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Strategic integration of sustainable development goals in international business: A framework for competitive advantage

Karamath Ateeq[1], Sugandha Agarwal[2], Adnan Jawabr[3], Nidhi Oswal[4], Rachid Alami[5*]

[1]School of Computing Skyline University College, UAE.
[2]School of Business, Canadian Univeristy Dubai City Walk, UAE.
[3]Management Department, Faculty of Business, Management Department, College of Business, Liwa College, UAE.
[4]HRM department, Faculty of Business, HRM Department, Faculty of Business, Liwa College, Saeed Bin Ahmed Al Otaiba Street, Al Danah Area, UAE.
[5]Abu Dhabi School of Management, Abu Dhabi, UAE.

Corresponding author: Rachid Alami (*Email: r.alami@adsm.ac.ae*)

Abstract

This study investigates how multinational enterprises strategically integrate the United Nations Sustainable Development Goals (SDGs) into corporate strategy to attain sustainable competitive advantage. Studies emphasize that SDG alignment enables firms to balance profitability with environmental and social imperatives. The research adopts a qualitative methodology anchored in interpretivism, employing a 90-day multiple case study of Unilever, IKEA, and Safaricom, selected via purposive sampling based on demonstrated SDG integration and global operations. Content analysis of sustainability reports, peer-reviewed publications, and industry frameworks provided robust secondary data. Findings reveal that firms operate the SDGs through ESG-aligned metrics, circular business models, digital innovations, and multi-stakeholder partnerships. For example, IKEA's circular economy strategy and Safaricom's mobile financial inclusion platform significantly advanced SDGs 7, 12, and 8, respectively. Key challenges include regulatory fragmentation, short-termism, and supply chain inconsistencies. The study concludes that SDG integration is a strategic imperative and recommends performance-based metrics, cross-sector alliances, and capacity-building for sustainable transformation. These findings offer a replicable framework for global firms navigating sustainable development imperatives.

Keywords: Circular economy, ESG performance metrics, International business sustainability, Strategic SDG integration, Sustainability governance, Sustainability innovation.

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1. Introduction

1.1. Background

The SDGs by the United Nations in 2015 provide a global agenda to end some of the world's most significant issues, including poverty, climate, and inequality, to attain a sustainable future by 2030 [1]. The 17 integrated goals and 169 targets are centered around an integrated strategy for development, incorporating economic, social, and environmental components. Global businesses are leading in realizing the goals, considering the enormous outreach, monetary funds, and the capacity to influence international economic activity [2]. Global sustainability is the new reality in global enterprises, from the margins to the core strategy. As the world calls for greater corporate accountability, businesses must synchronize practices with tenets to remain competitive and legitimate [3]. Organizations embracing the integration of SDGs into their core strategy are promised long-term prosperity, improved image, and efficiency in operation. However, the same calls for the end of the old corporate models centered around profit maximization and embracing shared value, balancing economic and social payoffs [3]. Despite the mentioned necessity, businesses face numerous challenges in embracing SDG-based strategies, calling for more significant research into the opportunities and challenges.

1.2. Problem Statement

For multinational enterprises (MNEs) and multinational corporations (MNCs), corporate strategy alignment to the SDGs poses different issues, including operational, economic, and regulatory barriers. Due to the ambition of businesses to attain short-term profitability at the cost of long-term investments in sustainability, the main challenge comes in balancing commercial objectives and the demands of sustainable development [4]. It is quite a challenge to standardize the business processes because stakeholders differ in how they think about the meaning of sustainability [5]. As businesses adapt to the intricate global regulations, compliance thresholds, and jurisdiction variations, the regulatory hurdles are also slow, incorporating the SDGs [6]. From the financial side, businesses are caught between investing in the future and the pressure to control costs, most so in industries with wafer-thin profit margins [7]. Operationally, incorporating the SDGs into global value networks calls for profound transformation in the architecture of businesses, value networks, and corporate governance models.

1.3. Objectives

This study examines how the SDGs are strategically integrated into corporate strategy. The research also attempts to explore the issues involved in the alignment with the SDGs and the core issues preventing the implementation. The paper in question shall examine the following objectives:

1. To examine how the SDGs could be strategically integrated by businesses globally: Reviewing governance frameworks, reporting mechanisms, and business models to enhance effective integration of the SDGs.
2. To analyse the core issues in mainstreaming SDGs into corporate practices: Identify the fiscal, regulatory, and operational issues encountered by businesses in adopting green strategies.
3. To explore the opportunities available to businesses in alignment with the SDGs: Sustaining competitive advantage and market differentiation through green practices.
4. To provide actionable recommendations to mainstream the SDGs in businesses: Giving actionable recommendations based on case histories of the mainstreaming of the SDGs in global companies.

2. Methodology

This study adopts a qualitative research methodology to critically explore the strategic integration of the SDGs into corporate strategy within international business. Qualitative research is appropriate given the complex, context-dependent, and socially constructed nature of SDG alignment [8]. Quantitative approaches are insufficient in capturing the nuanced interplay between corporate governance, institutional pressures, and stakeholder expectations. Qualitative inquiry enables more profound exploration of dynamic and subjective processes shaping sustainable business strategies [9, 10]. Anchoring this study within an interpretivist philosophy enhances the contextual interpretation of organizational behaviour, which is crucial when investigating how MNEs internalize global norms and frameworks like the SDGs [11]. Positivism's search for objective truths and pragmatism's utilitarian logic do not adequately reflect the ontological complexity of sustainability-driven corporate change.

