

# Socially Responsible Business Practices: A Case Study of Kanchanja Tea Estate & Research Center, Nepal

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## Abstract

*Considering the ongoing debate regarding the roles of business in society, this case study highlights the exemplary socially responsible business practices of Kanchanja Tea Estate & Research Center (KTERC), Nepal. The data regarding the responsible business practices of KTERC were collected from primary as well as secondary sources. The qualitative content analysis of data obtained from KTERC's website, reports, deliberations in a business resiliency symposium, and three in-depth interviews with the company's executives revealed that KTERC's approach to CSR goes far beyond shareholder and philanthropic approaches and it provides a good business case for CSR. The analysis of data showed that KTERC is embracing the stakeholder approach of CSR with special emphasis on creating shared value approach in order to create a win-win situation between business and society. In light of the study findings, corporate managers can learn CSR best practices and design their CSR policies and initiatives to gain social legitimacy as well as reap various strategic benefits. The government and policymakers can also recognize and reward certain CSR practices that are congruent with the government's social goals. This is perhaps the first study of its kind in the Nepalese context.*

**Keywords:** Corporate Social Responsibility, Creating Shared Value, Stakeholders, Kanchanja Tea Estate & Research Center, Nepal

## 1. Introduction

The central idea of the social responsibility of business, also known as corporate social responsibility (CSR), is to do business in line with the values and expectations of society. However, there is a spectrum of viewpoints under this broad philosophical premise.

Some scholars argue that there is only one responsibility of business, that is, to maximize profit without deception or fraud, nothing else (Friedman, 1970). If business managers are held responsible to make a profit and to be socially responsible, the primary purpose of making profits may be diluted and managers cannot be held accountable for poor financial results. Therefore, businesses should strive to maximize profits and pay taxes, government will take care of the society. Supporting Friedman's doctrine, Karnani (2011) also contends that 'doing well by doing good' is a grand illusion. According to him, profit-making and being socially responsible are the conflicting goals of the firm. It is not practical to rely on the goodwill of managers to maximize social welfare.

Many other scholars including Freeman, on the other side, seem to disagree with the idea of focusing only on maximizing profits. They argue that businesses have a wide array of responsibilities beyond profit maximization. When properly designed and implemented, fulfilling the needs and expectations

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of different stakeholders is both the morally right thing to do and strategically appropriate (Freeman, 1984; Porter & Kramer, 2006).

Despite this tug-of-war among scholars, the overwhelming majority of scholars and practicing managers have now realized that businesses should be responsible towards internal stakeholders, external stakeholders, the natural environment, and even future generations. Research studies conducted in different parts of the world also indicate that CSR practices help respond to formal and informal institutional pressures (Ghazinoori et al., 2024), gain legitimacy among stakeholders (Olateju et al., 2021), and improve financial performance (Aftab et al., 2024).

Although CSR is generally understood as a voluntary approach, a growing number of countries have adopted laws that explicitly require companies to embrace specified CSR practices mandatorily. In India, every large company is required to spend at least two percent of their profits in the stipulated areas of CSR according to the provisions made in the Companies Act, 2013 (Gatti et al., 2019). The Mauritius government also mandates every profitable company to allocate at least two percent of their profits for CSR in priority areas such as poverty alleviation, educational support, social inclusion programs, and environmental protection (Bissoon, 2018).

Nepal has also embarked on mandatory CSR practices since 2016 (Chapagain et al., 2024). Article 54 of the Industrial Enterprises Act (2020) mandates all large and medium industries as well as the cottage and small industries having an annual turnover exceeding 150 million to spend at least one percent of their annual net profit on various CSR activities (Ministry of Law, Justice and Parliamentary Affairs, 2020). Likewise, Nepal Rastra Bank and Nepal Insurance Authority also mandate banking and financial institutions (BFIs) and insurance companies to spend at least one percent of their annual net profits in stipulated areas of CSR (Nepal Rastra Bank, 2023; Nepal Insurance Authority, 2023).

However, there is a lack of in-depth investigation into how companies are doing their CSR to create a win-win-win situation between business, society, and the government. Studies to date are mostly focused on identifying the drivers or motivations for CSR (Gimenes & Piao, 2023; Osuizugbo et al., 2024), the status of CSR practices (Chapagain, 2008; Bhuiyan et al., 2022), financial performance and other consequences of CSR (Coelho et al., 2023; Ijabadeniyi & Govender, 2024). This practical knowledge gap may hinder progress in the field as practicing managers can better learn through real-life case studies rather than from abstract theories and merely from survey findings.

