

CSR Practices in the Backdrop of SDG-13: Trends and Responses of the Corporate Sector to the Flood Relief Activities in Pakistan

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Abstract

Pakistan is geographically located in the Himalayas and the Hindukush region which creates a greenhouse gas ceiling effect, making Pakistan more vulnerable to natural disasters. CSR reports of top-grossing businesses are analyzed and framed within CSR theories to identify which CSR practices are adopted by the corporate sector. Findings highlight the often-overlooked issue of climate emergencies and societal breakdowns that must be addressed with a long-term, consolidated, and holistic approach. The study suggests an integrated and more inclusive approach that incorporates ESG and SDG-13 in CSR practices against the backdrop of Pakistan's GHG ceiling effect and topographical features.

Keywords: *Corporate Social Responsibility (CSR); SDG-13; Triple Bottom Line Theory; Environmental Social Governance (ESG); Flood Relief Activities; Stakeholder Theory*

Introduction

Corporate Social Responsibility (CSR) is self-regulatory behavior demonstrating a company's commitment to promoting social and environmental well-being. In public relations, CSR is categorized into

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environmental, philanthropic, ethical, and economic areas. With rising awareness of climate change, CSR has become crucial, often seen as a precursor to Environmental Social Governance (ESG). Companies adopt sustainable practices voluntarily to positively impact society, integrating CSR into ESG metrics to address climate issues.

The recent record-breaking floods in Pakistan (2022) have created havoc, submerging one-third of its land. According to the World Weather Attribution Report 2022, the rains from mid-June till August in Sindh and Baluchistan were three times heavier, resulting in the most severe flooding since 1961. More than 33 million people were affected, and 1.7 million homes were destroyed. The government declared a national emergency on 25th August 2022 due to an unprecedented flood wreaking havoc. The Report states, “Damages likely exceed preliminary estimates of around US\$30 billion with further economic disruption certain in the months to come (Business Standard, <https://doi.org/10.58932/MULEA0033>, 2022), as around 6700 kilometers of road, 269 bridges, and 1460 health facilities were destroyed (OCHA, 2022), 18590 schools damaged (Save the Children, 2022), approximately 750 thousand livestock were killed (NDMA, 2022) and around 18,000 square kilometers of cropland were ruined, including roughly 45% of the cotton crop – one of the nation’s key exports. The loss of food crops totaling around US\$2.3 bn also compounds the ongoing food shortages due to the war in Ukraine and summer heatwaves in the region” (September 14, 2022, pp 3-4). Pakistan is situated within gigantic mountain ranges such as the Himalayas and the Hindu Kush resulting in the greenhouse gas (GHG) ceiling effect and increased susceptibility to climate variations. These geographical obstacles confine pollutants and GHGs in the region, intensifying the impacts of warming and climatic irregularities. The outcome

is increased occurrences of intense heatwaves, glacial melting, and erratic monsoons, thereby escalating the likelihood of floods, droughts, and water shortages. Pakistan has a miserable history of floods. Annual flood report by the Federal Flood Commission, Ministry of Water and Power Pakistan reports colossal flood losses from 1947-2009, causing damage to crops, infrastructures, urban and rural properties, and sometimes the elimination of entire villages. The following table shared by Flood Management in Pakistan (Annual Flood Report 2009, p.2) represents the damages incurred by floods up till 2009.

Table 1: Historical Flood Damages in Pakistan

Year	Value of Property Damaged (Rs in Million)		Lives Lost	Villages Affected
	Unadjusted	Adjusted		
1950	199.80	11,282.00	2,190	10,000
1956	155.50	7,356.00	160	11,609
1957	152.50	6,958.00	83	4,498
1973	5137.00	118,684.00	474	9,719
1976	5,880.00	80,504.00	425	18,390
1978	4,478.00	51,489.00	393	9,199
1988	6,879.00	25,630.00	508	1,000
1992	34,751.00	69,580.00	1,008	13,208
1995	6,125.00	8,698.00	591	6,852
2001	450.00	450.00	219	50
2003	5,175.00	5,175.00	484	4,376
2004	15.00	15.00	85	47
2005	Not Reported		59	1,931

2006	Not Reported		541	2,477
2007	7,208.229		586	6498
2008	Not Reported		157	800
2009	Not Reported		99	89
Total	76,606.029	385,821.00	8,062	100,743

Source: Annual Flood Report 2009, p.2

Only in this century, there is a series of floods happening almost every year in Pakistan. Some of the floods partially hit Pakistan while many floods smashed the vast areas. According to the Pakistan floods OCHA situation report No. 1 (July 25, 2001, p.1), Islamabad, the capital of Pakistan, was struck by an “unprecedented amount of monsoon rains, triggering severe flash floods and landslides, lashed northern parts of Pakistan” in 2001. Floods of 2009 badly affected NWFP as reports from one district, Swabi, claimed that 70,000 to 80,000 people were affected by the floods (Pakistan Floods in NWFP Situation Report, 17 August 2009, para 3). A massive scale flood in 2010 directly affected 14.1 million people (Pakistan flood impact assessment Sep 2010, p.1), followed by a series of floods every year up till 2014, then in 2016. From 2019 to 2022, Pakistan was stricken by floods every year (reports available at NDMA website). However, Pakistan is a resilient nation. To deal with the dilapidated conditions after severe floods, public and private sectors of almost all domains came forward, showed resilience to help the victims. Disaster resilience refers to the ability of a system, community, or society to resist, absorb, adapt to, and recover from the impact of a hazard in a timely and efficient manner (UNISDR, 2017).

