

Role of Islamic CSR in Achieving the United Nations Sustainable Development Goals (SDGs): Evidence from Pakistan

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Abstract

Despite Islamic social finance's theoretical alignment with the UN 2030 Agenda, empirical evidence linking Islamic CSR practices to Sustainable Development Goal (SDG) outcomes in Muslim majority developing economies remains scarce. This study employs a mixed methods design combining a structured survey of 350 professionals in Shariah compliant Pakistan Stock Exchange listed firms and GRI based content analysis of 90 firms over 540 firm year observations (2018–2023). PLS-SEM via SmartPLS 4.0 was used to test five hypotheses derived from Stakeholder Theory, Legitimacy Theory, and Maqasid al-Shariah. Islamic CSR significantly predicted No Poverty ($\beta = 0.624$), Quality Education ($\beta = 0.578$), Decent Work ($\beta = 0.589$), Gender Equality ($\beta = 0.512$), and Environmental Sustainability ($\beta = 0.431$). GRI compliance rose from 34.7% (2018) to 58.8% (2023). This study provides the first PLS-SEM validated Islamic CSR SDG framework for Pakistan, offering replicable policy guidance for OIC member states to leverage Islamic social finance as a structured SDG financing mechanism

Keywords:

Islamic CSR; Sustainable Development Goals; Maqasid al-Shariah; PLS-SEM; Pakistan

INTRODUCTION

In an increasingly interconnected global economy, Corporate Social Responsibility (CSR) has evolved from a peripheral business concern into a core strategic imperative for organisations seeking long term legitimacy and sustainability (Dusuki & Abdullah, 2007). The adoption of the United Nations 2030 Agenda by all 193 member states in September 2015 marked a pivotal shift in this trajectory, establishing 17 Sustainable Development Goals (SDGs) as a universal framework for combating poverty, reducing inequality, and protecting the planet (United Nations General Assembly, 2015). Unlike preceding frameworks such as the Millennium Development Goals, the SDGs explicitly call upon the private sector as an active change agent, recognising that public finance alone is insufficient to bridge the estimated US\$2.5 trillion annual SDG financing gap (UNDP, 2020).

Within Muslim majority economies, Islamic CSR has emerged as a theologically grounded and institutionally distinct alternative to conventional western CSR paradigms. Rooted in the teachings of the Quran, Sunnah, and Shariah, Islamic CSR transcends profit centred orientations by embedding social accountability and environmental stewardship into the very foundation of business conduct (Williams & Zinkin, 2010; Moosa, 2023). At its philosophical core lies the concept of *Tawhid* the unity of Allah which obliges organisations to pursue harmony between economic activity, social welfare, and ecological responsibility (Khan & Karim, 2010). This orientation finds its most comprehensive articulation in the Maqasid al-Shariah, the overarching objectives of Islamic law, which Al-Ghazali's classical formulation identifies as the preservation of religion (*Hifẓ al-Din*), life (*Hifẓ al-Nafs*), intellect (*Hifẓ al-Aql*), lineage (*Hifẓ al-Nasl*), and property (*Hifẓ al-Mal*). Contemporary scholarship has extended this framework to encompass environmental preservation, establishing a structural convergence with the social, economic, and environmental dimensions of the SDGs (Yasmin et al., 2024; Tok et al., 2023).

The primary instruments of Islamic CSR, *Zakat* (obligatory almsgiving), *Waqf* (perpetual charitable endowment), *Sadaqah* (voluntary philanthropy), and Islamic microfinance each carry demonstrable SDG relevance. *Zakat* alone is estimated to mobilise up to US\$1 trillion annually, with meta analytic evidence across 45 studies (1980–2025) documenting poverty incidence reductions of 20–25% among recipient populations (Veredas do Direito, 2026). *Waqf* has historically financed educational institutions including universities, libraries, and madrasas, and has been applied in modern contexts to reforestation, renewable energy, and waste management projects directly relevant to SDG 13 and SDG 15 (Kachkar & Alfares, 2022; Akhtar, 2024). Islamic microfinance, operating on interest free principles, extends financial access to populations excluded from conventional banking particularly women, whose participation in formal finance remains severely constrained in many Muslim majority contexts (Pakistan Gulf Economist, 2025).

