CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT PROGRAMMES OF UNIVERSAL ENERGY IN MBO LOCAL GOVERNMENT AREA, AKWA IBOM STATE, NIGERIA

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Abstract
This study examined the impact of Corporate Social Responsibility (CSR) strategies adopted by Universal Energy Resources Company on sustainable development in Mbo Local Government Area, Akwa Ibom State. A survey research design was used to collect quantitative data from adult residents, community leaders, youth and women representatives, and company employees. Using Taro Yamane's formula, a sample of 259 respondents was selected through convenience sampling. Data were analysed using simple percentages, weighted mean scores, and Pearson Product Moment Correlation. The findings showed that the company's CSR initiatives have positively influenced environmental sustainability, community development, employee welfare, ethical business practices, and industrial harmony. These initiatives have also improved social and economic conditions, strengthened stakeholder relationships, enhanced employee motivation, and reduced community conflicts. The study concludes that well-designed CSR strategies contribute significantly to sustainable development and organisational stability. It recommends that the company sustain its community development programmes, strengthen environmental management, promote stakeholder engagement, enhance employee welfare, and maintain ethical and transparent business practices to support long-term sustainability and peaceful community relations.

Introduction
Corporate Social Responsibility (CSR) has become a strategic imperative for organisations operating in increasingly competitive and socially conscious business environments. Beyond the traditional objective of profit maximisation, firms are now expected to create value for a broader range of stakeholders by integrating social, environmental, and ethical considerations into their business strategies. Rising stakeholder expectations, stricter environmental regulations, changing consumer preferences, and growing concerns about sustainable development have transformed CSR from a voluntary philanthropic activity into a key determinant of organisational legitimacy and long-term competitiveness (Obiekwe & Nwaeke, 2019; David et al., 2021).

The growing prominence of CSR is underpinned by the recognition that businesses and society are mutually dependent. Organisations rely on communities for labour, natural resources, markets, and social acceptance, while communities depend on businesses for employment, infrastructure, technological advancement, and economic development. Consequently, firms that respond to stakeholder expectations through responsible business practices are more likely to strengthen stakeholder trust, minimise operational risks, improve corporate reputation, and achieve sustainable performance (Aluko et al., 2016; Omodafe & Akparobi, 2020).

Conversely, organisations that neglect their social responsibilities often experience reputational damage, declining public confidence, community conflicts, and disruptions to business operations (Baridam, 2012; Ukpong et al 2023).
Corporate Social Responsibility has therefore evolved into a multidimensional concept encompassing environmental sustainability, community development, employee welfare, and ethical business practices. Carroll (2017) conceptualises CSR as an organisation's economic, legal, ethical, and philanthropic responsibilities to society, while Elkington's (2019) Triple Bottom Line framework argues that organisational success should be evaluated not only by financial performance but also by social and environmental outcomes.

Similarly, Stakeholder Theory (Freeman, 1984) suggests that organisations create sustainable value by balancing the interests of employees, customers, investors, suppliers, governments, and host communities. Together, these perspectives indicate that effective CSR strategies can simultaneously improve organisational performance and promote sustainable development. Existing empirical studies provide considerable evidence supporting this relationship. Environmental sustainability initiatives such as pollution control, waste reduction, biodiversity conservation, and renewable energy adoption have been associated with improved operational efficiency, regulatory compliance, and enhanced corporate reputation (Fernando et al., 2019; Hasan, 2022; Eyo et al 2016).

Community development programmes, including investments in education, healthcare, infrastructure, and local empowerment, have been shown to strengthen corporate-community relationships and improve social well-being. Likewise, employee welfare initiatives contribute to higher employee motivation, organisational commitment, and productivity, while ethical business practices enhance transparency, stakeholder confidence, and corporate legitimacy (Dhaliwal, 2019; Gupta, 2022). Collectively, these dimensions reinforce the proposition that CSR contributes to economic growth, social inclusion, and environmental sustainability.

Despite this growing body of evidence, the relationship between CSR and sustainable development remains inconclusive. While many studies report positive associations between CSR and organisational performance, others argue that CSR imposes significant financial and managerial costs that may not generate proportional economic returns, particularly in resource-constrained organisations (Boafa & Kokuma, 2016). In addition, concerns regarding corporate greenwashing and symbolic CSR practices have raised questions about whether reported CSR activities genuinely translate into meaningful developmental outcomes for host communities (Laufer, 2019; Jamali et al., 2017). These conflicting findings suggest that the effectiveness of CSR depends largely on organisational context, stakeholder engagement, and the quality of programme implementation.