The study adopts a multiple case study strategy, which allows for in-depth comparative analysis across diverse industry contexts [10]. Unlike grounded theory or phenomenological research, the multiple-case approach is better suited to examining organizational transformation and the diffusion of sustainability practices. Three MNEs, Unilever, IKEA, and Safaricom, are selected through purposive sampling based on their reputational commitment to SDG integration, global visibility, and access to comprehensive data. Inclusion criteria include: demonstrated alignment with at least ten SDGs, published sustainability reports between 2020 and 2023, and operations across both developed and emerging markets. Firms lacking verifiable sustainability disclosures or operating solely within a national scope were excluded. This three-case sample size ensures methodological depth while allowing for thematic cross-case synthesis [12].

Data were collected over 90 days through content analysis of CSR reports, SDG progress updates, and peer-reviewed publications about the three selected MNEs. Case studies were triangulated with policy frameworks and industry benchmarks to enhance analytical robustness. Content analysis was preferred over interviews or focus groups due to the need for consistency, replicability, and access to standardized, publicly available data [8]. Ethical standards were rigorously maintained, ensuring data transparency, source integrity, and confidentiality. As secondary data were used, formal ethical approval was not required. The methodology thus supports a rigorous, context-sensitive exploration of SDG integration as a strategic lever for competitive advantage [3].

3. Literature Review

3.1. The Role of International Business in SDGs

International business plays a critical role in driving the SDGs due to its cross-border influence, resource mobilization capacity, and operational scale. Study [13] highlights that MNEs and MNCs possess the capacity to catalyze sustainable transformation by integrating SDG-oriented objectives into core business models. This finding is supported by Polman and Bhattacharya [14] who assert that engaging global citizens through purposeful leadership and transparency positions firms as key agents in global sustainability governance. However, the actualization of such potential is often questioned, particularly amid growing concerns over SDG washing, where firms symbolically endorse sustainability without implementing substantive change. The study [15] critiques such performative accountability as corporate greenwashing, which undermines stakeholder trust and dilutes the credibility of international businesses in advancing the SDG agenda.

The authors of the study Montiel, et al. [7] argue that while SDG engagement by international businesses has grown, the quality and depth of such engagement remain inconsistent across regions and industries. For example, firms headquartered in OECD countries tend to report more structured sustainability strategies, while those in emerging markets often lack transparent reporting mechanisms or coherent integration frameworks. Study Kolk [16] explains this disparity through the lens of institutional theory, emphasizing that national regulatory environments, stakeholder activism, and consumer awareness mediate corporate SDG commitments. Furthermore, Van Tulder, et al. [6] and Van Tulder, et al. [17] introduce the concept of MNE meta-governance, whereby corporations assume regulatory functions in the absence of state capacity, particularly in fragile or low-income contexts. This factor indicates a shifting locus of development responsibility from governments to international businesses, yet this also raises ethical questions about legitimacy and accountability.

The study Scherer and Palazzo [2] adds that firms are increasingly seen as political actors, which complicates their role in sustainable development. Their political CSR framework suggests that businesses, especially MNCs, cannot merely align with market logics but must also engage in deliberative democracy, contributing actively to norm-setting processes. This theoretical framing contrasts with Porter and Kramer [18] shared value proposition, which views social progress and economic success as mutually reinforcing [3, 18]. While both approaches agree on the transformative potential of international businesses, the former stresses ethical engagement and governance inclusion, whereas the latter focuses on economic incentives and strategic advantage. Therefore, a critical gap remains in understanding how MNCs balance normative obligations with shareholder expectations while aligning with SDGs.

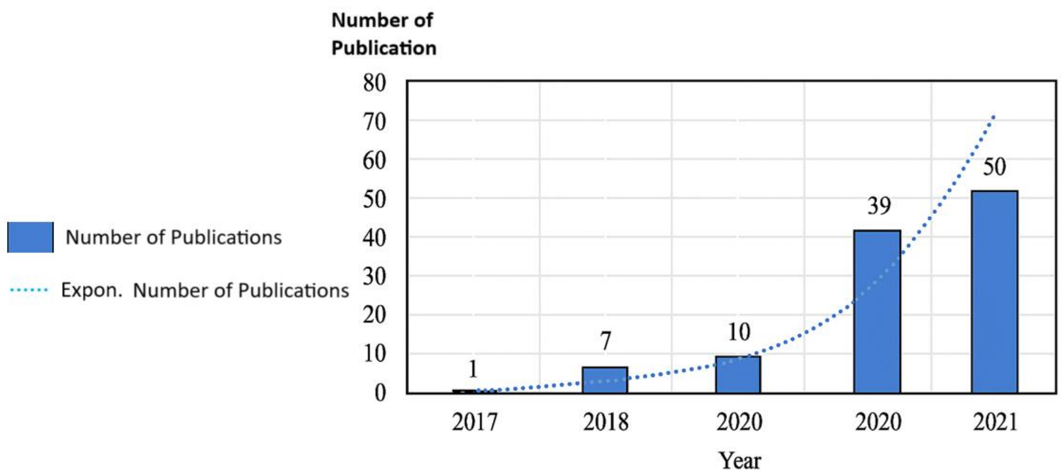

Figure 1.
The Range of Publications Regarding SDGs.

So far, the number of scholarly publications focusing on the SDGs has significantly increased, rising from just one publication in 2017 to 50 by 2021 (see the Figure 1). This growth reflects the escalating global academic and institutional interest in SDG integration within business and policy frameworks. In summary, international businesses hold a central yet contested role in the worldwide implementation of SDGs. The extant literature provides a patchy representation, ranging from sustainable innovation strategic leadership to surface-level compliance and risk of legitimacy. Understanding such dual nature is indispensable while conceptualizing the governance structures that enable substantive rather than symbolic interaction with the SDG framework.

