International Journal of Economics and Business Management Research
ISSN: 3107-9423 | Volume 2 Issue 2, 238-248, April-June 2026
DOI: https://doi.org/10.64137/31079423/IJEBMR-V2I2P129

Received: 14/05/2026 Revised: 06/06/2026 Accepted: 12/06/2026 Published: 14/06/2026

Original Article

Corporate Social Responsibility and Sustainable Impact - A Case Study of TATA's FMCG and Consumer Products Sector

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ABSTRACT: *This paper explores the complex relationship between Corporate Social Responsibility (CSR) and sustainable impact in the Tata Group's fast-moving consumer goods (FMCG) and consumer products division. It focuses on Tata Consumer Products Limited (TCPL), a company that reflects the Tata Group's ethical values through its sustainable practices integrated into its business strategy. The study examines CSR initiatives during fiscal years 2022-23 and 2023-24, highlighting areas such as responsible sourcing, circular packaging, rural livelihood development, water conservation, and women's empowerment. The research uses a mixed-method approach, combining quantitative data from official sustainability and integrated annual reports with qualitative insights from secondary sources and corporate disclosures. It shows how Tata's CSR philosophy goes beyond traditional philanthropy by incorporating sustainability throughout its value chain and brand identity. The findings reveal measurable progress in using renewable energy, reducing carbon intensity, and achieving water positivity. They also emphasize the broader social impact of programs like Jaago Re and Project Jalodari. The study concludes that Tata Consumer Products' CSR model offers a replicable framework for creating sustainable value, where corporate profits and social responsibility work together to redefine modern corporate citizenship.*

KEYWORDS: *Corporate Social Responsibility (CSR), Sustainable Impact, Water Conservation, Core Value Chain, Branded Identity.*

1. INTRODUCTION

1.1. BACKGROUND AND CONTEXT

Corporate Social Responsibility (CSR) has changed globally from a voluntary charitable effort into a strategic tool for achieving sustainable business growth and gaining stakeholder trust. In India, this shift received formal recognition through the Companies Act (2013), which requires qualifying firms to spend at least 2% of their net profits on CSR activities. Within this evolving framework, the Tata Group, one of India's oldest and most respected conglomerates, has become a leader in combining ethical behaviour with sustainable development.

Among Tata's many subsidiaries, Tata Consumer Products Limited (TCPL) stands out as a front-runner in the FMCG sector, mixing profitability with purpose. Established in 2020 through the merger of Tata Global Beverages and Tata Chemicals' consumer business, TCPL's portfolio features well-known brands like Tata Tea, Tetley, Tata Salt, Tata Coffee, and Soulfull. As consumers increasingly prefer companies that focus on ethical sourcing, waste reduction, and community involvement, TCPL's CSR strategies show how a legacy organization can meet modern sustainability goals.

1.2. RATIONALE FOR THE STUDY

The FMCG sector operates at the crossroads of consumption, production, and sustainability. Its extensive supply chains have a significant environmental and social impact, from agricultural sourcing to packaging and waste management. Therefore, looking at CSR in this sector helps us understand how corporate actions can directly affect ecological balance and social well-being.

Tata Consumer Products' CSR approach goes beyond simple compliance; it reflects the Tata Group's core value of "leadership with trust." This study evaluates TCPL's CSR performance and sustainable impact during FY 2022–23 and FY 2023–24, presenting measurable results, innovative frameworks, and consistency with global sustainability standards like the UN Sustainable Development Goals (SDGs).

1.3. OBJECTIVES OF THE STUDY

This research aims to:

- Examine Tata Consumer Products' CSR and sustainability efforts in the FMCG sector.

- Analyse data from FY 2022–23 and FY 2023–24 to measure environmental and social outcomes.
- Identify patterns that show how sustainability is integrated into the company's main business model.
- Assess how TCPL's efforts support the UN SDGs and India's national sustainability goals.
- Explore future implications and the potential for Tata's CSR model in emerging economies.

1.4. RESEARCH QUESTIONS

The study aims to answer the following questions:

- How does Tata Consumer Products include CSR in its main business strategy?
- What measurable environmental and social outcomes have come from its CSR initiatives in the past two years?
- How does Tata's CSR approach find a balance between profitability and purpose?
- How can TCPL's sustainability model act as a guide for other FMCG companies?

1.5. SIGNIFICANCE OF THE STUDY

This research is significant for two main reasons: It contributes to academic study and provides practical insights for businesses. Academically, it expands the literature on CSR's role in promoting sustainable impact in emerging markets. Practically, it offers a model for companies looking to connect ESG (Environmental, Social and Governance) performance with long-term profit.

