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Інтеграція цілей сталого розвитку ООН у бізнес-стратегії корпоративної соціальної відповідальності: виклики та можливості консалтингу

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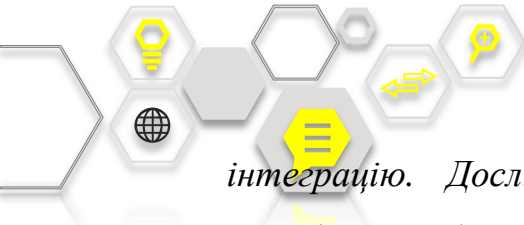
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Анотація. Мета: Дана стаття досліджує інтеграцію цілей сталого розвитку ООН (ЦСР) у стратегії корпоративної соціальної відповідальності (КСВ). Основна мета полягає у розробці комплексної структури для узгодження стратегій КСВ з ЦСР, встановленні ефективних критеріїв оцінки та аналізі впливу залучення зацікавлених сторін і регіональних варіацій на цю





інтеграцію. Дослідження відповідає на потребу у стандартизованих методологіях для узгодження стратегій КСВ з цілями сталого розвитку.

Методи: У дослідженні застосовується якісний підхід, зосереджуючи увагу на детальному огляді літератури та аналізі практичних бізнес кейсів. У огляді літератури аналізуються існуючі теорії та практики, пов'язані зі стратегіями КСВ та ЦСР, що забезпечує теоретичну основу для дослідження. Проведено глибокі дослідження практичних бізнес кейсів компаній, визнаних за їхні зразкові стратегії КСВ, таких як Unilever і Patagonia, з метою виявлення успішних стратегій та найкращих практик. Додатково, у дослідження було включено аналіз регіональних та секторальних відмінностей у стратегіях КСВ, щоб зрозуміти, як контекстуальні фактори впливають на узгодження з ЦСР.

Результати: У дослідженні успішно розроблено структуровану рамкову модель для інтеграції ЦСР у стратегії КСВ. Ця модель включає практичні рекомендації щодо узгодження бізнес-операцій з цілями сталого розвитку та надає пропозиції щодо ефективного залучення зацікавлених сторін. Дослідження виявило значні регіональні та секторальні відмінності, демонструючи, як різні контексти впливають на стратегії КСВ. Наприклад, європейські компанії схильні зосереджуватися на екологічних цілях, тоді як компанії в Субсахарській Африці надають пріоритет соціальному впливу. Ефективне залучення зацікавлених сторін виявилось важливим елементом, при цьому успішні практики включають регулярний діалог і стратегічні партнерства.

Висновки: Результати вказують на те, що інтеграція ЦСР у стратегії КСВ вимагає чітко визначеної структури, практичних рекомендацій та розуміння регіональних і секторальних відмінностей. Розроблена модель і критерії оцінки пропонують цінні інструменти для бізнесу, що прагне узгодити свої стратегії КСВ з глобальними цілями сталого розвитку. Подальші дослідження повинні зосередитися на вдосконаленні цих методологій та вивченні різноманітних стратегій залучення зацікавлених



сторін для підвищення ефективності КСВ. Це дослідження робить внесок у сферу, надаючи практичні рекомендації та інструменти для вдосконалення стратегій КСВ у відповідності з ЦСР.

Ключові слова: корпоративна соціальна відповідальність, цілі сталого розвитку, інтеграція КСВ, залучення зацікавлених сторін, регіональні відмінності, розробка структури, ООН, консалтинг, бізнес-стратегії.