3.2. Economic Impact of Strategic Integration of SDGs in International Business

Incorporation of SDGs strategically in international businesses has become a potent driver of long-term economic competitiveness, market growth, and innovation. The study Nidumolu, et al. [19] maintains that sustainability is no longer a voluntary agenda but the very cause of business innovation. There is empirical evidence provided by them that shows how businesses embracing environmental and social objectives outperform others by finding novel streams of revenues and enhancing the efficiency of operations. Eccles and Serafeim [20] and Eccles, et al. [21] research confirms the same through longitudinal research, exhibiting that the companies with good sustainability performance also enjoy higher financial returns, lower capital cost, and higher valuation multiples. This conclusion is a direct confirmation of the thesis on the creation of the shared value by suggesting that alignment in the success of the business with the welfare of society results in a competitive distinction and credibility with the stakeholders [3, 18].

The study Schaltegger and Csutora [22] highlights the contribution of sustainability-led entrepreneurship to the creation of novel business models that simultaneously tackle society's needs while offering economic resilience. Building a framework around sustainability innovation, they suggest that the incorporation of SDGs into strategies helps create business agility in adapting to changing stakeholder needs, especially at the global level with high regulatory and reputational risk. One notable example is the Sustainable Living Plan under the brand Unilever that has delivered the company double-digit growth in such brands with high social narrative content, illustrating how SDG-congruent strategies can benefit financial performance directly.

Despite such pluses, the study by Delgado-Ceballos, et al. [23] cautions that the economic benefits from SDG alignment will not be evenly distributed across sectors or periods. They advocate the double materiality principle, conceding that financial decisions affect and are affected by sustainability outcomes. In industries like extractives or manufacturing, the initial expense of transitioning into sustainable means can be huge, with short-term effects on profit. Elsewhere, the study Blowfield and Frynas [4] outlines that within emerging economies, MNCs usually face conflicting drives between adhering to sustainability norms and yielding to cost-reducing forces from the external supply chains. These trade-offs raise doubts about the eventual sustainability of the economic benefits from SDG alignment.

However, research demonstrates that companies embracing integrated SDG frameworks enjoy better stakeholder relationships, simplified market access, and increased investor confidence. Dow Jones Sustainability Index (DJSI)-listed companies, for instance, steadily lead their counterparts in environmental, social, and governance (ESG) scores that increasingly inform institutional investment choices. Thoroughly, the economic contribution of SDG alignment goes beyond conventional measures of profitability to include intangible resources such as reputation, human capital retention, and risk reduction. Overall, while economic gains from embracing SDGs in international business strategy are striking, they are industry-specific and contingent upon medium- to long-term investment time horizons. This factor suggests a necessity for increased scholarly investigation into industry-specific drivers of value and temporal trade-offs for strategic planning.

3.3. Challenges of Aligning Business Strategies with SDGs

SDG alignment with business strategies is beset with multi-dimensional challenges from regulatory inconsistency to internal capability shortage. The study Kolk [16] describes how companies are confronted with ample institutional heterogeneity across national boundaries that makes standardizing SDG practices a complicated issue. Regulatory fragmentation that is particularly rife in the global South constrains the enforceability of sustainability norms and allows regulatory arbitrage opportunities. The study Hart and Milstein [24] suggests that a majority of firms remain challenged in internalizing long-term sustainability goals by virtue of poorly aligned pay-for-performance structures that are often based on short-term financial measures. Such a mismatch renders integration of SDG principles into the decision-making process at the strategic level a challenge.

The study Wiegant, et al. [25] highlights how the governance mechanisms are often ineffective in terms of coherence and cohesion to implement SDG-congruent strategies efficiently. Alignment mechanisms such as internal steering committees for sustainability and cross-sector partnerships are suggested by their research to bridge the implementation gap. Yet, many firms fail to adopt such mechanisms systematically, resulting in fragmented or inconsistent approaches to SDG integration. For example, the research [26] discovers that though community partnerships are providing local sustainability benefits, they are frequently not scalable and are not aligned with other company strategies.

Moreover, the literature identifies capacity-building as a continued barrier. The researchers of the study Montiel, et al. [7] argue that even when firms demonstrate intent, they often lack the technical skills and knowledge systems required to operationalize the SDGs. This issue is particularly evident in the small and medium enterprise (SME) sector, which frequently lacks access to resources and expertise. The study Awaysheh and Klassen [27] also notes that supplier-level compliance with SDG-related codes of conduct is often undermined by inadequate oversight, cultural misalignment, and economic dependency. Such challenges are exacerbated in tier-2 and tier-3 supply chains where visibility and traceability remain weak.

