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Corporate Social Responsibility and Organizational Performance: A Case of Bralirwa Ltd

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Abstract

Corporate social responsibility has become an important topic for Business Company, especially since the business sector of financial services is related to conditions of uncertainty. The general objective of this study was to determine the impact of corporate social responsibility on organizational performance with a case study of Bralirwa Limited. Specifically, the objectives were to determine the nature of corporate social responsibility practiced in organization, to assess the contribution of corporate social responsibility on organizational performance, and to evaluate the relationship between corporate social responsibilities on organizational performance in Bralirwa Limited. The descriptive research design was applied with qualitative and quantitative approaches. This study used only the secondary data. The information collected on Bralirwa Limited websites. Over the last twenty years the Bralirwa Limited expended very fast, it has enhanced their times and the scale bigger than ever. Many studies discuss brand and market strategies but few to work on how Corporate Social Responsibility influence financial performance of the Company. On the nature of corporate social responsibility practiced by Bralirwa Limited it was established that Bralirwa Limited implemented some activities which contribute to the communities' life being development. Those activities include that Bralirwa Limited provided the Sponsorship of 21 million Rwf to support the Bye Bye Nyakatsi project that were retrieving disadvantage and poor families from grass thatched houses in Bugesera District. On the impact of corporate social responsibility (CSR) on organizational performance, it showed that CSR have a significant impact on the organizational performance of a company like Bralirwa in several ways as summarized by (Lee& Shin 2010) (1) it is easiest to attract resources, (2) it can obtain quality employees, (3) it easier to market product and services, (4) it can create unforeseen opportunities and (5) it can be an important sources of competitive advantage. The study concluded that Bralirwa Limited has the good believes in making a difference to the community in which it operates. The Bralirwa's key theme in its CSR programs/activities undertaken is guaranteeing sustainability across all aspects of its business by improving environmental impact, empowering their communities, and positively promoting the role of the company's CSR in communities. For the up-to-date information on Bralirwa's CSR initiatives and their impact on organizational performance, study recommended referring to the company's official <https://doi.org/10.53819/81018102t4225>

reports, statements, and disclosures, as well as consulting with financial analysts or experts who specialize in CSR evaluations.

Keywords: *Corporate Social Responsibility, Organizational Performance, Bralirwa Ltd, Rwanda*

1.0 Introduction

The concept of CSR was established in the 1950s. It is a way of managing a company and making relationships with partners which contributes to improving the reputation and credibility of a company. This issue has been worked on since the 1990s. The European Union uses CSR as a tool for achieving tenable and acceptable growth. (Ioannis, 2006).

Renneboog (2008) has studied relationship between CSR and corporate financial performance. Likely many studies like (Bernett & Salomom, 2012, Epstein & Rejc-Buhav, 2012 and Skare & Golja, 2012) have supported the positive effects of CSR on consumer behavior including Shea (2010) and Ali (2010) also emphasized the strategic significance of corporate social responsibility for corporate success. In recent years, corporate social responsibility was practiced in many specific industries, such as: hospitality industry, airline industry, shipping and tourism related industries (Kang, 2010; Inoue, 2011).

However, the concept of CSR towards organizational performance is still a relatively unknown domain to our society. Few discussions have been made concerning the subject. Many research discussed brand and market strategy to increase their performance but few study how CSR influence organizational performance. This study addresses this gap by analyzing the influence of corporate social responsibility on organizational performance at Bralirwa Ltd.

1.2 Objectives of the Study

General Objective

The general objective of this research is to determine the impact of corporate social responsibility on organizational performance with a case study of Bralirwa Ltd.

Specific Objectives

- i. To determine the nature of corporate social responsibility practiced in organization of Brwalirwa Ltd.
- ii. To assess the contribution of corporate social responsibility on organizational performance of Bralirwa Ltd.
- iii. To evaluate the relationship between corporate social responsibility and organizational performance in Bralirwa Ltd.

1.3 Research Questions

- i. What are the natures of corporate social responsibility practiced in organization of Bralirwa Ltd?
- ii. What is the contribution of corporate social responsibility on organizational performance in Bralirwa Ltd?

- iii. What is the relationship between corporate social responsibility and organizational performance in Bralirwa Ltd?

2.1 Empirical Review

2.1.1 Nature of Corporate Social Responsibility

A survey on the topic of Corporate Social Responsibility was carried out by Business Leader Forum in 2003, 265 companies from the Czech Republic were approached in this survey. The task was to get answers to several main questions. The results of the survey indicated that activities in CSR were established but they were very often called by different names. The conclusions of the survey are summarized here. The CSR issue is understood more intuitively in the sense “social responsibility is equal to good product or respect for laws.” Almost all companies considered being a part of society to be an important role for the company. This role does not have to be the main mission of a company. The internal dimension of CSR is the most used now and will also be in the future. This means; care about the employees, their education, their hiring and keeping. The external dimension of CSR is focused on transparency, relation with schools and ecology. The relationships with other subjects (non-profit organizations, state, and donations to charity) are minor (Dahl surd, 2008).

