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Investigating the Impact of Corporate Social Responsibility in Local Community Development: A Case Study of Pakistan Beverages Ltd SITE Area Hyderabad

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Abstract
Corporate social responsibility (CSR) has increasingly been identified as a significant tool whereby organizations play their part in societal well-being on the one hand, and sustainable development on the other in contexts where developing nations still have fatalities as far as services by the state go. This paper discusses the practice and perception of CSR in Pakistan Beverages Ltd. (PBL), SITE Area Hyderabad, and how it is perceived to develop the local communities. Because of the non-test approach, the qualitative, interpretivist approach, as well as the single-case study design, is employed. Direct observations together with review of documents were used to complement the primary data that are presented as 10 in-depth and unstructured interviews that are conducted with the purposely chosen employees of various levels of the organization. To determine recurring themes and patterns, the qualitative content analysis was applied. It is reported that CSR at PBL is perceived as a multi-dimensional concept that involves community-oriented, including educational support, charitable activities, partnerships, and internships, as well as internal CSR which is regarded as employee welfare, occupational health and safety, rewards, healthcare benefits, and volunteering. It is important to note that the theme of internal CSR became prevalent, indicating that employees have a strong connection of corporate responsibility to the daily workplace practices that can make them feel well, safe, and satisfied with their jobs. The study also shows that although CSR activities are seen to bear significant direct and indirect benefits in the community, there is still a room to mature CSR in terms of, making the environmental responsibility more responsible and more systematic CSR reporting. The proposed findings make a contribution to a

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body of literature in CSR by demonstrating the developmental applicability of internal CSR and providing context-driven results within the manufacturing industry of Pakistan.

Keywords: Corporate Social Responsibility; Community Development; Internal Csr; Employee Welfare; Qualitative Case Study; Pakistan

Literature Review

Evolution and Conceptual Foundations of Corporate Social Responsibility

The anthropological origins of corporate social responsibility (CSR) are generally ascribed to prior normative arguments that corporations have responsibilities that go beyond profit making. The most important contribution of Bowen was the development of CSR through the lens of business leaders and leaders who were tasked with the responsibility to engage in policies and decisions that were in line with societal norms and greater good (Bowen, 1953). With the maturity of CSR scholarship, researchers began focusing on organized conceptual frameworks that could inform empirical research and the practice of management. The framework developed by Carroll in three dimensions propelled this step by grouping CSR under categories of responsibility and responsiveness of the firm to the social issues, thus assisting the researchers explain what CSR entails and how it can be implemented in the firms (Carroll, 1979). As time passed, CSR the domain turned out to be strategic and managerial citizenship that is linked with incorporating social anticipation into the business essential functions, managing risk, and enhancing competitiveness in the long term (Wood, 1991).

One of the key changes to the evolution here was the emergence of corporate social performance (CSP) as an umbrella term that bridges CSR principles and organizational processes and performance. Wartick and Cochran stated that CSR can also be understood not solely as an influential yet moral duty; rather, it can serve as a mode of performance, in which corporate responsibility and responsiveness links the corporate management with social issues management (Wartick and Cochran, 1985). Further developments by Wood to refine CSP suggested an integrative structure where the principles of social responsibility and the processes of social responsiveness along with the observable outcomes in corporate behavior were to be combined and further, it reinforced the CSR research since these integrated structures were able to measure the social responsibility and theory test was possible (Wood, 1991). This CSP lens holds its centrality due to its understanding of CSR as a dynamic organizational capability, constructed as a result of context, governance and stakeholder pressure, and not a singular set of philanthropic activities.

Stakeholder Theory as a Core Explanatory Lens

The stakeholder theory is currently among the most popular frameworks to conduct the CSR research due to its ability to clarify the reasons why companies cater to various social pressures and the connection between CSR and its legitimacy, trust, and long-term value creation. Donaldson and Preston maintained that the stakeholder

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theory was descriptively relevant (it explains actual corporate behavior), had instrumental value (it adds that there is a linkage between stakeholder management and performance outcomes), and normative force (actual ethical responsiveness to the stakeholders) (Donaldson and Preston, 1995). Out of this perspective, CSR seems an issue of governance and strategy: companies are not only doing good through CSR, but also manage to cope with the relationships with employees, customers, communities, suppliers, regulators and investors who contribute toward the organizational stability and availability of resources (Donaldson and Preston, 1995). This conceptualization is particularly practical in research of CSR governance systems as it converts CSR to board governance, transparency, accountability systems, and structures of stakeholder engagement.

In reality, the stakeholder theory also aids the perspective of the multi-dimensional and context-dependent CSR. In accordance with the stakeholder salience, reputational vulnerability, regulatory exposure, and competitive strategy, firms could focus on various areas of CSR. This diversity has significant consequences on empirical research due to the fact that CSR in one industry sector (e.g., banking) can manifest itself in transparency, financial inclusion, and customer protection, but CSR in extractive industries can be more oriented towards community development, safety, and environmental benevolence. The stakeholder view thus explains the cross industry CSR dispersion and the way in which governance structures affect CSR priorities, quality of reporting and program credibility (Donaldson and Preston, 1995).

Legitimacy Theory and CSR Disclosure Behavior

Another effective explanation of the adoption of CSR initiatives by organizations and focus on CSR disclosure is the legitimacy theory. Suchman also theorised the concept of legitimacy by formulating the notion of generalized perceptions that the activities a firm engages in would be desirable, proper and appropriate within the socially constructed norms and belief systems (Suchman, 1995). In the same perspective, CSR is seen as a strategy to keep the organization on board- particularly where the companies are under scrutiny, controversy, or increased demands of the society. CSR reporting and communication could therefore have strategic functions: companies report CSR actions to show that they are in line with societal values, that they control reputational risks and that they alleviate skepticism on stakeholders' side (Suchman, 1995).

Legitimacy theory has been applied in the accounting and disclosure research to understand the evolution of social and environmental reporting and how firms respond to legitimacy threats by increasing disclosure. Deegan also pointed out that social and environmental reporting can also act as a legitimizing mechanism, assisting companies to address the issues of stakeholders and establish their license to operate (Deegan, 2002). This is experienced especially in the situations where people do not have trust in corporate behavior and also when the corporate governance systems are under strain to prove accountability. Legitimacy theory suggests in terms of CSR-governance that more effective governance can influence the level of CSR disclosure

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as well as its credibility, balance, and contentment with material stakeholder interests (Deegan, 2002; Suchman, 1995).

Institutional Theory and the External Pressures Shaping CSR

The institutional theory is a complement to stakeholder and legitimacy views that characterize the manner in which CSR spreads across organizational domains. DiMaggio and Powell explained institutional isomorphism as the amplification of organizations as similar through the force of coercion (laws and regulation), mimetic pressure (imitation in a situation of uncertainty), and normative pressures (professionals standards and social expectations) (DiMaggio and Powell, 1983). It is possible to think about CSR adoption, thus, as a reaction to the institutional climate in which adherence to changing norms of sustainability, human rights, labor standards, and ethical governance are the reward system. This will go a long way in explaining why the CSR practices tend to increase tremendously when the regulation starts to shift, the investor moves or drives increase, or the industry level reporting requirements even in cases where the financial benefit in the short term is not evident.

Extending this argument, Campbell postulated that when institutional circumstances contribute towards this responsibility, as in that companies are well-monitored under effective regulation, have active stakeholder groups, and reputational competition, companies tend to be more responsible (Campbell, 2007). The framework is useful in the study of CSR in developing countries contexts in which enforcement of the regulations and institutional capability could be quite diverse. It also explains the reason why CSR could be observed to be inconsistent: when norms are strong but accountability is weak, firms could boost CSR disclosure and symbolic commitments whereas when monitoring, enforcement, and stakeholder power are high, then substantive CSR is more likely to be observed (Campbell, 2007; DiMaggio and Powell, 1983).

Sustainability, the Triple Bottom Line, and Expanding CSR Domains

The emergence of CSR saw the expansion of the sustainability thinking in the sense that CSR was no longer limited to social responsibility, but it included economic, environmental, and social performance. The concept of triple bottom line, by Elkington, pointed to the fact that a company must not just measure its success by its financial performance, but also its environmental performance, and social justice (Elkington, 1997). This reevaluated CSR in terms of sustainability strategy, where CSR was directly connected to long-term resilience, resource management and impact on society. The triple bottom line view has promoted environmental, social, and governance indicators of CSR measures in empirical research, thus, CSR is being integrated with wider ESGs (Elkington, 1997).

The transition to sustainability also modified the demands of the CSR reporting. Stakeholders are now upping the pressure to have quantifiable results, independent verification, and uniformity instead of the narrative CSR assertion. Consequently, much of CSR governance discourse has used the credibility of reporting, assurance processes, board sustainability committees and systematic stakeholder engagement

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procedures as the means to cut-down the greenwashing risk and improve accountability (Elkington, 1997; Deegan, 2002).

