

Contributing Sustainable Corporate Social Responsibility Into Sustainable Development Goals: Practices From Pakistan

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Abstract

The purpose of this paper is to present sustainable corporate social responsibility as a catalyst for achieving the sustainable development goals by 2030 in Pakistan. Mixed method research methodology was used, this research recognized sustainable corporate social responsibility activities of 11 listed and non-listed companies of Pakistan stock exchange working in Pakistan. Collection of data was conducted by qualitative and quantitative approaches (observation of sustainable corporate social responsibility activities mentioned in sustainability reports linked with sustainable development goals). To ensure credibility and validity of the results triangulation was used. Development of a framework was possible by following a three-stepwise process, which help to analyze the collected data. Adaptive theory approach was used for generalization of the findings. Pakistan will attain SDGs by 2030. Sustainable CSR engagements have the probability to pay towards the several Sustainable development goals. If this contribution followed by all the public and private companies in Pakistan, SDGs were likely to be fully attained. These documented disclosures of sustainable corporate social responsibility actions that donate significantly to SDGs, can be the preference of public-private partnership for goals provisions. This study develop the "Post SDGs program 2030" recommended by the United Nations all 193 member states in September 2015, and implemented a plan for achieving a better future for all. This research also suggests that to succeed, we must turn the global goals into local business.

Keywords – Sustainability, corporate social responsibility activities, disclosure, sustainable development goals, Pakistan stock exchange, Pakistan.

Introduction

In 1980, the International Union for the Conservation of Nature released a worldwide conservation strategy that featured one of the initial mentions of sustainable development as a global imperative (Jeffrey, 2015). The conservation principles outlined in the United Nations World Charter for Nature, which serve as a framework for evaluating and guiding human behavior that impacts the natural world, continue to be in force even after a period of two years.

In 1987, the publication *Our Common Future*, commonly referred to as the Brundtland report, was released by the United Nations World Commission on Environment and Development. The report of the Brundtland Commission in 1987 incorporated the most widely recognized definitions of sustainable development.

Sustainable development refers to the approach of attaining developmental goals that cater to the present generation's requirements while guaranteeing that forthcoming generations can fulfill their own needs without any hindrance. The text pertains to two primary notions. Firstly, the notion of limitations enforced by the societal structure on the environment's potential to fulfill present and future requirements. Secondly, the notion of imperatives, alluding to the essential needs of the world's underprivileged populace, which must be accorded utmost precedence as per the Brundtland Commission's report of 1987. On September 25th, 2015, a collection of nations agreed upon a series of objectives with distinct benchmarks to be achieved over the ensuing 15 years. The objectives of this novel sustainable development agenda encompass safeguarding the environment, eliminating poverty, and guaranteeing universal prosperity. In order to attain these stated goals, it is imperative that all relevant stakeholders, encompassing private enterprises, governmental bodies, and civil society, fulfill their designated responsibilities (United Nations, 2019).

Since 2005, various governments of both developing and developed nations, along with international organizations like the World Trade Organization and the Organization for Economic Cooperation and Development, have exerted considerable efforts towards attaining the aforementioned goals. The utilization of GRI Standards in sustainability reporting enables entities to present a thorough and equitable representation of their favorable and unfavorable effects on the objectives of sustainable development. Organizations' contributions to sustainable development objectives are evaluated by both internal and external stakeholders, who form opinions and make informed decisions.

Organizations employ a uniform framework to categorize and reveal their noteworthy impacts via this process. The implementation of reporting standards enhances the quality and comparability of the information disclosed concerning the operations of an entity. Consequently, this enables the formulation of informed judgments concerning the effects of these actions on sustainable development.

The implementation of sustainability disclosure necessitates that corporations undertake an initial identification of their social risks and impacts, followed by the provision of transparent and accountable reporting on said risks and impacts. During each reporting cycle, the act of reporting empowers enterprises not only to evaluate their effects but also to acknowledge the importance of establishing targets and working towards sustainable development goals. The aim of this research is to record the communication of diverse sustainable corporate social responsibility endeavors in

Pakistan, with the intention of making a valuable contribution towards the attainment of the Sustainable Development Goals (SDGs). The achievement of Sustainable Development Goals (SDGs) in Pakistan within the timeframe of 2030 is reliant on the sustainable involvement of businesses towards these objectives.

This inquiry is subject to the influence of twelve conflicting theories. Friedman's (1970) Stockholder theory posits that a corporation's primary obligation is to maximize profits for its shareholders and the organization itself, without any social or public responsibility.

The present research contends that organizations bear a twofold obligation to their shareholders and additional stakeholders. Organizations are required to pursue both profitability and social responsibility towards their stakeholders in a simultaneous manner. The aforementioned case studies serve as exemplars of entities that have adeptly managed to harmonize the dual goals of prioritizing stakeholder well-being and attaining profitability. Fiduciary capitalism, which is also referred to as shareholder value theory, posits that businesses have a singular obligation to society, namely to maximize profits for shareholders while complying with pertinent ethical and legal norms. In 1970, Friedman introduced this viewpoint.

Donaldson and Werhane's (1983) normative stakeholder theory posits that corporations are considered moral agents that have contractual obligations to fulfill societal expectations. The Stakeholder Theory posits that organizations have multiple stakeholders with a vested interest in their decisions and actions, extending beyond the interests of shareholders. Freeman (1984) posits that this theory underscores the importance of managerial responsibility towards stakeholders. Gray et al. (1996) explicate the social contract theory as a framework that characterizes society as a sequence of social agreements established between the collective society and its constituent members.