In the future, companies will want to extend their activities, especially inside the company. On the basis of the survey, it is clear that it is important to explain the concept of CSR. It is important to give it a definite content. CSR must be understood more actively than intuitively, must have a more local attitude than global, its contributions to socially responsible behavior must be communicated and must be listed good and bad examples of companies and discussed.

Burton, Farh, and Hegarty, (2000) stated that the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point of time. According to this model, firms have economic, legal, ethical, and discretionary obligations towards their environment, and these four dimensions make up corporate social responsibility (Salmoneset, *et al.*, 2005).

2.1.2 Contribution of Corporate Social Responsibility

Responsible behavior is advantageous, brings a lot of benefits, especially non-financial, which are also very important for successful company; Higher reputation of company, Better company image, Higher attraction for investors, Good reputation and strong position in market, Distinguish from rivals, Increasing employees’ productivity and loyalty, Attraction for quality and talented potential employees, Decreasing expenses on risk management, Direct financial saving ecological behavior, Better relationships with local community and public institutions.

CSR does not bring advantages only to big Enterprises only, but small and medium sized companies can also gain some advantages. They are easier for recruitment and business partners, good public relations, possibility of getting contacts and information from the community and from main business partners. However, these non-financial benefits play an important role in the success of a company, in both financially and non-financial perspective.

2.1.3 Corporate Social Responsibility and Organizational Performance

Previous research developed hypothesis that CSR is related to organizational performance and found out that there is related correlation. The scholars examined the CSR from a resource-based view of the firm’s perspective. They argued that CSR can constitute a source of competitive advantage, especially in high-growth industries.

McWilliams (2001) shows that CSR can be viewed as a differentiation strategy. Product or service differentiation is used to create new demand or to command a premium price for an existing product or service. In this study we mentioned how the CSR will bring in value for companies in various dimensions such as; (a) Market Differentiation based on their CSR strategy and Spelling, (b) Innovations through better understanding of stakeholder expectation or future risks, (c) Committed employees, (d) Reputation enhancement, (e) Favorable financing conditions, (f) License to operate.

2.2 Conceptual Framework

Corporate social responsibility and organizational performance stimulates a good reputation of a company as well as it is analyzed by a company's business model. Nature and contribution of CSR are considered to be the independent variable. The element under the dependent variable is organizational performance of company including customer satisfaction, profitability and growth of company. And also the moderating variables that affect the relationship between corporate social responsibility and organizational performance of company considered are: management decision making, reputation of a company and mission and vision of a company.