CSR Reporting Standards, Disclosure Quality, and Transparency

The scope of disclosure has made CSR reporting the key aspect of CSR studies as it tries to influence stakeholder expectation and allows other parties to independently assess corporate behaviors. According to Gray, Kouhy and Lavers, an influential review demonstrated that the scope of corporate social and environmental reporting has grown massively and patterns of disclosures depend on the size of firms, the industry, pressures of legitimacy and regulatory expectations (Gray et al., 1995). Reporting is a biased process: it represents strategic decisions concerning what to disclose, what should be highlighted and how corporate effects should be framed. Therefore, most CSR research focuses on disclosure quality as the proxy of the CSR seriousness and also recognizes that disclosure may be defunctive in absence of such performance (Gray et al., 1995).

CSR reporting has also been institutionalized according to the global standards. The Global Reporting Initiative (GRI) Standards offer a generally used framework of sustainability reporting in economic, environmental, and social effects contributing to the adjustment of comparability and well-organized disclosure practices (Global Reporting Initiative, 2021). Such standards are a source of normative pressure on firms to report responsibly and may provide governance incentives to enhance internal control over CSR data, provide effective accountability, and more regularized performance measurement. But adoption is not in itself quality, the governance capacity and external scrutiny tend to be the limits between reporting becoming substantive or remaining reputational (Global Reporting Initiative, 2021).

Mandatory Reporting and the Economic Consequences of CSR Disclosure

One of the major controversies is whether CSR reporting and CSR activities lead to measurable economic benefits or cause net costs. Christensen, Hail, and Leuz summarized evidence on the presence of mandatory CSR and sustainability reporting by indicating that mandatory disclosure can enhance transparency and comparability but can also bring about compliance expenses and unintended consequences based on the quality of enforcement and interpreting the information by stakeholders (Christensen et al., 2021). The literature is applicable to regulated markets in CSR since it suggests that reporting regimes shape the patterns of corporate behavior: companies can invest more in CSR systems and measurement systems, and internal structure of governance to comply with disclosure requirements, and make the adjustments to their CSR strategies to alleviate perceived risk (Christensen et al., 2021).

Economic positions also point out that CSR has the ability of being an answer to market failures, information asymmetries and externalities. The argument put forward by Kitzmueller and Shimshack held that CSR can emerge under circumstances where firms internalize the expectations of the stakeholders, when they pursue reputational gains, or when the companies are demanded by consumers and investors to offer ethically relevant products and practices (Kitzmueller & Shimshack, 2012). But the

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same rationale acknowledges that CSR may be strategic or selective, that is, based on very visible areas instead of being all-encompassing of all externalities. It supports the need to have governance structures that support materiality-oriented CSR instead of symbolic disclosure (Christensen et al., 2021; Kitzmueller and Shimshack, 2012).

CSR and Financial Performance: Evidence and Ongoing Debate

CSR/CSP and financial performance interrelation is a widely researched aspect that is not solved equally. Waddock and Graves have discovered indications which result in affirmative correlation between social corporate performance and financial performance, which indicate that socially responsible firms might be advantaged to a good relationship with stakeholders, strong reputation, and quality management (Waddock and Graves, 1997). According to a meta-analysis done by Orlitzky, Schmidt and Rynes, CSR/CSP on average is positively correlated with performance of a corporation financial results but the outcomes of the meta-analysis vary with the choice of measurement, industry environment, and time frames (Orlitzky et al., 2003). These results are commonly understood as influence towards the notion that CSR is capable of developing intangible resources like trust, legitimacy and employee dedication.

Meanwhile, the criticism highlights that relations between CSR and performance are conditional and even exaggerated. The issues of tension within the literature have been outlined by Margolis and Walsh who point out that there are conflicting pressures in the literature on companies of both shareholder-value logic and of social demand that empirical outcomes may be dependent on model design, CSR measurement, and situational factors (Margolis and Walsh, 2003). The argument holds especially true in the developing economic environments where institutional restrictions, the gaps in enforcement, and the resources scarcity could influence the translation of CSR into financial or reputational rewards. Thus, the mode of governance and regulatory conditions are usually viewed as mediators that define CSR activity as a value generating strategy or cost center with low fruitful results (Campbell, 2007; Margolis and Walsh, 2003).

Drivers of CSR Disclosure and Determinants in Developed vs. Developing Contexts

Firm level and country level determinants are strong factors of CSR disclosure. One important learning by cross country research is that CSR reporting agendas vary in the institution's environment. Ali, Frynas and Mahmood conducted a review of determinants of CSR disclosure and found that the determinants of CSR disclosure include firm characteristics (size, profitability, sector), they are determined by the mechanisms of governance and by the political, social and cultural conditions prevailing in a country (Ali et al., 2017). This would matter to CSR in the emerging markets, where legitimacy-seeking and international pressure as stakeholder demand can make disclosure. The analysis of evidence provided by the review indicates that disclosure of CSR in third world countries can be associated with ambitions of

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multiple nature such as access to international capital, export market needs, and reputation issues (Ali et al., 2017; Campbell, 2007).

Governance determinants research would suggest that a better governance of companies is more likely to correlate to a higher level of consistency of CSR reporting and alignment of CSR claims with reality operation. In less governed areas, CSR reporting can be more symbolic particularly where it is not heavily monitored by external parties. Therefore, the governance structures are becoming a central part of CSR research on the explanation of disclosure credibility, and performance integration (Ali et al., 2017; Christensen et al., 2021).

Drivers of CSR Disclosure and Determinants in Developed vs. Developing Contexts

The research on CSR is increasingly noting that CSR in the developing countries has different priorities and expectations, as well as, results as compared to CSR in the mature economies. Idemudia suggested that the issue of CSR in developing situations should be related to the gap in government capacity, the lack of development, and the needs of communities, which should be targeted at the level of the lack of functions provided by states (Idemudia, 2011). This view is particularly applicable to the community-based CSRs where companies invest in health, education, infrastructure or livelihood projects. Nevertheless, the same literature cautions that CSR may be fragmented or project based when it is not incorporated into the corporate strategy and accountability systems thereby creating sustainability issues and distrust amongst the stakeholders (Idemudia, 2011).

The institutions and legitimacy processes are usually exacerbated in developing environments. Companies can encounter pressure to invest in the social good and also work in a social environment with less regulation and disclosure. This is a danger that such CSR is reputational, as opposed to transformational unless the systems of governance offer checks, consultation to stakeholders, and measurement of impact (Campbell, 2007; Suchman, 1995). In its turn, this situation prompts CSR scholarship to demand a more context-sensitive model of CSR that would balance the corporate endeavors with the needs of the local development, the concerns of stakeholders involved, and the process of reporting.

CSR Evidence from Pakistan: Sectoral Insights and Empirical Trends

Pakistan has increased its number of empirical CSR studies with significant focus on the relationship between CSR and financial performance, and dynamic CSR disclosure. Pakistan evidence indicates that CSR has become more and more relevant to performance and legitimacy, although the patterns in the industry differ according to measurement method and industry. Empirical evidence of CSR and financial performance relationship in the Pakistan manufacturing environment is one such example as Ehsan and Kaleem reported increasing interest in CSR as a source of firm performance and stakeholders opinions (Ehsan and Kaleem, 2012). The reputational forces, regulatory demands, and the need to conform to the global standards have also influenced CSR processes in many Pakistani industries, particularly when companies

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are exposed to the global market, or they are the subject of ex post facto investigation of their investors (Ali et al., 2017).

The quality of governance and reporting is also an issue, which is evident in the CSR landscape of Pakistan. In situations where companies are mainly pursuing CSR using ad-hoc philanthropy, then the stakeholders view CSR as ad hoc or symbolic. On the other hand, CSR when incorporated in governance systems, i.e. explicit policies, transparency in disclosure, quantifiable objectives and stakeholder consultation, is more likely to provide enduring legitimacy and reputational worth. The determinants approach implies that firm size, sector, strength of governance, and institutional pressures of the regulatory and market environment of Pakistan are the factors that affect disclosure quality and CSR seriousness (Ali et al., 2017; Ehsan and Kaleem, 2012).

Synthesis and Research Gaps

Altogether, the literature suggests that CSR can be considered as a multi-theoretical construct due to a stakeholder relationship, the legitimacy management, and institutional pressures. Basic models are used to explain the dimensions of CSR and relate them to organizational processes and results (Carroll, 1979; Wartick and Cochran, 1985; Wood, 1991). Recent sustainability reporting discussions focus on the credibility of disclosure, mandatory reporting, and the governance mechanism necessary to allow CSR to become a significant concept, not a cosmetic issue (Christensen et al., 2021; Deegan, 2002; Global Reporting Initiative, 2021). It has been speculated by empirical evidence that the relationship between CSR and financial performance is likely to be positive on average but as before, it is contextual depending on the measurements and the situation of a particular institution (Margolis and Walsh, 2003; Orlitzky et al., 2003; Waddock and Graves, 1997).

There is an evident gap that arises in elucidating the role of governance structures and quality of governance on CSR effectiveness and credibility of CSR disclosure in developing situations. The CSR practice in the developing countries usually includes those functions of community development as well as those of legitimacy, different from the CSR practices on the developed markets, necessitating country-specific models and putting greater emphasis on the accountability mechanisms (Idemudia, 2011). New evidence gained in Pakistan supports applicability of CSR, yet indicates that some variation exists by industry and that further research is required on the convergent ability of governance systems, regulatory forces, and stakeholder demands in defining CSR performance and reporting standards (Ali et al., 2017; Ehsan and Kaleem, 2012).

