

IMPLEMENTATION OF TRIPLE BOTTOM LINE: AN EMPIRICAL  
STUDY OF MEDIUM, MEDIUM-LARGE  
BUSINESSES IN THE UAE.

by

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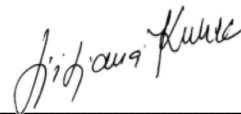
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### **Dedication**

I dedicate this research study to my family members, especially my wife, Ms Haseena and our kids. Their sacrifices made this research possible. Also, my business partners, Mr Asharaf Parenga Veetil and Mr Harish Avethan, constantly encouraged me to proceed with the research whenever I felt tired. My brother, Mr Mohammed Niyas, who wholeheartedly supports creating and managing the schedule to dedicate time to the process, is invaluable.

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During my visit to SSBM, the professors provided in-depth knowledge on how to approach the research and preparation of the thesis. I acknowledge the value of their suggestions and recommendations.

## ABSTRACT

IMPLEMENTATION OF TRIPLE BOTTOM LINE: AN EMPIRICAL  
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2025

Dissertation Chair: Dr. Ljiljana Kukec

**Background**

This research examines the TBL (Triple Bottom Line) implementation challenges for medium and medium-large business enterprises in the UAE (United Arab Emirates). These distinctive cultural, environmental, economic, and regulatory circumstances provide an engaging situation for examining how companies balance the business's environmental, social, and economic aspects.

**Purpose:**

The objective of this research is to identify and analyse the factors that influence the implementation of Triple Bottom Line (TBL) in the United Arab Emirates (UAE) business organisations. This study will investigate factors like cultural values, regional priorities, government policies, external and internal pressure factors, and laws of the land. By diving deep into these factors, this research aims to provide insights to businesspersons, policymakers, and business thought leaders across the world.

**Method of Research:**

This qualitative study is based on in-depth interviews with 24 business leaders across various sectors in the UAE. The data was analysed using thematic analysis to identify patterns and themes related to TBL implementation.

**Results:**

The conclusion emphasises the correct blend of Islamic ethics and global sustainability standards shaping the Triple Bottom Line practices in the UAE. Though the terminology of TBL is not very popular with UAE business leaders, they often see sustainable practices as essential for the long-term success of their business. Despite regulatory gaps

and financial constraints, these practices are essential for the businesses' long-term viability and brand reputation.

**Conclusion:**

This research gives a profound sketch of the business scenario and the outcomes of the TBL implementation in the UAE. The role played by the cultural values in driving the adoption of TBL in the region is clearly outlined in the study. Though businesses in the UAE face challenges in adopting TBL, they are increasingly willing to integrate TBL into the strategy. This positive approach is mainly because of the understanding that TBL could benefit them in the long run of the business. They also understand that the adoption will also contribute to national development goals besides improving competitiveness.

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## CHAPTER I: INTRODUCTION

### **1.1 Research Background and Scope**

#### **Background of the research**

The idea of the Triple Bottom Line (TBL) was first introduced by John Elkington in 1994. TBL emphasises the vitality of balancing a business's social and environmental responsibilities with the equal importance of its economic responsibility. This model eventually earned the attention of global companies and business thinkers, and they started recognising the interdependence of the three pillars for the business's long-term success (Porter&Kramer, 2006).

#### **TBL in Evolving Economies**

Due to fast industrialisation and urbanisation across the globe, balancing environmental, social and economic outcomes is crucial in any economy, especially in emerging economies, because these processes weaken environmental and social resources. Navigating through the process of balancing sustainability with the growth of the business is hard. This situation makes the acceptance of TBL as a strategic tool for navigating these challenges (Jamali & Karam, 2018).

#### **Business Landscape of the UAE**

With its vigorous economic diversification endeavours and strategic position as a global business hub, the UAE is transforming from an oil-dependent economy to a knowledge-based economy (Alshehhi et al., 2018). The ambitious growth plans, along with the large dependence on the expatriate community and the cultural preferences of

the native community, together make the UAE a fascinating case study for implementing TBL. This transition underlines the need for sustainable business practices that align with national development goals, such as UAE Vision 2021 and the UAE Centennial 2071.

### **Medium and Medium-Large Companies**

Medium-sized business enterprises with a strength of 50 to 250 employees and medium-large business enterprises with an employee strength of more than 250 are the focus of this study. In any economy, companies that fall in this category are the large creators of employment. This category of businesses is vital in many other indicators of the economic performance of a country. However, due to resource constraints and limited awareness, this category of businesses faces challenges in implementing sustainability practices (Rettab et al., 2009).

### **Cultural and Regulatory Context**

The country's cultural environment significantly influences the UAE's business and economy. Though the business community is filled with expatriates, local values largely influence the business culture. The regulatory environment is also crucial since the rules and system of keeping the laws are stringent in managing the diverse community in the country. These two factors play a vital role in TBL's implementation of the land. Islamic values influence sustainability initiatives positively at large. Regulatory frameworks indirectly encourage the voluntary adoption of sustainability practices (Nobanee & Ellili, 2016).

## **Scope**

This study examines the implementation of TBL (Triple Bottom Line) practices among medium and medium-large businesses in the UAE (United Arab Emirates). It focuses on understanding how cultural, economic, and regulatory factors influence TBL adoption in this unique business environment.

## **Key Areas of Investigation**

### **1. Cultural and Ethical Dimensions:**

- Investigating how Islamic ethics and local values shape TBL practices in UAE businesses.
- Examining how these cultural factors align with or diverge from global sustainability standards (Nobanee & Ellili, 2016).

### **2. Economic and Environmental Aspects:**

- Analysing the economic benefits and challenges of integrating environmental and social responsibilities into business operations.
- Identifying examples of environmental initiatives and their impact on long-term business sustainability (Alshehhi et al., 2018).

### **3. Regulatory and Stakeholder Pressures:**

- Assessing the influence of government policies and stakeholder expectations (e.g., customers, investors) on TBL adoption.
- Examining how companies communicate their sustainability efforts to stakeholders (Rettab et al., 2009).

#### **4. Generational and Sectoral Variations:**

- Investigating differences in TBL implementation across different sectors (e.g., construction, education).
- Exploring generational attitudes towards sustainability and their impact on business strategies (Jamali & Karam, 2018).

#### **5. Competitive Advantage and Long-Term Viability:**

- Understanding how TBL practices are perceived as a strategic tool for enhancing brand reputation and long-term business resilience.

### **Methodological Scope**

The study employs a qualitative approach, analysing in-depth interviews with business leaders from diverse sectors. This methodology allows for a nuanced understanding of the complex factors driving TBL adoption in the UAE.

### **Geographical Scope**

The research is confined to the UAE, providing insights into how TBL practices are adapted and implemented within this cultural and economic context.

### **Industry-Specific Insights:**

- Examining how different industries (e.g., education, manufacturing) approach TBL, highlighting sector-specific challenges and opportunities.

### **Comparative Analysis:**

- While the primary focus is on UAE businesses, the study will also consider global best practices in TBL implementation to provide a comparative perspective on the effectiveness of UAE policies and business strategies.

### **Research Objectives**

- To understand the prominent factors that drive the adoption of the triple bottom line and the key hindrances to the adoption.
- To identify the ethical values and cultural factors that affect the absorbance of TBL practices in the system.
- To learn how the government initiatives and policies impact the adoption of TBL and the influence of various pressure factors in the process of adoption of TBL.
- To develop a recommendation chart that impacts a faster adoption of the TBL framework in the business landscape of the UAE.

### **1.2 Research Problem**

Implementing the TBL in emerging economies like the UAE is very challenging. Though Triple Bottom Line has increased in popularity over the years, and the importance of TBL is very significant as a strategic framework to balance economic, social and environmental outcomes, businesses struggle to integrate it into their strategy.

#### **Key Challenges**

##### **Limited Exposure to TBL Advantages:**

Many businesses in the UAE lack a comprehensive understanding of the long-term benefits of TBL, such as enhanced brand reputation and cost savings through environmental initiatives (Alshehhi et al., 2018).



### **Confusion Between CSR and TBL:**

The literature often conflates Corporate Social Responsibility (CSR) with TBL, leading to confusion about how these concepts differ and how TBL can be strategically integrated into business operations (Elkington, 1994; Porter & Kramer, 2006).

### **Balancing Economic, Environmental, and Social Aspects:**

Companies face challenges in balancing the three pillars of TBL. For instance, environmental initiatives may require significant upfront investments, while social equity measures, such as fair employee compensation, can impact profitability (Jamali & Karam, 2018).

### **Regulatory and Policy Environment:**

The UAE's regulatory framework does not mandate TBL practices but provides a supportive environment through national visions and incentives. This indirect approach encourages businesses to adopt TBL voluntarily, aligning with broader sustainability goals like the UAE's Net Zero 2050 strategy.

### **Measurement and Reporting Challenges:**

Businesses struggle with quantifying the impact of their TBL efforts, particularly in measuring social and environmental outcomes, due to a lack of standardized metrics (Rettab et al., 2009).

## **1.3 Purpose of Research**

This study explores the implementation of Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE). The primary objective is to understand how cultural, economic, and regulatory factors influence TBL adoption in this unique business environment.

## **Key Objectives**

### **Cultural and Ethical Considerations:**

- Investigate how Islamic ethics and local values shape TBL practices in UAE businesses.
- Examine how these cultural factors align with or diverge from global sustainability standards (Nobanee & Ellili, 2016).

### **Economic and Environmental Aspects:**

- Analyse the economic benefits and challenges of integrating environmental and social responsibilities into business operations.
- Identify examples of environmental initiatives and their impact on long-term business sustainability (Alshehhi et al., 2018).

### **Regulatory and Stakeholder Pressures:**

- Assess the influence of government policies and stakeholder expectations (e.g., customers, investors) on TBL adoption.
- Examine how companies communicate their sustainability efforts to various stakeholders (Rettab et al., 2009).

### **Generational and Sectoral Variations:**

- Investigate differences in TBL implementation across different sectors (e.g., construction, education).
- Explore generational attitudes towards sustainability and their impact on business strategies (Jamali & Karam, 2018).

### **Competitive Advantage and Long-Term Viability:**

- Understand how TBL practices are perceived as a strategic tool for enhancing brand reputation and long-term business resilience.

**Understand the Current Status:**

- Assess the current level of TBL adoption among UAE businesses, highlighting existing practices and challenges.

**Identify the Hurdles of Implementation:**

- Investigate the barriers that hinder effective TBL integration, such as resource constraints or lack of awareness.

**Bring Clarity into Misinterpretations:**

- Clarify the differences between Corporate Social Responsibility (CSR) and TBL, addressing common misconceptions in the literature (Elkington, 1994; Porter & Kramer, 2006).

**Explore the Working Environment in Companies:**

- Analyse how TBL practices influence employee engagement, work-life balance, and overall organisational culture.

**Analyse Government Policy's Implication in Businesses:**

- Examine how government policies and incentives impact TBL adoption, including the role of national visions like UAE Vision 2021 (Nobanee & Ellili, 2016).

**Explore Stakeholder Engagement:**

- Investigate how companies engage with stakeholders (e.g., customers, investors) to communicate their sustainability efforts and address stakeholder expectations (Rettab et al., 2009).

**Understand Cultural Influences:**

- Investigate how Islamic ethics and local values shape TBL practices in UAE businesses, aligning with or diverging from global sustainability standards (Jamali & Karam, 2018).

**Evaluate Long-term Impact:**

- Assess the perceived long-term benefits of TBL practices, including enhanced brand reputation and cost savings through environmental initiatives (Alshehhi et al., 2018).

**Bridge the Knowledge Gap:**

- Address the existing knowledge gap in emerging economies regarding effective TBL implementation, providing insights into the UAE's unique business landscape.

**Develop Recommendations:**

- Offer actionable recommendations for enhancing TBL adoption in the UAE business landscape, including practical frameworks and policy proposals.

**1.4 Scope of the Research**

This study explores the implementation of Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE). The research focuses on understanding how cultural, economic, and regulatory factors influence TBL adoption in this unique business environment.

**Geographical Scope**

The study is confined to businesses operating within the country, focusing on Dubai and other emirates of the UAE. This geographical scope allows for an in-

depth examination of how TBL practices are adapted and implemented within the UAE's distinct cultural and economic context.

### **Minimum Size of the Companies**

The research targets medium and medium-large companies, typically employing more than 100 people. In some cases, we also chose companies that use less than the count. This size criterion ensures that the study captures businesses with enough resources to implement sustainability strategies, yet are not so large as multinational corporations.

### **Sector Focus**

The study does not focus on a specific sector. Instead, it adopts a cross-sectoral approach to explore TBL implementation across various industries. This broad perspective helps identify sector-specific challenges, opportunities, and commonalities in TBL adoption across different business types.

### **Respondent Profile**

The demographic reality of the UAE business landscape is reflected in the participant profile, with a majority being Indian-origin business owners or companies led by Indian-origin management. This demographic aspect is significant due to the cultural and business practices that Indian expatriates bring to the UAE.

### **TBL Components**

The study examines all three components of TBL: Profit (economic), Planet (environmental) and People (social). This holistic approach ensures that the research captures the interplay between these dimensions and how they are integrated into business strategies.

### **Implementation Aspects**

The research investigates how TBL practices are implemented, including the strategies for balancing economic, environmental, and social responsibilities. This effort involves analysing specific initiatives, such as environmental sustainability projects, social equity measures, and financial performance metrics.

### **Challenges and Barriers**

The study identifies the challenges and barriers faced by UAE businesses in implementing TBL practices. These include financial constraints, regulatory gaps, cultural resistance, and stakeholder pressures.

### **Stakeholder Engagement**

The research explores how companies engage with stakeholders (e.g., customers, employees, investors) to communicate their sustainability efforts and address stakeholder expectations. These efforts include examining the role of transparency and reporting in stakeholder relations.