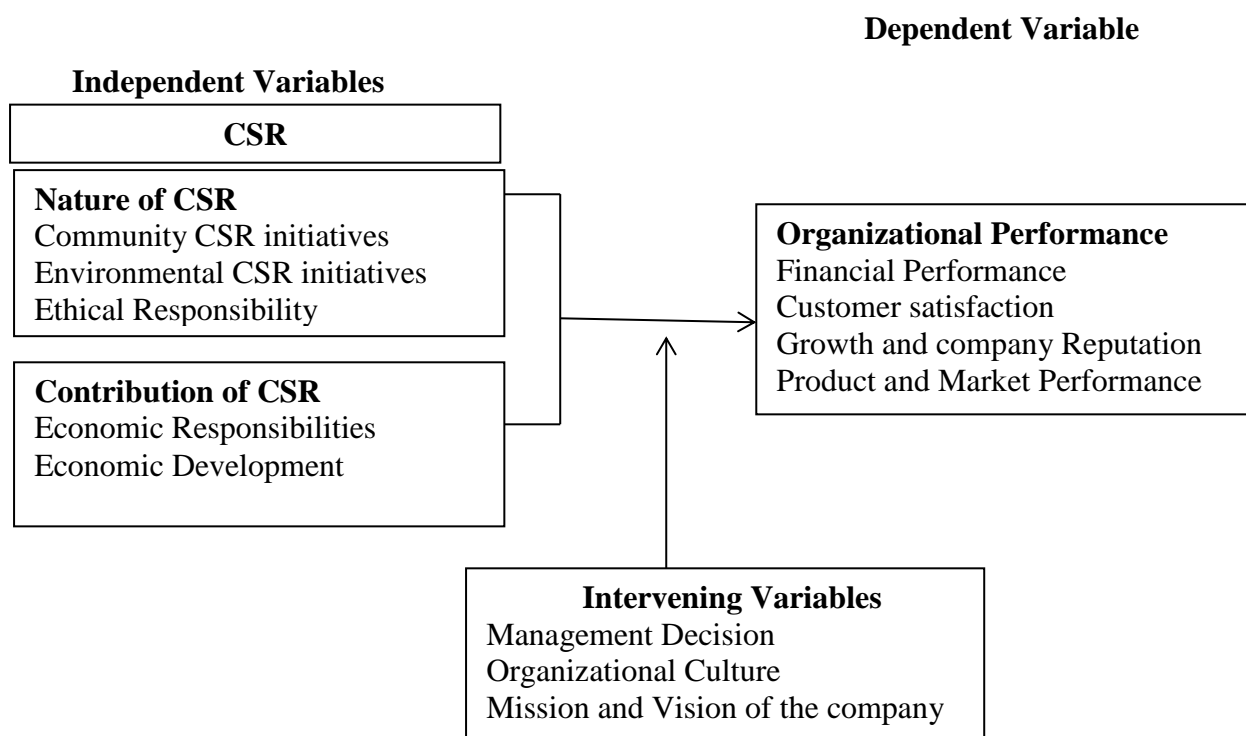


Figure 1: Conceptual Framework

Source: Researcher, (2023)

3.0 Materials and Methods

The study employed a descriptive survey design, with Bralirwa Ltd chosen as the case study. Both quantitative and qualitative methods were used for data collection and analysis, with the researcher gathering data from the company's website in relation to corporate social sustainability and organizational performance. The target population included information published by Bralirwa Limited in the form of disclosures or articles related to corporate social responsibility and organizational performance. Purposive sampling was employed, and the data was collected through web scraping. The sample size was determined through data available on the Bralirwa Ltd website, focusing on corporate social responsibility and organizational

performance. The data collection instruments were automated bots designed to crawl through the internet and extract relevant data, and the administration of these instruments was directed at the Bralirwa Ltd website.

To ensure content validity, the data collection was designed so that all information collected was valid and linked to the study's objectives and targets, covering a comprehensive range of issues. The reliability of the instruments was deemed excellent, given the data published by Bralirwa Ltd. The data analysis involved summarizing data and facilitating quick interpretation of results using descriptive statistics instruments, including tables, frequencies, and percentages.

Ethical considerations were observed, with approval obtained from Mount Kenya University Rwanda and the administration of Bralirwa Ltd. The study's objectives were clarified to the administration before data collection, and the researcher respected the company's values, ensuring confidentiality of information. In cases where data collection raised concerns about the company's values, the researcher had the liberty to remove the information.

4.0 Presentation of findings

This part presents and analyze the information from website of Bralirwa Ltd. The study was to determine the impact of corporate social responsibility and organizational performance at Bralirwa Ltd. The analysis was based on the specific objectives of the study; to determine the nature of corporate social responsibility practiced in organization of Bralirwa Ltd, to assess the contribution of corporate social responsibility, and to evaluate the relationship between corporate social responsibility and organizational performance in Bralirwa Ltd. The results classified in accordance of objectives.

Nature of Corporate Social Responsibility Practiced in Organization

The first analyzed objective was to determine the nature of corporate social responsibility practiced in organization of Bralirwa Company. The researcher used the second data collected from website of company. The nature of corporate social responsibility practices in an organization are influenced by its values, priorities, and the expectations of its stakeholders, including customers, employees, investors, and the wider community. It's crucial to note that corporate social responsibility is not a one-size-fits-all approach, and different companies may underscore different aspects of CSR based on their specific circumstances and objectives.

BRALIRWA Ltd believes in making a difference to the community in which it operates. The Bralirwa's key theme in all its CSR programs/activities undertaken is guaranteeing sustainability across all aspects of its business by improving environmental impact, empowering their communities, and positively promoting the role of beer in communities. The following are the nature corporate social responsibility activities practiced by Bralirwa organization.

Community Development and Eradicating Poverty

In its activities, BRALIRWA uses a comprehensive approach, rolling out numerous interventions in different sectors such that lives of beneficiaries are facilitated in a multifaceted manner. It is perhaps the only company you will encounter supporting initiatives and pioneering others in almost every aspect of the Rwandan society; from sports and entertainment, boosting access to clean water in rural and urban districts, rendering support to vulnerable members of the community, building public infrastructure like schools, empowering environmental protection in activities such as tree planting, investing in social enterprises that benefit communities and boost national growth, to giving financing to women and youth to kick start their economic empowerment.

This approach that looks at community support in a more comprehensive manner has on the onset been crucial in advancing Rwanda's strive against poverty, efforts that have not gone unnoticed. Among others, BRALIRWA in late 2014 was crowned by CSR Awards Ltd as the overall best contributor to efforts of poverty alleviation through its various CSR activities. But the CSR Award is just one accolade for BRALIRWA. The most moving of all recognition as the company's management shares is the grateful hearts of thousands of beneficiaries to its various activities.