Scholars argue that Nepalese businesses are still guided by traditional and narrow conceptualizations of CSR. Sthapit (2021) asserts that Nepalese CSR is still mainly characterized by corporate philanthropy. Likewise, Adhikari et al. (2016) found that CSR practices of Nepalese companies are gradually shifting from the philanthropic domain to the economic domain of CSR. However, a recent study by Chapagain et al. (2024) indicates that the managerial understanding of CSR in Nepal is mainly guided by the notions of corporate philanthropy, stakeholder approach, and political CSR. Against this backdrop, this case study aims to explore the exemplary CSR practices of Kanchanjangha Tea Estate & Research Center (KTERC), Nepal, based on the comprehensive and modern paradigms of corporate social responsibility.

## 2. Literature Review

### 2.1 Review of Theoretical Perspectives on CSR

The idea of corporate social responsibility (CSR) has a long historical roots. In ancient Mesopotamia around 1700 BC, King Hammurabi implemented a code that mandated the death penalty for builders, innkeepers, or farmers if their negligence resulted in the death of others or significant inconvenience to the community, emphasizing the need for ethical compliance in business activities (Iatridis, 2011). However, relatively improved types of CSR practices emerged during the Industrial Revolution in Great Britain in the form of health facilities, recreation facilities, and profit-sharing plans for factory workers. In addition to concern for employees, companies also started community philanthropic activities in the late 1800s (Carroll, 2008).

Formal writings on CSR began only in the early 20<sup>th</sup> century. In 1916, J.M. Clark emphasized that businesses are responsible for the known outcomes of their dealings, irrespective of legal provisions (Katsoulakos et al., 2004). Likewise, Chester Barnard (1938) viewed corporate managers as public trustees for the shareholders, general public, and other stakeholders, reflecting early CSR sentiments. The 1950s marked significant progress in CSR with Howard R. Bowen's *Social Responsibilities of the Businessman* (1953), which included support for education, natural resource conservation, philanthropy, and positive workplace relations. In a nutshell, three major ideas of CSR in the 1950s were: corporate managers as public trustees, balancing competing claims for resources, and philanthropy as business support for good causes (Fredrick, 2006). However, this period was characterized more by talk than action.

The 1960s and 1970s saw a broadening of CSR, with scholars like Keith Davis, Joseph W. McGuire, and Archie B. Carroll emphasizing moral dimensions of CSR and proposing comprehensive frameworks (Davis, 1960; Carroll, 1979). Milton Friedman, however, argued against broad social goals for businesses, citing potential unfair burdens on shareholders (Friedman, 1970). In the 1980s and 1990s, CSR definitions evolved into concepts like corporate social responsiveness, business ethics, stakeholder theory, and sustainability. Freeman's 1984 book *Strategic Management: A Stakeholder Approach* emphasized the need for businesses to consider all stakeholders (Freeman, 1984). In 1991, Carroll depicted responsibilities in a hierarchical model with economic responsibilities at the base of the pyramid followed by legal responsibilities, ethical responsibilities, and philanthropic responsibilities (Carroll, 1991). Besides, new standards like ISO 14001 and the UN Global Compact emerged, and companies like Body Shop and Ben & Jerry's integrated CSR into their strategies.

The 21<sup>st</sup> century has focused on identifying CSR priorities, effective implementation, and empirical impact studies. Governance, ethics, and stakeholder approaches gained importance, especially after corporate scandals like Enron. Strategic CSR, as coined by Baron in 2001, differentiates between altruistic actions for societal benefit and strategic actions enhancing competitiveness (Baron, 2001). Wayne Visser's CSR 2.0 DNA model and Porter and Kramer's creating shared value approach further refined CSR, linking economic and societal value creation (Visser, 2010; Porter & Kramer, 2011).

Despite the widely discussed paradigm of creating shared value (CSV) approach, most companies

practice a multifaceted version of CSR, ranging from philanthropy to sustainability and shared value pursuits. Recent discussions by scholars like Han (2023) introduced the enlightened shared value (ESV) approach, balancing economic and moral purposes and focusing on long-term value maximization for all stakeholders. However, ESV is not yet widely recognized in academic and business circles. The summary of major conceptualizations on CSR and other identical concepts during the last few decades can portrayed as given in Table 1.