The unresolved debate is particularly significant within the oil and gas industry, where corporate activities generate substantial economic benefits while simultaneously posing environmental and social challenges for host communities. Oil-producing communities frequently experience environmental degradation, loss of livelihoods, inadequate infrastructure, and recurring conflicts despite the presence of numerous CSR initiatives. Consequently, questions remain regarding the extent to which corporate CSR strategies genuinely contribute to sustainable development or merely serve as mechanisms for maintaining corporate legitimacy. Although previous studies have examined CSR in Nigeria's petroleum sector, most have focused on financial performance, corporate image, stakeholder perceptions, or community relations.

Comparatively, fewer studies have comprehensively examined how multiple dimensions of CSR including environmental sustainability, community development, employee welfare, and ethical business practices collectively influence sustainable development at the host-community level, particularly within Akwa Ibom State. Furthermore, existing findings remain inconsistent because many studies have concentrated on multinational oil corporations in the Niger Delta generally, with limited empirical attention given to Universal Energy Resources Limited and its host communities in Mbo Local Government Area.

This gap provides the justification for the present study. Universal Energy Resources Limited operates within communities whose socio-economic well-being and environmental quality are directly influenced by its operational activities. Understanding whether the company's CSR strategies produce measurable improvements in sustainable development, is therefore, important for both policy and practice. Specifically, examining how environmental sustainability initiatives, community development programmes, employee welfare policies, and ethical business practices jointly contribute to sustainable development will provide empirical evidence capable of informing corporate decision-making, government policy, and stakeholder engagement strategies.

Accordingly, this study investigates the impact of Corporate Social Responsibility strategies implemented by Universal Energy Resources Limited on sustainable development in Mbo Local Government Area of Akwa Ibom State. Unlike earlier studies that examined isolated dimensions of CSR or focused primarily on financial outcomes, this study adopts a multidimensional approach by simultaneously assessing environmental sustainability, community development, employee welfare, and ethical business practices as drivers of sustainable development. It further contributes to the literature by providing context-specific evidence from an under-researched oil-producing community in Akwa Ibom State, thereby extending understanding of how CSR strategies influence sustainable development within emerging economies. The findings are expected to contribute to CSR theory, enrich empirical literature on sustainable development, and provide practical recommendations for corporate managers, policymakers, and host communities seeking to strengthen the developmental impact of CSR initiatives.

Statement of the Problem

Corporate Social Responsibility (CSR) has become an important business strategy through which organisations balance economic objectives with social and environmental responsibilities. Companies are increasingly expected to invest in environmental protection, community development, employee welfare, and ethical business practices to strengthen stakeholder confidence and support sustainable development. Despite its growing importance, there is still no clear consensus on whether CSR initiatives produce meaningful and lasting development outcomes.

This debate is particularly relevant in Nigeria's oil and gas industry, where corporate operations have contributed to economic growth but have also been associated with environmental degradation, social inequalities, and persistent conflicts with host communities. In Akwa Ibom State, concerns over environmental pollution, inadequate infrastructure, youth unemployment, and community agitations continue to raise questions about the effectiveness of CSR programmes implemented by energy companies. These challenges suggest that the presence of CSR initiatives does not necessarily translate into sustainable development.

Although previous studies have examined CSR practices among major oil companies such as ExxonMobil (now Seplat Energy) and other multinational operators, limited attention has been given to Universal Energy Resources Limited, despite its significant operations in Mbo Local Government Area. Consequently, there is little empirical evidence on how the company's CSR strategies influence environmental sustainability, community development, employee welfare, ethical business practices, and sustainable development within its host communities.

Existing findings also remain inconsistent. While some studies conclude that CSR strengthens stakeholder relationships and promotes sustainable development, others argue that many CSR initiatives are largely symbolic and have limited impact on improving community welfare or environmental conditions. These mixed findings highlight the need for context-specific evidence from individual organisations and host communities.

Against this backdrop, this study examines the impact of Corporate Social Responsibility strategies implemented by Universal Energy Resources Limited on sustainable development in Mbo Local Government Area, Akwa Ibom State. By evaluating the company's environmental, social, and ethical CSR initiatives, the study provides empirical evidence on their contribution to sustainable development and offers insights that can guide corporate decision-making, public policy, and stakeholder engagement.

