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CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE RURAL DEVELOPMENT: A CASE STUDY OF ITC LTD. AND HUL IN INDIA

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ABSTRACT
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Corporate Social Responsibility (CSR) is a significant medium through which businesses play a pivotal role in rural development. This study explores CSR spending patterns in the Fast-Moving Consumer Goods (FMCG) sector and assesses the impacts of various key initiatives taken by companies for sustainable rural development. This research identifies the challenges that hinder the implementation of effective CSR programs in rural areas. To address the stated objective of the study, ITC Ltd and Hindustan Unilever Limited (HUL) has been selected purposively. CSR reports and their impacts on the two leading FMCG companies were explored. This study reveals the significant impacts of the CSR initiatives of the two leading FMCG giants in India. However, challenges persist, and strategies to overcome these hurdles have been proposed. The findings offer actionable recommendations to FMCG giants in effectively implementing CSR initiatives in rural areas.

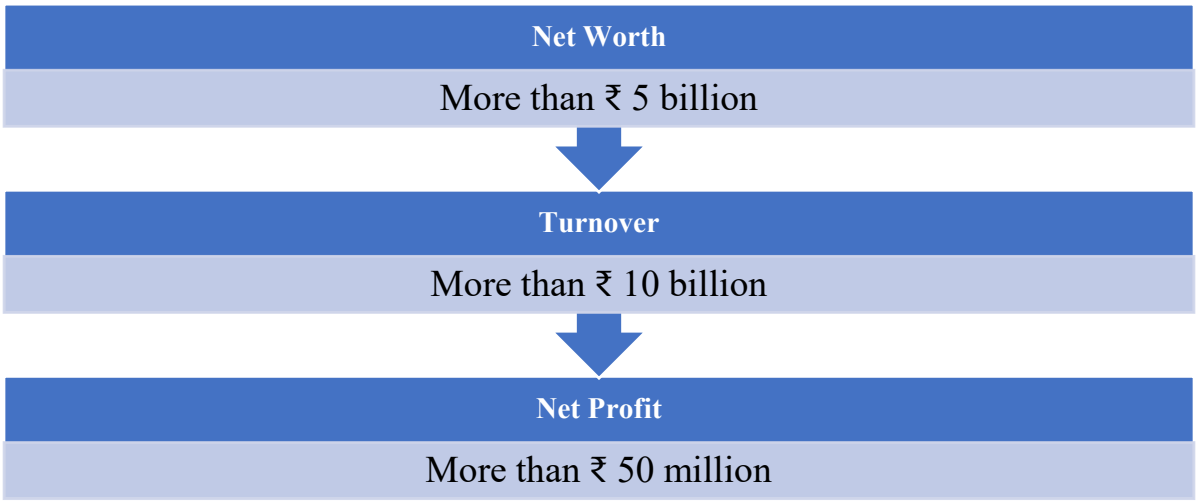
KEYWORDS: ***Corporate Social Responsibility, Fast Moving Consumer Goods, Rural Development, ITC, HUL***

1. INTRODUCTION

Corporate Social Responsibility is a business model that encourages companies to operate in a way that enhances society and the environment while being accountable to their stakeholders and the public (*Investopedia, 2024*). By practicing corporate social responsibility, also called corporate citizenship, companies are aware of how they impact aspects of society, including economic, social, and environmental aspects. Johnson Z. S. et. Al (2019) found that consumers are more likely to act favorably towards a company that has benefited its customers. When a company engages in CSR, it is more likely to receive favorable brand recognition. In addition, workers are more likely to stay with the company they believe in (*Investopedia, 2024*).

CSR in India has been largely influenced by legislative compulsion, stakeholder expectations, and the changing business environment (*Majumdar & Saini, 2016*). The Ministry of Corporate Affairs introduced the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business (NVGs) in 2011, outlining a comprehensive framework for businesses that underlined core principles such as ethics, transparency, and stakeholder engagement (*Singh & Pandey, 2023*). Under Section 135 of the Companies Act of 2013 mandated CSR provisions for qualifying companies, requiring them to form a CSR Committee and spend at least 2 per cent of the average net profit of the preceding three years on CSR activities (*Public-enterprises-Policy*, 2019).