Tosi, Brownlee, Silva, and Katz (2003) proposed the Stewardship theory, which posits that family administrators prioritize cooperative behavior due to its potential to yield greater utility. Consequently, individuals exhibit a willingness to prioritize the collective interests of the organization over their personal interests. As per the legitimacy theory, legitimacy refers to the commonly held belief or perception that the actions of an entity are deemed desirable, suitable, or appropriate within a socially constructed framework of beliefs, norms, and values (Suchman, 1995). Husted and Bryan's (2000) Contingency Theory posits that the effectiveness of managing social issues is contingent upon the congruence between the characteristics of the issue and the structures and strategies utilized to tackle it.

The concept of corporate citizenship, which emerged in the 1980s in the United States, pertains to the interplay between corporations, society, and business organizations (Windsor, 2001; Altman & Vidaver-Cohen, 2000). Gu, Hung, and Tse (2008) posit that the Dynamic Capabilities Theory suggests that an organization's adaptive capabilities are facilitated by social relations. Wang, Li, Ross, and Craighead (2013) proposed that the Relational Governance Theory posits that the existence of social relationships can enhance a firm's performance and discourage partners from engaging in opportunistic conduct. According to Beckman et al. (2016), the Stakeholder Identity and Salience Theory is a widely used management strategy that facilitates organizations in identifying the priorities of stakeholders throughout the process of decision-making and building relationships.

The present research offers a thorough examination of the disclosures related to Corporate Social Responsibility (CSR), explores the obstacles that hinder such involvements, integrates their influence

on the Sustainable Development Goals (SDGs), and suggests suitable implementation directives to accelerate Pakistan's advancement towards accomplishing the SDGs.

Literature review

Contribution of Sustainable Corporate social responsibility activities to SDGs progress

In the west and other developed countries social responsibility has become a predictor of business, while in Pakistan it is still a slogan for most of the individuals and organizations. During the last many years this development has gotten momentum, businesses in Pakistan are either or simply ignoring or misunderstanding the true philosophy of CSR, in the process of achieving the internationally accepted standards of CSR.

During the last many years, there has been a growth in the belief and interest, that social responsibility has a significant part to play in strengthening civil society and addressing human challenges. With the passage of time, the policies have expanded and the understanding has advanced. Now it is happening all around the globe but earlier, corporate social responsibility activities were mostly limited to affluent individuals of the world's richest countries.

Friedman stressed that only responsibility of companies is to make profits (Friedman, 1970). Since then, various bodies like United Nations global compact (UNGC) and many scholars like (Jenkins, 2004; Paro & boechat, 2008) have initiate it puzzling to persuade profit-oriented businesses to embrace CSR. However the international union for the conservation of nature in 1980 issued a world conservation plan that introduced the term sustainable development and comprised one of the first references to sustainable development.

In Pakistan around 98 percent of population is involved in philanthropy in one way or the other, based on a recently published report, towards societal growth corporate sector continues to progressively contribute, in 2016 the overall amount contributed by public listed companies is about PKR 7.31 billion, representing approximately 6 percent growth from previous year's estimate of PKR 6.97 billion (Pakistan Centre for Philanthropy, 2019). The SDGs executions are adopting complete approach by government and other sectors i.e., civil society organization (CSO), philanthropy, academia, media and business.

The sustainable corporate social responsibility companies, make the right choices to develop life in a sustainable way, and practicality work in the spirit of partnership. Development priorities are normally more clearly identified and social spending becomes more purposeful, where a government has a more formal approach to the alleviation of social needs. Partnerships between government and private business may even become valued as powerful instruments in the achievement of a more sustainable society. Thus, the first research question is:

Q1. What is the Pakistan's public and private segment's current sustainable corporate social responsibility contribution towards achieving the SDGs by 2030?

Major CSR arrangements that can allow a country to attain the SDGs

Corporate social responsibility contributions of businesses' to the sustainable development hinge on regional and/or local frameworks and initiatives (Jenkins et al., 2003). While the national economic council under the guidance of planning commission of Pakistan had set the national SDGs framework

that indicate national SDGs targets as well as required policy support, almost all the participant and key contributors from the national /provincial level were unaware of any such national SDGs frame work except the representatives of planning commission of Pakistan.

However, in relation to Pakistan towards the SDGs, this study forms a more composite understanding about the businesses. The study proposes companies engagement at the micro level in CSR activities, through which at the macro level they contribute to the SDGs, because to succeed we must turn the global goals into local business.

Furthermore, for achieving the SDGs governments should carry primary responsibility, this research shows how companies can collaborate with stakeholders towards their achievements, subsequently stakeholders and managers impact CSR in a cooperative manner at the micro level.

Moreover, when a company internationalizes, the organization for economic co-operation and development (OECD) requires it to be CSR-responsive, this can subsequently donate (indirectly or directly) to the SDGs (Jallow, 2009).

Q2. What public and private-companies sustainable corporate social responsibility engagements will enable Pakistan to attain the SDGs by 2030?

Roleplay by profit-oriented entities in attaining the SDGs

The Business and Sustainable Development Commission has identified significant business prospects in the implementation of the Sustainable Development Goals (SDGs) in four major global systems, namely cities, food and agriculture, health and wellbeing, and energy and materials, as per the findings of Alpha Beta's research. According to the commission's estimation, the effective execution of the Sustainable Development Goals (SDGs) has the potential to yield approximately \$12 trillion in worldwide business revenues and savings by the year 2030. As per Lantos' (2001) findings, profit-driven organizations have multiple stakeholders. The Social Contract Theory posits that society is comprised of a sequence of social agreements between the society and its constituents (Gray et al., 1996). Profit-oriented entities are considered to have a significant impact on advancing social welfare within this framework. Hence:

Q3. What role can profit-oriented entities play to enhance the government's efforts to attain the SDGs by 2030?

Obstacles to public and private entities to attain sustainable corporate social responsibility and SDGs

Several studies have shown that the owner or manager of the firm affects how much corporate social responsibility programs are implemented (Jenkins, Hines, & Frances, 2003; Spence, 1999). Jenkins, Hines, and Frances (2003) assert that small and medium-sized enterprises may find it simpler to implement specific types of CSR. Additionally, the leadership of these organizations is adept at expressing their commitment to social responsibility.

