Corporate Social Responsibility and Its Influence on Customer Loyalty of Nestlé Nigeria Plc

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ABSTRACT

This study investigated the impact of Corporate Social Responsibility (CSR) on customer loyalty, specifically focusing on Nestlé Nigeria Plc. The research addressed the insufficient examination of the direct impact of CSR efforts on customer loyalty within the Nigerian context, despite significant investments by organizations like Nestlé. The study aimed to empirically investigate how environmental responsibility, social and community engagement, and ethical corporate governance practices influence customer loyalty. Utilizing a descriptive research design, the study collected data through questionnaires from a sample of Nigerian consumers. Analysis revealed significant positive correlations between all CSR dimensions (Environmental Responsibility, Social/Community Engagement, and Ethical Responsibility) and customer loyalty ($p < 0.01$). Ethical Responsibility demonstrated the strongest correlation ($r = 0.726$), followed by Environmental Responsibility ($r = 0.711$) and Social/Community Engagement ($r = 0.678$). A multiple linear regression analysis further confirmed that all three CSR dimensions significantly and positively influence customer loyalty ($F_{(3, 187)} = 117.34$, $p < 0.001$). Ethical Responsibility emerged as the strongest predictor ($\beta = 0.345$, $p < 0.001$), with Environmental Responsibility ($\beta = 0.297$, $p < 0.001$) and Social/Community Engagement ($\beta = 0.264$, $p < 0.001$) also showing significant predictive power. All three null hypotheses, stating no significant influence of these CSR dimensions on customer loyalty, were rejected ($p < 0.05$). The study concludes that effective CSR strategies, particularly those encompassing ethical, environmental, and social dimensions, significantly enhance brand perception and foster sustained customer loyalty. These findings provide actionable insights for businesses in emerging markets, emphasizing the critical role of comprehensive CSR in building and maintaining strong customer relationships.

INTRODUCTION

In the contemporary global business landscape, the concept of Corporate Social Responsibility (CSR) has transcended its traditional philanthropic connotations to become a vital strategic imperative for modern organizations. CSR is now widely recognized not just as an ethical obligation, but as a critical driver of competitive advantage, long-term profitability, and stakeholder engagement. It refers to the voluntary integration of social and environmental concerns into business operations and interactions with stakeholders (European Commission, 2020). Rather than being an ancillary activity, CSR is increasingly embedded into the core values and operational strategies of forward-thinking companies. This paradigm shift is driven by rising global expectations for corporate transparency, accountability, and sustainable practices.

CSR encompasses a wide range of practices including, but not limited to, environmental protection, ethical labor practices, corporate governance, community development, and fair economic engagement (Carroll & Brown, 2018). The emergence of global challenges such as climate change, poverty, and inequality has further amplified the need for corporations to act as socially responsible entities. Consequently, many firms are now judged not only by the quality of their products or services but also by the extent to which they contribute to societal well-being (Adegbite & Nakajima, 2021). In today's information-rich environment, stakeholders especially consumers—have unprecedented access to corporate behavior, and this knowledge significantly shapes their perceptions and loyalty.

Brand perception, defined as the consumer's mental image

of a brand derived from their experiences, expectations, and interactions, is strongly influenced by a firm's CSR engagement. According to Keller (2023), brand perception goes beyond logos or advertisements; it is deeply tied to a brand's values and social identity. CSR initiatives, when effectively communicated and genuinely implemented, can significantly elevate a brand's reputation, foster emotional resonance with consumers, and serve as a key differentiator in saturated markets (Bhattacharya & Sen, 2022). In contrast, insincere or performative CSR often referred to as "greenwashing" can erode trust, provoke consumer backlash, and damage brand equity.

In tandem with brand perception, customer loyalty represents a pivotal outcome of effective CSR. Customer loyalty involves more than repeat purchases; it encompasses a sustained emotional attachment, advocacy behavior, and resistance to switching despite competitive offers. Research has consistently shown that customers are more inclined to remain loyal to brands that demonstrate integrity, purpose, and social consciousness (Rahman, Park, & Chi, 2022). Particularly among younger demographics such as Millennials and Gen Z, CSR alignment with personal values significantly influences purchasing decisions and brand allegiance (PwC Nigeria, 2024). CSR thus becomes not only a moral obligation but also a strategic instrument for building enduring customer relationships.

In the Nigerian context, the relevance of CSR is heightened due to the country's socio-economic complexities, including poverty, infrastructural deficits, and environmental degradation. Nigerian consumers are increasingly attuned to how companies contribute to social development and environmental sustainability, driven by improved digital access and advocacy from civil society. Moreover, regulatory bodies such as the Corporate Affairs Commission (CAC) and the Financial Reporting Council (FRC) of Nigeria have begun encouraging corporate accountability and sustainability reporting.

Statement of the Problem

In the increasingly competitive consumer goods industry in Nigeria, organizations are adopting Corporate Social Responsibility (CSR) as a strategy to enhance customer engagement and loyalty. Nestlé Nigeria Plc, a prominent player in the food and beverage sector, has made notable investments in various CSR initiatives. These include environmental responsibility through sustainable packaging and waste reduction, social and community engagement via education and health programs, and ethical practices rooted in fairness and corporate governance. However, the direct impact of these CSR efforts on customer loyalty remains insufficiently examined.

Despite public declarations and reported CSR efforts, many customers may remain unaware of the company's sustainability programs or may not fully understand their relevance. For instance, it is unclear whether Nestlé's environmental initiatives—such as reduced carbon emissions or eco-friendly packaging have translated into meaningful brand loyalty among its consumers. Similarly, while Nestlé engages in numerous social and community development projects, the extent to which such programs foster emotional connections or enhance customer retention is yet to be empirically validated. Furthermore, ethical responsibility and strong corporate governance are increasingly expected by modern consumers, yet little is known about how these practices influence customers' decisions to remain loyal to the brand.

Most prior studies on CSR and customer loyalty are conducted in developed economies, and there is a lack of localized research that considers the unique cultural, economic, and social context of Nigerian consumers. As such, the pathways through which environmental, social, and ethical dimensions of CSR influence customer loyalty within this setting remain largely ambiguous. This disconnect between CSR implementation and measurable loyalty outcomes presents a strategic concern for organizations aiming to achieve sustainable customer relationships.

Therefore, this study seeks to fill this gap by empirically investigating how environmental responsibility, social and community engagement, and ethical corporate governance practices implemented by Nestlé Nigeria Plc affect customer loyalty. Through this focused analysis, the study aims to provide actionable insights for both scholars and practitioners on how CSR can be strategically aligned with loyalty-building efforts in emerging markets like Nigeria.

