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RECEIVED 04 November 2024

ACCEPTED 05 August 2025

PUBLISHED 20 August 2025

CITATION

Zenda M, Zhanda K and Dzvimbo MA (2025)
Achieving sustainable development goals
through corporate social responsibility and
responsiveness in Zimbabwe: achievements,
challenges, and future opportunities.
Front. Sustain. 6:1522477.
doi: 10.3389/frsus.2025.1522477

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Achieving sustainable development goals through corporate social responsibility and responsiveness in Zimbabwe: achievements, challenges, and future opportunities

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Discussions on multi-stakeholder participation in Sustainable Development Goals (SDGs) has often framed sustainability knowledge exchanges in the corporate world. As SDG number 17 outlines the role of partnerships/stakeholders, both developed and developing countries have embraced Corporate Social Responsibility (CSR) as a stakeholder's tool for achieving SDGs. However, many studies have shunned examination on how CSR has been harnessed by large enterprises in developing countries such as Zimbabwe towards implementing SDGs. To address this knowledge gap, we examine the engagement dynamics through a case study analysis of three enterprises in Zimbabwe (Tonga Hulett, Econet Wireless and Delta Corporation) working on development projects with communities to attaining SDGs. A qualitative research approach was adopted, involving in-depth interviews with three representatives (one from each enterprise) and analysis of secondary data from corporate annual reports. Results from the study indicates progress has been made by these enterprises in achieving the SDGs coupled with consistence on sustainability reporting. It emerged that these enterprises CSR are not at the advanced phase of SDG implementation. While they are conscious and responsive to several SDGs that respond to the socio-economic and environmental demands of the communities they operate in, their CSR strategy is partly focused to the SDGs. Policy environment and lack of clear CSR benchmarks in the country hinder the smooth operation of CSR which in turn, draws back the attainment of SDGs targets set by enterprises. Therefore, the study recommends that CSR efforts on SDGs should be anchored on inter-enterprises partnerships and continuous sustainability reporting and monitoring. The SDGs model offers an opportunity for the corporate world to contribute to sustainable development in Zimbabwe.

KEYWORDS

Africa, corporate social responsibility, sustainability, socio-economic and environmental demands, sustainable development goals

1 Introduction

As the deadline for the Sustainable Development Goals (SDGs) is drawing fast closer, there is an urgent need to trace and profile all corporate world's strides and efforts to achieve SDGs. This is more important in developing countries in the Global South where corporate enterprises have been reeling under plummeting economies coupled with poor policy environments, poor governance (Besada and Moyo, 2008; World Bank, 2017; Maulani and Agwanda, 2020). Enterprises can be used as tools for attaining the SDGs.

The United Nations (UN) SDGs have shaped development agendas in recent times. Given SDGs implications on the environment, socio-economic development, poverty, and global security and the global community, every sector is a stakeholder. There is a pressing need to recast the role of Corporate Social Responsibility (CSR). The World Business Council for Sustainable Development (WBCSD) views CSR as a means to fulfill businesses' dedication to economic development and at the same time improving the quality of life of their families, the community, workforce and society at large (Schmidheiny, 1992; Brei and Böhm, 2013; Allen and Craig, 2016; Brownson, 2022). As such, the business circle plays a critical role with regard to SDGs.

Therefore, the global business community has a responsibility to join national and international efforts to attain the global goals on sustainability. When the UN launched the 2030 agenda, they called on businesses to partner with communities to ensure that no one is left behind (Allen and Craig, 2016; Boshkovska et al., 2022). CSR entails the obligation to contribute to ecological and economic growth by working with employees, their families, the local community, and society at large to develop their standards of living, in ways that are in harmony with business operations (Newell and Fraynas, 2007; Macassa et al., 2022). While it is significant to have a better understanding of what CSR is, it is also noteworthy that it differs from corporate entities' actions on sustainability. An unfolding knowledge of the impending threats of development which does not follow the course of the SDGs or sustainability (United Nations, 2015; Channuntapipat, 2020), invokes important initiatives afoot within and outside corporate boundaries. It is critical to apply consumer pressure toward local or social responsiveness and enlarging relationships between corporate organisations and their multi-stakeholders (McMillan, 2007; Yun and Lee, 2022). CSR efforts should be part and parcel of company's receptivity to the 2030 Agenda global call. However, these efforts can fall short of response if they are not in tandem with a broad coordinated corporate industry.

Like many countries in Africa, Zimbabwe is very much behind as it is struggling to achieve Agenda by 2030. However, the effectiveness of these CSR efforts is often undermined by the absence of a regulatory framework that could guide and enhance their impact (Kambudzi et al., 2023). The lack of mechanisms to facilitate these corporate efforts means that while they may provide temporary relief, they do not contribute to sustainable development or long-term resilience for the affected populations. This negatively impacts the country as it is reliant on donor funding (World Bank, 2017; Spiegel and Kachena, 2023). Nevertheless, efforts have been made by the corporate companies in the country to ameliorate the living conditions of the poor and to enhance their long-term resilience in the face of these predicaments. However, Zimbabwe lacks the mechanisms and means to facilitate these efforts. Therefore, this study examines the crucial elements that are in place and those necessary for a strong CSR

foundation (Isheloke and Mugova, 2019) for the attainment of the SDGs before 2030 and ensure the general well-being of citizens. The present study highlights the ways corporate enterprises have been working on sustainable development projects. As the SDGs are more society-oriented, the corporate companies have been engaging the society in a way that is not quite clear if they were carrying out their CSR roles. The paper explores the current corporate environment for implementing SDGs and recommends practical solutions to fill in knowledge gaps and to smoothen the political and policy operating environment for enterprises. This will possibly leverage global CSR and facilitate the realisation of sustainability and sustainable development in Zimbabwe.

The objective of this study was to examine how Corporate Social Responsibility (CSR) has been harnessed by large corporate enterprises in Zimbabwe, specifically Tongaat Hulett, Econet Wireless, and Delta Corporation, in their efforts to implement the Sustainable Development Goals (SDGs). The study aims to assess the engagement dynamics of these enterprises in development projects with local communities, focusing on their contributions towards achieving SDG targets.

The study contributes to the body of knowledge by offering emerging experiences of CSR around the implementation of the SDGs in the typical context of low-income countries in the Global South. The study presents the efficacy of the CSR premise in advocating for more 'incentives' to carrying out engagement actions with local communities surrounding sustainable development programmes and projects in Zimbabwe. Specifically, the focus of the study is on how CSR can be channelled to transform corporate player's operations, so they become more responsive to topical global agendas in terms of sustainability and CSR issues, to make SDGs response chains. This can also be used to assist corporate players become primal partners in fostering resilient communities. Such exploration expands the knowledge of how CSR is used by enterprises and thus offering other approaches of CSR (Chamba and Mugova, 2019) that are context-sensitive to be able to work and enhance SDGs implementation as well as research. As such, communities should start to be receptive to the corporate actions by these enterprises. The study also recommends inter-enterprise CSR approaches throughout the entire SDG project cycle, from inception to completion. In Section 2, the literature review is presented. This is followed by the methodology in Section 3, the results and discussion in Section 4, and the conclusions in Section 5.

2 Literature study

The literature survey seeks to discuss a number of concepts underpinning the study so as to lay down the parameters for empirical investigation. These include the conceptual and theoretical background of CSR and its connection with sustainability.