Tata Consumer Products' example stands out because it shows that sustainability can be a competitive edge, not just a moral duty. The company's efforts—like achieving 156% water positivity, sourcing 100% Rainforest Alliance–certified tea, and recycling over 5,700 tonnes of plastic waste—demonstrate that responsible business practices can create both social benefits and economic strength.

2. LITERATURE REVIEW

2.1. EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility (CSR) has changed significantly over the last few decades. It has shifted from being a voluntary act of giving to a core business practice within company governance. Carroll (1991) describes CSR as a four-tier pyramid that includes economic, legal, ethical, and philanthropic responsibilities. At first, businesses saw CSR as an extension of charity. Today, many companies view CSR as a way to create shared value, supporting Porter and Kramer's (2011) idea that firms can generate economic value by meeting societal needs.

In India, CSR has developed from cultural traditions and policy requirements. The idea of corporate trusteeship, promoted by figures like Jamsetji Tata and Mahatma Gandhi, encouraged firms to serve the community's welfare. The Companies Act of 2013 formalized this idea by mandating that qualifying companies spend at least 2% of their average net profits on CSR activities (Government of India, 2013). This law made India the first country to require CSR at a national level, moving it from voluntary giving to defined responsibility.

As globalization and environmental awareness grew, CSR became linked with the global sustainability movement, especially through the United Nations Sustainable Development Goals (SDGs) established in 2015. Companies around the world began connecting their CSR efforts to SDG targets, focusing on issues like poverty reduction, gender equality, renewable energy, and climate action (ElAlfy et al., 2020).

2.2. CSR AND SUSTAINABILITY IN THE FMCG SECTOR

The fast-moving consumer goods (FMCG) industry faces significant environmental and social challenges due to its large supply chains, reliance on resources, and heavy use of packaging. Scholars such as Smith (2019) have noted that FMCG companies greatly influence carbon emissions, waste, and community well-being. Therefore, sustainability efforts in this sector need to consider both the ethical aspects of the supply chain and the responsibilities of consumers.

CSR in FMCG firms usually emphasizes responsible sourcing, reducing waste, innovative packaging, and supporting communities (Kumar & Bansal, 2021). For example, major global companies like Unilever and Nestlé have developed detailed sustainability plans that focus on water management, plastic neutrality, and the wellbeing of farmers. In India, local FMCG companies like Hindustan Unilever, ITC, and Tata Consumer Products have implemented similar strategies to balance growth with social and environmental concerns. In India's diverse society, CSR in the FMCG sector acts as both a branding tool and a way to promote social inclusion and rural development. Programs targeting nutrition, sanitation, and sustainable farming are now key parts of FMCG companies' CSR strategies.

2.3. THE TATA GROUP'S CSR PHILOSOPHY

The Tata Group's dedication to CSR goes back over a hundred years, long before modern sustainability frameworks existed. Jamsetji Tata, the group's founder, stated that "the community is not just another stakeholder in business but the very purpose of its existence." This belief has shaped the group's CSR efforts across all its subsidiaries, including Tata Steel, Tata Motors, Tata Power, and Tata Consumer Products.

According to Sarkar (2022), Tata's model of "corporate trusteeship" combines ethics with economic responsibility, making sure profit-making supports community development over time. The Tata Sustainability Group (TSG) provides a unified framework for monitoring Environmental, Social, and Governance (ESG) efforts, aligning each subsidiary with the group's overall sustainability goals.

Recently, the Tata Group has aligned its CSR initiatives with UN SDGs and India's Nationally Determined Contributions (NDCs) under the Paris Climate Agreement. This alignment helps Tata companies achieve measurable results across several sustainability areas:

- Environmental stewardship (e.g., renewable energy use, circular economy practices),
- Social equity (e.g., women's empowerment, education, rural livelihoods), and
- Governance integrity (e.g., transparent reporting and involvement of stakeholders).

For Tata Consumer Products Limited (TCPL), CSR and sustainability are integral to its business strategy through the "For Better Living" framework, which includes five main pillars: (1) Sustainable sourcing, (2) Environmental stewardship, (3) Nutrition and well-being, (4) Social equity, and (5) Responsible governance (Tata Consumer Products, 2024).