Faisal (2010) examined the barriers to corporate social responsibility in the context of supply chain management. Ha-Brookshire and Norum (2011) looked into what makes people more likely to pay more for products with a social conscience. Structure changes and policy reforms have been noted by Paro and Boechat (2008) as factors that reduce the effectiveness of corporate social responsibility.

In 2019, Integrity International Pakistan unveiled a visualization that stated its goal of eliminating corruption from the worlds of business, politics, daily life, and civil society. This is seen as an essential first step in reaching the Sustainable Development Goals because corruption has been identified as a potential roadblock to their realization. To help Pakistan achieve its Sustainable Development Goals (SDGs), what barriers exist for public and private sector firms to pursue sustainable corporate social responsibility initiatives?

Methodology

Case companies selection

In Pakistan stock exchange there are total of (578) companies listed, thus listed and non-listed companies of Pakistan stock exchange which are (11) in number were studied. Each company fulfill the condition of being issuing their sustainability report. This condition helped to generalize the results. These settings are adequate confirmation that the information documented and gathered about the corporations would easily relate to CSR activities and SDGs, and hence be replicable. The below table (1) showed listed and non-listed companies.

Table 1

Listed companies	Non-listed companies
Fauji fertilizers company limited	English biscuit manufacturers private limited
Attock refinery limited	Sadaqat limited
International industries ltd	
Indus Motor Company limited	
Fatima fertilizers company limited	
Atlas Honda limited	
Crescent steel and allied product limited	
ICI Pakistan limited	
Engro corporation limited	

Profile of companies

The selected companies based on the 8 sectors in Pakistan: Chemicals; Food Producers; Manufacturing and marketing; Oil & Gas Producers; Automobiles & Parts; Construction & Materials; General Industrials; and Diversified. In addition, in Pakistan these companies have been working for over 10 years. This indicate that they are aware of the challenges since the year 2007, regarding the social development facing by Pakistan. Hence, in Pakistan, to inform policy on SDGs their CSR actions are representative enough. Below table (2) showed profile of the companies.

Table 2

Listed companies	Sector	Employees	Public/private
Fauji fertilizers company limited	Chemicals	3,500	Publicly Listed
Attock refinery limited	Oil & Gas Producers	898	Publicly listed

International industries ltd	Construction & Materials	1367	Publicly Listed
Indus Motor Company limited	Automobiles & Parts	3266	Publicly Listed
ICI Pakistan limited	Chemicals	1250	Publicly Listed
Atlas Honda limited	Manufacturing and marketing	1,611	Publicly Listed
Crescent steel and allied product limited	Manufacturing	590	Publicly Listed
Engro corporation limited	General Industrials	2300	Publicly Listed
Fatima fertilizers company limited	Chemicals	866	Publicly Listed
Non-listed companies			
Sadaqat limited	Diversified	7,000	Privately Held
English biscuit manufacturers private limited	Food Producers	232	Privately Held

Data collection method

Mixed methodological approach was used by this study, like qualitative and quantitative data were collected from 2005 to 2018 by reviewing SDGs reports. This enabled to draw views about the progress of SDGs in Pakistan. Thereafter, this study used method of descriptive case study by providing a descriptive explanation of the main characteristics of these CSR activities. Following, by collecting explanations for why certain CSR activities were undertaken by the companies studied, this study used explanatory case study method. Lastly employed the exploratory case study method, and tried to comprehend that after engaging in CSR activities what happened in these companies.

Validity and reliability of findings

To ensure reliability, accuracy, validity and credibility, this data was subject to triangulation. Stepwise, to determine whether the data would remain the same in different contexts, from the different sources data was gathered and critically considered by this study (data source triangulation). Thereafter, scrutinized the data to ensure that attended the data as a whole (investigator triangulation). Then the data was interpreted according to the different point of views (theory triangulation).

Data analysis

The data set included both qualitative and quantitative data. Initially, qualitative data were collected and analyzed via observation and review of available records. It is simple to analyze quantitative data, such as the number of employment created and the gender distribution of employees, as well as the costs associated with corporate social responsibility initiatives. It was difficult to establish a connection between the qualitative data and the research queries.

A comprehensive coding system was developed (Parker & Roffey, 1997) in order to resolve the issue at hand and permit unimpeded coding of themes and issues that emerged from the analysis of records.

Following the categorization of each record, a summary of each record was generated. This made it possible to provide broad observations that illuminated emerging themes and concerns. Consequently, templates and matrices were developed employing the methodology defined by Miles and Huberman (1994) in order to present the fundamental issues that had emerged.

Cross-case patterns were identified in the data by mapping the relative frequency of various codes, with some patterns emerging as dominant. By meticulously analyzing these matrices, it was possible to identify consistent patterns and underlying rationales in the collected data. The procedure included a thorough analysis of both summaries and detailed notes, which were then examined in conjunction with templates and matrices. This narrative was compiled in accordance with the themes enumerated below.

Findings and discussion

The status of Pakistan's SDGs progress

The following SDGs Data was collected (Table 3). The data from Table (3) exposes that Pakistan's overall SDGs progress is good, despite partial negative areas.

SDGs Targets	Progress status
G1 G2 (End poverty, End hunger)	Seems to be on track
G3 (good health and well-being)	Seems to be on track
G4 (Quality education)	Seems to be on track
G5 G10 (Achieve gender equality, Reduce inequality within and among countries, Justice)	Seems to be on track
G8 (Decent work)	Seems to be on track
G12 (responsible production)	Need some attention
G16 (Strong societies, Peace)	Need some attention
G17 (Goals partnership)	Seems to be on track

Table 3 Pakistan's overall SDGs progress

Note: see Appendix, for a detailed description of these Goals.

