



Practice of CSR in Canada's extractive industry: Identifying the intersection between social responsibility and business profitability

Destiny I Aisekhaghe

Department of Business Administration, School of Graduate Studies University Canada West, Vancouver, British Columbia, Canada

Abstract

The operations and activities of companies in Canada's extractive industry have negative externalities on local people such as indigenous communities in Alberta, Northern British Columbia, and the North Western territories where different mineral resources are found and extracted. These extractive companies voluntarily undertake corporate social responsibility (CSR) practices with the objective of assisting and giving back to affected communities. However, there is the argument that while CSR is voluntary with laudable objective, companies derive increased business profitability from the practice of CSR. From analytical review of extant and relevant literature, this paper identifies how extractive companies in Canada derive business profitability as an underlying motivation for the practice of CSR.

Keywords: Corporate social responsibility, practice of CSR, Canada's extractive industry, social responsibility, business profitability

Introduction

In the research conducted for the Canadian Federal Government to understand trends and best practices in corporate social responsibility (CSR), Strandberg (2019) noted that CSR in Canada is at a crossroads. The research found that companies are evolving their approaches to creating social impact – from those that are developing and reporting on CSR metrics and targets, to those that are defining a social purpose for their business. However, the research recommended that the Federal Government play a catalytic role to accelerate and scale CSR to help companies achieve meaningful social outcomes.

The implication of the findings and recommendations of Strandberg (2019) appear to reveal that CSR practices by companies in Canada is yet to be clear in scope and objective. This is contrary to most companies' reports on their CSR initiatives and programs in communities and environment where they operate. In particular, companies in Canada's extractive industry are noted to be at the centre of CSR development. However, with business profit inclinations of the companies, Frynas (2009) [19] questioned if they are able to fulfil the objective and expected outcomes of CSR.

CSR is a sense of responsibility which companies owe to indigenous communities and the environments in which they carry out their business operations, and the objective is to make meaningful contributions with sustainable outcomes. Hence, according to Turcotte and Lachance (2023) [50], CSR is mostly presented as voluntary commitment of companies to act ethically and take into account the social and environmental impacts of their operations

Canada's extractive industry has faced searing criticisms due to environmental pollution and degradation resulting from their operations, and the debilitating impact on the health and livelihoods of indigenous communities in Alberta, British Columbia, and Northwestern territories. For instance, Tiamgne *et al.* (2022) [47] pointed out that the

negative impact of extractive activities on agricultural land, forest and water constitutes negative externalities which make life difficult for indigenous communities. According to Kumar *et al.* (2022) [28], in order to mitigate the negative impact of extravism on the socio-economic environment, companies need to integrate CRS into their business policies, strategies, and operations.

Vintro *et al.* (2014) [54] noted that Canada's extractive industry has tried to be responsive by showing a growing interest in social and environmental questions and setting up CSR programs. For example, companies in the industry formed representative organizations with indigenous communities and other stakeholders, created CSR reporting standards, and social and environmental performance indicators (Broad, 2014) [6]. In addition, the findings of Rodrigues and Mendes (2018) [41] and McAllister *et al.*, (2014) [31] showed that extractive companies make financial donations, build infrastructures such as roads, schools, healthcare clinics, disease prevention centres, sports facilities, and granted scholarships in indigenous communities.

However, these practices of CSR by the extractive industry have not dispelled the criticisms. For instance, Geethamani (2017) [43] argued that companies often develop CSR agenda not because of altruistic desire to assist in curing the ills of society, but for reasons more akin to a box ticketing exercise; some either implement their CSR programs with a distinct lack of heart or resist adopting CSR policies altogether. In the opinion of Ruwhiu and Carter (2016) [42], CSR initiatives lack meaningful community participation, and according to Kumi *et al.* (2020) [29], the influence of indigenous communities in CSR programs has remained marginal.

Other criticisms include claims that CSR benefits the company in higher financial performance through relationship building and brand allegiance. For instance, Geethamani (2017) [43] noted that there are plenty examples of companies using strong CSR performance as a brand-

building and product marketing strategy. Similarly, the argument of Tribo and Waddock (2010) is that operational productivity is often high when an organization practices or engages in CRS program. The literature appears to be divided on the true motivation or driving force behind the practice of CSR in Canada's extractive industry; whether it is altruistic CSR or because of inherent business profitability.

In subsequent three sections of this paper, the themes of CRS are further examined, including the practice of CSR in Canada's extractive industry and the arguments about whether CSR practices in the industry are due to business profitability. The first section discusses the concept of CSR, its objective and scope that conduce to a company's sense of social responsibility towards the community and the environment in which it operates. The second section examines the negative externalities of the operations of Canada's extractive industry and its practice of CSR. The third section is a content analysis of relevant literature on the motivations for CSR practices in the industry. In conclusion, the result of the literature analysis determines how business profitability intercedes CSR practices in Canada's extractive industry.

