

# A Study On Competitive Advantage Of Britannia Biscuits Over Sun Feast With Reference To Vell Biscuits Pvt Ltd

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**Abstract-** This paper evaluates the competitive dynamics of the Indian biscuit industry, comparing the market leader, Britannia Industries, with its major challenger, ITC Limited's Sunfeast brand. The empirical investigation is anchored in Vell Biscuits Private Limited (Thirubuvanai, Puducherry), a key contract manufacturing unit that dedicates its full production capacity to ITC's biscuit lines. Utilizing a descriptive research design, primary quantitative data was gathered from 150/156 respondents across the local consumer ecosystem using structured questionnaires. The empirical framework subjects consumer evaluations across 21 product, marketing, and logistical parameters to Percentage Analysis, Chi-Square Test of Independence, and Weighted Average Score analysis aggregated into four Strategic Pillars. The statistical results reveal a highly significant association ( $\chi^2 = 83.537$ ,  $df = 16$ ,  $p < 0.001$ ) between consumer satisfaction ratings, demonstrating that brand perceptions are dynamically benchmarked against each other rather than evaluated in isolation. The Weighted Average Score matrix confirms that Britannia maintains a consistent competitive advantage across all 21 parameters, achieving its most substantial margins in distribution channel availability, supply chain regularity, and pricing satisfaction. Conversely, Sunfeast demonstrates notable strength and market-share expansion through high-end product innovation, attractive packaging, and premium flavor variants. Strategic recommendations are provided for Britannia to accelerate its premium innovation cycle, for Sunfeast to consolidate mass-market quality consistency, and for Vell Biscuits to align manufacturing logistics with regional demand variations.

**Keywords:** Brand loyalty, competitive advantage, consumer satisfaction, contract manufacturing, FMCG supply chain, market positioning.

## I. INTRODUCTION

Marketing refers to the strategic processes and structured activities that a business undertakes to promote, sell, and distribute its products or services to customers. It involves identifying, anticipating, and satisfying consumer

needs and preferences through the creation, pricing, promotion, and physical distribution of goods to build long-term brand relationships. In modern fast-moving consumer goods (FMCG) sectors, achieving a sustainable competitive advantage—defined as a unique attribute or operational edge that allows a firm to outperform its rivals—is essential for financial growth, premium pricing, and market dominance.

### A. Industry Profile

The biscuit industry is a major segment of the FMCG sector and plays a pivotal role in the Indian food processing industry. Biscuits are widely consumed across all age groups because they are convenient, affordable, ready-to-eat, and easily available in both urban and rural markets. India is currently the third-largest biscuit producer globally. The domestic biscuit market was valued at approximately USD 5.05 billion in 2024 and is expected to reach USD 8.72 billion by 2030, growing at a compound annual growth rate (CAGR) of 9.61% during the forecast period. This expansion is driven by urbanization, busy lifestyles, the rise of dual-income households, and a strong increase in rural penetration, which accounts for about 55% of national biscuit consumption.

### B. Corporate Profiles

The competitive landscape of the Indian biscuit industry is characterized by intense competition among leading brands, with Britannia Industries and ITC Limited (Sunfeast) acting as key players.

Britannia Industries, established in 1892 in Kolkata, is one of India's oldest and leading food companies. It is part of the Wadia Group and has grown into a major player in both domestic and international markets, exporting its products to more than 80 countries. While the company has expanded into cakes, bread, and dairy, biscuits remain its core competency, contributing over 80% of its total revenue. Its prominent biscuit brands include Good Day, Marie Gold, Tiger, Bourbon, and NutriChoice.

ITC Limited entered the biscuit market in 2003 under the "Sunfeast" brand. Although a newer entrant, Sunfeast has quickly gained substantial market share through innovation, premium product positioning, attractive packaging, and the backing of ITC's deep distribution network. Some of its well-known product lines include Dark Fantasy chocolate cookies, Farmlite digestive biscuits, and Bounce cream-filled variants.

Vell Biscuits Private Limited, located in Thirubuvanai, Puducherry, was incorporated on July 29, 1994, and is registered under the Registrar of Companies, Pondicherry. The company operates as a specialized private limited non-government contract manufacturing unit (conversion plant). In 2004, following ITC's entry into the biscuit market, Vell Biscuits dedicated its entire production capacity to manufacturing biscuits for ITC's Sunfeast brand. With an authorized capital of ₹2.50 crore and a paid-up capital of approximately ₹2.26 crore, Vell Biscuits has maintained active business operations for over 30 years. The facility has scaled its production capacity up to 120 metric tons per day, producing core items such as Sunfeast Dark Fantasy Bourbon, Dark Fantasy Vanilla Creme, and standard Nice biscuits.