Q1. What is the Pakistan's public and private segment's current sustainable CSR contribution towards achieving the SDGs by 2030?

(Table 4) shows the answer to Q1. By observing the sustainability reports from 2007 up to 2018. Their corporate social responsibility activities are designed against each SDG based on the direct contribution (i.e. which corporate social responsibility action mostly impact SDG, and indirect contribution (i.e. which corporate social responsibility activity partially impact SDG. Each observation mention to their particular companies, and are shown in the column like ‘Value added to human development by this CSR activity.

The column of ‘Main focus of CSR activity’ is where a lot of company assets were flowing (no poverty, hunger, gender equality etc.) in contributing to sustainable development. Sample of the basic CSR activities commenced by the companies is presented in (Table 4). Table (4) also discloses that in Pakistan public and private companies working have been actively executing CSR initiatives which either indirectly or directly contributing towards the SDGs.

The study of Katamba and Gisch-Boie (2008), reveal that in Uganda companies involved in CSR activities to give back to the community and additional some social good, this study results also support their work. Thus, for attaining the SDGs corporate social responsibility can contribute, as recommended by Katamba et al. (2012).

Table 4 Sample of main CSR activities against achievement of SDGs

Main focus of social responsibility activities	via this CSR activity value added to human development	SDGs
1) Atlas Honda limited		
<ul style="list-style-type: none"> • Voluntary non-remunerated blood donation job-specific technical training sessions to students. • Paid Internships. • Automotive innovation event which focused on entrepreneurship among science students, collaboration and fostering a culture of innovation. • Contributing to health facilities, promoting centers of professional education, improving the quality of life by donations and helping law enforcement agencies. • Technical education and vocational training. • Promoting Sports. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	G1 G2 G3 G4 G5 G8 G10 G12 G16 G17
<ul style="list-style-type: none"> • 20% knowledge comes from coaching, 70% knowledge comes from an individual’s performance at their present job and 10% from formal training. • Job learning and mentoring programs. • Support for higher education and management courses. 	<ul style="list-style-type: none"> • Training/education 	

<ul style="list-style-type: none"> • Employee Orientation Training Program / Onboarding Program. • From 1% improved the ratio of female executives to 2%. • To discuss and share their views and expectations female staff was given an opportunity. • Performance Appraisal and Reward System. • Health care benefits, bonus, vehicles, transportation allowances, retirement benefits and fuel allowances. • Strive for equal employment opportunities for all regardless of religion, race, age, gender, marital status or disability and adopt merit-based recruitment practices. • Women’s day was celebrated. • Gain input for sourcing decisions from Production, Supply Chain, Logistics, Commercial and Finance sections. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier social assessment 	
<ul style="list-style-type: none"> • Training and Education for Safety Riding. • Safety Riding Awareness Campaigns. • Basic first aid training and Safety riding sessions were conducted. • Electric safety, slip trip, first aid, firefighting, rain emergency, safe work practices, mobile phone hazards and harmful aspects of pan. • For work permits, local rules regarding legal minimum age requirements. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Comply with strict local laws and regulations. • Providing purchasing support services and information and staying connected through Facebook, Website, Instagram and Twitter. • Advertisement content does not depict any intention or anti-competitive behavior. • Abstain from any kind of anti-social, offensive or malicious content. 	<ul style="list-style-type: none"> • Public policy • Customer privacy/safety • Marketing/Labeling • Marketing communication • Security practices 	
<ul style="list-style-type: none"> • Global partner is Honda Motor Company Limited. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
2) Fauji fertilizers company limited		
<ul style="list-style-type: none"> • For healthcare donations to hospital and trust. • Adopted schools programs. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	<p>G1 G2 G3 G4</p>

<ul style="list-style-type: none"> • Distribution of stationery and books, scholarships, improvement in infrastructure and payment of salaries of government schools. • Sponsored sports events, and donations for various sports activities. • Clean drinking water and cleanliness drive. • Rural development programs. • Donated cash and special packages of household utilities. 		<p>G5 G8 G10 G12 G16 G17</p>
<ul style="list-style-type: none"> • Implement three-step process, first measuring employees' capabilities, second for their job training them and third through education inspiring the development of employees. • Talent management programs. 	<ul style="list-style-type: none"> • Training/education 	
<ul style="list-style-type: none"> • Pay wages and salaries. • Female employees are given maternity leave. • On the basis of gender does not discriminate basic remuneration or salary? • After availing parental leave retention rate of employees was 67%. • Reward employees on the basis of performance. • Maintain separate funded pension and gratuity schemes. • Employee's recruitment is based only on their skills and qualification. • Supplier assessment process. • At the general meeting through an election board of directors are elected. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Checkups are conducted for employees. • Special health care and ancillary facilities. • Educate employees on health and safety topics. • Child labor policy, forced and compulsory labor policy. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Carries out regular reviews of all business aspects and constantly monitoring. • Special colored stitching thread and security labels (Pehchan Sticker) are used. • As per applicable rules and regulations staff trained on labeling. • Training on anticorruption policies. 	<ul style="list-style-type: none"> • Public policy • Customer privacy/safety • Marketing/Labeling • Marketing communication • Security practices 	

