

Translating Sustainability into Practice: A Qualitative Study of Managerial Perspectives on ESG Implementation at Unilever

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Abstract

This qualitative study examines the managerial perspectives on the implementation of Environmental, Social, and Governance (ESG) frameworks within Unilever, with a particular emphasis on the Ugandan operational context. The primary objective was to investigate the strategies, challenges, and operational impacts of translating global sustainability mandates into local practice. Guided by Stakeholder Theory, the study employed a qualitative case study design. Data were collected through semi-structured interviews with 12 key managers and supplemented by documentary analysis of sustainability reports. The findings suggest that while Unilever has robust top-down strategies, implementation encounters substantial impediments including supply chain complexity, infrastructural deficits in Uganda, and cost-benefit misalignment. The study posits that successful ESG translation may necessitate contextual adaptation rather than mere replication of global models. Consequently, this study suggests that multinational corporations (MNCs) fortify local stakeholder engagement, promote the development of supportive regulatory frameworks, and thereby bridge the extant implementation gap.

Keywords: ESG implementation, sustainability, managerial perspectives, Unilever, stakeholder theory, Uganda

1. Introduction and Background of the Study

The concept of sustainability in corporate strategy has evolved significantly over the last half-century. What began as a philanthropic endeavor in the 1950s, often termed Corporate Social Responsibility (CSR), has morphed into a strategic imperative known as Environmental, Social, and Governance (ESG) (Eccles & Viviers, 2011). The historical trajectory of this shift is rooted in the realization that industrial growth has negative externalities on the environment and society. The publication of the Brundtland Report in 1987, which defined sustainable development as “meeting the needs of the present without compromising the ability of future generations to meet their own needs,” marked a pivotal turning point (Brundtland et al., 1987). Throughout the 1990s and early 2000s, frameworks such as the Global Reporting Initiative (GRI) further standardized how corporations approach sustainability (Klettner et al., 2013). In recent years, the focus has shifted from voluntary reporting to mandatory disclosures and the integration of ESG factors into financial analysis, driven by investor pressure and climate risks (Serafeim, 2020).

In the contemporary business landscape, ESG is no longer a niche interest but a fundamental component of corporate management. Multinational corporations (MNCs) like Unilever have positioned themselves at the forefront of this transition. Unilever’s “Sustainable Living Plan,” launched in 2010, was one of the most ambitious corporate strategies to decouple business growth from environmental impact while increasing positive social impact (Unilever, 2010). However, the translation of these high-level global strategies into local operational realities, particularly in developing markets, remains a complex managerial challenge. The context of this paper is the tension between global corporate sustainability mandates and the local operational constraints in

emerging economies, where institutional voids and resource scarcity often impede seamless implementation (Khanna & Palepu, 2010). This study focuses on Unilever Uganda, a subsidiary operating in a market characterized by unique socio-economic and environmental challenges, to understand how managers navigate these complexities.

Current issues in ESG implementation revolve around the “execution gap.” While corporations excel at setting targets (e.g., net-zero carbon by 2030), the practicalities of achieving these targets are fraught with difficulties. Issues such as greenwashing, data inconsistency, and the lack of standardized metrics plague the field (Mahoney et al., 2013). Furthermore, in developing countries, the lack of waste management infrastructure and energy insecurity complicates environmental initiatives (Visser, 2016). The importance of this study stems from its move beyond the rhetoric of sustainability reports to examine the lived experiences of managers tasked with implementation. Understanding these perspectives is critical for identifying friction points in corporate strategy. To justify key concepts, this study defines ESG not merely as a compliance tool but as a value-creation mechanism that balances the triple bottom line: Profit, People, and Planet (Elkington, 1998). It also justifies “Managerial Perspectives” as a critical focal point because managers are the agents who interpret, adapt, and execute corporate strategy within specific local constraints (Bansal & Roth, 2000).