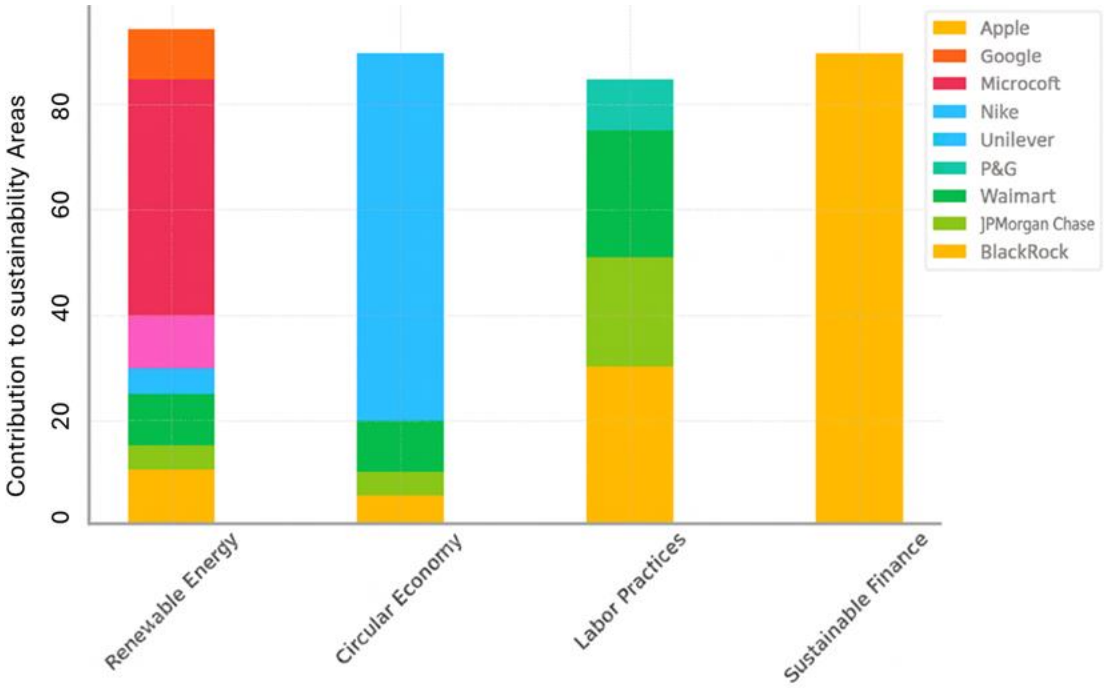

Figure 2.
Sustainability Leaders in Fortune 500 Companies by Key Areas Dadhich [28].

An additional concern is SDG washing. The graph above highlights sector-specific commitments; however, in light of growing concerns around SDG washing, such portrayals may overstate genuine impact by focusing on high-profile initiatives rather than consistent, systemic integration of SDG principles. While companies like Google, Apple, and BlackRock showcase leadership in renewable energy and sustainable finance, critics argue that selective disclosure and lack of transparent, third-party verification may obscure the true extent of their sustainability efforts [28]. Studies Laufer [15] and Rygh, et al. [29] criticize the superficiality of many corporate sustainability declarations, noting that the symbolic adoption of SDG language is often not backed by measurable targets or verification mechanisms. This problem questions the credibility of international business and erodes the legitimate endeavors in the industry. The study Hart and Milstein [24] emphasizes the importance of transparent measures and integrated reporting frameworks to help stem the tide. Overall, business strategies aligned with the SDGs are beset with institutional, operational, and reputational hurdles. These can be dealt with through integrated governance frameworks, alignment mechanisms that are strategically sound, and a cultural transformation toward the creation of long-term value.

3.4. Complex Global Supply Chains

Global supply chains embed a large amount of complexity into the integration of SDGs, especially with reference to transparency, accountability, and value distribution. The study Seuring and Müller [30] offers a conceptual model of sustainable supply chain management that highlights the interconnectedness between environmental, economic, and social aspects. According to them, supply chain sustainability is impossible in isolation but needs collective governance at every level. However, the ideal is hard to achieve in practice. The study Egels-Zandén [31] shows that the suppliers in the developing world are usually subjected to coercive demands for compliance by the MNCs with no matching support for building capacity, with the outcome that these suppliers either offer superficial compliance or concealment practices.

The study Kaplinsky, et al. [32] identifies that there is a shift in supply chain power dynamics caused by the growth of emerging economy markets, particularly China, that has disrupted traditional conventional value chain governing relationships. This element is a complicating factor in enforcing sustainability because firms now face a larger and often less cooperative supplier pool. The study Zhao, et al. [33] follows up by noting that MNCs frequently interact with larger supply networks that span across various jurisdictions, which expose them further to sustainability matters that are more difficult to track or fix.

Research by Schaltegger and Wagner [34] examines carbon accounting challenges within supply chains at the international level and identifies significant gaps in the accuracy and uniformity of the data. From the analysis, they indicate that the carbon and resource footprints are opaque in the absence of standardized measures and timely monitoring. This factor is counterproductive to SDG 13 (climate action) and SDG 12 (sustainable consumption and production), where verifiable evidence is needed. Secondly, the paper [30] posits that while performance analysis by content of the supplier is functional, it is not dynamic enough to inform reactive decision-making around the time of disruptions such as pandemics or geopolitical tensions.

The literature also pinpoints technological innovation as a potential enabler. Monitoring systems based on blockchain and AI are emerging in tracking sustainability indicators in supply chains. Deployment is erratic, with smaller suppliers usually excluded due to infrastructure or budget constraints. The study Urbinati, et al. [35] suggests circular economy ideas as alternatives to linear supply chains with the expectation that localization and closed-loop systems will enhance traceability and minimize environmental harm. Generally, the intricacy associated with the global supply chain is a massive obstacle to the adoption of SDGs. Effective integration consists of vertical integration within supply levels and horizontal collaboration within industry and governance platforms.

3.5. Balancing Stakeholder Interests

Balancing the different stakeholder interests is the hallmark of fruitful SDG integration into international business, but is perhaps the most challenging part. Research by Porter and Kramer [3] and Porter and Kramer [18] recommends shared value creation with a view that companies should integrate their business success with the needs of communities, employees, and the environment. The approach that is inclusive of stakeholders provides a road map to balancing profitability with sustainability. However, Scherer and Palazzo [2] faults the framework for being far too instrumentalist and not attentive enough to non-market stakeholders such as civil society groups, regulators, and indigenous groups. A political CSR model suggests a greater deliberative and democracy-based interaction with stakeholders with a view to framing firms as players within the context of global governance and not just profit maximizers.