2.1 Corporate social responsibility and responsiveness

What is corporate social responsibility (CSR) and how did it evolve? CSR is an abstract term that involves a number of ethical practices and discourses such as corporate citizenship, corporate philanthropy, and business ethics (Clarke, 1998; Christian Aid, 2004;

Stohl et al., 2007; Georgiadou and Nickerson, 2021). There is a growing body of literature that explicates CSR discourses and practices (McMillan, 2007; Mugova and Sachs, 2019; Chamba and Mugova, 2019; Ma and Latif, 2022). CSR has been practiced in countries such as South Africa, Democratic Republic of Congo and Zimbabwe (Isheloke and Mugova, 2019; Moyo et al., 2020). While CSR is a term mostly used in business, NGOs, government, and academia, there is little consensus about what it exactly means and what it implies (Brei and Böhm, 2013; Allen and Craig, 2016; Sharma and Gautam, 2024). CSR calls that business entities cover the ethical, legal, economic, and philanthropic expectations that society has of enterprises (Buchholtz and Carroll, 2008; Costa et al., 2022). For one to understand CSR, it is important to understand the key word *responsibility*. Responsibility is simply the state of being responsible. The American Heritage Dictionary (1982) as alluded to Allen and Craig (2016, p. 467) succinctly defines the term as:

...being legally or ethically accountable for the care or welfare of another, personally accountable or having the ability to act without guidance or superior authority, capable of making moral or rational decisions on one's own and therefore answerable for one's behavior, capable of being trusted or depended upon, characterized by good judgment or sound thinking, having the means to fulfill obligations, required to be answerable.

Whilst this provides a comprehensive meaning to CSR, it is not easy to identify what ethical obligations are present and or changing from time to time as well as place to place. It is thus important to trace the historical developments of CSR. What came to be known as CSR in the United States emerged post-World War II during a time of postwar prosperity, although its roots can be traced back to the dawn of the Industrial Revolution (Christian Aid, 2004; Frynas, 2009). In his book entitled *Social Responsibilities of the Businessman* Bowen (1953) explicate the concept of CSR's emergence by talking of the emergence of a new array of expectations for corporations. Going forward in the 1970s expectations of the society turned to push companies beyond merely ensuring their own survival to do something for the communities they are embedded in Clarke (1998), Allen and Craig (2016), Le et al. (2023). The 1970s was a period when multiple landmark environmental laws were passed in the U.S. (Frynas, 2009; Allen and Craig, 2016; Robertson, 2020) which required polluting companies to take responsibility for some of the previously externalized consequences of their operations. In response to societal pressures and regulatory threats corporate actors began engaging in even more corporate political action, public affairs, lobbying, and public relations efforts (Stohl et al., 2007; Marschlich and Ingenhoff, 2021).

Brei and Böhm (2013) argue that today CSR can be categorized into two contrasting streams. The first stream entails that wider societal aims for development and human well-being are part of the CSR agenda. As such, CSR is considered as a way to accomplish businesses' commitment to economic development while enhancing the quality of life of the workforce, their families, and the community (Christian Aid, 2004; Mugova and Sachs, 2019; Chen et al., 2024). The other stream of CSR is more focused on the strategic implications of CSR for corporations and less on its effects for the community. Dhanesh (2015) argues that the two contrasting streams as involving the strategic and moral. The strategic stream posits that business operators engage in CSR because of extrinsic motivators such market

and institutional pressures, and expected benefits which include profits, employee commitment, and customer loyalty. Terminology needs to be standardised. On the other hand, the moral perspective suggests that business operations engage in socially responsible behaviors as motivated by intrinsic factors such as ethical values and moral leadership or it is "the right thing to do" (Newell and Fraynas, 2007; Soloviova et al., 2022). Given the urgent need to address global sustainable development challenges, it is probable that these CSR perspectives and streams will be the powerful drive for CSR realising the SDGs.

Arguments against CSR are that short-term CSR efforts are not effective (Friedman, 1970; Frynas, 2009; Mugova and Sachs, 2019; Turner et al., 2021). CSR can be a depoliticizing marketing exercise that binds the role and power of corporate players without improving and enhancing people and their communities (McMillan, 2007). Some scholars assert that marketing campaigns associated with CSR actions allow corporate actors to make a profit as a result of global social problems (Friedman, 1970; Allen and Craig, 2016; Gaffar et al., 2024), for example poor waste management and sanitation in low-income countries.

According to Seeger and Hipfel (2007) responsiveness of corporate actors emphasizes how company processes and structures need to react to the social needs and values of a wide range of groups and individuals who have a vested interest in the company. More importantly, willingness and ability to anticipate and adjust to society's changing needs and character is important. As such, responsive corporate actors are able to be more socially responsible by virtue of their willingness to hear and respond to social needs, standards, and values (Seeger and Hipfel, 2007; Karmani et al., 2022). At COP21 in Paris in December 2015, the United Nations emphasized the importance of the Sustainable Development Goals (SDGs) and the urgent need to meet the 2030 deadline. With the looming threat of failing to implement these goals, the corporate world's responsiveness is critically important. It is crucial to assess the business community's responsiveness to CSR and sustainability through SDG reporting and projects for resilient communities.

2.2 SDGs and sustainability

Although it is not the objective of this article to comprehensively define SDGs and its value laden theme of sustainability, it is also crucial to frame this study. So how do we define and characterise sustainability? Oftentimes, sustainability and sustainable development are used interchangeably in scholarly studies as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Commission on Environment and Development, 1987). Clearly, sustainability focuses on resources use while considering the planet's carrying capacity to support human life. The gap between sustainability and CSR activities and initiatives needs to be addressed.

Sustainability is now understood by people in business and scholars to be an imperative and attractive development in how businesses operate (McMillan, 2007; Allen and Craig, 2016; Ghobakhloo et al., 2021). Thus, the concept of corporate sustainability is important as Elkington (1999) linked it with three dimensions: profits, planets and people. The social, economic, and environmental performance of an organisation is interrelated. The social performance

simply compels enterprises to consider society-related impact on societal issues such as education and social relations (Stohl et al., 2007; Jiang, 2018). This approach allows firms to address social issues while simultaneously achieving economic benefits, thereby enhancing their overall performance (Vázquez, 2020; Zenda and Malan, 2021). Economic performance focuses on good financial performance and the creation of the value of sustainability-focused activities (Zenda and Malan, 2021). Lastly, the environment organisation's activities should consider their natural environment footprint and minimise risks of degradation by practicing corporate environmental management (Allen and Craig, 2016; Yang et al., 2020; Zenda and Malan, 2021). Therefore, there is a positive relationship between economic, environmental, and social performance.

2.3 Corporate social responsibility and SDGs

Sustainability and CSR or enterprise can be clearly traced as reported by McIntosh (2007) involvement in sustainability has grown over the past decade. Following the Rio de Janeiro Earth Summit of 1992, the World Business Council for Sustainable Development (WBCSD), composed of 162 of the world's largest corporations, mainly represented by the energy, mining, and manufacturing sectors drafted a paper entitled *Changing Course: A Global Business Perspective on Development and the Environment*. In addition, at the World Summit on Sustainable Development in 2002, the corporate leaders plainly stated that business organisations must take a substantial part in sustainable development (Lawrence, 2007; Allen and Craig, 2016; Gaidarenko et al., 2022).

Although related, sustainability efforts should not be confused with CSR (Sutisna et al., 2022). Sustainability advances CSR by directing organizations on the need to balance more equitably social and environmental concerns with economic concerns. This balance, according to Stohl et al. (2007) rarely exists in CSR discourses which continue to favor economic concerns, and to a lesser extent social concerns. While an organisation pursues economic responsibility (profitability), it must operate in a way that respects the values and concerns of society (Carroll, 1991; Stohl et al., 2007; Khan, 2022). This includes support social welfare, education, and health among other efforts to meet its socially accorded responsibilities with respect to all laws and regulations. Depending on business operations and products, the legal and regulatory frameworks in the nations where they operate, become the focus of their CSR endeavors. By publishing the 17 SDGs in 2015, the UN has created a call to collective action with the objective to sustainably transform the countries across the globe by 2030.

The current research draws upon sustainability-oriented innovation theory. Sustainability-Oriented Innovation (SOI) represents a strategic paradigm that enables businesses to integrate sustainability into their core innovation processes, contributing to social and environmental challenges while achieving economic viability. This approach is fundamentally distinct from traditional innovation models, which often prioritize economic gain at the expense of ecological and social considerations. SOI encompasses a broader scope of innovation, including product enhancements as well as process and organizational innovation, making it a pivotal framework for aligning operations with the Sustainable Development

Goals (SDGs) set forth in the 2030 Agenda (Stubbs, 2019; Álvarez and García, 2020; Pan et al., 2022).