**Policy Context**

The study examines the impact of government policies and incentives on TBL adoption. While there are no direct mandates for TBL practices, indirect support through national visions and regulatory frameworks encourages voluntary adoption.

**Cultural Considerations**

The research investigates how cultural factors, particularly Islamic ethics and local values, influence TBL practices in UAE businesses and explores how these cultural dimensions align with or diverge from global sustainability standards.

**Comparative Analysis**

While the primary focus is on UAE businesses, the study will also consider global best practices in TBL implementation to provide a comparative perspective on the effectiveness of UAE policies and business strategies.

**Timeframe**

The study does not have a specific historical timeframe but focuses on current TBL practices and future directions. This policy allows for the analysis of contemporary challenges and opportunities in the UAE business landscape.

**Methodological Approach**

The research employs a qualitative approach, using in-depth interviews with business leaders to gain nuanced insights into TBL implementation. This

methodology is chosen for its ability to capture complex, context-dependent factors influencing TBL adoption.

### **Exclusions**

The study excludes large corporations and micro/small companies. It also does not involve quantitative analysis or economic modelling, focusing instead on thematic analysis of qualitative data.

### **No Quantitative Analysis**

The research does not include quantitative metrics or statistical analysis, as its primary goal is to explore the qualitative aspects of TBL implementation in the UAE.

### **No Economic Analysis**

While economic considerations are part of the TBL framework, the study does not conduct a detailed economic analysis of TBL practices. Instead, it emphasises the strategic and cultural dimensions of sustainability in business operations.

## **1.5 Significance of the Study**

This research on implementing Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE) holds significant value across multiple dimensions.



### **Contribution to Literature**

By making an investigation within the unique cultural and economic context of the UAE, this research bridges a gap in the academic literature regarding implementing the triple bottom line in emerging economies. It will contribute to in-depth insights into how much TBL practices are absorbed by the business strategies in the UAE with its unique cultural and environmental situations.

### **Business Insights**

For business leaders in the UAE, this study provides actionable insights into effectively strategising TBL practices. By understanding the challenges and opportunities in implementing TBL, businesses can enhance their sustainability efforts, improve brand reputation, and maintain long-term competitiveness in a rapidly evolving market.

### **Policy Implications**

The findings of this research can inform policymakers about the practical impacts of various policies on TBL implementation. This outcome could lead to developing more effective sustainability-oriented government policies that align with national visions like the UAE Vision 2021 and the UAE Centennial 2071.

### **Economic Development**

This study contributes to the UAE's vision of building a balanced and diversified economy by promoting an inclusive business environment. By fostering sustainable business practices, the UAE can enhance its economic resilience and attract investments that align with global sustainability standards.

### **Cultural Context**

The research highlights how cultural and regional factors in the UAE influence adopting global sustainability practices. This result offers valuable insights for international business studies, demonstrating how local values can facilitate or complicate the integration of TBL principles.

### **Stakeholder Engagement**

The study provides an understanding of how businesses in the UAE engage with stakeholders regarding their TBL efforts. These insights can guide companies in improving their communication strategies, enhancing transparency, and building stakeholder trust.

### **Benchmarking**

This research is a benchmark for medium and medium-large business organisations in the UAE to assess and improve their TBL practices. By comparing their strategies with those of peers, businesses can identify areas for improvement and implement more effective sustainability measures.

### **Social Impact**

Social responsibility and social equity practices in the UAE business context, such as inclusivity, diversity, fair wages, and other employee welfare measures, were examined, and the results contributed by this study. The business community and policymakers can use the results to integrate these social dimensions into their sustainability and social equality frameworks.

## **Future Research Directions**

The findings of this study will likely identify new areas for future research in sustainable business practices within the MENA region and similar emerging economies. This orientation could include exploring sector-specific challenges, generational attitudes towards sustainability, and the role of technology in enhancing TBL implementation.

### **1.6 Research Questions**

This study is guided by the following research questions, which aim to explore the implementation of Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE):

#### **1. How do Medium and medium-large business organisations in the UAE understand and implement Triple Bottom Line (TBL) practices?**

This question aims to comprehend how businesses in the UAE learn the concept of Triple Bottom Line, how they implement it, and the role of Islamic values, local practices, and government policies in framing TBL practices. It also examines how these factors align with or separate from global sustainability standards and impact business strategies. (Nobanee & Ellili, 2016; Jamali & Karam, 2018).

#### **2. What role do stakeholder pressures and communication strategies play in shaping TBL practices?**

This question investigates how companies engage with stakeholders (e.g., customers, employees, investors) to communicate their sustainability efforts and address stakeholder expectations. It explores the impact of stakeholder pressures on TBL implementation and how businesses tailor their communication strategies to different stakeholder groups (Rettab et al., 2009).

**3. How do medium and medium-large businesses in the UAE address the challenges of integrating TBL into their operations?**

This question probes practical difficulties while implementing TBL practices, such as balancing economic, environmental, and social responsibilities in business organisations. It also examines its approaches to overcoming these situations and how TBL practices are integrated into business operations (Alshehhi et al., 2018).

**4. How do UAE business organisations address employee welfare and social equity within the TBL framework, considering the unique economic context of the UAE?**

This question assesses the extent to which companies in the UAE focus on employee welfare and social equity within the TBL framework, considering its unique economic context.

**5. How do UAE businesses differentiate between Corporate Social Responsibility (CSR) and TBL?**

This question explores how businesses in the UAE understand and distinguish between CSR and TBL, addressing common misconceptions and clarifying the strategic integration of TBL into business operations.

**6. What social and environmental initiatives have UAE businesses undertaken as part of their TBL strategies?**

This question examines specific examples of environmental initiatives, social equity measures, and economic performance metrics UAE businesses use to implement TBL.

**7. How do government policies and incentives influence TBL adoption in the UAE?**

This question assesses the impact of government policies and incentives on TBL implementation, including the role of national visions like the UAE Vision 2021 and the UAE Centennial 2071.

**8. What role does cultural context play in shaping TBL practices in the UAE?**

This question investigates how Islamic ethics and local values influence TBL practices, highlighting any unique cultural considerations that facilitate or complicate sustainability efforts.

**9. How do businesses in the UAE engage with stakeholders regarding their TBL efforts?**

This question explores the communication strategies used by UAE businesses to inform stakeholders about their sustainability initiatives and address stakeholder expectations.

**10. What are the long-term impacts of TBL practices on business resilience and competitiveness in the UAE?**

This question assesses the perceived benefits of TBL practices, including enhanced brand reputation, cost savings, and long-term viability.

These research questions provide a comprehensive framework for understanding TBL implementation in the UAE business landscape, addressing both theoretical and practical aspects of sustainability practices.

## CHAPTER II: REVIEW OF LITERATURE

### **2.1 Available Research - Findings**

#### **Introduction**

The Triple Bottom Line (TBL) concept, introduced by John Elkington in 1994, has predominantly received acceptance among business practitioners globally. This study particularly explores the current status and impacts it made on implementing the practices in the United Arab Emirates (UAE), especially in medium and medium-large companies. This research focuses on the constraints and challenges businesses face in balancing economic welfare, environmental impacts, and social justice.

The UAE's business landscape has changed tremendously, with medium and medium-large enterprises playing a crucial role in the nation's economic diversification efforts. As of mid-2022, the UAE hosted 557,000 small and medium enterprises, contributing 63.5% to the non-oil GDP.

This significant presence underscores the importance of understanding how these businesses implement sustainable practices through the TBL framework. The research explores several key aspects of TBL implementation, including the understanding and applying TBL principles in UAE businesses.

- Challenges and hurdles of effective TBL implementation.
- How cultural and regulatory factors influence the practice triple bottom line in the region.
- The impact on the business performance by the triple bottom line.
- The study is significant because the UAE has implemented sustainable development and environmental consciousness.

- While existing literature is available and provides insights on TBL implementation globally, minimal literature is available about the UAE context. No literature was found, particularly about medium and medium-large companies and how they balance economic, social, and environmental commitments.

The findings of this research will contribute to both academic literature and practical business applications, offering insights for business leaders, policymakers, and researchers interested in sustainable business practices in the UAE context.

### **Evolution of Triple Bottom Line Concept**

The Triple Bottom Line (TBL) framework, which presented a never-before concept to measure business organisations' success beyond financial metrics, was introduced by John Elkington in 1994. TBL suggests focusing on three interconnected business dimensions: economic, environmental and social. Economic prosperity, environmental quality, and social justice (Purvis et al., 2019) are equally important. This framework received more acceptance as businesses began recognising that sustainability initiatives are more complex than originally anticipated.

### **Conceptual Framework Development**

The three-pillar conception of sustainability has become ubiquitous in academic and business contexts. However, "there is no single point of origin of this three-pillar conception, but rather a gradual emergence from various critiques in the early academic literature of the economic status quo from both social and ecological perspectives" (Purvis et al., 2019, p.681).

### **Strategic Planning and TBL Implementation**

SMEs in emerging economies like the UAE have begun using strategic planning tools but still lag behind larger organisations in systematic implementation (Muhammad Siddique, 2015). While SMEs use essential tools like financial analysis and PEST analysis, they need more sophisticated planning approaches to gain competitive advantage (Kukalis, 1994; O'Regan and Ghobadian, 2002).

### **Cultural Context, Islamic Principles and TBL Implementation**

Islamic teachings and cultural factors influence TBL practices in the UAE. CSR practices often align with Islamic principles, particularly the concept of Zakat (Jamali and Karam, 2018). Understanding these cultural influences is crucial for effective TBL implementation.

Islamic teachings and cultural factors significantly influence CSR practices in the UAE. The implementation of CSR practices is shaped by "not only its specific regulatory and normative settings but also the diverse cultures and backgrounds of employees within the same organisation" (Cheffi et al., 2020, p.4).

Sustainability practices in the UAE are significantly influenced by cultural and economic factors. The implementation is shaped by "not only its specific regulatory and normative settings but also the diverse cultures and backgrounds of employees within the same organization" (Alkaraan, 2021).

The implementation of TBL practices in the UAE is significantly influenced by cultural and economic factors, including Islamic principles of business ethics. Understanding these cultural influences is crucial for effective TBL implementation (Islam et al., 2023).



### **External Pressures and Stakeholder Engagement**

Research shows that external pressure from stakeholders, particularly banks and customers, strongly influences SME adoption of sustainability practices (Lee, 2009). Large companies often transmit regulatory and community pressure down their value chains, pushing SMEs toward better sustainability practices (Testa et al., 2016).

### **Understanding CSR in the UAE Business Context**

Corporate Social Responsibility (CSR) has gained significant attention in the UAE, which has been rated as one of the leading countries in the Arab world in terms of CSR implementation. Studies show that CSR practices in UAE businesses can attract new investments, gain new markets and encourage innovation (Aastha and Shazi, 2019).

### **Implementation in Medium and Medium-Large Businesses**

Research indicates that while multinational companies have been early adopters of CSR practices, medium and medium-large businesses face unique challenges in implementation. "Although there is a general awareness about CSR practices amongst the businesses, their understanding of corporate social responsibility varies quite widely because of an ambivalent definition of CSR" (Aastha and Shazi, 2019, p.12).

### **Understanding Triple Bottom Line Implementation**

The TBL framework has evolved since its inception, emphasises the integration of financial prosperity and sound environmental measures and improves the social situation in business practices (Alkaraan et al., 2022). TBL encourages a comprehensive approach to measuring business performance, including the impact on society and the environment

and financial metrics.

### **Integration of Sustainability Performance Management**

Sustainability performance management has emerged as a critical approach to addressing corporate management's social, environmental, and economic aspects. "The management of sustainability performance requires a sound management framework that links environmental and social management with business and competitive strategy" (Schaltegger and Wagner, 2006).

### **Strategic Implementation Framework**

Implementing sustainability practices requires a structured approach linking three key elements: "business strategy with sustainability performance measurement and management, and performance measurement and management with reporting and communication" (Schaltegger and Wagner, 2006).

### **Stakeholder Engagement**

Research indicates that stakeholder interests significantly drive the development of sustainability performance measurement. These interests include "regulatory data requirements, pressure group demands for detailed information, internal environment-related decision making, and requirements of financial institutions" (Schaltegger and Wagner, 2006).

### **Understanding TBL Implementation**

The Triple Bottom Line framework emphasises integrating economic prosperity, environmental quality, and social justice in business practices. Research indicates that

companies need to consider all three elements simultaneously rather than in isolation (Høgevold et al., 2018).

TBL provides a complex way to evaluate organisational success. This method goes beyond just financial performance. As highlighted by Fakhimi et al. (2017), implementing TBL systems can be quite challenging for many reasons:

- The vagueness and ambiguity surrounding the definitions and metrics used.
- TBL requires a multi-disciplinary approach, demanding collaboration across processes.
- The data can be complex and uncertain, making it hard to analyse.
- Moral and social norms also come into play, adding another layer of complication.

While the TBL framework aims to create a more holistic view of success, these factors can complicate its adoption and effectiveness.

### **Measurement and Performance Assessment**

The Practice of the Triple Bottom Line needs a complex measurement system. Cubas-Díaz and Martinez Sedano (2018) propose two key measures:

Relative Sustainable Performance Measure (RSPM) - evaluates how well a company performs on environmental and social matters compared to industry peers.

The Measure of Commitment-failure (MC) - detects decreasing commitment to sustainability initiatives over time.