Methodology

Research Approach and Philosophy

The research was based on a qualitative approach since it aimed at investigating the understanding and perception of corporate social responsibility (CSR) initiatives to contribute to the development of the local community under a practical organization context. The thesis puts the work in an interpretivist direction whereby it is argued

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that CSR is for many positions by human construct and voluntary codes of conduct and therefore as such, should be comprehended in the representations and cognitions of those concerned. Reality in this perspective is dealt with the socially constructed one, and the research is concerned less about trying to test the hypotheses quantitatively than the participants perceptions of CSR practices as well as the perceived consequences.

Research Design and Strategy

The article was conducted in a single-case study that was exploratory in nature. According to the thesis, the design will act as a blueprint that will inform what data will be received, where and when this data will be received, and how this data will be analyzed to provide the answer to the research questions in the most direct and lucid manner. As a part of this rationale, the research concentrated on creating an in-depth and place oriented investigation of CSR practices instead of generating statistically generalized findings. The chosen case was that of Pakistan Beverages Ltd. (PBL), SITE Area, Hyderabad, which was selected in particular because of the need to explore CSR initiatives and their perceived involvement in the development of the local community in the same locality.

Study Setting and Case Selection

PBL Hyderabad (SITE Area) was the case location, and the organization was considered to be a limited case in which the practice of CSR could be examined in detail. This choice has been substantiated in the thesis because little research had already addressed the CSR practices of PBL in local community development of Hyderabad and there was an empirical gap, which the study was seeking to fill. The result was narrowed down to a single organization, thus the study has attempted to define subtle, practice-based information concerning CSR efforts, organizational practices, and anticipated outcomes associated with the community.

Research Questions Guiding the Inquiry

The questionnaire was informed with the research questions focusing on the topic of how CSR practices impact local community development within the city of Hyderabad, how CSR activities may be helpful to the local community, and which kinds of CSR activities are conducted by Pakistan Beverages to develop the local community. These questions matched the exploratory approach of such research that was supposed to form a comprehension in an area where such a phenomenon has not been detailed or well understood.

Data Sources and Data Collection Procedures

The research was based on qualitative primal data collected by the use of direct observation and in-depth interview. The primary evidence used to construct the thesis is that interviewing was utilized to gather direct evidence with workers of PBL Hyderabad and these data are supplemented with the help of organizational documents, materials related to CSR practices, and other published or printed

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resources related to the company to help to better understand the context. The interviews were designed in an open-ended format that would be appropriate in terms of qualitative discovery because it allowed the participants to explain CSR practices, workplace activities, and their involvement in various activities in the community in their own words. In addition to interviews, the recording of behaviors, processes, and contextual characteristics within their environment was done through observation so that the researcher could complement and enhance the findings obtained through interviews.

Sampling Strategy and Participants

The participants were selected through purposive sampling strategy to select individuals who had the highest likelihood of sharing many information factors pertaining to CSR practices and community development in the context of the organization. According to the thesis, purposive sampling is especially suitable to the exploratory qualitative research, where there are fewer resources, and the researcher requires participants that may shine light on the phenomenon being investigated significantly. Overall, ten employees of PBL Hyderabad were interviewed in depth which corresponds to the methodology that the study focused on depth and interpretive insight over large-sample level representativeness.

Data Analysis Technique

The qualitative content analysis process was used in the analysis, where particular emphasis was put on the identification of the themes and meanings of verbal and written texts. According to the thesis, content analysis is a systematic process through which the verbal or behavioral data can be categorized and interpreted in terms of identifying patterns, recurring structures as well as thematic regularity so that the researcher can construct interpretative inferences based on the data. Besides the material of the interviews, documentary analysis was applied as a facilitating method to get the information that was available through the existing documents and not depend on the questioning and observation of the participants only, thereby enhancing the contextual nature of the findings.

Ethical Considerations

Ethical procedures were identified as a requisite part of the research design. The thesis mentions that the study had been agreed with the University of Sindh beforehand and the study stressed the need to emphasize the concept of confidentiality and privacy, especially in the context of the organizational case-study. The research pledges to maintain the confidentiality of the chosen organization and minimize privacy risks of personnel to guarantee adherence to ethical principles in the entire course of data gathering and evaluation of findings and promotion.

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Results

Overview of the Results Chapter

The results in this chapter are presented on the basis of ten purposely chosen in-depth interviews combined with direct observations and documents reading, and evaluated with the qualitative content analysis. The findings will be reported in themes to indicate the comprehension of respondents in Pakistan Beverages Ltd. (PBL), SITE Area Hyderabad share CSR and their perception of how it will contribute to the development of the local communities. In line with the approach, the chapter starts with the respondent profile (Tables 4.1 4.5; Figures 4.1 4.2) and proceeds to the thematic results (Tables 4.6 4.10; Figures 4.3 4.8) which in turn describe the internal and external CSR mechanisms of the case organization.

Respondent Profile and Sample Characteristics

The sample of the interview involved ten respondents representing various organizational positions and cadres, which offered a fairly wide inside perspective of PBL Hyderabad practice of CSR. Table 4.1 provided gender distribution and Figure 4.1 illustrated gender distribution as male respondents responded to a majority of questions whereas female respondents constituted a minor part of the sample. The interpretation of the distribution is significant since perceptions of CSR, especially of the employees welfare, safety at work place and organizational support might differ across the role and experience of living in the workplace and a sample dominated by men can influence the themes which are most eminent.

Table 4.1: Gender distribution of interview respondents (n=10)

Sr. No.	Gender	Frequency	Percent
1	Male	7	70%
2	Female	3	30%
	Total	10	100.0

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Figure 4.1: Gender Distribution of Participants (n=10)

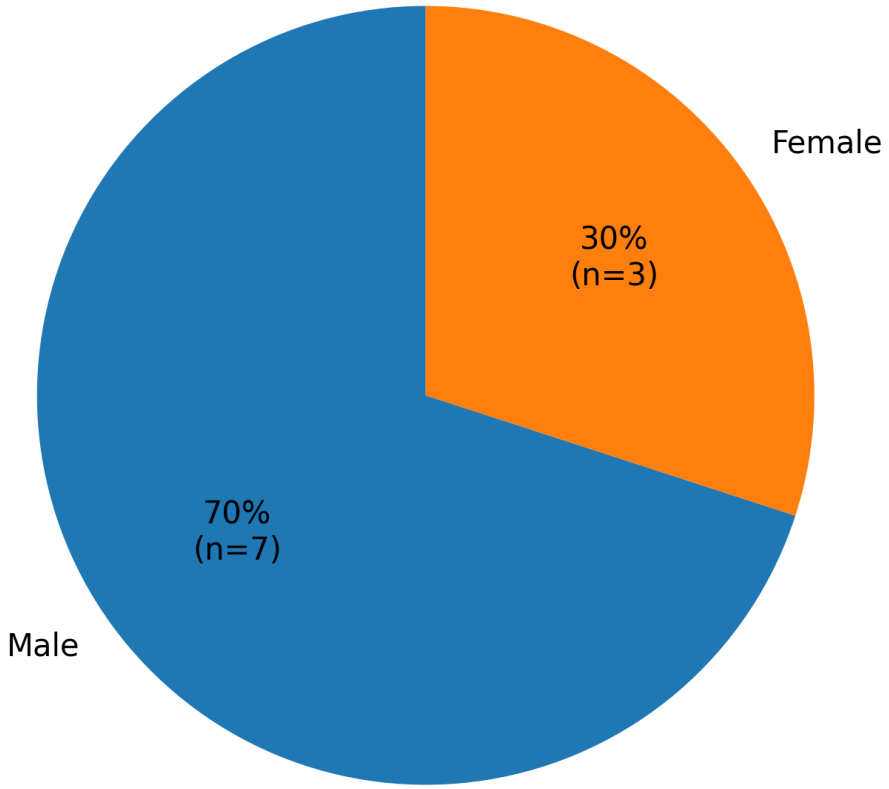

Table 4.2 indicates age distribution. The majority of the respondents were of 2544 and 3544 age ranges, observers of which were fewer beyond 45. This means that this data generally represents the opinions of employees in the early-middle of their career and at least one of the long-term, old-fashioned perspectives. This is important interpretatively since perceptions of CSR tend to be affected by time exposure to policies, organizational culture and experience of personal benefit in terms of corporate benefits and community based activities.