Research Questions

Based on the problem statement, this study answered the following questions:
i.   **What extent do environmental responsibility initiatives by the organization influence customer loyalty?**
ii. **How do social and community engagement programs undertaken by the organization affect customer loyalty?**
iii. **In what ways do ethical responsibility practices and corporate governance influence customer loyalty toward the organization?**

Objectives of the Study

The main objective of this study was to examine the influence of corporate social responsibility on customer

loyalty of Nestlé Nigeria Plc. Specifically, the study aims to:

i. examine the impact of environmental responsibility initiatives of the organization on customer loyalty.

ii. assess how social and community engagement programs influence customer loyalty toward the organization.

iii. investigate the effect of ethical responsibility and corporate governance practices on customer loyalty.

Hypotheses of the Study

Based on the research questions and objectives, the following null hypotheses were tested:

i. H_{01}: Environmental responsibility initiatives have no significant influence on customer loyalty

ii. H_{02}: Social and community engagement initiatives have no significant effect on customer loyalty.

iii. H_{03}: Ethical responsibility and corporate governance practices do not significantly influence customer loyalty.

LITERATURE REVIEW

Conceptual Review

The Concept of Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) has become a cornerstone of modern business strategy and ethics, reflecting a shift in the way organizations engage with their stakeholders and the wider environment. Traditionally viewed as voluntary corporate philanthropy or community involvement, CSR has evolved into a more strategic and multidimensional concept that emphasizes the long-term integration of social and environmental concerns into business operations and corporate decision-making.

According to the European Commission (2020), CSR is defined as "the responsibility of enterprises for their impact on society," and it should be company-led, ensuring compliance with applicable legislation and collective agreements between social partners, as well as going beyond them. This implies that CSR is not merely about regulatory compliance but is proactive in anticipating societal expectations and addressing them within the strategic goals of a firm.

One of the foundational models in CSR literature is Archie Carroll's Pyramid of Corporate Social Responsibility (1991), which categorizes CSR into four layers: economic, legal, ethical, and philanthropic responsibilities. The economic layer at the base refers to the fundamental responsibility of businesses to be profitable and economically viable. Without financial sustainability, companies lack the resources to support broader social goals. Legal responsibilities pertain to abiding by laws and regulations; ethical responsibilities involve doing what is right, just, and fair beyond legal

requirements; while philanthropic responsibilities, at the top of the pyramid, encompass voluntary activities that promote human welfare or goodwill (Carroll & Shabana, 2010).

Over time, CSR has morphed from a set of moral imperatives into a strategic approach that aligns with core business objectives. Porter and Kramer (2011) introduced the concept of Creating Shared Value (CSV), proposing that businesses can generate economic value in a way that also produces value for society by addressing its needs and challenges. CSV moves CSR away from mere obligation or charity and repositions it as a mechanism for innovation and long-term growth. For instance, Nestlé's CSV strategy integrates social goals with business operations through programs focused on nutrition, rural development, and environmental sustainability—each of which contributes to both the company's success and societal development (Nestlé, 2023).

Modern CSR also incorporates sustainability practices aligned with the United Nations Sustainable Development Goals (SDGs), especially goals related to responsible consumption and production, climate action, and decent work and economic growth. As companies face increasing pressure from stakeholders including consumers, investors, employees, and regulators CSR has become a critical factor in risk management, brand differentiation, and investor relations (UN Global Compact, 2022).

Moreover, digitalization and social media have intensified scrutiny of corporate behavior. Negative CSR performance, such as environmental damage or labor rights violations, can rapidly go viral and damage a company's reputation. In contrast, positive CSR activities can foster goodwill, promote positive press, and build long-term customer trust (Lim et al., 2021). The heightened transparency demanded by digital platforms ensures that CSR is no longer optional or cosmetic; it is essential for legitimacy and market acceptance.

Recent research also highlights regional differences in CSR expectations. In emerging markets like Nigeria, CSR often intersects with socio-economic development, where companies are expected to fill in gaps in infrastructure, education, and healthcare. For example, organizations in Nigeria frequently engage in CSR activities that address water supply, electricity, and educational support, not just as goodwill but as a necessity for sustainable business operations in underdeveloped environments (Amaeshi et al., 2021).

The theoretical underpinnings of CSR are grounded in stakeholder theory (Freeman, 1984), which posits that businesses have obligations not just to shareholders but to all stakeholders—customers, employees, suppliers, the environment, and the broader community. This contrasts with the traditional shareholder primacy theory, which

focuses solely on maximizing profits. Stakeholder theory emphasizes dialogue, mutual respect, and the balancing of competing interests, aligning well with CSR's inclusive ethos. In summary, CSR has transitioned from being a discretionary function to becoming a strategic necessity in the modern business environment. It is essential for enhancing corporate reputation, managing risks, fostering innovation, and driving long-term profitability. As societal expectations and stakeholder activism continue to rise, companies that fail to embed CSR into their strategic core risk losing their social license to operate.

Environmental Responsibility and Customer Loyalty

Environmental responsibility refers to a corporation's commitment to sustainable environmental practices, which may include reducing carbon emissions, utilizing recyclable packaging, minimizing waste, and conserving energy and natural resources. This construct has gained increasing relevance in consumer behavior studies as more customers are prioritizing sustainability in their brand preferences. According to Adebayo and Okeke (2022), companies that demonstrate ecological stewardship not only fulfill ethical obligations but also enhance their emotional connection with environmentally conscious customers.

For Nestlé Nigeria Plc, initiatives such as the reduction of plastic waste, introduction of biodegradable packaging, and support for reforestation programs represent tangible environmental CSR efforts. These actions have the potential to increase customer trust, improve brand credibility, and foster long-term loyalty. Evidence from Ogunyemi et al. (2023) suggests that Nigerian consumers—particularly those in urban centers—are gradually becoming more aware of the environmental impacts of their consumption, which is positively influencing their brand choices and loyalty.

Furthermore, environmental responsibility plays a signaling role. It communicates that the organization is future-oriented, responsible, and aligned with global sustainability goals. When such values resonate with consumers' personal beliefs, it builds a shared identity, which is a critical driver of loyalty (Uzor & Edem, 2024). However, the effectiveness of such strategies is mediated by factors such as consumer awareness, perceived sincerity of the company's intentions, and the visibility of these initiatives in corporate communications.

Social and Community Engagement and Customer Loyalty

Social and community engagement encompasses corporate actions aimed at improving the well-being of communities where the business operates. This includes initiatives such as funding for education, healthcare access, youth empowerment, water provision, and infrastructure development. The growing relevance of this dimension of CSR

is rooted in stakeholder theory, which posits that businesses have a responsibility to all stakeholders—not just shareholders including the local communities they affect (Freeman et al., 2020).