Research Kolk [16] reveals that the perceptions of CSR by stakeholders differ substantially with geography and cultural settings, making it challenging to design a universal sustainability strategy. For example, the consumers in China are more concerned with economic and nationalist narratives rather than environmental indicators and thus influence how companies frame their SDG strategies. Indeed, the research [36] reveals that the internal stakeholders, including employees, are likely to participate in the sustainability programs if they are seen to be authentic and mission driven. This factor implies that the alignment with stakeholders needs to be internal and external, and underpinned with approaches to communication that embed the shared purpose.

The study by Delgado-Ceballos, et al. [23] introduces the notion of double materiality, where companies must consider how environmental and social issues affect their business and vice versa. This holistic view forces companies to engage stakeholders not merely as beneficiaries but as co-creators of strategy. Yet, the study Ricks [37] warns of the dangers of ignoring local sensitivities, citing numerous cases where global firms suffered reputational damage due to culturally insensitive sustainability campaigns. In summary, balancing stakeholder interests requires a nuanced, context-specific approach grounded in inclusivity, transparency, and responsiveness. This factor demands not only robust engagement mechanisms but also a cultural orientation that embraces dialogue and long-term value.

3.6. Comprehensive Framework

A standardised framework to accommodate the SDGs in the event of businesses keen to make practical contributions to the challenge presented by the issue of sustainability is necessary. The proposed framework comprises the drivers, strategies to put in place, and measurement impact (see Figure 3 below). The drivers' dimension, the first, addresses the regulation demands, market demand, and corporate culture, driving businesses to become sustainable. The strategies to put in place, the second, address integration into core businesses through green chain practices, circular economy models, and innovation. The measurement impact dimension, the third, demands the use of standardised measurement in the measurement of sustainability.

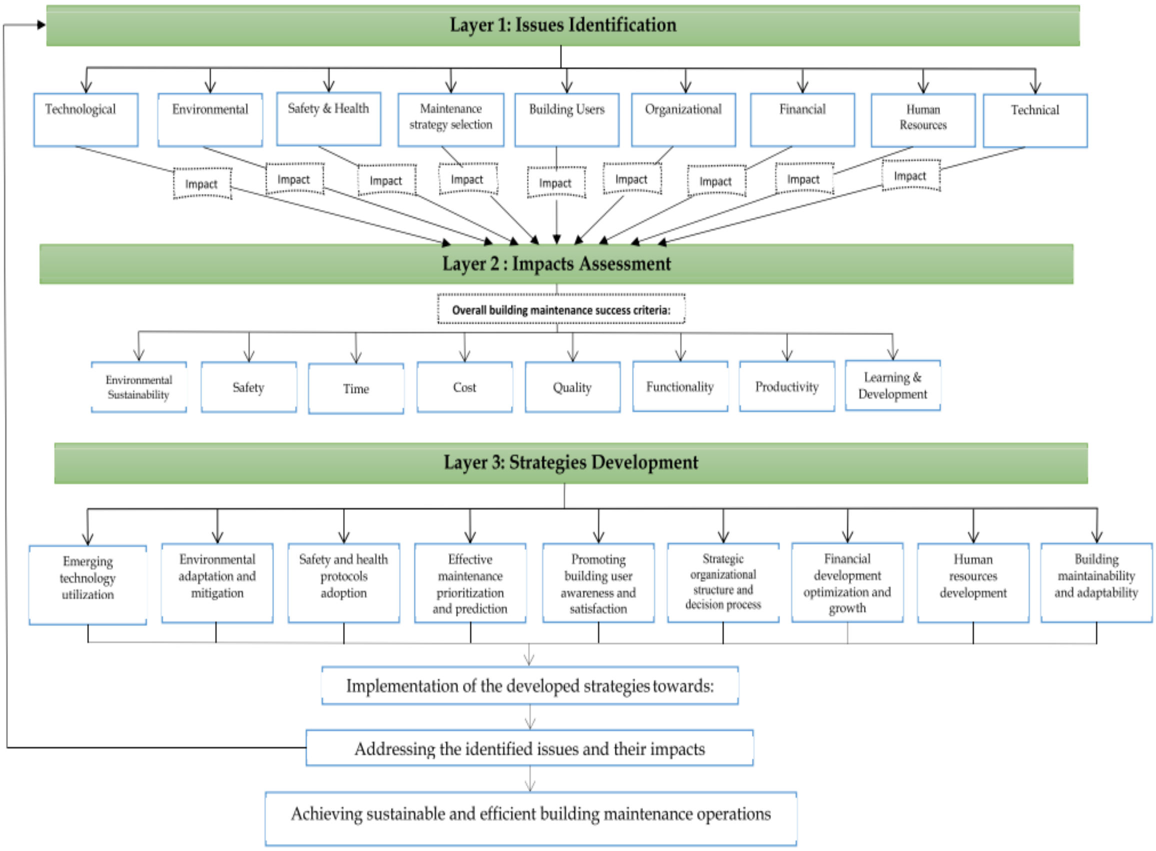

Figure 3.
Comprehensive Framework of SDGs Hauashdh, et al. [38].

4. Opportunities through SDGS for International Businesses

4.1. Market Differentiation

Integrating the SDGs into corporate strategies is a powerful tool in market differentiation. As global business landscapes become increasingly competitive, businesses embracing the SDGs are able to leverage the aspect of sustainability to use as a unique selling point [3]. This differentiation is helpful considering the priority given to green and ethical businesses by regulators, investors, and buyers [23]. Firstly, businesses incorporating sustainability into core practices gain a competitive advantage through enhanced corporate image, customer retention, and market entry into niches (see Figure 4 below). According to Montiel, et al. [7] businesses embracing the SDGs in advance position themselves in the market, gaining the trust of stakeholders. Secondly, differentiation through sustainability benefits premium pricing in light of research findings indicating buyers are willing to pay a premium for green products [36]. For example, businesses such as Patagonia and Tesla have succeeded in incorporating sustainability into their value propositions, appealing to green buyers and commanding premium pricing.