To achieve a climate-neutral world and to limit global warming to well below 2°C, the corporate sector needs to take urgent action to combat climate

change. By incorporating SDG-13 (sustainable development goal for climate action) to CSR approaches, the corporate sector can potentially contribute to the ESG scenario.

Background of the Practices of Corporate Social Responsibility

Simon Marks, the former chairman of the UK's big store Marks and Spencer in the 1930s introduced a policy for its employees. As per policy, all the top management had to walk around the shop floors to supervise how customers and workers were being treated directly. One day, when Simon Marks was on the visit, he observed that one of his shop assistants got faint. He was much concerned about this incident and investigated the reason. He came to know that the employee's husband was jobless and she was not eating to save money so that her family can. In the very next week, Simon introduced nutritious meals for all staff members at nominal prices. This is a good example of corporate social responsibility as the analyses reveal that Simon Marks's approach of taking care of the company's employees by providing nutritious meals indirectly contributed to the higher profits of the company. Employees' care contributed to the profit in two ways, directly effecting the work efficiency level of the employees; and earning the reputation of care and concern thus, significantly contributing to an increase in sales.

However, this approach has also been criticized economist Milton Friedman often criticized corporate social responsibility by saying that it shifts the company's focus of the profit-making objective and profit motives become secondary. He maintains, "*There is one and only one social responsibility of business — to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game*" (Milton Friedman, Economist, 1970).

It is also observed that while applying corporate social responsibility, profit becomes a byproduct of improved standards of living. The best example of this approach is found in Merck & Co. George W. Merck, the president of Merck & Co. (1950) says, *“We try never to forget that medicine is for the people. It is not for the profits. The profits follow, and if we have remembered that, they have never failed to appear.”* This approach is still believed and practiced in corporate business models. According to George Judson (2016), the Editor of Marketplace’s Sustainability Desk, *“The idea that the product of a corporation is profits, is gospel. It’s taught in business school. But it’s not true.”*

The classical view of business assumes that transnational corporations and multi-national corporations are much more obsessed with their profit as compared to the care of the employees, community, stakeholders, environment, social values, etc. Thus, the social responsibility of business appears as profit maximization. However, the modern view of business does not separate profit maximization motives from the care of the community but rather suggests focusing on ethical responsibility as a means of profit maximization. The statistics of business corroborate this fact. However, this approach has been criticized by Friedman who maintains, *“There is one and only one social responsibility of business — to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game”* (Friedman, 2007).

However, the theories of CSR have a different contention and evolve by considering other motives as well. For example, the institutional theory of public relations recognizes any business or organization as an institution of society that is situated among other institutions. The Institutional theory was

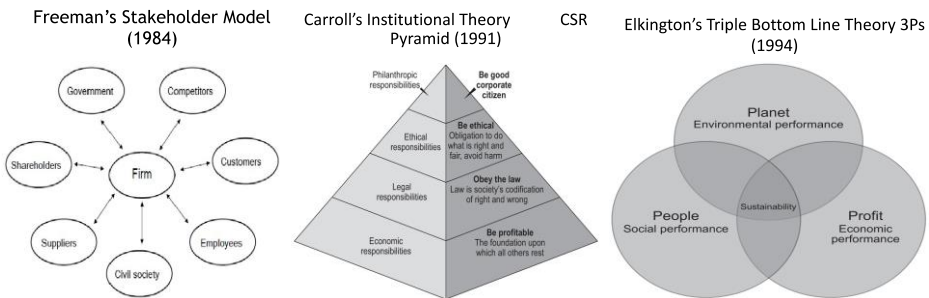
proposed by John Meyer and Brian Rowan in the 1970s suggesting how state, societal, national, and global environments are linked with and related to organizations in terms of shaping and being shaped by them, molding and being molded by them, adjusting and being adjusted by them (Paul & Parra, 2021). The Institutional Theory was further developed by Archie Carroll in 1979, suggesting how and why organizations should take social responsibility. He proposed a pyramid of corporate social responsibility that includes four layers of responsibilities starting from economic, then legal, ethical, and philanthropic. The theory examines interinstitutional relationships that exist because of organizations' interaction with their external environment and the societal institutions that shape their practices. It underscores the significance of public relations in handling relationships, upholding credibility, and conforming to societal expectations within the larger institutional environment. In this context, media is viewed as an entity that can enable a company to enhance its connections with other institutions. Carroll's research on the institutional theory of public relations offers valuable insights into this framework (Carroll, 1997).

Another significant theory in the field of Public Relations is the Stakeholder Theory, initially proposed by Edward Freeman in 1984. This theory posits that a company should generate value not only for its shareholders but for all its stakeholders. The Stakeholder Theory of organizational management and business ethics delves into the ethical considerations and values associated with running an organization. In terms of public relations, the Stakeholder Theory emphasizes the identification and comprehension of the diverse stakeholders with whom an organization interacts. It places a strong emphasis on establishing and maintaining positive relationships with

stakeholders who possess a vested interest in or influence over the organization's operations. The research conducted by Grunig and Hunt on stakeholder theory has played a pivotal role in shaping this perspective (Grunig & Hunt, 1984).

The Triple Bottom Line (TBL) theory proposed by John Elkington in 1994, posits that instead of one bottom line, there should be three: profit, people, and the planet. The theory expands the traditional focus of public relations beyond financial performance to include social and environmental considerations. It advocates for organizations to measure their success based on three dimensions: economic, social, and environmental. Elkington's concept of the triple bottom line has been widely referenced in discussions related to sustainability and corporate social responsibility (Elkington, 1997).