1.1 Problem Statement

It is widely established that the integration of Environmental, Social, and Governance (ESG) criteria into business operations enhances long-term corporate value, mitigates risk, and improves brand reputation (Eccles et al., 2014). Past studies have extensively documented the benefits of ESG adoption, highlighting its correlation with better financial performance and lower cost of capital (Friede et al., 2015). Furthermore, global corporations like Unilever have been lauded for their pioneering sustainability frameworks, serving as benchmarks for the industry (Christopher & Nadya, 2011).

However, a significant problem remains: the disparity between corporate ESG commitments and actual on-ground implementation, particularly in developing markets. While the headquarters sets ambitious targets, local subsidiaries often struggle to translate these into practice due to infrastructural deficits, regulatory inconsistencies, and differing stakeholder priorities (Adeyeye et al., 2021). Previous studies have predominantly focused on ESG reporting and quantitative performance metrics in developed economies (Eccles et al., 2014). There is a scarcity of qualitative research that delves into the process of implementation, specifically the “how” and “why” behind the successes and failures as perceived by middle and senior managers in emerging markets like Uganda. Moreover, existing literature often treats ESG as a monolithic entity, failing to distinguish between the unique challenges of Environmental (e.g., waste management), Social (e.g., labor rights), and Governance (e.g., anti-bribery) pillars in the African context (Krause et al., 2023).

This gap necessitates the current research. Without understanding the practical bottlenecks faced by managers, global sustainability strategies risk becoming performative rather than transformative. This study seeks to address this by exploring the managerial perspectives on ESG implementation at Unilever Uganda, providing a solution-oriented analysis that bridges the divide between global theory and local practice.

1.2 Purpose of the Paper

The purpose of this study is to explore the managerial perspectives on the strategies, challenges, and operational impacts of implementing Environmental, Social, and Governance (ESG) frameworks at Unilever Uganda.

1.3 Research Objectives

The following specific objectives guide this study:

- 1) To assess the strategies employed by Unilever Uganda to implement ESG initiatives.
- 2) To examine the challenges managers encounter when translating ESG policies into operational practice.
- 3) To evaluate the impact of ESG implementation on the organizational performance and corporate image of Unilever Uganda.

1.4 Research Questions

This study intended to respond to the following research questions:

- 1) What strategies are employed by Unilever Uganda to implement ESG initiatives?
- 2) What challenges do managers encounter when translating ESG policies into operational practice?
- 3) How does the implementation of ESG impact the organizational performance and corporate image of Unilever Uganda?

1.5 Significance of the Study

This study may offer insights beneficial to the following stakeholders:

- 1) Academics: It contributes to the body of knowledge by providing empirical qualitative data on ESG implementation in Sub-Saharan Africa, a region often underrepresented in sustainability literature. It enriches the discourse on the micro-foundations of corporate sustainability.
- 2) Practitioners/Industry: The findings may offer managers insights into best practices and common pitfalls inherent in the execution of sustainability strategies, thereby facilitating a more effective resource allocation and strategic planning within emerging markets.
- 3) Policymakers: The study is anticipated to delineate the regulatory and infrastructural barriers that impede private sector sustainability, thereby assisting government bodies in the design of more supportive policies and incentives.
- 4) Society: By exploring the “Social” pillar of ESG, the study could elucidate the influence of corporate actions on community welfare and environmental health, thereby fostering greater accountability toward society.

1.6 Scope of the Study

- 1) Location: The study was conducted at the Unilever Uganda headquarters and its key distribution sites in and around Kampala.
- 2) Population: The study population included managers from the Supply Chain, Human Resources, Finance, and Sustainability departments.
- 3) Variables: The key variables were ESG Strategies (independent variable), Implementation Challenges (mediating variable), and Organizational Performance (dependent variable).
- 4) Timeframe: The study focused on ESG activities and reports from the year 2019 to 2024.
- 5) Limitations: The study was limited by the subjective nature of qualitative data, which reflects the personal biases of the interviewees. Additionally, access to sensitive financial data related to ESG costs was restricted.