### **Strategic Decision Making**

TBL implementation requires integration at both strategic and operational levels. Fakhimi et al. (2017) argue that TBL implementation does not follow linear causal principles, unlike traditional productivity-based modelling. Organisations must consider:

- Long-term strategic impacts
- Short-term operational effects
- Stakeholder engagement
- Cultural and regional factors

### **Relative Importance of TBL Elements**

Studies show that TBL implementation requires balancing three key aspects:

#### **Economic Factors:**

Serve as the foundation enabling engagement with social and environmental initiatives include profitability, competitiveness, brand value, and financial sustainability. Essential for the long-term viability of sustainable practices (Svensson et al., 2018)

#### **Environmental Factors:**

- Ranked second inline but equal importance to economic considerations
- Focus on corporate footprint, natural environment protection, and climate change
- Require substantial investment in efficiency programs and decarbonisation initiatives (Høgevold et al., 2018)

**Social Factors:**

Considered equally important but typically prioritised after economic and environmental aspects Include stakeholder engagement, organisational culture, and corporate reputation, which require long-term perspective and consistent commitment (Svensson et al., 2018)

**Understanding TBL Implementation in the UAE Context**

The UAE business environment is characterised by volatility, uncertainty, complexity, and ambiguity (VUCA), which affects how organisations implement sustainability practices (Abdelhamid and Sposato, 2019). Medium and medium-large businesses face unique challenges in adopting TBL practices while balancing economic viability with social and environmental responsibilities.

**Organisational Learning and TBL Implementation**

Research indicates that organisational learning is crucial in developing sustainable business practices. "Learning in the workplace is the process that engages individuals in training programs, education, and development courses as well as experiential learning to acquire and implement competencies necessary to meet organisational demands" (Abdelhamid and Sposato, 2019, p.267).

**SME Landscape in the UAE**

Small and medium-sized enterprises (SMEs) make up about 95% of all businesses in Dubai and provide around 40% of the workforce. They play a crucial role in the UAE's efforts to diversify its economy and drive innovation (Islam et al., 2023). However, many

of these businesses face challenges when it comes to adopting sustainable practices, mainly due to limited resources and high employee turnover.

### **Implementation Challenges**

Key challenges faced by SMEs include:

- Balancing profitability with social and environmental responsibilities
- Resource constraints and limited expertise
- Measuring and reporting social/environmental impacts
- Supply chain complexities
- Lack of standardised measurement tools (Mangla et al., 2017)

### **Benefits of TBL Implementation**

Studies indicate that TBL implementation can lead to:

- Enhanced brand reputation and customer loyalty
- Improved resource efficiency and cost savings
- Better risk management
- Alignment with government initiatives (Al-Marzouqi et al., 2019)

## **2.2 Gaps in Existing Research Literature**

### **Limited Focus on Medium and Medium-Large Businesses**

Much research is available on small and medium-sized enterprises (SMEs), but very little specifically looks at medium and medium-large businesses. Most studies tend to either lump all SMEs together or focus solely on large companies (Muhammad Siddique, 2015). This unavailability of right research creates a significant gap in our

understanding of the unique challenges and opportunities. The problems Medium and medium-large businesses encounter when trying to implement Triple Bottom Line (TBL) practices.

### **Implementation Process Understanding**

There is insufficient research on how medium and medium-large businesses translate TBL principles into practical actions. Studies show that while SMEs use essential financial and PEST analysis tools, they need more sophisticated planning approaches to gain competitive advantage (Muhammad Siddique, 2015).

### **Cultural Context**

There are researches available that studied the connection between Islamic values and social responsibility of business. The relationship between Corporate Social Responsibility and Islamic values was examined by a study by Unni (Unni, n.d.). But the relationship between TBL and Islamic business principles not explored enough. The unique cultural and religious atmosphere in the UAE profoundly impacts the business practices. This aspects remains understudied (Alkaraan, 2021).

### **Stakeholder Engagement**

Limited research exists on how organisations engage with stakeholders in TBL implementation, particularly in the UAE context. The relationship between stakeholder pressure and TBL adoption needs further exploration (Alkaraan, 2022a).

### **Business Uncertainty Impact**

There is insufficient understanding of how business uncertainty affects TBL implementation across their operations, particularly in measuring and reducing environmental impacts across the value chain (Cheffi et al., 2020).

### **Stakeholder Integration**

Limited research exists on how organisations effectively engage with various stakeholders in sustainability performance measurement. Current research shows that while "the interests of various stakeholders drive the development of sustainability performance measurement," there is a gap in understanding how to integrate these diverse interests effectively (Schaltegger and Wagner, 2006).

There is a significant gap in understanding how organisations can effectively integrate stakeholder interests in TBL implementation, particularly in measuring and reporting "environmental, social and corporate governance (ESG) issues" (Cubas-Díaz and Martinez Sedano, 2018).

### **Implementation Methodology**

Limited research exists on translating the theoretical three-pillar model into practical implementation frameworks. The literature shows "difficulty in producing operational frameworks for the characterisation of sustainability which remain rooted in theory" (Purvis et al., 2019).



## CHAPTER III: METHODOLOGY

### **3.1 Introduction**

This research uses a qualitative approach to learn detailed evidence of the challenges and impacts of implementing TBL practices in UAE businesses. This study specifically targets the efforts of medium and medium-large companies in the region. The reason behind selecting this method is to understand the underlying nuances of the complex factors, i.e. the factors that determine the decisions, unexpected priorities and driving forces of TBL adoption in the target organisations. Semi-structured, in-depth interviews with the leaders of business organisations are the principal tool of the study. These leaders include business owners, Directors, CEOs, COOs, CFOs, General Managers and, in some cases, other senior executives from the top management. These interviews capture the perspectives and lessons from the experiences of these leaders. How do the cultural, economic, and regulatory factors influence the implementation of TBL practices in the country? The qualitative approach allows us to understand the ground realities of the actual challenges, including the impact of the policies by the government and the opportunities the businesses identified in integrating the economic, social and environmental responsibilities into their business strategies(Rettab et al., 2009). The study targets only the medium and medium-large companies in the UAE. In this segment, the study explores various industry sectors to provide a balanced view of the approaches taken by the companies. This study collects data from the majority of the different emirates (states) of the UAE. This approach provides a view of the sector-specific challenges and opportunities of adopting TBL. Through thematic analysis of the interview data, the research has identified several patterns and themes influencing the implementation of Triple Bottom Line (TBL) practices. This insight contributes to

developing a framework to enhance our understanding of TBL practices within businesses in the UAE (Braun & Clarke, 2006).

### **3.2 Overview of the Research Problem**

Implementing Triple Bottom Line (TBL) practices in emerging economies such as the United Arab Emirates (UAE) is a multifaceted challenge. Across the globe, there is an increasing awareness of TBL as a valuable framework for harmonising economic, social, and environmental responsibilities. However, many businesses struggle to integrate these elements seamlessly into their daily operations in economies like the UAE. The complexity arises from differing priorities and the unique cultural and regulatory context of the region.

#### **Key Challenges**

##### **1. Limited Exposure to TBL Advantages:**

Many UAE businesses lack a comprehensive understanding of the long-term benefits of TBL, such as enhanced brand reputation and cost savings through environmental initiatives (Alshehhi et al., 2018).

##### **2. Confusion Between CSR and TBL:**

The literature often conflates Corporate Social Responsibility (CSR) with TBL, leading to confusion about how these concepts differ and how TBL can be strategically integrated into business operations (Elkington, 1994; Porter & Kramer, 2006).

### **3. Balancing Economic, Environmental, and Social Aspects:**

Companies face challenges in balancing the three pillars of TBL. For instance, environmental initiatives may require significant upfront investments. At the same time, social equity measures, such as fair employee compensation, can impact profitability (Jamali & Karam, 2018).

### **4. Regulatory and Policy Environment:**

The UAE's regulatory framework does not mandate TBL practices but provides a supportive environment through national visions and incentives. This indirect approach encourages voluntary adoption (Nobanee & Ellili, 2016).

### **5. Measurement and Reporting Challenges:**

Businesses struggle with quantifying the impact of their TBL efforts, particularly in measuring social and environmental outcomes, due to a lack of standardised metrics (Rettab et al., 2009).

### **Research Gap**

It is evident in the existing literature that there is a knowledge gap regarding the practical implementation of TBL in emerging economies. CSR and TBL are used interchangeably in many literature, and there should be an effort to clarify the difference between the two. How do cultural and regulatory factors influence the adoption of TBL, and how do businesses balance economic, environmental, and social responsibilities?

### **3.3 Exploratory Nature of the Research**

This exploratory research is on implementing the Triple Bottom Line (TBL) to collect empirical evidence from medium- and medium-large businesses in the UAE. The aim is to provide a nuanced understanding of how cultural, local, regulatory and economic impact the speed of adoption of TBL in the unique environment.

#### **Exploratory Objectives**

##### **1. Identify Current Practices:**

The research seeks to identify the current level of TBL adoption among UAE businesses, highlighting existing practices and challenges. This effort explores how businesses integrate economic, social, and environmental responsibilities into their operations.

##### **2. Understand Cultural and Regulatory Influences:**

The study examines how Islamic ethics, local values, and government policies shape TBL practices in the UAE. This aspect includes assessing the impact of national visions like UAE Vision 2021 on sustainability efforts (Nobanee & Ellili, 2016).

##### **3. Examine Stakeholder Engagement:**

The research investigates how companies engage with stakeholders (e.g., customers, employees, investors) to communicate their sustainability efforts and address stakeholder expectations.

#### **4. Identify Challenges and Barriers:**

The study identifies UAE businesses' challenges and barriers in implementing TBL practices, such as resource constraints or lack of awareness.

#### **5. Methodological Approach**

A qualitative approach supports the exploratory nature of this research. In-depth interviews with business leaders are used to gain detailed insights into TBL implementation. This method provides a rich understanding of the complex factors driving TBL adoption in the UAE (Rettab et al., 2009).

#### **6. Contribution to Knowledge**

This research contributes to the broader discussion on sustainability in emerging economies by exploring the uncharted territory of TBL practices. The study offers insights into the importance of local values in sustainability efforts. It also provides new perspectives on how the regulatory framework influences it. This wisdom provides a framework for business leaders and policymakers to enhance the adoption of TBL.

#### **Complex Phenomenon Understanding**

This study takes a qualitative approach to explore the complex dynamics of adopting Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE). The qualitative methodology is especially effective for diving deep into complex issues. Most of the time, the subjective matters are very personal and cannot be captured by other data collection methods. qualitative method enables a thorough investigation of the cultural, economic, and regulatory factors that influence how TBL is embraced in this context.

### **1. Qualitative Approach**

This research takes a qualitative approach, allowing for a deeper understanding of how businesses tackle balancing economic, social, and environmental responsibilities. It collects valuable insights and experiences from business leaders through in-depth interviews. This approach sheds light on the strategic decisions and cultural factors influencing Triple Bottom Line (TBL) practices in the UAE (Rettab et al., 2009).

### **2. Thematic Analysis**

Thematic analysis is employed in this research to identify patterns and themes within the data. It provides a comprehensive framework for understanding the complex scenarios of TBL implementation. This method also allows us to explore how stakeholder pressures and government policies influence TBL adoption (Braun & Clarke, 2006).

### **3. Contextual Understanding**

The qualitative approach offers valuable insights into TBL (Triple Bottom Line) practices in the UAE by providing a better understanding of the context. It explains how local values, including Islamic ethics, and national initiatives like UAE Vision 2021 are noteworthy in shaping a distinct business environment and influencing sustainability efforts (Nobanee & Ellili, 2016).

### **Cultural Context Sensitivity**

Cultural context sensitivity is an important aspect of this study of implementing the Triple Bottom Line among medium and medium-large firms in the UAE. A basic understanding of the cultural context is required before initiating the study. Otherwise, the researcher cannot completely capture or understand the patterns. The unique cultural

landscape influenced by local values, Islamic values, and leadership style profoundly shapes business strategies and sustainability initiatives.

### **1. Cultural Influences on TBL Adoption**

The research understands that cultural factors can affect the speed and style of TBL adoption. For example, Islamic values emphasise social responsibility and environmental stewardship, which align with TBL principles (Nobanee & Ellili, 2016). Nonetheless, cultural priorities may become a hurdle in the adoption of TBL. For instance, some cultural practices may prevent sharing information regarding a charity effort, which may affect the transparency of the TBL framework.

### **2. Methodological Considerations**

The study employs a qualitative approach to address these cultural nuances, using in-depth interviews with business leaders from diverse sectors. This method allows for a nuanced understanding of how cultural values influence TBL practices and how businesses navigate cultural complexities in implementing sustainability initiatives.

### **3. Cultural Sensitivity in Data Analysis**

In this research, thematic analysis is the primary tool for identifying patterns and themes within the data. It emphasises the importance of considering cultural context when interpreting findings. This approach recognises and respects the influence of local values and cultural norms on business strategies and sustainability efforts. Ultimately, it offers a thorough framework for understanding how the Triple Bottom Line (TBL) is implemented in the UAE.

## **Rich Data Collection**

This study takes a qualitative approach to gather in-depth and subtle insights into how medium and medium-large businesses in the United Arab Emirates (UAE) implement Triple Bottom Line (TBL) practices. To collect the data, business leaders from various sectors were interviewed. These conversations aim to reveal how different cultural, economic, and regulatory factors shape the adoption of TBL in their organisations.

### **1. Interviews as a Data Collection Tool**

In-depth interviews were chosen for their ability to capture detailed narratives and experiences of key stakeholders. This method allows participants to share their perspectives on the challenges and opportunities faced by UAE businesses in integrating economic, social, and environmental responsibilities into their operations. The participants can share their feelings, and the lessons can be captured from them, though not directly.

### **2. Data Quality and Depth**

The interviews aimed to collect detailed and contextual information, focusing on specific instances of environmental initiatives, social equity efforts, and economic performance indicators utilised by businesses in the UAE. This method helps ensure that the data collected is thorough and offers a deeper insight into the complicated factors that influence the adoption of the Triple Bottom Line (TBL) framework in the UAE.



### **3. Data Collection Process**

Depending on the mode of data collection, interviews were manually or automatically transcribed. This flexibility allowed for a high level of detail and accuracy in capturing participants' responses, ensuring that all relevant information was preserved for analysis.