Most popular/practiced models of CSR



Organization's perception of its stakeholders defines its practices, strategies, and models

Fig 1 Popular Models of Corporate Social Responsibility

Over the last 60 years, the relationship between strategic management and corporate social responsibility has been evolving from opposition towards

convergence. According to Freeman and McVea (2001), for decades, researchers representing the two fields, strategic management, and corporate social responsibility, have either shown indifference toward the achievements and gains of the other group or discarded them outright. Strategic management scholars perceive CSR as a luxury add-on that only most successful companies can afford. While mapping the territory of CSR, Garriga and Mele (2004) have classified CSR-related theories and approaches in four categories: 1) instrumental, 2) political, 3) integrative, and 4) ethical. Instrumental theories and approaches view social activities as a means to economic gains while political theories and approaches perceive social activities as a means to gain power in the society and enhance political influence. Integrative theories and approaches suggest satisfying social demands, while ethical theories and approaches ascribe social responsibilities to the corporate sector. The findings suggest the need to develop a new theory and approach that combines all four dimensions (Garriga & Mele, 2004, pp 52-53).

CSR in the Postmodern Era

The postmodern era is marked by the end of the grand narrative. In the postmodern era, the narrative is replaced by flow, which means competing narratives, the connection is replaced by disconnection, and the sequence is replaced by randomness. In this society of competing narratives, it is easier for a persuasive communication professional to manufacture, spread, and respond to stories at a larger scale for a greater audience with remarkable speed through multiple platforms. However, the challenge is to create a unified narrative with the help of multiple competing narratives for a focused integrated marketing communication strategy against the backdrop of corporate social responsibility (Milfeld et al., 2024).

In the postmodern age, business strategy is no longer a mere imitation, simulation, or representation of a product, service, or organization. According to Jean Baudrillard (2020, p. 231), “It is no longer a question of imitation, nor reduplication, nor even of parody. It is rather a question of substituting signs of the real for the real itself.” Products gain new meanings outside of their usage area and become simulations. The contemporary brand strategy is postmodern in nature. The symbols of emotions, needs, moods, warmth, interest, success, or advantage are attributed to products. The modern brand was both an imitation and representation of the real, the postmodern brand is exactly the opposite in the sense that it influences, informs, and dictates the organization’s approach to products, services, and customers. As Farkas and Schou (2020, p. 57) highlight this aspect by suggesting that trust can ‘interfere with or combat truth: When users receive content from people they trust, they forget to assess its inherent accuracy.’ A simple tweet can now mobilize the masses and bring about results that would have been inconceivable a few years ago. According to Baudrillard (2020), simulation is not an imitation or a parody; it is a new form of reality in which symbols are displayed instead of the original. Emotional appeals that activate personal beliefs are more efficient at winning over public opinion than objective facts.

CSR in Pakistan

In 1999, the Securities and Exchange Commission of Pakistan (SECP) was established to oversee and regulate CSR activities in the country. In 2009, the SECP introduced the CSR General Order, setting guidelines for CSR initiatives. These guidelines were further refined in 2012 with the CSR Voluntary Guidelines. In 2013, the Supreme Court of Pakistan mandated that companies issue annual CSR reports. To support and incentivize effective CSR

practices, several non-profit organizations collaborate with the government, organizing events and issuing reports and certificates. These organizations include the National Forum for Environment and Health (NFEH), Pakistan Centre for Philanthropy (PCP), Corporate Social Responsibility Summit and Awards (CSR Summit), Employers' Federation of Pakistan (EFP), and Pakistan Business Council (PBC), which also play a role in granting tax exemptions and credits to the Federal Board of Revenue (FBR). According to the reports, donations for climate concerns increased by almost 14% from 2019 to 2020, and individual philanthropists are the largest source constituting 67–80% followed by foundations which constitute 20–33% (Climate Works Global Intelligence, 2021).

Corporate Philanthropic Reports (CPR) 2021 and 2022 state that the amount spent on philanthropic activities is thirty billion rupees, which is very heartening. Reasons for giving mainly include humanitarian and religion-based motives, tax benefits, enriched public relations, and perception management.

Objectives and Research Questions

The study aims to help persuasive communication practitioners, and corporate/organizations' relationship management officers, communication strategy managers to come up with more effective and pertinent strategies, policies, practices, and approaches to deal with the concerns of environmental social governance and to counter/resist natural disaster or crisis/emergency conditions.

This study examines and evaluates

- The role and response of the corporate sector to the flood events and climate change.

- The focus/patterns of CSR practices of the corporate sector in Pakistan after facing floods continuously in the last two decades
- To what extent the SDG-13 is being addressed by the corporate sector in Pakistan

One of the study's objectives is to compare and contrast theories and models of CSR from the public relations perspective to develop a better approach to ESG.

Research Questions:

- In what ways the corporate sector has been responding to recent floods?
- What are the key areas that the corporate sector in Pakistan has focused on in its CSR initiatives after flood events like disaster relief, community rebuilding, and environmental sustainability?
- How effectively is the corporate sector in Pakistan integrating and addressing SDG-13 within their sustainability and business practices, and what specific initiatives or strategies are being implemented to mitigate climate-related challenges?