The concept and objective of CSR

Most definitions of the concept of CSR are more of descriptions of one approach or different initiatives and programs of companies to voluntarily give back to local people, indigenous communities, and the environment impacted directly or indirectly by their business operations. For example, Shoroye (2022) [45] considered CRS as a commitment to improve community well-being through discretionary business practices, ensuring that companies promote social good beyond their business interests and the requirement of law.

CSR is also conceptualized as a business organization's ongoing commitment to act ethically to contribute to economic development while benefitting the environment, and as a way to contribute to societal project of sustainable development (Turcotte, *et al.*, 2014) [51]. Varghese (2022) [52] defined CSR as what an organization gives back to improve the community and the environment by sharing the financial and sociological benefits with the society.

From the different definitions, the concept of CSR emphasizes the act of companies giving back to communities and the environment, not out of legal obligation but as ethical practice and discretionary or voluntary contributions. The most notable definition of CSR by Carroll (1991) [7] is that it encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations. But this definition has been criticized on the ground that it implies legal obligation.

According to Shoroye, (2022) [45], contrary to Carroll's inclusion of 'legal' expectation of society as part of the implications of CSR, it is the voluntary and discretionary conceptual nature of CSR that sets it apart from corporate legal obligations. The argument of Shoroye (2022) [45] is that there is no legal obligation on companies to practice CSR and that it is a misconception to view CSR as a corporate legal obligation.

Although there are environmental legislations that impose certain standard operational best practices on companies, including prohibition and criminalization of environmental pollution, however such legislations are not regulatory

requirements of CSR. Ezeudu (2024) [14] acknowledged the increasing tendency by the Canadian government to create, by way of legislation, legal responsibility for some of the corporate behaviours that had been only governed by CSR initiatives, noting that CSR is a system of non-binding codes of conduct, strategies, or activities beyond legal obligations. The concept of CSR as a voluntary initiative of business organizations to mitigate the social, economic and environmental impacts of their operations is well noted. According to Turcotte and Lachance (2023) [50], CSR is the moral obligation to do what is desirable, it is voluntary for companies and not imposed under government regulations, and it involves taking social and environmental impacts into account, as well as acting in an ethical manner.

Therefore, CSR is a voluntary practice by companies to do what is morally or ethically right in the circumstances of the community and environment where they carry on their business activities. However, CSR has laudable objectives which make its practice ethically compelling for Canadian companies in the extractive industry. Agbaitoro (2024) [3] opined that in objective, CSR impacts the society positively because it provides public good to all people, and CSR practice means that corporations have a moral responsibility to give back to society because of their use of environmental resources.

Varghese (2022) [52] identified the objectives of CSR to include investments that benefit society socially and environmentally through setting up processes to reduce waste and pollution, and by contributing to educational programs. According to Tsosie (2015) [49], the main fundamental objective of CSR is the moral recognition by companies that in undertaking their businesses and making profits for shareholders, they should consider societal interests – social, economic, and environmental.

In contemporary time, the objective of CSR has expanded in scope to include companies' ethical obligation to all stakeholders or those impacted or connected directly or tangentially with their activities, such as employees, customers, and suppliers. According to Yakovleva, *et al.*, (2017) [59], CSR practices in Canadian extractive industry goes beyond the borders, including commitment to support local communities and respect human rights in foreign countries where they have operations, the reduction in carbon footprint, and sustainable extraction of minerals and other natural resources. In scope and overall objectives, Turcotte and Lachance (2023) [50] identify five dimensions of CSR practices in the context of Canadian extractive industry as environment, economy, work-life, territorial, and governance.

CSR practices in Canada's extractive industry

Rodrigues and Mendes (2018) [41] have noted that oil, gas, and mining companies are categorized as the extractive industry which is engaged in the exploration and removal of natural resources from the earth's surface and subsurface. According to Global Affairs Canada (2024) [20], 75% of the world's extractive companies are based in Canada, and Natural Resources Canada (2024) [35] reported that Canada's extractive industry accounted for 31% of global extraction of mineral budgets and \$48 billion in mineral production.

In the opinion of Gray *et al.* (2019) [22], the extractive industry represents a significant share of global capital and includes many of the world's largest companies, having

substantial social, political, and environmental impacts. And Cortese *et al.* (2022) ^[11] pointed out that extraction of mineral resources has a significant impact on national accounting and financial system.