### **4. Ethical Considerations**

All interviews were conducted with the consent of the participants, ensuring confidentiality and anonymity. The research adheres to ethical standards by respecting participants' privacy and ensuring that their contributions are used solely for academic purposes.

## **3.4 Content Analysis Design**

This study employs a qualitative content analysis approach to examine the implementation of Triple-Bottom-Line (TBL) practices among medium—and medium-large businesses in the United Arab Emirates (UAE). The content analysis design analyses the data collected from in-depth interviews with business leaders.

### **1. Processing of the Data Collected**

The data collection process involved conducting semi-structured interviews with participants from diverse sectors. Depending on the mode of data collection, these interviews were either manually or automatically transcribed. The transcripts were then analysed using thematic analysis to identify patterns and themes related to TBL practices.

## **2. Thematic Analysis**

Thematic analysis was chosen for its ability to provide a nuanced understanding of the complex factors driving TBL adoption in the UAE. This method involves coding and categorising data into meaningful themes, which helps identify how cultural, economic, and regulatory factors influence TBL practices.

## **3. Coding and Categorisation**

The coding process involved identifying key concepts and phrases within the interview transcripts that related to TBL implementation. These codes were then grouped into broader categories or themes, such as cultural influences, stakeholder engagement, and regulatory pressures. This categorisation allowed for a systematic examination of how different factors interact to shape TBL practices in the UAE.

## **4. Interpretation of Findings**

The interpretation of findings involved analysing the themes and patterns identified during the coding process. This task involved examining how the data supports or challenges existing literature on TBL implementation, particularly in emerging economies like the UAE.

## **Analysis Framework**

This research uses a thematic analysis framework to explore how medium and medium-large businesses in the United Arab Emirates (UAE) implement Triple Bottom Line (TBL) practices. This framework offers a systematic method for identifying, analysing, and interpreting patterns that emerge from the data gathered through in-depth interviews with business leaders.

### **Preparation Phase**

- 1. Data Familiarisation:** Researchers become immersed in the data by reading and re-reading the interview transcripts to gain a deep understanding of the content. This step involves noting initial impressions and potential themes.
- 2. Initial Coding:** Initial codes are generated based on the data, focusing on key concepts and themes related to TBL practices. This process involves systematically categorising data into predefined themes.
- 3. Coding Scheme Development:** A coding scheme is developed to organise and structure the codes, ensuring consistency throughout the analysis process.

### **Organisation Phase**

- 1. Theme Development:** Codes are grouped into broader themes, such as cultural influences, stakeholder engagement, and regulatory pressures, to capture the complex dynamics driving TBL adoption.
- 2. Theme Refinement:** Themes are refined through an iterative process, ensuring they accurately reflect the data and provide meaningful insights into TBL implementation in the UAE.
- 3. Pattern Identification:** Patterns within the data are identified, highlighting how different factors interact to influence TBL practices.

### **Reporting Phase**

- 1. Data Interpretation:** The interpretation of findings involves analysing the themes and patterns identified during the coding process. This task examines how the data supports or challenges existing literature on TBL implementation.

2. **Reporting Structure:** The findings are organised into a clear and structured report, ensuring that each theme is thoroughly discussed and supported by evidence from the data.
3. **Conclusion and Recommendations:** The study concludes by summarising the key findings and offering recommendations for enhancing TBL adoption in the UAE business landscape.

### **Coding Process**

The coding process in this research involves a systematic approach to categorise and analyse the data collected from in-depth interviews with business leaders in the UAE. This process is integral to the thematic analysis framework for exploring implementing Triple Bottom Line (TBL) practices.

#### **Initial Coding**

1. **Data Immersion:** Researchers become familiar with the data by reading and re-reading the interview transcripts to understand the content deeply.
2. **Open Coding:** Initial codes are generated based on the data, focusing on key concepts and themes related to TBL practices. This process involves systematically categorising data into predefined themes.

#### **Coding Scheme Development**

A coding scheme is developed to organise and structure the codes, ensuring consistency throughout the analysis process. This scheme includes cultural influences, stakeholder engagement, and regulatory pressures.

## **Thematic Coding**

- 1. Theme Identification:** Codes are grouped into broader themes to capture the complex dynamics driving TBL adoption. For example, themes might include environmental initiatives, social equity measures, and economic performance metrics.
- 2. Theme Refinement:** Themes are refined through an iterative process, ensuring they accurately reflect the data and provide meaningful insights into TBL implementation in the UAE.

## **Coding Challenges and Solutions**

- 1. Data Complexity:** The qualitative nature of the data presents challenges in complexity and depth. Multiple iterations of coding are performed to ensure that all relevant information is captured to address this complexity.
- 2. Consistency:** Ensuring consistency in coding is crucial. This consistency is achieved using a clear coding scheme and multiple rounds of review and validation of the codes.

## **Coding Tools and Software**

The study utilises qualitative data analysis software to facilitate the coding process. This software helps organise, code, and retrieve data efficiently, allowing for a systematic and transparent analysis.

### **3.5 Research Participants**

#### **Research Participants**

This study involves research participants from medium and medium-large businesses in the United Arab Emirates (UAE). The participants are business leaders from diverse sectors, providing a comprehensive perspective on implementing Triple Bottom Line (TBL) practices.

#### **Ethical Considerations**

All interviews were conducted with the consent of the participants, ensuring confidentiality and anonymity. The research adheres to ethical standards by respecting participants' privacy and ensuring their contributions are used solely for academic purposes.

#### **Sampling Strategy**

The study employs a purposive sampling strategy, where participants are selected based on their role in decision-making processes related to sustainability and TBL practices within their organisations. This model ensures that the data collected reflects businesses' strategic considerations and challenges in implementing TBL.

#### **Participants' Demographics**

- **Age and Experience:** Participants are experienced business leaders who deeply understand their respective industries.
- **Educational Background:** Most participants have a higher education background, often in business or related fields.

- **Cultural Background:** The demographic reality of the UAE business landscape is reflected in the participant profile, with a majority of the participants being Indian-origin business owners or companies led by management of Indian origin.

### **Access and Engagement**

1. **Access:** Access to participants was facilitated through professional networks and industry associations. Participants were approached based on their roles and influence in sustainability decisions within their organisations.

**Engagement:** Participants were engaged through in-depth interviews, which were either manually or automatically transcribed depending on the mode of data collection. The transcripts were then analysed using thematic analysis to identify patterns and themes related to TBL practices.

The engagement process involves:

- Formal invitation letters sent to potential participants
- Obtaining signed consent forms
- Scheduling interviews (30-90 minutes duration)
- Recording sessions with participant permission
- Automatic transcription of English interviews using transcription software
- Manual transcription for interviews conducted in other languages

### **Participant Profile**

1. **Sector Diversity:** Participants represent various sectors, including education, manufacturing, and services. This diversity allows a broad understanding of how TBL practices are adapted across different industries.

2. **Business Size:** The study targets medium (50-250 employees) and medium-large (250 and above) businesses. This size criterion ensures that the research captures the companies with sufficient resources to implement comprehensive sustainability strategies.
3. **Geographical Locations:** Participants are based in different emirates of the UAE, offering insights into regional variations in TBL adoption. Precisely, the interview participants are from Dubai, Abu Dhabi, Sharjah, Ajman, and Fujairah. Al Ain is another city from where participants were interviewed. Though it is not an emirate, it is one of the cities of the Abu Dhabi emirate. Ras Al Khaimah and Umm Al Quwain are not attributed to any of the participants in the qualitative interview.

### **Demographic Details**

- **Nationality and Leadership:** Business leaders from Poland, Pakistan, the UAE, the UK, the US, and India participated, with 75% being Indian. Even among non-Indian participating companies, around 70% were managed by Indian managers or leaders.
- **Language:** 85% of the interviews were conducted in English, while the remaining were in other languages, primarily Malayalam.
- **Interview Mode:** Approximately 30% of the interviews were conducted online, using real-time transcription. The rest were conducted in person, with voice recordings transcribed using software.



**Table 1: Demographic Summary Table**

<b>Demographic Aspect</b>	<b>Details</b>
<b>Nationality</b>	75% Indian, 25% from other countries (70% managed by Indian leaders)
<b>Language</b>	85% English, 15% other languages (primarily Malayalam)
<b>Interview Mode</b>	30% online, 70% in-person
<b>Business Size</b>	Medium (100-250 employees), Medium-Large (250 and above)

**Table 2: Sectoral Distribution Table**

<b>Sector</b>	<b>Number of Participants</b>
<b>Education</b>	5
<b>Manufacturing</b>	8
<b>Services</b>	11

**Data Collection Process**

1. **Interviews:** All interviews were conducted directly, either in person or online.
2. **Transcription:** Automatic transcription software was used for English interviews, and manual transcription was employed for interviews in other languages.
3. **Online Interviews:** Real-time transcription was used instead of voice recordings for online interviews.

### **3.6 Research Approach**

This study takes a qualitative approach to investigate how medium and medium-large businesses in the United Arab Emirates (UAE) are implementing Triple Bottom Line (TBL) practices. This research chose qualitative research because as it allows for a deeper exploration of the complicated factors that influence the adoption of TBL in this distinct business landscape.

#### **Qualitative Research Design**

The research design focuses on capturing the subjective experiences and perspectives of business leaders through in-depth interviews. This approach allows for a detailed examination of how cultural, economic, and regulatory factors influence TBL practices in the UAE.

#### **Interpretive Framework**

The research uses an interpretive framework to analyse and comprehend the patterns of the inputs captured during the interviews. As the participants share their experiences, it may indicate certain patterns observed before or similar to such patterns with the potential to become a common trend pattern. These themes are identified through thematic analysis, and the tendency of such patterns is observed. This interpretive approach ensures that this research grasps the business leaders' perspectives and subjective experiences. This method provides insights into how the leadership of UAE business houses perceive and integrate TBL into their business strategies.

### **Data Collection Strategy**

Semi-structured, in-depth interviews with business leaders are the single data source for this research. The majority of the interviews were conducted directly in face-to-face meetings with the business leader and the researcher. 30% of the interviews were conducted using online meeting tools such as Microsoft Teams and Zoom. In the case of direct meetings, the interview voice is recorded with the participant's written consent. These records are later transcribed using transcription software available in Microsoft Office 365. Conversely, online meetings are live transcribed using the tools available in the software. These online live transcriptions are also done after obtaining written consent from the participant. Automatic transcriptions were done for the interviews conducted in the English language. A few direct interviews were conducted in the Malayalam language, and they were transcribed manually. All online meetings were conducted in English, which helped to transcribe the interview automatically. This data collection method helped capture detailed narratives from the participants and the nuances of their experience with implementing TBL.

### **Analytical Framework**

The analytical framework involves thematic analysis to identify, analyse, and interpret patterns within the data. This framework includes several stages:

**Data Familiarisation:** Researchers become immersed in the data by reading and re-reading the interview transcripts.

**Initial Coding:** Initial codes are generated based on the data, focusing on key concepts and themes related to TBL practices.

**Theme Development:** Codes are grouped into broader themes, such as cultural influences, stakeholder engagement, and regulatory pressures.

**Theme Refinement:** Themes are refined through an iterative process, ensuring they accurately reflect the data and provide meaningful insights into TBL implementation in the UAE.

### **3.7 Data Collection Procedures**

After identifying the potential candidate for the qualitative interview, a personalised invitation letter is sent to the candidate. Some candidates ask for the questionnaire and the consent letter before the interview schedule. Upon scheduling a direct or online meeting, the interview is conducted as scheduled. Direct interview voice recorded using a voice recorder, and the voices of the interviewer and participants are live transcribed in case of an online interview. Collect the consent letter signed for all the interviews as per the research standard decided. Some interviews crossed the maximum schedule of 90 minutes, and others closed just before the minimum 30 minutes. The quantitative interviews capture all the details regarding the implementation challenges and motivators. We conducted around 30 interviews and used 24 of them for this research. The other interviews were not used as the interview quality was not acceptable to be included in this study. All the personal identification elements are removed from the transcripts before they are used for the analysis.

#### **1. Semi-structured Interview Approach**

The study uses a semi-structured interview approach to ensure flexibility and depth in the data collection process. This method allows participants to share their experiences and perspectives on TBL practices in a detailed and nuanced manner. The

interviews were designed to explore specific themes related to TBL implementation, such as cultural influences, stakeholder engagement, and regulatory pressures.

## **2. Interview Implementation**

Interviews were conducted in-person or online, with about 30% using online meeting tools like Zoom or Teams. We relied on voice recordings for the in-person interviews to capture the conversation. In contrast, online interviews utilised real-time transcription to ensure accurate data collection. This flexible approach in choosing the mode of interviews helped us reach a wider audience and made it easier for participants from various locations to take part comfortably.

## **3. Language Considerations**

85% of the interviews were conducted in English, and we employed automatic transcription using software tools. The manual transcription method was employed for interviews in other languages, such as Malayalam. This method is used to ensure accuracy and maintain the integrity of the data collected. As the interviewer directly makes the transcription, it helps to capture even the weak signals of such communication that happened in the interview. This approach also ensured that all participants could express themselves freely, regardless of their language preference.

## **4. Documentation Process**

All interviews were documented through transcription, with English interviews being transcribed automatically and those in other languages done manually. After transcription, carefully reviewed the texts to ensure they were accurate and clear before proceeding with thematic analysis. This thorough documentation process allowed to

preserve all data and develop a comprehensive dataset to better understand TBL practices in the UAE. To protect the participants' privacy, voice recordings will be deleted upon completion of the thesis.

### **3.8 Data Analysis Procedures**

This study uses a qualitative data analysis approach to examine how medium and medium-large businesses in the United Arab Emirates (UAE) implement Triple Bottom Line (TBL) practices. The procedures for data analysis aim to offer a deeper understanding of the various factors that influence the adoption of TBL in this distinctive business context.