Integration of the United Nations sustainable development goals into corporate social responsibility business strategies: challenges and opportunities in consulting

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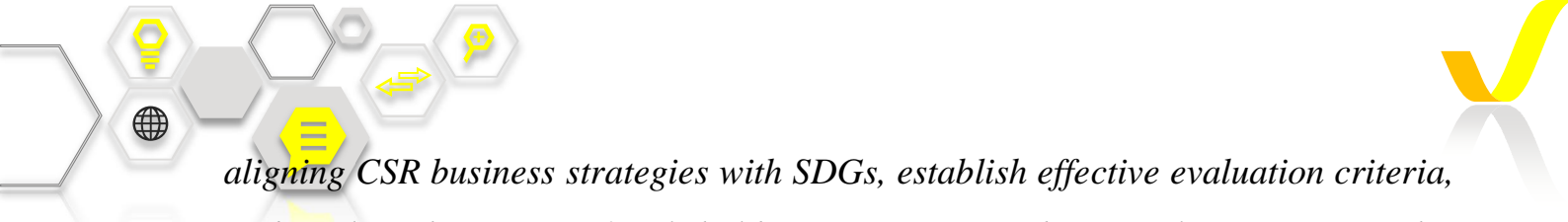
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Abstract. *Purpose: This article explores the integration of the United Nations Sustainable Development Goals (SDGs) into Corporate Social Responsibility (CSR) business strategies. The primary aim is to develop a comprehensive framework for*

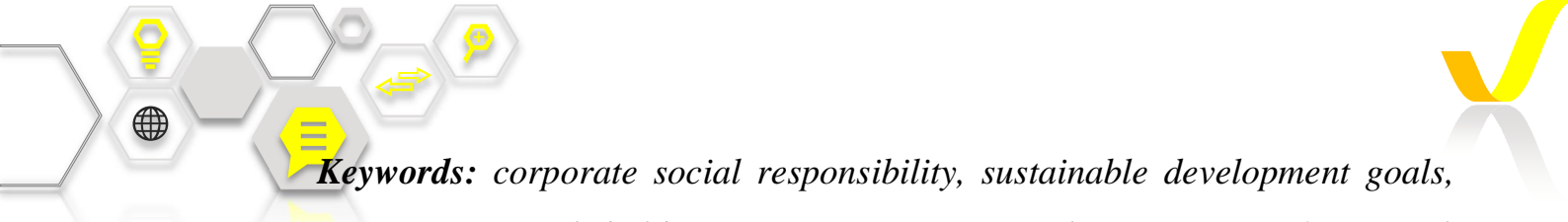


aligning CSR business strategies with SDGs, establish effective evaluation criteria, and analyze the impact of stakeholder engagement and regional variations on this integration. The study addresses the need for standardized methodologies in aligning CSR business strategies with sustainability objectives.

Methods: The research adopts a qualitative approach, focusing on a detailed literature review and case studies. The literature review examines existing theories and practices related to CSR business strategies and SDGs, providing a theoretical foundation for the study. In-depth case studies of companies recognized for their exemplary CSR business strategies, such as Unilever and Patagonia, were conducted to identify successful strategies and best practices. Additionally, the study involved analyzing regional and sectoral differences in CSR business strategies to understand how contextual factors influence alignment with SDGs.

Results: The study successfully developed a structured framework for integrating SDGs into CSR business strategies. This framework includes practical guidelines for aligning business operations with sustainability goals and provides insights into effective stakeholder engagement. The research revealed significant regional and sectoral differences, demonstrating how varying contexts impact CSR business strategies. For instance, European firms tend to focus on environmental goals, while companies in Sub-Saharan Africa prioritize social impact. Effective stakeholder engagement emerged as a crucial element, with successful practices including regular dialogue and strategic partnerships.

Conclusions: The findings indicate that integrating SDGs into CSR business strategies requires a well-defined framework, practical guidelines, and an understanding of regional and sectoral differences. The developed framework and evaluation criteria offer valuable tools for businesses aiming to align their CSR business strategies with global sustainability goals. Future research should focus on refining these methodologies and exploring diverse stakeholder engagement strategies to enhance CSR effectiveness. This study contributes to the field by providing actionable insights and practical tools for advancing CSR business strategies in alignment with SDGs.



Keywords: *corporate social responsibility, sustainable development goals, CSR integration, stakeholder engagement, regional variations, framework development, United Nations, consulting, business strategies.*

Problem statement. The integration of the United Nations SDGs into CSR business strategies represents a significant development in the intersection of global sustainability efforts and corporate governance [1]. Despite the increasing prominence of sustainability in business practices, there remains a critical gap in understanding how effectively the SDGs can be incorporated into CSR business strategies, and what implications this integration holds for both corporations and the broader societal context [2].