By adopting SOI principles, businesses can transition from conventional Corporate Social Responsibility (CSR) efforts to an integrated model where sustainability is central to business strategy. This transformation promotes a proactive approach that addresses social and environmental needs while maintaining a competitive advantage in increasingly sustainability-conscious markets (Matzembacher et al., 2020; Najib et al., 2021; Mukaromah et al., 2023). Success stories across various contexts illustrate how SOI facilitates innovative solutions aligned with local needs while ensuring economic resilience (Yu-feng et al., 2021; Dias et al., 2022; Osmanovic et al., 2024).

Additionally, SOI serves as a synergistic link between CSR and SDGs, especially in fragile economic and policy environments where businesses face distinct challenges (Christ and Burritt, 2019; Ghauri, 2023). This alignment enhances corporate reputations and facilitates deeper engagement with local communities by addressing pressing socio-environmental issues through sustainable practices.

3 Methodology

This study employed a qualitative research approach. Primary and secondary data sources were used from three companies namely Delta Corporation, Tongaat Hulett Zimbabwe and Econet Wireless, all operating in Zimbabwe. The selection of Delta Corporation, Tongaat Hulett Zimbabwe, and Econet Wireless is grounded in their operational significance, industry diversity, commitment to sustainability reporting, and their potential to provide valuable insights into CSR practices and their alignment with the SDGs in Zimbabwe.

The study's focus in Zimbabwe was informed by the fact that, presently, less is known about context-specific sociocultural practices and traditions that drive CSR, and even less about CSR in emerging economies (Chamba and Mugova, 2019; Kane et al., 2021) such as Zimbabwe. As argued by Dhanesh (2015), the practice of CSR is embedded within specific sociocultural contexts which means that CSR needs to be studied *in situ*. The three enterprises were purposively selected. While these three enterprises have operations in Zimbabwe, Tongaat Hulett do operate in a number of countries across Southern Africa (Tongaath Hulett, 2019; Lukhele et al., 2023). The companies are also registered on the Zimbabwe Stock Exchange and perhaps other stock exchanges in other countries.

The annual reports for these companies from the financial year 2018 to the financial year 2021 were examined. Annual reports can serve as valuable secondary data sources, particularly in disciplines like business studies, social sciences, and sustainability studies. Their efficacy lies in the detail they offer on a range of institutional or organizational operations, which makes them relevant for case studies, trend analyses, and longitudinal research. The authors also tapped into the companies' official websites to obtain audited information which include yearly reports and mission statements that is available to the public. Business enterprises use communication channels and mechanisms to share information with both internal and external stakeholders, demonstrating their commitment to the Sustainable Development Goals (SDGs). These are valid and accurate representations. This is more crucial for corporate sustainability

communication (Signitzer and Prexl, 2008; Eng et al., 2023) which emerged from the reactive public or social relation attempts of companies' corporate environmental communication programs and social reports in the 1970s and 1980s when corporate entities in industries such as oil and chemical faced environmental outrages. As such, sustainability reporting of the three enterprises for such period was also investigated, analysing the consistency of sustainability reporting.

The documents were scanned using 'Advanced search' option of adobe reader to check the appearance of the terms SDGs or sustainability. While reports in some cases lack transparency, honesty, negative news, significant quantitative data, proposed future actions to improve negative results or sometimes written in response to public pressure following environmental outrages and stressed regulatory compliance (Allen and Craig, 2016). The case study enterprises in this paper have interest in gaining legitimacy and showing their companies commitment to CSR. They have been publishing uniform reports using the Global Reporting Initiative (GRI). GRI is a comprehensive sustainability reporting framework for measuring and reporting sustainability-related impacts and performance (Maharaj and Herremans, 2008; An, 2023). Unfortunately, strategic plans were not accessed from the companies as they are confidential documents. Press reports and news were also used. The triangulation of secondary data sources was conducted with the aid of primary data gathered during field observations and three key informant interviews of the three companies in the present study.

A purposive sampling technique was used to identify individuals within these enterprises who had relevant knowledge of corporate social responsibility (CSR) practices and sustainability reporting. Three key informants were selected, each from different departments involved in CSR, sustainability, and corporate communication. The interviews were semi-structured, allowing for flexibility in exploring the informants' insights on how their companies align CSR efforts with the SDGs and their approaches to sustainability reporting. The interviews were conducted in-person depending on the availability of the participants and were recorded with consent.

Thematic content analysis was engaged in the study. The contents of these documents were thoroughly analysed using content and document analysis. These data analysis methods were considered appropriate for this research. The objective was to evaluate the inclusion of SDGs societal issues in such data. The nature and number of SDGs included in these literature sources provide a standard of sentence of companies and their CSR to the achievement of SDGs.

To ensure data validity and reliability, the study employed several measures. First, triangulation was used by collecting data from multiple sources, including in-depth interviews with officials from Tongaat Hulett, Econet Wireless, and Delta Corporation, as well as secondary data from annual reports and sustainability disclosures. This approach enabled cross-verification of findings and reduced biases. Second, a purposive sampling technique was applied to select key informants with extensive knowledge of the enterprises' CSR activities and SDG initiatives, ensuring the credibility of the data. Third, the interview protocol was pre-tested to refine questions and enhance clarity, minimizing misinterpretations during data collection. Fourth, all interviews were recorded and transcribed verbatim to maintain accuracy, and transcripts were reviewed by respondents for validation. Lastly,

thematic analysis was conducted systematically to identify patterns and ensure consistency in interpreting the data, enhancing the reliability of the study's findings.