#### **Analysis Process**

The analysis process involves thematic analysis, which is used to identify, analyse, and interpret patterns within the data. This approach allows for a detailed examination of how cultural, economic, and regulatory factors influence TBL practices in the UAE.

1. **Data Familiarisation:** The researcher becomes immersed in the data by reading and re-reading the interview transcripts to understand the content deeply. At this time, the interview discussion is recalled to correct any clarity issues in the transcript.
2. **Initial Coding:** Initial codes are generated based on the data, focusing on key concepts and themes related to TBL practices.
3. **Theme Development:** Codes are grouped into broader themes, such as cultural influences, stakeholder engagement, and regulatory pressures.

4. **Theme Refinement:** Themes are refined through a continual process, ensuring they accurately reflect the data and provide meaningful insights into TBL implementation in the UAE.

### **Data Preparation**

Data preparation involves transcribing the interview recordings into written text. Automatic transcription software was used for English interviews, while manual transcription was employed for other languages. This step ensures that all data is preserved and ready for analysis.

### **Coding Framework Development**

A coding framework was developed to organise and structure the codes, ensuring consistency throughout the analysis. This framework includes environmental initiatives, social equity measures, and economic performance metrics.

### **Analysis Implementation**

The analysis was implemented using thematic analysis software to facilitate the coding and charting. This process allowed for a systematic and transparent analysis, enabling the identification of patterns and themes related to TBL practices in the UAE.

## **3.9 Ethical Considerations**

This study adheres to ethical standards to ensure the integrity and validity of the research. The ethical considerations are crucial in maintaining the trust and confidentiality of the participants.

### **Informed Consent**

All interviews were conducted with the consent of the participants. Before each interview, participants were informed about the purpose of the study, the potential risks and benefits, and their rights to withdraw at any time. This process ensured that participants were fully aware of their involvement and the implications of their participation.

### **Confidentiality and Privacy**

All data collected was anonymised to protect participants' privacy. Participants' names and identifying information were removed from the transcripts to ensure confidentiality. This measure ensured that participants' contributions could not be traced back to them, maintaining their anonymity throughout the research process.

### **Cultural and Religious Sensitivity**

The study was conducted with cultural and religious sensitivity, recognising the diverse backgrounds of participants. The research approach was designed to respect local values and norms, ensuring that the data collection process was conducted in a culturally appropriate manner.

### **Data Protection**

The data collected was stored securely in an encrypted cloud storage. The original voice records will be deleted after the thesis writing process is completed. These steps ensured that the data was protected from unauthorised access or misuse.



### **Voluntary Participation**

Participation in the study was voluntary, and participants were free to withdraw without penalty. This promise ensured that participants felt comfortable sharing their experiences and perspectives without pressure.

### **3.10 Limitations of the Study**

This study on the implementation of Triple Bottom Line (TBL) practices among medium and medium-large businesses in the United Arab Emirates (UAE) has several limitations that are important to acknowledge.

#### **Geographical Concentration**

The research is exclusively focused on businesses in the UAE, with findings that could have a profound impact on their Triple Bottom Line (TBL) practices. The UAE's unique business culture and government initiatives provide a distinctive backdrop for this research. However, the conclusions drawn may not be directly applicable to other countries or regions.

#### **Sample Composition**

The sample composition of this research is a limitation of this research. UAE is a country that hosts people from various countries of the globe. However, most business leaders in the medium and medium companies segment are of Indian origin. Business leaders are either the business owners or the senior management of the business who are responsible for running the business in the country. Though the researcher managed to get participants from various countries, most are from an Indian background. There is a risk of cultural biases in the data due to this polarisation of participants. In addition, the

sample size, although diverse in terms of sectors, does not necessarily fully represent the broader business landscape of the UAE.

### **Resource Constraints**

Resource constraints, including limitations on time and money, restricted the scope of the study. Although the qualitative approach offered rich insights, it also proved to be resource-intensive, thereby limiting the number of participants that could be included. This limitation may have led to a less comprehensive exploration of all potential themes related to TBL practices.

### **Methodological Limitations**

The qualitative methodology employed in this study presents certain inherent limitations. The dependence on thematic analysis implies that the findings are subjective and influenced by the researchers' interpretations. Furthermore, the use of semi-structured interviews may not fully encapsulate all pertinent information, as participants might not disclose their complete perspectives or experiences.

### **3.11 Future Research Directions**

This empirical study investigates the challenges and prospects of the implementation of Triple Bottom Line (TBL) practices in medium and medium-large businesses in the United Arab Emirates (UAE). It reveals many possible ways for future research. The insights and findings derived from this research could serve as a foundation for further exploration into sustainability practices within emerging economies.

### **Measurement Framework Development**

Future research could focus on developing a comprehensive measurement framework for TBL practices. This framework would involve creating standardised metrics to quantify businesses' economic, social, and environmental impacts, allowing for more precise evaluations of TBL effectiveness.

### **Cross-Cultural Analysis**

Conducting cross-cultural analyses could provide insights into how different cultural contexts influence TBL adoption. This analysis could involve comparing TBL practices in the UAE with those in other regions, highlighting cultural factors that facilitate or complicate sustainability efforts.

### **Sector-Specific Research**

Sector-specific studies could explore how different industries (e.g., construction, education) adapt TBL practices, identifying sector-specific challenges and best practices. This study would help tailor sustainability strategies to the unique needs of each sector.

### **Implementation Strategies**

Developing effective implementation strategies for TBL practices is another potential area of research. This effort could involve examining how businesses integrate TBL into their core operations, including the role of leadership, stakeholder engagement, and technological innovations in enhancing sustainability efforts.

### **Generational Attitudes Towards Sustainability**

Investigating generational attitudes towards sustainability could offer insights into how different age groups perceive and prioritise TBL practices. This investigation could help businesses tailor their sustainability strategies to appeal to diverse generational values.

### **Comparative Analysis Across Regions**

Conducting comparative studies across different regions, such as the Middle East and Europe, could highlight regional differences in TBL adoption and the impact of local regulatory frameworks on sustainability practices.

### **Technological Innovations and TBL**

Exploring how technological innovations (e.g., AI, blockchain) can enhance TBL practices by improving environmental sustainability, social equity, and economic performance could provide insights into the future of sustainable business operations.

### **Stakeholder Engagement Strategies**

Developing effective stakeholder engagement strategies to communicate TBL efforts and address stakeholder expectations could be a fruitful area of research. This task could involve examining the role of transparency and reporting in building trust with stakeholders.

## **3.12 Conclusion**

This methodology section details the approach employed to examine the implementation of Triple Bottom Line (TBL) practices among medium and medium-

large enterprises in the United Arab Emirates (UAE). For this study, a qualitative research design has been adopted, utilising in-depth interviews with business leaders to gather in-depth insights into how various cultural, economic, and regulatory factors impact the adoption of TBL.

The analysis of the data collected is conducted through thematic analysis, which enables the identification of patterns and themes inherent in the responses. This framework offers a comprehensive understanding of TBL practices in the UAE. Notably, the research scope encompasses a wide range of sectors rather than being confined to a select few.

In addition, the study takes into account essential elements such as stakeholder engagement, government policies, and cultural influences, thus ensuring a well-rounded perspective on the intricate dynamics that foster TBL adoption in the region. By thoroughly addressing potential limitations and ethical considerations, this research furnishes a rigorous and responsible exploration of TBL practices within UAE businesses.

## CHAPTER IV:

### RESULTS

#### 4.1 Introduction

This research was conducted to collect empirical evidence of the positive and negative factors that influence the adoption of the triple bottom line in the UAE business landscape. This results section showcases the findings from the data collected through the qualitative interviews and their analysis. These findings demonstrate how factors like culture, finances, and regulations affect the adoption of TBL in the businesses of the UAE. The analysis focuses on several key themes:

- **Cultural and Regulatory Influences:** How do local values and policies of the government affect the TBL practices?
- **Stakeholder Engagement:** How do businesses communicate their efforts on sustainability to the stakeholders?
- **Challenges and Barriers:** What are the difficulties UAE businesses face in implementing TBL practices?
- **Long-term Impact:** What are the perceived benefits of TBL practices on business resilience and competitiveness?

These findings contribute to a deeper understanding of TBL implementation in the UAE, highlighting opportunities and challenges in integrating economic, social, and environmental responsibilities into business operations.

## 4.2 Understanding of the concept and implementation of TBL.

**Q1-** How do Medium and medium-large business organisations in the UAE understand and implement Triple Bottom Line (TBL) practices?

This analysis synthesises findings from **24 interview transcripts** across diverse sectors (education, manufacturing, hospitality, retail, construction, and other industries that participated in the qualitative interviews) to explore how UAE businesses interpret and operationalise TBL practices. The results highlight cultural, regulatory, and economic influences on TBL adoption, alongside implementation challenges and opportunities.

### Understanding of TBL Practices

#### 1. Conceptual Ambiguity

- **Confusion Between TBL and CSR:** Out of 24 participants, 18 mixed up the concepts of Triple Bottom Line (TBL) and Corporate Social Responsibility (CSR), perceiving sustainability as merely a separate philanthropic effort. For instance, a leader from a supermarket dedicated 2.5% of their profits to a welfare fund but referred to this initiative as "CSR", rather than recognizing it as part of a holistic TBL approach.
- **Financial Literacy Gaps:** There are notable gaps in financial literacy among participants, as only 4 out of 24 acknowledged TBL's interconnection to the long-term profitability of the business. One senior executive from a paint manufacturing company mentioned, *"We provide*

*high priority for employee welfare, but we have never really considered it in the context of a triple bottom line."*

## 2. Sector-Specific Interpretations

- **Education Sector:** In the Education Sector, the Triple Bottom Line (TBL) approach is applied through student-focused environmental projects. For example, initiatives like school farming programs and even projects to distribute saplings with the objective of the Guinness World Record highlight how schools can engage students in sustainable practices (Transcript 1).
- **Manufacturing:** In the Manufacturing Sector, TBL is closely connected to enhancing operational efficiency. This fact is very evident in the adoption of biodegradable packaging within the food industry, and the establishment of a solar energy facility in construction demonstrates how sustainability can go hand in hand with improving productivity and reducing costs (Transcript 3).
- **Hospitality:** For the Hospitality Sector, TBL emphasises the importance of cultural inclusivity. This effort is reflected in practices such as the adjustment of work hours to accommodate Ramadan prayers for Muslim employees and the celebration of festivals like Diwali, which acknowledges the diverse cultural backgrounds of staff and even guests from various nationalities.



## **Implementation of TBL Practices**

### **1. Cultural and Ethical Drivers**

- **Islamic Ethics:** Out of 24 businesses participated in the study, 14 connected their social equity to the principles of Zakat. For example one retail company decided to allocate 2.5% of its profits to employee welfare funds specifically for medical emergencies. They positioned this effort as a "religious duty" rather than as part of a strategic approach to triple bottom line thinking.
- **Local Values:** Companies in the education and construction sectors have placed a higher priority on community well-being than on environmental metrics. For example, one school continued to pay salaries during the COVID-19 pandemic, even in the face of losses between AED 3 to 4 million, stating that they felt a "responsibility to employees" (Transcript 1).

### **2. Regulatory and Policy Influences**

- **National Visions:** The UAE Vision 2021 and the Dubai Clean Energy Strategy 2050 have played a significant role in promoting the adoption of Triple Bottom Line (TBL) principles. For instance, a firm made the decision to reduce building density in order to comply with regulations that support green spaces.
- **Labour Laws:** In response to Dubai's labour welfare guidelines, the improved worker housing now accommodates four workers per room, compared to the industry standard of six.

### 3. Stakeholder Engagement

- **Employee Welfare:**
  - **Salary Protection:** Despite experiencing declines in profits, companies in the education and hospitality sectors have continued to maintain the salaries they set during the COVID era (Transcript 1).
  - **Work-Life Balance:** From the respondents of the research interview, it was found that 80% companies implemented adjusted schedules for Ramadan, while 60% of manufacturing firms offered prayer facilities for their employees.
- **Community Initiatives:**
  - Companies from the Retail segment and Electrical equipment segment supported charity projects (e.g., distributing food when support was required).
  - Schools involved students in tree-planting campaigns, fostering environmental stewardship (Transcript 1).
  - Free clinic initiative by the healthcare company in association with the local government.

### 4. Environmental Initiatives

- **Resource Efficiency:**
  - A company from printing services industry has taken steps towards sustainability by utilising biodegradable materials and

harnessing solar energy, which has helped them reduce their carbon footprint by 15% each year (Transcript 2).

- In construction industry, few firms made effort to adopt eco-friendly options though there was resistance from clients who has concerns related to this changed options.
- **Innovation Barriers:** On the innovation front, it's worth noting that only 3 out of 24 companies have opted to invest in advanced technologies, such as the Internet of Things (IoT) or artificial intelligence (AI) for waste management. Many of these firms cite the high upfront costs as a major barrier to adopting such innovations.

## **Challenges in TBL Implementation**

### **1. Economic Constraints**

- **Profit-Welfare Tension:** Retailers' profit has consistently declined, dropping by 50% over the last 10 years. Due to this change, the company was unable to provide the expected increment in wages. At the same time, construction companies have noted that clients are often not willing to pay extra for eco-friendly materials, rejecting the associated additional costs.
- **Expatriate Workforce:** Out of 24 firms that participated in the interview, 12 noted that high employee turnover is a significant barrier to making long-term investments in training their staff.

### **2. Structural and Cultural Barriers**

- **Equity Gaps:** The study found that 70% companies acknowledged disparities in salaries based on nationality. Additionally, it highlighted that

blue-collar workers often face limited opportunities for career advancement.

- **Western vs. Local Priorities:** Business leaders from Education sector emphasised the conflicts between "Western TBL models" (triple bottom line) and Islamic ethics, which place a greater value on community well-being than on environmental metrics (Transcript 1).