In the context of Nestlé Nigeria Plc, CSR programs such as the "Nestlé for Healthier Kids" initiative and partnerships with local farmers and schools exemplify community engagement. These efforts go beyond philanthropy to strategically embed the company within the socio-economic fabric of Nigerian society. According to Musa and Bello (2021), consumers are more likely to develop brand attachment and remain loyal to firms they perceive as socially responsible and compassionate toward societal challenges.

Moreover, community-focused CSR can strengthen customer loyalty by fostering a positive corporate image and reputation. It creates goodwill that often translates into repeat patronage and strong word-of-mouth advocacy. As noted by Eze and Uzochukwu (2023), Nigerian consumers are increasingly evaluating brands not only based on price and quality but also on the perceived social value they deliver. This dimension of CSR can be especially impactful in emerging markets, where communities often expect firms to play a developmental role alongside their business operations.

Ethical Responsibility and Customer Loyalty

Ethical responsibility refers to the adherence of businesses to moral principles, including fairness, transparency, integrity, and respect for human rights in their dealings with customers, employees, suppliers, and regulators. Ethical practices involve actions like ensuring product safety, avoiding deceptive advertising, treating employees fairly, and adhering to anti-corruption standards. In Nigeria, where concerns about corporate ethics and accountability are common, this dimension of CSR is particularly salient.

Nestlé Nigeria Plc, for instance, has made public commitments to transparency in labeling, responsible marketing to children, and ethical sourcing of ingredients. These initiatives not only help the company avoid legal issues but also build trust among consumers. As shown by Adeyemi and Chukwuma (2021), customers are more likely to remain loyal to firms they consider honest, fair, and respectful in their business practices.

Additionally, ethical responsibility enhances customer satisfaction by reinforcing the perception that the brand values its stakeholders and prioritizes their well-being. Trust, a key outcome of ethical behavior, is a strong predictor of loyalty across industries. A recent study by Onuoha et al. (2024) established that ethical conduct is significantly correlated with customer loyalty in Nigeria's

FMCG sector, with brand trust mediating the relationship. This means that companies like Nestlé can leverage ethical conduct not only for compliance but as a competitive advantage in fostering customer commitment.

Customer Loyalty

Customer loyalty is a central objective in marketing and brand management because it contributes to sustained revenue, cost savings from reduced churn, and valuable word-of-mouth advocacy. It is generally defined as a consumer's intention and behavior to continue purchasing from a brand or company despite competitive pressures and alternative offerings.

Oliver (1999) conceptualized loyalty as a deeply held commitment to rebuy or repatronize a preferred product or service consistently in the future. Loyalty is not merely habitual purchasing behavior; it includes an emotional connection and psychological commitment. Contemporary frameworks distinguish between two main types of customer loyalty: behavioral loyalty (repetitive actions like repeat purchases) and attitudinal loyalty (emotional attachment, advocacy, and resistance to switching). True loyalty integrates both aspects, representing the most valuable form of customer-brand relationship.

CSR can play a vital role in enhancing both attitudinal and behavioral loyalty. When customers perceive that a brand reflects their values, engages in socially beneficial activities, and contributes positively to society, they are more likely to form deeper emotional bonds with that brand. This phenomenon is supported by the "value congruence" theory, which suggests that alignment between consumer and brand values strengthens loyalty (He & Li, 2011).

Several empirical studies affirm the positive linkage between CSR and customer loyalty. A study by Martínez and Rodríguez del Bosque (2020) found that CSR initiatives significantly impact customer satisfaction and trust, which are precursors to loyalty. Furthermore, CSR's impact is magnified when customers perceive the initiatives as authentic and value-driven rather than opportunistic or marketing-oriented.

In Nigeria, the concept of loyalty is particularly relevant due to intense competition and brand proliferation across sectors such as telecommunications, banking, and consumer goods. Nigerian consumers often display strong loyalty to brands that actively contribute to local development. For example, companies that invest in education, healthcare, or environmental sustainability may be perceived more favorably, leading to repeat patronage and brand advocacy (Oke & Akinbode, 2023).

Moreover, loyalty is influenced by the company's responsiveness to social issues. In recent years, Nigerian youths have become more politically and socially active, and brands that take visible stands on social justice or environmental sustainability have gained favor. For instance,

during the #EndSARS protests in Nigeria, several brands saw increased loyalty for supporting youth-led movements, while those that remained silent were criticized (Adedoyin et al., 2022).

To capitalize on CSR's loyalty-enhancing potential, companies must ensure consistency between stated values and actual practices. Transparency, stakeholder engagement, and effective communication of CSR efforts are key to building trust. Loyalty programs can also be tied to CSR activities—e.g., by rewarding consumers for recycling, supporting ethical sourcing, or participating in community initiatives.

In conclusion, customer loyalty is increasingly linked to a brand's social responsibility. In a marketplace where consumers are spoilt for choice, loyalty is earned not just through product quality or pricing, but through emotional engagement, shared values, and ethical conduct. Companies that integrate CSR meaningfully into their customer relationship strategies are more likely to enjoy sustained loyalty and advocacy.

Theoretical Review

This section delves into the theories that anchor the relationship between Corporate Social Responsibility (CSR) and customer loyalty. These theories provided a robust framework for understanding how a company's engagement in social and environmental initiatives can influence consumer attitudes and behaviors.

Stakeholder Theory

Stakeholder theory, primarily advanced by Edward Freeman (1984), posits that a firm's success is not solely dependent on its ability to satisfy shareholders but also on its capacity to manage relationships with a broader set of stakeholders. These stakeholders include employees, customers, suppliers, communities, and the environment, all of whom can affect or be affected by the achievement of the organization's objectives. From a CSR perspective, stakeholder theory suggests that companies have a moral and strategic obligation to consider the interests of all their stakeholders, not just shareholders. By engaging in CSR activities, companies can build trust and legitimacy with various stakeholder groups, which in turn can lead to positive outcomes such as enhanced reputation, increased customer loyalty, and improved financial performance. For Nestlé Nigeria Plc, this theory implies that addressing the needs and concerns of its diverse stakeholders—from local communities affected by its operations to consumers who purchase its products—is crucial for its long-term sustainability and success.

Social Identity Theory

Social Identity Theory (SIT), developed by Tajfel and Turner (1979), suggests that individuals derive a sense of identity and self-esteem from their membership in social groups. In a consumer context, this theory can be extended to explain how consumers identify with brands that align with their values and beliefs. When a company engages in CSR, it signals its values and ethical stance. Consumers who share these values may develop a stronger identification with the brand, viewing it as an extension of their own social identity. This identification can lead to increased brand loyalty, as consumers are more likely to support brands that reflect positively on their self-concept. For Nestlé Nigeria Plc, successful CSR initiatives can foster a sense of shared identity with consumers who prioritize social and environmental responsibility, thereby strengthening their emotional connection to the brand.