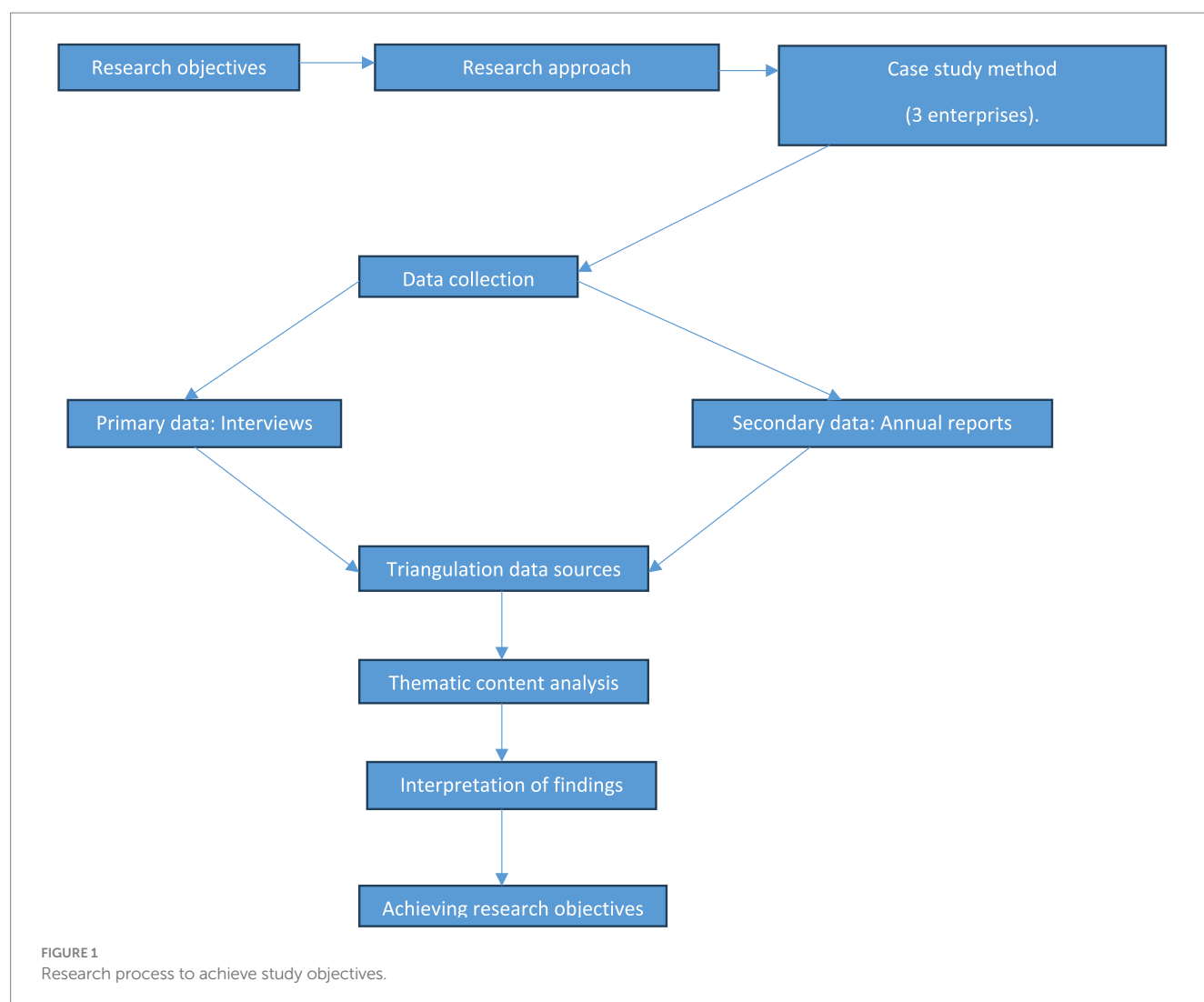
The case study method, while valuable for providing in-depth insights into the CSR practices of Tongaat Hulett, Econet Wireless, and Delta Corporation in Zimbabwe, has limitations that impact the broader applicability of the findings. The focus on only three enterprises may not capture the full diversity of CSR practices across industries or smaller enterprises, potentially limiting the generalizability of the results. In addition, the study relies heavily on qualitative data, which, while rich in detail, may be subject to research bias and interpretation, thus affecting objectivity. These limitations suggest that while the study provides valuable insights into CSR's role in advancing SDGs, caution should be exercised in applying its conclusions to broader contexts without further comparative studies.

To ensure the trustworthiness of this qualitative study, various measures were employed to address credibility, dependability, confirmability, transferability, and authenticity. Credibility was established through data triangulation, incorporating multiple sources, including key informant interviews, annual reports, and sustainability disclosures, to cross-verify findings and enhance accuracy. Dependability was ensured by maintaining a detailed audit trail, including recorded and transcribed interviews, as well as systematic thematic analysis, allowing for consistency in data interpretation. Confirmability was achieved by employing reflexivity, where the researchers critically examined potential biases, and by having interview transcripts reviewed by participants to validate accuracy. Transferability was enhanced by providing a rich, thick description of the study context, including the selection criteria for the study enterprises, enabling other researchers to assess the applicability of the findings to similar contexts. Finally, authenticity was ensured by engaging knowledgeable informants from different departments within the selected enterprises, allowing for diverse perspectives on corporate social responsibility (CSR) and sustainability reporting. These measures collectively strengthen the study's rigor and address concerns regarding the broader applicability of findings.

Figure 1 illustrates the research process and how it contributes to achieving the research objectives. The flow captures the use of a case study method, data collection from multiple sources, triangulation, thematic analysis, and interpretation all culminating in the fulfillment of your study's goals.

4 Results

The present study indicates that while progress has been made towards implementation of the SDGs, a lot needs to be done to accelerate the pace at which the corporate world has been implementing SDGs. While corporate social responsibility has been applied in Zimbabwe in the last two decades ago, corporate companies in Zimbabwe seems to have started executing SDGs so late and also reduce their implementation drive since 2020 as compared from 2018–2019. This means that CSR is an upper hand for attaining SDGs in the country. This section presents the findings on how the three companies have been contributing to the SDG thematic foci.



4.1 Tongaat Hulett CSR and its SDGs drive

Tongaat Hulett business operations clearly show the company has been focusing on sustainability matters (Table 1). Unlike Econet and Delta, Tongaat Hulett is much directly involved into ‘environmental-related business’ hence chances of impact on climate change is possibly high. This is the reason why the company has rightly identified environmental threats such as climate change, veld-fires, and environmental changes as important draw backs to its business operations (Tongaat Hulett, 2019).

Tongaat Hulett is committed to supporting the government of Zimbabwe’s commitment to the SDGs and participating in associated initiatives. The enterprise follows a guidance framework from corporate bodies, such as the National Business Initiative, to measure its performance against various SDGs, considering the alignment of potential impacts (Tongaat Hulett, 2021). In its 2021 Environmental, social, governance (ESG) and Climate Change Report, Tongaat Hulett contributes largely to 14 of the 17 SDGs (see Table 1) (Tongaat Hulett, 2021). However, while Tongaat claims to address to 14 of the SDGs, only a few of the SDG targets were part of the enterprise’s CSR initiatives, as they were beyond CSR responses and primarily focused on the company’s interests (Table 1). The enterprise efforts to achieve

the SDGs and its associated targets are active, in that it has specific CSR programmes that are organised to address some of the targets. Tongaat’s CSR involvement can be viewed as passive because of impact on an SDG and/or a specific target is a matter of coincidence (Tongaat Hulett, 2021). In 2021, Tongaat Hulett has worked to strengthen its commitment to the relevant SDGs with Exco’s leadership to focus more specifically on how Tongaat Hulett can contribute to international development at a localised level. The following table identifies which SDGs and targets are relevant in the context of the Tongaat CSR and its progress to date and, where available, what specific targets have been set.

Tongaat Hulett drafted its Medium-term sustainability strategy (2010–2020) to ensure sustainability by 2020 (see Table 2). The medium-term sustainability strategy consists of 12 key parameters that drive a shift from consolidation of current capabilities to delivering measurable value to society, at scale. The parameters encompass natural, human, and social capital. They also require the development of a wide range of internal capabilities, all of which build the company’s resilience and ability to respond to the challenges and uncertainties inherent in the operational environment.

According to Tongaat Hulett 2019 annual report (Tongaat Hulett, 2019), the SDGs provide an integrated view of development that is

TABLE 1 Overview of Tongaat Hulett's contributions to sustainable development goals.

SDGs targets	Progress to date (2022)	Targets
Build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters (<i>Target 1.5</i>)	Enterprise established disaster recovery plans, particularly in remote areas, which are fully inclusive of communities and the poor.	No specific target has been set, beyond values and corporate commitment to treating communities with dignity and respect.
End hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round. (<i>Target 2.1</i>)	SED programmes include some focus on food security. During FY2021, thousands of food and nutritional support parcels were distributed in COVID-affected communities.	No specific target has been set, beyond values and corporate commitment to treating communities with dignity and respect.
End all forms of malnutrition, including achieving by 2025 the internationally agreed targets on stunting and wasting in children under five years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women, and older persons (<i>Target 2.2</i>)	SED programmes include some focus on food security. Company-owned hospitals and clinics regularly survey for nutrition-based illness.	No specific target has been set, beyond values and corporate commitment to treating communities with dignity and respect.
Reduce the global maternal mortality ratio to less than 70 per 100,000 live births (<i>Target 3.1</i>)	Access to medical facilities and personnel, particularly at more remote operations where government services are limited, seeks to reduce maternal mortality as a core component of medical objectives.	No specific target has been set.
End preventable deaths of newborns and children under five years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under five mortality to at least as low as 25 per 1,000 live births (<i>Target 3.2</i>)	Health and medical facilities, particularly at more remote locations continue to combat infant and child mortality rates, particularly from treatable diseases such as malnutrition and diarrhoea.	No specific target has been set, however the company is committed to contributing through the construction and capacitation of clinics.
End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases (<i>Target 3.3</i>)	Clinics and hospitals screen, test, treat and seek to prevent diseases among employees and community members. Stakeholder engagement and corporate communication efforts regularly include matters of health and disease prevention in messages to workers and communities.	No specific target has been set. No less than 5% of the SED budget is directed towards educational support on an annual basis.
Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to a relevant and effective learning outcome (<i>Target 4.1</i>)	SED programmes continue to support primary and secondary schools throughout the group, but particularly at operations in Mozambique and Zimbabwe where access to government schools is limited. R6.7 million was contributed to primary and secondary education in FY2021 (R6.2 million in FY2020).	
Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education (<i>Target 4.2</i>)	Support for Early Childhood Development (ECD) is a core focus area throughout the company, particularly at operations in Mozambique and Zimbabwe where access to government facilities is limited.	No specific target has been set.
Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning. (<i>Target 13.3</i>)	FY2021 represented a key fact-finding year for Tongaat Hulett, culminating in the development of the company's first annual ESG and Climate Change Report.	Climate change awareness campaigns will be included in internal and external communications ad from FY2022, specific training of key personnel will be rolled out at all operations.

