255	Banco Bilbao Vizcaya Argentaria	Spain	Banks: Commercial and Savings	26
258	American Airlines Group	U.S.	Airlines	26
264	Allstate	U.S.	Insurance: Health Care and Property	25
279	Liberty Mutual Insurance Group	U.S.	Insurance: Health Care and Property	26
280	Accenture	Ireland	Information Technology Services	19
283	GlaxoSmithKline	U.K.	Pharmaceuticals	26
291	China United Network Communications	China	Telecommunications	12
292	Deutsche Bank	Germany	Banks: Commercial and Savings	26
294	UBS Group	Switzerland	Banks: Commercial and Savings	26
298	Bunge	U.S.	Food Products and Beverages	18
309	Shandong Weiqiao Pioneering Group	China	Textiles	9
314	Fresenius	Germany	Health Care: Medical Facilities	11
329	CK Hutchison Holdings	China	Speciality Retailers	5
338	Tata Motors	India	Motor Vehicles & Parts	11
356	USAA	U.S.	Insurance: Health Care and Property	7
357	Fujitsu	Japan	Information Technology Services	26
358	Credit Suisse Group	Switzerland	Banks: Commercial and Savings	26
361	LyondellBasell Industries	Netherlands	Chemicals	13
375	Cathay Financial Holding	Taiwan	Insurance: Health Care and Property	19
391	Suzuki Motor	Japan	Motor Vehicles & Parts	26
393	China Taiping Insurance Group	China	Insurance: Health Care and Property	3
396	Compass Group	U.K.	Food Products and Beverages	19
397	Compal Electronics	Taiwan	Computers, Office Equipment	9
403	Toshiba	Japan	Electronics & Electrical Equipment	25
405	SAP	Germany	Computer Software	5
409	Medtronic	Ireland	Medical Products and Equipment	4
415	Takeda Pharmaceutical	Japan	Pharmaceuticals	1
420	Anglo American	U.K.	Mining, Crude-Oil Production	19
427	KB Financial Group	South Korea	Banks: Commercial and Savings	8
430	Shougang Group	China	Metals	9
433	BT Group	U.K.	Telecommunications	26
436	Haier Smart Home	China	Electronics & Electrical Equipment	3
445	Linde	U.K.	Chemicals	1
446	Sumitomo Electric Industries	Japan	Motor Vehicles & Parts	26
471	East Japan Railway	Japan	Railroads	26
475	Heineken Holding	Netherlands	Food Products and Beverages	14
476	X5 Retail Group	Netherlands	Food & Drug Stores	1
479	Starbucks	U.S.	Food Products and Beverages	1
485	Adecco Group	Switzerland	Diversified Outsourcing Services	22
488	Bristol-Myers Squibb	U.S.	Pharmaceuticals	17

This table provides a list of Fortune 500 companies which placed their COVID-19 related information under their CSR sections of their Websites.

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