Method

The method adopted for this study is content analysis of the CSR reports submitted and/or shared by the corporate sector and available on their website. The population consists of the reports of both private and public-owned business companies. Sampling is furnished at two stages; the first stage is based on three categories representing big multinational corporations, national corporations, and big business groups operating in Pakistan. The top ten business organizations are selected from each category, making a total of

30 top-grossing business organizations selected for their net income/revenue/assets in 2021. At the second stage of sampling, 15 business organizations are selected from the top 30 business organizations who (i) issued/shared their CSR reports and uploaded them on their website/Internet; (ii) and their organizations received any CSR awards/certificates by the Pakistan Centre for Philanthropy (PCP). The following three tables represent the first stage of sampling based on the top ten multinational corporations, national corporations, and big business groups operating in Pakistan. Table 4 explains the details of the final sample of the study. The websites and social media pages of the corporate sector are analyzed for their role and response to the flood relief activities and the data is presented under six distinct themes: donations and fundraising, partnerships and collaborations, employees' response, public awareness and education, transparency and accountability, and leadership role. To evaluate the CSR reports of the companies, the five indicators of SDG-13 mentioned in the Asia and the Pacific SDG Progress Report (2022) starting from 13.1 to 13.5 are operationalized. Details of the indicators and operationalization are mentioned in Table 5. The data of the top multinational corporations presented in table 1 is accessed from the Citybook (2022), which is as follows: Microsoft; Nestle; Procter & Gamble; Unilever; Pizza Hut; Coca-Cola; Toyota; KFC; Standard Chartered; and Mobilink. Although, Pakistan is not the origin of many multinational companies. Instead, they are multinational companies that operate around the world and also have their business in Pakistan. The following table shows their details for the founding year, countries where they are operational, and their revenue in 2020. Details are accessed from different websites including <https://www.stackoftuts.com/internet-marketing/top-multinational-companies-in-pakistan/>

Table 2: Top Ten Multi-National Companies in Pakistan

S.#	MNC	Established	Operational in Countries	Revenue in 2020
1.	Microsoft	1975	190	\$143 billion
2.	Nestle	1866	180	\$84.3 billion
3.	Procter & Gamble	1837	180	\$71.0 billion
4.	Unilever	1929	150	\$61.3 billion
5.	Pizza Hut	1958	100	\$49.2 billion
6.	Coca Cola	1892	200	\$33 billion
7.	Toyota	1937	170	\$261.8 billion
8.	KFC	1952	123	\$26.2 billion
9.	Standard Chartered	1969	60	\$14.8 billion
10	Mobilink	1994	1	\$1.11 billion

According to the net income of big businesses in Pakistan in 2021, the following national companies topped in money-making. The following details are accessed from different sources available on the internet.

Table 3: Pakistan's Top Ten National Big Business of 2021 (as per net income)

S #	Name	Headquarte rs	Assets (2021)	Industry	Net Income \$(2021)
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1.	Habib Bank Ltd	Karachi	26.3 billion	Banking	217 million
2.	Allied Bank Ltd	Lahore	12.3 billion	Banking	106 million
3.	MCB Bank	Lahore	11.6 billion	Banking	189 million
4.	Askari Bank	Rawalpindi	07.7 billion	Banking	126 million
5.	Nishat Mills	Faisalabad	06 billion	Textiles	520 million
6.	Engro Corporation	Karachi	04.8 billion	Fertilizer	367 million
7.	Pakistan State Oil	Karachi	02 billion	Petroleum	179 million
8.	Bank of Punjab	Lahore	0.736 billion	Banking	76 million
9.	Oil & Gas Development Co.	Karachi	05.6 billion (2022)	Petroleum	657 million
10.	Forward Sports	Sialkot	Not Available	Sport goods	51 million

Table 4: Sampled business organizations representing multinational, national corporations, and local business

S#	Big Business in Pakistan	Revenue 2021 (USD)	CSR Award 2021	CSR Award 2022	CSR Report
1.	Pakistan State Oil (PSO)	7200 million	Best CSR report	Best CSR report	2022
2.	Shell Pakistan Ltd.	1960 million	4 CSR awards	Nil	2022
3.	National Bank of Pakistan (NBP)	1600 million	Gold medal	Nil	2018
4.	Engro Corporation Ltd.	1470 million	CPA	National Energy Globe	2022
5.	OGDCL	1100 million	3 CSR awards	CoR award	2022
6.	Fauji Fertilizer Co. Ltd.	1000 million	Best CSR report	Best CSR report	2022
7.	Pakistan Petroleum Ltd (PPL)	900 million	Best CSR report	NA	2022
8.	Nestle Pakistan Limited	863 million	Best CSR report; CPA; CHP	CPA	2022
9.	Pakistan Tobacco Co. Ltd.	826 million	2 CSR awards	4 CSR awards	Without year

10	Unilever Pakistan Ltd	731 million	CPA-PCP	CPA	2022
11	PTCL	730 million	Best CSR Digi Award	NA	Without year
12	PepsiCo Pakistan	400 million	Best CSR Digi Award	Award for sustainability	2022
13	Coca-Cola Beverages Pk Ltd.	343 million	Best CSR beverage	sustainability	2022
14	Procter & Gamble Pakistan	235 million	Environment sustainability	Women empowerment	2022
15	GlaxoSmithKlin e Pk Ltd.	183 million	Carbon trophy for sustainability	Best CSR report	2022

The five public sector companies mentioned in the above table are; Pakistan State Oil (PSO), National Bank of Pakistan (NBP), Oil and Gas Development Company Limited (OGDCL), Pakistan Petroleum Limited (PPL), and Pakistan Telecommunication Company Limited (PTCL). Multinational corporations are; Shell Pakistan Limited, Nestle Pakistan Limited, Unilever Pakistan Limited, PepsiCo Pakistan, Coca-Cola Beverages Pk Limited, Procter & Gamble Pakistan, and GlaxoSmithKline Pk Limited. The national business organizations include Engro Corporation Limited, Fauji Fertilizer Co. Limited, and Pakistan Tobacco Co. Limited. Websites and social

media pages of the above multi-national and national corporations, and public sector companies are analyzed for their response to floods. Following are the six categories emerged from their response to the disaster and flood relief activities.