The primary problem addressed in this article is the challenge of aligning corporate CSR business strategies with the SDGs. This issue is pivotal for advancing both theoretical and practical knowledge in the field of CSR. Although numerous companies have committed to sustainability, the practical integration of the SDGs into business strategies often remains unclear and inconsistent. This inconsistency can undermine the effectiveness of CSR initiatives and limit their potential impact on global sustainability objectives.

The importance of addressing this problem is underscored by the growing pressure on businesses to demonstrate their commitment to sustainability in concrete and measurable ways. The SDGs provide a comprehensive framework for guiding corporate sustainability efforts, yet their practical application within CSR business strategies requires detailed exploration. This issue is not only of academic interest but also of substantial practical relevance. As businesses face increasing scrutiny from stakeholders and regulatory bodies, understanding how to effectively integrate the SDGs into CSR business strategies is crucial for enhancing corporate accountability and contributing to global sustainability goals.

By examining the integration of SDGs into CSR business strategies, this article aims to identify the key challenges and opportunities associated with this process. The analysis will focus on the practical implications for consulting firms



that assist businesses in aligning their CSR activities with the SDGs. This exploration is critical for advancing current understanding and providing actionable insights for both academic researchers and practitioners in the field of CSR.

This article seeks to address a key gap in the existing literature by analyzing how the SDGs can be effectively incorporated into CSR business strategies. By doing so, it aims to provide valuable insights that can support the development of more effective and impactful CSR initiatives, thereby contributing to both scholarly knowledge and practical applications in the realm of corporate sustainability.

Analysis of remaining research and publications. In this research, the integration of the United Nations SDGs into CSR business strategies has become a critical topic. This literature review discusses recent studies and findings to highlight scientific interest in this area, identify unresolved issues, and illustrate how the current research contributes to filling these gaps.

Recent literature offers substantial insights into how organizations incorporate SDGs into their CSR business strategies. Elalfy and Weber provide a comprehensive analysis of integrating SDGs into strategic CSR business strategies, emphasizing practical approaches for aligning corporate activities with global sustainability goals [1]. Ali et al. explore the implementation of SDGs within BRICS countries, revealing diverse approaches to integrating sustainability within different economic contexts [2].

Bager and Lambin examine sustainability business strategies in the global coffee sector, illustrating how companies in this industry adopt sustainable practices [3]. Calabrese et al. assess the private sector's contribution to the 2030 Agenda, showing a trend towards improved environmental performance among companies [4].

Chen et al. analyze the impact of climate change-related risks on environmental, social, and governance (ESG) performance and financial outcomes in the manufacturing sector, highlighting the intersection between environmental risks and corporate business strategies [5]. Consolandi et al. evaluate the healthcare



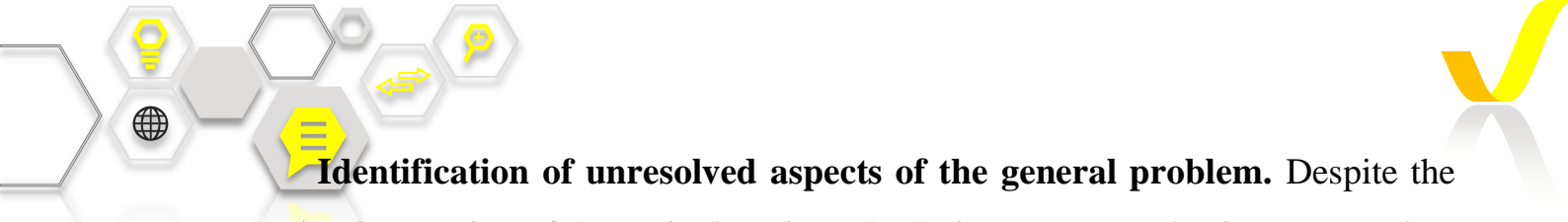
sector's contribution to SDGs, assessing material ESG outcomes and externalities associated with this sector [6].