### 3. Measurement Issues

- There aren't any standardised metrics for measuring social impact. For example, how do we quantify something like employee happiness? (Transcript 3)
- Only 3/24 companies published sustainability reports, citing resource constraints.

### Key Insights

1. **Cultural Mediation:** UAE businesses blend TBL with Islamic ethics, focusing on social equity (e.g., Zakat-inspired funds) over environmental rigour.
2. **Regulatory Catalysts:** National visions and labour laws drive incremental TBL adoption, though enforcement remains voluntary.
3. **Economic Realities:** Profit pressures in retail and construction prioritise short-term gains over long-term sustainability.

### Recommendations

1. **Policy Interventions:** Create an industry-specific reporting framework to standardise various metrics. These frameworks can be made mandatory for certain

- sectors. These frameworks can be created for confused areas like employee satisfaction, work-life balance, inclusivity, and pollution created by the industry.
2. **Stakeholder Education:** To improve awareness, organise training programs and workshops for business leaders on the strategic benefits of the triple bottom line. These programs will ensure that the stakeholders understand the difference between traditional corporate social responsibility and the TBL approach.
  3. **Technology Incentives:** Provide subsidies to small and medium-sized enterprises (SMEs) that are implementing renewable energy solutions or utilising technology-driven tools for sustainability.

#### 4.3 Stakeholder pressure and communication strategies

Q2- What role do stakeholder pressures and communication strategies play in shaping TBL practices?

##### Stakeholder Pressures

1. **Customer Expectations:**
  - **Sustainability Demands:** Customers increasingly prioritise eco-friendly practices. For instance, the **food packaging sector** faced pressure to adopt biodegradable materials and solar energy, reducing their carbon footprint by 15% annually (Transcript 3).
  - **Cultural Preferences:** In the **hospitality sector**, Ramadan-adjusted schedules and Diwali celebrations catered to diverse customer demographics, reflecting cultural priorities (Transcript 9).

## 2. Employee Advocacy:

- **Work-Life Balance:** 80% of the companies adjusted their schedules for Ramadan, and 60% of manufacturing firms offered prayer facilities to align with Islamic practices.
- **Inclusive Hiring:** Companies like the paint manufacturing firm employed differently-abled workers and promoted career progression for blue-collar staff, driven by employee retention goals (Transcript 8).

## 3. Regulatory Influences:

- **National Visions:** UAE Vision 2021 and Dubai Clean Energy Strategy 2050 indirectly pressured businesses to adopt sustainability initiatives. For instance, a **construction firm** reduced building density to comply with green space regulations (Transcript 5).
- **Labour Laws:** Improved worker housing standards (4 workers/room vs. industry norm of 6) emerged as a response to Dubai's labour welfare guidelines (Transcript 5).

## 4. Investor Priorities:

- While not explicitly mentioned in transcripts, implicit pressures exist. For example, the **education sector** maintained salaries during COVID-19 despite AED 3-4Million losses, signalling long-term risk management to investors (Transcript 1).

## Communication Strategies

### 1. Transparency and Reporting:

- Only 3/24 companies published sustainability reports. The **food packaging sector** highlighted biodegradable packaging in CSR reports but lacked TBL-specific metrics (Transcript 1, 3, 16).
- **Education Sector:** Used student-led farming projects to communicate environmental stewardship, linking activities to brand reputation (Transcript 1).

### 2. Engagement Mechanisms:

- **Community Involvement:** Retailers supported charity projects (e.g., distributing food during Ramadan), while schools involved students in tree-planting campaigns and free clinics for the needy by the healthcare company (Transcript 1, 7, 23).
- **Internal Channels:** The paint manufacturing firm used WhatsApp groups for informal feedback, fostering a family-like culture; used WhatsApp groups to collect abandoned shopping carts to support retailers and resource wastage by a school (Transcript 1, 8).

### 3. Cultural Mediation:

- **Islamic Ethics:** 14 out of 24 businesses tied social equity to Zakat principles. A supermarket allocated 2.5% of profits to employee welfare funds, framing it as a “religious duty” (Transcript 7).

- **Local Values:** Western TBL models clashed with Islamic ethics in sectors like retail, hospitality, and education, where community welfare often outweighed environmental metrics (Transcript 1, 7, 9).

## Challenges

### 1. Misaligned Priorities:

- **Profit vs. Welfare:** Retailers faced a 50% gross profit decline over 10 years, limiting wage growth (Transcript 7). Construction firms reported client resistance to eco-friendly material cost premiums (Transcript 5).
- **Cultural Conflicts:** Education leaders noted clashes between “Western TBL models” and Islamic ethics (Transcript 1).

### 2. Measurement Gaps:

- No standardised metrics for social impact (e.g., “How to quantify employee happiness?”) (Transcript 3).
- **Expatriate Workforce:** High turnover (noted by 12/24 firms) complicated long-term investments in employee training (Transcript 8).

## Key Insights

1. **Cultural Adaptation:** UAE businesses prioritise social equity (e.g., Zakat-inspired funds) over environmental rigour, reflecting Islamic ethics.
2. **Regulatory Catalysts:** National visions and labour laws drive incremental TBL adoption, though enforcement remains voluntary.
3. **Communication Gaps:** Informal engagement (e.g., WhatsApp groups) dominates, while formal reporting lags, hindering stakeholder trust.



#### 4.4 Challenges of Integrating TBL into Operations

Q3- How do medium and medium-large businesses in the UAE address the challenges of integrating TBL into their operations?

##### Key Challenges

##### 1. Awareness and Understanding of TBL

- **TBL vs. CSR Confusion:** 18/24 participants conflated TBL with CSR. For example, a supermarket leader allocates 2.5% of profits to employee welfare funds but labels it "CSR" rather than an integrated TBL strategy (Transcript 7).
- **Financial Literacy Gaps:** Only 4/24 leaders recognised TBL's strategic alignment with long-term profitability. A paint manufacturing executive noted: *"We focus on employee welfare, but never framed it as part of a triple bottom line"* (Transcript 8).
- **Lack of Formal Business Education:** Many leaders lacked formal training in sustainability frameworks, leading to fragmented implementations (Transcript 1, 7).

##### 2. Balancing Economic, Social, and Environmental Responsibilities

- **Profit-Welfare Tension:** Retailers faced a 50% gross profit decline over 10 years, limiting wage growth (Transcript 7). Construction firms reported client resistance to eco-friendly material cost premiums (Transcript 5).
- **Short-Term Focus:** The fast-paced UAE economy prioritises immediate returns. For instance, the education sector maintained COVID-era salaries

despite AED 3–4 Million losses but struggled to plan long-term sustainability initiatives (Transcript 1).

### 3. Regulatory and Cultural Challenges

- **Skill Set vs. Diversity Incentives:** Companies prioritised hiring skilled workers over meeting government diversity quotas. A participant noted: *"We were unable to recruit new talent at this point due to the visa quota system"* (Transcript 12).

### 4. Innovation and Resource Barriers

- **High Initial Costs:** Only 3/24 companies invested in advanced technologies (e.g., AI for waste reduction) due to upfront expenses (Transcript 8).
- **High Turnover:** Expatriate-dependent labour markets led to instability. A paint manufacturer noted: *"High turnover complicates training investments"* (Transcript 8).

## Sector-Specific Strategies

### 1. Education Sector

- **Curriculum Integration:** Embedded environmental stewardship into curricula (e.g., farming initiatives, Guinness World Record sapling distribution) despite no regulatory mandate (Transcript 1).
- **Employee Retention:** Maintained salaries during COVID-19 despite AED 3–4 Million losses, aligning with Islamic ethics on social responsibility (Transcript 1).

## 2. Manufacturing

- **Operational Efficiency:** Reduced waste through automation and recyclable materials (Transcript 8).
- **Employee Empowerment:** Promoted career progression for blue-collar workers and hired differently-abled employees (Transcript 8).

## 3. Hospitality

- **Cultural Accommodation:** Hosted cultural festivals (e.g., Diwali celebrations) to align with stakeholder expectations (Transcript 9).

## 4. Retail

- **Zakat-Inspired Welfare:** Allocated 2.5% of profits to employee welfare funds for medical emergencies, framing it as a "religious duty" (Transcript 7).

## 5. Construction

- **Regulatory Alignment:** Reduced building density to comply with green space guidelines (Transcript 1,5).
- **Worker Welfare:** Improved accommodation standards (4 workers/room vs. industry norm of 6) (Transcript 5).

## Cross-Sector Insights

### 1. Skill Set vs. Diversity Trade-Offs

- Companies prioritized hiring skilled workers over meeting diversity quotas due to productivity concerns. For example, a printing service firm

focused on technical training for existing staff rather than hiring diverse candidates (Transcript 2).

## 2. Innovation Barriers

- **Technological Adoption:** Solar energy adoption in construction reduced carbon footprint by 15% annually, but high costs deterred SMEs (Transcript 3).
- **Cultural Resistance:** Business leaders from education construction and hospitality leaders highlighted clashes between "Western TBL models" and local priorities (Transcript 1,4, 9).

## 3. Short-Term Economic Pressures

- **Margin Pressures:** Retailers faced declining profits (50% over 10 years), limiting investments in sustainability (Transcript 7).
- **Expatriate Workforce:** High turnover (noted by 12/24 firms) hindered long-term training investments (Transcript 8).

## Recommendations

### 1. Policy Interventions

- **Subsidies for Green Tech:** Offset upfront costs for SMEs adopting renewable energy or AI-driven tools.
- **Long-Term Incentives:** Tax breaks for companies demonstrating TBL-aligned growth over 5–10 years.

## 2. Cultural Alignment

- **Islamic Ethics Integration:** Frame social equity initiatives (e.g., \*Sadaqah funds) as part of TBL strategies to enhance stakeholder buy-in.

## 3. Education and Training

- **Workshops for Leaders:** Clarify TBL's strategic value through case studies linking sustainability to profitability.
- **Government-Backed Programs:** Partner with universities or trade organisations like the Chamber of Commerce to offer certifications in sustainable business practices.

**Table 3: Challenges vs. Sector-Specific Solutions**

Challenge	Education	Manufacturing	Retail	Construction
<b>Awareness Gaps</b>	Curriculum integration	Employee training programs	CSR-TBL workshops	Green material incentives
<b>Economic Constraints</b>	Salary protection policies	Automation for cost savings	Profit-sharing schemes	Client education on ROI
<b>Cultural Barriers</b>	Community-focused projects	Inclusive hiring practices	*Sadaqah-aligned welfare funds	Improved worker housing

\* Sadaqah vs. Zakat confusion. Zakat is a compulsory charity with specific beneficiaries, which cannot be deviated from, whereas Sadaqah is a voluntary charity; the provider can decide the beneficiaries.

## **Conclusion**

Medium and medium-large UAE businesses face significant challenges in TBL adoption, including awareness gaps, economic pressures, and cultural misalignment. While sectors like education and manufacturing demonstrate pragmatic strategies (e.g., curriculum integration, employee empowerment), systemic issues like short-term focus and high turnover persist. Future success hinges on culturally nuanced frameworks, policy-driven incentives, and stakeholder education to align TBL with UAE's economic and ethical priorities.

### **4.5 Employee Welfare and Social Equity in UAE's TBL Framework**

Q4- How do UAE business organisations address employee welfare and social equity within the TBL framework, considering the unique economic context of the UAE?

## **Introduction**

Employee welfare and social equity are crucial components of TBL practices, focusing on employee well-being and ensuring fair treatment. In the UAE, these aspects are influenced by the country's economic context, including its expatriate workforce and competitive business environment.

### **Employee Welfare Initiatives**

1. **Zakat-Inspired Funds:** Many companies allocate a portion of their profits to employee welfare funds. For instance, 5 out of 24 companies allocate 2.5% of their profits to support staff with medical emergencies (e.g. Supermarket, Transcript 7).

2. **Salary Protection:** The education sector maintained employee salaries during the COVID-19 pandemic despite significant financial losses (AED 3-4 million) (Transcript 1).
3. **Work-Life Balance:** Companies accommodate cultural practices such as Ramadan-adjusted schedules (80% of the companies) and provide Friday prayer facilities (6 out of 10 manufacturing firms). Recreational programs like sports tournaments and cultural festivals promote unity among diverse nationalities (e.g. Food Packaging, Transcript 3).

### **Social Equity Initiatives**

1. **Workforce Diversity:** Companies promote diversity by hiring from various nationalities. For example, one company hires from 14 Arab nations to reflect the UAE's diversity (Diverse Portfolio, Transcript 10).
2. **Inclusive Hiring:** Some companies voluntarily hire individuals with special needs, finding them particularly adept at tasks like paint mixing due to their long-term commitment and mastery of the job (e.g., Transcript 8).
3. **Accommodation Standards:** Improved worker housing ratios are implemented, such as providing better living conditions than standard regional norms (e.g., four workers per room Vs the industry standard of six) (e.g. Transcript 5).

### **Examples Across Industries**

- **Education Sector:** The participant from the education sector emphasised the importance of integrating farming into the curriculum to teach students

about sustainable business practices and empathy. Despite financial losses, they also maintained employee salaries during the pandemic (Transcript 1).

- **Food Packaging Sector:** This sector highlighted the importance of cultural celebrations, such as Diwali, to unite employees from diverse backgrounds (Transcript 3).
- **Construction Sector:** Improved worker housing conditions and adherence to cultural practices like Friday prayers were noted (Transcript 5).  
One of the participants from the construction sector highlighted the importance of efficient supply chain management in reducing environmental impact and improving employee safety (Transcript 12).
- **Diverse Portfolio Company:** This company hires from 14 Arab nations, reflecting the UAE's diversity (Transcript 10).
- **Hospitality Sector:** The participant from the hospitality sector discussed their involvement in CSR activities, particularly in healthcare and education, and noted the importance of employee retention through incentives (Transcript 9).
- **Paint Manufacturing Sector:** This sector emphasises employee empowerment through education and training, highlighting the importance of family-like work culture (Transcript 8).
- **Retail Sector:** The participant from the retail sector noted challenges in maintaining profit margins, which affects employee welfare initiatives (Transcript 7).
- **Manufacturing Sector:** Companies in this sector focus on improving worker accommodations and providing cultural facilities (Transcript 4).