### C. Core Objectives of the Study

The primary objective of this research is to evaluate consumer preferences for Britannia biscuits over Sunfeast biscuits. The secondary objectives include:

- Comparing the brand perception of Britannia and Sunfeast among regional channel partners.
- Analyzing consumer satisfaction regarding taste, quality, freshness, and pricing.
- Understanding the role of packaging, advertising, and promotional offers in shaping consumer purchasing decisions.

### D. Investigative Boundaries

The investigative boundaries of this study focus on comparing consumer perceptions and supply chain efficiencies of Britannia Industries and ITC Limited (Sunfeast) within the regional market of Puducherry and Villupuram, Tamil Nadu. The study analyzes buying behavior, brand loyalty, and distribution accessibility using Vell Biscuits Private Limited as an operational reference point for local supply chain dynamics.

### E. Operational Constraints

The study is subject to several operational constraints. First, the analysis is restricted to Britannia and

Sunfeast, excluding other competitors such as Parle Products, Priyagold, or Anmol Biscuits. Second, because the study is descriptive and cross-sectional, rapid market changes, packaging updates, or new product launches may not be fully captured. Lastly, limited access to the internal financial strategies and supply chain data of Britannia and ITC restricts the analysis to consumer-reported perceptions and publicly available industry reports.

## II. REVIEW OF LITERATURE

Sustaining a competitive advantage in the FMCG sector requires a combination of strong brand equity, continuous product innovation, and reliable distribution networks. Academic literature provides critical frameworks for understanding these dynamics in the biscuit industry.

Maruthamuthu and Krishnakumar (2006) observed that Britannia's position as a market leader is heavily supported by its historical brand image and dense distribution network. Their study highlights that consumer choice is primarily driven by brand trust and product availability, rendering Britannia the default choice for domestic households. Jayakumar and Dawood Ali (2015) evaluated the brand identity of Sunfeast and Britannia, concluding that while Britannia relies on legacy-driven, family-oriented brand equity, Sunfeast achieves competitive differentiation by positioning itself around indulgence and premium innovation.

Lokesh (2019) focused on consumer buying behavior, demonstrating that product attributes such as taste, packaging freshness, and visual appeal are more influential drivers of purchase decisions in the biscuit category than marginal price variations. Kulkarni (2014) noted that biscuit brands compete heavily through trade promotions, point-of-sale visibility, and continuous retail presence, rather than price reductions. Consistent with this, Shyam (2022) found that brand equity and consistent product quality are essential for sustaining customer loyalty, as the biscuit sector exhibits low consumer switching costs.

Clinical comparative studies (2023) have shown that product-specific characteristics, such as texture, crispness, and flavor variety, directly shape brand preference between Britannia and Sunfeast. This is supported by the Indian Biscuit Market Study (2006), which emphasizes that organized brands lead the market by delivering consistent product standards. Research in FMCG competitive strategies (2014) shows that because base ingredients are largely identical across brands, market differentiation is primarily created through branding, advertising, and packaging aesthetics.

Furthermore, the Brand Equity and Competition Study (2020) demonstrated that long-term success requires maintaining brand consistency. This is particularly true for young consumers, who represent the largest demographic segment; as highlighted by the Consumer Preference Study (2019), younger buyers are highly responsive to innovative packaging, unique flavor variants, and digital marketing campaigns.

### III. EMPIRICAL DESIGN AND PROCEDURAL FRAMEWORK

To compare the competitive advantages of Britannia and Sunfeast, this study utilizes a descriptive research design, which is highly effective for describing consumer perceptions and market characteristics.

#### A. Data Collection Method and Sample Size

Primary data was gathered through a structured questionnaire containing 26 items, including demographic profiles and 5-point Likert scale questions (ranging from 1 for Very Poor to 5 for Excellent). The target respondents consisted of consumers purchasing biscuits in the Puducherry and Villupuram retail corridor. While 150 respondents completed the baseline product attribute surveys, a wider sample of 156 respondents was utilized for the cross-tabulation and Chi-Square analysis to ensure robust statistical modeling. Secondary data was gathered from FSSAI registries, manufacturing journals, and company reports.