Source: Adapted from [Tonga Hulett \(2021\)](#).

being used to inform the implementation of its own inclusive development and growth strategy. While the company's operations contribute to many of the SDGs, the sustainability effort aligns more closely with all SDGs except SDGs 5, 9 and 10 ([Tonga Hulett, 2019](#)).

In March 2018, Tongaat Hulett's in conjunction with the Lowveld Business Forum, had identified and capacitated a syndicate of eight local women to form Vavasati (Pvt) Ltd. ([Tonga Hulett, 2019](#)). The enterprise produces personal protective equipment (PPE) including protective work suits, which it supplies to both Tongaat

Hulett Zimbabwe and other enterprises the southeastern lowveld of Zimbabwe and Chiredzi Town where its operations are mainly based ([Tonga Hulett, 2019](#)). Vavasati is derived from the local Shangaan language and means "the women." This resonates well with the focus on the empowerment of women, which remains integral to achieving gender equality and empower all women and girls (SDG 5) and all dimensions of sustainable and inclusive development. At its peak, Vavasati employed an average of 42 employees of whom 80% are female ([Tonga Hulett, 2019](#)). Since its establishment, Vavasati has

TABLE 2 Roles and activities of Tongaat Hulett enterprise.

Roles	Activities
Assisting Society	<ul style="list-style-type: none"> • Develop aspiring farmers in rural and economically deprived areas. • Provide infrastructure. • Attract fixed investment. • Provide urban spatial integration. • Strategic transformation partnership projects.
Supporting Citizens and Communities	<ul style="list-style-type: none"> • Rural development. • Economic transformation. • Food security. • Infrastructure. • Education and youth development. • Primary healthcare.
Responsible Citizen	<ul style="list-style-type: none"> • Rigorous and transparent corporate governance practices. • Responsible environmental practices and environmental education.

Source: Adapted from Tongaat Hulett (2020).

established itself as a supplier of choice to Tongaat's Zimbabwe operations and to other large corporate enterprises in Chiredzi Town. It injected approximately US\$110000 per year into the Chiredzi Town's economy through employment benefits to its staff (Tonga Hulett, 2019). This shows how the company's Zimbabwean operations continue to implement its theme on sustainable value creation by growing and strengthening local communities' participation in the company's value chain activities.

Besides reaching its 16th year of sustainability reporting in 2019, guided by a range of sustainability protocols including, *inter alia*, the UN Sustainable Development Goals (SDGs), United Nations Global Compact, and the Global Reporting Initiative (GRI) Standards, the enterprise bemoaned the operating environment.

However, Tongaat Hulett faced challenges which include the COVID-19 pandemic and the impact of the lockdown, 20 deaths at its operations, of which one was work related, seven non-work related and 12 related to third-parties, debt reduction and further restructuring and material adverse change (MAC) dispute delayed sale of starch and glucose business.

Sustainability influences short, medium and long-term success within Tongaat Hulett, and as with all risks. Sound corporate governance principles are at the centre of the company's strategy for managing the impacts they believe climate change and other sustainability issues could potentially have on its business. Therefore, the company has been empowering a group of experts to execute policies, procedures, controls and systems to report on, prioritise, identify, and mitigate sustainability risks and opportunities.

Tonga Hulett's CSR also contributes to SDG 3 through its healthy community approach. As elaborated by Tonga Hulett (2021) Tonga Hulett recognised the need to assist Healthy Communities and implemented several initiatives including:

- Providing access to COVID-19 testing for members of local communities.

- Providing PCR testing support to the government where access to PCR testing was otherwise unavailable in the local areas.
- Improving access to potable water for communities by providing additional water storage tanks in villages and schools and developing a new water treatment facility at Triangle in Zimbabwe.
- Donations to government to help develop and equip seven isolation centres at government hospitals in Zimbabwe.
- 410,000 L of sanitiser donated for use in health facilities.
- Providing PPE to community clinics and hospitals.
- Donating PPE to schools and communities.
- Developing and supporting community awareness campaigns, including educating people about appropriate interventions.
- Conducting sanitisation of schools before learners returned to classes particularly for schools where a significant number of COVID-19 cases had been identified.
- Implementing a vaccine roll-out in Zimbabwe.

Criticism can be leveled against Tongaat's generic approach to SDGs in which its CSR has lacked specific focus on SDGs. For instance, in its annual report for 2020 financial year, Tongaat stated that while company operations contribute to many of the SDGs, sustainability efforts align most closely with the SDGs 1, 2, 3, 4, 6, 7, 8, 11 and 12 (Tonga Hulett, 2020) with respect to climate action (SDG 13), it emerged that, between 2017 and 2021, Tongaat embarked on a few CSR climate initiatives that responded to some of the critical areas as put by the SDG model. Given that the company is heavily involved in climate and environmental sensitive projects, there is need to reduce the company's climatic footprint.

Despite these successes, some challenges hinder the full realization of CSR's potential in advancing the SDGs in Zimbabwe. First, Tonga Hulett's CSR initiatives, while impactful, often lack strategic focus on specific SDG targets. The alignment with 14 of the 17 SDGs, as reported, appears broad and general, with limited emphasis on measurable outcomes. This diffuse approach reduces the effectiveness of the company's contributions to sustainable development.

4.1.1 Participant 1: Tongaat Hulett representative

4.1.1.1 Theme 1: alignment of CSR with SDGs

The representative from Tongaat Hulett acknowledged that while the company contributes to many SDGs, their approach is broad and lacks specific focus on measurable SDG targets. They emphasized the need for a more strategic alignment of CSR initiatives with specific SDG goals to enhance their impact on sustainable development. Tonga Hulett's commitment to the SDGs is evident in their efforts to support the Zimbabwean government's initiatives and their alignment with 14 of the 17 SDGs. However, the company's CSR initiatives often appear to be more passive than active, with many targets addressed in a general manner rather than being specifically integrated into their CSR strategy. This broad alignment, while commendable, may not translate into significant, measurable outcomes that drive sustainable development.

The representative pointed out that a more strategic focus is necessary to ensure that CSR efforts are not just peripheral activities but are central to the company's long-term business planning. By embedding SDG-related goals within corporate strategies, Tongaat

Hulett can ensure that their CSR initiatives are not only aligned with the SDGs but also contribute to tangible, measurable impacts.

4.1.1.2 Theme 2: challenges in CSR implementation

The Tongaat Hulett representative mentioned challenges such as the COVID-19 pandemic, which impacted their operations and delayed certain CSR initiatives. They also highlighted the need to reduce the company's climatic footprint, given their involvement in climate-sensitive projects. The COVID-19 pandemic has posed significant challenges to businesses worldwide, and Tongaat Hulett is no exception. The pandemic disrupted operations and delayed the implementation of certain CSR initiatives. This disruption is not unique to Tongaat Hulett, as many companies faced similar setbacks due to lockdowns, supply chain interruptions, and the need to redirect resources to immediate crisis management. For Tongaat Hulett, the pandemic's impact was particularly pronounced in areas where community engagement and on-the-ground activities are crucial components of their CSR strategy. The delay in these initiatives underscores the vulnerability of CSR programs to external shocks and highlights the need for resilience planning in CSR strategies.