- **Electrical Sector:** One of the Participants from the sector emphasised the role his company plays in providing free lighting consultation and products to the places of worship using their spare capacity.  
Another player in the company provides a monthly salary to the mother of the employees to ensure better support from the family to the employees and the company.(Transcript 24, 25)
- **Technology Sector:** This sector emphasises the role of technology in enhancing employee productivity and work-life balance (Transcript 18).
- **Healthcare Sector:** The participant from the healthcare sector discussed the importance of employee well-being in maintaining high-quality patient care (Transcript 20).

**Table 4: Summary of Employee Welfare and Social Equity Initiatives**

Initiative	Description	Examples
<b>Zakat-Inspired Funds</b>	Allocation of profits to employee welfare	Supermarket, Transcript 7
<b>Salary Protection</b>	Maintaining salaries during financial crises Salaries to mothers	Education Sector, Transcript 1 Electrical sector, Transcript 24
<b>Work-Life Balance</b>	Cultural accommodations and recreational programs	Ramadan-adjusted schedules, Diwali celebrations
<b>Workforce Diversity</b>	Hiring from diverse nationalities	Diverse Portfolio, Transcript 10
<b>Inclusive Hiring</b>	Special needs employment	3 out of 24 companies
<b>Accommodation Standards</b>	Improved worker housing conditions	Construction, Transcript 5

## **Conclusion**

To summarise, UAE businesses are taking sensible steps toward achieving social equity. Whether the TBL framework inspires these efforts is not entirely agreeable. Islamic values, the realities of a diverse expatriate workforce, and the pressures of economic diversification shape their approaches. While these companies make efforts to promote employee welfare, there are still ongoing challenges related to structural equity, particularly for lower-hierarchy workers and cross-nationality structures.

## **4.6 Government Policies and TBL Implementation**

Q5- How do UAE government policies impact the implementation of TBL practices in medium and medium-large companies?

### **Policy-Driven Incentives**

#### **Visa Quota System**

- **Workforce Diversity:** The UAE's visa quota system incentivises hiring from diverse nationalities. For example, a diversified portfolio company hires employees from 14 Arab nations to align with government diversity goals (Transcript 10).
- **Skill Gap Trade-offs:** High-skill industries (e.g., technology, manufacturing) face challenges balancing quotas with technical expertise. A construction firm noted: "Clients reject green material cost premiums" (Transcript 5), reflecting the tension between policy compliance and operational efficiency.

## **Labour Welfare Regulations**

- **Accommodation Standards:** Construction firms improved worker housing (4 workers/room vs. industry norm of 6) to comply with Dubai's guidelines (Transcript 5).
- **Salary Protection:** The education sector retained employee salaries during COVID-19 despite AED 3–4 Million losses (Transcript 1), aligning with labour welfare principles.

## **Government as a Sustainability Catalyst**

### **National Visions**

UAE Vision 2021 and Dubai Clean Energy Strategy 2050 drive TBL adoption.

#### **For instance:**

- The education sector integrated farming into curricula to meet environmental goals (Transcript 1).
- Construction firms reduced building density to comply with green space regulations (Transcript 5).

### **Indirect Regulatory Pressures**

- While TBL adoption remains voluntary, businesses perceive alignment as inevitable. A hospitality leader noted: “The Dubai government is thinking ahead of businesses” (Transcript 9).

## **Role of Trade Associations**

### **Awareness Gaps**

- **TBL vs. CSR Confusion:** 18 out of 24 companies conflated TBL with CSR. For example a supermarket allocated 2.5% of profits to employee welfare funds but labelled it “CSR” (Transcript 7).
- **Leadership Education:** Trade bodies like Chambers of Commerce should urge to clarify TBL’s long-term economic benefits. A paint manufacturer noted: “Directors prioritise short-term ROI over sustainability” (Transcript 8).

### **Sector-Specific Training**

- Manufacturing firms use workshops to link employee welfare with brand equity (e.g. Transcript 8).

## **Economic Realities vs. Western Models**

### **Speed Over Rigour**

- UAE’s rapid development prioritises economic diversification over environmental rigour. Retailers face “50% gross profit decline over 10 years” (Transcript 7), limiting wage growth.

### **Cultural Adaptation**

- Western TBL models clash with Islamic ethics, prioritising community welfare over environmental metrics. An education leader highlighted: “Our welfare initiatives align with Zakat principles, not Western frameworks” (Transcript 1).

## Sector-Specific Impacts

Table 6: Sector-Specific Impacts

Sector	Policy Influence	Example
Education	Curriculum mandates for sustainability; CSR tied to Islamic ethics.	Farming initiatives & Guinness World Record sapling distribution (Transcript 1).
Construction	Green space regulations; labour housing standards.	Reduced building density to comply with Dubai guidelines (Transcript 5).
Retail	Margin pressures limit wage growth despite Zakat-inspired welfare funds.	2.5% profit allocation for employee medical emergencies (Transcript 7).
Manufacturing	Skill gaps due to visa quotas; automation adopted to offset costs.	AI-driven waste reduction in paint manufacturing (Transcript 8).

## Challenges

- Skill vs. Diversity Trade-offs: High turnover (noted by 12/24 firms) complicates training investments (Transcript 8).
- Short-Term Focus: Due to economic volatility, 70% of companies lack strategic plans beyond 1–2 years.
- Measurement Gaps: No standardised metrics for social impact (e.g., “How to quantify employee happiness?” [Transcript 3]).

## Recommendations

### Policy Interventions

- **Sector-Specific Flexibility:** Adjust visa quotas for high-skill industries (e.g., tech, healthcare).
- **Subsidies for Green Tech:** Offset upfront costs for SMEs adopting renewable energy or AI-driven tools.

### Trade Association Roles

- Develop UAE-specific TBL certifications and partner with universities for executive training.

### Localised Frameworks

- Integrate Islamic ethics (e.g., Zakat principles) with global standards. Prioritise social equity in sectors like education.

## Policy Impact Summary

**Table 6: Policy Impact Summary**

Policy	Positive Impact	Negative Impact
<b>Visa Quotas</b>	Enhanced workforce diversity (e.g., 14 Arab nations [Transcript 10]).	Skill gaps in high-tech sectors.
<b>Green Regulations</b>	Reduced carbon footprint (15% annual reduction [Transcript 3]).	Client resistance to cost premiums.
<b>Labour Welfare Laws</b>	Improved worker housing (4/room vs. 6 industry norm [Transcript 5]).	Increased operational costs for SMEs.

## **Conclusion**

UAE government policies act as both enablers and barriers to TBL adoption. While initiatives like Dubai Clean Energy Strategy 2050 drive environmental compliance, economic diversification pressures necessitate culturally nuanced frameworks. Future success hinges on balancing regulatory rigour with sector-specific flexibility, stakeholder education, and alignment with Islamic ethics.

### **4.7 Engagement and communication strategies**

**Q6-** What strategies do organisations use to engage with and communicate their TBL efforts to various stakeholders?

#### **Key Communication Strategies**

##### **Limited External Communication**

- **Cultural Sensitivity:** Many companies prioritise discretion over publicity. A hospitality sector participant noted: “We prefer to keep our charitable activities discreet” [Hospitality, Transcript 9], reflecting Islamic ethics that discourage overt self-promotion of good deeds.
- **Internal Focus:** The education and manufacturing sectors emphasise internal engagement over external reporting. For example, the education sector uses student-led farming initiatives to build community awareness without formal publicity [Education, Transcript 1].

##### **Employee Engagement**

- **Internal Workshops:** 15/24 companies hold regular team meetings to discuss sustainability goals. The food packaging sector’s “Happiness

Project” includes sports tournaments and cultural festivals to foster employee buy-in [Transcript 3].

- **Open-Door Policies:** The education sector maintains a WhatsApp channel for direct employee feedback, creating a family-like culture [Education, Transcript 1].

### Customer-Focused Reporting

- **ESG Reporting:** Companies with international clients adopt global standards. The printing service sector publishes sustainability reports to meet client expectations [Transcript 2].
- **Product Labelling:** Food packaging firms highlight biodegradable materials on product labels to appeal to eco-conscious consumers [Transcript 3].

### Stakeholder-Specific Communication

**Table 7: Stakeholder-Specific Communication**

Stakeholder	Strategy	Example
<b>Investors</b>	Financial reports with sustainability metrics	Construction sector highlights green material compliance [Transcript 5]
<b>Customers</b>	Social media campaigns	Paint manufacturing firm posts initiatives on LinkedIn [Transcript 8]
<b>Employees</b>	Internal newsletters	Hospitality sector shares CSR updates via email [Transcript 9]



## Community Engagement

- **Educational Outreach:** The company in the food packaging sector hosts factory tours for university students to showcase sustainable practices [Transcript 3].
- **Charity Integration:** Retailers distribute food during Ramadan while avoiding public announcements [Supermarket, Transcript 7].

## Certification and Standards

- **Third-Party Validation:** 4/24 companies pursue certifications like EcoVadis to enhance credibility. The food packaging firm stated: “Certifications help us compete globally” [Transcript 3].
- **Government Compliance:** Manufacturing firms submit annual environmental reports to Dubai Municipality [Manufacturing, Transcript 4].

## Digital Platforms

- **Social Media:** 8/24 companies use LinkedIn and Instagram to share environmental initiatives.
- **Websites:** The education sector features sustainability milestones on its homepage [Education, Transcript 1].

## Sector-Specific Approaches

**Table 9: Sector-Specific Approaches**

Sector	Strategy	Example
Education	Curriculum integration	Farming initiatives linked to student empathy [Transcript 1]
Manufacturing	Supplier engagement	Requiring eco-friendly materials from vendors [Transcript 5]
Healthcare	Employee wellness programs	Free health check-ups and mental health support [Transcript 20]
Construction	Transparency in green compliance	Publishing reduced carbon footprint metrics [Transcript 5]

## Challenges

### Reluctance to Publicise:

- 12/24 Companies avoid external communication due to cultural norms (“What the right hand gives, the left shouldn’t know” [Supermarket, Transcript 7]).

### Awareness Gaps:

- 18/24 participants conflated TBL with CSR, lacking an understanding of strategic alignment [Education, Transcript 1].

### Resource Constraints:

- SMEs lack the expertise to develop formal communication frameworks [Paint Manufacturing, Transcript 8].

## Recommendations

### Policy Interventions:

- Mandate sector-specific TBL reporting templates (e.g., carbon footprint, employee satisfaction indices).

### Stakeholder Education:

- Trade associations like Chambers of Commerce should host workshops to differentiate TBL from CSR.

### Technology Adoption:

- Develop AI-driven dashboards to quantify and communicate social impact (e.g., employee well-being metrics).

**Table 9: Communication Strategy Effectiveness**

Strategy	Strengths	Weaknesses
<b>Internal Workshops</b>	Builds employee ownership	Limited external visibility
<b>ESG Reporting</b>	Meets global client expectations	Resource-intensive for SMEs
<b>Social Media</b>	Cost-effective brand building	Risks of “greenwashing” allegations

## Conclusion

The strategies for communication used by the UAE business houses are very diverse. It varies from discreet CSR-aligned initiatives to formal ESG reporting. Sectors like education and manufacturing are very proactive in engagement with the stakeholders, but cultural and religious priorities and gaps in the awareness level make it slow. Progress is required in policy-driven standardisation, adoption of technology and culturally sensitive frameworks to bridge the gaps of communication.

#### 4.8 Cultural and regional factors

**Q7-** How do cultural and regional factors specific to the UAE influence the perception and implementation of TBL practices?

#### Cultural and Regional Influences

##### 1. Islamic Ethics and Self-Governance

- **Zakat-Inspired Welfare:** Islamic principles drive social equity efforts even without legal mandates. For example, the **supermarket sector** allocates 2.5% of profits to employee welfare funds, framing it as a religious duty (Transcript 7).
- **Community Over Environment:** There are examples from different sectors that showcase the emphasis on the strong responsibility for the environment. In the education sector, one business leader shared wisdom from a motherly figure. *"Maintain the trees for other creatures like birds, not only for humans. They also need our attention"*. This belief highlights how deeply it is rooted in the concept of stewardship (*Khalifah*) of nature when viewed through the perspective of Islamic values. It underlines the idea that caregiving to our nature should be more than about financial gain. It is more about supporting the community and the environment around us (Transcript1).

##### 2. Inherent TBL Practices

- **Unplanned Social Initiatives:** Many businesses practice TBL unknowingly. The **electrical equipment firm** (Transcript 24) provides daily meals to 550–600 needy people and sends salaries to employees'

mothers in their home countries, driven by cultural norms rather than strategy.

- **Discreet Philanthropy:** The **healthcare sector** runs free clinics in labour camps but avoids publicity to prevent overwhelming demand (Transcript 22).

### 3. Cultural Nuances in Implementation

- **Food Sharing Culture:** UAE's tradition of hospitality manifests in businesses like the **food packaging sector**, which hosts Diwali celebrations for 31 nationalities (Transcript 3).
- **Religious Inclusivity:** The **construction sector** improved worker housing (4/room vs. industry norm of 6) to align with Dubai's labour welfare guidelines (Transcript 5), indirectly reflecting Islamic ethics of dignity. The **lighting services firm** provides free lighting solutions for places of worship (Transcript 23).