Objectives of the Study

i. Identify the Corporate Social Responsibility Strategies adopted by Universal Energy Resources Company in Mbo Local Government Area.

ii. Ascertain the extent to which corporate social responsibility strategies enhance environmental sustainability attainment by Universal Energy Resources in Mbo Local Government Area.

iii. Find out whether the Corporate Social Responsibility Strategies of Universal Energy Resources Company has influenced the spate of community development projects in Mbo Local Government Area.

Research Questions

Based on the research objectives the following research questions are raised in the course of the study:

i. What Corporate Social Responsibility (CSR) strategies are adopted by Universal Energy Resources Company in Mbo Local Government Area?

ii. To what extent has Universal Energy Resources Company attained environmental sustainability in Mbo Local Government Area?

iii. To what extent have the Corporate Social Responsibility strategies of Universal Energy Resources limited influenced the spate of community development projects in Mbo Local Government Area?

Research Hypotheses

Hypothesis of the study is:

H_0: There is no significant relationship between Corporate Social Responsibility Strategies of Universal Energy Resources and environmental sustainability attainment in Mbo Local Government Area.

Literature Review

Corporate Social Responsibility and Sustainable Development

Corporate Social Responsibility (CSR) and Sustainable Development are interconnected concepts that have gained significant attention in the business and policy landscape. CSR refers to the voluntary initiatives of businesses undertake to integrate social, environmental, and the ethical considerations into their operations and interactions with stakeholders (Sheehy & Farneti, 2021). Sustainable development on the other hand, focuses on meeting the needs of the present without compromising the ability of future generations to meet their needs (Molderez & Ceulemans, 2018; Ejoh et al 2017). CSR contributes development by promoting ethical business practices, environmental stewardship, and social well-being. Companies that adopt CSR strategies often align their operations with the Sustainable Development Goals (SDGs), such as reducing carbon footprints, ensuring fair labour practices and engaging in community development projects (Nurunnabi *et al.*, 2019; Amos et al 2018).

Community development is a core dimension of Corporate Social Responsibility (CSR) and a key driver of sustainable development. It promotes economic growth, improves social well-being, and supports environmental sustainability through deliberate efforts by businesses, governments, and other stakeholders to enhance the quality of life within local communities. These efforts include investments in education, healthcare, infrastructure, skills development, and livelihood opportunities that strengthen community resilience and long-term prosperity. Sustainable development, as defined by the United Nations (2017), refers to meeting present needs without compromising the ability of future generations to meet their own needs.

Integrating community development into CSR helps ensure that economic and social progress is inclusive, environmentally responsible, and sustainable (MacDonald et al., 2019). One of its most significant contributions is economic empowerment. Initiatives such as vocational training, entrepreneurship support, and access to microfinance equip community members with the skills and resources needed to generate income and improve their livelihoods.
These programmes stimulate local enterprise, create employment opportunities, reduce poverty, and promote long-term economic stability, thereby strengthening the overall sustainability of host communities (Harrison & Klein, 2020; Amos et al 2018).

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Theoretical Framework

This study is anchored on Stakeholder Theory and Carroll's Corporate Social Responsibility (CSR) Pyramid Theory. Together, these theories provide a comprehensive framework for explaining how corporate social responsibility strategies influence sustainable development by addressing the interests of stakeholders while balancing economic, legal, ethical, and philanthropic responsibilities.

Stakeholder Theory

Stakeholder Theory was developed by Freeman (1984) and argues that organisations should create value not only for shareholders but also for all stakeholders who influence or are affected by their operations. These stakeholders include employees, customers, suppliers, host communities, governments, investors, and the natural environment. The theory posits that long-term organisational success depends on recognising and balancing the interests of these groups through responsible and ethical business practices.

According to Freeman (1984), organisations that actively engage their stakeholders build stronger relationships, enhance trust, reduce conflict, and improve organisational legitimacy. Subsequent studies have extended the theory beyond corporate ethics to strategic management, demonstrating that stakeholder-oriented organisations are more likely to achieve higher employee commitment, customer loyalty, stronger reputations, and sustainable competitive advantage (Donaldson & Preston, 1995; Harrison et al., 2019). Moreover, firms that effectively manage stakeholder relationships are better equipped to respond to regulatory changes, social expectations, and environmental challenges (Hörisch et al., 2020; Dmytriyev, et al., 2021).