Despite significant progress, several issues remain unresolved. De Luca et al. address the impact of structural capital on the quality of SDG-related risk disclosure, pointing out the need for a deeper understanding of how structural capital influences business strategies and reporting practices [7]. Junsheng et al. identify gaps in understanding the mediating role of employees' green motivation in fostering green behavior within the Malaysian food industry [8].

Further, research by Khan et al. on the impact of CSR business strategies on sustainable innovation ambidexterity highlights the mediating roles of sustainable supply chain management and social capital, indicating areas where further exploration is needed to fully understand these dynamics [9]. Petrescu et al. assess the benefits of sustainability reporting practices in Romanian companies, yet the study reveals a need for more detailed analysis of the impact and effectiveness of such business strategies [10].

Differences in approaches and potential conflicts in existing data also warrant attention. Fonseca et al. compare B Corp certification with ISO 9001 and 14001, exploring whether these certifications represent aligned or alternative paths toward sustainable business strategies [11]. This comparison highlights the need for clearer guidelines and unified strategies for achieving sustainability goals.

The significance of the current research lies in addressing the identified gaps and developing new approaches to integrating SDGs into CSR business strategies. By providing a structured model for aligning CSR business practices with SDGs and identifying effective strategies across various regional contexts, this study contributes to both theoretical and practical advancements in the field. This research aims to offer a comprehensive understanding of how companies can better incorporate sustainability goals into their business strategies, thereby enhancing their overall impact on global sustainability efforts.



Identification of unresolved aspects of the general problem.

Despite the growing integration of the United Nations SDGs into corporate business strategies, several unresolved aspects persist that warrant further investigation. While substantial progress has been made in recognizing the importance of aligning CSR with the SDGs, there remain critical areas where clarity and practical solutions are lacking.

One prominent unresolved issue is the lack of standardized methodologies for effectively integrating the SDGs into CSR business strategies. Although many companies have adopted sustainability initiatives, there is a notable absence of uniform frameworks that guide how businesses can align their operations with specific SDGs. This gap presents a challenge for both businesses seeking to implement effective CSR business strategies and for consulting firms that support these efforts. Further research is needed to develop comprehensive methodologies and tools that can be universally applied to ensure consistency and effectiveness in SDG integration within business strategies.

Another significant aspect requiring additional exploration is the measurement and evaluation of the impact of SDG-aligned CSR business strategies. While companies often report on their sustainability efforts, there is a lack of robust metrics and evaluation criteria that accurately assess the impact of these initiatives on achieving the SDGs. Developing reliable methods for measuring the effectiveness of CSR activities in contributing to global sustainability goals is crucial for enhancing accountability and demonstrating tangible progress within business strategies.

Additionally, there is a need to investigate the role of stakeholder engagement in the successful integration of the SDGs into CSR business strategies. Effective stakeholder engagement is essential for aligning corporate business strategies with societal expectations and ensuring that sustainability efforts are meaningful and impactful. However, there is limited research on best practices for engaging stakeholders in the context of SDG-aligned CSR business strategies. Further research could provide valuable insights into how companies can better involve



stakeholders in their sustainability efforts and address their concerns and expectations.

Finally, the potential impact of varying regional and sectoral contexts on the integration of SDGs into CSR business strategies remains underexplored. Different industries and geographic regions may face unique challenges and opportunities when aligning with the SDGs. Investigating these contextual differences can offer a more nuanced understanding of how to tailor CSR business strategies to diverse settings and enhance their effectiveness.



Addressing these unresolved aspects can significantly contribute to advancing both theoretical and practical knowledge in the field of CSR. By focusing on these areas, this article aims to provide valuable insights that can guide businesses and consulting firms in developing more effective and impactful business strategies for integrating the SDGs into their CSR activities.

Formulation of the article's objectives

The objectives of this article were designed to address the critical issues surrounding the integration of the United Nations SDGs into CSR business strategies. Clearly defining these objectives helped guide the research and ensured that it contributed valuable insights to both theoretical and practical domains.