The Companies Act of 2013 marked a paradigm shift by making CSR mandatory for companies meeting specific financial thresholds. CSR provisions apply to companies that meet any of the following criteria in the preceding financial year:



Source: Compiled by Researcher

CSR in the FMCG sector is a powerful medium for advancing sustainable rural development in India, offering far-reaching economic, social, and environmental impact on underserved communities.

ITC Ltd

ITC Limited, formerly known as the Imperial Tobacco Company of India, is an Indian multinational conglomerate with headquarters in Kolkata, West Bengal, India. The company was established in 1910 as the Imperial Tobacco Company of India Limited and as a subsidiary of the British American Tobacco Company. In its initial years, the ITC primarily dealt with tobacco products, including cigarettes, cigars, and pipe tobacco. Over the years, the ITC diversified its product portfolio, and in 1975, it entered the hospitality industry with its first hotel, Chola Sheraton in Chennai. Today, the ITC operates luxury hotels in major cities across India under the ITC Hotels, WelcomHotels, and Fortune Hotels. In the early 2000s, the ITC entered the FMCG sector with the launch of its flagship brand, "Classmate," which included notebooks, pens, and other stationery products. The company also launched a range of food products under the brand "Kitchens of India," which included ready-to-eat meals, spices, and condiments. In terms of market capitalization, ITC is the second largest FMCG company in India and the third largest tobacco company in the world. It employs 36,500 people at more than 60 locations across India (*Jagranjosh, 2023*).

Hindustan Unilever Limited (HUL)

HUL is a fast-moving Indian consumer goods company headquartered in Mumbai. It is a subsidiary of the Anglo-Dutch company, Unilever. Its products include foods, beverages, cleaning agents, personal care products, and other consumer staples (*HUL 2024*). Established in India in 1931 as Hindustan Vanaspati Manufacturing Co. Following the merger of constituent groups in 1956, it was renamed Hindustan Lever Limited. The company was renamed Hindustan Unilever Limited in June 2007 as Hindustan Unilever Limited (*The Financial Express, 2007*). The company has employed more than 21,000 employees in over 190 countries worldwide (*Grow, 2024*).

CSR is not merely a philanthropic exercise; it is a strategic commitment that intertwines corporate strategy with responsibilities toward society, especially rural populations that face barriers in access to basic services, livelihood opportunities, and economic empowerment. Two renowned FMCG giants, ITC Ltd. and Hindustan Unilever Ltd. (HUL), serve as leading case studies examining the implementation and influence of CSR in rural India.

2. REVIEW OF LITERATURE

Borah, (2021) attempted to study ITC Ltd.'s CSR activities for economic development through the eradication of poverty. The study is based on secondary sources of data, which revealed that ITC has a major contribution to society but rural folk needs to be serious about the schemes that have been undertaken by the company for the economic development of the targeted areas.

Chakraborty and Jha, (2019) has studied research which found that CSR has undergone a radical change overtime and has become complex in terms of marketing concern. Additionally, the development initiative undertaken by the government for rural areas and the CSR activities undertaken by companies have a significant impact on rural development, both economically and socially.

Mohapatra, (2024) analyzed the role of CSR in developing the backward district in the state of Odisha, where it was found that people's needs are hardly being met by companies and investments are made just to comply with the mandates prescribed by the government. This study was conducted by collecting data from both primary and secondary sources, revealing that CSR is more common in papers than in reality.

M. GOUDA et al., (2024) in their study has identified the challenges and opportunities for implementing CSR in India and suggested valuable measures to overcome the barriers in the development of rural areas. This study was conducted using secondary sources of data. The study also highlighted the interconnectedness of several aspects such as employee well-being, community welfare and environmental stewardship.

Panigrahi and Mohapatra, (2020) conducted a study to understand the efforts of Indian Corporate houses as a part of 2% of the profits mandatory by the government. The study highlights an important fact that most of the companies invest in community development as a part of their CSR activities but does not really invest the time to find out what is the actual needs of the public.