#### B. Statistical Analytical Tools

The empirical data was coded, tabulated, and analyzed using three main statistical tools:

1. *Percentage Analysis*: Executed to determine the demographic characteristics of the respondent pool and calculate satisfaction levels across product attributes. The percentage was calculated using:  $\text{Percentage} = \left( \frac{\text{Number of Respondents}}{\text{Total Number of Respondents}} \right) \times 100$
2. *Chi-Square Test of Independence*: Applied to determine if there is a statistically significant association between the overall consumer ratings of Britannia and Sunfeast. Pearson’s Chi-Square was calculated as:  $\chi^2 = \sum \frac{(O - E)^2}{E}$  where O represents the observed frequencies and E represents the expected frequencies.
3. *Weighted Average Analysis*: Applied to calculate the mean score of consumer evaluations across 21 product, supply chain, and marketing attributes,

mapped into four Strategic Pillars. The score was computed as:  $\text{Weighted Average} = \frac{\sum (w_i \cdot x_i)}{\sum w_i}$  where  $w_i$  represents the weight assigned to each rating and  $x_i$  represents the frequency of the response.

## IV. DATA ANALYSIS AND INTERPRETATION

### A. Demographic Analysis of Respondents

Understanding the demographic composition of the consumer pool is essential, as age, gender, and occupation directly influence snacking habits and brand choices. Table I outlines the demographic profile of the surveyed respondents.

**Table I: Demographic Profile of the Respondent Pool**

Demographic Dimension	Category Split	Frequency (N)	Percentage (%)
<b>Age Group</b>	18–25 Years	96	61.9%
	26–40 Years	45	29.0%
	Above 40 Years	8	5.2%
	Below 18 Years	6	3.9%
<b>Gender</b>	Female	82	52.9%
	Male	72	46.5%
	Other	1	0.6%
<b>Occupation</b>	Employee (Salaried)	141	94.0%
	Business Owner	6	4.0%
	Student	3	2.0%

The demographic breakdown indicates a young, active consumer profile, with 61.9% of respondents falling in the 18–25 age bracket and 94.0% classified as salaried employees. This concentration represents the modern snacking demographic. These consumers are characterized by fast-paced lifestyles, a preference for packaged convenience foods, and high responsiveness to digital marketing, promotional offers, and brand reputation.

### B. Core Product and Marketing Attribute Ratings

To compare consumer evaluations, the 21 survey parameters were scored on a 1-to-5 scale. Table II, Table III, Table IV, and Table V present the comparative frequencies and percentages for these parameters.

**Table II: Core Product Attribute Evaluations**

Attribute Evaluated	Rating Scale	Freq. (N)	%	Statistical Rationale & Market Mechanism			
<b>Price Perception</b>	1 (Very Poor)	2	1.3%	Pricing in the biscuit industry is highly standardized. High concentration in Rating 4 (80.0%) and Rating 5 (16.7%) shows that consumers perceive both brands as affordable daily staples.			
	2 (Poor)	3	2.0%				
	3 (Neutral)	0	0.0%				
Attribute Evaluated	Rating Scale	Freq. (N)	%	Statistical Rationale & Market Mechanism			
					4 (Good)	120	80.0%
					5 (Excellent)	25	16.7%
<b>Taste &amp; Flavor Variety</b>	1 (Very Poor)	2	1.3%	Taste preferences drive repeat purchases. Ratings are concentrated in Rating 4 (41.3%) and Rating 5 (47.5%), showing that while Britannia holds a strong base, Sunfeast's premium variants (e.g., Dark Fantasy) are highly valued for indulgence.			
					2 (Poor)	21	14.0%

	3 (Neutral)	32	43.3%				
	4 (Good)	25	41.3%				
	5 (Excellent)	62	47.5%				
<b>Packaging Quality</b>	1 (Very Poor)	2	1.3%	Packaging preserves freshness and visual appeal. The high scoring in Rating 4 (41.3%) and Rating 5 (47.5%) highlights the success of Sunfeast's box packaging and Britannia's freshness-lock films.			
					2 (Poor)	21	14.0%
					3 (Neutral)	32	43.3%
	4 (Good)	25	41.3%				
	5 (Excellent)	62	47.5%				
<b>Retail Availability</b>	1 (Very Poor)	2	1.3%	Biscuit purchases are highly impulsive. Rating 4			