Objective 1. Developed a comprehensive framework for integrating SDGs into CSR business strategies. The primary goal of the research was to create a detailed and practical framework that businesses could use to align their CSR business strategies with the SDGs. This framework aimed to address the existing lack of standardized methodologies and provide actionable guidelines for companies. The development of this framework was crucial for ensuring consistency and effectiveness in how businesses incorporated sustainability goals into their business strategies.

Objective 2. Established metrics and evaluation criteria for assessing SDG-aligned CSR business strategies. Another key objective was to identify and propose robust metrics and evaluation criteria that could be used to measure the impact of CSR business strategies aligned with the SDGs. By providing a set of reliable and



scientifically grounded tools for assessing the effectiveness of these initiatives, the research aimed to enhance corporate accountability and demonstrate tangible progress towards global sustainability targets.

Objective 3. Investigated best practices for stakeholder engagement in SDG-aligned CSR business strategies. The research also focused on exploring effective strategies for stakeholder engagement in the context of SDG-aligned CSR business strategies. Understanding how to effectively involve stakeholders was essential for ensuring that CSR activities were meaningful and responsive to societal expectations. The findings offered valuable insights into best practices for engaging stakeholders and addressing their concerns within the scope of CSR business strategies.

Objective 4. Examined regional and sectoral variations in the integration of SDGs into CSR business strategies. The final objective was to analyze how different regional and sectoral contexts impacted the integration of SDGs into CSR business strategies. This involved investigating how unique challenges and opportunities in various industries and geographic regions affected the implementation of SDG-aligned CSR business strategies. The insights gained helped tailor CSR business strategies to diverse settings, enhancing their effectiveness and relevance.

Contribution to the main research material. To effectively integrate the United Nations SDGs into CSR business strategies, it is essential to develop robust metrics and evaluation criteria [12]. These tools ensure that CSR business strategies are not only aligned with the SDGs but also produce meaningful and measurable outcomes.

Proposed metrics serve as the foundation for assessing the alignment and impact of CSR business strategies. The alignment score is a composite measure that evaluates how well a company's CSR business strategies correspond with specific SDGs [13]. This score is derived from a weighted assessment, considering the relevance and impact of each initiative on the relevant goals. Environmental, social, and economic impact metrics provide a detailed look at the direct effects of CSR business strategies. Environmental metrics might include reductions in carbon



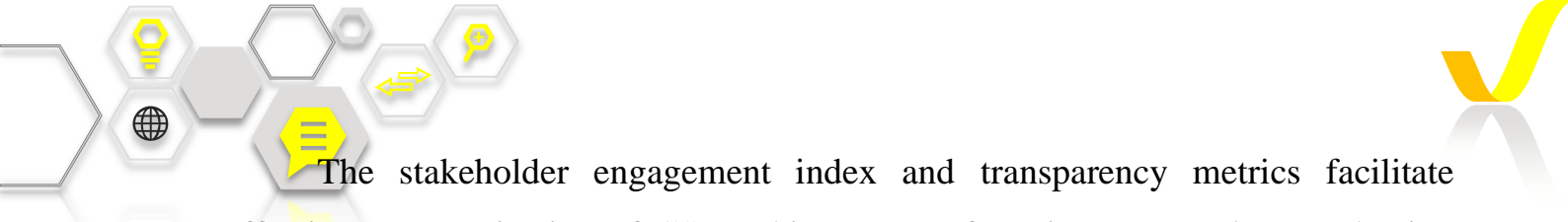
emissions or waste generation, while social metrics focus on improvements in community health or job creation [14]. Economic impact metrics assess contributions to local economic development and income generation.

Another critical metric is the Stakeholder engagement index, which measures the depth and quality of engagement with stakeholders such as community members, employees, and non-governmental organizations. Compliance and reporting metrics evaluate adherence to international standards like the Global Reporting Initiative (GRI) and the UN Global Compact [15]. Finally, innovation and improvement metrics track the extent of new technologies or methods adopted by the company to advance SDG targets.

To gauge the effectiveness of CSR business strategies, evaluation criteria are employed. Relevance determines whether the CSR business strategies address the most critical SDGs for the company's industry and operational context. Effectiveness measures the extent to which the business strategies achieve their intended outcomes, focusing on tangible improvements in the targeted SDGs [16]. Efficiency evaluates the cost-effectiveness of CSR business strategies by comparing the resources invested with the benefits achieved, analyzing the return on investment (ROI).