Patil and Ramgouda, (2021) conducted a comparative study of CSR activities undertaken by the two most famous giants of the FMCG industry, ITC Ltd. and HUL Ltd. This study reveals that both companies have undertaken large CSR projects for rural development. Therefore, it is hard to judge who has contributed much and who has contributed less because all the investments made have a huge impact on the development of the areas.

Reji, (2024) found that involving important stakeholders and building partnerships not only brings legitimacy but also ensures greater participation of the local community in solving the most complex problems and creating innovative solutions for them. Companies trying to implement CSR without involving locals often end up not completing what they had intended to do. Moreover, the study highlights the need for innovative CSR practices in resource constrained rural areas.

Vastradmath, (2015) studies the role of corporate social responsibility for in inclusive growth in society. The study was conducted by considering 12 public and private companies in India where it was found that CSR implementation by companies has a positive impact on rural society. The idea was to assess the impact of socio-economic measures on the CSR development of rural India and understand the approach of the companies to work and business.

3. OBJECTIVES

1) To analyze the CSR spending patterns of FMCG companies.
2) To assess the impact of specific CSR initiatives on rural communities.
3) To identify the challenges and barriers faced by FMCG companies in implementing effective CSR programs in rural areas.

4. RESEARCH METHODOLOGY

This study adopts a descriptive and analytical research design aimed at examining the CSR spending patterns of leading FMCG companies and their impact on sustainable rural development in India. ITC Ltd. and Hindustan Unilever Ltd. (HUL) were purposively selected as the sample owing to their significant CSR presence and rural development initiatives. Data were primarily collected from published annual reports, CSR disclosures, sustainability reports, and government policy documents, ensuring reliability and authenticity. Analytical tools include content analysis for qualitative assessment and simple statistical techniques such as trend analysis and percentage methods to evaluate CSR expenditure patterns over time.