Given Tongaat Hulett's involvement in climate-sensitive projects, the company has recognized the importance of reducing its climatic footprint. The representative emphasized the need for strategic measures to mitigate environmental impacts, which is crucial for a company operating in sectors that directly interact with natural resources. This involves not only adhering to environmental regulations but also proactively seeking ways to minimize carbon emissions, manage waste, and conserve water. The company's focus on environmental sustainability is aligned with global trends where businesses are increasingly held accountable for their environmental impact.

4.1.1.3 Theme 3: opportunities for improvement

The Tongaat Hulett representative suggested that a more focused approach to CSR, with clear targets and measurable outcomes, could enhance their contribution to the SDGs. They also advocated for inter-enterprise partnerships to leverage resources and expertise. Tongaat Hulett's representative's suggestions for a more focused CSR approach and inter-enterprise partnerships are aligned with the broader recommendations in the document. These strategies are essential for enhancing the company's contribution to the SDGs and ensuring that CSR efforts are not just peripheral activities but central to long-term business planning. By adopting these strategies, Tongaat Hulett can improve its sustainability trajectory and set a benchmark for other enterprises in Zimbabwe and beyond.

4.2 Delta Corporation and CSR-driven sustainable development goals

Delta Corporation is a beverages enterprise with a diverse portfolio of local and international brands in traditional beer, lager beer, wines and spirits, Coca-Cola franchised sparkling and alternative non-alcoholic beverages. Delta acknowledged that its programs and key pillars sustainability framework are and continued to be informed by UN Sustainable Development Goals (Delta Corporation Limited, 2019, 2020). Its sustainability goals aim to deliver a measurable positive impact on the environment and local communities as aligned

with the SDGs, contributing directly to goals such as smart agriculture, waste and water stewardship (Delta Corporation Limited, 2019). In addition to its Sustainable Development reporting, Delta has crafted its CSR policies at national level aiming at addressing poverty at community level. The enterprise is much active in a number of initiatives which include health projects, education bursaries, and social soccer programmes.

While Delta believes in the harmful use of alcohol that is bad not only for its consumers, colleagues, and families but also for its business, it has played a role in the SDGs. As such, Delta supports the World Health Organization's (WHO) global target of a 10% or greater reduction in the harmful use of alcohol by 2025, as well as with the focus within the UN SDGs to strengthen the prevention of harmful use of alcohol (Delta Corporation, 2020). It has introduced 'Smart Drinking Goals' as benchmarks to shift social norms and behaviors around harmful alcohol use while improving its business practices. Also, by recognising that partnerships are essential to achieving its goals, it has since been taking a multi-stakeholder approach. It has been collaborating with public health experts to help reduce the harmful use of alcohol. These goals are intended to serve as a laboratory for identifying, testing and implementing evidence-based programs that are independently valued.

As an attempt on ensuring healthy lives and well-being (SDG 3), Delta is committed to creating safer roads for people and local communities. Since 2017, it has expanded its Road Safety program "Taming the Traffic Jungle" in partnership with the Traffic Safety Council, distributing more than 650,000 fliers across the country especially during holiday periods (Delta Corporation Limited, 2019, 2020). In addition, Delta has contributed to the provision of clean water to local communities. In 2020 the company completed water reservoir projects at Silobela Old People's Home and Melfort Old People's Home, institutions run by the Jairos Jiri Association (Delta Corporation Limited, 2019). SDG 6 pronounces the need to ensure access to water and sanitation for all and, achieve universal and equitable access to safe and affordable drinking water for all by 2030. In its bid to ensure waste-free communities in Zimbabwe, Delta also worked collaboratively with the local authorities, Environmental Management Agency (EMA) and other environmental groups to intensify the education of consumers on segregation of litter, placement of litter in bins and general consciousness on a cleaner environment.

Delta Corporation has contributed to quality education (SDG 4) by building education facilities in order to provide safe, inclusive and effective learning environments for all (Target 4. A). Constructed school blocks in various communities as one of its SDGs-focused projects and plough back programme. Delta has continued to support the construction of learning facilities at primary schools in marginalized areas of Zimbabwe. For example, the 2018 projects at Fairview in Matabeleland South Province and Mucklenuck Primary School in Bub in Matabeleland North Province of Zimbabwe were completed (Delta Corporation Limited, 2019). This initiative included the supply of furniture and the construction of model classroom blocks. In the process, local communities only participated by contributing their labour to mould bricks and supply water during construction (Delta Corporation Limited, 2019). Participation in local projects is important to instill a sense of ownership which is important for public goods or facilities stewardship and maintenance. It also emerged from the study that Delta offers schools a capacity-building

program, an education bursary scheme, a wellness program, a safety, health, and environment initiative, and support for arts and culture. It was established that the company was constructing a classroom block at Tashinga primary school in Macheke. The Delta Community projects officer confirmed that Delta constructed a block at Tashinga Primary and is also offering other CSR programmes. These developments are summarised by a key informant:

Delta Corporation offers the schools capacity building programme, education bursary scheme, wellness programme, safety, health and environment, arts and culture. Right now, under the school's capacity building programme we are about to finish a classroom block at Tashinga primary school in Macheke.

4.2.1 Participant 3: Delta Corporation representative

The Delta Corporation representative discussed their focus on SDG 4 (Quality Education) through initiatives like building educational facilities. They emphasized the importance of aligning CSR activities with specific SDGs to create tangible outcomes and contribute effectively to sustainable development. Delta Corporation's focus on SDG 4 is a strategic move to address educational disparities in Zimbabwe. By constructing educational facilities, Delta is directly contributing to Target 4. A, which aims to build and upgrade education facilities that are child, disability, and gender-sensitive and provide safe, non-violent, inclusive, and effective learning environments for all. This alignment with a specific SDG target ensures that Delta's CSR activities are not just broad gestures but are strategically designed to create tangible outcomes that can be measured and evaluated.

4.2.1.1 Theme 2: challenges in CSR implementation

The Delta Corporation representative identified challenges related to the broader business environment in Zimbabwe, which affects the implementation of CSR initiatives. They stressed the importance of overcoming these challenges to ensure the effective contribution of CSR to the SDGs. This involves not only addressing external economic and regulatory barriers but also fostering greater community involvement to ensure that CSR efforts are both effective and sustainable. By navigating these challenges, Delta Corporation aims to contribute more significantly to the SDGs, thereby supporting the broader agenda of sustainable development in Zimbabwe.

4.2.1.2 Theme 3: opportunities for improvement

The Delta Corporation representative saw opportunities in expanding their educational initiatives and collaborating with other enterprises to scale up their impact on SDG 4. They also mentioned the potential for adopting standardized sustainability reporting frameworks to improve transparency and accountability. These challenges include macroeconomic instability, regulatory hurdles, and limited community engagement, which collectively hinder the company's ability to fully meet its Sustainable Development Goals (SDG) commitments. Despite these obstacles, Delta Corporation remains committed to aligning its CSR activities with specific SDGs, such as SDG 4 (Quality Education), through initiatives like building educational facilities in marginalized areas. The representative emphasized the necessity of overcoming these challenges to enhance the impact of CSR on sustainable development. This involves not only addressing external economic and regulatory barriers but also fostering greater community involvement to ensure that CSR efforts

are both effective and sustainable. By navigating these challenges, Delta Corporation aims to contribute more significantly to the SDGs, thereby supporting the broader agenda of sustainable development in Zimbabwe.