SDG 8 Indicators proxying DW and FI.

	SDG 8: Decent Work and Economic Growth "Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.»				
	Dependent variable: GDP growth rate Key Independent variables **decent work**				
Target	Indicator associated		Symbol	Expected sign	Sources
8.2: "Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors. "	Indicator 8.2.1	"annual growth rate of real GDP per employed person"	gdp_ep	positive	WDI – World Bank
8.3: "Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services. "	Indicator 8.3.1	"proportion of informal employment in total employment by sector and sex. "	ie	negative	ILO Dataset
8.6: "By 2020, substantially reduce the proportion of youth not in employment, education or training. "	Indicator 8.6.1	"proportion of youth (aged 15–24 years) not in education, employment or training"	neet	negative	ILO Dataset
	digitalization of financial services				
8.10: "Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all. »	Indicator 8.10.1	"number of automated teller machines (ATMs) per 100,000 adults"	atm	positive	International Monetary Fund, Financial Access Survey.
	Indicator 8.10.2	"proportion of adults (15 years and older) with an account at a financial institution or mobile-money-service provider,%"	mms	positive	United Nations dataset

Figure 4.
SDG 8 Indicators proxying DW and FI Zehri, et al. [39].

Consumer preference in the past decade has significantly shifted toward sustainably focused products and services. The trend among global consumers, and most significantly among millennials and Generation Z, to think about purchasing in terms of sustainability is noted by a study by Lo, et al. [40]. This trend is also indicated by Kolk [16] who found through research that corporate social responsibility (CSR) practices also focus the attention of emerging market consumers. Ethical consumer trends are also supported by transparency through the internet, whereby social networks provide a voice to the consumer to challenge corporate greenwashing [41]. Previous research suggests differentiation based on sustainability is not novel, having evolved in the light of regulation and public pressure [22]. More recent research recognizes the economic and social benefits of alignment with the SDGs [42]. Unlike CSR strategies in the past, in many respects revolving around donations, current SDG-based strategies integrate sustainability into core business models to support long-term profitability and survivability [43].

4.2. Innovation

SDGs drive the world's businesses' innovation, driving technological advances, models, and service delivery. Through the resolution of global problems such as climate change, inequity, and depletion, businesses formulate new and innovative ways to achieve profitability and sustainability [44]. Secondly, the integration of SDGs has spawned innovation in industries, most significantly in renewable energy, reduction in waste, and digitization. Examples from Ørsted and Tesla are testaments to how targets in the area of sustainability are driving technological advances, such as the improvement in electric cars and offshore wind [19]. Similarly, circular economy models, centered around efficiency in the use and minimization of resources, are gaining prominence among multinational businesses [35]. For instance, the minimization of the use of plastic by the company Unilever in support of SDG 12 (Responsible Consumption and Production) has seen the company formulate packages to lessen the impact on the environment [45].

Moreover, SDG alignment also promotes the development of new products and services to address global issues in terms of sustainability. For example, under SDG 7 (Affordable and Clean Energy), clean energy solutions have developed solar-based appliances and energy solutions in off-the-grid territories [34]. Even in the market, the green bond and green product market in investments also depict how the scope of innovation widens to the area of the financial services market [42]. Even impact measurement and sustainability consulting service innovations are evident as enterprises seek advice regarding SDG compliance. Even corporate houses such as PwC and Deloitte offer specialized advice in sustainability, aiding enterprises to develop ESG (Environmental, Social, and Governance) strategies [25]. The role of sustainability in driving innovation already existed in previous research [19]. The current study, however, suggests businesses are now approaching sustainability less in terms of limitation and more in terms of value generation [7]. Unlike the compliance-driven CSR-based models in previous years, the current SDG-based innovation models are based on systemic transformation, and through partnerships among governments, NGOs, and research institutes, the solutions are co-created [33, 46].

4.3. Accessing New Markets

Aligning corporate strategies to the SDGs unveils a market expansion strategy. The content analysis findings uncover how the employment of strategies based on sustainability assists businesses in entering emerging markets and driving economic and social progress. The alignment of corporate strategy to local and national agendas in terms of sustainability provides one of the significant entry strategies into the market. Governments globally are also making incentives available to businesses to support the realisation of the SDGs, most significantly in the renewable energy, healthcare, and education sectors [47]. Businesses employing market entry strategies based on sustainability gain a competitive advantage since they conform to the regulatory regimes and receive government grants and taxation incentives [7].

Another critical dimension is responsiveness to the under- and the underserved needs. Some Authors Prahalad and Hart [48] are convinced that businesses are poised to unlock enormous market opportunities at the Bottom of the Pyramid (BoP) by making accessible and sustainable products and services available to poor populations. For instance, multinational enterprises (MNEs) investing in renewable energy in the rural market are advancing SDG 7 (Affordable and Clean Energy) and developing a new customer segment [29]. Secondly, study Moallemi, et al. [44] also asserts that local-level transdisciplinary innovations are required for market entry. Sustainability also enters the picture in market outreach by enhancing adaptability in cultures. Organizations incorporating local cultures in the company's model enhance acceptance and customer loyalty [37].