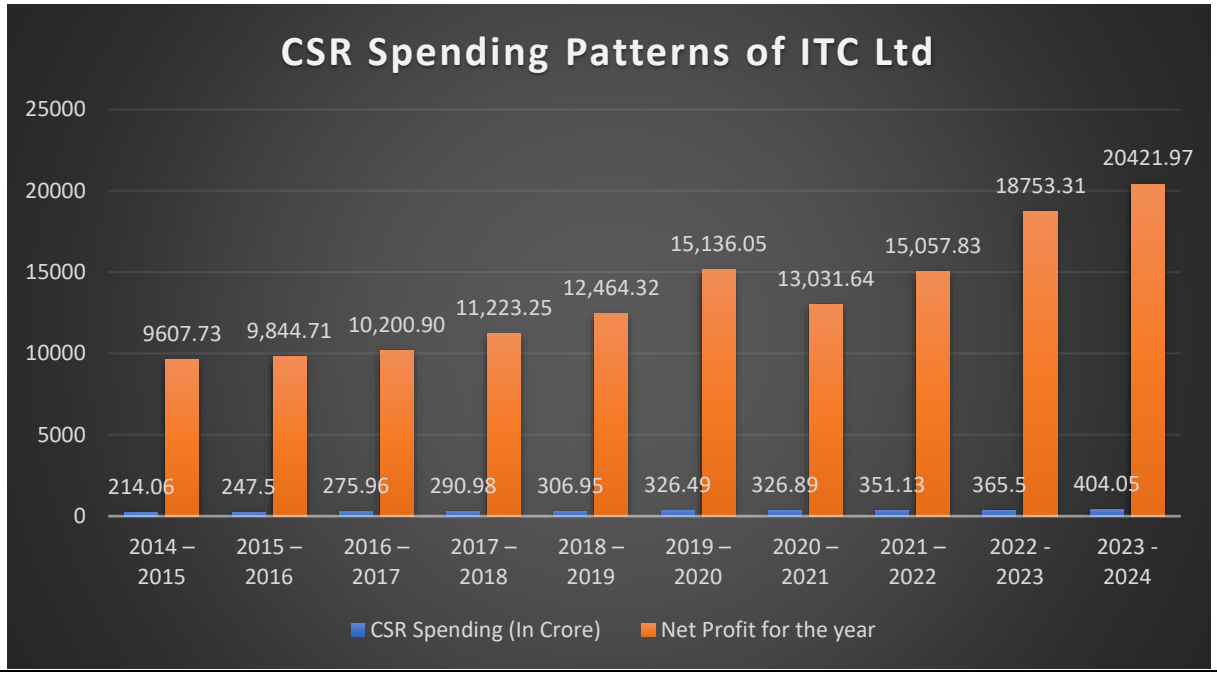
5. RESULTS & DISCUSSION

5.1 CSR Spending Patterns of ITC Ltd

Table 5.1

Year	Actual CSR Expenditure (In Crore)	Total Profit After Taxes (In Crore)	% of Profit Spent as CSR
2014 – 2015	214.06	9607.73	2.23%
2015 – 2016	247.50	9,844.71	2.51%
2016 – 2017	275.96	10,200.90	2.71%
2017 – 2018	290.98	11,223.25	2.59%
2018 – 2019	306.95	12,464.32	2.46%
2019 – 2020	326.49	15,136.05	2.16%
2020 – 2021	326.89	13,031.64	2.51%
2021 – 2022	351.13	15,057.83	2.33%
2022 – 2023	365.50	18753.31	1.95%
2023 – 2024	404.05	20421.97	1.98%

Source: Annual reports of ITC Ltd for financial year 2014 – 2015 to 2023 - 2024



Source: Annual reports of ITC Ltd for financial year from 2014 – 2015 to 2023 - 2024

Figure: 5.1

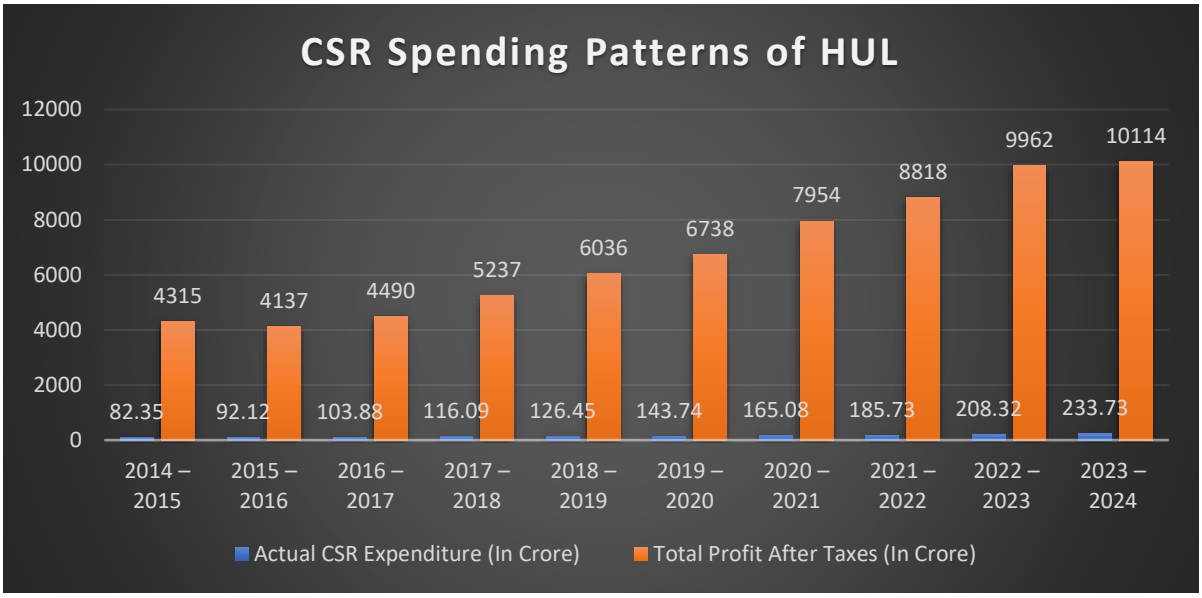
Interpretation: The above data shows the amount of money spent on CSR (Corporate Social Responsibility) each year as mandate by legislation as 2% of average net profit of last preceding three years. The data shows a steady increase in both actual CSR expenditure and total profit over the years. The charts also show the percentage of profit spent as CSR which is more than 2% in most of the years. It is also found that the ITC Ltd. have fulfilled the 2% requirement of CSR activities as mandated by Companies Act 2013.