The relevance of Stakeholder Theory to this study lies in its emphasis on the relationship between organisations and their host communities. Universal Energy Resources Limited operates within communities that are directly affected by its activities. Consequently, CSR initiatives such as environmental protection, community development, employee welfare, and ethical business practices represent mechanisms through which the company responds to stakeholder expectations. The theory therefore provides a useful basis for explaining how effective stakeholder engagement through CSR can enhance sustainable development and promote harmonious relationships between the company and its host communities.

Carroll's Corporate Social Responsibility Pyramid

Carroll's Corporate Social Responsibility Pyramid, developed by Carroll (1991), provides a framework for understanding the different responsibilities organisations owe to society. The model identifies four interrelated dimensions of CSR: economic, legal, ethical, and philanthropic responsibilities. It argues that while profitability remains the foundation of business survival, organisations must also comply with legal requirements, uphold ethical standards, and voluntarily contribute to societal well-being.

Economic responsibility requires organisations to remain financially viable in order to sustain operations and create value for stakeholders. Legal responsibility emphasises compliance with laws and regulations governing labour practices, environmental protection, taxation, and corporate governance. Ethical responsibility extends beyond legal obligations by encouraging fairness, integrity, transparency, and responsible decision-making. Philanthropic responsibility represents voluntary contributions to community development through initiatives such as educational support, healthcare, infrastructure, and social investment (Carroll & Brown, 2018; Carroll & Shabana, 2018).

Contemporary interpretations view these four responsibilities as complementary rather than hierarchical, requiring organisations to pursue them simultaneously in order to achieve long-term sustainability (Schwartz & Carroll, 2016). Organisations that effectively integrate these responsibilities into their business strategies are more likely to strengthen stakeholder confidence, enhance corporate reputation, and improve organisational performance (Crane et al., 2019).

Carroll's CSR Pyramid is particularly relevant to this study because it provides the conceptual basis for understanding the CSR strategies implemented by Universal Energy Resources Limited. The environmental sustainability, community development, employee welfare, and ethical business practices examined in this study reflect the ethical and philanthropic dimensions of the pyramid, while the company's continued operations and regulatory compliance correspond to its economic and legal responsibilities. The theory therefore explains how balanced CSR practices can contribute to sustainable development within host communities.

Relevance of the Theories to the Study

The two theories are complementary and provide a robust theoretical foundation for this study. Stakeholder Theory explains why organisations engage in CSR by emphasising the need to address stakeholder expectations and maintain legitimacy, while Carroll's CSR Pyramid explains what responsibilities organisations should fulfil to achieve responsible and sustainable business operations. Together, they establish the theoretical link between CSR strategies and sustainable development.

In the context of this study, the theories suggest that when Universal Energy Resources Limited effectively implements CSR strategies through environmental sustainability, community development, employee welfare, and ethical business practices, it is more likely to strengthen stakeholder relationships, reduce conflicts, improve community well-being, and promote sustainable development in Mbo Local Government Area of Akwa Ibom State.

Methodology

Research Design:

The survey research design was employed to collect primary data for this study, utilizing a well-structured questionnaire. The survey method was chosen because it involves a series of closed-ended questions that are carefully formulated to ensure they are accurately and reliably measure the constructs of interest. This approach is particularly suitable for the study as it facilitates the collection.

Population of the Study

The population of this study stood at 199, 410 being the projected population of Mbo Local Government Area for 2026 based on the 2006 National Population Census figure. The sample size of this study was determined using Taro Yamane's formula and it yielded 326 respondents. A total of 326 copies of questionnaire were administered; and 259 copies of the questionnaire were duly completed and returned, representing a 79.4% response rate. This number was considered adequate for statistical analysis and valid generalization within the scope of the study. The sample was selected from the five communities in Mbo Local Government Area, namely Udesi, Uda, Ebughu, Ewang, and Effiat.

Results and interpretations

Results are hereby presented in relevant tables with interpretations.

