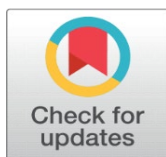
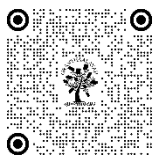


CORPORATE SOCIAL RESPONSIBILITY INITIATIVES OF TOBACCO AND LIQUOR COMPANY IN INDIA: AN EMPIRICAL STUDY

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ABSTRACT

This empirical study explores the Corporate Social Responsibility (CSR) initiatives undertaken by tobacco and liquor companies in India, analysing their strategies, areas of focus, and societal impact. Despite the controversial nature of these industries, many firms actively engage in CSR activities, often in education, health, rural development, and environmental sustainability. Using data collected from respondents, annual reports, CSR disclosures, and interviews with key stakeholders, this study assesses whether these initiatives are genuine attempts at social contribution or strategic efforts to enhance corporate image and mitigate regulatory scrutiny. The findings suggest a complex interplay between regulatory compliance, brand positioning, and ethical considerations. While some CSR activities create tangible social benefits, questions persist regarding their alignment with the core business impact on public health. The study offers policy recommendations and calls for more stringent evaluation mechanisms to ensure authenticity and accountability in CSR practices of these sectors.

Keywords: Corporate Social Responsibility, Tobacco Company, Liquor Company, India, Ethical Marketing, Public Health, Stakeholder Analysis, WHO, Paradox

1. INTRODUCTION

1.1. EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

Reflects how businesses have shifted from purely profit-driven entities to more socially and environmentally conscious organizations. Here's an overview of its development through key historical phases:

1) Pre-20th Century: Philanthropic Roots

- **Key Focus:** Charity and benevolence.

2) Early to Mid-20th Century: Social Good Emerges

- **Key Focus:** Employee welfare, ethical practices.

3) 1950s-1970s: Conceptualization and Formalization

- **Key Thinker:** Howard R. Bowen (1953) – “Social Responsibilities of the Businessman.”
- **CSR Definition Emerges:** Companies have obligations beyond profits to stakeholders and society.

4) 1980s–1990s: Strategic CSR and Stakeholder Theory

- **Key Drivers:** Rise of Stakeholder Theory (Edward Freeman, 1984).
- **Growth in Reporting:** Emergence of CSR reports and corporate codes of conduct.

5) 2000s: Globalization and Standardization

- Key Events: UN Global Compact (2000), Millennium Development Goals.
- Frameworks Introduced:
- ISO 26000 (Social Responsibility guidance)
- Global Reporting Initiative (GRI)
- Focus Areas: Sustainability, human rights, anti-corruption, supply chain responsibility.
- CSR Becomes Mainstream: Embedded in business operations and governance.

6) 2010s–Present: ESG, Purpose, and Impact

- CSR Evolves into ESG: Environmental, Social, Governance metrics become investment criteria.
- Corporate Activism: Businesses speak out on social issues (e.g., diversity, climate change, social justice).
- Current Trends in CSR (2020s Onward):
- Data-Driven CSR: Measurable impact, transparent reporting.
- DEI (Diversity, Equity, Inclusion) Focus.
- Climate Action & Net-Zero Targets.
- Technology and CSR: AI for sustainability, blockchain for transparency.
- Mandatory ESG Reporting: Regulatory bodies moving toward mandatory disclosures.

1.2. EVOLUTION OF CSR IN THE MODERN ERA

Corporate Social Responsibility (CSR) has become a statutory obligation in India following the implementation of the Companies Act, 2013, specifically Section 135, which mandates that companies with a net worth of ₹500 crore or more, a turnover of ₹1,000 crore or more, or a net profit of ₹5 crore or more must spend at least 2% of their average net profits over the preceding three years on CSR activities. This legal mandate has led to increased involvement by corporations across various sectors, including those operating in the tobacco and liquor industries, sectors often scrutinized for their social and health impacts. Despite public criticism and regulatory scrutiny, these companies continue to be among the top contributors to CSR in India. According to data released by the Ministry of Corporate Affairs (MCA), the total CSR expenditure in India reached approximately ₹25,933 crore in FY 2022–23, with tobacco and liquor firms contributing significantly due to their large profit margins and extensive market presence.