1. Donations and Fundraising

Many corporate entities in Pakistan used their websites and social media platforms to announce donations to flood relief funds. They also initiated fundraising campaigns, encouraging their followers to contribute to relief efforts. Engro Corporation and its subsidiaries have been consistently extending support during floods by donating funds, and relief materials, and aiding in infrastructure projects for affected regions. Telecom company Jazz, now known as Mobilink, has actively engaged in social responsibility initiatives like flood relief through fundraising campaigns and collecting customer donations. Fauji Fertilizer Company (FFC) has a history of flood relief involvement with financial aid, essential supplies, and infrastructure assistance. Lucky Cement has been recognized for its contributions by offering funds for rehabilitation and assistance to impacted communities. The Attock Group, including entities like Attock Petroleum and Attock Refinery, participated in philanthropic endeavors encompassing flood relief. United Bank Limited (UBL) and other banks organized fundraising campaigns, garnering donations from clients and staff to aid flood-affected communities. Nestle Pakistan and multinational corporations joined flood relief efforts by providing financial aid, essential supplies, and food donations. Coca-Cola Beverages Pakistan supported disaster relief and community welfare, including flood relief, by offering monetary contributions and clean drinking water. DG Khan Cement and other cement companies lent their assistance to flood relief

endeavors, contributing funds and supporting reconstruction initiatives. Energy companies like Shell Pakistan played a part by channeling funds and resources towards flood relief initiatives. The above details of the corporate sector suggest that donations and fundraising were mainly made for flood relief and community rebuilding activities.

2. Partnerships and Collaborations

Many business organizations in the corporate sector collaborated with NGOs, government agencies, and other organizations to maximize the impact of their relief efforts. They also used their website and social media to highlight their partnerships and showcase their collective efforts. These companies include *Engro Corporation* partnering with *The Citizens Foundation* (TCF), Telenor Pakistan collaborating with *Saylani Welfare International Trust*, Jazz Pakistan teaming up with *Pakistan Red Crescent Society*, HBL (Habib Bank Limited) joining forces with *Akhuwat Foundation*, Nestle Pakistan aligning with relief organizations, and Coca-Cola Pakistan working with *Shaukat Khanum Memorial Cancer Hospital & Research Centre*, joined efforts for flood relief activities in line with their corporate social responsibility commitments. These partnerships encompassed activities like education and awareness campaigns, medical aid, and provision of food and clean water, aiming at flood relief and community rebuilding activities. Environmental sustainability has been sidelined

3. Employees' Response

Some companies motivated their employee for flood relief activities and donations to flood relief organizations, and they shared this commitment on social media to encourage wider participation. United Bank Limited (UBL)

and other financial institutions frequently organized employee donation campaigns during crises, such as floods, to generate funds for relief endeavors. Engro Corporation, along with its subsidiaries, has been actively engaged its workforce in fundraising initiatives, enabling contributions towards flood relief. Telecom company Jazz (now known as Mobilink), motivated its employees to partake in flood relief initiatives, granting them the chance to make donations. Fauji Fertilizer Company (FFC) encouraged its employees to financially support flood relief, often matching their contributions for amplified impact. Corporations like Nestle Pakistan, Attock Group, Coca-Cola Beverages Pakistan, and DG Khan Cement prompted their employees to contribute to flood relief efforts, highlighting their commitment to corporate social responsibility on the website. Entities under the Attock Group umbrella, including Attock Petroleum and Attock Refinery, facilitated employee donations for flood relief activities. Companies such as Coca-Cola and similar entities engaged their employees in flood relief by allowing them to contribute. DG Khan Cement and other organizations motivated their employees to donate to flood relief, showcasing a collective dedication to the cause. Many companies allocated paid leave, encouraged more participation, and initiated fundraising campaigns to pool donations for relief efforts. Community engagement events united employees and families in relief undertakings, promoting camaraderie, while skill-based volunteering targeted specific needs like medical aid, engineering, or IT support. These activities were also shared on different social media platforms. Some corporations featured stories of their employees involved in flood relief activities, highlighting their dedication to helping their communities. These stories humanize the company's efforts and demonstrate their commitment to social causes. Employees were mainly

concerned with flood relief works and community rebuilding activities and attention to environmental sustainability has been minimal.

4. Transparency and Accountability

The corporate sector used social media and websites to show transparency in its flood relief activities. The companies shared updates on how the donated funds are being used, the progress of relief projects, and stories of impacted communities. Engro Corporation utilized social media to deliver real-time updates on its flood relief endeavors, disseminating photographs, videos, and narratives from affected regions to transparently exhibit the impact of their initiatives and raise public trust. Mobilink (now Jazz) harnessed social media to disseminate comprehensive progress reports, financial breakdowns, and testimonials from beneficiaries, thereby illustrating the allocation and influence of the donations received. United Bank Limited (UBL) employed its social media presence to consistently share insights into the utilization of employee contributions and funds collected through campaigns for flood relief, guaranteeing transparency in their relief activities. Nestle Pakistan has been consistently sharing updates on its social media platforms regarding the dissemination of essential supplies and food, underscoring the openness of its relief initiatives. Coca-Cola Beverages Pakistan used social media to broadcast videos depicting their relief distribution endeavors, interactions with beneficiaries, and expressions of appreciation, enhancing the transparency of their relief operations. Entities under the Attock Group umbrella, including Attock Petroleum and Attock Refinery, employed social media platforms to share images and videos documenting their relief initiatives, ensuring accountability and spotlighting their contributions. Lucky Cement turned to social media to provide regular updates on the advancement of rebuilding

projects in flood-affected regions, showcasing transparency in their contributions to recovery. DG Khan Cement also harnessed social media to share information, spotlighting the accountability of their contributions. Overall, the corporate sector ensured transparency and accountability regarding the deployment of funds for flood relief and community rebuilding activities. The focus on environmental sustainability has been lacking.