4.4. Strengthened Stakeholder Relationships

The alignment between the strategies of businesses and the SDGs also establishes more significant relationships between stakeholders. The content analysis findings indicate that businesses adopting sustainable models achieve greater trust, investor confidence, and long-term partnerships with essential stakeholders. Firstly, investor attraction has become strongly biased toward Environmental, Social, and Governance (ESG)-oriented strategies. Also, Delgado-Ceballos, et al. [23] believed that institution-based investors are interested in businesses incorporating sustainability into core strategies. Organizations with good ESG performance are attracted by impact investors and green finance, which are necessary for long-term fiscal solidity [42]. This trend follows the mainstream trend in socially responsible investing [49] and implies that businesses embracing SDGs will most likely attract the required funds.

Building relationships between governments, NGOs, and local populations also builds the resilience of businesses. Community engagement by the company, in the words of Yaziji and Doh [50] creates the social legitimacy and operational stability of the company. For example, corporate partnerships in clean water under SDG 6 build close relationships with local governments, gaining the government's support and compliance with regulation [51]. Similarly, NGO partnerships support co-creating solutions, resulting in social impact and improved market opportunities [52]. Employee retention and employee motivation also increase through the integration of SDGs. Younger generations, research says, look for purposeful working cultures [53]. Organisations pushing the agenda of sustainability, such as carbon neutrality and sourcing, see greater employee happiness and less employee turnover [54]. This observation comes from research into millennial workforce preferences based on corporate social responsibility [55].

5. Case Studies

5.1. Unilever – Embedding Sustainability in Core Business Strategy

Unilever offers a prime example of strategic integration of SDGs through its commitment to embedding sustainability into the core of its operations. According to Montiel, et al. [7] international businesses are increasingly aligning their strategic goals with SDGs, not only to demonstrate ethical responsibility but also to secure long-term competitiveness and resilience. Unilever's Sustainable Living Plan (USLP), launched in 2010, sought to decouple environmental impact from business growth, improve health and well-being, and enhance livelihoods, directly aligning with SDGs 3, 5, 12, 13, and 15. The company brought its strategy into action by setting performance objectives against social, environmental, and economic indicators such as sustainable sourcing, reduction of emissions, and inclusive employment policies.

Unilever, by 2019, claimed that 62% of its crop-based raw materials were sourced sustainably, evidencing its focus on SDG 12 (Responsible Consumption and Production) [28]. The company applied traceability procedures for primary agricultural inputs such as palm oil and cocoa to guarantee conformity with ethical sourcing criteria and reduce environmental destruction. This strategy evidences the focus upon embedding carbon accounting and ecological sustainability within performance management [34]. Further, the "Zero Waste to Landfill" initiative applied at all manufacturing facilities demonstrates how operational productivity can be aligned with SDG 13 (Climate Action) and cost-reduction mandates.

Social sustainability endeavors by the company illustrate a multi-faceted SDG strategy. The issue of SDG 5 (Gender Equality) was tackled by Unilever under its "Opportunities for Women" initiative that strengthened female empowerment within its supply chain. This dimension is reflective of the case that multinationals should bridge gender and labor inequalities to help deliver sustainability effectively [4]. Secondly, the focus by Unilever on health and hygiene via product innovativeness is a direct contribution to SDG 3 (Good Health and Well-being), such as campaigns for handwash behavior in resource-poor areas. Embedding such activities within mainstream marketing and operations is a reflection of the shared value strategy suggested by Porter and Kramer [3] and Porter and Kramer [18] whereby the success of the firm is tied to the success of society.

Unilever's approach illustrates how MNCs can leverage the SDGs as an innovation and stakeholder engagement roadmap. By providing a sustainability dashboard for the company that enables stakeholders to view progress transparently, the approach is aligned with the double materiality ideals articulated by Delgado-Ceballos, et al. [23] which emphasize the mutual dependence of firm performance and external sustainability indicators. Furthermore, the proactive role that Unilever plays in multi-stakeholder partnerships and reporting frameworks is aligned with the alignment mechanism recommendations for SDG governance [25]. Overall, the case with Unilever illustrates an evolving model whereby sustainability, innovation, and strategy intersect to drive business performance as well as the broader agendas for global developments.

5.2. IKEA – Driving Renewable Energy Initiatives

IKEA achieved leadership in sustainability for the retail and manufacturing sectors with the integration of renewable energy strategies into its business model. Environmental responsibility for international businesses demands deep integration of sustainability into operations and supply chains [16]. IKEA's sustainability orientation is toward carbon neutrality and the whole circular economy by 2030 and is fully aligned with SDGs 7 (Affordable and Clean Energy), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action). With renewable energy investments and sustainable products, IKEA demonstrates a long-term climate-positive approach to business operations.

Up to the close of 2019, IKEA generated more renewable power than it consumed with considerable investments in solar and wind installations [56]. Such an approach underlines the case that sustainable entrepreneurship is powered by revolutionary energy innovations [22]. The company aims to energize complete business operations with 100% renewable power, with the company having been able to reduce greenhouse gas emissions significantly while offering cost benefits. Such activities are supported by UNCTAD findings on how industrial policy can lead to green investments and innovation in global businesses [57]. IKEA is equally aggressive and proactive with its climate strategy, with innovation in products for consumer energy efficiency, such as the sale of solar panels and LED bulbs.

Principles of the circular economy also constitute a fundamental part of IKEA's sustainability agenda. The literature [35] identifies the contribution of circular economy approaches to minimizing waste and enhancing resource productivity. IKEA has put the model into practice with schemes such as the "Buy Back & Resell" initiative that involves inviting customers to return secondhand furniture for the purpose of reuse and recycling. The programme helps achieve SDG 12 by closing the loops of products and reducing landfill contributions. At the production level, IKEA uses recycled plastic and wood that is sustainably produced, echoing the consideration that supply chain design lies at the heart of facilitating ethically sound practice [27].