To best explain BRALIRWA's Corporate Social Responsibility approach and underpin the impact they have had within the Rwandan community, some of which were considered by the awarding team to crown it the best contributor to poverty eradication, we take a closer look at a few of the outstanding initiatives pioneered by the brewery and those its support. Guma Guma Superstar; the show credited growing Rwanda's music industry. When the Primus Guma Guma Super Star (PGGSS) contests begun four years ago, the contestants who joined it were mainly the cream of Rwandan music at the time, but even so, many were unfamiliar with the concept of live performances; a skill otherwise mastered by best artists elsewhere in the world, the norm back then was playbacks, artists performing with the backup of their recorded music. For the past four seasons, artists Thomas Muyombo (Tom Close), Ruhumuliza James (King James), Gatsinzi Emery stage named Riderman and Joshua Tuyishime (Jay Polly) have subsequently been crowned the Primus Guma Guma Super Stars. Certainly, the four artists in addition to tens more who have participated in PGGSS over the last four years have had significant improvements in economic standards.

Though none intends to deduce that all their achievements are as a result of PGGSS, no one would also be careless enough to disregard the role that the annual contest has had in the respective lives of the artists. Besides, physical signs of improved livelihood such as the fact that almost all of these artists who prior to the contest had had no cars have gone on to buy them, arguably to the credit of the PGGSS platform that improved their standards of performance abound.

Other than impacting music careers of former PGGSS participants, the raised bar of music quality also sets the expectations on any upcoming musicians higher, all to the end result of ensuring more quality products on the showbiz market. PGGSS has had as its other impact on Rwanda's music industry mobilizing a strong fan base for local music products. This has been achieved as a result of the road shows organized during the contest; taking participating artists to places they would otherwise never sponsor themselves to, and allowing them to access a wider fan base.

For the past four years of the contest, the quality and arguably quantity of music served to the Rwandan masses has improved several folds. Many argue that it is only after PGGSS' introduction it became possible to have an extensive collection of Only-Rwandan music; without the previously popular Congolese or Ugandan" cocktail. Gratuitous to mention, good performance in PGGSS has offered artists a platform to gain reputation; usually ending up in long term contracts as brand ambassadors of leading business brands.

Environmental protection

For people most acquainted with Rwanda's Eastern Province particularly current Bugesera and Nyagatare districts, they will perhaps not forget that these regions were slowly tending towards semi aridity. This climatic state dealt several blows to especially livestock farmers not forgetting natural calamities like windstorms that occasionally struck and left houses without roofs. The Rwandan government then rolled out several environmental protection programs in these areas but these alone would not suffice the need for increased community engagement in

reforestation to at least get the area stable again and suitable for human settlement and activities.

In 2006, BRALIRWA, as a private company established a tree planting program in the province, partnering with another local firm that was investing in nursery beds for the trees that would then be planted.

Since then, more than 2 million trees have been planted through the partnership with local residents in the benefiting districts, sectors and villages. More trees, the number of which cannot be ascertained, have been planted by residents of the various areas, after they were sensitized and convinced that tree planting and protecting the seedlings and the subsequent trees was a prerequisite for the people's own well-being. Currently a visit to some beneficiary sectors of this largely rural Province reveals an improved environmental outlook. Some areas which never used to have regular consistent rains, the trends have changed and agriculture is flourishing, some of them like Bugesera are now big baskets of food that feed a good number of urban residents.

As a socially responsible corporate, BRALIRWA has made deliberate moves to invest in waste management and recycling facilities, striking partnerships with local and regional companies towards this end. Most recently, the company embarked on a bottle recycling project. On November 9th 2014, BRALIRWA packed the first batch of broken and old bottles bound for Mwanza in neighboring Tanzania to glass manufacturer KIOO Limited.

KIOO will henceforth be receiving the crushed glass from BRALIRWA, incorporate this material into the production of new bottles, some of which are then sold back to BRALIRWA as new branded bottles. Earlier on, the brewery entered into partnership with a local company Rwanda Plastics for the recycling of the former's plastic waste material especially crates, which recycled material is again used in the manufacture of new ones for reuse by BRALIRWA. Similar efforts have been made towards waste water treatment, with a state of the art waste water management facility already operation at the soft drinks plant in Kigali while a similar facility is envisioned for the beer plant in Gisenyi.

Supporting access to clean-drinking, life-saving water

In contribution to addressing socioeconomic ailments in various areas, BRALIRWA as the Rwandan producer of the Coca Cola line of soft drinks has for four years running, under the RAIN Coca Cola Project, supported the International NGO Water for People in boosting access to clean drinking water particularly in Kicukiro District one of the three constituents of the Rwandan capital, Kigali. In rural sectors of the district which are most challenged by inadequate access to clean drinking water namely; Masaka, Gatenga, Rusheshe, and Kicukiro sectors, over 60,000 people have gained access to the utility in the last four years since 2011, and more are slated to benefit from projected envisioned schemes in the fiscal year 2014 to 2015.