<ul style="list-style-type: none"> On human right policies 100% security personnel trained. 		
<ul style="list-style-type: none"> For skill development and technical training MOUs were signed with Hashoo Foundation. Kaus-e-Kazah for vocational trainings and women empowerment. RCCI for welfare of the underprivileged and for raising the resources. 	<ul style="list-style-type: none"> Public/private partnership for goals 	
3)Attock refinery limited		
<ul style="list-style-type: none"> key concerns of local communities in the areas of neighborhood, local Schools, masajids, residential colonies, neighboring organizations & industry , union councils, infrastructure, schools and parks, employees families, community development organizations, Local municipal administration, visitors and transporters. 	<ul style="list-style-type: none"> Local communities operations Rights of indigenous people 	G1 G2 G3 G4 G5 G8
<ul style="list-style-type: none"> Through in-house technical, periodic learning tours to foreign countries and skill trainings, enhance employees' technical and managerial capability. Development and training center. On human rights policies training of security personnel. 1 to 2 years management training program for fresh graduates. 	<ul style="list-style-type: none"> Training/education 	G10 G12 G16 G17
<ul style="list-style-type: none"> Human resource policy & acknowledgement of Code of Gender Justice. Standing committee for gender justice who safeguards rights of male and female employees and making work environment free of harassment. Providing Training and Joint research facilities. 	<ul style="list-style-type: none"> Employment Diversity /Equal opportunity Non-discrimination Supplier Social Assessment 	
<ul style="list-style-type: none"> Ethical work practices and compliance to the corporate governance structure. Application of decent work practices into business leads to economic growth. Providing conducive work environment. 	<ul style="list-style-type: none"> Labor/Management Relations Occupational health/safety Child labor Forced labor 	
<ul style="list-style-type: none"> Training and development to the security staff. Policy not to share confidentiality of its customers. 	<ul style="list-style-type: none"> Public policy Customer privacy/Safety Marketing/Labeling 	

	<ul style="list-style-type: none"> • Marketing communication • Security practices 	
<ul style="list-style-type: none"> • Morgah Biodiversity Project as a pro-poor public private Partnership. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
4)International industries ltd		
<ul style="list-style-type: none"> • Contributes 2.5% of its profit after tax. • Focus on health, education and welfare for the poor mainly in the area around the factories. • Donated a building to the Hunar foundation ‘one of Pakistan’s leading vocational and technical training institutes’. • Provide for underprivileged children free of cost building for a ‘school under the bridge’. • Employs over 1000 people, none of which receive below minimum wage. • In various positions workforce has 17 special people. • The majority of factory labors hires from local neighborhoods near factory and low-income groups. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	G1 G2 G3 G4 G5 G8 G10 G12 G16 G17
<ul style="list-style-type: none"> • In the area of factory, support all operating expenses for a primary school. • To almost 400 students provides affordable/free education. • Permanent endowment fund. • Sponsors a scholarship. • Regularly sponsors student seminars for Architectural Students. • To deliver free education to older associates of society that are not literate, work in partnership with the NGO ‘Literate Pakistan’. • In improving the reading and writing skills of employee’s adult education program give assessment. • At its factory locations apprentice training program. • At Harvard University advanced management program. 	<ul style="list-style-type: none"> • Training/education 	
<ul style="list-style-type: none"> • 17 females employed; 4% ratio of total management, equal opportunity employer. • Maternity leaves are given to female employees. • During the year zero gender based cases reported. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination 	

<ul style="list-style-type: none"> • At the head office for the comfort of female staff special facilities have been provided. • 41% female enrolment in TCF campus. 	<ul style="list-style-type: none"> • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Equal opportunity was provided to all employees. • Contributing to economic growth because employment to over 1000 people. • In order to enhance overall productivity regular skill development trainings are undertaken. • Expansion has contributed to the formation of further employment prospects. • Provides safe workplace with parking facilities, canteen, incidental and medical insurance cover and independence for people to express their distresses. • Sales volume grew by 30%. • The rise in domestic sales volume is an evidence that economic growth and sustainability comes by striving for increased volumes at lower margins and keeping the product reasonable. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Each year all directors, managers and staff reviewed and acknowledged policy on ethical practices and code of conduct. • Respect for rights of stakeholders, business ethics, accounting records, conflicts of interests, environment, controls and statements, personal conduct and regulatory compliance covers by code of conduct . • To report any unethical or corrupt behavior whistleblowing’ policies are in place. • Provide an opportunity to express concerns and suggestions. • To forward their suggestions and express their views employees are encouraged. • Employees are free to send emails, talk directly to the CEO and phone by follows an open door policy. • On charters of demands bilateral negotiations raised by both parties. • With the objective to maintain industrial peace, to address worker related issues and is in constant communication with unions and the CBA, for these purpose industrial relations department is dedicated. • No strike or unrest took place and good relations were maintained with CBA. 	<ul style="list-style-type: none"> • Public policy • Customer privacy/safety • Marketing/Labeling • Marketing communication • Security practices 	

<ul style="list-style-type: none"> • To provide education to underprivileged children become Partners with The Citizens Foundation (TCF) • In a low income community near its factory provide free or heavily funded healthcare partnered with the SINA-Child life Fund initiative. • UNGC Signatory. • The Pakistan Business Council Founder member, which spread industrial growth and strives to work with the government. • Under the Self-Monitoring and report tool (SMART) program registered with the ministry of environment • To co-scrutinize electricity generation partnered with local utility Companies. • For the provision of a scholarship partner with NED University. • Involved third party environment controlling review. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
5)Indus Motor Company limited		
<ul style="list-style-type: none"> • Provision of Basic Health Care Treatment. • Supporting Mental Health Care. • In the shape of construction of schools support to educational institutions, financial support and offering scholarships to meritorious students. • Promoting Education for Differently-abled Children. • Support technical education, Technical Education Program (T-TEP). • Support for Indigenous Paper Recycling Plant. • Awareness through researches and creating safe driving habits, organizing awareness sessions and conferences. • Weekly Food Distribution. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	<p>G1 G2 G3 G4 G5 G8 G10 G12 G16 G17</p>
<ul style="list-style-type: none"> • At the time of rotation and promotion skill-based and role-based training is provided to employees. • Regarding the code of conduct refresher courses for employee's .e.g, anti-corruption policies. • Via hands-on experience and classroom lectures, trainee apprentices under the ATM program for youth. • Succession forecasting. 	<ul style="list-style-type: none"> • Training/education 	