2.4. THEORETICAL MODELS GUIDING CSR

Several theoretical models support CSR practices in modern businesses. Carroll's Pyramid Model (Carroll, 1991) remains a foundational framework; it emphasizes that corporate responsibility must balance economic viability with ethical integrity and philanthropic efforts. Meanwhile, the Triple Bottom Line (TBL) concept proposed by Elkington (1997) suggests that companies should not only measure success through financial results ("profit") but also consider their social ("people") and environmental ("planet") effects.

Porter and Kramer's (2011) Shared Value Framework builds on these ideas, suggesting that companies can create economic value by solving relevant social issues. This approach is particularly applicable to Tata Consumer Products, whose projects in rural development, farmer training, and water management improve both supply chain reliability and community welfare.

Stakeholder Theory (Freeman, 1984) further emphasizes that a company's success relies on balancing the interests of all stakeholders, including employees, suppliers, customers, communities, and the environment, rather than focusing only on shareholders. Tata's CSR policies reflect this theory through their inclusive decision-making and accountability processes.

2.5. RESEARCH GAPS AND RELEVANCE

While many studies look at CSR in multinational corporations, there is a lack of research specifically focused on Indian conglomerates in the FMCG sector that examines both quantitative and qualitative CSR results. Additionally, many academic discussions treat CSR and sustainability as separate topics rather than integrated business strategies.

This study aims to fill these gaps by:

- Providing a data-driven assessment of CSR outcomes based on verified metrics from TCPL's official sustainability reports for FY 2022–23 and FY 2023–24.
- Offering qualitative insights into how sustainability is part of Tata's organizational culture and brand identity.
- Showing how CSR can serve as a competitive advantage in the FMCG industry while supporting national and global sustainability goals.

By addressing these areas, this research adds to the understanding of sustainable corporate governance in emerging economies. It reinforces the idea that CSR, when strategically incorporated, is both a moral obligation and a path to long-term corporate success.

3. RESEARCH METHODOLOGY

3.1. RESEARCH DESIGN

This study uses a mixed-method research design. It combines both quantitative and qualitative approaches to analyse Tata Consumer Products Limited's (TCPL) CSR and sustainability initiatives. The quantitative part examines numerical performance metrics like CSR spending, renewable energy use, carbon emission reductions, water replenishment, and community beneficiaries. The qualitative part looks at the strategic frameworks, program descriptions, stakeholder engagement strategies, and how they fit with global sustainability standards.

The mixed-method approach was chosen to capture measurable outcomes and contextual insights. This helps to understand how CSR translates into sustainable impact in the FMCG sector. This method fits with the growing agreement in sustainability research that quantitative data alone cannot explain how CSR integrates into corporate practices (Creswell & Plano Clark, 2017).

3.2. DATA SOURCES

The study relies solely on secondary data sources, gathered from official company reports, government filings, and peer-reviewed literature. Specifically, the following data sources were used:

- Tata Consumer Products Integrated Annual Reports (FY 2022-23 & FY 2023-24) – for financial, operational, and CSR spending data.
- Tata Consumer Products Sustainability Reports (2023-24) – for environmental metrics, energy and water management statistics, packaging initiatives, and supply chain practices.
- Tata Group ESG Databook (2024) – for consolidated ESG performance indicators across Tata subsidiaries, including carbon emissions, renewable energy use, and social development outcomes.
- CSR Online Repositories (India CSR and related portals) – for detailed CSR project data, community reach, and statutory CSR compliance figures.
- Peer-reviewed articles and industry reports – to offer theoretical and comparative context regarding CSR practices in FMCG and Indian conglomerates.

All data were cross-verified to ensure accuracy, consistency, and reliability, paying special attention to aligning reported figures with their respective fiscal years.

3.3. DATA COLLECTION AND ANALYTICAL FRAMEWORK

3.3.1. QUANTITATIVE DATA COLLECTION

Quantitative data were systematically extracted from the sustainability and annual reports, covering:

- CSR spending (absolute and as a % of net profit)
- Energy use (total and renewable share)
- Carbon emission reductions (Scope 1 and 2)
- Water replenishment and positivity metrics
- Plastic and packaging waste management (tonnes recycled)
- Beneficiaries of community development programs

These metrics were analysed to identify trends over the two fiscal years and to evaluate progress against pre-defined goals, such as TCPL's FY 2025-26 sustainability targets.

3.3.2. QUALITATIVE DATA COLLECTION

Qualitative data were collected from narrative sections of sustainability reports, corporate press releases, and case studies of major CSR initiatives. Focus areas included:

- Corporate governance and stakeholder engagement strategies
- Integration of sustainability into key business functions (e.g., sourcing, production, distribution)
- Programs targeting women's empowerment, rural livelihoods, and community health
- Innovation in circular packaging and waste management
- Alignment with UN Sustainable Development Goals (SDGs)

Content analysis was conducted to identify themes, patterns, and strategic linkages. This provided insights into how TCPL operationalises CSR.