5.2 CSR Spending Patterns of HUL

Table 5.2

Year	Actual CSR Expenditure (In Crore)	Total Profit After Taxes (In Crore)	% of Profit Spent as CSR
2014 – 2015	82.35	4315	1.91%
2015 – 2016	92.12	4137	2.23%
2016 – 2017	103.88	4490	2.31%
2017 – 2018	116.09	5237	2.22%
2018 – 2019	126.45	6036	2.09%
2019 – 2020	143.74	6738	2.13%
2020 – 2021	165.08	7954	2.08%
2021 – 2022	185.73	8818	2.11%
2022 – 2023	208.32	9962	2.09%
2023 – 2024	233.73	10114	2.31%

Source: Annual reports of HUL for financial year 2014 – 2015 to 2023 - 2024

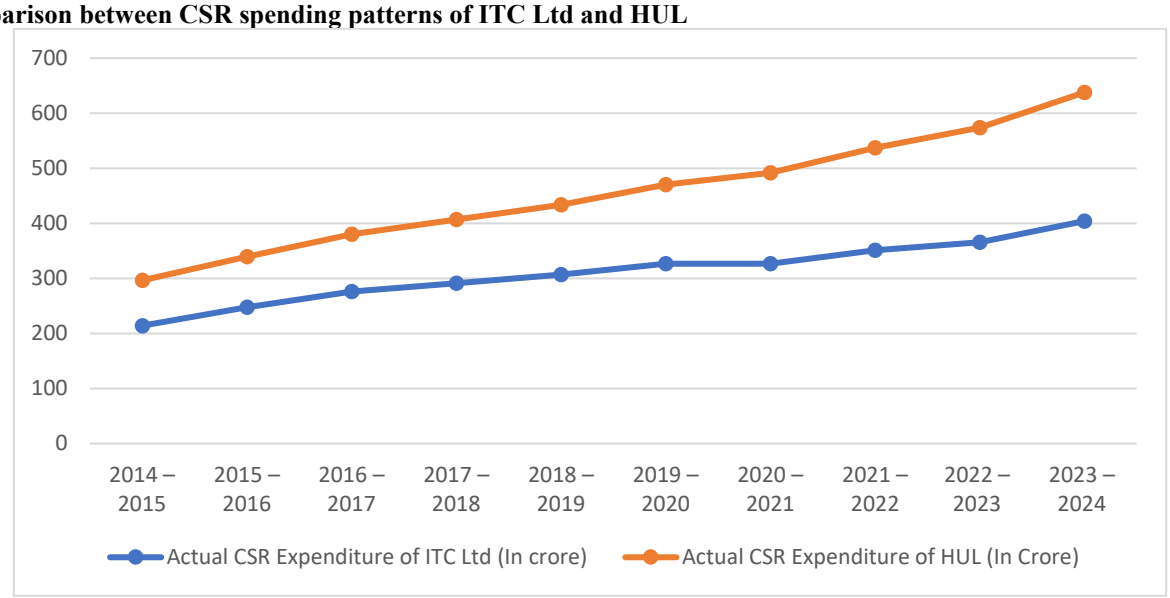


Source: Annual reports of HUL for financial year 2014 – 2015 to 2023 - 2024

Figure: 5.2

Interpretation: This data illustrates the annual CSR expenditure as a percentage of average net profit of last preceding three years from 2014-2015 to 2023-2024 of HUL. It is observed that the CSR amount along with net profit has grown significantly. The highest percentage of CSR i.e. 2.31% of net profit was achieved in 2016-2017 and 2023-2024, reflecting stronger CSR commitments in those years.