1.3. SIN GOODS COMPANIES IN CSR

Tobacco companies, notably ITC Limited, have invested heavily in CSR, primarily focusing on rural development, education, sustainable agriculture, and environmental sustainability. In FY 2022–23, ITC Limited alone spent ₹452.51 crore on CSR initiatives

Liquor companies in India have also actively pursued CSR, particularly after the Companies Act made it mandatory. United Spirits Ltd. (a Diageo company) spent approximately ₹100 crore on CSR in FY 2022–23, focusing on themes like road safety, gender equality, sanitation, and vocational training. The flagship Diageo ‘Road to Safety’ campaign has trained over 6,000 traffic officials and educated more than 1.5 million individuals on responsible drinking and safe driving.

Table 1

Major Health Problems associated with Tobacco and Liquor Consumption

Sl. No.	Sin Goods	Health Problems
		Respiratory Diseases, Cardiovascular Diseases, Cancer

1	Tobacco	Reproductive and Pregnancy Complications, Oral Health Issues Weakened Immune System, Mental Health issues
2	Liquor	Neurological and Mental Health Issues, Liver Diseases Cardiovascular Problems, Cancer, Gastrointestinal Issues Reproductive and Pregnancy-Related Issues, Weakened immune system

This study seeks to explore and critically evaluate the CSR initiatives of tobacco and liquor companies in India from an empirical perspective. It aims to analyse whether these initiatives represent genuine social responsibility or serve as strategic tools to build public goodwill, avoid regulation, and maintain market legitimacy. By examining financial disclosures, CSR reports, third-party assessments, and stakeholder interviews, this research intends to offer an in-depth understanding of the motivations, outcomes, and ethical implications of CSR in these controversial sectors.

1.4. CSR INITIATIVES UNDER COMPANIES ACT, 2013, UNDER SECTION 135, AS PER SCHEDULE VII:

- 1) Eradicating Hunger, Poverty and Malnutrition
- 2) Promoting Education
- 3) Promoting Gender Equality and Women Empowerment
- 4) Ensuring Environmental Sustainability
- 5) Protection of National Heritage, Art and Culture
- 6) Measures for the Benefit of Armed Forces Veterans, War Widows and Their Dependents
- 7) Training to Promote Rural, National and Paralympic Sports
- 8) Contribution to Prime Minister's National Relief Fund (PMNRF) or any other fund set up by the central government for:
- 9) Contribution to Public Funded Universities, Research Organizations, and Incubators - for promoting science, technology, engineering, and medicine
- 10) Rural Development Projects
- 11) Slum Area Development
- 12) Disaster Management
- 13) PM CARES Fund contributions.

Table 2

CSR Initiatives in the Tobacco Industry

Sl. No.	Company	CSR Initiatives
1	ITC Limited	Rural development, education, healthcare and environmental sustainability.
2	Godfrey Phillips India	Women Empowerment, Community Engagement, Child Labour Elimination.

Table - 3

Sl. No.	Company	CSR Initiatives
1	United Spirits Limited	'Road to Safety' Campaign: Educating people about responsible drinking. Healthcare Camps: Free medical services in remote locations.
2	Radico Khaitan	Education Programs, Sponsoring underprivileged children. Skill Training, Promoting self-employment through vocational education.

Table 4

Company	Avg. CSR Spend (INR Crores)	Major Focus Areas
ITC Ltd.	325	Education, Rural Development
Godfrey Phillips	58	Youth Development, Health
United Spirits	112	Road Safety, Water, Education
Radico Khaitan	35	Education, Health

1.5. STATEMENT OF THE PROBLEM

Businesses that manufacture and market products known to cause significant harm to public health, such as tobacco and liquor companies face a profound ethical dilemma when engaging in Corporate Social Responsibility initiatives. While CSR is generally viewed as a commitment by corporations to contribute positively to society, the paradox emerges when companies whose core products are inherently detrimental attempt to demonstrate social responsibility. This research seeks to critically examine whether such businesses can genuinely fulfil the principles of CSR or if their initiatives primarily function as strategic tools for image management and indirect marketing. The study aims to explore the nature, scope, and impact of CSR activities undertaken by tobacco and liquor companies in India and to assess the ethical and regulatory challenges associated with these efforts.