Sustainability is another crucial criterion, assessing whether CSR business strategies lead to long-term, durable benefits and whether they can be scaled or replicated [17]. Transparency and accountability are also vital, examining how well companies communicate their CSR outcomes and engage with stakeholders, ensuring that reporting processes are clear and trustworthy.

Practical application of these metrics and criteria can significantly enhance a company's CSR business strategies [18]. Businesses can utilize the alignment score and impact assessment metrics to benchmark their performance against industry standards and set measurable goals for their SDG contributions. Regular monitoring of these metrics allows companies to track progress, make data-driven decisions, and optimize their business strategies accordingly.



The stakeholder engagement index and transparency metrics facilitate effective communication of CSR achievements, fostering trust and strengthening relationships with stakeholders. Efficiency metrics help in resource allocation by identifying high-impact areas where investments yield the greatest benefits. Additionally, innovation and improvement metrics encourage continuous evolution of CSR practices, promoting the incorporation of new ideas and technologies to enhance alignment with SDGs [19].

By systematically applying these metrics and evaluation criteria, businesses can ensure that their CSR business strategies are not only aligned with the SDGs but also deliver meaningful, sustainable impact, thereby contributing to both corporate success and global development goals [20].

Effective stakeholder engagement is a crucial component of successful CSR business strategies, particularly when aligning with the United Nations SDGs [21]. Table 1 summarizes these aspects, offering a clear overview of strategies, examples, and actionable recommendations.

Table 1

Stakeholder engagement practices in corporate social responsibility

No	Subsection	Strategy	Recommendations
1.	Best practices	Analysis of effective stakeholder engagement strategies	<ol style="list-style-type: none"> 1. Identification and mapping (systematically identify and map stakeholders to understand their interests and influence). 2. Regular communication (establish regular, transparent communication channels to keep stakeholders informed and engaged). 3. Feedback mechanisms (implement mechanisms for stakeholders to provide feedback and voice concerns). 4. Partnerships (build and maintain strategic partnerships with key stakeholders to enhance collaborative efforts).
2.	Case studies	Examples of successful stakeholder engagement in CSR	<p>Case study 1. Unilever’s sustainable living plan (Unilever engages stakeholders through extensive dialogues, including consumer feedback, partnerships with NGOs, and collaboration with local communities. This approach has led to significant improvements in sustainability and community relations.</p> <p>Case study 2. Starbucks’ global community impact (Starbucks implements its Global Community Impact</p>

			<p>initiatives by working closely with farmers, local communities, and environmental organizations. Their approach includes initiatives like ethical sourcing and community service programs).</p> <p>Case study 3. Patagonia’s environmental advocacy (Patagonia involves stakeholders through its environmental activism, including campaigns, partnerships with environmental organizations, and transparent reporting on sustainability efforts. This has strengthened its brand loyalty and impact in environmental conservation).</p>
3.	Recom- mendations	Practical recommendations for improving stakeholder engagement	<ol style="list-style-type: none"> 1. Enhanced transparency (regularly share information on CSR activities and their impacts with stakeholders). 2. Strengthen collaboration (foster stronger collaborations with stakeholders through joint initiatives and partnerships). 3. Tailored communication (develop tailored communication strategies to address the specific needs and interests of different stakeholder groups). 4. Measure engagement effectiveness (implement metrics to evaluate the effectiveness of engagement strategies and make data-driven improvements).

Source: authors development using [21-23].

By implementing the best practices outlined, drawing insights from successful case studies, and following the practical recommendations provided, companies can significantly improve their stakeholder engagement efforts and business strategies. Effective engagement leads to more impactful CSR initiatives, stronger stakeholder relationships, and enhanced contributions towards achieving the SDGs. Continuous evaluation and adaptation of engagement strategies and business strategies will further ensure that stakeholder interactions are meaningful and productive [22].