These water projects, which are implemented by the Rwandan subsidiary of the International NGO Water for People with the technical support of the Water and Sanitation Company which is charged with managing Rwanda's water resources and distributing the utility, have been key ingredients in setting thousands of rural residents on the path to socioeconomic transformation.

In Nyarurama cell of Gatenga Sector where a piped water supply project benefiting 3,414 people was installed and reinforced with two 2,500litre capacity water storage tanks to ensure steady supply, residents were chanting songs of praise and having tarmac dances at the launch of the facilities by partners on November 28th 2014. Many, largely women did not hesitate to share their bliss as they tapped the life-saving liquid, from the delivery point of the installed system.

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Supporting vulnerable Rwandans

Besides community targeted CSR activities, the Rwandan beverage giant has in the past utilized the same comprehensive approach to reach out to targeted groups and individuals, and support them on the journey to socioeconomic transformation. In partnership with Coca Cola Group, BRALIRWA during a pilot phase of the program in 2014 provided business trainings, cold boxes and startup stock to 50 women in the districts of Musanze, Nyanza, Ruhango, Gakenke and in Kigali city to kick start their cold drinks businesses.

5×20 is a global commitment that targets seeing 5 million women entrepreneurs access Coca-Cola business systems by the year 2020 and through offering business training; financial knowhow, capital and the networking required by these women to manage successful businesses. By rolling out the project, Coca Cola and its partner companies across the globe, including BRALIRWA, aims at giving millions of women the opportunity to improve their standards of living, support their families, strengthen their local communities and inspire millions of others to venture into business.

Supporting initiative by Imbutu Foundation to house orphans

In similar efforts geared towards supporting vulnerable Rwandans, BRALIRWA in 2014 financed a project of Imbutu Foundation to build homes for orphans. Some twenty homes were inaugurated in 2014 by Her Excellency, the First Lady of Rwanda Janet Kagame. Other houses are slated to be constructed this year, again through a partnership with Imbutu. Bralirwa Family and management of CHUK during the visit to support patients at the hospital. Other activities that the brewery engaged in to support vulnerable people included its employee's engagement where they visited patients in the Kigali University Teaching Hospital (CHUK). The visit saw staff and management of BRALIRWA visit numerous wards of patients in the hospital on the evening of December 18th, donating various supplies from baby food like instant milk for newly born babies to sanitary supplies for adults and babies.

In April, 2011: Bralirwa Ltd donated the Rwf 5m to members of the Unity Club towards the completion of Cyanika Genocide Memorial Site in Nyamagabe District. In June, 2011: Bralirwa Ltd provided the Sponsorship of 21 million Rwf to support the Bye Bye Nyakatsi project that were retrieving disadvantage and poor families from grass thatched houses in Bugesera District. The Bye Bye Nyakatsi project was a community development project that aims to build a model village in the Rilima sector in order to improve rural areas standard of living. The Bye Bye Nyakatsi project was aiming to build a model village of 504 modern low cost houses. Company has a hospital for its employees and buys local produce, it contributed to the Global Fund in fighting HIV, Malaria and Tuberculosis, and Tree planting in schools (Bralirwa, 2012)

Participating in national development programs

As one of the biggest private companies in Rwanda, considering that it has topped the tax revenue list for several years, BRALIRWA takes keen interest in supporting government projects that target social and economic transformation. Among others, BRALIRWA participates in the development of the education sector. For instance, in Rubavu district, for the last sixty years BRALIRWA has supported Rambo Primary School. Currently, works to construct a vocational training institute on this community school are underway.

Similarly, BRALIRWA financed the construction of Muyange Primary School in Kicukiro district of Kigali City. All the education projects have been in efforts to support the government's initiative of making the first 12 years of education (primary and secondary) free for all Rwandan children. In the past, BRALIRWA has also committed to supporting various

other initiatives by the Rwandan government including among others generously contributing to the Agaciro (dignity) Development Fund, and sponsoring initiatives in the health sector.

By and large, BRALIRWA's Corporate Social Responsibility activities have made a lasting impact on the lives of beneficiaries, enabling many to obtain sources of income, and supporting others in their times of need and vulnerability. The impacts of CSR activities by the leading brewery in Rwanda however synonymously speak volumes of the contributions that BRALIRWA's very existence and its investments have on the Rwandan economy and the strides the nation is making towards socioeconomic development.