Employee and stakeholder engagement is at the core of IKEA's SDG alignment. IKEA fosters environmental literacy within employees and works with suppliers toward improved transparency and accountability. This aspect is in alignment with the statement that SDG implementation necessitates holistic internal and external stakeholder coordination [29]. In addition, IKEA reporting procedures focus on ESG accountability, a process that is in harmony with Delgado-Ceballos, et al. [23] who suggest the inclusion of sustainability and ESG factors in the evaluation of business. Finally, IKEA shows that companies can innovate while remaining profitable, while at the same time contributing toward the world climate objective through strategic SDG integration.

5.3. Safaricom – Leveraging Mobile Technology for Development

Safaricom is an excellent example of how innovation and technology can be harnessed to achieve social and economic sustainability in emerging markets. The study Moallemi, et al. [44] argues that localized, transdisciplinary innovation is essential for achieving SDGs, especially in contexts with institutional constraints. Safaricom's flagship product, M-PESA, revolutionized mobile money services by providing millions of unbanked individuals with access to financial services, thus advancing SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). M-PESA's transformative effect on financial inclusion demonstrates how private sector actors can operationalize SDGs through scalable technology.

The study Suri and Jack [58] found that access to M-PESA significantly improved the economic status of female-headed households, highlighting the gendered impact of digital finance and the alignment with SDG 5 (Gender Equality). Safaricom's efforts reflect the "fortune at the bottom of the pyramid" principle by Prahalad and Hart [48] where profit and poverty reduction are not mutually exclusive but interdependent. Furthermore, Safaricom is supporting SDG 9 (Industry, Innovation, and Infrastructure) with the expansion of mobile infrastructure to rural communities in order to drive digital connectivity and entrepreneurship. Safaricom investments in mobile-enabled health and education services also support SDG 3 (Good Health and Well-being) and SDG 4 (Quality Education), particularly with e-health and virtual classrooms.

Environmental sustainability is another pillar upon which Safaricom bases its strategy. Safaricom invests in renewable energy-based solutions for its ICT infrastructure and mobile towers, aligning with SDG 7 (Affordable and Clean Energy) [39]. Such an operational decision improves the efficiency of the energy used while reducing the carbon footprint of the company, in alignment with the focus on carbon accounting in the management of business sustainability [34]. The company is also involved in strategic collaborations with government and civil society stakeholders, mirroring the call for alignment mechanisms that improve SDG governance [25].

Safaricom embedded the performance indicators of ESG and SDG into its integrated reporting to enable systematic tracking and refinement. These interventions are a reflection of the study finding [7] that SDG use at the firm level must take into consideration external sustainability goals as well as internal governance structures. With the integration of sustainability into its digital products and company strategy, Safaricom demonstrates the feasibility of SDG integration in the Global South. Safaricom's model shows how the private sector can transcend social inequalities, increase financial inclusion, and achieve sustainable growth while maintaining commercial success.

6. Recommendations

To strategically integrate the SDGs, multinationals ought to take performance-based sustainability steps with double materiality criteria to address financial and non-financial risk. According to research Delgado-Ceballos, et al. [23] such steps can establish a crucial bridge between sustainable development and ESG factors while enabling companies to concentrate on material issues that are cared for by stakeholders as well as shareholders. For example, the incorporation of SDG-aligned key performance indicators into corporate scorecards can help companies transform sustainability hopes into feasible objectives within business units. This factor guarantees that sustainability is not limited to peripheral functions but is part of enterprise-level decision-making.

Additionally, the partnerships between sectors must be strengthened to achieve the co-creation of shared value through public-private partnerships and community-based partnerships. From the study Austin and Seitanidi [52] the partnerships assist the firms in capitalizing on new capabilities, managing legitimacy, and accelerating sustainable innovation. For instance, the joint venture between Unilever and NGOs in the purchasing of sustainable palm oil can be viewed as creating co-created governance strategies that can drive the SDG 12 observance concerning the responsible consumption. Similarly, Ørsted's partnerships with renewable technology firms such as Siemens Gamesa to scale offshore wind illustrate the alignment between SDG 7 and the business strategy.

Thirdly, value-chain-based capacity-building investments are critical for solidifying inclusive and sustainable behaviors. As the research Awaysheh and Klassen [27] suggests, the nature of worldwide supply chains usually discourages ethically sound supplier behavior. Firms should consequently apply training and developmental interventions for suppliers and staff to acquire knowledge regarding climate action, ethical sourcing, and circular economy behavior. IKEA's supplier collaborative effort regarding sustainable forestry is illustrative of the attainment of SDG 15.

Lastly, there is a necessity for future work to investigate how digitalization can facilitate SDG integration via AI-driven ESG analytics and sustainability reporting in real time. Such developments can underpin corporate openness, drive compliance, and inform flexible decision-making in highly dynamic world markets. This multi-faceted approach provides a replicable model for companies seeking sustainability-driven competitive advantage.

7. Conclusions

SDG alignment with business strategies at the global level is a critical challenge and a unique opportunity. The most significant challenges are the heterogeneity in interpretations at the regional level, the complexity of the worldwide supply chain, and the additional expenditure in embedding the practices. Strategically surmounting the challenges, businesses are poised to achieve competitive advantage, such as market differentiation, improved corporate image, and easier market entry. More research identifies the new position of the MNE in promoting global sustainability. The company shifts from a reactive position to compliance pressure to an active force in promoting sustainable development through investments and innovation. Ultimately, the integration of SDGs into company strategy is no longer a marginal concern but a strategic imperative. Organizations embracing the integration of sustainability into core practices are not only fashioning a more equitable and sustainable future but also succeeding in an increasingly conscious global economy. The co-dependency between profitability and sustainability underscores the call to businesses to act unequivocally in aligning with SDGs, to attain long-term prosperity and influence.

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