<ul style="list-style-type: none"> • Education sessions organized like environmental awareness, storage and handling of hazardous chemicals, eco-driving, spill control and spill kit management, waste management, energy conservation, eco-tips based on waste reduction, CO2 reduction and water conservation. 		
<ul style="list-style-type: none"> • Turnover and hiring rates were 10% and 23% compared. • By the collective bargaining agreement 34% of workforce is covered. • Remuneration and Ratio of basic salary of women to men is 1:1. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Safety audits. • Health and safety management system. • Strong safety culture. • Health and safety committees. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Ethics and integrity 	<ul style="list-style-type: none"> • Public policy • Customer privacy/safety • Marketing/Labeling • Marketing communication • Security practices 	
<ul style="list-style-type: none"> • Partnering with The Citizen Foundation (TCF) 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
6)ICI Pakistan limited		
<ul style="list-style-type: none"> • Portion of the Company's annual after tax profits allocated to the ICI Pakistan Foundation. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	G1 G2 G3 G4
<ul style="list-style-type: none"> • Online and face-to-face teachings. • Customized training modules. • Executive coaching sessions • Learning projects. 	<ul style="list-style-type: none"> • Training/education 	G5 G8 G10 G12
<ul style="list-style-type: none"> • Percentage of governance body by gender Female 2, Male 6 (25%F, 75%M). 	<ul style="list-style-type: none"> • Employment 	G16 G17

<ul style="list-style-type: none"> • Ratio of workers by gender (Management – Female 49, Male 1154) (Trainees - Females 21, Male 26, 5.6% F 94.4% M). • In executive management team women comprised twenty five percent. 	<ul style="list-style-type: none"> • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Health monitoring plans. • Worker safety meetings and monthly joint management. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Established security Department 	<ul style="list-style-type: none"> • Public policy • Customer privacy/safety • Marketing/Labeling • Marketing communication • Security practices 	
<ul style="list-style-type: none"> • Partnered with Gallup for the ‘EMPOWER. • Partnered with Hamqadam Community Clinic. • Partnership with marie adelaide leprosy centre (MALC). • Partnership with layton rehmatullah benevolent Trust (LRBT). • Partnership with CARE Foundation. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
7)Crescent steel and allied product limited		
<ul style="list-style-type: none"> • 2% to 5% of profit before tax contributed to the community. • Improve health care accessibility for the community and support health awareness. . • Provide affordable quality education to the poor. • Support research studies on indigenous giving. • Providing free vaccination and increasing awareness about Hepatitis. • Facilitating special needs children and operating women’s shelters. • Tree plantation. • Computers donated. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	<p>G1 G2 G3 G4 G5 G8 G10 G16 G17</p>
<ul style="list-style-type: none"> • International trainee Program. 	<ul style="list-style-type: none"> • Training/education 	

<ul style="list-style-type: none"> • To increase the literacy rate of the employees of the Company introduced Jugnoo Sabaq Program, company provides books to those enrolled and bears the fees. • Provide professional development opportunities to fresh graduates. • Educational Trust. • Through its network of 910 school units provided quality education to under privileged children spread across 54 districts in 97 cities and towns of Pakistan. 		
<ul style="list-style-type: none"> • Focus on local and foreign suppliers. • Encourage diversity in the workforce. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Health foundation for providing free vaccination and increasing awareness about Hepatitis. 	<ul style="list-style-type: none"> • Labor/Management relations • Occupational health/safety • Child labor • Forced labor 	
<ul style="list-style-type: none"> • Partnered with The Citizens Foundation. • To improve the living standards in indigenous communities become partner with shakarganj foundation. • For working towards the eradication and alleviation of diseases from Pakistan become partner with the Health Foundation. • Becomes partner with Dar-ul-Sukun, to ensure that all members of society can enjoy an equal and fair standard of living, particularly those with special wants. • Become Partner with international association of students in economics and commercial sciences (AIESEC), which is a global youth network providing leadership development skills. • Become partner with indus hospital. • Become partner with AICA, which works towards the sustenance of our traditional arts, culture, and crafts. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	

<ul style="list-style-type: none"> • Become partner with pakistan centre for philanthropy, to promote and develop voluntary giving in Pakistan. • Becomes partner with WWF, which works for the preservation of ecosystems and natural habitats. • Partnered with HASWA. 		
8)Engro corporation limited		
<ul style="list-style-type: none"> • Women Empowerment through Livestock Development (WELD). • Vocational Development Programs. • Upgrading and rebuilding community infrastructure. • Installed water filtration/RO Plants. • Installed solar street light system. • Investments in Health Initiatives. • 16% of social investment budget spent on rehabilitation projects and relief. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	<p>G1 G2 G3 G4 G5 G8 G10 G16 G17</p>
<ul style="list-style-type: none"> • Capacity building and training of traders and farmers. • Refresher training program. • Training program for a Behavioral Interview Skills. • Teacher training. • In Pakistan's remote communities invested heavily in educational initiatives and providing quality education. • Vocational training program at Skill development Centre. • With the sole purpose of passing the entrance test of the college, established technical training college which give rise to private tuition centers across the surrounding communities. 	<ul style="list-style-type: none"> • Training/education 	
<ul style="list-style-type: none"> • Prevent discrimination and providing equal opportunities through hiring and selection processes. • Anti-harassment workshop. • Employee Retention14.29%. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	
<ul style="list-style-type: none"> • Adopting much tougher health and safety policies. • Healthcare enterprises which included primary care clinics in the shape of a mobile clinic. • Medical camps to extend health care services. 	<ul style="list-style-type: none"> • Labor/Management Relations • Occupational health/safety 	