Therefore, Canada's extractive industry is a major actor in both social and environmental impacts that are made by its business activities, including the economic and financial muscle it can muster in terms of commitment to CSR practices. The social and environmental impacts of the extractive industry on indigenous communities, and its contributions to social and economic development of the country are notable in that Canada's socio-economic history is bound up with the commodification and exploitation of natural resources, and the people located in proximity (Deneault & Sacher, 2012).

For example, Monosky and Keeling (2021) ^[33] stated that Northern Canada has a long history of poorly remediated and outright abandoned mines, which have caused long-term environmental hazards, socio-economic disruptions, and threats to indigenous communities across the North. Similarly, according to Westman *et al.* (2019) ^[58] most vulnerable indigenous peoples and communities in Alberta's oil sand extraction region face worrying health risks and evident pollution as they lose access to special places and preferred sources of food and water, entailing loss of cultural, spiritual, and familiar connections.

In a subsequent field study to examine the experiences of communities in Alberta that are affected by the extractive industry, Westman *et al.* (2020) ^[57] identified the overarching impact of the industry in shaping new relations between indigenous people, the State, newcomers, plants, animals, and the land. In the view of Veltmeyer and Bowles (2014) ^[53], it is difficult to imagine the massive land-altering activities engaged by the extracting companies and the powerlessness of indigenous residents to resist the expansion of extraction companies in their homelands, their worries about the resulting devastation to their landscape, including the broader ecosystem.

The long-lasting environmental impact of the extracting industry in indigenous communities in Canada is underscored by Mosa (2023) who noted that extracting activities like oil sands projects have long timelines, extending over multiple generations into the far future, and that prospects for eventual remediation of devastated lands and toxic tailings remain uncertain. In the opinion of Gross (2021) ^[24], part of CSR practice in Canada's extractive industry is to remediate environmentally polluted and degraded land in the public interest.

However, Westman (2013a) ^[56] has argued that public interest is never defined because extraction is conflated with the public interest, resulting in a distorted and imbalanced political economy, in which the livelihoods of communities are devalued. In addition, Sandlos and Keeling (2016) ^[26, 44] noted that remediation is a poorly understood aspect of extractive development that is commonly seen as an engineering technical problem governed by low standards and uninformed by cultural values of indigenous people about what constitutes productive land.

For example, in Yellowknife, Northwest territory of Canada, the study of Keeling and Sandlos (2016) ^[26, 44] showed that remediation could not be compared in scale with over fifty years of extracting gold which produced an astonishing amount of arsenic. Thus, as CSR efforts, remediation and reclamation efforts of environmentally

polluted and degraded lands by the extracting industry have not satisfied public or community expectations.

Dimensions of CSR practices in the extractive industry

From relevant studies, components of CSR practices in the extractive industry include strategic frameworks and policies for stakeholder engagement and community development. For instance, Dougherty and Olsen (2013) ^[13] examined how CSR practices can be effective and deepened in Canada's extractive industry when locally adapted. This includes prioritizing local hiring and skills development of qualified labour and their employment with the company. According to Adamson (2017) ^[1], CSR practices in the extractive industry needs to address the direct burdens of the most vulnerable in communities mostly affected by the social and environmental impacts of mineral extraction such as local and indigenous women.

Conde and Le Billon (2017) ^[9] opined that CSR practice that involves community participation is most meaningful because it determines whether communities would resist the operations of extracting companies. In this respect, Frazer (2019) examined community-focused CSR practices and argued that the extractive industry can create shared value as a business strategy and promote the achievement of sustainable development goals.

CSR practices in Canada's extractive industry have also been studied in relevant literature in the context of corporate obligations to support and work towards the United Nations' sustainable development goals. Although some of the goals are to eradicate hunger, reduce poverty, improve health and well-being, and eliminate inequalities that thrive under social and environmental impacts of extractive activities, the industry's CSR practices also extend to global issues of climate action and clean energy.

For instance, Frederiken and Banks (2022) offered a framework for the extractive industry to commit to sustainable development as the most utilitarian approach to the practice of CSR. This seems to be a convenient approach because the companies would be fulfilling both local and global expectations of their CSR practices. But this approach to CSR practice in its extended scope may compromise the interests of local people and indigenous communities and deprive the industry the ethical standing to expect cooperation from those that are directly impacted.

Hence, Harvy (2014) cautioned that engaging in CSR practices does not arrogate to the industry the authority to extract but to build trust which is invaluable to future expansion of extractive activities. Veltmeyer and Bowles (2014) ^[53] cited the community resistance against Enbridge oil pipeline project in Northern British Columbia as caused by a functional disconnect and breakdown of trust between extracting companies and indigenous communities.