3.4. DATA ANALYSIS TECHNIQUES

- Descriptive Analysis – Quantitative CSR and sustainability metrics were summarised using tables and percentages to show trends, performance improvements, and gaps over the two fiscal years.
- Comparative Analysis – TCPL's performance was compared to its own FY 2025-26 targets to gauge progress toward strategic goals.
- Thematic Analysis – Qualitative data were analysed through coding and categorization to find key CSR themes, areas of innovation, and alignment with business strategy.
- Integrated Interpretation – Findings from both quantitative and qualitative analyses were combined to give a well-rounded view of CSR's impact on business and society.

3.5. LIMITATIONS OF THE STUDY

Despite the strong methodology, some limitations are recognised:

- Dependence on Secondary Data – The study relies only on publicly available company reports and official disclosures; proprietary or internal data were not accessible.

- Temporal Scope – Analysis is limited to FY 2022-23 and FY 2023-24, which may not reflect long-term trends or delayed CSR impacts.
- Geographic Focus – While TCPL operates globally, the study mainly looks at India-specific CSR initiatives due to data availability.
- Qualitative Interpretation Bias – Although thematic analysis was systematic, interpreting narrative data may involve some subjectivity.

Despite these limitations, the methodology provides strong, data-driven insights into Tata Consumer Products' CSR and sustainability performance.

4. FINDINGS & DATA ANALYSIS

4.1. QUANTITATIVE ANALYSIS OF CSR PERFORMANCE

Tata Consumer Products Limited (TCPL) shows measurable progress in several sustainability and CSR areas. Table 1 summarizes key quantitative outcomes for FY 2022-23 and FY 2023-24 based on official sustainability and integrated annual reports.

TABLE 1 TCPL CSR and Sustainability Metrics (FY 2022-23 & FY 2023-24)

Category	Key Metric	FY 2022–23	FY 2023–24	Source
CSR Expenditure	% of average net profits	2.1%	2.0%	TCPL Annual Report 2024
Water Positivity	Water replenished vs. consumed	148%	156%	Sustainability Report 2024
Renewable Energy Usage	% of total energy consumption	33%	39%	TCPL Sustainability Report
Plastic Waste Recycled	Metric tonnes collected & recycled	5,100 MT	5,700 MT	ESG Disclosure 2024
Carbon Emission Intensity	Reduction from FY 2020 baseline	19%	24%	Tata ESG Data 2024
Rural Livelihoods Supported	Through tea programs & Jaago Re	25,000+ individuals	30,000+ individuals	CSR Report 2024
Women Empowerment Initiatives	Entrepreneurship training & skill development	9,200 women	11,500 women	CSR & Community Programs

- CSR Expenditure: The company keeps its CSR spending close to the required 2%, which shows compliance while aligning with its long-term sustainability vision.
- Water Stewardship: TCPL reached 156% water positivity in FY 2023-24. This means that for every Liter of water consumed, 1.56 Liters were replenished through watershed and rainwater harvesting initiatives. This marks a 5.4% increase from FY 2022-23 and places TCPL among the leaders in water-positive operations within FMCG firms in India.
- Renewable Energy Adoption: The share of renewable energy in total consumption rose from 33% to 39%. This reflects investments in solar, wind, and biomass energy across production facilities. This trend supports TCPL's FY 2025-26 target of 50% renewable energy use.
- Plastic Recycling: TCPL recycled 5,700 metric tonnes of plastic in FY 2023-24, an increase of about 11.8% from the previous year. Initiatives like circular packaging, consumer awareness programs, and partnerships with waste management companies contributed to this growth.
- Carbon Emission Reduction: Carbon intensity fell by 24% from the FY 2020 baseline, surpassing the 19% reduction achieved in FY 2022-23. This is due to process optimization, renewable energy integration, and efficient logistics management.
- Community Impact: TCPL's CSR programs helped over 30,000 individuals in rural communities and trained 11,500 women in entrepreneurship. This reflects the company's commitment to inclusive socio-economic development**.**

4.2. QUALITATIVE ANALYSIS OF CSR INITIATIVES

4.2.1. RESPONSIBLE SOURCING

TCPL sources 100% of Tetley tea from Rainforest Alliance-certified estates. This ensures fair wages, safe working conditions, and biodiversity conservation. Additionally, the procurement of raw materials for Tata Salt, Soulfull, and Tata Coffee follows ethical sourcing policies, fostering long-term supplier relationships and sustainable farming practices.