1.6. RESEARCH OBJECTIVES

- To analyse the nature and scope of CSR initiatives undertaken by tobacco and liquor company in India.
- To assess the effectiveness of these CSR initiatives in contributing to social development.
- To examine stakeholder perceptions of CSR practices in these companies.
- To evaluate the regulatory compliance and ethical implications of such initiatives.

1.7. SIGNIFICANCE OF THE STUDY

This study aims to critically evaluate the Corporate Social Responsibility practices of companies that are often regarded as “sin sectors” namely tobacco and liquor. Despite being legal and highly profitable, these companies are frequently criticized for their adverse health and social impacts. Understanding their CSR initiatives carries importance for several reasons:

1.8. SCOPE OF THE STUDY

This study concentrates on the Corporate Social Responsibility initiatives undertaken by leading tobacco and liquor companies operating in India. The research primarily draws upon publicly available CSR reports, supplemented by primary data collected through questionnaire and interviews with key stakeholders including CSR professionals, consumers, and health experts. The analysis covers a range of CSR activities such as community development, health and education programs, environmental sustainability efforts, and social awareness campaigns.

1.9. LIMITATIONS OF STUDY

- 1) Access to detailed internal CSR impact metrics and financial disclosures is limited.
- 2) The reliance on self-reported data from companies may introduce bias.
- 3) The empirical survey is limited in scale and may not capture the full spectrum of public opinion across diverse demographics.
- 4) Regulatory and cultural differences may limit the generalization of findings.

2. RESEARCH DESIGN AND METHODOLOGY

This study adopts a mixed-method research design.

- **Primary Data:** Survey conducted among 120 respondents, including CSR professionals, stakeholders, consumers, and health experts. Interviews with 10 CSR managers from tobacco and liquor companies.
- **Secondary Data:** CSR reports from major companies like ITC Ltd., and Godfrey Phillips India, over the past five years.
- **Sampling Method:** Simple Random sampling.
- **Tools of Analysis:** Descriptive statistics, thematic analysis, and content analysis.

3. REVIEW OF LITERATURE

- 1) Freeman (1984) introduced the Stakeholder Theory, emphasizing that corporations have responsibilities not only to shareholders but also to a broader group of stakeholders including communities, employees, and customers, fostering sustainable business practices.
- 2) Suchman (1995) proposed Legitimacy Theory, explaining that organizations engage in CSR to gain, maintain, or restore social legitimacy by aligning their actions with societal expectations.
- 3) Matten and Crane (2005) advanced Corporate Citizenship Theory, which views corporations as active 'citizens' responsible for contributing positively to society beyond legal compliance.
- 4) Yoon, Gürhan-Canli, and Schwarz (2006) found consumers are more skeptical of CSR activities by companies whose products are socially damaging, questioning the genuineness of such initiatives.
- 5) Hastings (2012) highlighted that tobacco and alcohol industries often use CSR as surrogate advertising to bypass regulatory advertising bans.
- 6) Verma (2018) critically analysed CSR in Indian sin industries, concluding that CSR often masks deeper ethical concerns while improving social acceptance.
- 7) Ramasamy and Yeung (2009) studied tobacco CSR globally and noted the paradox of companies contributing socially while selling harmful products.
- 8) Marquis and Qian (2014) showed how firms in controversial sectors strategically use CSR to legitimize their operations and mitigate regulatory pressures.
- 9) Ministry of Corporate Affairs (2013) legislated the mandatory CSR provisions under Section 135 of the Companies Act, making India one of the first countries to mandate CSR spending.
- 10) Rao (2014) examined CSR implementation challenges in tobacco and liquor industries, highlighting tensions between mandated CSR spending and advertising restrictions.
- 11) Choudhury (2017) discussed legal frameworks regulating tobacco and alcohol advertising and their impact on CSR activities.
- 12) Srinivasan and Arora (2020) argued for clearer guidelines to separate genuine CSR from surrogate advertising in tobacco and liquor sectors.
- 13) World Health Organization (2014) recommended banning all tobacco industry CSR to prevent conflict of interest and protect public health.
- 14) Du, Bhattacharya, and Sen (2010) emphasized the importance of congruence between CSR activities and company identity to reduce skepticism.
- 15) KPMG (2018) surveyed Indian consumers and found mixed perceptions towards the road to inclusive growth.

