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The evolution of corporate social responsibility in Poland, 2020–2022. From crisis response to ESG strategy.

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Abstract

This article explores how corporate social responsibility (CSR) and ESG-related initiatives evolved in Poland between 2020 and 2022. Based on an analysis of two reports containing 100 examples of good practices, it traces how companies shifted from short-term, reactive responses during the COVID-19 crisis to more strategic, long-term approaches rooted in sustainability. Initially, in response to COVID-19, companies focused on rapid medical support, supporting local communities, and adapting working conditions. In the following year, these efforts continued and grew deeper with a significant increase in employee volunteering, forming cross-sector partnerships, and implementing environmental and educational programs. Particular attention is given to the growing importance of the ESG concept, which is becoming a new standard for managing social and environmental responsibility. The findings indicate a growing role of companies as active participants in social life, capable of adapting and setting directions for business change–society relations in the face of global challenges.

Keywords CSR, ESG, social responsibility, COVID-19 pandemic, sustainable development, employee volunteering, business–NGO partnership.

Introduction

Corporate social responsibility (CSR) and ESG activities are playing an increasingly important role in corporate management strategies. In recent years, especially in the context of the COVID-19 pandemic, companies have been forced to redefine their priorities and adjust their strategies to rapidly changing social and economic conditions. The pandemic revealed not only the need for quick responses and support for local communities but also the long-term adaptation toward sustainable development. The article addresses CSR and ESG in the context of corporate activity in Poland in 2020–2022, showing how companies' approach to social engagement has changed and which practices became the foundation of modern, responsible management.

Based on an analysis of 100 examples of good practices, the study presents a quantitative analysis of qualitative CSR data. In the initial phase of the pandemic, corporations focused on medical aid, community support, and adjusting work conditions to the new reality. Over time, these actions evolved from reactive interventions to strategic, long-term initiatives such as employee volunteering programs, cross-sector partnerships, and innovative environmental and educational solutions. One of the most visible shifts was the growing importance of the ESG concept, which has become the new standard for managing social and environmental responsibility. This study

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uses statistical models to analyze CSR reports, uncovering patterns between types of initiatives and their outcomes. It also explores how the COVID-19 pandemic influenced the development of social management models in companies and to what extent corporate involvement in CSR and ESG activities contributes to long-term organizational value. The findings point to the growing role of companies as active players in society, capable of adapting and setting directions for change in socio-business relationships in the face of global challenges. In this context, the authenticity of CSR activities is gaining importance in the eyes of stakeholders. As Becker-Olsen, Cudmore, and Hill (2006) noted, corporate social responsibility actions perceived as inconsistent with a company's values or merely instrumental may have the opposite of the intended effect – reducing consumer trust and loyalty. Similarly, Parguel, Benoît-Moreau, and Larceneux (2011) emphasize that during a social crisis, it is not only what a company communicates that matters, but also how and why. Growing expectations for transparency and ethical conduct require companies to adopt a systemic approach to communication in CSR and ESG.

2. **Literature review**

The COVID-19 pandemic was a turning point in corporate management strategies. It highlighted the importance of flexibility, stakeholder relations, and corporate social responsibility (CSR). Many companies went beyond traditional CSR frameworks, influencing their management practices and decision-making processes between 2019 and 2024. Reports from 2020-2022 confirmed that the active implementation of CSR strategies brought long-term benefits, such as increased customer loyalty and employee engagement. Companies that engaged in socially responsible initiatives improved their public image and earned trust from both customers and employees. Participatory management models helped organizations to adapt more effectively to changing market conditions. The pandemic also emphasized the role of Creating Shared Value (CSV) initiatives, which generate benefits for both businesses and society. Investments in community development, sustainable production standards, and better working conditions translated into lasting economic and social gains.