4.3 Econet Wireless CSR and the sustainable development goals

Econet Wireless Zimbabwe, established in December 1998, is a Zimbabwean Stock Exchange listed enterprise which focuses on telecommunication services, mobile money, banking and insurance services (Econet Wireless, 2019). As a first step towards SDGs, Econet shares sustainability activities with its shareholders and a broader audience through its Annual Reporting, as a way of increasing the level of transparency and accountability of its actions (Econet Wireless, 2019). The information it reports is aligned to the sustainability themes within the enterprise that it developed based on the possible impact on the business, feedback from stakeholders and the needs of customers (Table 3). Moreover, Econet Wireless founder was quoted at Mobile world congress 17 in 2017 saying "in the next 15 years the impact of mobile industry on the UN's 17 Sustainable Development Goals will be profound" (see <https://www.higherlifefoundation.org>).

Econet Wireless undertook SDGs awareness campaign through the Elevate Youth Club in partnership with the United Nations Development Programme and Youth Connekt Zimbabwe (Digital in News, 2017; Econet, 2020). The campaign brought the SDGs to the local people assessing the knowledge and application of SDGs in the communities in which they live. The results showed that knowledge concerning the existence of SDGs is still limited amongst the youth and communities, particularly high-density residential settlements (Digital in News, 2017). Given the fact that merely a decade is left to meet the sustainability goals, one can be worried. A holistic SDGs campaign and awareness strategy supported by capacity building need to be embraced by business operators as part and parcel of their CSR. This is so because a clear understanding of what the SDG's entails and mean for people is a first step towards attaining the SDGs.

Sustainability is strongly embedded in the Econet strategy. Digital transformation and technological advances are changing the way societies and businesses operate coupled with stakeholder interests have been informing the formulation of the sustainability strategy by Econet (Econet, 2020). As part of Econet's commitment to the agenda 2030, the company continued to incorporate SDGs into its sustainability vision and strategy. In 2019, the enterprise escalated the process of tracking its sustainability important performance indicators across all enterprises sustainability themes which are aligned with the SDGs. In its various initiatives such as structured mentorship programmes, Econet purports continuing to launch and track them every quarter to ensure the goals are met in line with the SDGs.

It is worthy stressing that from the table, CSR projects are not well expressed, especially in the implementation of SDGs.

Econet also made a substantial contribution in the aftermath of Cyclone Idai which hit the Eastern Highlands of Zimbabwe, Mozambique and Malawi. Being considered the worst natural disaster in Southern Africa in nearly two decades, Cyclone Idai left approximately 900 square miles of land covered under water (Mugabe et al., 2023). Catastrophic flooding triggered by the cyclone killed more than 600 people and according to USAID (2019), left an

TABLE 3 Econet strategic themes linked to sustainable development goals (SDGs) with remarks.

Econet strategic themes	Links to SDGs	Remarks
Economic Growth	SDG 8: Decent work and economic growth	Through its innovative products and services, Econet continues to be a leader in the creation of direct and indirect employment. We contribute to the national economy (fiscus) resulting in empowering individuals, families, communities and the nation at large.
Responsible Procurement	SDG 12: Responsible consumption and production	In addition to smart procurement which ensures the buying of optimal and quality inputs, Econet supports local industry and suppliers that support sustainable production in their operations.
Financial and Social Inclusion		Ground-breaking and innovative financial digital Econet continues to positively impact previously marginalised individuals and communities, providing them with access to the mainstream financial and economic eco-system.
Employee and Community Well-being	SDG 3: Good Health and Well-being	Our staff and communities are at the core of who we are. Econet will pursue its staff wellness and seek to empower communities through health products and services.
Infrastructure and Innovation	SDG 9: Industry, Innovation and Infrastructure	To enable it to deliver world-class service, Econet will lead the market in acquiring and deploying cutting edge technology and infrastructure to give excellent service to our customers.
Compliance	SDG 16: Peace, Justice and Strong Institutions	As a responsible corporate citizen, Econet is committed to complying with all legislation relevant to our scope of operations, and to bona-fide progressive engagement with all of our regulators.
Stakeholder engagement	SDG17: Partnerships for the Goals	Econet does not operate in a vacuum. It uses appropriate and proactive processes, to engage all stakeholders and get their feedback in pursuit of its objectives.
Energy and carbon management	SDG 7: Affordable and Clean Energy	Econet is actively taking steps to reduce its own emissions by innovating clean and renewable energy solutions in pursuit of a cleaner environment.
Waste Management	SDG 15: Life on Land	By consuming resources optimally and managing all waste efficiently, Econet contributes to the reduction of local waste burden, providing relief to the environment.

Source: Adapted from Econet Annual report (Econet Wireless, 2019).

estimated 1.9 million in Zimbabwe, Mozambique and Malawi, needing assistance. Higherlife Foundation supported by Econet Group in collaboration with the Government, churches and Non-Governmental Organisations, launched the Search and Rescue Operations to respond swiftly by spearheading operations on the ground. This saw many initiatives that included the setting up of Camp Econet at Silver Streams in Chimanimani. Camp Econet served as both a Nerve Centre and a Command Centre as it ensured seamless coordination of all relief efforts including managing epicentres and rescue camps. The Relief and Recovery Phase saw the Econet Group and Higher Life Foundation mobilise the following:

- Distributed Food and Non-Food items (985 tons of Food and 150 tons of non-food items).
- Facilitated road rehabilitation initiatives with the assistance of contract earth-moving companies.
- Enlisted the services of helicopters for inaccessible areas.
- Provided over 3,956,000 L of clean water.
- Established a child play centre targeting an estimated 890 children.
- Clean-up Campaign for homes, yards, construction of make-shift bridges and roads through engagement of paid 747 volunteers from the local areas for labour.

In the 3rd Phase, Econet embarked on a Clean-up Campaign which is critical to a sanitation clean environment (SDG 6). Under this campaign, gulley reclamation, culverts, ablutions were repaired and rehabilitated. The Clean-up Campaign remains an on-going exercise and to date in excess 1,410 houses have been cleaned up. The 4th and

5th Phases code-named 'Reboot Livelihoods' and "re-imagine the future" were also initiated for repairing and developing new houses to restore livelihoods in the Chimanimani community. Such involvement in disaster responsiveness is crucial on SDGs.

In the same year, the enterprise also drew up a sustainability roadmap to ensure sustainability by 2030. The plan was drawn up in three phases: sustainability plan (2019–2020), sustainability growth (2021–2025) and sustainability business set to start in 2026 and end in 2030. The three-phased approach will improve the company's sustainability trajectory and set it on par with other global hospitality companies invested in a sustainable business model as the company seeks to adopt international best practices and models to ensure sustainability. In this regard, all efforts will be quantified and measured as appropriate.

4.3.1 Participant 2: Econet Wireless representative

The Econet Wireless representative highlighted the company's strategic themes that are directly linked to specific SDGs, such as SDG 8 (Decent Work and Economic Growth) and SDG 12 (Responsible Consumption and Production). They noted that Econet's sustainability strategy is embedded in their core operations, ensuring a proactive approach to aligning CSR efforts with the SDGs. This alignment is not merely superficial but is deeply embedded in Econet's core operations, reflecting a proactive approach to CSR. By integrating these SDGs into their business model, Econet ensures that their efforts are not just peripheral activities but central to their long-term strategy. This strategic focus allows Econet to contribute meaningfully to economic growth by creating employment opportunities and supporting local industries

through responsible procurement practices. Furthermore, their commitment to responsible consumption and production underscores their dedication to sustainable business practices, which not only benefit the environment but also enhance their corporate reputation and stakeholder trust. This approach demonstrates Econet's understanding of the importance of aligning business objectives with global sustainability goals, thereby positioning themselves as leaders in the telecommunications sector in Zimbabwe.