4.2.2. CIRCULAR PACKAGING AND WASTE MANAGEMENT

TCPL has put in place circular packaging strategies, aiming for 100% recyclable packaging by FY 2025-26. The company has reduced the weight of packaging materials, improved transport efficiency, and run awareness campaigns to encourage responsible disposal among consumers. The 11.8% increase in plastic recycling shows the effective implementation of these initiatives**.**

4.2.3. WATER CONSERVATION AND ENVIRONMENTAL PROGRAMS

Water conservation is a key sustainability goal for TCPL. Projects like Jalodari and watershed development in Assam and Karnataka focus on:

- Rainwater harvesting in processing plants and rural communities
- Restoration of natural water bodies
- Farmer education programs that promote water-efficient agriculture

These efforts collectively helped to replenish over 200 million litres of groundwater, showing significant environmental impact beyond compliance needs.

4.2.4. RURAL LIVELIHOOD AND WOMEN EMPOWERMENT

TCPL's flagship programs, like Project Jaago Re and the Millet Value Chain Program, aim to improve rural livelihoods by:

- Educating tea plantation workers on health, sanitation, and civic engagement
- Training rural women in entrepreneurship, financial literacy, and digital skills
- Promoting sustainable agriculture and market access for smallholder farmers

Qualitative narratives from CSR reports highlight positive changes in community well-being, social inclusion, and economic resilience. For example, women beneficiaries reported increased household incomes and improved leadership skills, supporting TCPL's model for inclusive growth.

4.2.5. NUTRITION AND WELL-BEING INITIATIVES

Through brands like Tata Soulfull, TCPL promotes millet-based nutrition for urban and rural consumers. These initiatives align with India's 2023 "International Year of Millets" campaign, which promotes food security, healthier diets, and better farmer incomes.

4.3. INTEGRATED ANALYSIS

The overall quantitative and qualitative evidence shows that TCPL's CSR strategy is integral, not just an add-on. Key observations include:

- Strategic Alignment: CSR initiatives connect to core business operations, like sourcing, packaging, and product innovation.
- Measurable Outcomes: Environmental and social metrics (e.g., 156% water positivity, 24% carbon intensity reduction) provide clear evidence of sustainability impact.
- Inclusive Growth: Programs aimed at women, rural communities, and farmers reflect a long-term investment in social capital.
- Innovation in Sustainability: Circular packaging, renewable energy use, and water stewardship show that TCPL is actively pursuing substantial CSR, instead of just doing what is required.

These findings support the idea that CSR can be a competitive edge in the FMCG sector. It can enhance brand reputation, build stakeholder trust, and improve operational efficiency while also creating social and environmental value**.**

4.4. EXTENSION OF ESG PERFORMANCE: FY 2024–2025 INSIGHTS

Building upon the sustainability progress demonstrated in FY 2022–23 and FY 2023–24, Tata Consumer Products Limited (TCPL) continued to advance its Environmental, Social, and Governance (ESG) agenda during FY 2024–25, as detailed in the *Tata Consumer Products ESG Databook (2025)*. The company's sustainability roadmap aligns with its long-term milestones for FY26, FY30, and FY40, reflecting an integrated approach to ethical growth and corporate stewardship. The FY 2024–25 disclosures reinforce TCPL's transition from compliance-driven CSR to strategic ESG leadership**.**

4.4.1. ESG FRAMEWORK AND GOVERNANCE

TCPL's ESG strategy is structured around four central "For Better" pillars For Better Planet, For Better Sourcing, For Better Communities, and For Better Nutrition each of which contributes to its overarching purpose of "Better Living Every Day." Governance oversight is maintained through the *CSR and Sustainability Committee* of the Board, supported by a cross-functional ESG Steering Committee that ensures compliance with TCFD, TNFD, and global sustainability reporting standards. In FY 2025, TCPL's ESG Risk Rating improved by 15% (Morningstar Sustainalytics), and the company retained an "A" rating in MSCI ESG Ratings, underscoring its credibility in sustainable corporate governance.

4.4.2. ENVIRONMENTAL PERFORMANCE – "FOR BETTER PLANET"

Environmental stewardship remains central to TCPL's sustainability journey. Over 50% of total energy consumption in FY 2025 was derived from renewable sources, reflecting significant progress toward its FY26 target of 60%. The company achieved a Water Positivity Index of 2.2, meaning it replenished more than twice the volume of water consumed, while maintaining carbon neutrality across Scope 1 and 2 operations. TCPL also maintained its *Zero Waste to Landfill* certification, recycling or reusing approximately 23,980 metric tonnes of waste. These results confirm that the company is on track to achieve Net Zero emissions by 2040, in alignment with the Tata Group's *Aalingana* sustainability commitment.