5.3 Comparison between CSR spending patterns of ITC Ltd and HUL



Source: Annual reports of HUL & ITC Ltd for financial year 2014 – 2015 to 2023 – 2024

Figure: 5.3

Interpretation: It is seen that CSR spending of ITC Ltd is consistently higher than HUL's over the years. Both companies show a steady increase in CSR expenditure year after year, indicating a sustained commitment to social initiatives as their businesses grow. ITC's CSR expenditure starts above ₹200 crore in 2014-2015 and climbs to approximately ₹400 crore by 2023-2024. However, CSR expenditure of HUL, although consistently lower than ITC's, also more than doubles over the same period—from around ₹80 crore in 2014-2015 to above ₹200 crore in 2023-2024. Both companies exhibit stepwise growth, with no sharp drops, reflecting stable and increasing investment in CSR activities. ITC Ltd consistently spends more on CSR than HUL each year, but both companies demonstrate robust growth in their social responsibility initiatives, with HUL's spending trajectory rising faster relative to its own base.

5.4 CSR Initiatives of ITC Ltd

ITC Ltd has developed comprehensive CSR frameworks aimed at addressing key societal challenges such as rural development, education, health, sanitation, environmental sustainability, and women's empowerment. The following are the key initiatives of ITC Ltd..

1) **E – Choupal:** This is an innovative digital initiative launched by ITC Limited to empower rural farmers by providing them with direct access to information and marketplaces. Through Internet-enabled kiosks located in villages, farmers gain access to real-time data on weather, market prices, and best farming practices. This platform helps farmers bypass intermediaries, enabling them to sell their products at better prices while reducing transaction costs. The e-Choupal network currently operates over

6,500 kiosks across 35,000 villages in 11 states, benefiting more than 4 million farmers (*Chen et al., 2013*).

2) **Economic Empowerment:** Under program, the ITC aims to provide women with opportunities to earn independent incomes, helping to strengthen their position as decision-makers in their families and communities (*Bhattacharya, 2025*). Every year ITC Ltd spent a notable amount on empowering women as part of CSR initiatives. Over 8,247 women SHGs have been formed till date to link poor women with formal credit having more than 4.5lac beneficiary till date (*Larrieta-Rubín De Celis et al., 2014*).
3) **Financial Capacity Building:** The program was initiated in Madhya Pradesh in partnership with the Madhya Pradesh State Rural Livelihood Mission (MPSRLM). This helped women improve their knowledge of financial planning and provided connections to savings, insurance, social security, and credit services. More than 24,00,000 trained women have provided access to bank accounts and governmental social security schemes.
4) **Women Entrepreneurs:** ITC Ltd promotes Women Climate Smart Farmers by building their capabilities and helping them adopt climate smart and standard practices for improving yields, income, and resilience to climate risks. In 2023, 755 exclusive female farmer field schools shared scientific and technological best practices with over 195,000 female farmers.
5) **Women Groups for Education:** ITC's Support for Education intervention covers female students in Early Childhood Education & Care and Primary and Secondary education. It provides a child-friendly and gender-appropriate infrastructure, activity-based learning; 21st century skills and career intentionality. ITC Ltd formed more than 3600 mother groups and trained in activity-based learning. The ITC's education intervention covers over 7.6 lakh girls across 16 states.
6) **Swasthya Choupal:** This is a women's health program that addresses the lack of access to credible and trustworthy health information, products, and services in rural India. The key health issues addressed by this initiative include family planning, diarrhea prevention and management, menstrual and personal hygiene, sanitation, and general nutrition. A total of 366 rural women were trained as Village Health Champions and subsequently reached nearly 68,200 women and adolescent girls with health-related support and information.
7) **Skilling Programme:** In India, around 65% of the population is under the age of 35, and many lack modern economic skills. Limited access to education and skills training, particularly in poorer rural and semi-urban regions, creates a disconnection between youth aspirations and employment opportunities. The ITC's skilling program equips young adults from disadvantaged backgrounds with market-driven skills and vocational training to enhance their employability with in-demand competencies so that these potential job seekers are industry-ready and employable. In 2023-24, over 250+ candidates, including 198 women, were trained in skills relevant to roles such as assistant electricians, call center executives (CCE), domestic data entry operators (ITeS), and retail executives (*ITC Portal, 2025*).