4.3.1.1 Theme 2: challenges in CSR implementation

The Econet Wireless representative noted that while they have made progress in aligning CSR with SDGs, challenges remain in terms of sustainability reporting and measuring the impact of their initiatives. They emphasized the need for continuous improvement in tracking and reporting sustainability performance indicators. This challenge is compounded by the need for transparency and accountability, as emphasized in their annual reports, which aim to communicate sustainability activities to stakeholders. The representative stressed the importance of continuous improvement in these areas to ensure that CSR efforts are not only aligned with the SDGs but also contribute to measurable and impactful outcomes. This involves refining their sustainability strategy, which is deeply embedded in their core operations, and enhancing the mechanisms for data collection and analysis to better assess the effectiveness of their initiatives. By addressing these challenges, Econet Wireless can strengthen its role in sustainable development and set a benchmark for other enterprises in Zimbabwe.

4.3.1.2 Theme 3: opportunities for improvement

The representative from Econet Wireless underscored the critical opportunity to enhance stakeholder engagement and feedback mechanisms, which are essential for aligning CSR efforts more closely with community needs and SDG targets. This approach is vital in ensuring that CSR initiatives are not only responsive but also impactful, addressing the specific socio-economic and environmental challenges faced by local communities. By fostering open communication channels and actively seeking stakeholder input, Econet can tailor its CSR strategies to better meet the expectations and requirements of the communities it serves. Additionally, the representative highlighted the potential for innovation in clean and renewable energy solutions, which aligns with Econet's commitment to SDG 7 (Affordable and Clean Energy). This focus on sustainable energy not only supports environmental goals but also positions Econet as a leader in driving technological advancements that contribute to a cleaner and more sustainable future. By integrating these elements into their CSR framework, Econet can enhance its role in sustainable development and set a benchmark for other enterprises in Zimbabwe.

5 Discussion

The study highlights that some enterprises in Zimbabwe exhibit a moderate receptivity to the SDGs, motivated by the recognition that failing to achieve these goals could negatively impact their

businesses and communities. Despite this awareness, their commitment remains largely superficial, resulting in limited tangible outcomes. Several critical factors contribute to this disconnect, including a late start in engaging with the SDGs. This situation serves as a wake-up call for the corporate sector to enhance their corporate social responsibility (CSR) initiatives and sustainability projects. To effectively align their efforts with the SDGs, it is crucial to distinguish between two types of CSR roles: those that are directly aimed at achieving the SDGs, which focus on specific targets and measurable impacts, and those that are indirectly related, which may contribute to broader social and environmental goals without explicitly targeting the SDGs. This differentiation can guide enterprises in developing more strategic and effective approaches to sustainability.

The progress and challenges faced by corporate entities in Zimbabwe, particularly focusing on Tongaat Hulett's efforts to align its corporate social responsibility (CSR) initiatives with the Sustainable Development Goals (SDGs). It highlights that, despite some progress, the pace of SDG implementation has slowed since 2020. The text underscores that while Tongaat Hulett has made commitments to sustainability and government initiatives, its contributions to the SDGs may be more passive than active, as many targets addressed are general and not specifically integrated into its CSR strategy. This raises questions about the effectiveness of corporate engagement with the SDGs in achieving meaningful impact.

Econet Wireless Zimbabwe, established in December 1998 and listed on the Zimbabwean Stock Exchange, plays a significant role in telecommunications, mobile money, banking, and insurance services. As part of its commitment to sustainability and aligning with the Sustainable Development Goals (SDGs), Econet emphasizes transparency and accountability through its Annual Reporting, which communicates its sustainability activities to shareholders and the public. The enterprise has developed sustainability themes based on stakeholder feedback, potential business impacts, and customer needs, underscoring its proactive approach. Notably, Econet's founder highlighted the mobile industry's potential to influence the UN's 17 SDGs at the MWC17 conference in 2017.

Despite its successes, Econet faces significant challenges in implementing its CSR initiatives effectively within Zimbabwe's socio-economic environment. One of the key issues is the limited awareness and understanding of the SDGs among local communities, particularly in high-density residential areas. As identified in the SDG awareness campaign, this knowledge gap poses a barrier to meaningful community participation and ownership of development initiatives. While Econet has taken steps to address this gap, the scope of its efforts has been constrained by the lack of a coordinated national strategy for SDG education and awareness.

In collaboration with the United Nations Development Programme and Youth Connekt Zimbabwe, Econet launched an SDG awareness campaign through the Elevate Youth Club, which aimed to educate local communities about the SDGs. However, findings indicated limited awareness of the SDGs among youth, particularly in high-density residential areas. With less than a decade remaining to achieve these global goals, it is crucial for businesses to adopt comprehensive SDG awareness and

capacity-building strategies as part of their CSR. Understanding the implications of the SDGs for communities is vital for fostering sustainable development and ensuring meaningful progress towards these objectives.

Delta Corporation supports various initiatives, including school's capacity-building program, an education bursary scheme, a wellness program, safety, health, and environmental initiatives, as well as arts and culture promotion. Currently, as part of the school's capacity-building program, the company is nearing the completion of a classroom block at Tashinga Primary School in Macheke. However, the study revealed limited community involvement in CSR projects, with local leadership playing a passive role primarily during the project execution phase. Despite Delta Corporation's focus on sustainable development, it acknowledged in 2019 that macroeconomic challenges had hindered its ability to fully meet its SDG commitments.

6 Conclusions and recommendations

The article examined the strides made in Corporate Social Responsibility (CSR) and corporate responsiveness to the Sustainable Development Goals (SDGs) and their sustainability tenets. It assessed the progress in SDG implementation by Tongaat Hulett, Delta Corporation, and Econet Wireless Zimbabwe some of the largest enterprises operating in Zimbabwe. The study found that while some CSR activities in Zimbabwe align with the 2030 Agenda, there are notable shortfalls that need to be addressed to ensure the full achievement of the SDGs. With 2030 fast approaching, it appears unlikely that corporate entities will meet the deadline, particularly given the challenging business environment created by the COVID-19 pandemic.

The SDGs offer enterprises an opportunity to better align their CSR actions with sustainability objectives and to position themselves as responsive, responsible and socially conscious actors. This is increasingly important as communities demand integrated social, economic and environmental interventions. Nonetheless, there are challenges pertaining sustainability reporting on CSR projects.

To enhance the alignment of CSR initiatives with the SDGs, enterprises should strategically integrate sustainability into their core business models and operations. This entails embedding SDG-related goals within corporate strategies to ensure that CSR efforts are not treated as peripheral activities but are central to long-term business planning. Enterprises should adopt standardized sustainability reporting frameworks, such as the Global Reporting Initiative (GRI) or Integrated Reporting (IR), to promote transparency and accountability. Collaborative partnerships among enterprises are essential to leverage resources, expertise and impact, supported by coordinating mechanisms that align efforts and minimize duplication. Furthermore, enterprises should prioritize measurable and scalable CSR interventions, focusing on areas where they can generate significant social, economic, and environmental impact. Future research should explore comparative studies on the role of CSR in other sub-Saharan African countries to identify best practices and scalable models.

Data availability statement

The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

Ethics statement

The studies involving humans were approved by University of Zimbabwe Research Ethics Committee. The studies were conducted in accordance with the local legislation and institutional requirements. Written informed consent for participation was not required from the participants or the participants' legal guardians/next of kin in accordance with the national legislation and institutional requirements. Written informed consent was obtained from the individual(s) for the publication of any potentially identifiable images or data included in this article.

Author contributions

MZ: Conceptualization, Formal analysis, Investigation, Methodology, Visualization, Writing – original draft, Writing – review & editing. KZ: Conceptualization, Formal analysis, Investigation, Methodology, Visualization, Writing – original draft, Writing – review & editing. MD: Conceptualization, Data curation, Formal analysis, Investigation, Methodology, Visualization, Writing – original draft, Writing – review & editing.

Funding

The author(s) declare that no financial support was received for the research and/or publication of this article.

Conflict of interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

The reviewer HP declared a shared affiliation with the author MD to the handling editor at the time of review.

Generative AI statement

The authors declare that no Gen AI was used in the creation of this manuscript.

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