Table 4.2: Age distribution of interview respondents (n=10)

Sr. No.	Age Limit	Frequency	Percent
1	<25	0	0%
2	25-34	5	50%

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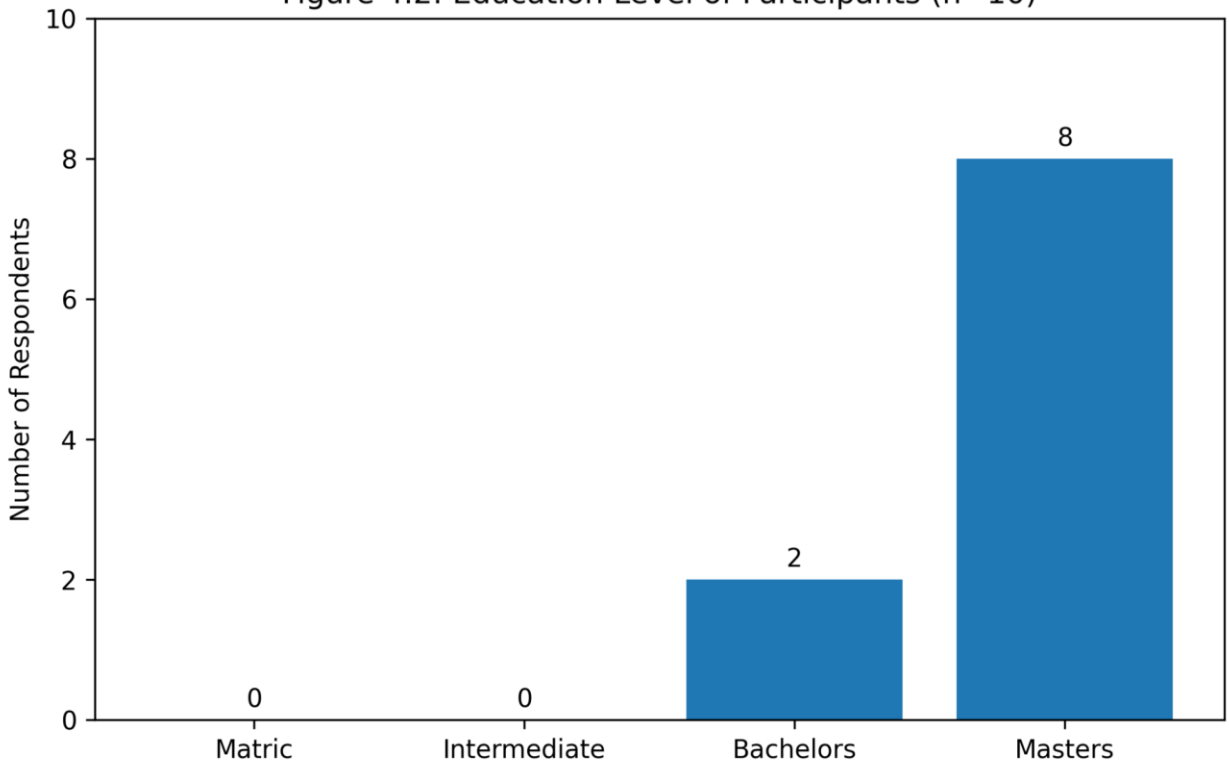
3	35-44	4	40%
4	45+	1	10%
	Total	10	100.0

Figure 4.2: Education Level of Participants (n=10)



The patterns of education among the sample have been summarized in table 4.3 and illustrated in Figure 4.2 where most of the respondents were of a master qualification with a few bachelor qualification. This can be interpretedively more important since better-educated respondents can be more knowledgeable in the language of CSR and can define CSR outside the activity of charity by citing systems, processes, and indirect effects in the long term. Table 4.4 shows the answer distribution by the position in the organization and Table 4.5 presents a consolidated respondent profile sheet consisting of age, gender, experience, education, and position. Table 4.4 and Table 4.5 together contribute to the effectiveness of the qualitative analysis by revealing the fact that the themes are not based on one department or position. Rather the findings are a combination of numerous internal viewpoints such as management,

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operational employees and support functions and this adds certain assurance that the themes will be more of an organisational wide pattern as opposed to individual views.

Table 4.3: Education level of interview respondents (n=10)

Sr. No.	Qualification	Frequency	Percent
1	Metric	0	0%
2	Intermediate	0	0%
3	Bachelors	2	20%
4	Masters	8	80%
	Total	10	100.0

Table 4.4: Position/cadre distribution of respondents (n=10)

Sr. No.	Position	Frequency	Percent
1	Manager	5	50%
2	Non-Manager	3	30%
3	Beneficiaries	2	20%
	Total	10	100.0

Table 4.5: Respondent profile sheet (all interviewees)

Sr.	Name	Age	Gender	Experience	Education	Position
1	Respondent-1	38	Male	13	Masters	Territory Sales Manager

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2	Respondent-2	32	Male	8	BSc.	Territory Sales Officer
3	Respondent-3	44	Male	16	MSc.	Area Development Officer
4	Respondent-4	37	Male	14	MBA Marketing	Regional Sales Manager
5	Respondent-5	28	Male	5	M.Com	Assistant Accounts Officer
6	Respondent-6	50	Male	18	Masters	General Manager
7	Respondent-7	36	Female	12	Masters	Assistant Manager HR
8	Respondent-8	29	Female	6	Masters	Packaging Assistant
9	Respondent-9	30	Female	7	Bachelors	Receptionist
10	Respondent-10	35	Male	10	Masters	Supply Chain Officer

Thematic Structure of CSR at PBL Hyderabad

The content analysis resulted in the creation of a structured theme map as seen in Table 4.6 and formed the foundation of the results and interpretation that ensues. Figure 4.3 also visualizes the thematic framework, where CSR at PBL is categorized as two large dimensions: community-facing CSR and internal CSR that focuses on employees. The significance of this structure consists in the fact that it shows how the respondents actually discussed CSR. CSR was not only presented in the form of charity to the community, but the respondents referred to CSR as a mixture of community support and work-related accountability, particularly towards safety, incentive, and medical insurance.

Table 4.6: Theme map from qualitative content analysis (categories and sub-categories)

Theme Code	Category	Sub-Category

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T01	PBL Supporting Local Communities	Voluntary Chilling Partner
T02	PBL Supporting Local Communities	Charitable Activities for School & Madarsa
T03	PBL Supporting Local Communities	Internship Program
T04	PBL Supporting Local Communities	Other CSR Initiatives of PBL (Owners)
T05	Employee Volunteerism	Blood Donation
T06	Employee Health & Safety Protocols	Fire System
T07	Employee Health & Safety Protocols	Emergency Evacuation Point
T08	Employee Health & Safety Protocols	Using Fork Lifter
T10	Employee Health & Safety Protocols	Driving Safely
T11	Employee Incentives	Bonuses
T12	Employee Incentives	5% Increment
T13	Employee Incentives	Car Benefit
T14	Employee Incentives	Hajj Scheme

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T15	Healthcare for Employee families	Employee Health Insurance
T16	Employee Job Satisfaction	

Figure 4.3: Thematic Framework of CSR at PBL (Qualitative Content Analysis)

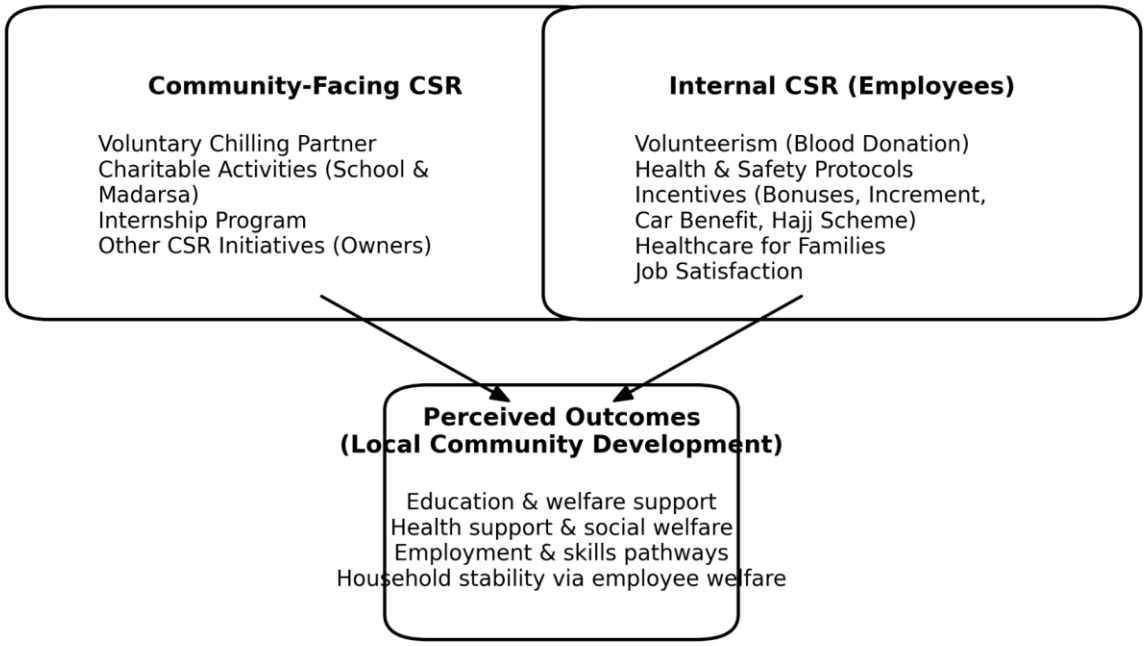

Table 4.6 reveals that the discussion based on CSR was grouped into support to the local communities, employee volunteering, employee health and safety measures, employee motivation, healthcare provision, and job satisfaction.