In the areas of employment creation, the company prides to have employed tens of thousands of Rwandans especially those who have established businesses along its production chain. Equally still, the brewery's direct staffers are in numbers that exceed any common sighting in a local Rwandan company. Regarding tax revenue, BRALIRWA remains the biggest taxpayer in Rwanda, implying total compliance to national laws and regulations, all of which were key to triggering investments in the beverage industry, at a time when very few saw potential in a country that had been devastated by civil war and the 1994 genocide against the Tutsi.

Table 1: Summary of Bralirwa Ltd performance in 2021 to 2022

Results in Rwf millions	2022	2021	Change (%)
Sales Volume	2,318	2,076	11.7%
Revenue	157,656	123,596	18.6%
Cost of sales	(85,957)	(72,454)	25.4%
Gross profit	71,699	51,142	40.2%
Other income	580	785	(26.1%)
Selling and distribution expenses	(15,976)	(10,647)	50.1%
Net finance cost	(6,381)	(5,589)	14.2%
Profit before income tax	35,790	25,624	39.7%
Profit after tax	22,545	17,524	28.7%
Profit and total comprehensive income for the year	22,545	17,524	28.7%

Source: Bralirwa, (2023)

The Table 1 presents how the results of profits of company increased and the statement of financial position from 2021 to 2021. The results showed that, the sales revenue in 2021 was 2, 076 million and in 2022 become 2,318 million, it means that the sales volume increased the 11.7%. On the revenue, in 2021 was 123, 596 million and in 2022 became 157,656 million, it was increased 18.6%. On the cost of sales, in 2021 was (72,454) and in 2022 became (85,957), it was increased 25.4%. On the gross profit, in 2021 was 51,142 million and became 71,699 million in 2022, it was increased 40.2%. On the selling and distribution expenses, in 2021 was (10,647) and became (15,976), it was increased 50.1%. On the net finance cost, in 2021 was (5,589) and became (6,381) in 2022, it was increased 14.2%. On the profit before income tax, in 2021 was 25,624 million and became 35,790 million in 2022. On the profit after tax, in 2021 was 17,524 million and became 22,545 million in 2022. On the profit and total comprehensive income for the year, in 2021 was 17,524 million and became 22,545 million in 2022.

Bralirwa PLC announced that nothing is more important to company than the safety of our employees and the communities. The company ultimate goal is simple: zero accidents. To achieve it Safety First stay employees be secured and also Bralirwa PLC has again invested substantially in safety. By the end of 2018 all company and contractor vehicles have been equipped with GPS devices to track safe driving behavior. This means Bralirwa PLC is tracking

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safe driving from our delivery truck to Sales representative cars and from pool car to Management Team vehicle.

Revenue in 2022 was 18.6% higher than 2021, due to favorable mix and strong volume growth. The market recovered from the prior years' price increases, but remained very competitive with still constrained consumer spending. The volume growth and higher input costs drove a 18.6% increase in cost of sales to Rwf 85.9 billion in 2022 from 72.4 billion in 2021. Ongoing uncertainties and resulting volatility in the global economy especially the input costs are expected to continue to impact country economies in the coming years (Bralirwa PLC, 2023).

Contribution of Corporate Social Responsibility on Organizational Performance

The second analyzed objective was to assess the contribution of corporate social responsibility and organizational performance in Bralirwa Company. For analyzing, researcher used the information published by company. Corporate Social Responsibility (CSR) can have a significant impact on the organizational performance of a company like Bralirwa in several ways. There is general overview of the potential contributions of corporate social responsibility to organizational performance. Some ways of CSR contribution to organizational performance:

In Bralirwa, corporate social responsibility enhances reputation and brand image through engaging in CSR activities that align with societal and environmental concerns can qualify a company's reputation and brand image. Bralirwa's positive contributions to the community and environment can lead to increased customer loyalty and trust, which can positively impact sales and market share.

Customer Loyalty and Retention: Companies that actively participate in CSR often attract socially conscious consumers who prefer products and services from socially responsible organizations. This lead to increased customer loyalty and repeat business for Bralirwa plc.

Attracting and Retaining Talent: CSR initiatives can make a company more attractive to potential employees, especially among individuals who are passionate about social and environmental issues. Employees who are proud of their company's CSR efforts may be more engaged and committed to their work, contributing to overall organizational performance.

Risk Mitigation: CSR practices help to mitigate various risks, such as reputational, legal, and regulatory risks. By adhering to ethical and sustainable business practices, Bralirwa reduce the likelihood of negative incidents that could harm its performance and financial stability.

Access to New Markets and Opportunities: Companies that prioritize CSR can gain access to new markets, partnerships, and opportunities. For example, Bralirwa's commitment to sustainability and responsible sourcing may open doors to markets with strict environmental and ethical standards.