3.1. RESEARCH GAP

Despite the growing emphasis on Corporate Social Responsibility in India, particularly following the mandate under the Companies Act, 2013, there remains a significant gap in understanding how tobacco and liquor companies traditionally associated with social and health risks, conceptualize and implement CSR initiatives. Most existing studies tend to focus broadly on CSR practices across various sectors or emphasize pharmaceutical, IT, and manufacturing industries, leaving a limited empirical exploration of how tobacco and liquor companies align their CSR activities with their business ethics and societal impacts. This is especially pertinent given the paradox of these companies engaging in

social welfare activities while simultaneously marketing products with known public health hazards. There is scant research analysing the authenticity, scope, and community impact of their CSR efforts, raising questions about whether these initiatives serve primarily as reputation management tools or genuinely contribute to sustainable social development.

4. DATA ANALYSIS AND INTERPRETATION

Profile of Respondents

Gender details of Respondents

Table 5

Gender	Frequency	Percent
Male	74	61.7
Female	46	38.3
Total	120	100.0

Source: Primary Data

CHART - 1

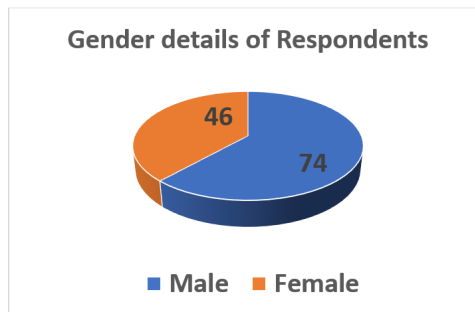


Chart showing gender of the respondents

Interpretation:

The gender distribution of the 120 respondents surveyed.

- Male respondents constitute 74 out of 120, which is 61.7% of the total sample.
- Female respondents make up 46 out of 120, accounting for 38.3% of the total.

Age of the Respondents

Table 6

Age	Frequency	Percent
25-35 Years	8	6.7
35-45 Years	30	25.0
45-55 Years	59	49.2
>55 Years	23	19.2
Total	120	100.0

Source: Primary Data

CHART - 2

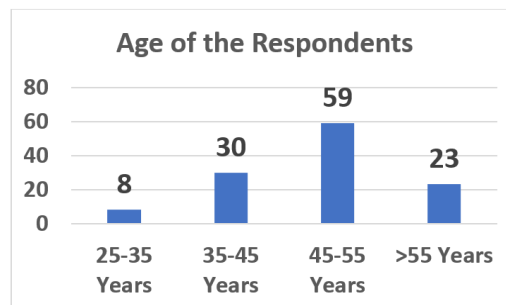


Chart showing age of the respondents

Interpretation:

The age-wise distribution of the 120 respondents surveyed.

- 8 respondents (6.7%) are aged between 25–35 years.
- 30 respondents (25.0%) fall in the 35–45 years age group.
- 59 respondents (49.2%) are in the 45–55 years category, making this the largest age group.
- 23 respondents (19.2%) are aged above 55 years.

Educational Qualification of the Respondents

Table 7

Education	Frequency	Percent
SSLC	32	6.7
UG	74	25.0
PG	14	49.2
Total	120	100.0

Source: Primary Data

CHART - 3

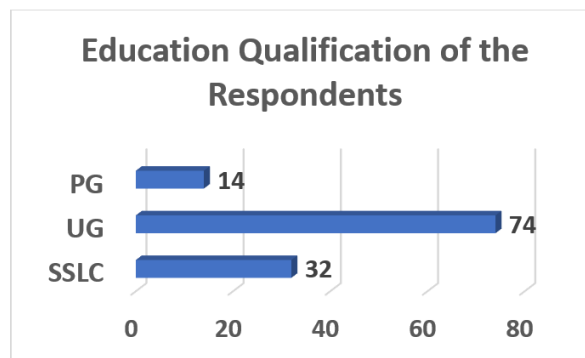


Chart showing Educational Qualification of the Respondents

Interpretation:

The table illustrates the distribution of respondents based on their educational qualifications;

32 respondents (6.7%) have completed SSLC (Secondary School Leaving Certificate).