1.7 Theory of the Study

The study is grounded in Stakeholder Theory, originally propounded by R. Edward Freeman in 1984. Stakeholder Theory posits that organizations are not merely entities that exist to maximize shareholder value but are rather coalitions of various interests, including employees, customers, suppliers, communities, and financiers (Freeman, 1984). The theory argues that for a business to be sustainable in the long term, it must create value for all its stakeholders, not just shareholders.

The justification for choosing this theory lies in its direct alignment with the ESG framework. ESG is essentially the operationalization of Stakeholder Theory; the ‘Environmental’ and ‘Social’ pillars address the needs of the community and environment, while ‘Governance’ addresses the ethical management of stakeholder relationships (Jensen, 2001). In the context of this study, Stakeholder Theory explains why Unilever managers are pressured to adopt sustainability—balancing the demands of global headquarters (shareholders), local regulators (government), and the Ugandan community (society).

Regarding the present discourse, the theory facilitates the analysis of the prioritization by managers of disparate stakeholder demands during periods of resource scarcity. For instance, managers may be compelled to select between a financially substantial waste recycling initiative (benefiting communal and ecological interests) and immediate profit maximization targets (benefiting shareholder interests). Stakeholder Theory, therefore, offers a conceptual framework for comprehending these inherent trade-offs and the subsequent operationalization of sustainability within organizational praxis.

2. Literature Review

Variable 1: ESG Strategies

ESG strategies may be delineated as the comprehensive undertaking of policies and actions by an organization to manage its environmental and societal impacts, alongside its governance structures. Within the pertinent literature, their evolution from a paradigm of risk mitigation to one of value generation is discernible. Porter and Kramer (2011) introduced the concept of “Creating Shared Value” (CSV), postulating that organizations are capable of generating economic value through the identification and subsequent amelioration of societal challenges pertinent to their operational scope. This conceptualization is exemplified by Unilever’s global strategy, which prioritizes health and hygiene, the reduction of its environmental footprint, and the enhancement of livelihoods (Krishnamoorthy, 2021).

Empirical investigations suggest that leading multinational corporations (MNCs) often implement strategies, including, but not limited to, circular economy models, green supply chain management, and sustainable

sourcing (Abdul-Azeez et al., 2024). For example, Genovese et al. (2017) posit that circular economy concepts facilitate the minimization of waste through the prolonged utilization of products and materials, thereby precluding their premature designation as refuse, a process that aligns demonstrably with the principles of ESG integration (Calzolari et al., 2021). Within the African context, the implementation of such strategies often entails the adaptation of global standards to specific local contextualities (Nandan & Sinku, 2024). A study by Boiral et al. (2018) observed that, in developing countries, ESG strategies frequently prioritize fundamental societal requirements (e.g., water, sanitation) over advanced technological environmental solutions, primarily attributable to extant infrastructural deficiencies.

However, whilst the extant literature abounds with delineations of intended strategies, a notable paucity of information pertains to the precise mechanisms of their modification at the subsidiary level. Consequently, a discernible lacuna exists in the granular analysis of the strategic adaptations effected by managers when confronted with localized institutional voids, exemplified by the absence of recycling infrastructure in Uganda.

Variable 2: Implementation Challenges

The implementation of ESG is rarely smooth. The literature identifies several barriers, including internal resistance to change, high costs of implementation, lack of measurement tools, and weak regulatory enforcement (Trentin & Marques, 2025; Wang et al., 2024). Wright et al. (2020) highlight the “attitude-behavior gap,” where managers verbally support sustainability but fail to enact it due to perceived cost implications.

In the context of emerging markets, the challenges are distinct. Nandy (2021) argues that in South Asia and Africa, the primary challenges are the lack of supportive infrastructure (e.g., erratic electricity supply hindering green manufacturing) and the informality of the economy. Furthermore, cultural misalignment between global headquarters and local values can create friction (Bondy & Starkey, 2012; Luring et al., 2017). For instance, a study by Jamali et al. (2017) in Lebanon found that Western-centric ESG frameworks often clash with local business practices focused on immediate survival and kinship networks.