The implications of interpreting this theme map are that PBL has a strong operational and people-oriented CSR identity (at least among employees). It seems that employees view CSR as a part of the day-to-day operations within the organization (safety regulations, benefits and welfare) as well as community related activities more evident (charity and partnerships).

Figure 4.6 supports this thematic structure by providing a summary of how many sub-categories were found under each theme. The distribution in interpreting terms demonstrates that internal CSR themes (health and safety protocols and incentives) include several concrete sub-elements implying that internal CSR is not elusive, but it is expressed in terms of certain practices and policies.

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Community-Facing CSR and Local Community Development Outcomes

Table 4.7 shows results of community-facing CSR in a table and Figure 4.4 describes these results as a cluster diagram with major categories being partition support, educational and welfare support, youth development, and leadership/owner-led welfare initiatives. The respondents have outlined various CSR initiatives that they felt contribute to development of local communities in Hyderabad especially in the form of schools and madrasas charity, partnership with local stakeholders, and intern-based chances. The analysis of Table 4.7 and Figure 4.4 indicate that, CSR in PBL encompasses the local developmental contributions, which are in equilibrium with the shared needs of the community in Pakistan, particularly education support and welfare factor. In cases where respondents talked of support to schools and madrasas, it does not mean donation but more accurately is an area of community legitimacy as organizations help in institutions they are more valuable to the community and address perceived lapses by the government.

Table 4.7: Community CSR initiatives at PBL Hyderabad (detailed description from findings)

Initiative/Sub-Category	CSR Domain	Description (from findings)	Primary Beneficiaries	Evidence in interviews/observation
Voluntary Chilling Partner	Community engagement & partnership	PBL supports local communities through partnership-based support with local societies and government where needed. Respondents described collaboration and participation in community awareness programs and civic support initiatives to improve local quality of life (e.g., coordinated activities with societies/government and participation in community events).	Local communities, civic bodies, local societies, retailers/partners	Regional Sales Manager described working with societies and government for social welfare and community programs.

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Charitable Activities for School & Madarsa	Education & welfare support	The organization voluntarily supports local schools and madrasas, including provision of water and assistance in construction-related work. CSR support also extends to assistance for a retailer in Karachi (financial assistance reported by senior management) and help for education-related needs in local institutions.	Schools, madrasas, students, local institutions; retailers in need	Regional Manager Sales noted support to schools/madarsa through water provision and help in construction work; senior management referenced financial support for a retailer.
Internship Program	Youth development & employability	PBL offers internship opportunities aimed at developing skills and providing exposure to organizational work. The internship program was presented as part of the company's social responsibility and community contribution by supporting learning and career development for young people.	Students, graduates, local youth	Internship Program was identified as a CSR sub-category in the thematic analysis and discussed within the community-support section.
Other CSR Initiatives of PBL (Owners)	Philanthropy & community welfare	Respondents acknowledged additional CSR initiatives attributed to the owners/leadership that support social welfare and community causes beyond day-to-day operations. These activities were described as encouragement and support for social welfare initiatives in the locality.	Local community groups and welfare causes	Findings section attributes broader welfare encouragement to ownership/leadership support.

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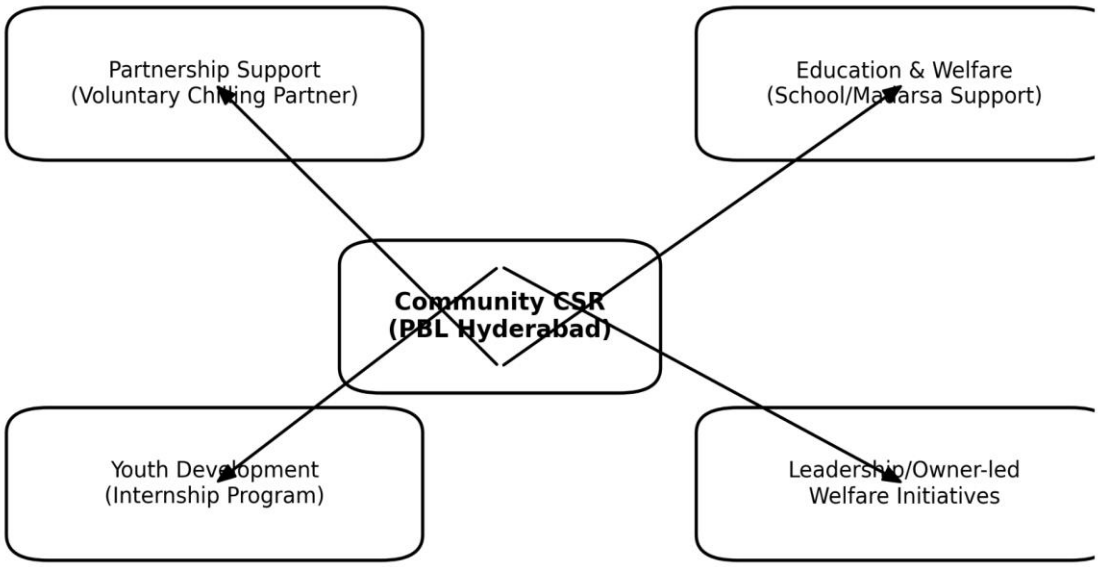
Figure 4.4: Cluster Diagram of Community CSR Activities at PBL Hyderabad



It also implies that in this scenario community development is perceived in pragmatic sense: bettering the welfare, facilitating learning institutions and offering specific help instead of undertaking massive structures.The internship program presented in Table 4.7 and indicated in Figure 4.4 may be viewed as development-oriented CSR activity, and its impact logic can be seen as being more long-term. Although the scale of the internships can be small, it is still seen as part of youth employability and exposure, as reported by the respondents, which is also applicable to the bigger concept of community development via human capital.

The orientation of the theme structure towards internship-related CSR in qualitative terms suggests that the CSR is not just perceived by some of the employees as relief or charity, but rather as the ability to help the younger representatives of the community. The other useful interpretive observation in Table 4.7 is that of owner-led welfare programs. Respondents clearly identified that some of CSR activities are related to ownership or leadership meaning that CSR direction can be more personality-based and leadership-based as opposed to formally instituted and publicly reported CSR systems.

Employee Volunteerism and Social Contribution

The employee volunteerism is demonstrated as a separate CSR issue in Table 4.6 and presented in detail in Table 4.8, and Figure 4.5 depicts the volunteerism flow in a

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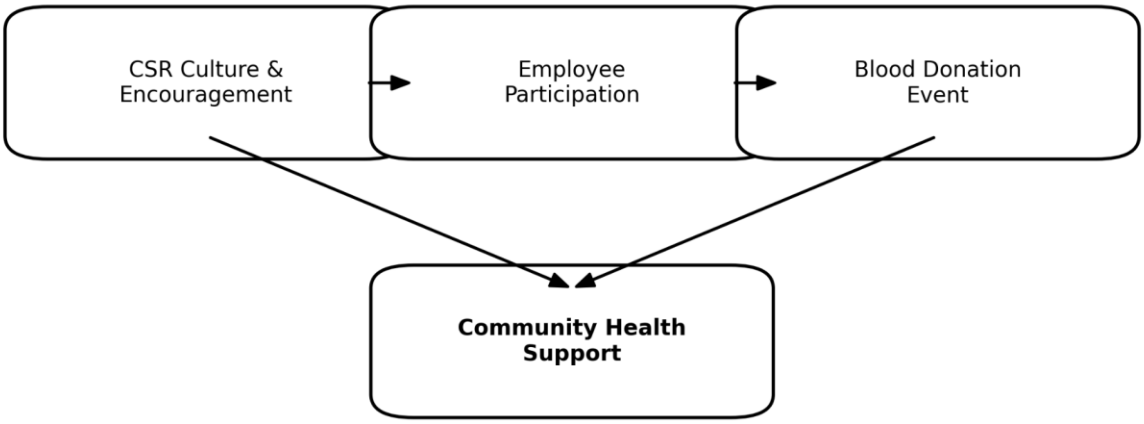
rather appealing conceptual format. Specifically, the respondents made a reference to blood donation as an example of CSR participation led by employees.

Table 4.8: Employee volunteerism activities

Volunteer Activity	How it is organized/encouraged	Who participates	Perceived contribution	Evidence in interviews
Blood Donation	Employees are encouraged to participate voluntarily; the activity is framed as employee voluntarism and social support.	Employees across cadres (as described by management)	Supports community health needs and builds a culture of giving and social support within and outside the workplace.	Regional Sales Manager explicitly confirmed employee blood donation as a volunteer activity.

Figure 4.5: Employee Volunteerism Flow (Blood Donation Activity)



Making use of this result, employer volunteerism is used as a medium between internal and external CSR. Even though the activity is initiated by employees, and is a part of the workplace culture, its effects are outward facing in the form of community health enhancement. Figure 4.5 is conceptually significant in this case since it shows that the perceived effect of CSR does not necessarily come as a result of formal programs only; the perceived effect may also be formed as a result of social behavior

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and norms promoted within the company. This theme is significant to community development in that volunteerism helps to build on the social cohesion and also assists the community needs in informal yet meaningful ways.