<ul style="list-style-type: none"> • Health infrastructure Projects. • Provide complete health history including records of immunization and investigation through formal health cards. 	<ul style="list-style-type: none"> • Child labor • Forced labor 	
<ul style="list-style-type: none"> • To form dewan drilling become partner with an Oil & Gas company, which is the Pakistan's first independent drilling company. • Partnered with (sindh engro coal mining company) which is an association with the government of sindh. • Relationship with top international constructions partners, technology partners and financial partners. • Partnered with MEDA, provided USAID funds for a project women empowerment through livestock development [WELD]. • Partnered with the Sahara Welfare Society. • Partnered with the Blessing Foundation. • To set up medical camps made collaboration with Al-Shifa. • To set up a mechanical lab become a partner with German financial partner (DEG). • For the construction of a hostel and library Partnered with USAID's ambassador program to accommodate students who live further away. 	<ul style="list-style-type: none"> • Public/private partnership for goals 	
9)Fatima fertilizers company limited		
<ul style="list-style-type: none"> • At various reputable educational institutions, set up scholarship funds to adopt government schools and spent in infrastructure of these bodies by partnership with NGO's. • Administer free vaccination center. • Disaster Management and Relief. 	<ul style="list-style-type: none"> • Local communities operations • Rights of indigenous people 	G1 G2 G3 G4 G5 G8
<ul style="list-style-type: none"> • Distinct training and development department. • Trainings on management skills, technical & functional abilities. • Dealers' Trainings across all sales regions. • Fire-fighting Training. 	<ul style="list-style-type: none"> • Training/education 	G10 G12 G16 G17
<ul style="list-style-type: none"> • For men and women equal opportunity and diversity. 	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	

<ul style="list-style-type: none"> Free welfare dispensary and vaccination center for local community and employees. 	<ul style="list-style-type: none"> Labor/Management Relations Occupational health/safety Child labor Forced labor 	
<ul style="list-style-type: none"> Security protection centers. Security services outsourced to the contractors. 	<ul style="list-style-type: none"> Public policy Customer privacy/safety Marketing/Labeling Marketing communication Security practices 	
<ul style="list-style-type: none"> An international symposium on ‘Balanced Fertilizer Use’ was organized in collaboration with the international potash institute, Germany and soil sciences society of Pakistan. 	<ul style="list-style-type: none"> Public/private partnership for goals 	
Non-listed companies		
10)Sadaqat limited		
<ul style="list-style-type: none"> Internal audit department to report incidents of corruption. Setting up blood donation camp. Iftar dinner for poor. Scholarship grant. Paid internship. Donate computers to schools. Installed water filtration plant. Organizing and conducting skill enhancement training exercise. 	<ul style="list-style-type: none"> Local communities operations Rights of indigenous people 	G1 G2 G3 G4 G5 G8 G10 G12 G16 G17
<ul style="list-style-type: none"> Provide scholarship to communities and employees. Installing practical knowledge in associates through skill development programs. 	<ul style="list-style-type: none"> Training/education 	
<ul style="list-style-type: none"> Nondiscrimination policies. Empowering women through skill development exercises. 	<ul style="list-style-type: none"> Employment Non-discrimination Diversity /Equal opportunity Supplier Social Assessment 	
<ul style="list-style-type: none"> Protecting labour and human rights. Ensuring safe working environment. Decent work for employees. 	<ul style="list-style-type: none"> Labor/Management Relations Child labor 	

<ul style="list-style-type: none"> Hiring and training employees primarily drawn from nearby communities. 	<ul style="list-style-type: none"> Occupational health/safety Forced labor 	
<ul style="list-style-type: none"> Code of conduct implementation. Comprehensive governance structure. Trained security personal hiring. 	<ul style="list-style-type: none"> Public policy Customer privacy/safety Marketing/Labeling Marketing communication Security practices 	
<ul style="list-style-type: none"> Custom trade partnership against terrorism 	<ul style="list-style-type: none"> Public/private partnership for goals 	
11)English biscuit manufacturers private limited		
<ul style="list-style-type: none"> Investment in Food. Employees Safety. Provide healthcare to those who cannot afford it. Investment in sports and fitness. Adopting Local Schools. Providing education where there was none. Sponsored leadership development and motivation conferences. 	<ul style="list-style-type: none"> Local communities operations Rights of indigenous people 	G1 G2 G3 G4 G5 G8 G16 G17
<ul style="list-style-type: none"> Personal hygiene training program. Quality education through teacher Training. Investment in Children’s Education. 	<ul style="list-style-type: none"> Training/education 	
<ul style="list-style-type: none"> Focus for healthy bodies and healthy minds. Investing in Food Safety. 	<ul style="list-style-type: none"> Labor/Management Relations Occupational health/safety Child labor Forced labor 	
<ul style="list-style-type: none"> The center of excellence was established in 2006, to sponsor cutting edge food safety research and to partner with the academia, government, trade associations and other industry members. Aligned with the civil hospital poor patients’ aid society (PPAS) to support the largest hospital in Sindh. Partnered with the aga khan hospital (AKH), marie adelaide leprosy centre (MALC), sahara for life hospital (SLH), the Sindh Institute of Urology and 	<ul style="list-style-type: none"> Public/private partnership for goals 	

Transplantation, and shaukat khanum hospital (SKH).		
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Q2. What public and private-companies sustainable corporate social responsibility engagements will enable Pakistan to attain the SDGs by 2030?

The following themes have been extracted from the findings regarding the SDGs and the companies' CSR focus: Local communities operations; rights of indigenous people; training/education; employment; diversity /Equal opportunity; nondiscrimination; supplier social assessment; forced labor; labor/Management relations; occupational health/safety; child labor; customer safety; marketing/Labeling ; marketing communication; public policy; security practices; public/private partnership for goals; end poverty; end hunger ; quality education ; gender equality; reduce inequality within and among countries ; justice ; decent work; Good health and well being ; responsible production; strong societies; peace; and goals partnership.