74 respondents (25.0%) hold an Undergraduate (UG) degree.

14 respondents (49.2%) possess a Postgraduate (PG) qualification.

Response towards Proxy Advertising when direct advertising is banned

Table 8

Response	Frequency	Percent
Strongly agree	53	44.2
Agree	32	26.7
Neutral	17	14.1
Disagree	18	15.0
Total	120	100.0

Source: Primary Data

CHART - 4

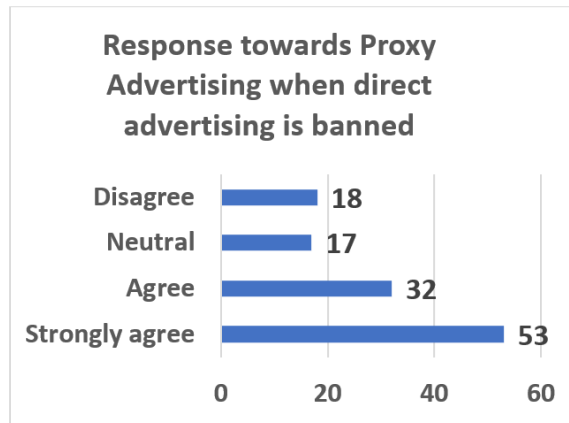


Chart showing Response towards Proxy Advertising when direct advertising is banned

Interpretation:

A majority of respondents (70.9%) either strongly agree (44.2%) or agree (26.7%) with the use of proxy advertising when direct advertising is banned.

14.1% of respondents remain neutral, suggesting a lack of strong opinion or understanding on the issue.

A minority (15.0%) disagree with the use of proxy advertising.

Response towards Ethical Investment

Table 9

Response	Frequency	Percent
Strongly agree	12	10.0
Agree	18	15.0
Neutral	12	10.0
Disagree	78	65.0
Total	120	100.0

Source: Primary Data

Chart - 5

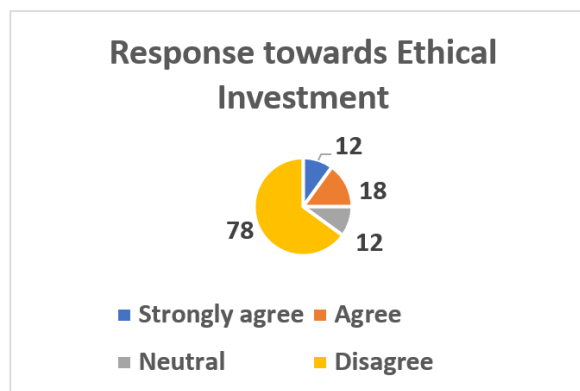


Chart showing Response towards Ethical Investment

Interpretation:

A significant majority of respondents (65.0%) disagree with ethical investment, indicating either skepticism, lack of interest, or a preference for profit-driven over value-driven investment strategies.

Only 25.0% of respondents (10% strongly agree + 15% agree) support ethical investment of these companies.

10.0% are neutral, suggesting indecision or lack of knowledge about the concept.

Response towards the statement: "Tobacco and liquor companies genuinely care about Health of the Consumers."