5. Public Awareness and Education:

Utilizing their broad outreach, companies raised awareness about floods and volunteering via marketing channels. Several business companies in Pakistan, including Engro Corporation, Telenor Pakistan, Jazz (formerly Mobilink), Habib Bank Limited (HBL), Nestle Pakistan, and Coca-Cola Pakistan, were educating the masses and raising awareness about the flood situation, providing safety tips, and sharing information on how to support relief efforts by using their social media pages, sharing relevant hashtags and links, and collaborating with the public and private sector. These companies were engaged in various CSR efforts, collaborating with NGOs and government agencies to run campaigns that educated the public about flood risks, safety measures, and ways to contribute to relief efforts, and their participation reflects their commitment to community development and disaster relief. Companies provided training to volunteers for specific tasks and offered practical assistance like transportation, meals, and lodging. These companies also used their platforms to share informative resources, such as emergency contact numbers, safety protocols, and information about nearby relief centers for flood relief activities. However, content on environmental sustainability has been underemphasized.

6. Leadership Role

Big corporations serve as leaders and inspire small business organizations by encouraging their employees to volunteer for flood relief activities and share their experiences on social media platforms. This can help inspire others to get involved and demonstrate the company's commitment to social responsibility. Big corporations in Pakistan like Engro, Telenor, Ufone, Jazz, and many banks engaged their workforce in flood relief endeavors by motivating employees to volunteer through internal communications, emails, and notices that elucidated the volunteer process. Collaborative efforts with NGOs and disaster response organizations also streamlined volunteering, leveraging online platforms to facilitate registration and share relief information, safety protocols, and logistics. Environmental sustainability has taken a backseat.

The websites and social media pages of the corporate sector are evaluated for the coverage of content related to floods. The six themes that emerged from the content mainly focused on disaster relief and community rebuilding. Content highlighting environmental sustainability was almost missing. Keeping in view the scenario of natural catastrophes and ecological social challenges, the selected corporate sector is also examined for its CSR practices and future goals/targets regarding SDG-13. The reports of the sampled corporate sector are analyzed for SDG-13 concerns and steps taken for environmental and social governance.

The following indicators to evaluate SDG-13 practices are adapted from Asia and the Pacific SDG Progress Report (2022) and further operationalized in the following table No. 5.

Table 5: SDG-13 indicators and operationalization

S#	SDG-13 Indicators	Operationalization
13.1	Resilience and adaptive capacity	Implementing disaster preparedness plans, supporting climate change research and adaptation initiatives, investing in better housing and infrastructure in areas hard-hit by flooding; tree plantation
13.2	Climate change policies	Current practices, strategies, and sustainability measures taken to deal with climate change
13.3	Climate change awareness;	Education and awareness raising on climate change
13.4	UNFCCC* commitment	Commitment to stabilize GHG concentrations
13.5	Climate change planning and management	Future targets of renewable, efficient energy, carbon reduction, GHG reduction, waste recycle

Annual corporate social responsibility reports have been evaluated for SDG-13 practices and future targets to address environmental social governance. The responses vary owing to the industry’s concern for SDG-13, its revenue, assets, nature of business, size, and resources. The following table highlights the findings for both public and private sector business organizations.

Table 6: Quantitative findings of the SDG-13 practices and future targets

S #	Public Sector	Revenue (\$) 2021	Outstanding CSR 2022	SDG-13 Practices	SDG-13 Future Targets
1.	PSO	7200 million	CSR Report 1 st	3	2
2.	NBP	1600 million	Report not updated since 2018	3	1
3.	OGDCL	1100 million	TPN* CSR award	4	1
4.	PPL	900 million	Since 2004 Philanthropy award	2	3
5.	PTCL	730 million	Year not mentioned	3	1
6.	Shell Pakistan Ltd.	1960 million	Best Social Media Campaign (FB) award	2	2
7.	Engro Corporation Ltd.	1470 million	'National Energy Globe Award 2022' for 'Thar Million Trees' Project	3	2
8.	Fauji Fertilizer Co. Ltd.	1000 million	NA	3	3

Living the Global Compact Best Practice Sustainability Award BY UN					
9.	Nestle Pakistan Limited	863 million		1	2
10.	Pakistan Tobacco Co. Ltd.	826 million	NA	1	1
11.	Unilever Pakistan Ltd	731 million	NA	2	3
12.	PepsiCo Pakistan	400 million	NA	2	2
13.	Coca-Cola Beverages Pk Ltd.	343 million	NA	3	3
14.	Procter & Gamble Pakistan	235 million	OICCI Women Empowerment Award	2	3
15.	GlaxoSmithKline Pk Ltd.	183 million	OICCI Women Empowerment Award	2	2

*TPN stands for The Professional Network Award

The above table shows the incorporation of SDG-13 practices by both public and private sector business organizations. Interestingly, in the public sector, PPL is receiving CSR awards since 2004 (\$ 900 million revenue in

2021) while the PSO stands first in both public and private sector for its highest revenue (\$ 7200 in 2021).