4.4.3. RESPONSIBLE SOURCING – "FOR BETTER SOURCING"

Responsible sourcing practices remained a key focus during FY 2024–25. All significant suppliers (Tier 1: 712) underwent ESG screening, and sourcing of raw materials such as coffee and tea continued to be certified under *Rainforest Alliance* and *C.A.F.E. Practices*. The company advanced biodiversity protection and regenerative agriculture through TNFD-aligned assessments and the *LEAP* (Locate, Evaluate, Assess, Prepare) framework. These measures strengthen supply chain transparency, ensure compliance with anti-deforestation principles, and promote farmer resilience.

4.4.4. SOCIAL DEVELOPMENT – "FOR BETTER COMMUNITIES"

TCPL's social initiatives in FY 2024–25 reached over 1.5 million beneficiaries, with strong emphasis on human rights, inclusion, and community well-being. The company maintained a workforce diversity ratio of 45% women employees, including 17% in managerial and 25% in senior leadership roles. CSR programs focused on entrepreneurship development, health awareness, and rural education collectively contributed more than 88,000 volunteer hours. Enhanced parental leaves policies and inclusion initiatives further reflected TCPL's progressive human capital management.

4.4.5. NUTRITION AND HEALTH – "FOR BETTER NUTRITION"

Product innovation and nutrition enhancement continued as major sustainability themes. TCPL expanded its *"For Better Nutrition"* portfolio, which includes Double Fortified Salt (iron and iodine), Immunity-Boosting Salt (zinc and iodine), and millet-based products under *Tata Soulfull*. The company categorizes its offerings into three consumer need states Sustenance (60–65%), Superior Experience (25–30%), and Nutritionally Enhanced (8–10%) ensuring that health-conscious and affordable nutrition options reach diverse consumer groups. All manufacturing units maintained *FSSC 22000* and *GFSI* certifications, with zero product recalls for four consecutive years.

TABLE 2 Quantitative ESG Metrics Summary (FY 2024–25)

Category	Metric	FY 2024–25 Performance
Renewable Energy Usage	Share of total energy	50%+
Energy Intensity	kWh/ton of production	106.06
Scope 1 Emissions	tCO_2e	64,943
Waste Recycled/Reused	Metric tonnes	23,980
Water Positivity Index	Ratio (Replenished/Consumed)	2.2
Supplier ESG Screening	% of Tier-1 suppliers	100%
Women Workforce	% of total employees	45%
Community Beneficiaries	Individuals impacted	1.5 million+

4.4.6. INTERPRETATION

The FY 2024–25 data demonstrate consistent improvement across all major ESG dimensions. Quantitatively, TCPL has surpassed key environmental thresholds, including renewable energy share and waste diversion rates, while maintaining superior social performance in gender inclusion and community outreach. Qualitatively, the integration of TNFD and TCFD frameworks signals a mature sustainability governance model that links environmental stewardship with risk management and corporate accountability. Collectively, these results affirm that TCPL's sustainability evolution is strategically aligned with its long-term goal of achieving net-zero, circular, and socially equitable growth by 2040.

4.5. SUMMARY OF FINDINGS

In summary:

- TCPL keeps CSR expenditure within required limits while exceeding targets in environmental sustainability.
- Quantitative improvements in water, energy, waste, and carbon metrics confirm a measurable sustainability impact.
- Qualitative insights show that CSR is deeply woven into the organization's culture, supply chain practices, and community engagement.
- TCPL's initiatives offer a model for creating sustainable value in emerging economies.

5. DISCUSSION

5.1. STRATEGIC SIGNIFICANCE OF TCPL'S CSR INITIATIVES

The findings show that Tata Consumer Products Limited (TCPL) has effectively included Corporate Social Responsibility (CSR) in its business strategy. This marks a shift from charity-based CSR to sustainable practices. TCPL connects its CSR efforts with operational and brand goals, viewing sustainability as a strategic advantage rather than just a regulatory requirement.

For instance, TCPL's responsible sourcing initiatives, such as sourcing 100% Rainforest Alliance-certified tea, strengthen supply chain resilience, improve farmers' lives, and build trust with ethically minded consumers. These actions not only support social and environmental goals but also ensure a steady supply of resources, which is essential for fast-moving consumer goods (FMCG) that rely on agricultural materials.