Table 10

Response	Frequency	Percent
Strongly agree	02	1.6
Agree	03	2.5
Neutral	23	19.2
Disagree	92	76.7
Total	120	100.0

Source: Primary Data

Chart - 6

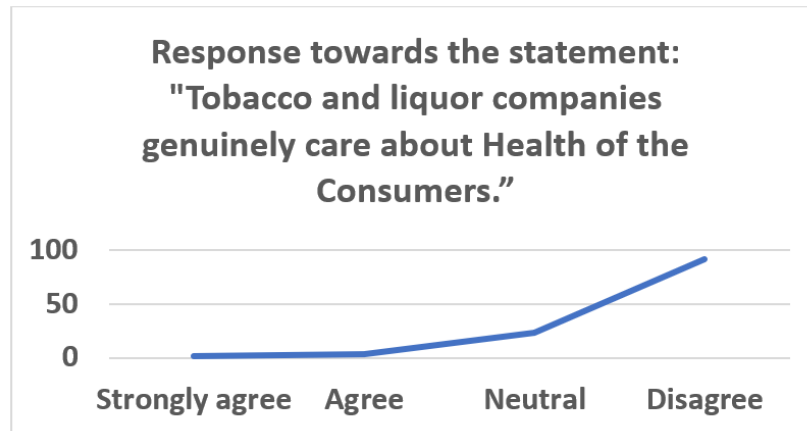


Chart showing Response towards the statement, Tobacco and liquor companies genuinely care about Health of the Consumers.

Interpretation:

An overwhelming majority (76.7%) disagree with the statement, clearly indicating a strong public mistrust towards the tobacco and liquor industries' concern for consumer health.

Only 4.1% (2 strongly agree + 3 agree) of respondents believe these companies genuinely care about health.

19.2% of respondents are neutral, possibly due to uncertainty, lack of sufficient information, or indifference to corporate ethics.

Response towards the statement: "Do you consider it ethical for companies that sell sin goods to engage in CSR."

Table 11

Response	Frequency	Percent
Yes	14	11.7
No	95	79.2
Neutral	11	9.1
Total	120	100.0

Source: Primary Data

Chart - 7

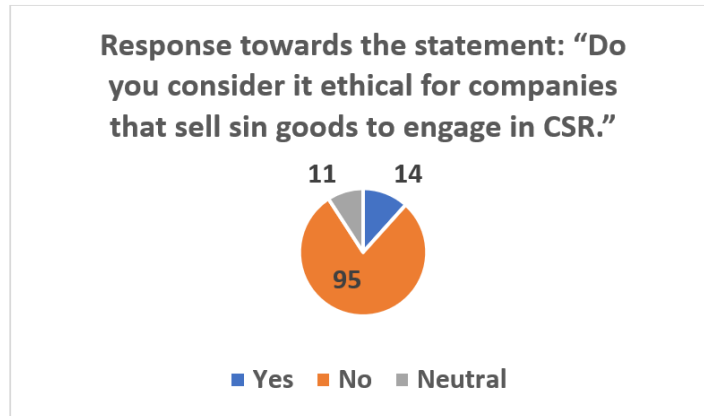


Chart showing Response towards the statement, Do you consider it ethical for companies that sell sin goods to engage in CSR.

Interpretation:

A vast majority (79.2%) of respondents believe it is not ethical for companies selling sin goods to engage in CSR. Only 11.7% of respondents consider it ethical. 9.1% are neutral, indicating uncertainty or indifference on the issue.

Summary Table

Test	Test Value	df	p-value	Result
Chi-square	180.19	3	< 0.001	Significant difference
T-test	-12.55	119	< 0.001	Mean significantly < Neutral

Majority of the respondents are of the opinion that, it is not ethical for tobacco companies and liquor companies to engage in corporate social responsibility, because they deal with sin goods which are injurious to consumers health and they lose their life.

5. FINDINGS AND SUGGESTIONS

Key Findings of the Study

1) Gender Distribution:

Males constitute 61.7% of respondents, while females make up 38.3%, indicating a higher male participation in the survey.

2) Age Distribution:

The majority of respondents (49.2%) are aged between 45–55 years, followed by 25.0% in the 35–45 years group, 19.2% above 55 years, and 6.7% in the 25–35 years category.

3) Educational Qualification:

Respondents have varied educational backgrounds, with 25.0% holding undergraduate degrees, 11.7% postgraduates, and 6.7% having completed SSLC.

4) Support for Proxy Advertising:

A significant majority (70.9%) agree or strongly agree with proxy advertising when direct advertising is banned, reflecting acceptance of indirect marketing methods.

5) Perception of Ethical Investment:

Most respondents (65.0%) disagree with ethical investment, favoring profit-driven investments, while only 25.0% support ethical investing.