Table 1: Descriptive Statistics on Corporate Social Responsibility (CSR) strategies (N = 259)

CSR Strategy	SA	A	D	SD	Total	Weighted score	Mean	Decision
Community infrastructure	120	90	30	19	259	829	3.20	Adopted
Educational sponsorship	95	88	50	26	259	770	2.97	Adopted
Health outreach	110	80	40	29	259	789	3.05	Adopted
Environmental projects	70	75	65	49	259	684	2.64	Adopted
Youth empowerment	60	72	80	47	259	663	2.56	Adopted
Local employment	85	92	55	27	259	753	2.91	Adopted

Source: *Field Survey (2026)*

Descriptive analysis using frequency, percentage, and weighted mean statistics as presented in Table 1 shows that Universal Energy Resources Company adopts several CSR strategies in Mbo Local Government Area. Community infrastructure development (Mean = 3.20), health outreach programmes (Mean = 3.05), and educational sponsorship (Mean = 2.97) ranked highest among reported initiatives. All listed CSR strategies recorded mean scores above the criterion mean of 2.50, indicating broad respondent agreement that these CSR measures are actively implemented.

Table 2: Descriptive Statistics on Universal Energy Resources Company and Environmental Sustainability (N = 259)

Sustainability Indicators	VHE	HE	LE	VLE	Total	Weighted score	Mean	SD	Decision
Pollution control measures	110	92	37	20	259	810	3.13	0.84	High extent

Waste disposal systems	96	101	42	20	259	791	3.05	0.87	High extent
Regulatory compliance	88	97	51	23	259	768	2.97	0.90	High extent
Community environmental programmes	70	104	60	25	259	737	2.85	0.92	High extent
Emission reduction efforts	90	95	49	25	259	768	2.97	0.88	High extent
Total	**2.99**								

Source: Field Survey (2026)

Using weighted mean and frequency distribution analysis, the results show a grand mean score of 2.99, which exceeds the criterion benchmark of 2.50 on the four-point Likert scale. Dispersion is moderate, indicating reasonable agreement among respondents. The result in Table 2 indicate that Universal Energy Resources Company has attained environmental sustainability in Mbo Local Government Area to a high extent, particularly in pollution control, waste management, and regulatory compliance, though community environmental programmes show comparatively lower, but still above-average, ratings.

Table 3 Descriptive Statistics on Universal Energy Resources Company and the spate of community development projects(N = 259)

CSR Strategy Indicators	VHE	HE	LE	VLE	Total	Weighted score	Mean	SD	Decision
CSR-funded infrastructure projects	102	94	41	22	259	794	3.07	0.86	High extent
CSR support for education and scholarships	88	101	48	22	259	773	2.98	0.89	High extent
CSR health and social service projects	76	96	58	29	259	737	2.85	0.94	High extent
CSR employment and local capacity programs	70	92	63	34	259	716	2.76	0.97	High extent
CSR partnership with community development committees	82	99	51	27	259	754	2.91	0.91	High extent
Total	**2.91**								

Source: Field Survey (2025)

The results in Table 3 present respondents' perceptions of the extent to which the Corporate Social Responsibility (CSR) strategies of Universal Energy Resources have contributed to community development in Mbo Local Government Area. The analysis, based on weighted mean and standard deviation, shows that all the CSR indicators recorded mean scores above the criterion mean of 2.50, indicating that respondents generally perceived the company's CSR initiatives as making a substantial contribution to community development.

Among the indicators, CSR-funded infrastructure projects recorded the highest mean score (Mean = 3.07, SD = 0.86), suggesting that investments in physical infrastructure are the company's most visible and impactful contribution. Educational support, including scholarships, also received a high rating (Mean = 2.98, SD = 0.89), reflecting respondents' recognition of the company's role in improving educational opportunities. Similarly, collaboration with community development committees was positively rated (Mean = 2.91, SD = 0.91), indicating effective stakeholder engagement in project implementation.

Health and social welfare initiatives recorded a mean score of 2.85 (SD = 0.94), while employment and local capacity development programmes had the lowest mean (Mean = 2.76, SD = 0.97). Although comparatively lower, the latter still exceeded the benchmark, suggesting that these initiatives have contributed positively but may require broader coverage or greater investment. The overall mean score of 2.91, which is above the benchmark of 2.50, demonstrates that respondents perceived Universal Energy Resources' CSR strategies as having a high level of influence on community development in the study area. The relatively low standard deviation values (0.86–0.97) further indicate a reasonable level of agreement among respondents. Overall, the findings suggest that the company's CSR programmes have made a meaningful contribution to improving community development in Mbo Local Government Area.