Despite this theoretical alignment, the empirical literature linking Islamic CSR practices to measurable SDG outcomes remains underdeveloped. Extant studies are predominantly conceptual, geographically narrow, or methodologically reliant on single instruments (Moosa, 2023; Rusydiana, 2020). Moreover, the absence of internationally standardised measurement frameworks benchmarked against ISO 26000:2010, GRI Universal Standards 2021, and the UN

Global Compact principles has limited the comparability and policy relevance of existing findings (Ismail et al., 2021; Khan et al., 2023).

This study addresses these gaps by drawing on three complementary theoretical frameworks. Freeman's (1984) Stakeholder Theory provides the organisational rationale for Islamic CSR, positioning Zakat and Waqf programmes as mechanisms for structured stakeholder engagement that extend accountability to communities, future generations, and the natural environment (Dusuki & Abdullah, 2007; Momin, 2013). Legitimacy Theory (Suchman, 1995) contextualises Islamic CSR reporting within Pakistan's dual legitimacy environment, wherein firms must simultaneously satisfy domestic religious expectations and international institutional standards such as GRI and ISO 26000 a dynamic that incentivises SDG oriented corporate behaviour (Ismail et al., 2021). The Islamic Welfare Framework (Maqasid al-Shariah) furnishes the normative foundation, aligning the preservation of human welfare across generations with the SDGs' multidimensional development agenda (Tok et al., 2023; Yasmin et al., 2024).

Pakistan constitutes a particularly compelling empirical setting. As the world's second most populous Muslim nation, Pakistan possesses a substantial Islamic social finance infrastructure, yet ranks 137th on the global SDG index in 2024, reflecting entrenched deficits in poverty reduction, gender equality, educational access, and environmental governance (ISSRA, 2024). The Securities and Exchange Commission of Pakistan (SECP) has progressively mandated CSR disclosure, yet evidence indicates that listed firms continue to underperform on the balance and international comparability of sustainability reporting (Ismail et al., 2021). These conditions create an institutional environment in which Islamic CSR mechanisms are structurally available but empirically understudied as SDG financing instruments.

Against this backdrop, the present study develops and tests five hypotheses. Drawing on evidence that Zakat and Islamic microfinance are effective poverty reduction tools in Pakistan, where poverty incidence stands at 40.5% (Pakistan Gulf Economist, 2025), **H1** proposes that Islamic CSR practices significantly and positively contribute to No Poverty outcomes (SDG 1). Given that Zakat disbursements have been shown to reduce educational deprivation among recipients (Aziz et al., 2025) and that Waqf endowments continue to finance Shariah compliant educational institutions, **H2** posits a significant positive relationship between Islamic CSR and Quality Education outcomes (SDG 4). With Pakistan ranking 142nd out of 146 countries on the World Economic Forum's gender parity index (WEF, 2023), and evidence that targeted Zakat transfers and Islamic microfinance reduce deprivation among female headed households (Aziz et al., 2025), **H3** proposes that Islamic CSR significantly improves Gender Equality outcomes (SDG 5). A systematic review of 68 Scopus indexed studies (2009–2024) demonstrates that Islamic banking and finance contribute to economic growth and poverty eradication through financial stability, inclusion, and infrastructure development (Tok et al., 2023; Minhaj-Ud-Din et al., 2022), supporting **H4**, which posits a positive Islamic CSR Decent Work and Economic Growth (SDG 8) relationship. Finally, given the emerging application of Green Waqf, Green Sukuk, and ESG aligned Islamic finance instruments to climate and biodiversity goals and Pakistan's acute climate vulnerability, with projected GDP losses of 18–20% by 2050 (CCDR, 2024) — **H5** proposes that Islamic CSR practices positively influence Environmental Sustainability outcomes (SDGs 13 and 15).

METHODS

This study adopts a post positivist, deductive philosophy, testing five theory-derived hypotheses through empirical data. An explanatory research design was employed to examine directional relationships between Islamic CSR practices (independent variables) and SDG outcomes (dependent variables) at the organisational level.

A mixed-methods strategy was used, combining primary survey data with secondary GRI-based content analysis. All methodological decisions were benchmarked against ISO 26000:2010, GRI Universal Standards 2021, the UN Global Compact Ten Principles, AAOIFI Governance Standard No. 7, and the UNSD SDG Global Indicator Framework.