In circumstances where indigenous communities resist or revolt against extractive activities, promises or initiatives of CSR would fail to ensure peaceful and sustainable co-existence between the communities and the extractive industry. Wanvik (2016) ^[55] therefore advocated for a new governance framework to transform CSR in the industry because traditional CSR practices have not yielded sustainable results for indigenous communities despite the publicity that is generated.

It has been argued that CSR practices of extractive companies can yield better outcomes if they tackle real change on the ground. For example, after analyzing data on

how Canada's extractive industry performed in the Extractive Industries Transparency Initiative, Gardener (2020) found that the industry showed no real improvement for indigenous communities or diminution of conflicts, despite a plethora of global CSR efforts. A new approach in CSR practices would ensure that communities are benefitting from extractive projects with assurances that environmental effects will not endure for generations. Such a new approach may be in the form of transparent reporting of CSR practices to expose companies' false or empty mission statements on CSR.

A recent study by Centorrino and Naciti (2024) highlights the growing demand for sustainability reports as the primary formalized means for extracting companies to disclose their sustainable development practices of CSR. The study concluded that sustainability reporting in the extractive industry, with a focus on clear understanding of the content and methodologies of CSR practices across all dimensions of CSR, can help build trust and credibility.

As Alder *et al.* (2017) found in the case of Australia extractive industry, sustainability reporting on CSR is a strategic tool for transparent disclosure of information on CSR performance which allows the companies to demonstrate their commitment to responsible business practices. It is in that light that Radhouane *et al.* (2020) [40] noted that sustainable CSR reporting includes detailing efforts in reducing carbon emissions, managing waste, ensuring safe working conditions, and contributing to community development.

According to Baudot and Cooper (2022) [4], beyond regulatory compliance, a robust sustainability reporting in the extractive industry can lead to competitive advantages because the companies would be perceived as socially and environmentally responsible, and more likely to attract business investment, secure licenses and permits, and maintain good relations with local communities, provincial and federal governments.

Motivation for CSR practices

From the literature on the concept and objective of CSR, including the practice of CSR in Canada's extracting industry, what emerges is that CSR is a voluntary commitment of the companies to give back to local people, indigenous communities, and the society at large. The objective is to alleviate the impact of negative externalities of extracting activities such as environmental pollution and degradation. CSR practices in the industry range from provision of social infrastructures like roads, schools and health clinics, including economic empowerment of indigenous and local communities, employment and other social service schemes.

In fulfilling the objective of the various dimensions of CSR in recent times, the industry is integrating sustainable development goals as a launch-pad, moving from local community issues of social development and environmental remediation to global concerns about climate change, green energy, and sustainable reporting of CSR practices. Significantly, the practice of CSR in the industry remains a matter of discretion and voluntarism rather than a legal obligation.

In the absence of legal compulsion for the practice of CSR, the relevant question is: What motivates the practice of CSR in Canada's extractive industry? Like other industries, the extractive industry consists of business corporations with

the indisputable objective of making profits for their shareholders. Decades ago, Friedman (1970) postulated that the social responsibility of business is to increase profit, and that corporations exist mainly to create wealth for their shareholders by maximizing profits.

According to Shoroye (2022) [45], companies practicing CSR do not abandon or undermine the foundational objective of profit maximization and generating returns on investments for their shareholders. A company needs to make profits to have the capacity to practice CSR, however corporate capacity is not the determinant of CSR because the discretionary nature of CSR implies that a company may have the capacity but without the motivation or drive for the practice of CSR.

Zhao (2017) [60] sought to understand the motivation for CSR practices from the perspective of marketing, and considered it as part of strategic planning by companies that aim to be competitive through improvement of their corporate reputation and public good will. Efforts at understanding the motivation for CSR practices has led to the growth of literature on business case for CSR practice. Kurucz *et al.* (2008) [27] noted that what has become known as the business case for the practice of CSR is the pitch that a company can do well by doing right; that is, can perform better financially by attending not only to its core business operations but also to its responsibilities toward creating a better society.

Therefore, the business case for CSR refers to the bottom-line financial and other reasons for companies practicing CSR. Carroll and Shabana (2010) questioned the business case for CSR and the underlying arguments or rationales supporting why companies should accept and practice CSR, wondering: "What do companies get out of CSR? How do they benefit tangibly from engaging in CSR practices and activities?"