Table 7: Corporate sector of Pakistan for its reported CSR practices and SDG-13 goals

S#	Big business in Pakistan	SDG-13 & CSR Practices	CSR Goals for SDG-13
1.	PSO	Renewable energy projects; energy-efficient practices; green building practices, and HVAC (heating, ventilation, AC) systems; eco-friendly fuels and electric vehicle charging stations; more eco-friendly fuels and electric vehicles	10% reduction in carbon emission in its vehicles by 2025; 10% increase in renewable energy practices by 2025; 30% reduction in carbon footprints by 2025.
2.	Shell Pakistan Ltd.	Reduced carbon footprints by promoting the use of cleaner fuels and investing in renewable	Net-zero emissions energy business by 2050, 50% renewable energy by 2030, 2 million tons production

	energy sources, launched Sky Scenario to achieve the goals of the Paris Agreement.	of sustainable aviation fuels by 2025,
3. National Bank of Pakistan (NBP)	Sustainable agriculture program like "Nestle for Farmers"; education and awareness program like Green Initiative"; energy-efficient lighting and HVAC; investing in green technologies, financing renewable energy projects.	No particular plans for climate action and CSR practice however, its 'Strategic Plan 2020-2023' mentions to promote sustainability and environmental protection.
4. Engro Corporation Ltd.	Enhanced renewable energy, and reduced its reliance on fossil fuels, energy efficiency, sustainable agriculture, launched "Sustainable Living" program, and waste management, forest restoration and	25% reduction in carbon footprints by 2030; 15% increase in renewable sources of energy by 2025, 15% reduction in water consumption by 2025.

		carbon offset program; ESG goals	
5.	OGDCL	Launched environmental management system (EMS) for waste management; energy efficiency measures, renewable energy projects, LEED-certified green buildings, along with along its programs on education, healthcare, disaster relief, and community development.	5% reduction in its energy consumption by 2025; and other targets aligned with SDG-13.
6.	Fauji Fertilizer Co. Ltd.	Reducing greenhouse gas emissions, promoting sustainable agriculture practices, and implementing waste management programs, using energy efficient lighting, 10MW solar	10% reduction in GHG by 2023, employees training for climate change and sustainability practices by 2025, zero-waste to landfill by 2025, 100% raw material from sustainable sources by

	power plant installed, using natural gas as a feedstock, using drip-irrigation system and reduced 30% water consumption.	2030, transition to zero-emission vehicles by 2035, 50% reduction in GHG by 2030.
7. Pakistan Petroleum Limited (PPL)	Increase in renewable energy, energy efficiency, green buildings, and waste management	To generate 250MW wind and solar power by 2025; 5% reduction in its energy consumption per unit of production by 2025; recycle at least 50% of its waste by 2025; establish 100 schools and educational institutions by 2025; establish one hospital in the district where it works.
8. Nestle Pakistan Limited	Zero waste to landfill achieved. Implemented various measures to reduce waste, such as recycling and reusing materials, and	Above 95% of plastic packaging will be designed for recycling by 2025; reducing the use of virgin plastic by one-third

		promoting sustainable packaging	
9.	Pakistan Tobacco Co. Ltd.	Reducing water consumption, promoting sustainable agriculture practices, and implementing waste management programs, using energy-efficient technologies for production to reduce GHG emissions, solar power, reforestation and afforestation.	30% reduction in GHG emissions by 2030; Zero-waste by 2025; 25% reduction in water usage by 2025
10.	Unilever Pakistan Ltd	Renewable energy sources; reducing waste and water consumption; and promoting sustainable agriculture	Climate positive by 2030, Clean Future program for climate awareness, 50% reduction in water consumption by 2030, sustainable packaging by 2025, 100% renewable energy by 2030, net-zero emission from its products by 2039.

11. PTCL	Energy-efficient practices; renewable energy; LEED-certified green-buildings; launched an e-waste management program; community development; health; education; disaster relief etc.	10% reduction in energy consumption by 2025
12. PepsiCo Pakistan	Reduced carbon footprints; using renewable energy sources; and promoting sustainable agriculture practices.	20% reduction in GHG emissions by 2030, net-zero emission by 2040, sustainable packaging by 2025, 15% reduction in water use by 2025, PepsiCo recycling program for awareness.
13. Coca-Cola Beverages Pk Ltd.	50% reduction in the emission of GHG achieved in the company's cold drink equipment, reducing water consumption, promoting sustainable packaging, and	25% reduction in carbon footprints by 2030, 100% electricity from renewable sources of energy by 2025, 100% replenishment of water used by 2030

	implementing a waste management program	
14. Procter & Gamble Pakistan	Using renewable energy sources and promoting sustainable practices in their operations, achieved 100% sustainable sources for its palm oil, paper and pulp	100% renewable electricity and carbon neutrality by 2030, 50% reduction in GHG emissions by 2030, 35% reduction in water consumption by 2030
15. GlaxoSmithKline Pk Ltd.	Reduced their environmental impact by reducing water consumption, promoting sustainable packaging, and implementing a waste management program.	Carbon neutrality operations by 2050, 100% renewable electricity operations by 2025, 80% reduction in GHG by 2030, recyclable, reusable, or compostable packaging by 2025, zero-waste to landfill and 20% reduction in water consumption by 2025,

The above table mentions that the corporate sector in Pakistan seems to be quite concerned with environmental and social governance and addressing SDG-13 in its CSR activities however, many business

organizations are still not paying heed to the deteriorating climate change and contributing to its worsening conditions. The textile industry in Pakistan, which contributes around 60% to exports and 8.5% to Pakistan's GDP, providing jobs to more than 10 million people and contributing \$15-20 billion in revenue annually (Chaudhary, 2024), shares the least CSR information.

The idea of corporate environmental accountability from the SDG-13 perspective emphasizes the production and reliance on green energy along with the reduction of carbon footprints and energy consumption patterns, and the destructive use of natural resources which is being considered and partially implemented by Pakistan's corporate sector sampled for this study. "Even though the region's contribution to the world's total greenhouse gasses emission is not very high, it is faced with severe effects of climate change" (Iqbal, et al., 2014; p 23).