2.1. CSR as a source of legitimacy and stakeholder loyalty

Corporate Social Responsibility (CSR) can serve as a tool for building organizational legitimacy. According to legitimacy theory (Suchman, 1995), a company gains social support when its actions align with social norms and values. In this view, CSR is not just a reaction to social expectations, but also a way of maintaining relationships with stakeholders in times of uncertainty. Research by Vlachos et al. (2013) shows that authentic CSR activities positively influence the trust and satisfaction of employees and customers, strengthening long-term organizational loyalty. It is also important to refer to the concept of Creating Shared Value (CSV) by Porter and Kramer (2011), which argues that CSR initiatives should not be viewed as a cost, but as an investment that generates both economic and social value. During the COVID-19 pandemic, many companies began to treat social initiatives as an integral part of their competitive strategy, giving this idea a renewed sense of relevance. The pandemic impacted the implementation of the Sustainable Development Goals (SDGs) in the European Union, slowing progress in many areas and even reversing earlier achievements. Goals related to poverty elimination, quality education, and gender equality proved particularly vulnerable. Data analysis shows that while specific indicators such as greenhouse gas emissions temporarily declined, the economy largely returned to pre-pandemic patterns. At the same time, the pandemic has accelerated digitization and the development of green technologies, which can play a key role in the implementation of corporate CSR strategies

Research findings suggest that companies should intensify their CSR efforts to support sustainable development goals and minimize the impact of future crises (Brzyska, Szamrej-Baran, 2023). Shahzad et al. (2021) emphasize that the pandemic accelerated the redefinition of CSR from a reputational tool to an operational one, linked to crisis management and support for the social system. Similarly, He & Harris (2020) argue that during times of crisis, CSR becomes a test of authenticity, where actions inconsistent with a company's prior reputation may be perceived as cynical. Albuquerque et al. (2021) found that companies with high ESG scores demonstrated greater financial resilience during the pandemic, confirming the importance of long-term responsibility strategies. Crane, Matten, and Spence (2021) raise whether the pandemic is truly driving lasting changes in CSR or merely prompting temporary image-building actions, pointing to the risk of reverting to previous practices. In the European context, the analysis by Pizzi, Caputo, and Corvino (2022) shows that the pandemic accelerated the implementation of ESG elements. However, changes in the social dimension still require further consolidation

2.2. CSR in Poland in the context of Central and Eastern Europe

Although this study focuses on the Polish context, it is worth looking at how the country compares to its neighbors in Central and Eastern Europe (CEE). As Steurer and Konrad (2009) noted, CEE countries like the

Czech Republic, Slovakia, Hungary, and Romania show different levels of CSR maturity compared to Western Europe. These differences stem from distinct institutional and cultural conditions and the relatively lower level of social engagement in the business sector following the political and economic transformation. Compared to its regional peers, Poland shows a relatively higher level of CSR integration into corporate strategies. This may be connected to stronger consumer expectations, the growth of large enterprises, and the more frequent presence of foreign capital. Compared to smaller countries such as Lithuania, Bulgaria, or Slovakia, Polish companies are more likely to implement ESG practices in a structured and reportable manner, especially among large, publicly listed entities. A continuing challenge across the CEE region is the authenticity and communication of CSR, as studies indicate a high degree of social skepticism toward declared responsible actions (Ziółkowska, 2019). In this respect, Poland stands out for its increasing transparency and the growing prevalence of certifications such as B Corp and GRI. However, engagement among small and medium-sized enterprises (SMEs) remains limited.

Research by Zajkowska and Sołek-Borowska (2022) shows that the COVID-19 pandemic accelerated CSR integration into corporate management strategies, with 56 percent of companies adapting their business models and 59 percent implementing management procedures that included CSR aspects. Companies that actively communicated their initiatives on social media gained stronger stakeholder support, but despite the growing importance of CSR, only 40% of companies engaged in systematic reporting, making it difficult to assess the real impact of their actions. The authors note that while responsible management may have increased corporate resilience during the crisis, its impact on mitigating the negative consequences of the pandemic was not conclusively confirmed. CSR-related decisions were mostly made at the board level, raising questions about their actual influence on the operational functioning of organizations (Zajkowska & Sołek-Borowska, 2022, pp. 112–123). Similarly, an article by Denys Svyrydenko, Natalia Krokhmal, and Lesya Chervona analyzes how the COVID-19 pandemic accelerated the development of social responsibility as a foundation for achieving the Sustainable Development Goals (SDGs). The authors emphasize that the pandemic pushed individual organizations and governments toward more responsible approaches in areas like the economy, ecology, and education, and that these changes are irreversible and should guide future sustainability efforts. In business management, this heightened awareness of social responsibility influenced decision-making processes and management models. Companies began adapting their strategies with greater emphasis on social and environmental dimensions, strengthening stakeholder relations and improving business efficiency. However, the authors note that despite the growing prominence of CSR, there is still a lack of systematic evaluation of its effectiveness, raising questions about its long-term value and impact on organizational decision-making processes. An example of proactive corporate engagement with sustainability challenges, especially during the COVID-19 crisis, is the B Corp movement. Certified B Corp companies implement CSR strategies, including social and environmental dimensions, thereby contributing to realizing the SDGs even amid crisis conditions. Research on Polish B Corp-certified companies showed that despite the pandemic, they pursued initiatives focused on social justice, gender equality, and environmental impact reduction. Case studies of companies such as Benefit Systems and Netguru illustrate that innovative management and decision-making can enhance competitiveness and deliver social benefits. Thus, the B Corp movement inspires companies seeking to systematically integrate social responsibility into their business objectives (Jastrzębska, 2021).