Within the framework of qualitative findings, the existence of volunteerism as a theme indicates that the employees are aware of CSR as a group duty and not an organizational designation that is purely placed on donations. This is applicable in the interpretation that employees who own a co-owned CSR are likely to view it as more authentic, and it has the ability to boost organizational legitimacy in a local society.

Internal CSR: Health and Safety Protocols as a Central CSR Dimension

Themes of one of the strongest results are associated with occupational health and safety. Table 4.6 gives a clear list of health and safety sub-categories and expounds in Table 4.9 with Figure 4.7 visualizing a safety CSR model relating prevention, preparedness, and response. Table 4.9 indicates the respondents defined safety as not being a generic value statement but reflecting on operational practices like seatbelt compliance, controlled work zones, and the safe fork-lifter handling, fire system arrangements, evacuation points and fire systems, limitations on overloading the transport vehicles and adherence to traffic rules.

Table 4.9: Employee health and safety protocols reported in findings (detailed)

Protocol/Practice	Where applied	Purpose	Operational detail
Separate fire point system	Company premises	Fire prevention and rapid response capability	Dedicated fire points are maintained as part of preparedness.
Evacuation points	Company premises	Emergency readiness and safe assembly	Defined evacuation/assembly points for employees in case of emergency.
Fork-lifter handling controls	Warehouse/handling areas	Prevent accidents in material handling	Use of fork-lifter for moving heavy loads (e.g., 66 cases at one time) with safety awareness and control.
Restricted work zones with tape/circulation control	Inside premises during ongoing work	Hazard isolation and injury prevention	Taped-off areas wherever work is in process to prevent employee exposure to hazards.

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Transport safety—no overloading	Trucks transporting beverages	Reduce crash/rollover and load hazards	Trucks should not be overloaded as per strict travel/transport code.
Seatbelt compliance (drivers)	Transport operations	Reduce injury severity in road incidents	Truck drivers must wear seat belts while driving.
Traffic rules compliance	Transport operations	Road safety and legal compliance	Drivers must obey traffic rules; staff are required to fasten seat belts while driving.
Sales staff motorcycle safeguards	Field sales mobility	Reduce injury risk for riders	Motorcycles used by sales persons must have safeguards installed.

These are important because they point to internal CSR being a protective mechanism to limit the harm and risk at the workplace. This interpretation is corroborated by the observation record since it records safety related arrangements on-site, so the claims of safety during the interview were not simply based on subjective perception alone as they conformed to what is occurring in the real workplace.

This is based on the interpretation that the internal CSR in PBL is highly institutionalized in the acts of safety and regulations. It is significant to community development since the community benefits indirectly through the safety of employees and the lowered workplace accidents that safeguard the stability of the household and minimize the chance of the income shock that can be triggered by any workplace accidents. This logic can be illustrated in Figure 4.7 where it is possible to see how prevention and preparedness lead to a safer outcome which can be interpreted in part as an element of CSRs contribution to development in terms of enhanced worker wellbeing and livelihood continuity.

Internal CSR: Incentives, Healthcare Support, and Job Satisfaction

The theme map in Table 4.6 has employee incentives and welfare shining through, and this is covered in Table 4.10. Benefits and incentives included in Table 4.10 are bonuses, increments, non-cash benefits (e.g., vehicle support), a Hajj scheme, and employee and family health insurance. These findings prove that workers perceive CSR as stretching to internal policy endearing and favoring employees and their families, which validates the larger thesis finding that CSR at PBL is closely connected to the welfare of employees and their workplaces.

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Table 4.10: Employee incentives, healthcare benefits, and job satisfaction drivers (detailed)

Initiative	Type	Eligibility/coverage	Description	Evidence in interviews
Bonuses	Financial incentive	Employees based on performance/defined period	Bonuses are used as part of an incentive system to promote performance and engagement; respondents emphasized attractive salary along with bonuses throughout the year.	The Area Development Officer highlighted attractive salary and bonuses; HR described incentives as formal programs to promote actions/behaviors.
Annual increment (5%)	Compensation progression	Employees per policy	A defined increment policy was reported as part of employee benefits and motivation, contributing to retention and satisfaction.	HR discussion in findings references increment policy within benefits package.
Company-maintained vehicles / car benefit	Non-cash benefit	Employees depending on position/need	Company vehicles are provided to employees in relevant positions as part of the benefits structure.	Findings note company-maintained vehicles given to employees based on position.
Hajj scheme	Recognition/welfare benefit	Selected employees (including labor cadre)	A religious/welfare benefit where the company sends selected employees for Hajj, described as part of the incentive/benefit structure.	HR indicated the company sends employees from the labor cadre for Hajj.
Employee health insurance (family coverage)	Healthcare benefit	Employees and their families; coverage varies by position	Medical coverage for families is provided, with coverage limits depending on employee position (examples cited include varying coverage ceilings).	Regional Sales Manager explained family medical coverage differs by position with different amounts.

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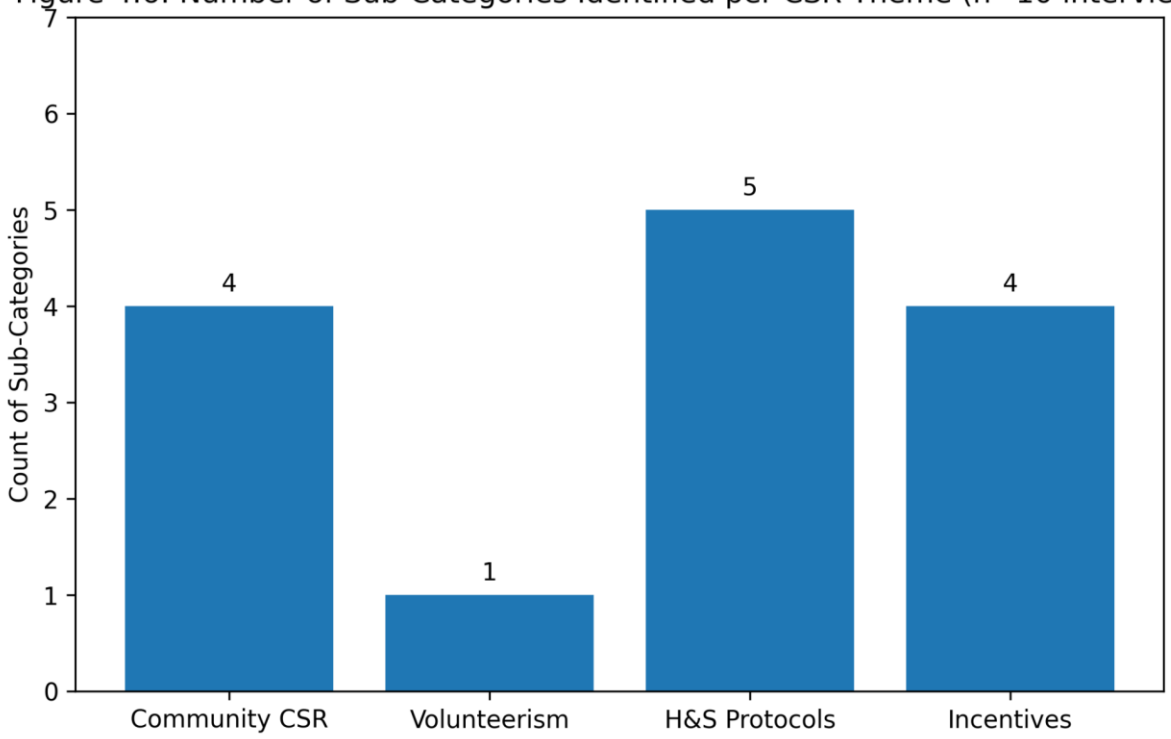
Job satisfaction drivers	Outcome/employee perception	All employees (as perceived)	Employees reported satisfaction linked to attractive pay, bonuses, and ongoing incentives, supporting motivation and willingness to remain with the organization.	Multiple respondents described satisfaction driven by compensation and incentives.

A way of interpreting these results is that incentives and healthcare support are CSR mechanisms that determine employee motivation and job satisfaction. The CSR meaning is not only the financial reward when the employees are focused on the salary, bonuses, increments, and family health insurance, but rather it is viewed as a sense that the organization cares about the wellbeing of the employees. This plays an important role in a community development frame since constant incomes, medical insurance and welfare benefits lead to increased stability of the household, less susceptibility to medical shocks and can even raise the quality of local living, by raising the purchasing power and decreasing stress levels within the families.

Figure 4.6: Number of Sub-Categories Identified per CSR Theme (n=10 interviews)



This interpretation is enhanced by figure 4.6, which demonstrates that incentives have several sub-categories, meaning that there is no single benefit of welfare and motivation, but a set of benefits brought together in order. This reinforces the

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argument that internal CSR at PBL is manifested in an interconnected system of practices that are focused on employees.