Understanding the regional and sectoral variations in CSR and SDG integration is crucial for developing effective business strategies [23]. Different regions and sectors exhibit unique challenges and opportunities, which significantly influence CSR practices and their alignment with the SDGs (Table 1).

**Table 1**

Regional and sectoral analysis of CSR and SDG integration (2019-2023)

No	Aspect	Description	Examples
1.	Regional differences	Impact of local contexts on CSR and SDG integration	Europe: Sweden (Volvo, H&M - environmental goals), Germany (strong regulatory frameworks). Sub-Saharan Africa: Kenya (Safaricom's M-Pesa - financial inclusion), Nigeria (focus on healthcare and education).
2.	Sectoral variations	Differences in CSR practices across various industries	Technology: USA (Google - ethical AI, data privacy), China (Alibaba - data protection). Manufacturing: Japan (Toyota - waste reduction), South Korea (Samsung - sustainability programs).
3.	Tailoring strategies	Recommendations for adapting CSR strategies to specific regional and sectoral contexts	Regional: Unilever's rural programs in India. Sectoral: Patagonia's focus on sustainable materials, Adidas's ethical labor practices

Source: authors development using [23].

Regional differences highlight the impact of local contexts on CSR initiatives. For instance, in Europe, countries like Sweden and Germany have led the way in integrating SDGs into corporate strategies due to strong regulatory frameworks and societal expectations [23]. Sweden's emphasis on environmental sustainability is reflected in its CSR practices, where companies such as Volvo and H&M have adopted aggressive climate goals and transparent reporting systems. In contrast, developing regions like Sub-Saharan Africa face different challenges [23]. Companies operating in countries like Kenya and Nigeria often focus on social impact initiatives such as improving access to education and healthcare. For example, Safaricom's M-Pesa project in Kenya has significantly enhanced financial inclusion and access to services in rural areas, demonstrating how CSR can address specific regional needs [23].

Sectoral variations further illustrate the diversity in CSR practices across industries. The technology sector, particularly in the United States and China, has seen a rise in CSR initiatives focusing on data privacy and ethical AI development. Companies like Google and Alibaba have invested heavily in ethical AI research and



data protection measures, reflecting the sector's focus on emerging technological challenges. On the other hand, the manufacturing industry, with its significant environmental footprint, has seen different practices. In countries like Japan and South Korea, companies such as Toyota and Samsung have implemented comprehensive sustainability programs to reduce waste and emissions, aligning with SDG targets related to responsible consumption and production [23].

Tailoring strategies to these regional and sectoral contexts is essential for maximizing the impact of CSR initiatives. For companies operating in regions with limited resources, such as parts of South Asia and Latin America, focusing on affordable and scalable solutions is crucial. For instance, Unilever's initiatives in India, including its rural distribution network and health programs, are tailored to local needs and constraints. Similarly, sector-specific adaptations can enhance the effectiveness of CSR efforts. In the fashion industry, global brands like Patagonia and Adidas have tailored their CSR strategies to address specific issues such as sustainable materials and ethical labor practices, reflecting industry-specific concerns [23].

Integrating CSR and SDGs effectively requires a nuanced understanding of regional and sectoral contexts. Companies must adapt their strategies to align with local needs and industry-specific challenges. By examining regional differences and sectoral variations, businesses can develop targeted CSR initiatives that address both global sustainability goals and local socio-economic realities, enhancing their impact and fostering sustainable development across diverse contexts.

Conclusions. The research successfully developed a detailed framework for aligning CSR business strategies with the SDGs. This framework provides actionable guidelines for businesses to systematically integrate sustainability goals into their operations, addressing the lack of standardized methodologies previously noted. Additionally, robust metrics and evaluation criteria were established to assess the impact of SDG-aligned CSR business strategies. These metrics include alignment scores, environmental and social impact measures, stakeholder engagement indices, and compliance checks. The development of these metrics