This article attempts a quantitative analysis of qualitative CSR reports published by Polish enterprises between 2020 and 2022, focusing on identifying the scale and nature of initiatives undertaken in response to the pandemic. The interpretation of findings was guided in part by the case studies presented by Ahmed et al. (2021), who showed that organizations responded to immediate social needs and proactively aligned with their organizational values. The present analysis does not aim to test hypotheses or explore declared motivations but provides an empirical examination of CSR report content. This approach made it possible to identify the dominant areas of social engagement, the frequency of actions, and their communication methods, thereby providing an objective overview of CSR practices in Poland during the pandemic. It also distinguished between short-term, ad hoc initiatives and long-term strategies aligned with ESG frameworks. To sum up, the COVID-19 pandemic accelerated the transformation of CSR, making it the key element of corporate strategy. Organizations that implemented responsible practices benefited from enhanced reputation, stakeholder loyalty, and long-term business stability.

3. **Research Methodology**

The COVID-19 pandemic between 2019 and 2022 had a massive impact on companies worldwide. This crisis forced organizations to rethink their role and adapt their management strategies to a new reality. In particular, the importance of Corporate Social Responsibility (CSR) grew significantly, prompting many companies to take actions in support of both employees and local communities. This study aimed to understand how the COVID-19 pandemic influenced the nature and scope of CSR activities and how these initiatives evolved into elements of

Environmental, Social, and Governance (ESG) strategies. The analysis helped capture the dominant types of actions taken by Polish companies between 2020 and 2022 and distinguish between reactive crisis responses and the beginning of long-term strategic solutions. An important aspect of the study was determining whether CSR activity during the pandemic contributed to developing sustainable management models based on ESG principles. The main goal was not only to statistically map CSR initiatives, but also to identify how they evolved into more systemic and long-term practices.

A quantitative analysis of qualitative material was conducted based on 100 CSR reports published by Polish enterprises between 2020 and 2022. The research followed several steps:

1. Selection of companies. Companies were selected using desktop research, with the help of search engines and the Brand24 tool. The aim was to identify the most visible and cited CSR activities online, which allowed for obtaining a representative sample of 100 companies.
2. Creation of a typology of CSR activity categories (financial and in-kind donations, educational support, workplace safety, psychological assistance, mobile applications, etc.).
3. Classify available information according to the created typology.
4. Transformation of qualitative data into quantitative data using statistical models, allowing for the analysis of relationships between the type of activity and its effect, motivation, recipient of support, and internal engagement.
5. Statistical analysis (including Chi-square tests and the Friedman test) is used to determine the relationships between the type of activity and contextual variables (industry, company size, scope of activity). This test resulted from the need to compare many interrelated variables. Since the study also used the Likert scale, the Friedman test was the appropriate tool for analyzing ordinal data, ensuring the reliability of the results.

This approach made it possible to systematize CSR practices and to capture their transition from reactive actions to elements of ESG strategies. The data set included 18 columns of information for 100 companies, enabling the statistical analysis and the development of a research model. Statistical tests were applied to verify the significance of CSR activity categories, including the Chi-square test. The analysis showed that over 80% of companies regularly engaged in CSR, with 75% doing so consciously and strategically. The most common initiatives were donations, food support, and activities aimed at improving workplace safety. Companies active in CSR improved their economic status after the lockdown and strengthened their relationships with stakeholders. This study adds empirical evidence to the literature showing links between CSR strategies and their outcomes, while previous research often focused on narratives and perceptions (Shahzad et al., 2021; He & Harris, 2020). The study's main goal was to determine whether the COVID-19 pandemic accelerated CSR development and what factors influenced corporate decisions. The actions' effectiveness and impact on stakeholder relations were also analyzed. For this purpose, a quantitative analysis of qualitative data from CSR reports of 100 Polish companies from 2020 to 2022 was conducted to capture dependencies between various aspects of actions taken in response to the pandemic. As the material was descriptive, it had to be coded and transformed into numerical data by identifying recurring types of actions and assigning them to a developed typology.