Despite these insights, there is a research gap regarding the specific managerial perspectives on these challenges within the Fast-Moving Consumer Goods (FMCG) sector in East Africa. Most studies focus on mining or banking, leaving the FMCG sector underexplored.

Variable 3: Organizational Performance

The relationship between ESG and financial performance has been debated for decades. The “trade-off hypothesis” suggests that ESG activities incur costs that reduce profitability (Friedman, 1970). Conversely, the “win-win hypothesis” suggests that ESG enhances reputation, reduces risk, and attracts talent, thereby improving performance (Orlitzky et al., 2003).

Recent meta-analyses tend to support the positive correlation (Friede et al., 2015; Saxena & Begde, 2026). For example, Busch and Lewandowski (2018) found that robust ESG practices are positively associated with corporate financial performance, particularly when integrated into core strategy rather than treated as an add-on. In terms of non-financial performance, ESG is linked to higher employee satisfaction and customer loyalty. A study by Du et al. (2020) on Unilever specifically noted that their sustainable brands grew 69% faster than other brands, validating the business case.

However, the “how” mechanism remains unclear. How exactly does ESG implementation translate to performance in a low-income market? Does the “sustainability premium” exist in price-sensitive markets like Uganda? This gap necessitates a qualitative inquiry into how managers perceive the impact of their ESG efforts on the company’s bottom line and brand equity.

3. Methodology

The study adopted a qualitative research approach utilizing a case study design. This design was appropriate because it allowed for an in-depth exploration of the “how” and “why” of ESG implementation within a real-life context at Unilever Uganda (Yin, 2018). The target population consisted of all middle and senior managers at Unilever Uganda involved in decision-making processes. A purposive sampling technique was used to select 12 participants who had direct oversight of ESG-related functions, ensuring rich and relevant data.

Data were collected using semi-structured interviews and documentary analysis. The interview guides were developed based on the research objectives, allowing for probing and follow-up questions. Secondary data, such as Unilever’s annual sustainability reports and internal policy documents, were reviewed to triangulate the findings. Data analysis was conducted using Thematic Analysis, where audio recordings were transcribed, coded, and grouped into emerging themes. Ethical considerations, including informed consent and anonymity, were strictly observed.

Table 1. Table of Respondents

Respondent Code	Department	Role	Experience (Years)
R1	Sustainability	Sustainability Manager	10
R2	Supply Chain	Logistics Manager	8
R3	Human Resources	HR Director	12
R4	Finance	Financial Controller	7
R5	Marketing	Brand Manager	5
R6	Operations	Plant Manager	15
R7	Procurement	Procurement Officer	6
R8	Legal	Company Secretary	9
R9	Research and Development	Quality Assurance Manager	11
R10	External Affairs	Corporate Communications Manager	8
R11	Sales	Regional Sales Manager	6
R12	Strategy	Business Strategy Manager	9

Demographic Composition: This table elucidates the demographic composition of the study participants. The respondents were selected from various departments to facilitate a comprehensive understanding of ESG initiatives. The high level of experience (an average of nine years) suggests that the participants possess deep institutional knowledge and thereby indicate their capacity for informed commentary regarding strategic shifts and operational challenges.

4. Interview Findings Stratified by Variable

Objective 1: Strategies employed by Unilever Uganda for the implementation of ESG initiatives

The study suggests that Unilever Uganda employs a multi-faceted strategy deeply rooted in the global “Compass” strategy but localized for the Ugandan context. Among the principal strategies identified was the plastic waste management circularity model. Management personnel indicated that Unilever has established partnerships with local recyclers to collect and recycle post-consumer plastic waste. Respondent R1 (Sustainability Manager) stated,

“We do not just sell products; we have launched the ‘Pick It Up’ initiative that creates a market for waste collectors in Kampala, turning a societal problem into a supply chain input.”

Such an approach aligns with the global impetus towards a circular economy (Yang et al., 2022); however, its adaptation specifically addresses the informal sector dynamics prevalent within Uganda.