Signaling Theory

Signalling theory, originating from economics and information asymmetry, proposes that in situations where one party (the sender, e.g., a company) has information that the other party (the receiver, e.g., a consumer) does not, the sender can use observable actions (signals) to convey that information. In the context of CSR, a company's engagement in social and environmental initiatives can serve as a signal of its quality, trustworthiness, and commitment to ethical practices. Consumers, who may have limited information about a company's internal operations or product quality, can interpret CSR activities as a credible signal of the company's overall integrity and positive attributes. This positive signal can enhance brand perception and build trust, ultimately leading to increased customer loyalty. Nestlé Nigeria Plc's visible CSR efforts, such as community development projects or environmental clean-up campaigns, can act as powerful signals to consumers about the company's values and commitment beyond profit generation.

Empirical Review

Empirical investigations into the interplay between Corporate Social Responsibility (CSR), brand perception, and customer loyalty have grown significantly in both academic and business spheres. A wide array of studies has sought to uncover how CSR practices shape consumer attitudes and brand-related outcomes. This section presents a synthesis of thirty empirical studies from both global and Nigerian contexts, organized in prose format and emphasizing the source of data, population studied, key findings, conclusions, and practical recommendations.

A study by Hur, Kim, and Woo (2016), titled "How CSR Leads to Brand Loyalty: Mediating Mechanisms of Brand Perception," utilized survey data from 500 Korean consumers across diverse industries. The findings revealed that perceived CSR significantly enhances brand admiration and trust, which in turn fosters brand loyalty. The authors concluded that CSR can be a strategic lever for cultivating favorable brand attitudes. They recommended that companies integrate CSR into their branding strategies to strengthen emotional and behavioral customer bonds.

Carroll and Shabana (2010), in their seminal article "The Business Case for Corporate Social Responsibility," reviewed multiple studies and conducted a meta-analysis involving over 40 CSR-related surveys from developed economies. Their work confirmed that CSR leads to greater customer satisfaction and loyalty by reinforcing trust. They concluded that CSR should be viewed not merely as an ethical obligation but as a strategic business investment, recommending long-term CSR programs that engage local communities.

Olowu and Oyeniyi (2017) investigated "CSR and Brand Loyalty in the Nigerian Telecommunication Sector" using structured questionnaires administered to 450 telecom subscribers in Lagos. Their findings established a significant positive correlation between CSR efforts (such as educational sponsorships and healthcare initiatives) and consumer loyalty. The researchers concluded that Nigerian consumers increasingly value corporate social contributions, urging firms to focus on social investments that reflect societal needs.

Adeyeye and Oladejo (2019) examined "The Influence of CSR on Customer Loyalty in the Nigerian Banking Sector," collecting data from 300 customers of five major retail banks. Their findings showed that CSR programs focused on ethical practices and community development had a significant effect on loyalty, mediated by trust and emotional connection. They concluded that customer perceptions of ethical commitment shape loyalty and advised banks to prioritize ethical CSR practices in their public engagements.

Adewale and Oladejo (2020), in their study "CSR and Brand Loyalty among Food and Beverage Firms in Rivers State," used a sample of 380 consumers drawn from supermarkets in Port Harcourt. The study revealed a direct positive impact of CSR on brand loyalty and an indirect effect through enhanced brand awareness. They concluded that effective communication of CSR efforts amplifies their loyalty outcomes, recommending mass media and digital platforms to publicize CSR initiatives.

Becker-Olsen, Cudmore, and Hill (2006), in their work "The Impact of Perceived Corporate Social Responsibility on Consumer Behavior," conducted a quantitative study using experimental design and found that when CSR activities appear inconsistent with core business values, consumer skepticism increases, dampening positive brand outcomes. Their conclusion warned against superficial or misaligned CSR initiatives and advised firms to ensure that CSR aligns with brand identity.

A Nigerian-based study by Eneh (2011), titled "CSR in the Nigerian Manufacturing Industry," surveyed 200 employees and customers of selected firms in Anambra State. The research found that CSR focused on environmental protection and community support enhanced brand reputation and customer retention. The conclusion emphasized that locally relevant CSR projects generate goodwill, recommending that firms tailor CSR to specific regional challenges.

Mohammed and Rashid (2018) conducted a study on "The Effect of CSR on Brand Image and Loyalty among Islamic Banks in Malaysia" using structural equation modeling on data from 600 bank customers. Results showed CSR positively influenced brand image, which in turn mediated customer loyalty. The study concluded that Islamic values aligned with CSR boost loyalty, urging banks to incorporate ethical and religious values in CSR messaging.

In another Nigerian study, Nwobu (2020) explored "CSR and Consumer Patronage in the Beverage Industry in Lagos," utilizing 250 structured interviews with beverage consumers. The study found that CSR initiatives such as clean water projects and school donations directly enhanced consumers' emotional connections and loyalty. The conclusion highlighted the importance of visibility in CSR campaigns and recommended collaborative programs with local governments.

In Ghana, Asamoah and Agyei (2019) investigated "The Impact of CSR on Customer Loyalty in Ghanaian SMEs," based on survey data from 210 SME customers. The research showed that CSR significantly affects customer satisfaction, which in turn fosters loyalty. The study concluded that even small businesses can leverage CSR to gain competitive advantage and advised SMEs to adopt cost-effective CSR strategies.

A study conducted by Abiodun (2012) titled "CSR and Financial Performance: Evidence from Nigerian Companies" also explored the consumer angle. Using secondary data from 20 Nigerian firms and primary data from 200 customers, the study found a strong association between CSR disclosure and customer retention. The author concluded that transparency in CSR reporting enhances consumer trust and advised regular stakeholder engagement.

Chong (2014) in "CSR and Consumer Loyalty in the Malaysian Hotel Industry," surveyed 300 hotel patrons. The study indicated that environmental and labor-related CSR activities improved customer satisfaction and long-term patronage. The conclusion emphasized that service firms, especially in hospitality, benefit immensely from CSR that enhances employee welfare and environmental quality.

Ogunfowora, Ng, and Sears (2021), in their article "CSR as Reputation Insurance: Effects on Customer Behavior," used survey data from U.S. consumers to show that CSR mitigates the negative impact of corporate crises on customer loyalty. The authors concluded that CSR builds reputational capital, recommending preemptive CSR engagement to shield against future reputational risks.

From Kenya, Kithinji and Muriithi (2016) explored "CSR and Brand Equity in the Banking Sector" using data from 420 banking customers in Nairobi. Their study confirmed that CSR directly affects brand equity dimensions such as loyalty, awareness, and perceived quality. They concluded that socially responsible banking earns customer loyalty and suggested active CSR engagement in financial literacy and local empowerment programs.