The target population comprised CSR officers, Zakat administrators, sustainability directors, and senior managers in Shariah-compliant firms listed on the Pakistan Stock Exchange (PSX), drawn from four institutional strata: Islamic banks and windows, Islamic microfinance institutions (IMFIs), Zakat-active non-financial firms, and Islamic NGOs and social enterprises. Purposive (judgmental) sampling yielded 350 usable responses from an initial target of 400 (response rate: 87.5%), satisfying the minimum sample size criterion of 200–400 for models with up to 10 constructs at statistical power > 0.80 , $\alpha = 0.05$ (Hair et al., 2014; Cohen, 1988). The sampling frame and stratum breakdown are detailed in Table 1.

The structured bilingual (English and Urdu) questionnaire was developed in four sequential stages: systematic construct identification from validated Islamic CSR and SDG scales; content validity review by three academics; face validity review by five practitioners; and a 30-respondent pilot test. Items were measured on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree) and administered from January to June 2024.

Secondary data comprised a systematic GRI content analysis of annual reports from 90 PSX-listed firms across 2018–2023, generating 540 firm-year observations coded against GRI Universal Standards 2021 and AAOIFI Governance Standard No. 7. Inter-rater reliability was established using Cohen's Kappa ($\kappa \geq 0.80$; Landis & Koch, 1977). Objective SDG indicator data from the Pakistan Bureau of Statistics PSLM Survey (2019–20) were used to triangulate primary findings.

Analytical approach. Primary data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) via SmartPLS 4.0, selected over covariance-based SEM for four reasons: its suitability for predictive-explanatory models; its compatibility with reflective measurement structures; its robustness under non-normal distributions common in developing-country survey research; and its methodological consistency with prior Islamic CSR studies in Pakistan (Hair et al., 2019; Basheer et al., 2022). Analysis proceeded in two stages — measurement model assessment (indicator reliability, internal consistency, convergent and discriminant validity, and collinearity) followed by structural model assessment and hypothesis testing using 5,000 Bias-Corrected and Accelerated (BCa) bootstrap sub-samples.

For secondary panel data, the Generalised Method of Moments (GMM) estimator (Arellano & Bond, 1991) was applied to address endogeneity and unobserved firm-level heterogeneity. Common method bias was controlled both procedurally through questionnaire design and

statistically via Harman's single-factor EFA, the Unmeasured Latent Method Construct, and the Gaussian copula approach (Podsakoff et al., 2024).

RESULT AND DISCUSSION

The analysis follows six consecutive steps according to best-practice PLS-SEM reporting guidelines (Hair et al., 2022): (1) respondent demographics; (2) descriptive statistics; (3) measurement model assessment; (4) structural model and hypothesis testing; (5) robustness checks; and, (6) GRI content analysis findings.

Respondent Demographic Profile

The questionnaires were circulated on the total of 400 and the 350 questionnaires were received, the 50 questionnaires were deleted because of incomplete and outlier results and a response rate of 87.5% was collected, which is high in respect to the threshold of 70% (Sekaran & Bougie, 2020) in the world of survey research and for organizations. Demographic profile is shown in Table 4. The sample comprised higher representation for male (66.0%) which was consistent with observed gender differences in CSR and Islamic financial sector positions in Pakistan, thus highlighting the need for SDG 5 recommendations. Most of their respondents are having master's degree (54.0%) and have been working for 11 – 20 years (37.4%), indicating that respondents are highly qualified, bearing extensive knowledge about CSR practices under Shariah.

Table 1. Respondent Demographic Profile (n = 350)

Demographic Category	Sub-Category	n	%
Gender	Male	231	66.0
	Female	119	34.0
Age Group	25–34 years	87	24.9
	35–44 years	152	43.4
	45–54 years	89	25.4
	55+ years	22	6.3
Education Level	Bachelor's Degree	98	28.0
	Master's Degree	189	54.0
	PhD / Doctoral	63	18.0
Organisational Sector	Islamic Banks & Windows	140	40.0
	Islamic Microfinance Institutions	87	24.9
	Zakat-Active Non-Financial Firms	70	20.0
	Islamic NGOs / Social Enterprises	53	15.1
Job Role	CSR / Sustainability Officer	143	40.9
	Senior / Middle Manager	112	32.0
	Zakat / Waqf Administrator	63	18.0

	Director / C-Suite Executive	32	9.1
Years of Experience	1–5 years	54	15.4
	6–10 years	118	33.7
	11–20 years	131	37.4
	More than 20 years	47	13.4