(Table 5) shows each company potential to pay towards the achievement of the targets of SDGs. As shown in (Table 5), some CSR engagements achieve SDGs directly while others to understand partial definite SDGs, hence an 'indirect' support. Moreover, this outcome appears to agree with the (CSR theory) of Freeman's that highlights that beyond shareholders there are several stakeholders that are interested in organizations decisions and actions, the theory highlights the need for managers to be accountable to stakeholders.

Table 5: Potential and relevant CSR engagements to attain MDGs

	Potential CSR relevant engagement for contribution to SDGs	Potential direct contribution to SDGs (or targets) to be attain	% score	Rank
•	<ul style="list-style-type: none"> Local communities operations Rights of indigenous people 	G1, G2 <ul style="list-style-type: none"> End poverty End hunger 	100%	1
•	<ul style="list-style-type: none"> Training/education 	G4 <ul style="list-style-type: none"> Quality education 	100%	1
•	<ul style="list-style-type: none"> Labor/Management Relations Occupational health/safety Child labor Forced labor 	G8, G3 <ul style="list-style-type: none"> Decent work Good health and well being 	100%	1
•	<ul style="list-style-type: none"> Public/private partnership for goals 	G17 <ul style="list-style-type: none"> Goals partnership 	100%	1

•	<ul style="list-style-type: none"> • Employment • Diversity /Equal opportunity • Non-discrimination • Supplier Social Assessment 	<p>G5, G10</p> <ul style="list-style-type: none"> • Achieve gender equality • Reduce inequality within and among countries • Justice 	90.90%	2
•	<ul style="list-style-type: none"> • Customer safety • Marketing/Labeling • Marketing communication • Security practices • Public policy 	<p>G12, G16</p> <ul style="list-style-type: none"> • Responsible production • Strong societies • Peace 	72.72%	3

Source: Compiled from findings

Note: % scores = $\frac{\text{acquired score}}{\text{Total score}} \times 100$

Q3. What role can profit-oriented entities play to enhance the government’s efforts to attain the SDGs by 2030?

The contribution of profit-driven entities to the government's efforts to achieve the Sustainable Development Goals (SDGs) is depicted in Tables 4 and 5. Several companies in Pakistan form alliances to achieve these objectives. The existing public-private partnership model can be expanded to encourage collaboration among businesses, government entities, and civil society organizations in addressing corporate social responsibility priorities, thereby augmenting the state's societal capacity

Q4. Which obstacles prevent the public and private sector businesses from fully developing CSR activities to support Pakistan to attain its SDGs?

(Table 5) showed that goal 12 and 16 (responsible production, strong societies and peace) have low scores, which shows partially less contribution towards attainment of the SDGs with respect to other SDGs.

That is, companies investments in such enterprises are misappropriated, and so inoperative their properties. Therefore, the findings further justify "responsible production, strong societies and peace" for all sectors in Pakistan as a major challenge, which would follow the attainment of a required progress rate and the achievement of social and human growth.

Conclusions and recommendations

According to the present SDGs performance indicators, Pakistan will attain the SDGs by 2030. This current attainment of SDGs by public and private corporations in the form of CSR activities, provides expectation that Pakistan will attain the SDGs by 2030. Most CSR activities are Local communities operations; rights of indigenous people; training/education; employment; diversity /Equal opportunity; nondiscrimination; supplier social assessment; forced labor; labor/Management

relations; occupational health/safety; child labor; customer safety; marketing/Labeling ; marketing communication; public policy; security practices and public/private partnership for goals that contribute indirectly and directly to end poverty; end hunger ; quality education ; gender equality; reduce inequality among and within countries ; justice ; decent work; Good health and well being ; responsible production; strong societies; peace; and goals partnership. However goal 12 and 16 (responsible production, strong societies and peace) need a little bit attention.

Recommendations

- (1) In Pakistan only a few number of companies have sustainability disclosure practice, it should be mandatory for all the public and private companies to disclose their sustainable corporate social responsibility practices either fully or partially.
- (2) Public and private sector partnership for goals should be encouraged between stakeholders and businesses, such as companies, NGOs and governments in promoting CSR and sustainable development.

Areas for further research

Further empirical research should be undertaken of how the above suggested 'new' CSR framework may work, so that companies become comprehensive, prominent not only to attain stake holders and shareholders' interests, but also country and community improvement through end poverty, end hunger, provide quality education, gender equality; reduce inequality within and among countries, provide justice, do decent work, make the strong societies, establish peace and by doing goals partnership.

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Appendix: sustainable development goals

Goal1	End poverty in all its forms everywhere.
Goal2	The food and agriculture sector offers key solutions for development, and is central for hunger and poverty eradication.
Goal3	Ensuring healthy lives and promoting the well-being for all at all ages is essential to sustainable development.
Goal4	Obtaining a quality education is the foundation to improving people’s lives and sustainable development.
Goal5	Gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world.
Goal6	Clean, accessible water for all is an essential part of the world we want to live in.

Goal7	Energy is central to nearly every major challenge and opportunity.
Goal8	Sustainable economic growth will require societies to create the conditions that allow people to have quality jobs.
Goal9	Investments in infrastructure are crucial to achieving sustainable development.
Goal10	Reduce inequalities, policies should be universal in principle, paying attention to the needs of disadvantaged and marginalized populations.
Goal11	There needs to be a future in which cities provide opportunities for all, with access to basic services, energy, housing, transportation and more.
Goal12	Sustainable consumption and production is about promoting resource and energy efficiency, sustainable infrastructure, and providing access to basic services, green and decent jobs and a better quality of life for all.
Goal13	Climate change is a global challenge that affects everyone, everywhere.
Goal14	Careful management of this essential global resource (life below water) is a key feature of a sustainable future.
Goal15	Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss.
Goal16	Access to justice for all, and building effective, accountable institutions at all levels.
Goal17	Revitalize the global partnership for sustainable development.