The analysis covered 100 companies, classifying initiatives such as communication, remote education, donations, cash funding, workplace safety, mobile applications, food assistance, entertainment, and psychological support. The process was conducted in several stages. First, two independent individuals reviewed the reports and, in consultation with the author, developed a set of CSR activity categories, including financial and in-kind donations, educational support, mobile app development, psychological assistance, and workplace safety measures. Next, these individuals independently classified the activities described in the reports, agreeing on the final classification in cases of discrepancy. This prepared database enabled analysis of co-occurrence between specific categories of activities and the relationships between the type of action and its recipient, motivation, and territorial scope. The transformation of qualitative content into quantitative data allowed CSR to be viewed not only as a set of individual cases but as a phenomenon with a defined structure, which made it possible to identify trends and dependencies. This helped to understand the pandemic's impact on corporate social responsibility practices in Poland and helped assess the extent to which the actions taken during this period could form the foundation of ESG strategies. This approach aligns with the postulates of Fatma, Rahman, and Khan (2015), who emphasized the need for quantitative verification of CSR outcomes to objectify data and reduce the subjective interpretations typical of narrative CSR reports.

4. **Data Presentation**

CSR reports were transformed into quantitative data and analyzed statistically, which allowed not only for determining the frequency of specific types of activities but also for examining the relationships between the type of action and variables such as company size, sector of activity, and form of engagement. The results show a statistically significant correlation between the scale of the enterprise and the intensity of CSR involvement, suggesting that the larger the company, the higher the likelihood of undertaking more than one social initiative. Large companies accounted for 71% of all identified activities, while small entities accounted for only 4%.

Table 1. Frequency of the “Company Size” variable

Variable	n	%	Cumulative n	Cumulative %
Small	4	4	4	4
No data	4	4	8	8
Medium	21	21	29	29
Large	71	71	100	100

A strong correlation was also observed between the sector of activity and the type of CSR actions undertaken. For example, companies in the retail and financial services were more likely to provide cash funding and donations (60% and 48% of entities in these sectors, respectively), while enterprises from the IT and TSL sectors focused more on communication and educational initiatives, as well as the development of mobile applications. The HoReCa sector and public institutions showed the lowest levels of CSR activity due to their greater vulnerability to the economic impacts of the pandemic.

Table 2. Frequency of the “Industry Sector” variable

Variable	n	%	Cumulative n	Cumulative %
Developer	2	2	2	2
Institution	2	2	7	7
Banking	3	3	7	7
TSL(Logistic)	4	4	11	11
Insurance	4	4	15	15
No data	4	4	19	19
HoReCa	8	8	27	27
IT	10	10	37	27
Retail & Distribution	24	24	61	61

The results revealed clear differences in the intensity of undertaken activities depending on the industry and company size. The most active were large enterprises (71%) and companies in the manufacturing sector (39%). The analysis showed that the dominant forms of support were donations (35%) and cash funding (50%). CSR efforts were mainly directed toward helping local communities and public institutions. The most frequently supported entities included medical facilities, care homes, and company employees. As part of the study, 100 CSR reports from 2020–2022 were analyzed. The main step involved developing a typology of CSR activities and classifying them into specific categories, such as:

- communication and education,
- financial support,
- food assistance,
- occupational safety,
- implementation of psychological support,
- development of mobile applications.

Table 3. Descriptive statistics of the differences between the measures Communication, Organizing and implementing educational goals in a remote format, Donation, Cash-based financing, Workplace and consumer safety, Mobile applications, Food support, Entertainment category, and Implementation of psychological support, in terms of the variable Frequency of occurrence.

Measure	Min (n)	Max (x)	M	SD	SE	Rank (a)
Communication	0	1	0.07	0.26	0.03	393.5
Remote education	0	1	0.13	0.34	0.03	420.5
Donation	0	1	0.62	0.49	0.05	636.5
Cash funding	0	1	0.36	0.48	0.05	519.5
Workplace and consumer safety	0	1	0.26	0.44	0.04	479.0
Mobile applications	0	1	0.03	0.17	0.02	375.5
Food assistance	0	1	0.10	0.30	0.03	407.0
Entertainment	0	1	0.01	0.10	0.01	366.5
Psychological support	0	1	0.03	0.17	0.02	375.5

Note: Number of observations: N = 98; Min = Minimum value; Max = Maximum value; M = Arithmetic mean; SD = Standard deviation; SE = Standard error of the mean; Rank = Mean rank for the measure.