5.2. COMPARISON WITH INDUSTRY BENCHMARKS

Compared to other leading FMCG companies in India, TCPL shows above-average performance in key sustainability measures:

- Water Stewardship: TCPL's 156% water positivity exceeds the industry average, where most FMCG firms achieve water replenishment ratios below 120%.
- Carbon Intensity Reduction: A 24% decrease since FY 2020 puts TCPL ahead of local competitors, many of whom report reductions between 15% and 18%.
- Plastic Waste Recycling: In FY 2023–24, TCPL recycled 5,700 metric tonnes, a significant amount relative to its market share, showing effective circular economy practices.

These comparisons demonstrate that TCPL's CSR initiatives are measurable, relevant, and strategically effective, setting a standard for sustainable practices in the Indian FMCG sector.

5.3. INTEGRATION OF CSR AND CORE BUSINESS FUNCTIONS

A key observation from the qualitative analysis is how TCPL embeds CSR throughout the value chain. Instead of treating CSR as a separate department, TCPL integrates sustainability into:

- Procurement: Ethical sourcing of raw materials supports farmer welfare and protects the environment.
- Production: Reducing waste, increasing energy efficiency, and using renewable energy minimize environmental impact.
- Marketing and Brand Strategy: Campaigns like Jaago Re and Tata Soulfull increase social awareness, aligning brand messaging with societal goals.

This integration supports Porter and Kramer's (2011) Shared Value Framework, showing that tackling social and environmental issues can create shared value for both the company and its stakeholders.

5.4. SOCIAL AND ENVIRONMENTAL IMPACT

TCPL's CSR initiatives lead to clear social and environmental results:

- Rural Livelihoods: Support for over 30,000 individuals boosts economic stability in tea-growing areas and rural communities.
- Women Empowerment: Training 11,500 women in entrepreneurship improves gender equity and raises household incomes.
- Water and Carbon Management: Achieving 156% water positivity and cutting carbon intensity by 24% shows proactive environmental care.
- Nutrition and Well-being: Promoting millet-based nutrition benefits consumer health and supports agricultural sustainability.

These results highlight the dual purpose of CSR: addressing societal needs while strengthening corporate resilience and competitiveness.

5.5. ALIGNMENT WITH GLOBAL SUSTAINABILITY FRAMEWORKS

TCPL's CSR strategy closely aligns with UN Sustainable Development Goals (SDGs), including:

- SDG 6 (Clean Water and Sanitation): Focus on water management and replenishment programs.
- SDG 7 (Affordable and Clean Energy): Adoption of renewable energy in manufacturing.
- SDG 8 (Decent Work and Economic Growth): Initiatives for livelihoods and entrepreneurship.
- SDG 12 (Responsible Consumption and Production): Circular packaging and reducing waste.

By clearly linking its CSR initiatives to the SDGs, TCPL shows global alignment, ensuring its local efforts contribute to broader sustainable development goals.

5.6. IMPLICATIONS FOR CORPORATE STRATEGY

The findings suggest several strategic implications:

- Competitive Differentiation: Integrating CSR into core operations builds brand loyalty and improves market position.
- Stakeholder Engagement: Clear reporting, measurable results, and community involvement strengthen ties with regulators, investors, and consumers.
- Long-term Risk Mitigation: Tackling environmental and social risks, like water scarcity and climate change, reduces operational vulnerability.
- Replicable Model: TCPL's approach to integrated CSR can serve as a model for other FMCG companies, especially in emerging markets seeking to balance profits with societal responsibilities.

5.7. CHALLENGES AND CONSIDERATIONS

Despite its successes, TCPL faces challenges common in large FMCG firms:

- Scaling CSR initiatives across all supply chain areas while ensuring quality and impact.
- Reaching 100% recyclable packaging by set deadlines, given industry recycling infrastructure issues.
- Making sure that long-term community programs continue to deliver benefits after initial funding ends.
- Addressing these challenges is crucial for TCPL to maintain its leadership in CSR and sustainability in the coming years.

5.8. SUMMARY OF DISCUSSION

In conclusion, the discussion emphasizes that TCPL's CSR initiatives:

- Are strategically woven into business operations.
- Deliver measurable social and environmental results.
- Align with global sustainability frameworks.
- Serve as a model for other FMCG companies in emerging markets.

Integrating CSR with profitability, operational efficiency, and brand ethics shows that responsible corporate behaviour and sustainable business growth can support each other.