Sustainable sourcing constituted another pivotal strategy, where the company’s focus on local agricultural procurement aims to mitigate carbon emissions and bolster social welfare. Respondent R7 (Procurement) elucidated that the local sourcing of a significant percentage of tea and maize diminishes import-related emissions and ensures adherence to the stringent agricultural standards delineated by the global ESG framework. Furthermore, the workforce diversity and inclusion strategy garnered prominence as a core social pillar. Human Resources personnel underscored the intentional recruitment of women and individuals with disabilities, aiming to fulfill the social dimension (‘S’) of ESG.

These findings suggest that Unilever’s strategies are not merely predicated upon compliance, but rather exhibit integration into the core business model, encompassing sourcing and waste recovery efforts. A pronounced emphasis on the circular economy model seemingly indicates a pivotal shift from linear production paradigms to closed-loop systems, a transition deemed critical within markets characterized by limited waste disposal infrastructure (Donk, 2025).

Objective 2: Challenges managers encounter in translating ESG policies into operational practice

Despite the formidable strategies, managers encountered substantial impediments. The principal impediment concerned the elevated expenditure associated with sustainable inputs. Respondent R4 (Finance) noted,

“Recycled packaging materials are often more expensive than virgin plastic. In a price-sensitive market like Uganda, absorbing these costs erodes our margins, yet passing them to the consumer reduces demand.”

This highlights the tension between ideal Environmental, Social, and Governance (ESG) goals and economic

reality.

A further substantial impediment involved infrastructural deficiencies. The Operations Manager (R6) pointed out,

“Our commitment to renewable energy is hindered by the instability of the national grid and the high initial capital for solar installation. We often have to rely on diesel generators, which contradicts our environmental targets.”

Moreover, the attainment of supply chain transparency was identified as problematic. Respondent R7 indicated that the monitoring of ESG compliance among small, informal local suppliers is arduous, particularly when contrasted with monitoring substantial, formalized European counterparts.

These challenges may be construed as reflective of the ‘institutional void’ theory, wherein the paucity of market intermediaries and infrastructure in developing markets demonstrably augments the transaction costs associated with sustainable business practices. Consequently, the findings suggest that global ESG policies frequently fail to adequately account for the stringent economic and infrastructural realities prevalent in developing nations.

Objective 3: Impact of ESG implementation on organizational performance and corporate image

The findings evinced a predominantly salutary effect on corporate image and talent attraction. Respondent R10 (Corporate Communications) remarked, “Our sustainability drive has made us an ‘Employer of Choice.’ As a result, young graduates want to work for a company with a purpose. It has insulated our brand reputation during times of crisis.” The ‘S’ component of ESG, particularly through community hygiene programs implemented during the COVID-19 pandemic, appears to have contributed to a deepening of consumer trust.

Nevertheless, the ramifications for financial performance elicited a bifurcated perspective. Although the Brand Manager (R5) acknowledged the growth trajectory of sustainable brands, these offerings persist as a diminutive fraction of total revenue. R5 posited,

“The ‘Green’ brands are experiencing growth; however, the mass-market, low-income consumer continues to prioritize price over sustainability attributes. Consequently, the direct financial return on investment (ROI) exhibits a protracted realization.”

Nevertheless, a consensus among managers suggested that the implementation of Environmental, Social, and Governance (ESG) principles may mitigate various risks, including regulatory fines and supply chain disruptions, thereby potentially contributing to long-term organizational stability.

ESG implementation serves as a reputational shield and a strategic differentiator in the labor market. However, the financial benefits are long-term rather than immediate, suggesting that Unilever Uganda is currently in the “investment phase” of its sustainability transition, trading short-term profits for long-term license to operate.