Descriptive Statistics

The means and SDs for each construct are displayed in Table 5. The mean values of Islamic CSR independent variables fall between 3.52 (ICR — Islamic CSR Reporting) and 3.91 (IMF — Islamic Microfinance) suggesting the generally good appreciation of Islamic CSR practice. Overall, the lowest mean low IV of ICR, $M = 3.52$, $SD = 0.81$ is in line with the results of the content analysis of GRI which indicated that only 58.8% of PSX-listed companies have obtained overall GRI compliance in 2023, along with GRI's disclosure quality, which is still a subject of institutional development. The lowest mean was found for Environmental SDG outcomes (ENV, $M = 3.37$, $SD = 0.83$) which evidences the subdued SDG 13 & 15 performance in Pakistan and decentralization of Islamic banking in the context of green finance, along with Green Waqf being still in its infancy. Skewness ($\$ < 1.0\$$ and $\$ > -1.0\$$) and kurtosis ($\$ < 1.0\$$ and $\$ > -1.0\$$) values indicate that data are approximately normally distributed as needed for PLS-SEM (Hair et al., 2022).

Table 2. Descriptive Statistics for All Constructs (n = 350)

Construct (Code)	Mean	SD	Min	Max	Skew	Kurt.	Role
Zakat Engagement (ZAK)	3.87	0.72	1.00	5.00	-0.41	-0.12	IV
Waqf Utilization (WAQ)	3.74	0.69	1.20	5.00	-0.38	0.21	IV
Islamic Microfinance (IMF)	3.91	0.74	1.00	5.00	-0.36	-0.08	IV
Sadaqah & Philanthropy (SAD)	3.65	0.77	1.00	5.00	-0.43	0.18	IV
Islamic CSR Reporting (ICR)	3.52	0.81	1.00	5.00	-0.51	0.09	IV
No Poverty — SDG 1 (POV)	3.78	0.68	1.40	5.00	-0.33	-0.15	DV
Quality Education — SDG 4 (EDU)	3.69	0.71	1.20	5.00	-0.37	0.11	DV
Gender Equality — SDG 5 (GEN)	3.44	0.79	1.00	5.00	-0.47	0.22	DV
Decent Work — SDG 8 (DEC)	3.81	0.66	1.60	5.00	-0.31	-0.06	DV
Environment — SDG 13/15 (ENV)	3.37	0.83	1.00	5.00	-0.55	0.28	DV

Measurement Model Assessment

The measurement model was tested before the structural model, according to Anderson and Gerbing (1988) two-stage testing approach. Table 6 lists the results of internal consistency

reliability and convergent validity. All Cronbach's alpha values ($\alpha = 0.881-0.919$), Composite Reliability values ($CR = 0.919-0.934$), and Average Variance Extracted values ($AVE = 0.697-0.769$) exceed their respective thresholds of $\alpha > 0.70$, $CR > 0.70$, and $AVE > 0.50$ (Fornell & Larcker, 1981; Hair et al., 2022). All outer loadings are high - between 0.803 and 0.861 - indicating the reliability of the indicators. Discriminant validity was calculated using the Heterotrait-Monotrait (HTMT) ratio with all ratios being below 0.85 (Henseler et al., 2015) and was corroborated by the Fornell-Larcker criterion, all the \sqrt{AVE} values being higher than the inter-construct correlations. There was no multicollinearity as all the VIF values were below 3.3.

Table 3. Internal Consistency Reliability and Convergent Validity (n = 350)

Construct	Items	α	CR (ρ_c)	AVE	International Standard
Zakat Engagement (ZAK)	5	0.901	0.921	0.697	ISO 26000 §6.3, §6.8; GRI 203
Waqf Utilization (WAQ)	5	0.907	0.926	0.714	ISO 26000 §6.8; GRI 413
Islamic Microfinance (IMF)	4	0.889	0.924	0.751	ISO 26000 §6.4; AAOIFI Std.7
Sadaqah & Philanthropy (SAD)	4	0.881	0.919	0.738	ISO 26000 §6.8; GRI 413
Islamic CSR Reporting (ICR)	6	0.919	0.934	0.703	GRI Universal 2021; ISO 26000
No Poverty — SDG 1 (POV)	4	0.898	0.927	0.760	GRI 203; SDG Indicator 1.2.1
Quality Education — SDG 4 (EDU)	4	0.893	0.929	0.765	GRI 404; SDG Indicator 4.1.1
Gender Equality — SDG 5 (GEN)	4	0.887	0.930	0.769	GRI 405; SDG Indicator 5.4.1
Decent Work — SDG 8 (DEC)	4	0.882	0.928	0.761	GRI 401; SDG Indicator 8.5.1
Environment — SDG 13/15 (ENV)	5	0.908	0.930	0.729	GRI 304, 305; SDG 13.2.1
Threshold	—	> 0.70	> 0.70	> 0.50	Hair et al. (2022); Fornell & Larcker (1981)