5.5 CSR Initiatives of HUL

1) **Swasthya Curriculum:** This is a school contact program that promotes good health and hygiene practices by stressing the need to adopt simple 'good habits' (Swasth Aadatein) of Clean Toilet, Clean Hands, Clean Water, and Healthy Meal. The program is a school contact module in government schools that teaches students of class 1-5 about the four crucial habits in an engaging manner over a 24-day period. This has facilitated a digital curriculum that supports online learning. Since 2018, more than 5 million children have been affected.
2) **Project Shakti:** Project Shakti is HUL's initiative that aims to financially empower and provide livelihood opportunities to women in rural India. Shakti Entrepreneurs are given training to familiarize themselves with the company's products and basic tenets of distribution management (*Fernandes, 2025*). Since 2001, Shakti empowered thousands of women in rural India. Currently, there are more than 2 lac women entrepreneurs in the shakti network. The initiative successfully reached more than 800,000 households, fostering social change at the grassroots level.
3) **Project Suvidha:** Suvidha is a first-of-its-kind community hygiene center that addresses the water, hygiene, and sanitation needs of low-income urban households. The centers provide people with access to clean water, sanitation, and laundry facilities. Since 2016, HUL has established 16 self-sustainable Suvidha centers in Mumbai in partnership with the Brihanmumbai Municipal Corporation (BMC), of which 15 are in partnership with HSBC India. More than four lac people have access to Suvidha facilities, whereas more than 150 million of water is accumulated through water saving technologies under the Suvidha project to date. It should be highlighted that Suvidha centers have been used three times since their inception (*BSE India, 2024*).
4) **Project Prabhat:** Prabhat, the sustainable community development initiative of Hindustan Unilever Limited, started in 2013 to empower communities around Hindustan Unilever Limited's manufacturing and depot sites in India, primarily focusing on livelihood, health and nutrition, and environmental sustainability. To date, approximately 10 million lives across 21 states and two Union Territories have been positively affected. Around 130,000 individuals have benefited from skill development initiatives, with over 75,000 people securing employment. More than 24,000 farmers have gained from farm-based value chain programs. Nutrition programs have reached nearly 2.6 million women and children, enhancing their health and well-being. Additionally, Prabhat's waste management program successfully collected over 700,000 kg of waste, thereby contributing to environmental sustainability *(BSE India, 2024)*.
5) **Swasthya Ki Baat:** It addressed India's dual challenge of undernutrition and overnutrition by creating awareness about dietary diversity and the importance of iron and protein intake for mothers. It was initially launched in two districts of West Bengal and Bihar, and is now being

expanded to reach mothers in the rural areas of Uttar Pradesh and Gujarat. This scale-up is being carried out in partnership with 'Power of Nutrition,' an independent charitable foundation and innovative platform, to enhance maternal health and nutrition outcomes in underserved communities. Over 10 lac mothers have been reached and benefitted from this program.

6) **Lifebuoy Handwashing Behavior Change Programme:** The purpose of the initiatives is to save lives by creating awareness of the importance of handwashing with soap at key times during the day. Recently, they collaborated with Imagimake, a toy design company, to launch the 'H' for Handwashing Games for children. Several governments endorsed this initiative in state-run schools in Delhi, Punjab, and Haryana. These projects have successfully reached over 75 million people through Lifebuoy's handwashing initiatives (*HUL CO, 2025*).

5.6 Challenges faced while implementing CSR Programs

CSR initiatives have gained significant importance in promoting sustainable development and societal welfare, particularly in emerging economies, such as India. Despite the increasing CSR investments by major corporations, the effective implementation of these programs continues to face several challenges. The primary challenges encountered by companies in implementing CSR programs include the following.