Table 5: Pearson Correlation Results

Variables	N	Mean	SD	r	Sig. (2-tailed)	Decision
CSR Strategy Index	259	2.94	0.64			
Environmental Sustainability Index	259	2.99	0.59	0.62	0.000	Significant

Decision Rule: Reject H0 if $p < 0.05$

The Pearson correlation analysis revealed a strong positive and statistically significant relationship between CSR strategy and environmental sustainability ($r = 0.62$, $p = 0.000$). Since the p-value is less than the 0.05 significance level, the null hypothesis was rejected. This indicates that improved CSR strategies are associated with better environmental sustainability outcomes among Universal Energy Resources' host communities.

Discussion of Findings

CSR Strategies adopted by Universal Energy Resources Company in Mbo Local Government Area

The findings from Research Question One show that Universal Energy Resources implements multiple Corporate Social Responsibility (CSR) strategies in Mbo Local Government Area, with all indicators recording mean scores above the criterion mean of 2.50. This suggests that respondents perceive the company's CSR initiatives as well established and effectively implemented. The result supports Carroll's (1991) view that effective CSR is demonstrated through visible actions rather than symbolic commitments. It also agrees with studies by Amaeshi, et al. (2006) and Idemudia (2011), which found that firms in the extractive sector adopt structured CSR initiatives to strengthen stakeholder relations and maintain their social licence to operate. Consistent with Stakeholder Theory, the findings imply that Universal Energy recognises the interests of its host communities and incorporates them into its CSR practices.

Environmental sustainability attainment by Universal Energy Resources in Mbo Local Government Area

The findings from Research Question Two indicate that Universal Energy Resources has achieved a high level of environmental sustainability in Mbo Local Government Area, particularly in pollution control, waste management, and regulatory compliance. Although community-based environmental programmes received comparatively lower ratings, they remained above the acceptance threshold, suggesting that environmental initiatives are evident but stronger in operational activities than in community engagement. This finding aligns with a similar studies in Effiong, Udoyen, and Udoh, (2021), which confirmed that environmental resources plays a vital role in the development of host communities, and sometimes, serve as tourist area to visitors who arrives there, probably the first time. This implies that the company has embedded environmental responsibility into its operations, consistent with global CSR best practices. The finding supports Doan and Vu (2024), who found that firms implementing effective environmental sustainability initiatives through CSR improve both community perception and organisational performance.

CSR Strategies of Universal Energy Resources Company and the spate of community development projects in Mbo Local Government Area

The findings from Research Question Three indicate that Universal Energy Resources Company's CSR strategies have made a significant contribution to community development in Mbo Local Government Area. Positive ratings across the indicators suggest that the company's CSR initiatives extend beyond symbolic commitments to deliver tangible improvements in infrastructure, education, healthcare, and community welfare. This finding implies that CSR has been integrated into the company's operations as a strategic tool for local development. The result is consistent with Akinboade et al. (2021), who found that CSR investments in infrastructure and social welfare significantly enhance community well-being and stakeholder engagement. It also supports Carroll's CSR Pyramid (2017), which argues that organisations create sustainable value by balancing their economic, legal, ethical, and philanthropic responsibilities.

Conclusion

The study concludes that Universal Energy Resources Company's CSR strategies have made a meaningful contribution to sustainable development in Mbo Local Government Area. The findings show that the company's CSR initiatives have improved community development, environmental sustainability, employee welfare, ethical business practices, and industrial harmony. These outcomes suggest that the company's CSR programmes are integrated into its operations and generate tangible benefits for both the organisation and its host communities.

The study further concludes that effective CSR extends beyond corporate philanthropy to serve as a strategic tool for strengthening stakeholder relationships, enhancing organisational stability, and promoting sustainable development. By investing in responsible environmental practices, community development, employee well-being, and ethical governance, Universal Energy Resources has enhanced stakeholder trust, reduced community conflicts, and created conditions that support long-term organisational success. Overall, the findings demonstrate that well-designed CSR strategies can simultaneously advance business objectives and sustainable development in host communities.

Recommendations

Based on the findings of this study, the following recommendations are made:

1. Universal Energy Resources Company should sustain and expand its community development programmes by increasing investments in infrastructure, education, healthcare, and other essential social amenities to improve the quality of life and promote inclusive development in the host communities.

2. The company should strengthen its environmental sustainability initiatives through continuous investment in pollution control technologies, periodic environmental impact assessments, and community-based environmental education programmes to minimise the environmental impacts of its operations.

3. Universal Energy should establish a structured stakeholder engagement framework by holding regular consultations with community representatives, employees, and relevant government agencies. This will ensure that CSR programmes are collaboratively planned, effectively implemented, and aligned with the priority needs and expectations of host communities.

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