Stakeholder Engagement: Engaging with various stakeholders, including government agencies, NGOs, and local communities, is a critical aspect of CSR. Positive relationships with stakeholders can lead to a more favorable regulatory environment and support for business growth. Briefly, the practice of Corporate Social Responsibility can contribute positively to the organizational performance of Bralirwa by enhancing its reputation, attracting customers and talent, mitigating risks, improving efficiency, accessing new opportunities, and promoting long-term sustainability.

Bralirwa (2023) FY2022 conference report highlighted performance from the full year's results. Their overall volume grew by 11.7% versus 2021 mainly due to the full reopening of the market in September 2021 from strict COVID-19 measures. This growth was driven by both beers plus 5.1% and soft drink plus 31.6% because of the focus they put on both off-trade and on-trade charts. Revenue of 157.7 billion Rwandan francs was higher than last year, mainly driven by volume growth. Positive mix and responsible pricing offsetting the increase in the input cost. Company registered a strong operating profit result at 35.1% growth, delivering

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42.1 billion Rwandan francs compared to 31.2 billion in 2021. Mainly driven by top line performers and partially offset by the sales and distribution cost increase, mainly, marketing cost due to the investment made after the full business reopening to support company brands.

Net finance cost increased by 14.2% to 6.4 billion Rwandan Francs, while profit and total comprehensive income increased by 28.7% to 22.5 billion Rwandan francs coming from 17.5 billion in 2021. This resulted in a better earning per share of 21.91 Rwandan franc compared to 17.03 Rwandan francs in 2021. Turning to slide seven, so there are some more details on company financial results for the year for the full year 2022 (Bralirwa Report, 2023).

Relationship between Corporate Social Responsibility and Organizational Performance

The third analyzed objective was to evaluate the relationship between corporate social responsibility and organizational performance in Bralirwa Company. Researcher used the second data collected from website of Bralirwa Ltd and published article related to the Company activities.

The relationship between CSR and organizational performance is not a one-size-fits-all proposition. While there is evidence to suggest that CSR have a positive impact on various aspects of performance, the exact nature and extent of this impact can vary widely. Company should carefully assess their goals, context, and stakeholders when developing and implementing CSR strategies to maximize their potential benefits for organizational performance. To evaluate the relationship between CSR and organizational performance for Bralirwa Ltd, it would be essential to carry out the comprehensive analysis that takes into account the company's specific CSR activities, its industry, and the preferences of its stakeholders. Performance metrics such as financial results, employee engagement, customer satisfaction, and environmental impact should be analyzed in the context of CSR efforts to determine the level of the relationship.

The company attributed the profit to the growth in beer volume, which increased by 5.9%, driven by higher sales of Amstel, Heineken, and Turbo King. The Soft drinks volume also increased by 31.6% versus the previous year, due to the full reopening of the market, events, and the revamping of the non-alcoholic beverages route to consumers. In total, Bralirwa generated revenues worth Rwf157.6 billion, a 27.6% increase compared to the previous year's Rwf123 billion. The company produced 2,318,000hl of beverages in 2022, compared to 2,076,000hl in 2021. Bralirwa capital expenditure in 2022 also increased to Rwf29.4 billion, up from Rwf10.4 billion in 2021. The impressive financial results demonstrate Bralirwa continued growth and success in the Rwandan market.

The company has been able to capitalize on the reopening of the market and events, as well as its efforts to revamp its non-alcoholic beverages route to consumers. The company's investment in capital and product portfolio expansion positions it well for long-term success in the Rwandan beverage market. Overall, Bralirwa impressive financial results demonstrate the company's continued growth and success in the Rwandan market, as well as its ability to adapt and grow in a challenging market (Bralirwa, 2023).

Table 2: Financial Income statement comparison from 2020 to 2021 (In millions of RWF (except for per share items))

Period Ending	31/12, 2021	30/06, 2021	31/12, 2020
Total Revenue	70133	53463	27955.46
Revenue	70133	53463	27955.46
Cost of revenue, total	37550	34904	17560.16
Gross Profit	32583	18559	10395.3
Total Operating Expenses	51540	40842	19001.57
Operating Income	18593	12621	8953.88
Interest Income (Expense), Net	-2633	-2956	-3591.44
Non-Operating			
Net Income before taxes	15959	9665	3655.09
Provision for Income taxes	4894	3206	1119.77
Net Income After Taxes	11065	6459	2535.32
Net Income	11065	6459	2535.32

Source: Primary Data, (2023)

Table 2 presents the Financial Income statement comparison from 2020 to 2021 (In millions of RWF (except for per share items)). This shows how corporate social responsibility help a company to attract and promote the communities to be engaged in company' activities which influence to increase the income and profits in company. The results show how the revenue, income, and profits increased from 2020 to 2021. At the end of 2020 the revenue was 27955.46 million Rwfs and increased where the revenue became 70133 million Rwfs at the end of 2021. The net income also increases where at the end of 2020 was 253.32 million Rwfs and became 11065 million Rwfs at the end of 2021. This indicated that there was a significant relationship between corporate social responsibility and organizational performance at Bralirwa Ltd.