6. CONCLUSION & FUTURE OUTLOOK

6.1. CONCLUSION

This study shows that Tata Consumer Products Limited (TCPL) is a prime example of how Corporate Social Responsibility (CSR) and sustainability can be integrated into FMCG operations. This approach creates social, environmental, and economic value at the same time. During FY 2022 and FY 2023, TCPL achieved measurable results in key sustainability areas:

- Water Stewardship: Achieving 156% water positivity through watershed management and rainwater harvesting initiatives.
- Carbon Management: Reducing carbon intensity by 24% from the FY 2020 baseline.
- Renewable Energy: Increasing renewable energy use from 33% to 39% of total energy consumption.
- Circular Packaging & Waste Management: Recycling over 5,700 metric tonnes of plastic.
- Social Impact: Supporting over 30,000 rural livelihoods and training 11,500 women in entrepreneurship and skills development.

These results show that TCPL's CSR approach goes beyond traditional philanthropy. It incorporates sustainability into the value chain, brand identity, and operational strategy. The integration of CSR with business goals, in line with the United Nations Sustainable Development Goals (SDGs), confirms that profitability and social purpose can support each other.

6.2. FUTURE OUTLOOK

Looking ahead, TCPL is well-positioned to improve its leadership in sustainability within the FMCG sector through several initiatives:

- Achieving 100% Recyclable Packaging. Ongoing efforts to implement circular economy practices will further reduce environmental impact and align with global best practices. TCPL has already raised packaging recyclability to 62% and aims for 70% by FY 2026, showing steady progress toward this goal.
- Renewable Energy Expansion. Increasing renewable energy use to 50% by FY 2025 will cut reliance on fossil fuels and enhance operational sustainability. The company has already sourced 27% of its power from renewable sources and plans to reach 35% by FY 2026, reflecting a strong path toward energy transition.

- Enhanced Water Positivity. Maintaining and improving water-positive operations at all production sites will build climate resilience and community trust. This aligns with TCPL's broader strategy for climate adaptation, which also includes achieving carbon neutrality across Scope 1 and Scope 2 emissions globally.
- Scaling Rural and Women Empowerment Programs. Expanding to more villages and training additional women entrepreneurs will support inclusive growth and social equity. So far, TCPL has positively affected 1.39 million beneficiaries through community initiatives, with women making up 34% of the global workforce, moving toward the 35% target for FY 2026.
- Digital Transformation in CSR Reporting. Using analytics and digital tools to measure, monitor, and communicate CSR impact can boost transparency and stakeholder engagement. TCPL's focus on ESG-aligned governance and improved Sustainalytics ESG Risk Rating (medium risk) shows its commitment to data-driven sustainability management.

TCPL's ESG strategy, "For Better Living," provides a solid framework for sustainability, covering better sourcing, a better planet, better communities, and better nutrition. Linked with the Tata Group's Project Aalingana, these initiatives highlight the company's proactive approach to responsible growth.

According to MD & CEO Sunil D'Souza, sustainability remains central to TCPL's long-term strategy and drives value creation across its value chain. The company's focus areas—climate adaptation, resource circularity, and community engagement—highlight its aim to create shared value for people, the planet, and communities while ensuring responsible and profitable growth.

Tata Consumer Products offers a range of beverages (Tata Tea, Tetley, Organic India, Eight O'Clock Coffee, Himalayan Water, Tata Gluco+, Tata Copper+) and food products (Tata Salt, Tata Sampann, Tata Soulfull, Ching's Secret, Smith & Jones). With a reach of over 263 million Indian households and an annual turnover of around ₹15,206 crore, TCPL symbolizes the Tata Group's commitment to sustainable business leadership in both domestic and international markets.

If implemented successfully, these forward-looking strategies will strengthen TCPL's role as a leader in sustainable business practices in emerging economies and serve as a model for other FMCG companies seeking to balance economic growth with social and environmental responsibility.

6.3. IMPLICATIONS FOR INDUSTRY AND POLICY

TCPL's model offers valuable insights for both industry leaders and policymakers:

- Industry: FMCG companies can adopt integrated CSR strategies to improve brand reputation, operational efficiency, and stakeholder engagement.
- Policy: Regulators can promote CSR frameworks that link compliance with measurable sustainability outcomes, encouraging companies to align their strategies with national and global development goals.

In summary, Tata Consumer Products shows that strategic CSR is not a cost but a value driver. It demonstrates that ethical business conduct and sustainable impact can come together to redefine corporate citizenship in today's FMCG landscape.

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