1) **Lack of Awareness and Cooperation:** The significant barriers to the successful implementation of CSR programs are the lack of awareness and cooperation among community leaders regarding the initiatives undertaken by these companies aimed to develop their economic and social conditions. Moreover, many local NGOs are responsible for implementing CSR activities that lack the necessary training and expertise, which further hampers effective program execution (*Gouda et.al 2024*).
2) **Political Influence:** Political interference and corruption within local bureaucracies often pose considerable challenges to CSR implementation. The involvement of local political parties often leads to thebiased allocation of resources, delays in approvals, and diversion of funds, undermining the intended social impact of CSR projects. Such political dynamics complicate the operational environment, making it difficult for companies to efficiently deliver programs (*Gouda et.al 2024*).
3) **Competition among the Companies:** The competitive nature of the corporate sector also affects CSR initiatives, especially in industries such as FMCG. Companies often leverage CSR activities as marketing tools to enhance brand reputation and product demand. This competitive use of CSR can divert focus from real social impact to promotional gains, intensifying rivalry among leading firms, such as ITC and HUL (*Patil et al., 2021*).
4) **Defective Strategies:** Another major challenge is the inadequacy of CSR strategic planning. Many companies tend to treat CSR as activities other than long-term investments aligned with their core business objectives. The absence of comprehensive forward-looking strategies results in fragmented and less effective interventions that fail to create sustainable social value (*Gouda et al., 2024*).
5) **Lack of Proper Guidelines:** In India, there is a notable lack of proper guidelines on how and which projects are to be undertaken by companies to meet their CSR obligations. This ambiguity leads to repetitive investments in widely popular areas already targeted by government schemes. Consequently, companies often struggle to identify priority areas and select optimal projects (*Gouda et.al 2024).*
6) **Regulatory Challenges:** Constant changes in government regulations and the lack of a dedicated regulatory framework for CSR execution are persistent obstacles. The absence of a specific regulatory framework by a designated ministry creates uncertainties regarding compliance and execution of CSR projects (*Gouda et.al 2024*).

6. SUGGESTIONS

Effective implementation of CSR programs is essential for achieving sustainable development outcomes. Drawing from the common challenges encountered in CSR practices, various actionable recommendations can help companies optimize their initiatives and strengthen community engagement. The following suggestions were made.

1) Companies should actively involve local community members in their project design and execution. The needs of the community should be assessed first by the company, and innovative steps should be undertaken to solve them.
2) Companies must adopt robust steps to deal with corruption and political involvement, which often arise as some of the most severe challenges for the effective implementation of CSR projects.
3) Companies should engage local NGOs as partners to facilitate awareness among community members regarding the objectives and potential benefits of CSR programs.
4) To reduce ambiguity, there is a critical need for formalized government guidelines and regulatory frameworks to standardize CSR project implementation, particularly in rural development.
5) Companies should prioritize training internal teams or hiring specialists to avoid wastage of resources and maximize the likelihood of achieving the intended social impact.
6) Companies should set up a common platform among them to discuss their schemes to ensure that there is no overlapping of schemes among companies.
7) CSR activities should not be undertaken for the sake of fulfilling the government mandate, but should be viewed as giving back to society from where they are earning profits.

6. CONCLUSION

Corporate Social Responsibility plays a pivotal role through which FMCG leaders like ITC Ltd and HUL contribute notably to sustainable rural development in India. The analysis of the spending patterns of FMCG giants and their respective CSR initiatives reveals a consistent commitment to addressing critical challenges pertaining to rural livelihoods, education, health, women's empowerment, and environmental sustainability. While both companies have shown robust growth in their spending on CSR and delivered meaningful social impacts, challenges persist that hinder the optimum utilization of CSR projects in the best possible way. Addressing these

challenges through community engagement, formalized guidelines, capacity building, and collaboration among companies will enhance the effectiveness of future CSR programs. The findings highlight the need for creative, carefully designed, and community-focused CSR efforts to bring lasting benefits to both society and businesses.

7. LIMITATIONS

The scope of this study is confined to two leading giants of the FMCG sector, and the conclusions may not be broadly generalizable to the entire FMCG sector. Since the sources of data are secondary in nature, the dependence is on the accuracy, completeness, and transparency of data published by companies and institutions.

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