CSR Gaps and the Maturity Pathway Interpretation

An essential interpretive aspect of the findings is that, though significant in in-house well-being and some of the activities carried in the community, CSR in PBL indicates opportunity to have more resilient CSR maturity through environmental custodianship and more coherent reporting. Figure 4.8 presents this maturity pathway visually and is in line with the emphasis of this thesis with the need of publishing social and environmental initiative reports and reinforcing environmental CSR practices.

Figure 4.8: CSR Maturity Pathway (Improvement Areas Identified)

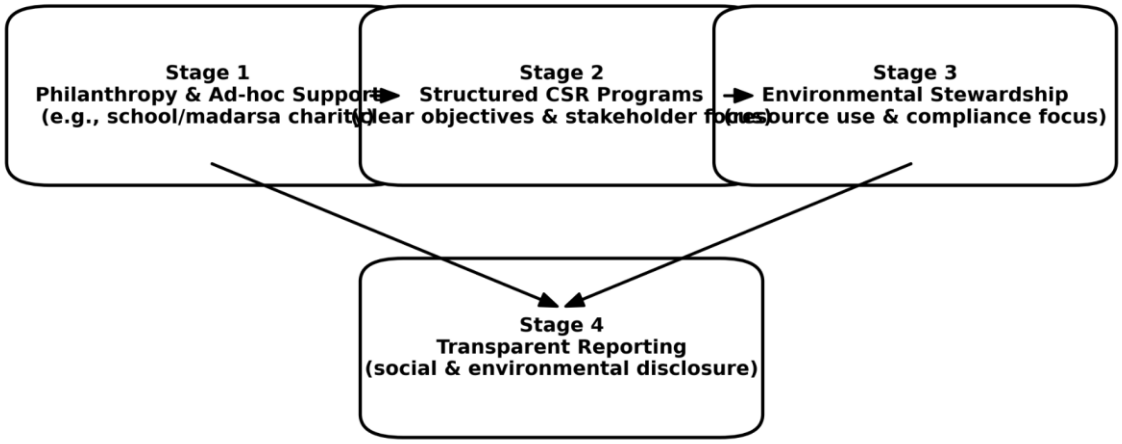

Figure 4.8 is an interpretative reflection of the shift between ad hoc and philanthropy driven CSR into structured programs, environmental responsibility and transparent reporting. The importance of this interpretation lies in the fact that the effectiveness of CSR is becoming more important as it is documented, measured, and reported more often and it is more likely to be expected to remain effective by its stakeholders in the future. CSR can be hard to assess even though it is obvious, and the stakeholders can not tell the difference between the isolated campaigns and the long-term engagements. The maturity pathway thus positions CSR at PBL as being active yet may be under-recorded, and also it sets a clear direction of improvement that keeps up with the modern-day CSR expectations.

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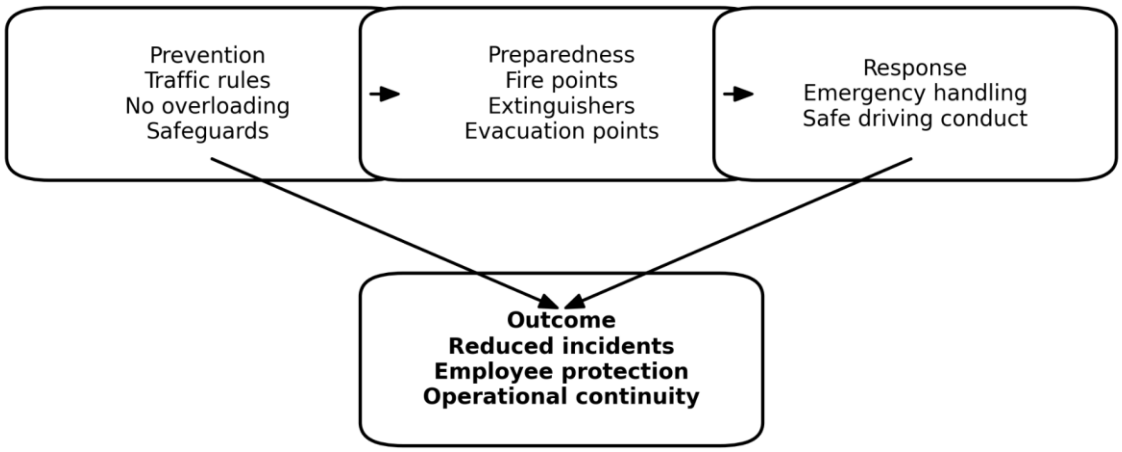
Integrated Interpretation: How CSR Links to Local Community Development

The combination of Tables 4.7-4.X and Figures 4.3-4.8 leads to a consistent image, which is that, CSR at PBL provides a contribution to the local community development both in a direct and indirect manner. The immediate route is facilitated by community-based CSR practices including education support, philanthropic relations focused on welfare, partnerships and internships summarised in Table 4.7 and shown in Figure 4.4. Table 4.9 and Table 4.10 report the indirect pathway and health and safety protocols, employee welfare as the conceptualizations of the indirect pathway, as indicated by Figures 4.7 and 4.3.

Figure 4.7: Workplace Safety CSR Model (Prevention → Preparedness → Response)



The significance of this amalgamated interpretation is that it is consistent with the interpretivist approach: the employees do not think about community development as what the company gives away, but what the company creates within itself: the safe work, the flourishing livelihoods, and the establishment of the family. In a locality where quality of employment and safety in the workplace is a real community factor, internal CSR may be developmental in nature through empowering households, lessening vulnerability and promoting the stability of the workforce in the long run. Simultaneously, the maturity-pathway approach suggests that CSR may be short-changed with greater formality of reporting and environmental responsibility, which would make CSR not a group of hummable acts, but a system of responsible and quantifiable influence.

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Summary of the Results and Interpretive Contribution

The findings show that PBL Hyderabad CSR is viewed as multi-dimensional. The demographic and profile tables (Tables 4.1 through 4.5) and the corresponding visuals (Figures 4.1 and 4.2) provide the contextual understanding of the interview and demonstrate that the meaning of CSR is divided into Community CSR and internal CSR and internal CSR is substantially conveyed with the help of the concrete safety and welfare practices. Charitable and developmental activities like education support and internships are represented by community CSR activities (Table 4.7; Figure 4.4), whereas social contribution mechanism through employee volunteerism (Table 4.8; Figure 4.5) enhances the community relationship.

Discussion

Interpreting CSR as a Dual System of Responsibility

These findings indicate that CSR in PBL is not seen as a unitary outbound undertaking; instead, the conceptualization of CSR can be seen as a two-dualistic system that comprises both community-based effort and internal employee-related responsibilities. This trend is in line with the literature that implies that CSR in practice is not usually a single thing but a combination of strategies based on the purpose of the organization, stakeholder pressure, and the institutional context, within which the firm finds itself (Crane et al., 2019; Husted and Salazar, 2006). According to the outlined results, employees recurrently defined CSR meaning with regard to tangible internal procedures like safety measures, rewards, and health insurance and identified communal support activities as well. This equilibrium is in line with the work which notes that CSR is only believable and socially significant when it is part of operations and governance routines and not a sporadic external donation (Paine, 2003; Weaver et al., 1999).

Theoretically, the dual CSR pattern can be explained by the aspect of strategic versus normative responsibility. Certain, strategic CSR components, such as reducing risks, workforce stability, productivity, and reputation, and certain, ethical ones, such as social legitimacy and demands of ethics, will be represented. Studies show that companies tend to mix these motifs and create CSR portfolios that encompass not only the most visible community initiatives but also internal-focused policies that increase employee loyalty and decrease organizational shocks (Baron, 2001; Bénabou and Tirole, 2010). The enhanced pronunciation of internal CSR in this paper means that the meaning of responsibility to the employees is largely characterized by what they witness directly at the working place, meaning that internal CSR emerges as a main source of CSR legitimacy within the internal environment.

Internal CSR, Employee Wellbeing, and Community Development Spillovers

One critical contribution of this case to the overall understanding of CSR is the fact that internal CSR, especially health and safety and family healthcare benefits, are being perceived as a core of CSR. This holds theoretical significance in that employee-centric CSR is frequently a focal one on the basis of which companies create social worth that goes beyond the working environment, particularly in

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underdeveloped contexts, in which job security, healthcare, and financial steadiness have a potent impact on household stability. Empirical studies also reveal that employee-oriented CSRs affect employee attitudes (organizational commitment, trust, and identification) that can be translated into reduced turnover and increased involvement (De Roeck and Delobbe, 2012; Rupp et al., 2006). People feel CSR as meaningful security and assistance and as a result, CSR is included in the psychological contract and influences the way the workers perceive the moral code of a firm (Turker, 2009).

The outcomes are also appropriate to an emerging body of directed research that claims internal CSR is strongly connected with subsidiary outcomes that are pertinent to the welfare of the community. It has been found that socially responsible organizational behaviors are capable of enhancing job satisfaction and lowering turnover intentions, stabilize household income and enhance economic security locally by maintaining employment (Glavas, 2016; Kim et al., 2010). The appearance of stable livelihoods and lessening responsiveness to workplace or health shocks is equally an enlightening development outcome in the frame of developing some local community, though it might not resemble infrastructure undertakings. The view supports wider developmental approaches that lead to the realization that capabilities, human security and stability are the main components of development and not restricting development to physical resources (Sen, 1999).