Structural Model and Hypothesis Testing

Table 4 displays results of the structural model in the form of path coefficients (β), t-values, p-values, effect sizes (f^2), and 95% BCa confidence intervals from 5,000 sub-samples from the respective bootstrap samples. The overall findings offer strong empirical evidence in support of all the five hypotheses that strengthens the positive and significant association of Islamic CSR and SDG outcomes in Pakistan. Among the factors tested, the largest PC value was obtained for H1 (Islamic CSR = No Poverty/SDG 1), verifying the already well-defined structures of Zakat as an instrument to eradicating poverty. The last relationship is between Islamic CSR and Environmental Sustainability (H5), which is very weak and significant ($\beta = 0.431$, $t = 11.37$, $p < 0.001$, $f^2 = 0.23$), which indicates how Green Waqf and Islamic green finance concepts in Pakistan are still at a developing stage.

Table 4. Structural Model Results — Hypothesis Testing (n = 350; 5,000 BCa Bootstrap Sub-samples)

H	Path	Relationship	β	t-stat	p-value	f ²	Decision
H1	Islamic CSR → POV	Islamic CSR → No Poverty (SDG 1)	0.624	18.92	<0.001	0.63	Supported
H2	Islamic CSR → EDU	Islamic CSR → Quality Education (SDG 4)	0.578	16.41	<0.001	0.49	Supported
H3	Islamic CSR → GEN	Islamic CSR → Gender Equality (SDG 5)	0.512	13.87	<0.001	0.36	Supported
H4	Islamic CSR → DEC	Islamic CSR → Decent Work (SDG 8)	0.589	17.14	<0.001	0.52	Supported
H5	Islamic CSR → ENV	Islamic CSR → Environment (SDG 13/15)	0.431	11.37	<0.001	0.23	Supported

GRI Content Analysis Findings

A secondary GRI content analysis of 540 firm-year observations (90 PSX-listed firms, 2018–2023) shows that overall GRI compliance remained consistently on the upward trend from 34.7% in 2018 to 58.8% in 2023 which corroborates with progressive adoption of international sustainability reporting standards following SECP's CSR order (Ismail et al., 2021; Khan et al., 2023). Yet, there are still significant differences in average levels of GRI compliance scoring: Islamic banks and windows average the highest score of 67.3%, while Zakat-active non-financial firms average the lowest score of 41.2%. The disclosure quality is highest in GRI timeliness (78.4%) and lowest in GRI balance — adequate disclosure of both good and bad performance (39.1%), a key area for improvement. The adoption of SECP-mandated IFRS S1/S2 (to be implemented in upcoming reporting period from 01 July 2025 onwards) is expected to bring in a significant material convergence in this disclosure space in the upcoming reporting period.

DISCUSSION AND POLICY IMPLICATIONS

Overall, the findings of this study confirm that Islamic CSR is a multi-dimensional contributor and plays a crucial role toward achieving the SDGs in Pakistan. Each hypothesis is explored in terms of theoretical, empirical and policy implications, discussed in the subsections below.

Theoretical Contributions

This study contributes to the fields of Islamic CSR and SDG in three substantive theoretical aspects. First, it offers the first multi-standard conceptual and empirical framework for the Islamic CSR-SDG nexus in Pakistan based on PLS-SEM that would bring together the gap found between the conceptual and the little firm empirical work that already exists. Secondly, it brings the Freeman's (1984) Stakeholder Theory to the Islamic institutional context, clearly showing how the engagement through Zakat and waqf-programs of the diverse stakeholder constituencies in the process is linked to the accountability-the SDG outcomes nexus in sustainability reporting research (Momin, 2013). Third, this paper contributes to the application of Legitimacy Theory in Muslim majority societies by revealing that the double legitimacy logic (meeting domestic religious expectations and global CSR expectations (ISO 26000 and GRI)) can

be regarded as a motivational factor for CSR-SDG oriented corporate actions rather than being a symbolic attempt to comply (Suchman, 1995).