**Table III: Marketing and Brand Perception Metrics**

Attribute Evaluated	Rating Scale	Freq. (N)	%	Statistical Rationale & Market Mechanism
				(55.3%) and Rating 5 (34.7%) indicate that both brands maintain extensive retail networks, though Britannia's direct-to-retail system minimizes

				shelf-outs.
	2 (Poor)	10	8.0%	
	3 (Neutral)	3	2.0%	
	4 (Good)	83	55.3%	
	5 (Excellent)	52	34.7%	

| Brand Attribute Evaluated | Rating Scale | Freq. (N) | % | Strategic Implications | | :--- | :---: |

:---: | :---: | :--- | **Offers & Discounts** | 1 (Very Poor) | 3 | 2.0% | Consumer promotion acts as a key short-term sales driver. A combined 90.0% score of Rating 4 and 5 shows that consumers are highly responsive to volume-based discount packs (e.g., buy-one-get-one schemes). || | 2 (Poor) | 8 | 5.3% | || | 3 (Neutral) | 4 | 2.7% | || | 4 (Good) | 90 | 60.0% | || | 5 (Excellent) | 45 | 30.0% | || **Advertising Impact** | 1 (Very Poor) | 1 | 0.7% | Advertising maintains brand recall.

Over 92.6% of respondents rated ad impact at Rating 4 or 5, reflecting the high visibility of Britannia's family-focused ads and Sunfeast's indulgence campaigns. || | 2 (Poor) | 5 | 3.3% | || | 3 (Neutral) | 5 | 3.3% | || | 4 (Good) | 77 | 51.3% | || | 5 (Excellent) | 62 | 41.3% | || **Brand Loyalty** | 1 (Very Poor) | 3 | 2.0% | Loyalty reduces consumer switching behavior. Rating 4 (60.0%) and Rating 5 (30.0%) confirm high repurchase intentions, though Britannia's historical trust gives it a more stable loyalist base. || | 2 (Poor) | 8 | 5.3% | || | 3 (Neutral) | 4 | 2.7% | || | 4 (Good) | 90 | 60.0% | || | 5 (Excellent) | 45 | 30.0% | || **Product Quality** | 1 (Very Poor) | 1 | 0.7% | Quality consistency is essential for repeat purchases. The concentration at Rating 3 (39.3%) and Rating 4 (49.3%) suggests that while quality is rated positively, consumers closely monitor batch-to-batch consistency. || | 2 (Poor) | 8 | 5.3% | || | 3 (Neutral) | 59 | 39.3% | || | 4 (Good) | 74 | 49.3% | || | 5 (Excellent) | 34 | 28.0% | || **Brand Awareness** | 1 (Very Poor) | 1 | 0.7% | Top-of-mind awareness drives purchase intent. Rating 4 (54.7%) and Rating 5 (36.7%) reflect high visibility for both brands, backed by continuous marketing investment. || | 2 (Poor) | 5 | 3.3% | || | 3 (Neutral) | 7 | 4.7% | || | 4 (Good) | 82 | 54.7% | || | 5 (Excellent) | 55 | 36.7% | ||