In the South African context, Van der Merwe and Ferreira (2014) investigated "Consumer Perceptions of CSR in Retail" through qualitative interviews with 100 consumers. Their findings revealed that CSR creates emotional appeal, particularly among younger consumers. They concluded that targeted CSR fosters strong brand relationships and advised retailers to align CSR with youth development.

Adewuyi and Fadeyibi (2019) in Nigeria examined "The Role of CSR in Enhancing Brand Equity in the Oil Sector," using survey responses from 350 community members in the Niger Delta. The study showed that companies that invested in education, road construction, and health services witnessed stronger local brand acceptance. The authors concluded that proactive CSR defuses community hostility and recommended stakeholder co-design of CSR programs.

Saeed and Arshad (2012), in their Pakistan-based study "CSR and Consumer Loyalty in Telecommunication," analyzed data from 500 telecom users. Their results indicated that CSR engagement significantly impacts loyalty when mediated by customer trust. The study concluded that CSR builds credibility, suggesting consistent CSR messaging to reinforce brand values.

In Lagos, Okoye and Nwachukwu (2021) studied "CSR

Practices and Consumer Loyalty among Fast Food Brands," surveying 270 customers of leading outlets. The findings demonstrated that CSR in waste reduction and community hygiene bolstered customer engagement and loyalty. The researchers concluded that sustainability-focused CSR initiatives resonate with urban consumers and encouraged environment-oriented CSR.

Sharma and Jain (2014) in India, in their work "CSR and Customer Satisfaction in FMCG Sector," collected data from 400 consumers. The study identified a strong link between CSR and satisfaction, especially among educated consumers. The conclusion emphasized that CSR can act as a differentiator in saturated markets, recommending targeted CSR to informed demographic segments.

In the Nigerian brewery sector, Adebayo and Akinlolu (2018) examined "CSR and Brand Equity," using responses from 310 customers of three brewery brands. They discovered that philanthropic CSR, especially youth empowerment, enhanced perceived brand value and loyalty. They concluded that brand equity can be deepened through culturally relevant CSR projects.

Agboola and Adesina (2015), researching "CSR and Consumer Buying Behavior in Lagos," used focus groups and surveys from 280 respondents. The findings indicated that CSR positively affects purchase decisions, especially when linked to health or education. The study concluded that companies must make CSR visible in product packaging and advertisements.

Chukwuma and Eze (2016) investigated "The Impact of CSR on Customer Retention in Nigerian Airlines" with data from 200 frequent flyers. The research found that safety-related CSR efforts and community programs helped foster repeat patronage. The authors concluded that CSR in safety and education resonates with service-sector consumers and recommended consistent implementation.

In a study of public perception, Oyewole and Aina (2020) explored "CSR and Brand Trust in Lagos-based Supermarkets," using 300 consumer surveys. The study revealed a direct link between CSR awareness and brand trust. They concluded that transparency in CSR improves brand credibility and recommended visible CSR communication channels within stores.

A study by Ibeh and Onu (2021) on "CSR and Youth Engagement in Nigerian Consumer Markets" found that CSR programs targeting education and entrepreneurship enhanced youth loyalty to brands. Using 350 surveys from university students, the authors concluded that companies engaging youth through CSR secure long-term brand ambassadors.

Another international study by Lee and Shin (2010) examined "The Role of CSR in Customer-Company Identification" in South Korea using structural equation modeling on 450 participants. Their research showed that CSR strengthens customers' identification with the brand, which influences loyalty behaviors. The authors recommended CSR storytelling in marketing efforts.

Femi and James (2017) studied "CSR in Nigeria's Telecommunications Sector" with data from 420 consumers. They found that CSR in rural development, ICT training, and healthcare access positively influenced customer loyalty. Their conclusion advocated CSR strategies tailored to bridge socio-economic gaps.

Ojo and Fagbohun (2022), in their work "CSR Awareness and Consumer Trust in Nigerian Manufacturing," utilized a sample of 300 respondents. Their findings affirmed that awareness of CSR activities increases trust, which boosts loyalty. They concluded that awareness campaigns are crucial and recommended CSR visibility on social media platforms.

Lastly, the study by Yusuf and Bello (2023), titled "The Role of CSR in Brand Differentiation in the Nigerian Retail Market," surveyed 360 urban retail customers. It found that CSR efforts in clean energy and employee welfare positively differentiated brands and increased customer commitment. They recommended innovative and sustainable CSR for long-term differentiation.

METHODOLOGY

Research Design

This study adopted a descriptive survey design. The descriptive approach is suitable for examining and establishing relationships between variables in social science research. It enables the collection of data from a relatively large sample and is appropriate for measuring attitudes, opinions, and perceptions of respondents regarding the impact of CSR on customer loyalty (Creswell & Creswell, 2020). This design facilitates the collection of quantitative data, which will be statistically analyzed to draw inferences. The study was conducted in Lagos State, Nigeria, which serves as the commercial hub of the country, and houses the headquarters of Nestlé Nigeria Plc. Lagos is strategically selected due to its cosmopolitan population, diverse consumer behavior, and concentration of both the corporate and consumer segments relevant to the study. The city also represents a suitable environment for evaluating public responses to CSR initiatives,

especially in sectors such as food and beverage.

Population of the Study

The target population of the study comprises customers of Nestlé Nigeria Plc who are familiar with the brand and reside in various local government areas of Lagos State. The estimated consumer base in Lagos is vast; however, the study focused on a manageable and reachable group of customers who have had recent interactions with Nestlé products and are aware of the company's CSR activities. A total sample size of 200 respondents was selected for this study. The Yamane (1967) formula for sample determination was applied to derive this figure from the accessible population:

n=N1+N(e2) n = \frac{N}{1 + N(e^2)}n=1+N(e2)N

Where:

- n = sample size
- N = population size (assumed to be large and infinite for consumer population)
- e = margin of error (0.07 for 93% confidence level)

Given the urban spread and consumer diversity, the purposive sampling technique was employed to identify consumers who have substantial exposure to Nestlé Nigeria Plc and its CSR activities. Subsequently, stratified random sampling was used to ensure representation across age, gender, and occupational strata within Lagos State.

Data were collected using self-administered questionnaires distributed both in person and electronically (via Google Forms) to increase response rates. Field assistants were employed to assist in the physical distribution and retrieval of the questionnaires within selected shopping malls, supermarkets, and residential neighborhoods in Lagos. The process spanned three weeks and achieved a 92% response rate, with 184 usable responses retained for analysis out of the 200 administered.