Occupational Health and Safety as a CSR "Operational Backbone"

The highly prioritised safety measures in the findings are indicators of CSR as a practice of discipline and not as symbolic communication. This is in line with the scholarship which considers CSR as a system of governance controls and routines that minimize harm, risk management, as well as safeguarding stakeholders to negative externalities. The workplace safety programs are the programs that can be perceived as a fundamental CSR activity in high-risk working surroundings since they directly help to avoid injuries and uphold the basic rights and welfare of workers. Studies on responsible management have mentioned that CSR can be readily quantified when coupled with safety standards, training and prevention of incidents, which are strongly entrenched in the operations and the CSR itself is less prone to charges of being a mere window dressing (Weaver et al., 1999).

Continuity and productivity are also supported by safety-oriented CSR in terms of strategy. It is evident in the previous research that the cost of incidents and subsequent performance can be improved through better process control which is achieved by enhancing the environmental and operational management systems as well as minimizing the extent of waste and downtime (Klassen and McLaughlin, 1996). Though such literature typically follows the topic of environmental performance, this logic is easily applied to the issue in the workplace: well-established preventive practices lower chances of their extra expenses and tarnished image. Concurrently, safety programs may boost the confidence of the stakeholders as it is an indication that the organization is more concerned with the wellbeing of the people in their daily activities, which is a major aspect of corporate legitimacy (Paine, 2003; Suchman,

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1995). Safety practices seem to act as a viable CSR framework which employees see as demonstration of responsible behaviour in this research.

Volunteerism and the Social Identity Mechanism

The CSR interpretation can be further enriched as employee volunteerism, including blood donation events, entails giving employees the opportunity to act as one, which, in other words, is referred to as CSR. This aligns with the studies revealed that CSR can be used to develop social identity and moral meaning in employees at the workplace. CSR helps strengthen organization identification and sense of pride when employees are engaged in volunteering associated with their company and this may enhance motivation and lead to acting in a pro-social way inside or outside the workplace (Bhattacharya and Sen, 2004; Gond et al., 2017). The outcome is a dynamic of CSR that is a combination of both internal culture and external social contribution and solidifies the legitimacy not just through corporate expenditure but via participation to the community.

The social identity explanation can also be particularly used to explain the significance in volunteerism even where the activity is small in size. According to CSR scholars, the authenticity cues and moral congruence have a significant effect on stakeholder appearance; in cases where employees directly act by enforcing prosocial norms, CSR becomes more credible in the eyes of both the local communities and employees (Du et al., 2010; Godfrey, 2005). Volunteerism in this paper can thus be seen as a reputational and relational process through which one develops a moral capital and reinforces bond with the community through demonstrating human-level commitment rather than heterosocial institutional messages.

Community-Facing CSR and the Development Logic of Targeted Support

The type of CSR reported in the findings that targets the community, which included support to educational institutions, local partnerships, and internship opportunities, is a specific form of CSR that is viewed as responsive to the immediate community needs and to the areas of development that are highly valued, including education and youth employability. This trend is aligned with findings that confirm that firms tend to select CSR areas, which are socially relevant, locally acceptable and can provide reputational returns and work to redress apparent gaps in local welfare regimes (Husted and Salazar, 2006; Du et al., 2010). When the schools or training pathways are supported by CSR, the communities may interpret this to mean that the CSR is investing in human capital which is well known for stimulating long term social welfare and economic development (Sen, 1999).

In particular, one can speak about internships, which have the capacity-building effects as a CSR mechanism. Although it might not be structured as development projects, internships have a potential to enhance employability through skills, experience, and networks, which are essential commodities in the world of labor markets where unemployment rates among the youth are alarming, as well as the lack of skills. This reasoning is in line with the views of human development that identify development as an expansion of real freedoms and opportunities particularly amongst the youths who are joining the workforce (Sen, 1999). CSR based on internship in

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such environments may be understood as a social mobility and community development channel in terms of skills development.

CSR, Reputation, and Stakeholder Trust

It can be implied that the outcomes indicate that CSR is probably serving as either a reputational asset on the inside (via employee trust and satisfaction) or on the outside (via support of the community and volunteering). This is in congruence with the evidence that CSR has the ability to strengthen corporate reputation and trust by the corporate stakeholders especially in cases where CSR is continuous and consistent with the expectations of the stakeholders (Fombrun et al., 2000; Jones, 1995). The explanations based on reputation also assist in explaining why internal CSR is that tangible: workers are considered to be reputation carriers, and they control local image by communicating in every-day situations. An experienced CSR that is perceived as just, helpful, and safe will enhance employee advocacy that, in turn, is incorporated into the more overall legitimacy of the firm within the local community (Rupp et al., 2006).

CSR is also able to establish some kind of insurance-like cover against bad things. It has been found that CSR creates moral and relational capital which could cushion companies against crisis or scandals by helping diminish antagonism amid stakeholders as well as maintain goodwill (Godfrey, 2005). This buffering value is not trivial in the case of an industrial operation where there may be instances of the operational incident or tensions between the community. The safety and employee welfare programs in the PBL case may also be considered as reducing risk (via prevention) and establishing goodwill (via perceived care) at the same time, which enhances the resilience of the firm.

CSR Maturity, Measurement, and Reporting Gaps

The important implication of the findings is that CSR maturity has to be developed further by using more systematic measurement, environmental stewardship as well as transparent reporting. CSR scholarship gains more and more momentum over stakeholders basing their assessment of CSR based on claims instead of evidence, measures, consistency, and quality of disclosure (Eccles et al., 2014; Ioannou and Serafeim, 2017). Lack of documentation by firms of the CSR activities, and, lack of social and environmental performance reporting in a more structured form, may lead to the stakeholders experiencing difficulty in gauging the impact, which renders CSR being seen as being part of an episode instead of a structured policy. This is important to legitimacy since modern day CSR demands systems of accountability and credible disclosure more than ever where parties to the contract are subject to suspicion due to greenwashing or masochist CSR (Hawn and Ioannou, 2016).

The butting for reporting also is associated with the consequences of performance. It has been shown that companies that have more advanced sustainability systems and reporting practices can perform better than their counterparts over the long run through the entrenchment of long-term orientation, enhancement of risk management, and better governance and controls of operations (Eccles et al., 2014). Reporting in

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itself may not in any way assure substantive CSR, but it can instill internal discipline: measurement will compel a sense of target, resource distribution, priorities to stakeholders, results. In this instance, the maturity pathway suggests that by a means of recording the CSR initiatives, setting quantifiable goals, and incorporating environmental initiatives in the CSR portfolio, PBL is likely to solidify the legitimacy and the impact of the community.

Environmental Responsibility and the Natural-Resource-Based View

These results indicate that there is a possibility to enhance the environmental CSR, which can be viewed through the perspective of the natural-resource based view of the firm. Hart believes that the competitive advantage is becoming more conditional on the ability to prevent pollution, product stewardship and sustainable development (Hart, 1995). Environmental responsibilities tend to be linked with water management, energy conservation, waste management in packaging, and reduction of emissions in a manufacturing and also beverage bottling setting. The shift to structured environmental CSR can therefore be seen as not only a measure of compliance or reputation management, but can be seen as establishing systems and capabilities that improve efficiency and sustainability of operations in resource constrained environments (Hart, 1995; Hart and Dowell, 2011).

The field of environmental CSR also overlaps with community development. Environmental performance is a local welfare problem when communities experience a shortage of water, pollution issues or overwhelming waste. Enhancing reporting and environmental efforts can thus help build community trust and minimize the risk of conflict, not to mention the fact that CSR will be in line with the priorities of sustainable development. Evidence indicates that companies following substantive instead of symbolic CSR strategies have higher chances of creating social legitimacy as well as quantifiable performance benefits (Hawn and Ioannou, 2016; Ioannou and Serafeim, 2017).

Combined, the findings are indicative of a CSR model in which development of community comes up in a two pathway interaction. The former is the direct community-facing assistance by way of education, welfare, partnerships, and youth opportunities that caters to the apparent amenities of the community and establishes social legitimacy. The second is the indirect community development achieved by internal CSR- health and safety incentives, and by family healthcare, thereby enhancing the stability of households, wellbeing of employees, and resilience of the local economy. Such a two-way explanation coincides with studies that indicate that CSR is most effective when relational (establishing trust with communities) and institutional (built into governance, systems, and routines) (Paine, 2003; Weaver et al., 1999).

Another point that is represented in the case is the need to transition towards impact- and system-based CSR, rather than activity-based CSR. It suggests that PBL carries some significant CSR practice, in particular, internally, yet can improve the levels of maturity of CSR with the help of organized environmental efforts and periodic reporting. This is in line with current CSR studies that state that the social

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contribution of CSR is optimal where the programs are aligned with their operational capabilities, measured, transparently communicated and strategic program planning (Du et al., 2010; Eccles et al., 2014). Within the framework of Hyderabad, this type of transformation would tend to enhance perceived legitimacy as well as sustainability of such benefits of community development in the long term.

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