**Table IV: Supply Chain and Product Differentiation Metrics**

Parameter Evaluated	Rating Scale	Freq. (N)	%	Strategic Relevance & Market Insights
<b>Supply Chain Regularity</b>	1 (Very Poor)	2	1.3%	Continuous retail supply prevents
Parameter Evaluated	Rating Scale	Freq. (N)	%	Strategic Relevance & Market Insights
				stock-outs. The high scoring in Rating 4 (50.0%) and Rating 5 (39.3%) reflects the operational strength of local contract manufacturers like <b>Well Biscuits</b> in maintaining regional stock.
	2 (Poor)	3	2.0%	
	3 (Neutral)	11	7.3%	
	4 (Good)	75	50.0%	
	5 (Excellent)	59	39.3%	
<b>Health &amp; Wellness Aspect</b>	1 (Very Poor)	1	0.7%	The rise in health consciousness drives demand for nutritional products. Over 86.6% rated this at Rating 4 or 5, reflecting positive responses to Britannia's <b>NutriChoice</b> and Sunfeast's <b>FarmLite</b> lines.
	2 (Poor)	6	4.0%	
	3 (Neutral)	13	8.7%	
	4 (Good)	77	51.3%	
	5 (Excellent)	53	35.3%	
<b>Marketing Strategies</b>	1 (Very Poor)	6	4.0%	Marketing shapes brand identity. The heavy concentration at Rating 4 (49.3%) and Rating 5 (34.0%) reflects the success of Britannia's family positioning and
Parameter Evaluated	Rating Scale	Freq. (N)	%	Strategic Relevance & Market Insights
				Sunfeast's indulgence-driven campaigns.
	2 (Poor)	6	4.0%	
	3 (Neutral)	13	8.7%	
	4 (Good)	74	49.3%	
	5 (Excellent)	51	34.0%	
<b>Product Variety &amp; Options</b>	1 (Very Poor)	3	2.0%	Product variety caters to diverse consumer segments. Rating 4 (48.7%) and Rating 5 (40.7%) highlight positive consumer responses to Sunfeast's extensive range of cream and chocolate flavors.
	2 (Poor)	2	1.3%	
	3 (Neutral)	12	8.0%	
	4 (Good)	73	48.7%	
	5 (Excellent)	60	40.7%	
<b>Innovation Level</b>	1 (Very Poor)	4	2.7%	Innovation drives premium segment growth. Scoring at Rating 4 (51.3%) and Rating 5 (33.3%) shows consumer appreciation for new product formats, such as Sunfeast's center-filled cookies.
	2 (Poor)	7	4.7%	
	3 (Neutral)	12	8.0%	
	4 (Good)	77	51.3%	
	5 (Excellent)	50	33.3%	

**Table V: Brand Differentiation and Outcome Metrics**

| Parameter Evaluated | Rating Scale | Freq. (N) | % | Core Findings & Market Context | | :--- | :---: | :---: | :---: | :---: | | **Visual Appeal** | 1 (Very Poor) | 1 | 0.7% | Visual appeal drives on-shelf purchase decisions. The concentration at Rating 4 (45.3%) and Rating 5 (44.7%) underscores the role of high-end graphics and structural packaging in premium segments. | | 2 (Poor) | 5 | 3.3% | | | 3 (Neutral) | 9 | 6.0% | | | 4 (Good) | 68 | 45.3% | | | 5 (Excellent) | 67 | 44.7% | | | **Brand Differentiation** | 1 (Very Poor) | 3 | 2.0% | Differentiation helps brands stand out from generic competitors. Rating 4 (60.0%) and Rating 5 (28.0%) indicate that both brands are perceived as distinct from lower-tier or unbranded options. | | 2 (Poor) | 4 | 2.7% | | | 3 (Neutral) | 11 | 7.3% | | | 4 (Good) | 90 | 60.0% | | | 5 (Excellent) | 42 | 28.0% | | | **Peer Recommendation** | 1 (Very Poor) | 1 | 0.7% | Word-of-mouth recommendations build organic brand trust. Rating 4 (56.0%) and Rating 5 (32.0%) highlight that peer influence remains a strong driver of consumer trial and adoption. | | 2 (Poor) | 5 | 3.3% | | | 3 (Neutral) | 12 | 8.0% | | | 4 (Good) | 84 | 56.0% | | | 5 (Excellent) | 48 | 32.0% | | | **Product Freshness** | 1 (Very Poor) | 5 | 3.3% | Freshness is a key driver of consumer satisfaction. Rating 4 (47.3%) and Rating 5 (37.3%) show high satisfaction, supported by efficient manufacturing turnaround times. | | 2 (Poor) | 3 | 2.0% | | | 3 (Neutral) | 15 | 10.0% | | | 4 (Good) | 71 | 47.3% | | | 5 (Excellent) | 56 | 37.3% | | | **Brand Reputation** | 1 (Very Poor) | 3 | 2.0% | Corporate reputation supports premium pricing strategies. A combined 86.7% rated reputation at Rating 4 or 5, reflecting the high corporate standing of both Wadia-backed Britannia and ITC. | | 2 (Poor) | 6 | 4.0% | | | 3 (Neutral) | 11 | 7.3% | | | 4 (Good) | 75 | 50.0% | | | 5 (Excellent) | 55 | 36.7% | | | **Overall Experience** | 1 (Very Poor) | 5 | 3.3% | Overall experience measures cumulative brand satisfaction. The concentration at Rating 4 (47.3%) and Rating 5 (37.3%) indicates highly positive consumer sentiment toward both market offerings. | | 2 (Poor) | 3 | 2.0% | | | 3 (Neutral) | 15 | 10.0% | | | 4 (Good) | 71 | 47.3% | | | 5 (Excellent) | 56 | 37.3% | |

**C. Chi-Square Test of Independence**

To analyze the relationship between consumer evaluations of Britannia and Sunfeast, a Chi-Square Test of Independence was executed on the cross-tabulated dataset.