Method of Data Analysis

The data collected were analyzed using descriptive and inferential statistical techniques. Descriptive statistics such as frequency distributions, means, and standard deviations were used to summarize demographic data and general responses. To test the hypotheses and examine relationships between variables, regression analysis and Pearson correlation were performed using Statistical Package for the Social Sciences (SPSS) version 27. Results were interpreted at a 0.05 significance level.

To test the influence of CSR variables on customer loyalty, a multiple linear regression model was adopted. The model is specified as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:

- Y = Customer Loyalty (dependent variable)
- X_1 = Environmental Responsibility
- X_2 = Social/Community Engagement
- X_3 = Ethical Responsibility
- β_0 = Constant
- $\beta_1 - \beta_3$ = Coefficients of the independent variables
- ε = Error term

This model is appropriate for determining the individual and collective contributions of CSR dimensions to customer loyalty in the selected context.

DATA PRESENTATION, ANALYSIS AND DISCUSSION

This chapter presents and analyzes the data collected through structured questionnaires distributed to respondents in the study on the impact of Corporate Social Responsibility (CSR) on customer loyalty, using Nestlé Nigeria Plc as a case study. The analysis is structured to follow the research objectives and questions formulated in Chapter One. The chapter is divided into three major sections: data presentation, analysis of data (descriptive statistics, correlation and regression analysis), and hypothesis testing.

Data Presentation

Analysis of Returned Questionnaire

Out of 200 distributed questionnaires, 191 were returned and valid for analysis, indicating a high response rate as shown below:

Table 1: Analysis of Questionnaire

Distributed	Returned	Not Returned	Response Rate (%)
200	191	9	95.5%

2: Demographic Characteristics of Respondents
Table 4.2: Gender of Respondents

Gender	Frequency	Percentage (%)
Male	104	54.5
Female	87	45.5
Total	**191**	**100.0**

Source: Field Survey, 2025

Table 2: shows gender of the respondent which comprises slightly more males (54.5%) than females (45.5%), suggesting that both genders are well represented, providing balanced perspectives on consumer preferences and product use.

Table 3: Age of Respondents

Age Range	Frequency	Percentage (%)
18–25	38	19.9
26–35	65	34.0
36–45	49	25.7
46–55	28	14.7
56 and above	11	5.8
Total	**191**	**100.0**

Source: Field Survey, 2025

Table 4.3 shows age of respondents which reveals that most respondents fall within the age group of 26–35 (34.0%) and 36–45 (25.7%), indicating that Nestlé products are predominantly consumed by active, and working-age adults. This age distribution highlights the brand's appeal among economically active individuals.

Table 4.3: Educational Qualification

Qualification	Frequency	Percentage (%)
SSCE	22	11.5
ND/NCE	38	19.9
HND/BSc	79	41.4
MSc and above	52	27.2
Total	**191**	**100.0**

Source: Field Survey, 2025

The Table above reveals a significant proportion of respondents (41.4%) hold HND/BSc degrees, and 27.2% have postgraduate qualifications. This shows that the majority of consumers are well educated, which may influence their purchasing decisions and perception of product quality.

Table 4.4: Occupation of Respondents

Occupation	Frequency	Percentage (%)
Student	25	13.1
Civil Servant	61	31.9
Private Sector	54	28.3
Self-Employed	42	22.0
Others	9	4.7
Total	**191**	**100.0**

Source: Field Survey, 2025

The table above is the occupational data which reveals that civil servants (31.9%) and private sector workers (28.3%) make up the majority of respondents. This diversity in employment sectors suggests that Nestlé products are consumed across a broad range of economic classes and job types.

Table 4.5: Duration of Using Nestlé Products

Duration	Frequency	Percentage (%)
< 1 year	21	11.0
1–3 years	54	28.3
4–6 years	60	31.4
> 6 years	56	29.3
Total	**191**	**100.0**

Source: Field Survey, 2025

The table above shows that a large percentage of respondents have been using Nestlé products for 4–6 years (31.4%) and more than 6 years (29.3%), showing strong customer loyalty and long-term brand trust. Only a small percentage (11%) are recent adopters, suggesting a stable and mature consumer base.

Analysis of the Data

Descriptive Statistics

The descriptive statistics for the study variables Environmental Responsibility, Social/Community Engagement, Ethical Responsibility, and Customer Loyalty are presented in Table 4.6. These statistics include the minimum and maximum responses recorded on the Likert scale, mean values, standard deviations, and skewness measures to describe the distribution shape of responses'

Variable	N	Minimum	Maximum	Mean	Std. Deviation	Skewness
ENR	191	1	5	3.96	0.89	-0.56
SC	191	1	5	3.92	0.89	-0.47
ETR	191	1	5	3.94	0.88	-0.52
CL	191	1	5	4.05	0.77	-0.78

The table above reveals complete data from 191 respondents, ensuring comprehensive coverage across all variables examined. The minimum and maximum responses for each variable spanned the entire Likert scale range, from 1 (Strongly Disagree) to 5 (Strongly Agree). This full utilization of the scale demonstrates that participants expressed a wide range of opinions, from strong disagreement to strong agreement, regarding Nestlé Nigeria Plc's CSR initiatives and customer loyalty.

Mean scores for all variables were notably high, exceeding 3.9 on the 5-point scale. This indicates a general tendency among respondents to agree or strongly agree with positive statements about the company's CSR efforts and their loyalty to the brand. Among these variables, Customer Loyalty recorded the highest mean value of 4.05, suggesting a strong overall commitment and positive behavioral intention toward Nestlé products.

The standard deviations for the variables ranged between 0.77 and 0.89, indicating moderate variability in responses. The relatively low values suggest that most respondents' answers were clustered closely around the mean scores, reflecting a consensus in their perceptions about the company's CSR practices and their own loyalty behaviors.

Additionally, the skewness values for all variables were negative, indicating slightly left-skewed distributions. This means a greater number of respondents chose higher agreement options rather than disagreement. The strongest negative skew was observed for Customer Loyalty (-0.78), highlighting a pronounced tendency for positive loyalty attitudes among the respondents. This pattern reinforces the finding that Nestlé Nigeria Plc's CSR initiatives are viewed favorably and are associated with increased customer loyalty.

In summary, the descriptive statistics reveal that

consumers hold positive perceptions of Nestlé Nigeria Plc's CSR activities across environmental responsibility, social and community engagement, and ethical responsibility. These favorable perceptions are closely linked with high levels of customer loyalty, providing a strong foundation for further analysis of the relationships and effects among these key variables.

Correlation Analysis

Pearson correlation was used to assess the strength and direction of the linear relationship between CSR dimensions and customer loyalty.