**Table 1:** Summary of Major Conceptualizations on CSR and Other Identical Concepts

Concept	Central idea	Main literature(s)
Pure profit-making approach	The ethics of ordinary life is not applicable to business and hence it has no social responsibility other than legal compliance.	Carr (1968)
Constrained profit-making approach (aka, shareholder approach)	There is only one social responsibility of business – to maximize profits while conforming to the laws and ethics.	Friedman (1970)
Corporate philanthropy	Companies should contribute to social causes and needy people in cash, kind, or whatever is necessary to promote society's well-being.	Andrews (1952); Koch (1979)
Stakeholder approach	It is the responsibility of the business to protect and promote the prudent interests of different stakeholders – not just shareholders.	Freeman (1984)
CSR Pyramid	CSR consists of economic, legal, ethical, and philanthropic responsibilities, which can be depicted as a pyramid.	Carroll (1979; 1991)
Triple bottom line approach	A social responsibility agenda for business should entail the "triple bottom line" of economic prosperity, environmental integrity, and justice for different groups of people.	Elkington (1997)
Corporate citizenship	The role of business in society relates to administering a bunch of citizenship rights – social, civil, and political – conventionally handled by governments.	Matten and Crane (2005)
Creating shared value (CSV) approach	Businesses should attend to social issues in such a way that it creates added value for both business and society.	Porter and Kramer (2011)
Political CSR (PCSR)	PCSR connotes taking political roles by businesses to reduce governance and developmental gaps by engaging in public deliberations, collective decisions, and the provision of public goods or the restriction of public bads whenever necessary.	Scherer and Palazzo (2011); Scherer et al., (2016)
Enlightened shared value (ESV) approach	Businesses should be equally guided by economic and moral purposes that create long-term value for both business and society.	Han (2023)

*Source: Summarized by the author from the review of seminal papers on CSR.*

## 2.2 Review of Related Studies

Socially responsible business practices vary significantly across different parts of the world due to socio-cultural, economic, and regulatory differences. As global awareness and expectations of corporate responsibility continue to rise, companies worldwide are increasingly integrating CSR into their core business strategies.

In the Indian context, Nestle's approach to working with small farmers is exemplary. In the northern Moga village of Punjab, India, poverty was extreme during the 1960s. Nestle, a multinational company, took permission from the Indian government to establish a dairy in the region. When Nestle provided financial and technical assistance to farmers for digging deep-bore wells and cow farming, it created a win-win situation between business and society (Porter & Kramer, 2006). The crop yield increased due to irrigation from deep-bore wells and the milk production was increased by fifty-fold within a few years. Consequently, the living standard of community people increased substantially on the one hand and, on the other hand, Nestle was able to get quality milk, reduce cost due to large-scale operation in a single pocket area, and ensure a sustainable supply of milk as a raw material for its products. In Venezuela, P&G's responsible practices became instrumental in alleviating poverty (Peinado-Vara, 2022). The company provided the community with ways to access products at cheaper prices, through buyers' clubs, that were previously unreachable. It also involved local people in its supply chain activities. These case studies indicate that CSR practices in developing countries, including India, are mainly characterized by altruistic and strategic community philanthropy.

In the European context, CSR practices were found to be focused on ethical business practices, environmental sustainability, and economic development simultaneously rather than merely on community philanthropy (Hammann et al., 2009; Forte, 2013). The Sustainable Development Strategy for Europe was approved in 2001 in which it has been emphasized that while doing business in Europe, social cohesion, environmental protection, and economic growth must coexist. However, the approach to CSR in the US context is somewhat different from Asia, Europe, and Africa. In the USA, CSR activities of companies are mainly characterized by financial sustainability, ethical practices, and legal compliance (Wong & Kim, 2023).

In recent years, mandatory CSR practices have also gained more importance than ever before (Elembilassery, 2023). CSR practices are becoming more institutionalized with dedicated CSR units, regular CSR budget allocation, and CSR reporting in many countries, including India and Nepal, with the recent regulatory provisions on mandatory CSR. The main drivers behind such practices are the mix of coercive (i.e., CSR legislation), normative, and mimetic pressures (Bihari & Shajahan, 2023).

## 3. Research Methodology

The study adopted a qualitative case study research design. The data were obtained through the company's website, reports, deliberations during the National Business Initiative's Business Resiliency Symposium, 2024, and three in-depth interviews with the company's executives. The

purposive sampling approach was used in recruiting the interview participants as it is useful to secure needed information for a particular purpose (Onwuegbuzie & Collins, 2007). Regarding the sample size, Parse (1990) recommends that, depending upon the nature of the study and the availability of participants, 2 to 10 participants can be selected for in-depth interviews. Since this is a case study of a single organization and the sources of data are multiple, three in-depth interviews with senior-level executives can suffice the need to understand the responsible business practices of a chosen company.