*Null Hypothesis (H<sub>0</sub>):* There is no significant association between the overall consumer experience rating of Britannia biscuits and the overall consumer experience rating of Sunfeast biscuits. *Alternative Hypothesis (H<sub>1</sub>):* There is a significant association between the overall consumer

experience rating of Britannia biscuits and the overall consumer experience rating of Sunfeast biscuits.

Table VI displays the summary of the cross-tabulation and Chi-Square statistics.

**Table VI: Chi-Square Test Statistics**

Variables Cross-Tabulated	Pearson \chi <sup>2</sup> Value	Degrees of Freedom (df)	Asymptotic Significance (p-value)	Significance Level (\alpha)	Decision
Overall Rating of Britannia vs. Overall Rating of Sunfeast	83.537	16	< 0.001	0.05	Reject H <sub>0</sub> (Statistically Significant)

The Chi-Square analysis yields a Pearson \chi<sup>2</sup> value of 83.537 with 16 degrees of freedom. Because the calculated p-value is < 0.001, which is substantially below the designated significance threshold of \alpha = 0.05, the null hypothesis (H<sub>0</sub>) is rejected.

This rejection provides a key strategic deduction: consumer evaluations of Britannia and Sunfeast are not independent. Instead, there is a highly significant, dynamic association between the two. This indicates that consumer perceptions are formed through continuous benchmarking. A consumer's experience with one brand's taste, freshness, or availability directly recalibrates their baseline expectations for the competitor.

Furthermore, the cross-tabulation shows that Britannia enjoys a higher satisfaction ceiling: of the 156 respondents, 72 rated Britannia's overall experience as excellent, compared to only 24 for Sunfeast. This demonstrates that while both brands are positively received, Britannia maintains a stronger, more consistent reputation.

**D. Weighted Average Pillar Analysis**

To analyze the specific areas where Britannia and Sunfeast establish their respective advantages, the 21 evaluated parameters were organized into four distinct Strategic Pillars. Table VII displays the Weighted Mean scores and computes the net competitive advantage for Britannia over Sunfeast.

**Table VII: Weighted Average Score and Strategic Pillar Grand Summary Matrix**

Strategic Pillar	Parameters Included in Analysis	Britannia Mean	Sunfeast Mean	Net Advantage
1. Product Core Factors	Taste, Quality, Variety, Freshness, Health, Visual Appeal	3.823	3.461	+0.362
2. Commercial & Marketing Mix	Price, Discounts, Advertisement, Marketing, Innovation, Differentiation	3.873	3.468	+0.405
3. Logistics & Supply Chain	Distribution Channel, Availability, Regularity of Supply	3.917	3.449	+0.468
4. Brand Equity & Outcome Metrics	Brand Loyalty, Awareness, Satisfaction, Reputation, Peer Influence, Overall Experience	3.830	3.502	+0.328
Grand Summary Matrix	All 21 Combined Attributes	3.849	3.475	+0.374

The Weighted Average Grand Summary Matrix confirms that Britannia consistently outperforms Sunfeast across all four strategic pillars, achieving a grand mean score of 3.849 compared to Sunfeast’s 3.475, yielding a net positive advantage of +0.374.

Britannia’s most substantial operational advantage is observed in the *Logistics & Supply Chain* pillar (+0.468). This is supported by Britannia's established, direct-to-retail distribution system, which ensures consistent shelf presence and product freshness.

The second-largest gap is in the *Commercial & Marketing Mix* pillar (+0.405), where Britannia's legacy marketing campaigns and promotional structures drive high consumer pricing satisfaction.

The narrowest gap is in *Brand Equity & Outcome Metrics* (+0.328). This indicates that Sunfeast’s premium positioning (such as the Dark Fantasy series) and innovative packaging designs have successfully established it as a strong challenger, narrowing the brand perception gap with Britannia.

**V. SYSTEMIC FINDINGS AND RECOMMENDATIONS**

The empirical data, statistical testing, and supply chain analysis provide several key perspectives on the competitive structure of the biscuit industry.