To verify the differences between N = 9 measurements (Communication, Organization and implementation of educational objectives in remote form, Donation, Cash-based financing, Occupational and consumer safety, Mobile applications, Food support, Entertainment category, Implementation of psychological support) in terms of the intensity of the variable Frequency of occurrence, a one-way repeated-measures comparison analysis was conducted. The analysis included N = 98 observations. The non-parametric Friedman test (Friedman, 1937) revealed significant differences between the tested measurements of the variable Frequency of occurrence $\chi^2(8) = 205.06$; $p < 0.001$; $W = 0.26$. Kendall's W coefficient (Kendall, 1948) indicated that the differences between all tested measurements: Communication, Organization and implementation of educational objectives in remote form, Donation, Cash-based financing, Occupational and consumer safety, Mobile applications, Food support, Entertainment category, Implementation of psychological support explained approximately 26% of the variance in the Frequency of occurrence variable. The use of this test was justified by the need to compare multiple interrelated variables. Since the study also employed a Likert scale, the Friedman test was an appropriate tool for analyzing ordinal data, ensuring the reliability of the results. The above results help map out strategic CSR decisions during the pandemic, from reactive one-off donations to more complex multi-area strategies implemented by large organizations. These relationships show the scale of engagement and reveal the motivations and decision-making capacities of individual organizations under crisis conditions. The data indicate that larger companies were much more engaged in CSR and that the retail sector led in terms of activity. The presented statistics provide valuable insights into the structure and intensity of CSR initiatives undertaken in response to the COVID-19 pandemic.

5. Discussion and Conclusions

The analysis of CSR reports from 100 Polish companies made it possible to identify key relationships between the company characteristics and the actions they took during the COVID-19 pandemic. The results confirm that the size of the enterprise and the industry significantly influenced the intensity and direction of social activities. Large entities, equipped with greater organizational resources, were more likely to engage in broad external initiatives supporting society, public institutions, and the medical sector, while manufacturing companies and those in the TSL or HoReCa industries focused primarily on internal actions, such as protecting employee health or providing psychological support. There was also a noticeable evolution in CSR strategies, starting with reactive aid in the early months of the pandemic, such as donations and material support, and moving toward more systemic solutions like educational communication platforms and partnership initiatives. This progression reflects the CSR maturity model, in which organizations move from spontaneous responses to integrated strategies embedded within ESG management frameworks. More than 80% of the analyzed companies were already engaged in CSR activities even before the pandemic, and over 75% of these cases showed a conscious approach to social responsibility. These numbers challenge the idea that CSR is just a branding tool and instead point to a genuine need to respond to social issues. In the long run, these initiatives contributed to building social capital, strengthening relationships with stakeholders, and fostering cross-sector partnerships.

The study used the Friedman test to compare multiple related variables based on ordinal data from Likert scales. In practice, the test made it possible to assess whether the differences in the evaluations of specific CSR activity categories were statistically significant. This approach helped to objectify the results and give them a quantitative dimension, providing added value compared to previous descriptive analyses. The results have both theoretical and practical significance. First, they demonstrate that the pandemic accelerated the institutionalization of CSR in Poland and helped shift from ad hoc actions to strategic ones. Second, they provide valuable guidance for managers responsible for CSR and ESG strategies, enabling the identification of areas with the most significant potential for long-term development. From a macroeconomic perspective, the findings may also serve as a reference point for policymakers in designing tools that support responsible business models. However, the study has its limitations. It focused only on the 100 largest companies reporting on CSR, which makes it hard to generalize the conclusions to the entire market. Future research should expand the sample to include smaller companies, compare different economic sectors, and incorporate data from multiple years to capture the dynamics of change. Further research should also focus on assessing the sustainability and effectiveness of CSR initiatives and their impact on organizational culture and the perceived authenticity of corporate actions.

In summary, the COVID-19 pandemic revealed that corporate social responsibility can serve both an adaptive and strategic function, strengthening organizational resilience in times of crisis. CSR in Poland is clearly evolving toward integrated ESG practices, which may become the foundation for sustainable development strategies and the achievement of the Sustainable Development Goals (SDGs).

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