Empirical Contributions

Based on the theory of the structurally enforced wealth-redistribution feature of the zakat and the fact that the UNDP estimated the zakat to be one of the major SDG financing resources of the value of multi-trillion dollars per year, the strength of the relationship between Islamic CSR and poverty reduction in this study (H1: $\beta = 0.624$, $f^2 = 0.63$) is theoretically reasonable. The strong gender equality finding (H3: $\beta = 0.512$, $f^2 = 0.36$) is striking especially in the background of Pakistan's worst gender parity score (142/146, WEF 2023) offering a glimpse at under-used but structurally feasible pathway to SDG 5 via targeted Zakat transfers and inclusive Islamic microfinance policy. The weakest supported path for environmental sustainability (H5: $\beta = 0.431$, $f^2 = 0.23$) indicated the new, but growing, frontiers of Islamic CSR, such as: Green Waqf, Green Sukuk, and ESG aligned Islamic Finance as observed by Akhtar (2024).

Policy Implications

The findings have given strong arguments to the Government of Pakistan and the SECP to: (i) strengthen SDG financing frameworks by including structured, measurable, and internationally comparable financing instruments that are intrinsic to Islam, namely Zakat and Waqf; (ii) speed up a gradual rollout of SECP IFRS S1/S2 reporting mandates to increase the quality of GRI disclosures, especially as it relates to balance and comparability dimensions; and (iii) institutionalise gender-sensitive design and implementation of SDG financing programmes by providing guidance to Islamic financial institutions (IFIs) under SECP regulations.

The study reveals that systematic Islamic CSR reporting, in this context, based on the seven subjects in ISO 26000, has a positive impact on SDGs and that such systematic Islamic CSR reporting using GRI is statistically better than other CSR reporting methods from all five tested SDG domains, for Islamic financial institutions and corporate CSR practitioners. Compliance with IFRS S1/S2 should not be seen as a regulatory burden but for organisations as an opportunity to advance their Islamic CSR disclosure to internationally credible, investor-facing sustainability stories. Towards translating Pakistan's experience into replicable effects, the way it can be replicated to the larger community of MSs of OIC by contributing to SDG functionality through the lens of Islamic social finance would be remarkable, as the assets of the Islamic financial sector are estimated at around US\$ 3.9 trillion (State Bank of Pakistan, 2024).

CONCLUSION

The findings of this study not only empirically proved that Islamic CSR practices namely Zakat engagement, Waqf utilization, Islamic microfinance and philanthropy of Sadaqah have a significant and positive impact on SDG outcomes across five domains in Pakistan but also for the first time in literature did it provide a multi-standard PLS-SEM framework. All five hypotheses are confirmed and the path coefficients vary between 0.431 (Environmental Sustainability, SDG 13/15) and 0.624 (No Poverty, SDG 1). The methodology presents findings where previous literature was lacking in terms of the dearth of empirical evidence on the interface of Islamic CSR and SDGs in the context of the contemporary Muslim economies of

developing countries as well as the absence of internationally standardized measurement frameworks for Islamic CSR's SDG contributions.

The use of ISO 26000 standard, GRI Universal standards 2021 through the lens of SECP IFRS S1/S2 framework and the UN Global Compact, AAOIFI Governance standard, No. 7 introduces a measurement architecture of a globally comparable, policy relevant and institutionally credible nature. The results of the GRI content analysis help provide a benchmark over time to assess the effect of new, mandatory disclosure requirements by IFRS 1/IFRS 2 on listed companies' disclosures, as the results showed 34.7% compliance for 2018 and 58.8% for 2023.

There are a number of limitations which must be recognized. Since the primary survey was cross-sectional, this does not allow for causal inferences between Islamic CSR and SDGs over time, so it is suggested that future studies should use longitudinal survey design to investigate the trajectory of Islamic CSR-SDGs over time. The study has geographically been focused on Pakistan which is strategically apt but not generalizable; there is need for cross-country comparative studies among OIC member countries. Moreover, organizational perceptions as SDG outcome measures create a degree of subjectivity and future research should use primary measures of SDG outcome data such as the PBS PSLM district-level measures used to triangulate the results of this study. This study is a strong empirical base to underpin the ongoing research on Islamic sustainable development, and is highly replicable.

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