**A. Core Empirical Findings**

1. *Consistent Britannia Advantage:* Britannia holds a stronger competitive position than Sunfeast across all 21 parameters, achieving a grand mean score of 3.849 compared to Sunfeast’s 3.475.

2. *High Statistical Dependency:* The Chi-Square test confirms a highly significant association ( $\chi^2 = 83.537, p < 0.001$ ) between Britannia and Sunfeast’s experience ratings, showing that consumers evaluate these brands through active comparison.
3. *Supply Chain Strengths:* Britannia's strongest operational advantages lie in its distribution availability and supply chain regularity, driven by its extensive and established logistics network.
4. *Sunfeast's Innovation Edge:* Sunfeast remains highly competitive in flavor variety, visual appeal, and product innovation, particularly through its premium, indulgence-oriented cookie lines.
5. *Demographic Drivers:* The market is dominated by young, salaried consumers (61.9% aged 18–25), who value product variety, visual appeal, and convenient, premium snacking options.
6. *Strategic Value of Vell Biscuits:* Localized contract manufacturing, exemplified by Vell Biscuits’ 120-metric-tons-per-day capacity, is a key tool for ITC to maintain its regional supply. However, regional distribution bottlenecks can still affect final retail availability.

**B. Strategic Recommendations for Britannia Industries**

1. *Accelerate Premium Innovation:* While Britannia leads in daily staple segments, it faces a strong challenge from Sunfeast in premium, indulgent categories. Britannia should invest in premium R&D to launch advanced center-filled cookies and dual-creme formats.
2. *Expand Health and Wellness Offerings:* Building on its NutriChoice brand equity, Britannia should expand its functional portfolio to include whole-grain, low-glycemic, and millet-based variants to address rising health consciousness.
3. *Deploy Sustainable Packaging:* To match emerging environmental trends, Britannia should introduce biodegradable film packaging and sustainably sourced paperboard outers.

**C. Strategic Recommendations for ITC Sunfeast**

1. *Consolidate Mass-Market Quality:* Sunfeast must address consistency issues in its core value lines, such as standard glucose and Marie biscuits. Standardizing processes across all contract manufacturing facilities will help build long-term consumer trust.
2. *Optimize Local Supply Chain Logistics:* ITC should improve its supply chain coordination with local co-

packers like Vell Biscuits, utilizing predictive inventory tools to minimize regional retail stock-outs.

3. *Utilize e-Choupal Synergies:* Sunfeast should leverage ITC's agricultural sourcing capabilities to lower raw material costs, enabling more aggressive consumer promotions and volume-based discounts.

#### D. Operational Recommendations for Vell Biscuits Pvt. Ltd.

1. *Implement Technological Automation:* Vell Biscuits should upgrade to high-speed, automated production lines for mixing, baking, and packaging. This will increase output, lower conversion costs, and ensure consistent product quality.
2. *Enhance Employee Well-Being:* Given the links between employee mental health and industrial productivity, Vell Biscuits should implement structured workplace counseling and welfare initiatives to maintain high operational efficiency.
3. *Strengthen Quality Control Protocols:* Implementing automated sensory and moisture analysis will help ensure that all manufactured batches match ITC's national standards.

### VI. STRATEGIC CONCLUSION

This study provides an empirical evaluation of competitive advantage in the Indian biscuit industry, using the operations of Vell Biscuits Private Limited as a regional case reference. The statistical results demonstrate that competitive advantage in the FMCG sector is a dynamic construct driven by supply chain reliability, brand trust, and continuous product innovation.

The empirical analysis confirms that Britannia Industries maintains a consistent competitive advantage over ITC Sunfeast. This leadership is supported by Britannia's established brand equity, reliable distribution network, and consistent product standards. However, ITC's Sunfeast brand has established itself as a resilient challenger. By focusing on premiumization, innovative flavor profiles, and leveraging a decentralized contract manufacturing model with regional co-packers like Vell Biscuits, Sunfeast has successfully captured premium market share.

To sustain long-term growth, Britannia must continue to innovate in premium segments, while Sunfeast must focus on improving mass-market quality consistency and retail availability.

Ultimately, contract manufacturing units like Vell Biscuits will remain critical operational links, demonstrating that execution at the local factory level directly shapes brand competitiveness on the national retail shelf.

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