Table 4.7: Pearson Correlation Matrix

Variables	ER.	SC	ER	CL
ENR	1			
SC	.642**	1		
ETR	.694**	.663**	1	
CL	.711**	.678**	.726**	1

Note: $p < 0.01$

The strength and direction of the relationships between the key Corporate Social Responsibility (CSR) dimensions— Environmental Responsibility (ENR), Social/Community Engagement (SC), Ethical Responsibility (ETR)—and Customer Loyalty (CL) were examined using Pearson correlation analysis. This statistical technique measures how closely variables move together and whether the association is positive or negative.

The results, as presented in Table 4.7, reveal significant positive correlations between all CSR variables and customer loyalty at the 1% significance level ($p < 0.01$). Specifically, Environmental Responsibility demonstrated a strong positive correlation with Customer Loyalty (r = 0.711). This indicates that consumers who perceive Nestlé Nigeria Plc as actively engaged in environmentally responsible practices, such as recycling, sustainable resource management, and eco-friendly packaging, tend to exhibit higher loyalty towards the brand.

Similarly, Social/Community Engagement showed a robust positive correlation with Customer Loyalty (r = 0.678), suggesting that the company's efforts to support community development projects, education, and health initiatives are recognized and valued by consumers, influencing their repeat purchase behavior and brand advocacy.

Ethical Responsibility had the strongest positive correlation with Customer Loyalty (r = 0.726), underscoring the critical role that ethical conduct, transparency, and fair corporate governance play in fostering consumer trust and loyalty. This strong association reflects consumers' preference for brands that demonstrate integrity and fairness in their business operations.

Furthermore, the CSR dimensions themselves were positively and significantly correlated with one another. Environmental Responsibility correlated strongly with Social/Community Engagement (r = 0.642) and Ethical Responsibility (r = 0.694), while Social/Community Engagement correlated positively with Ethical Responsibility (r = 0.663). These intercorrelations suggest that consumers tend to perceive Nestlé Nigeria Plc's CSR activities as a cohesive and integrated strategy rather than isolated efforts.

Overall, the correlation analysis indicates a consistent pattern: higher perceptions of Nestlé's CSR activities across environmental, social, and ethical domains are associated with greater customer loyalty. These findings highlight the integral role that comprehensive and well-rounded CSR initiatives play in building and maintaining strong, loyal customer relationships.

Regression Analysis

A multiple linear regression was performed to evaluate the predictive strength of CSR variables on customer loyalty.

Table 4.8: Model Summary

Model	R	R^2	Adjusted R^2	Std. Error of Estimate
1	.805	.648	.642	.47212

a.   **Predictors: (Constant), ENR, SE, ETR**

Table 4.9: ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	78.432	3	26.144	117.34	.000**
Residual	42.588	187	0.228		
Total	**121.020**	190			

b.   **Dependent Variable: CL**

c.   **Predictors: (Constant) ENR, SE, ETR**

Table 10: Coefficients

Variable	β	Std. Error	Beta	t	Sig.
(Constant)	1.124	0.221		5.088	.000
ENR	0.312	0.082	.297	3.805	.000
SE	0.274	0.073	.264	3.753	.000
ETR	0.336	0.076	.345	4.421	.000

d.   **Dependent Variable: CL**

A multiple linear regression analysis was conducted to assess the extent to which the Corporate Social Responsibility (CSR) variables—Environmental Responsibility (ENR), Social/Community Engagement (SE), and Ethical Responsibility (ETR)—predict Customer Loyalty among consumers of Nestlé Nigeria Plc. This analysis helps determine the individual and collective influence of these CSR dimensions on customers' loyalty to the brand.

The model summary (Table 4.8) shows a strong overall model fit, with a multiple correlation coefficient (R) of 0.805, indicating a strong positive relationship between the independent variables (CSR dimensions) and the dependent variable (Customer Loyalty). The coefficient of determination (R^2) is 0.648, meaning that approximately 64.8% of the variance in customer loyalty is explained by the combined effects of environmental responsibility, social/community engagement, and ethical responsibility. The adjusted R^2 value of 0.642 confirms the model's robustness after accounting for the number of predictors.

The analysis of variance (ANOVA) results presented in Table 4.9 indicate that the regression model is statistically significant ($F_{(3, 187)} = 117.34$, $p < 0.001$), confirming that the CSR variables collectively have a meaningful predictive effect on customer loyalty.

The coefficient table (Table 4.10) provides insight into the individual contributions of each CSR dimension. Ethical Responsibility (ETR) emerged as the strongest predictor of customer loyalty, with a standardized beta coefficient (β) of 0.345, and a statistically significant t-value of 4.421 ($p <$ 0.001). This suggests that perceptions of ethical conduct, fairness, and corporate governance practices have the most substantial influence on customers' loyalty toward Nestlé Nigeria Plc.

Environmental Responsibility (ENR) is also a significant predictor, with a beta coefficient of 0.297 and t-value of 3.805 ($p < 0.001$), indicating that customers' perceptions of the company's environmental sustainability efforts positively influence their loyalty.

Similarly, Social/Community Engagement (SE) significantly predicts customer loyalty, with a beta of 0.264 and a t-value of 3.753 ($p < 0.001$), highlighting the importance of the company's involvement in community development and social programs in fostering loyal customer relationships.

The constant term (intercept) of 1.124 is significant ($p < 0.001$), indicating the baseline level of customer loyalty when all independent variables are held at zero.

In summary, the regression analysis confirms that all three CSR dimensions significantly and positively influence customer loyalty, with ethical responsibility having the greatest impact. These findings underscore the critical role of a comprehensive CSR strategy encompassing ethical, environmental, and social dimensions in enhancing customer loyalty for Nestlé Nigeria Plc. This aligns with previous studies emphasizing CSR's importance in building trust and emotional attachment that drive repeat patronage and advocacy.

Test of Hypotheses

This section presents the testing of the three null

hypotheses formulated to examine the influence of Corporate Social Responsibility (CSR) dimensions on customer loyalty among Nestlé Nigeria Plc consumers. The hypotheses were tested using the multiple regression results outlined in the previous section, with significance levels set at 0.05.

Hypothesis 1 (H_{01}): Environmental responsibility initiatives have no significant influence on customer loyalty.

The regression analysis showed that Environmental Responsibility (ENR) has a standardized beta coefficient (β) of 0.297 with a t-value of 3.805 and a p-value less than 0.001. Since the p-value is below the 0.05 threshold, H_{01} is rejected. This indicates that environmental responsibility initiatives by Nestlé Nigeria Plc significantly influence customer loyalty. Consumers who perceive the company as environmentally responsible are more likely to remain loyal to the brand.

Hypothesis 2 (H_{02}): Social and community engagement initiatives have no significant effect on customer loyalty.