6) Trust in Tobacco and Liquor Companies' Concern for Health:

A large majority (76.7%) do not believe that tobacco and liquor companies genuinely care about consumer health, highlighting strong public mistrust.

7) Ethicality of CSR by Sin Goods Companies:

79.2% of respondents consider CSR activities by companies selling sin goods unethical, indicating skepticism about their corporate social responsibility efforts.

Practical Suggestions for CSR Initiatives of Tobacco and Liquor Companies in India

- 1) Health Awareness and Education Campaigns
- 2) Community Development and Livelihood Support
- 3) Environmental Sustainability Initiatives
- 4) Responsible Marketing and Ethical Practices
- 5) Partnerships with Government and NGOs
- 6) Transparency and Reporting

6. POLICY RECOMMENDATIONS

- 1) Stricter Monitoring and Regulation
- 2) Alignment with Public Health Objectives
- 3) Enhanced Transparency and Accountability
- 4) Public Awareness and Education Campaigns

7. AREAS FOR FURTHER RESEARCH

Impact Assessment of CSR Initiatives on Community Health
Perception and Acceptance of CSR by Local Communities
Comparison of CSR Effectiveness Between Tobacco and Liquor Companies
Role of Regulatory Framework in Shaping CSR Practices
CSR and Corporate Reputation Management
Ethical Dilemmas and CSR Paradox in Controversial Industries
Stakeholder Engagement and CSR Governance

8. STATEMENT OF NO CONFLICT

I, Dr. Krishna C.P, the sole author of this research paper, hereby declare that:

1) No Conflict of Interest:

- I have no financial, personal, or professional conflicts of interest related to the content of this paper.

2) No External Influence:

- No external organizations or entities have influenced the research findings, analysis, or interpretation presented.

3) Original Work:

- This paper is an original contribution and has not been previously published or submitted for consideration elsewhere.

9. CONCLUSION

CSR in tobacco and liquor companies presents a paradox. While their initiatives contribute to social development, their core business contradicts public health objectives. The study finds that many CSR activities are strategically planned

to enhance brand image and circumvent advertising bans. Regulators must ensure that such CSR efforts are transparent, ethical, and truly beneficial to society.

This study reveals that tobacco and liquor companies in India, notably ITC Limited and United Spirits, have made significant investments in Corporate Social Responsibility initiatives targeting rural development, education, healthcare, environmental sustainability, road safety, and gender equality. These efforts demonstrate their acknowledgment of social obligations and statutory compliance under the Companies Act. However, despite substantial financial commitments and programmatic outreach, the general public and stakeholders remain deeply skeptical about the sincerity and ethical foundation of these CSR activities, mainly due to the inherent health risks associated with their core products.

The empirical findings underscore a pervasive mistrust towards tobacco and liquor companies regarding their concern for consumer health, with over three-quarters of respondents questioning their motives. Furthermore, a large majority perceive CSR initiatives by these “sin goods” companies as ethically questionable. While proxy advertising enjoys notable acceptance as a marketing tool, support for ethical investment remains low, reflecting a prevalent preference for profit-oriented strategies over social responsibility in these industries. This disconnect between corporate CSR actions and public perceptions highlights the urgent need for these companies to adopt greater transparency, align CSR with broader public health goals, and engage meaningfully with communities to rebuild credibility.

Sin goods companies core products inherently pose significant public health risks. This paradox creates a complex dynamic where CSR efforts are frequently viewed with skepticism by the public and stakeholders. Only Government will benefit from operations of tobacco and liquor companies in the form of Tax. Many perceiving CSR as a strategy to improve corporate image rather than as a commitment to social welfare.

10. FUTURE OUTLOOK

The future of CSR in India's tobacco and liquor industries is poised for transformation. Companies will need to navigate a complex landscape of regulatory changes, public health considerations, and evolving expectations from stakeholders. Those that proactively adapt and align their CSR strategies with societal needs and sustainable practices are likely to lead in this new era of corporate responsibility.

CONFLICT OF INTERESTS

None.

ACKNOWLEDGMENTS

None.

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