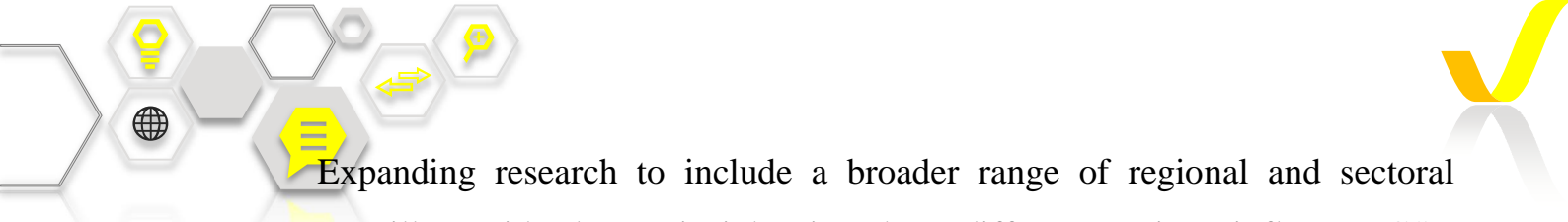


addresses the previous gap in effective measurement and evaluation, facilitating enhanced corporate accountability.

Effective stakeholder engagement emerged as a crucial factor in the successful integration of SDGs into CSR business strategies. Best practices identified include regular communication, feedback mechanisms, and strategic partnerships. Case studies from companies such as Unilever and Patagonia illustrate how meaningful stakeholder involvement can strengthen CSR business strategies and enhance their impact. Furthermore, the research highlighted significant differences in CSR business strategies across various regions and sectors. For instance, the emphasis on environmental goals in Europe contrasts with the focus on social impact in Sub-Saharan Africa. Tailoring CSR business strategies to these contextual variations is essential for maximizing their effectiveness and aligning with local and global sustainability objectives.

The study's objectives were met through the development of a comprehensive framework, the establishment of metrics and evaluation criteria, the exploration of stakeholder engagement practices, and the analysis of regional and sectoral variations. These achievements provide a solid foundation for understanding and enhancing the integration of SDGs into CSR business strategies. However, despite these contributions, several areas warrant further exploration. There remains a need for standardized methodologies that can be universally applied across industries and regions. Future research should focus on refining and validating these methodologies to ensure consistent and effective SDG integration.

Further development of advanced metrics and evaluation techniques is necessary to capture the full impact of CSR business strategies. Research could explore innovative approaches for assessing long-term outcomes and scaling these initiatives. Additionally, more effective strategies for engaging diverse stakeholder groups, particularly in challenging contexts, need to be investigated. Understanding how to address varying stakeholder expectations and incorporate their feedback more effectively will be crucial.



Expanding research to include a broader range of regional and sectoral contexts will provide deeper insights into how different settings influence CSR business strategies and SDG alignment. This will help tailor business strategies to diverse environments and enhance their relevance and impact. In conclusion, this research provides valuable insights into integrating SDGs into CSR business strategies, offering a framework and metrics for effective implementation. By addressing the identified gaps and pursuing further research in the suggested areas, businesses and scholars can advance the field of CSR and contribute more effectively to global sustainability goals.

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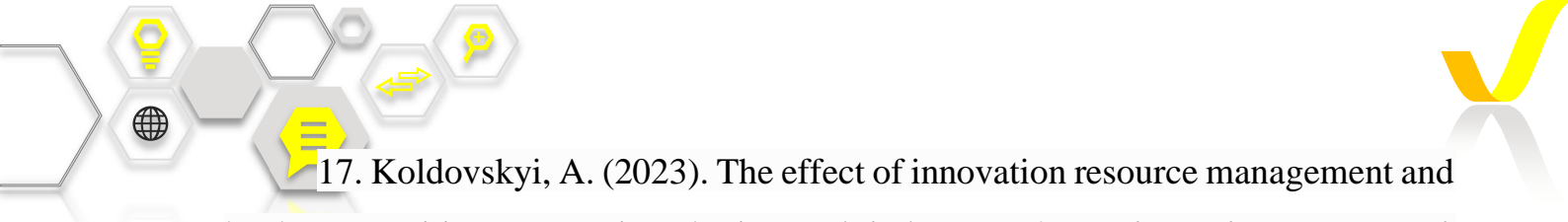
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