There are mainly two reasons behind choosing Kanchanjangha Tea Estate & Research Center, an organic orthodox tea-producing company, for this case study. First, agro-based businesses can have a significant impact on socio-economic issues, including employment opportunities and economic contribution, since the agricultural sector provides jobs to over 60% economically active population in Nepal and contributes more than 27% to the country's GDP (Poudel et al., 2021). Second, the company has its own CSR foundation (i.e., KTE foundation) and has good CSR disclosure practices, which indicate its commitment to socially responsible business practices.

The qualitative content analysis approach was used to analyze the collected data. Although a typical qualitative content analysis involves coding, categorization, and identification of sub-themes and themes, sometimes an alternative way to perform the analysis is to move directly from codes to themes along with relevant facts, figures, and quotes (Graneheim et al., 2017). Therefore, this study mainly reports the facts and figures obtained from secondary sources along with the emerged themes from the synthesis of data from both primary and secondary sources.

Although the study mainly uses an inductive approach, a deductive approach has also been used to discuss the findings from theoretical lenses. The stakeholder theory and creating shared value (CSV) approach of CSR have been chosen to highlight the exemplary CSR practices. Stakeholder theory was chosen mainly because it is among the most widely discussed theories of CSR (Valentinov & Roth, 2024). The creating shared value approach was also considered as the basis of highlighting the exemplary responsible business practices as it focuses on additional value creation for all concerned stakeholders and sustainability of responsible business practices (Hong et al., 2024).

## 4. Results

The Kanchanjangha Tea Estate & Research Center (KTERC) was established in 1984 by the local farmers on a cooperative model. It is located at Ranitar in the remote hilly region of Panchthar district in eastern Nepal at the foot of Mt. Kanchanjangha. Over 100 farmers joined hands, pooled in their marginal land holdings, and became owners of the first orthodox tea plantation covering nearly 95 hectares of land. The land which was barely enough to sustain them is now utilized to produce high-quality organic orthodox tea of the Himalayas. It produces and sells approximately 1,00,000 kilograms of green and black tea every year.

Kanchanjhangha cares about the business by caring for its stakeholders. It has set good examples of corporate social responsibility (CSR) in the marketplace, workplace, community, and environment. It is the first certified organic tea garden in Nepal. It is a NASAA, JAS, USDA, and ISO 22000

certified company. The area of the tea garden is inspected every year by the NASAA (National Association for Sustainable Agriculture, Australia) inspector to ensure its organic soil. The fertility of the soil is maintained by the innovative and regular advice of the research team. It has also enforced a Hazard Analysis and Critical Control Point (HACCP) plan. HACCP is an organized procedure developed to ensure food quality through preventive measures rather than curative ones. It analyzes the physical, chemical, and biological aspects of the products and advocates the safety and quality of the products. It exports its products to different countries of the world including China, Japan, South Korea, Australia, Germany, Finland, Netherlands, Canada, and the USA under the "Nepal Organic Tea" brand with proven quality. The tagline of KTERC reads: "People and planet before profit". Recently, KTERC also obtained the NBI Business Resilience Award 2024 from the medium-sized enterprises category. The award was provided recognizing its contribution to disaster risk reduction and management (DRRM) initiatives and business continuity.

When probed about the benefits of responsible business practices with one of the interview participants, he (P2) said:

[...] Our approach to corporate social responsibility is beyond philanthropic activities. You know... we believe in a built-in approach. I mean, CSR activities at KTERC are integrated into our value chain activities, ...we care for internal and external stakeholders and are also concerned with environmental issues. As a result, we get continuous support from our stakeholders, which is the main secret of our success.

KTERC has provided free housing to its employees so they don't have to worry about the shelter. It has not only saved their money for housing but also the time to reach the office or tea garden. Employees seem quite happy with KTERC. One of the male employees of KTERC puts it simply, "It has been 19 years I have been working in the production sector of KTERC and I am absolutely satisfied with the facilities and working environment here at KTERC." Likewise, one of the female employees of KTERC, remarked: "I have been working for six years at KTERC and I proudly say that KTERC has become my new husband. After my husband passed away, KTERC has been responsible for the education of my two children. Besides, it has provided me with a place to live, food to eat, and a secure job. What else do I need? I am highly grateful to KTERC for its support."

It gives priority to local people, particularly women, in its employment opportunities. It now has approximately 75 percent of women employees. KTERC is also providing scholarships to the economically disadvantaged children of the local community who can, later on, join KTERC as loyal and dedicated employees. KTERC has also started the Cow Bank Project in 2005. Under this project, KTERC initially distributed 36 high-yielding cows and a bull to the small farmers in the village. Hundreds of small farmers can now sell their cow's milk in the local market to earn their livelihood and enhance their standard of living. Furthermore, it is also arranged that they can sell the cow dung to KTERC (KTERC uses the cow dung as an organic manure for its tea farming). However, the farmers have to arrange to give away the calves to KTERC in case of reproduction. These calves will then further be distributed to the other farmers.