In the literature, these questions have received different responses from different points of view, and they remain relevant because the responses are not free from contextual nuances and criticisms. For instance, Kurucz *et al.* (2008) [27] presented four types of general propositions underlying the business case for CSR as cost and risk reduction, profit maximization and competitive advantage, reputation and legitimacy, and synergistic value creation. However, the authors criticized these propositions based on three problems of justification such as the level of justification, the logic of justification, and the grounds of justification. While not disputing the business case for CSR, the authors argued that what is needed is a set of questions for unearthing the underlying assumptions of the various propositions in order to build a better business case for CSR. Despite this criticism, studies have found a business case for CSR by testing the relationship between CSR practices and business profitability or financial performance of the company. One of the early studies such as Orlitzky *et al.* (2003) [38] found evidence that supported positive relationship between CSR practices and company's profitability. The study by Bhattacharya *et al.* (2005) [5] confirmed that the CSR profile of a company enhances corporate and brand image with positive impact on consumers and public evaluations of the company, including higher patronage of the company products or services. According to the findings of Fombrum (2005), the practice of CSR is a powerful tool for companies to improve their bottom-line through sales, thereby attracting both internal and external advantages, tangible and intangibles benefits.

Subsequent studies including Nurn and Tan (2010) ^[36, 37] have built on the evidence of positive correlation between CSR practices and higher output, increase in employee productivity, reduction in operating costs, attraction of new customers, improvement in relations with investors and more access to capital. In the findings of Diener (2013) ^[12], the profit motive and other rewards that inevitably accrue to the company in both short and long terms provide the substance of the business case for the practice of CSR. And in light of the absence of legal compulsion for CSR practices, Smith (2003) ^[46] questioned its voluntariness and altruism, noting that businesses are opportunistic and motivated by shareholders' interests.

From the literature, it appears that the motivations for CSR are inextricably linked to the business case for the practice of CSR, albeit in different dimensions or conceptual frameworks. The evidence seems to be too strong for a total rebuttal, more so in the absence of legal obligation for CSR practices. Porter and Mark's (2006) ^[39] concept of shared value is another of such dimension or framework to explain, not to rebut, the business case for the practice of CSR.

According to Porter and Mark (2006) ^[39], by integrating CSR practices into business operations, companies create a shared value which encourages the companies to think about creating societal benefit as a powerful way to create value in their corporate interests.

The Canadian CSR Guide for Businesses (2014) noted that there is growing consensus regarding the relationship between CSR practices and business success. The Guide stated that companies that embedded CSR into their management agenda have reported increased profits. Based on the studies that found business profitability as a compelling motivation for companies to invest in sustainable CSR, the Guide identified the following key benefits of CSR for the companies.

Competitive advantage: CSR practices can lead to the development of innovative processes, technologies, products or services, and addressing sustainability issues through these channels can differentiate a company from its competitors and enhance its reputation and brand.

New business opportunities: The practice of CSR is expanding markets for environmentally sustainable and ethical products, leading to new market opportunities. A company with CSR initiatives can compete on either the supply or demand side of the new opportunity, and ensure that existing markets remain viable for the long term.

Access to finance: Financial institutions and institutional investors are increasingly incorporating social and environmental criteria into their assessment of investments and lending. Companies that can demonstrate a strong CSR performance may have preferential access to investment funds or to financing, or may receive preferential terms.

Improve efficiency: Carrying out CSR initiatives related to, for example, energy, water, transportation, packaging, manufacturing processes and waste can often reveal opportunities for efficiencies and cost reductions.

Reputation: CSR practices build trust and credibility which can support a company's reputation for delivering products or services while maintaining a strong environmental or social performance. This is particularly important for

extractive companies with high-value brands that can easily become the focus of media, activist or consumer pressures. In addition, the 2012 study by the Society for Human Resources Management compared companies that have strong CSR programs with companies that have poor ones and found that in the former, business processes were 43% more efficient, public image was 43% stronger, and employee loyalty was 38% better (Forbes, 2012) ^[16]. Subsequent studies in the literature have confirmed and strengthened the mutually beneficial relationship between the practice of CSR and business profitability, particularly in the extractive industry.

Conclusion

The analytical review of extant and relevant literature in this paper shows that the activities of companies in Canada's extractive industry have negative externalities on local people such as indigenous communities in Alberta, British Columbia, and the Northwestern territories where different mineral resources are found and extracted. These extractive companies undertake CSR practices as voluntary efforts to assist and giveback to affected communities.

However, the literature establishes that while CSR is discretionary with laudable objective, companies derive tangible and intangible benefits from the practice of CSR which increase their business profitability. The concept of business case for CSR practice is now well developed in the literature and it confirms the intersection between CSR practices and business profitability for the companies; the relational point where companies perform social responsibility while in turn derive business profitability, and this may be an underlying motivation for CSR practices in Canada's extractive industry.

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