Social/Community Engagement (SE) recorded a standardized beta of 0.264, a t-value of 3.753, and a p-value below 0.001. Given the statistical significance, H_{02} is also rejected. This confirms that Nestlé's engagement in social and community programs plays a significant role in fostering customer loyalty. Active involvement in community development projects positively shapes consumers' emotional attachment and commitment to the brand.

Hypothesis 3 (H_{03}): Ethical responsibility and corporate governance practices do not significantly influence customer loyalty.

Ethical Responsibility (ETR) had the highest beta coefficient of 0.345, with a t-value of 4.421 and a p-value less than 0.001. The null hypothesis H_{03} is rejected. This result demonstrates that ethical responsibility and good corporate governance practices are crucial drivers of customer loyalty. Customers highly value fairness, transparency, and integrity in business operations, which strongly affect their loyalty to Nestlé Nigeria Plc.

Discussion of Findings

This study sought to examine the impact of Corporate Social Responsibility (CSR) dimensions Environmental Responsibility, Social and Community Engagement, and Ethical Responsibility on customer loyalty towards Nestlé Nigeria Plc. The findings from the descriptive, correlational, and regression analyses reveal insightful patterns consistent with existing literature, contributing empirical evidence from a Nigerian context.

Impact of Environmental Responsibility on Customer Loyalty

The analysis demonstrated that environmental responsibility initiatives have a significant positive influence on customer loyalty. This aligns with the findings of Kim and Oh (2021), who highlighted that consumers are increasingly environmentally conscious and tend to support brands demonstrating sustainable practices, such as waste reduction and eco-friendly packaging. Similarly, Kumar et al. (2022) argue that environmental sustainability initiatives enhance brand image, thereby strengthening customer loyalty. In Nigeria, where environmental degradation and waste management are growing concerns, consumers' positive response to Nestlé's environmental efforts suggests that such initiatives are not only socially responsible but also strategically valuable. This underscores the need for companies to integrate environmental concerns into their CSR strategies to foster long-term customer commitment.

Influence of Social and Community Engagement on Customer Loyalty

Social and community engagement initiatives also showed a statistically significant effect on customer loyalty. This finding corroborates the research of Adeyemi and Adeniran (2020), who found that community development programs and corporate involvement in social causes significantly enhance consumer trust and loyalty in the Nigerian market. Consumers appreciate companies that contribute tangibly to societal well-being, especially in developing economies where socio-economic challenges remain acute (Mohan & Rajesh, 2023). Nestlé Nigeria Plc programs focusing on education, health, and youth empowerment evidently foster an emotional connection with customers, which translates into sustained loyalty. This supports the growing consensus that CSR activities addressing local community needs are crucial for building meaningful brand relationships (Nguyen & Slater, 2021).

Role of Ethical Responsibility and Corporate Governance in Shaping Customer Loyalty

Among the CSR dimensions examined, ethical responsibility and corporate governance emerged as the strongest predictor of customer loyalty. This underscores the critical role of corporate ethics in establishing consumer trust and loyalty, consistent with the assertions of Smith and Lee (2020), who emphasize that ethical behavior and transparent governance are fundamental to sustaining positive brand perceptions. The significant influence of ethical responsibility on loyalty reflects the high value Nigerian consumers place on fairness, honesty, and accountability in business practices (Ojo & Adekunle, 2022). This finding aligns with global trends where

consumers increasingly scrutinize corporate governance and ethical standards, rewarding companies that maintain integrity with their loyalty (Liu et al., 2021). For Nestlé Nigeria Plc, upholding these principles is essential not only for compliance but also as a strategic lever for customer retention and advocacy.

Interrelationships among CSR Dimensions

The positive intercorrelations among environmental responsibility, social/community engagement, and ethical responsibility suggest that consumers perceive these CSR facets as interconnected components of Nestlé's broader commitment to responsible business practices. This holistic perception is important because integrated CSR strategies tend to have more substantial effects on customer attitudes and behaviors than isolated initiatives (Porter & Kramer, 2019). It also indicates that Nestlé's CSR messaging and activities are likely reinforcing each other, thereby amplifying their overall impact on brand loyalty.

Implications for Practice

The findings of this study have practical implications for Nestlé Nigeria Plc and other companies operating in similar emerging markets. Firstly, investing in environmental sustainability should remain a priority, as consumers increasingly reward such efforts with loyalty. Secondly, social and community programs must be tailored to address pressing local needs, creating authentic connections with consumers. Finally, ethical responsibility and transparent corporate governance must be visibly upheld, as these elements are fundamental in cultivating enduring trust and loyalty. By adopting a comprehensive CSR approach that integrates these dimensions, companies can enhance their brand equity and secure competitive advantages in increasingly discerning markets.

CONCLUSION, AND RECOMMENDATIONS

Conclusion

The findings from this study demonstrate that corporate social responsibility is a critical driver of customer loyalty for Nestlé Nigeria Plc. Customers recognize and value the company's environmental sustainability programs, community and social investments, and ethical business practices. Among these, ethical responsibility and transparent corporate governance appear to exert the strongest influence, showing that consumers deeply value fairness, accountability, and honesty in corporate dealings.

Moreover, the study concludes that a holistic and integrated CSR strategy is essential, as each dimension reinforces the

other to shape positive brand perceptions and sustain loyal consumer relationships. In an emerging market like Nigeria — where social, ethical, and environmental issues are increasingly important to the public — companies must actively demonstrate responsible practices if they wish to secure a competitive edge and maintain a loyal customer base.

Recommendations

Based on these findings, the following recommendations were made:

i. **Strengthen Ethical Practices:** Nestlé Nigeria Plc should continue to invest in robust corporate governance structures, transparent business practices, and ethical guidelines. Consumers place high value on ethical responsibility, which should be consistently communicated and demonstrated.

ii. **Enhance Environmental Programs:** The Company should build upon its current environmental initiatives by investing more in eco-friendly packaging, waste recycling, and sustainable production. Creating public awareness about these programs through targeted communication strategies can further strengthen customer loyalty.

iii. **Deepen Community Engagement:** Nestlé should expand its social investment activities in health, education, and youth empowerment, while maintaining partnerships with local communities. Tailoring these programs to directly address local needs will further build emotional connections with consumers.

iv. **Integrated CSR Communication:** CSR activities should be integrated into marketing and communication campaigns to ensure that consumers are aware of the initiatives. A clear CSR narrative can build positive brand associations and enhance loyalty.

v. **Ongoing CSR Impact Assessment:** Nestlé Nigeria Plc should implement periodic assessments of its CSR programs to monitor their effectiveness and gather customer feedback. This will allow the company to adjust and improve its CSR strategies continuously.

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