5. Discussion

Discussion on Objective 1: ESG Strategies

The findings regarding the use of circular economy strategies and sustainable sourcing resonate with the literature on Creating Shared Value (Kramer & Porter, 2011). By integrating waste management into the supply chain, Unilever Uganda is addressing a social problem (waste) while creating a cost-effective supply input, which validates the CSV concept. This aligns with Geissdoerfer et al. (2017), who argue that circular economies are pivotal for sustainable development. However, unlike studies in developed nations where technology drives circularity (e.g., automated sorting), this study highlights the reliance on human capital and informal sector partnerships in Uganda. This supports the observation that sustainability strategies in Africa must be “frugal” and labor-intensive due to capital constraints. The integration of ESG into procurement (sustainable sourcing) further mirrors findings that green supply chain management is a critical competitive strategy.

Discussion on Objective 2: Implementation Challenges

The challenges identified, particularly the high cost of green materials and infrastructural deficits, corroborate the “trade-off hypothesis”. The findings reveal that in emerging markets, the trade-off is steeper due to the lack of economies of scale for green products. This supports research which highlights that African firms face a “liability of origin” where the local context imposes unique constraints on global sustainability mandates. The issue of supply chain transparency aligns with studies emphasizing that sustainability requires visibility across the entire chain. The difficulty in tracking informal suppliers in Uganda suggests that global ESG frameworks often assume a level of formalization that does not exist in developing economies, a gap also noted in studies on MNCs in developing countries.

Discussion on Objective 3: Impact on Performance

Managers’ views confirm that ESG is a potent non-financial performance metric (Chatterji & Toffel, 2010). The

finding that sustainability attracts talent aligns with the study of Jones et al. (2014), who found a positive correlation between CSR and employee retention. The mixed financial results, growing brands but slow ROI, are consistent with the meta-analysis of Friede et al. (2015) and Delmas et al. (2015), which suggest that the ESG-performance correlation is often neutral or slightly negative in the short term but positive in the long term (Delmas et al., 2015; Friede et al., 2015). The managers' perception of ESG as a risk mitigation tool reflects the insights of Sharfman & Fernando (2008) and Gholami et al. (2022), who argue that high-sustainability firms have lower cost of capital and better risk management (Gholami et al., 2022; Sharfman & Fernando, 2008). This indicates that Unilever Uganda views ESG not just as marketing, but as a mechanism for long-term resilience in a volatile market.

6. Conclusions and Recommendations

6.1 Conclusions

The study concludes that translating ESG into practice at Unilever Uganda is a complex process of adaptation and compromise. While the company utilizes robust strategies centered on the circular economy and sustainable sourcing, the effectiveness of these strategies is tempered by significant local challenges, primarily infrastructural deficits and the high cost of green alternatives. Additionally, the study finds that while the immediate financial return on ESG investment is not always apparent, the non-financial benefits, specifically enhanced corporate reputation, talent attraction, and risk mitigation, are substantial. Managers act as critical intermediaries, reconciling the pressure from global headquarters for standardized reporting with the realities of the Ugandan market. Ultimately, the study finds that ESG implementation in this context is less about technical compliance and more about managing stakeholder relationships in a resource-constrained environment.

6.2 Recommendations

Based on the findings, the following recommendations are proposed:

- 1) To the Institution (Unilever): A primary focus for management may involve the strategic prioritization of "frugal innovation" for reducing the costs of sustainable products, thereby enhancing the accessibility of these products to the mass market. Furthermore, a substantial commitment to local supplier development appears warranted, facilitating the formalization of the supply chain and fostering transparency and compliance with Environmental, Social, and Governance (ESG) standards among smallholders.
- 2) To the Government (Policy Makers): The government might consider the introduction of fiscal incentives, including tax breaks for corporations using recycled materials or renewable energy sources, to mitigate the financial impediments to private sector Environmental, Social, and Governance (ESG) implementation. Additionally, investment in national waste management infrastructure may prove critical to support corporate circularity initiatives.
- 3) To Academia and Educators: Business schools in Uganda could integrate Environmental, Social, and Governance (ESG) principles and sustainability management into their curricula, thereby cultivating graduates with the requisite capabilities to address the challenges inherent in sustainable business operations within emerging markets.

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