Besides, the construction of eco-houses is in progress. These houses have been proposed for two major purposes. The Tea Estate is also committed to environmental protection and optimum utilization of natural resources so that future generations won't have to compromise on the use of these resources. Vetiver (a plant that binds the soil) is planted on both sides of the road and all farmers are also encouraged to plant Vetiver around their living quarters as it helps to control soil erosion. It is also a source of extra income for them. Kalo Siris (*Albizia Sinensis*), Asuro (*Adhatoda Vesica*), Bakaino (*Melia Azedarach*), and Khirro (*Sapium Insigne*), high in nutrients, are being planted in the garden. Training programs for farmers are conducted regularly to develop their skills in IPM (Integrated Pest Management), composting, environment protection, etc. All young children are educated to care for their mother EARTH and their society.

Today, Kanchanjangha Tea Estate & Research Center (KTERC) is not only a tea-producing company but a center for education too. Every year a number of students from various countries including France, Germany, Korea, and Japan intern for months and contribute a helping hand. At the same time, they acquaint themselves with the knowledge of organic agriculture and co-operate approach to a company. KTERC has now established itself as an exemplary "responsible business model" to create a win-win situation between and society.

In a nutshell, KTERC's responsible business practices can be labeled under three broad themes: stakeholder approach, environmental sustainability, and creating shared value. It also appears that these approaches have benefitted not only employees, the community, customers, and the environment, but also the business itself.

## **5. Discussion**

The analysis and synthesis of KTERC's CSR practices reveal vivid dimensions of modern CSR paradigms. First, its responsible business practices encompass a wide array of internal and external stakeholders, not just limited to traditional community philanthropy. This practice of KTERC resembles the assertions of the prominent scholars in the field, which highlight that fulfilling the prudent interests of different stakeholders is not only a morally right thing to do but also strategically important (Freeman, 1984; Porter & Kramer, 2006). Recent studies conducted in Nepal and other parts of the world also indicate that businesses can reap strategic benefits by being socially responsible (Chapagain, 2022; Banker et al., 2023).

Second, KTERC's responsible business practices also consider the protection of the environment and sustainable use of natural resources. With the increasing popularity of sustainable development concerns (Sahoo & Goswami, 2024), this can be regarded as another exemplary responsible business practice in the present context.

Third, KTERC's CSR practices are integrated into the value chain activities of the business and innovative in nature which can create additional value to both business and society. Cow Bank Project, for example, has enhanced the living standard of community people on one hand, and, on the other hand, the company has secured a sustainable supply of cow dung as an organic manure for its organic tea farming. This is in line with the notion that integrated and innovative CSR practices



can expand the fixed pie (i.e., resources or benefits) and the expanded pie can be shared by both business and the concerned stakeholder(s) of society (Han, 2023). Thus, KTERC is pursuing not only required and desired CSR but also an admired paradigm of corporate social responsibility.

## 6. Conclusion

The findings of this study show that responsible business practices and profit-making are not the conflicting goals of the firm. Rather, when carefully designed and implemented responsible business philosophy in day-to-day business practices it can benefit all concerned stakeholders. Responsible business practices are important for proper legal compliance,

Although KTERC's responsible business model can be regarded as an admired business model in the Nepalese context, the government should play an important role through appropriate fiscal-economic instruments to promote responsible business practices in the wake of regulatory provisions vis-à-vis mandatory CSR in Nepal (Chapagain, 2019). Other stakeholders, including the media and NGOs, can also play important roles by advocating responsible business behaviors and questioning irresponsible ones. It is also noteworthy to mention that CSR is an unfinished game as the needs of the business as well as the values and expectations of society keep on changing.

Despite the debates and changing philosophical premises of CSR, interest in CSR continues to grow in both developed and developing countries. And, the road ahead is certainly to embrace CSR but the nature of CSR practices would be dictated only by their implications on business and society in a particular context. Therefore, future researchers may conduct empirical and case studies considering the changing needs of business and society. In employing the interview technique for data collection in future case study research, researchers may take a larger sample size mainly by considering the concept of data saturation. With the increased interest of the government in CSR, particularly in the global south including India and Nepal, future researchers may also undertake research studies regarding the opportunities and challenges of mandatory CSR practices.

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