To determine the specific relationship between Corporate Social Responsibility (CSR) and organizational performance in Bralirwa Company, the study accessed the up-to-date information and a detailed analysis of the company's CSR initiatives and financial performance. As of company last knowledge update in September 2021, the study did not have access to Bralirwa's most recent data and developments. However, it provided insights into how CSR activities can generally impact organizational performance and how the relationship might apply to Bralirwa.

The following are the points describing the relationship corporate social responsibility and organizational performance:

On the enhanced Reputation and Brand Image, engaging in CSR activities can improve Bralirwa reputation and brand image, which can lead to increased customer loyalty and trust. This, in turn, may positively impact sales and market share. On the Customer Loyalty and Retention, Bralirwa CSR initiatives can attract socially conscious consumers who prefer products and services from socially responsible organizations. This can result in higher customer loyalty and repeat business.

On the attracting and Retaining Talent, the CSR initiatives can make Bralirwa more attractive to potential employees who are passionate about social and environmental issues. Engaged and committed employees can contribute to improved organizational performance. On the risk Management, the CSR practices can help mitigate various risks, including reputation and regulatory risks. By adhering to ethical and sustainable business practices, Bralirwa can reduce the likelihood of negative incidents that could harm its performance.

On the operational efficiency, the CSR initiatives often include efforts to reduce waste, energy consumption, and operational inefficiencies. These practices can lead to cost savings and improved financial performance. On the access to new markets and opportunities, the Commitment to CSR can open doors to new markets, partnerships, and opportunities. This is particularly relevant if Bralirwa's CSR initiatives align with market demands for sustainability and responsible business practices.

On the stakeholder engagement, the positive relationships with stakeholders, including government agencies, NGOs, and local communities, this lead to a more favorable regulatory environment and support for business growth. On the long-term sustainability, the CSR initiatives contribute to the long-term sustainability of Bralirwa's operations by addressing environmental and social issues. This ensures a stable operating environment and access to resources. On the innovation and competitive advantage, the CSR practices can drive innovation within Bralirwa, potentially leading to the development of new products or processes that provide a competitive advantage in the market.

On the measurable metrics, the establishing key performance indicators (KPIs) for CSR initiatives allows Bralirwa to track and measure the impact of its efforts on both social and financial outcomes, providing insights for continuous improvement.

It was showed that to determine the specific impact of CSR on Bralirwa's organizational performance, it was necessary to conduct a comprehensive analysis of the company's CSR programs, financial data, and market performance. This analysis should take into account the company's industry, geographic location, and the nature of its CSR activities. Moreover, measuring the direct causal relationship between CSR and financial performance can be challenging, as the benefits of CSR often manifest over the long term and may be influenced by various external factors.

5.0 Conclusion

The study revealed that BRALIRWA Ltd demonstrates a strong commitment to making a positive impact on the community in which it operates. The company's CSR initiatives are centered around ensuring sustainability across all aspects of its operations, including environmental improvement, community empowerment, and promoting the role of beer in communities. Notably, BRALIRWA contributed to the "Bye Bye Nyakatsi" project, aiming to construct a model village with 504 modern, affordable houses.

The study emphasized that the relationship between CSR and organizational performance is complex and context-dependent. While there is evidence supporting the positive impact of CSR on various performance indicators, the specific nature and magnitude of this impact can vary significantly. For BRALIRWA Ltd, the comprehensive analysis considered the company's unique CSR activities, industry context, and stakeholder preferences. Performance metrics such as financial results, employee engagement, customer satisfaction, and environmental impact were scrutinized within the framework of CSR efforts to ascertain the extent of the relationship.

The company's successful capitalization on market reopening and events, alongside its endeavors to revitalize its non-alcoholic beverages for consumer accessibility, was highlighted. Overall, BRALIRWA's impressive financial results demonstrated the company's sustained growth and success in the Rwandan market, showcasing its adaptability and resilience in a challenging business environment (Bralirwa, 2023).

6.0 Recommendations

Based on the study's findings, it is recommended that stakeholders seeking accurate and current information regarding Bralirwa's CSR initiatives and their impact on organizational performance should refer to the company's official reports, statements, and disclosures. Additionally, it is crucial for stakeholders to comprehend and appreciate the significance of CSR contributions to organizational performance, fostering active engagement in the company's activities. Moreover, the Ministry of Finance and Economic Planning is advised to conduct regular public campaigns aimed at encouraging citizens to actively participate in company initiatives, fostering income generation and improving their overall livelihood.

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