It is also reported that natural disasters are caused by carbon concentrations, heat waves, and melting glaciers. An article published in New York Times reports, "23 rich countries are responsible for half of all historical CO₂ emissions and the majority of the suffering countries are those that have insignificant contributions in this regard... GHG emissions in the region have continued to rise, and natural disasters are having an increasing impact on people and economies" (Popovich & Plumer, November 12, 202, p.131).

The current policies of the government of Pakistan to expedite economic activity in industrial infrastructure, transport and communication, and large-scale investments in the energy sector may contribute to a significant increase in carbon emissions. According to Aneel Salman and Sheraz Ahmad Choudhary (2020), from 1994-2015, the increase in carbon emissions was 123% in Pakistan. Since the challenges of both climate change and

development are similar, there is a need to connect sustainable development goals with climate change measures through holistic and sustainable policy and its true implementation. There are good measures suggested like clause 5.1 of the National Climate Change Policy (2020) says to consider introducing a carbon tax on the use of environmentally detrimental energy generation from fossil fuels. The real challenge of connecting climate change and development is not modeling the long-term impacts and potential threats, but rather formulating a holistic, sustainable policy, which is crucial for the achievement of SDGs.

Conclusions

The study evaluated CSR reports and social media pages to find out the trends and patterns of CSR practices in Pakistan's corporate sector. The study found that some corporations have extended their involvement beyond immediate relief efforts by supporting long-term rehabilitation and rebuilding projects. Engro Corporation is actively engaged in diverse sustainability projects, encompassing the promotion of renewable energy, sustainable agriculture, and environmental preservation. Habib Bank Limited (HBL) has embedded sustainable practices into its operations and has endorsed initiatives dedicated to raising awareness about climate change and environmental conservation. Nestle Pakistan has concentrated on responsibly sourcing raw materials, decreasing water consumption, and advocating for responsible waste management within the framework of its CSR endeavors. Attock Petroleum Limited has undertaken measures to curtail its carbon footprint, manifesting a commitment to environmentally sound practices. Fauji Fertilizer Company (FFC) has played a role in advancing sustainable agricultural practices and environmental safeguarding. Lotte Chemical Pakistan has consistently

demonstrated a dedication to sustainable business operations, incorporating aspects of environmental preservation and greenhouse gas emission reduction. Engro Fertilizers, a subsidiary of Engro Corporation, has also played a role in promoting sustainable agricultural practices and environmental stewardship. Pakistan Petroleum Limited (PPL) has spearheaded various environmental initiatives, earning recognition for its efforts in fostering sustainability. Similarly, Coca-Cola Beverages Pakistan Limited, an extension of Coca-Cola Pakistan, has initiated measures to curtail water consumption, champion recycling, and bolster environmental preservation.

The findings show that the corporate sector in Pakistan is currently shifting to the Triple Bottom Line (TBL) model which highlights the importance of the environment by connecting the profit with people and planet. However, the geographical position of this region makes it more vulnerable to natural disasters as the Himalayan and other high mountain ranges create a ceiling effect and retain increased quantities of carbon emissions. Considering the above-mentioned climate changes and their repercussions in this region, it is concluded that the corporate sector in Pakistan should integrate SDG-13 into its CSR practices and ESG approach. The following framework is being suggested in light of Pakistan's vulnerability to climate disasters for CSR practices.

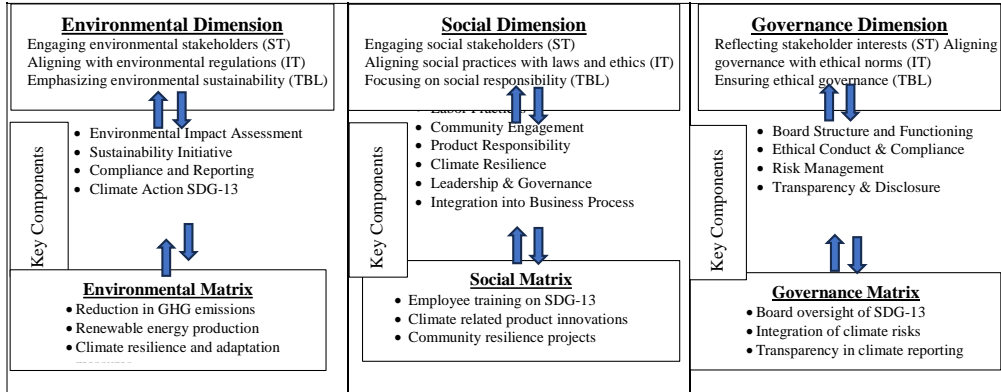


Fig 2 Consolidated Framework of ESG, CSR, and SDG-13

The suggested framework integrates the CSR theories within the ESG dimensions, focusing SDG-13 in the ESG matrix. CSR practices help to achieve public trust which is a great asset for any institution, company, or business. Earlier, the majority of the corporate sector organizations were following either the Stakeholder model or the Institutional model.

The study proposes the above model by incorporating CSR, ESG, and SDG-13 as one consolidated and all-inclusive approach to counter the climate challenges faced by Pakistan. Moreover, every citizen needs to play an active role in the given climate deteriorating circumstances. There is a need to promote climate activism through robust awareness campaigns and to inculcate altruistic values in all and sundry otherwise our loss is imminent and inevitable. This study draws the attention of the corporate sector to incorporate SDG-13 in their CSR that invites readers to ponder whether we can avert this crisis only by CSR and proposes a consolidated framework for sustainable futures.

Abbreviations:

CPA: Corporate Philanthropy Award

CoR: Certificate of Recognition

SW: Social Welfare

SD: Sustainable Development

ES: Environmental Sustainability

DI: Diversity and Inclusion

Edu: Education

H: Healthcare

RD: Rural Development

SWMP: Sustainable Water Management Practices

CW: Clean Water

CHP: Clean Hunza Project

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