## Economic and Workforce Dynamics

### 1. Expatriate Labour Challenges

- **High Turnover:** The **paint manufacturing sector** notes *that “high turnover complicates training investments”* (Transcript 8), limiting long-term TBL planning.
- **Short-Term Focus:** Retailers face a 50% gross profit decline over 10 years (Transcript 7), prioritising immediate gains over sustainability.

## 2. Profit-Welfare Tension

- **Margin Pressures:** Construction firms report client resistance to eco-friendly material cost premiums (Transcript 5).
- **Skill vs. Diversity Trade-offs:** High-skill industries struggle to balance visa quotas with technical expertise (Transcript 8).

**Table 10: Sector-Specific Case Studies**

Sector	Cultural Influence	TBL Practice
Education	Islamic ethics of stewardship	Student-led farming initiatives linked to empathy development (Transcript 1)
Healthcare	Quiet philanthropy aligned with Islamic values	Free clinics in labour camps (undisclosed due to demand fears) (Transcript 22)
Manufacturing	Family business culture	Inclusive hiring of differently-abled workers (Transcript 8)
Lighting Services	Religious inclusivity	Free lighting solutions for places of worship (Transcript 23)

## Key Challenges

### 1. Awareness Gaps

- **TBL vs. CSR Confusion:** 18 out of 24 companies conflate TBL with CSR. The **supermarket sector** labels welfare funds as “CSR” rather than an integrated strategy (Transcript 7).
- **Leadership Resistance:** Older leaders in **hospitality** resist TBL protocols, preferring to operate in discreet philanthropy (Transcript 9).

## 2. Structural Barriers

- **Measurement Issues:** No standardised metrics for social impact (e.g., “*How to quantify employee happiness?*” [Transcript 3]).
- **Resource Constraints:** SMEs lack funds for certifications like EcoVadis (Transcript 3).

## Recommendations

### 1. Policy Interventions

- Mandate sector-specific TBL reporting frameworks (e.g., carbon footprint, employee satisfaction indices).
- Subsidise SMEs adopting renewable energy (e.g., solar adoption in construction [Transcript 5]).

### 2. Cultural Alignment

- Integrate Islamic ethics (e.g., Zakat principles) with TBL to enhance stakeholder buy-in.
- Develop UAE-specific metrics for social impact (e.g., community welfare indices).

### 3. Stakeholder Education

- Host workshops through the Chambers of Commerce to differentiate TBL from CSR.
- Train leadership on TBL’s long-term economic benefits (e.g., brand equity, employee retention).

**Table 11 : Cultural Factors vs. TBL Implementation**

<b>Cultural Factor</b>	<b>Opportunity</b>	<b>Challenge</b>
<b>Islamic Ethics</b>	Zakat-inspired welfare funds (Transcript 7)	Prioritizes social equity over environment
<b>Expatriate Workforce</b>	Diverse skill sets	High turnover hinders training investments
<b>Food Sharing Culture</b>	Community trust-building (Transcript 24)	Unplanned costs strain profitability

## Conclusion

The UAE’s cultural and regional factors—rooted in Islamic ethics, transient labour dynamics, and rapid development—create a distinct TBL approach. While businesses like **education** and **healthcare** demonstrate inherent sustainability practices (e.g., student farming, free clinics), systemic gaps in awareness and measurement persist. Future success hinges on policy-driven standardisation, culturally sensitive frameworks, and leadership education to harmonise global TBL goals with UAE’s ethical and economic realities.

## 4.9 Long-term impact of TBL implementation

Q8- What is the perceived impact of TBL implementation on organisations' long-term business sustainability and competitive advantage in the context of the UAE market?



## Perceived Impact on Long-Term Business Sustainability

### 1. Enhanced Employee Retention and Loyalty

- **Employee-Centric Policies:** Companies that prioritise employee welfare see reduced attrition rates. For example, a **paint manufacturing firm** noted that their inclusive hiring practices (e.g., employing differently-abled workers) and investment in employee empowerment through training have fostered loyalty and reduced turnover (Transcript 8).
- **COVID-Era Salary Protection:** The **education sector** retained salaries during the pandemic despite AED 3–4 Million losses, strengthening employee trust and loyalty (Transcript 1).

### 2. Improved Brand Reputation

- **Community Engagement:** Businesses engaging in community-driven initiatives (e.g., free clinics in labour camps by a healthcare firm [Transcript 22] or daily food provision to 550–600 needy individuals by an electrical equipment company [Transcript 24]) enhance their public image.
- **Environmental Leadership:** Farming initiatives in the education sector, Guinness World Record sapling distribution, and Net Zero commitments have positioned it as a sustainability leader, earning invitations to global forums like COP28 (Transcript 1)..

### 3. Operational Resilience

- **Cost Savings Through Sustainability:** Automation in manufacturing has reduced waste and improved efficiency. A paint company reported

significant resource savings after adopting advanced technologies (Transcript 8).

- **Green Infrastructure Investments:** Construction firms reducing building density to comply with green space regulations have built resilience against future environmental compliance costs (Transcript 5).

## **Perceived Impact on Competitive Advantage**

### **1. Differentiation in the Market**

- Companies integrating TBL into their strategies stand out in competitive markets. For example:
  - The **education sector's focus on affordable yet premium-quality education** and sustainability initiatives like tree planting and farming attract socially conscious parents (Transcript 1).
  - The **printing services sector's ESG reporting** meets international client demands, enhancing competitiveness globally (Transcript 2).

### **2. Customer Loyalty and Trust**

- Businesses prioritising social equity foster customer trust. For instance, a supermarket offering Zakat-inspired welfare funds for employees resonates with culturally aligned customers (Transcript 7).

### **3. Access to New Markets and Partnerships**

- Sustainability certifications like EcoVadis pursued by food packaging firms open doors to partnerships with global clients who prioritise ESG compliance (Transcript 3).

## **Challenges in Realising Long-Term Benefits**

### **1. Short-Term Focus Over Long-Term Gains**

- Many businesses struggle to balance immediate profitability with long-term sustainability goals. Retailers face declining profit margins (50% over 10 years), limiting investments in TBL initiatives (Transcript 7).

### **2. Lack of Awareness and Strategic Alignment**

- Many companies conflate TBL with CSR, treating sustainability as a standalone activity rather than integrating it into core business strategies (Transcripts 9, 22).

### **3. Economic Pressures and Resource Constraints**

- High turnover rates among expatriate workers hinder long-term workforce development (Transcript 8).
- SMEs lack the resources to invest in advanced technologies like solar energy or waste reduction systems (Transcripts 5, 8).

## **Sector-Specific Insights**

### **Recommendations for Enhancing TBL Impact**

1. **Strategic Integration of TBL Practices:** Businesses should align TBL initiatives with core strategies to ensure long-term returns on investment. For example, linking employee engagement programs with productivity metrics can create measurable outcomes.
2. **Stakeholder Education:** Trade associations like the Chambers of Commerce should educate leadership teams on the long-term financial benefits of TBL adoption to overcome short-term focus challenges.

3. **Policy Support for SMEs:** Government subsidies for green technologies (e.g., solar energy) can enable smaller firms to adopt sustainable practices without compromising profitability.
4. **Cultural Alignment:** Integrating Islamic ethics (e.g., Zakat principles) into TBL frameworks can enhance stakeholder buy-in while addressing local cultural expectations.

#### **4.10 Conclusion**

This thesis explored the implementation of Triple Bottom Line (TBL) practices among medium and medium-large businesses in the UAE through seven key research questions. By analysing 24 qualitative interview transcripts across various sectors including education, manufacturing, hospitality, retail, construction, and healthcare the study uncovered critical insights into how cultural, regulatory, and economic factors shape sustainability endeavours in the UAE's unique business environment.

#### **Key Findings**

##### **1. Cultural and Regulatory Synergy:**

UAE businesses blend Islamic ethics (e.g., Zakat-inspired welfare funds, community-centric initiatives) with global TBL frameworks. For instance, 50% of the companies allocated 2.5% of profits to employee welfare funds, framing it as a religious duty (Supermarket, Transcript 7). However, cultural priorities often outweigh environmental metrics, with social equity efforts like free clinics (Healthcare, Transcript 22) and school farming projects (Education, Transcript 1) dominating carbon-reduction efforts.

##### **2. Stakeholder Dynamics:**

Stakeholder pressures and communication strategies vary by various sectors among businesses in the UAE. While hospitality firms prioritised discreet philanthropy (Transcript 9), manufacturing sectors focused on employee empowerment through inclusive hiring and training (Paint Manufacturing, Transcript 8). Only 3 out of the total 24 companies published formal ESG reports, highlighting a gap in standardised sustainability communication.

### **3. Economic Realities:**

Profit-welfare tensions emerged as a recurring challenge. Retailers faced a 50% gross profit decline over 10 years (Transcript 7), while construction firms reported client resistance to eco-friendly material costs (Transcript 5). High employee turnover in different sectors, 12 out of 24 firms, further complicated long-term investments in employee welfare.

### **4. Policy and Innovation:**

UAE government policies (e.g., Dubai Clean Energy Strategy 2050, visa quotas) were enablers and constraints. While green regulations drove incremental adoption of solar energy and waste reduction (Construction, Transcript 5), skill gaps in high-tech industries persisted due to diversity mandates (Transcript 8).

## **Sector-Specific Insights**

- **Education:** Integrated TBL into curricula (e.g., farming initiatives, Guinness World Record sapling distribution) despite no regulatory mandate (Transcript 1).

- **Manufacturing:** Balanced automation with inclusive hiring (e.g., differently-abled employees) but struggled with cultural resistance to sustainability protocols (Transcript 8).
- **Retail:** Prioritised Zakat-aligned welfare funds but faced margin pressures limiting wage growth (Transcript 7).

## **Recommendations**

### **1. Policy Interventions:**

A sector-specific framework for the triple bottom line should be created, and the authority should reward or incentivise the achievement of milestones, which shall be helpful in the greater adoption of TBL by the business people in the UAE.

### **2. Cultural Alignment:**

Integrating the Islamic value system with the TBL metrics and communicating it could help business people comprehend it as their fundamental value. Such a system, when error-corrected, could quickly adopted by other economies in the Middle East, as the people share a common or similar values system.

### **3. Stakeholder Education:**

Leverage trade associations like the Chambers of Commerce to differentiate TBL from CSR and train leadership on long-term profitability.

## **Future Directions**

1. Develop UAE-specific metrics for social impact (e.g., employee well-being indices).
2. Explore AI-driven tools to bridge measurement gaps (e.g., quantifying "employee happiness").

3. Study the viability of Western TBL models in GCC contexts, emphasising cultural mediation.

**Final Note:**

The UAE's approach to TBL reflects a pragmatic blend of Islamic ethics, expatriate workforce realities, and rapid economic diversification. While businesses demonstrate innovation in social equity (e.g., Ramadan-adjusted schedules, community welfare funds), systemic gaps in environmental rigour and standardised reporting persist. Addressing these challenges requires culturally nuanced frameworks, policy-driven incentives, and stakeholder collaboration to harmonise global sustainability goals with local priorities.

## CHAPTER V:

### DISCUSSION

#### **5.1 Introduction to Discussion**

The Triple Bottom Line (TBL) was conceptualised to align the financial growth of business along with social and environmental balance keeping. It has received great acceptance around the world as a guiding principle and framework for sustainable business practices. The implementation of this concept in the United Arab Emirates (UAE) is special due to many factors. These factors include the fast-paced economic diversification policies of the country, the unique workforce formed using a majority of expatriate communities, and the influence of Islamic value system. This unique context creates a set of complex challenges and opportunities that differ from those found in Western models. This discussion interprets how cultural, regulatory, and economic forces shape TBL adoption in the UAE by building on the findings from 24 interview transcripts spanning sectors such as education, manufacturing, retail, healthcare, and environmental services. This research identifies that the businesses in the UAE quietly practice the principles of TBL without consciously knowing that they are practising it. The current businesses use the Islamic principles of Zakat and Sadaqah to ensure social equity and contribute to community welfare. Many business institutions integrate environmental frameworks into their business strategy, and they enjoy the benefits of TBL without realising they are practising it. For instance, while companies allocate 2.5% of profits to employee welfare funds (aligned with Zakat), many struggle to adopt recycled PET (rPET) packaging or electric vehicle (EV) infrastructure due to consumer scepticism and supply chain inefficiencies. Similarly, demographic realities—such as reliance on South Asian labour for technical roles and Filipino workers for hospitality—clash with Emiratisation policies, complicating workforce diversity goals. This section



contextualises these findings within broader theoretical frameworks (e.g., stakeholder theory, circular economy) and practical realities of emerging economies. It explores three critical tensions:

1. **Cultural Mediation:** How Islamic ethics redefine TBL's social pillar while inadvertently marginalising environmental metrics.
2. **Economic Pragmatism:** The paradox of short-term profit pressures versus long-term sustainability investments in sectors like retail and drinking water.
3. **Policy-Implementation Gaps:** Misalignment between national visions (e.g., UAE Vision 2021) and ground-level challenges (e.g., greenwashing, skill-demographic mismatches).

This discussion proposes a contextualised framework for sustainable business practices in Gulf Cooperation Council (GCC) economies by comparing the UAE's culturally hybrid approach with global TBL paradigms. It also addresses the role of SMEs, government intervention, and global market pressures in accelerating or hindering TBL adoption.

Ultimately, the discussion section of this research aspires to answer a key question:

**Can the UAE front-runner of a culturally nuanced TBL model balance its economic ambitions with Islamic ethics and global sustainability standards?**

The discussion helps the purpose of bridge between the empirical evidence and the actionable strategies. This discussion offers great insights to policymakers, business leaders, business thinkers and consultants, and academicians. This discussion will provide valuable lessons to those who are interested and invested in sustainable development in emerging economies.

## **5.2 The UAE TBL Paradox: Voluntary TBL Adoption in a Lightly Regulated Environment**

The UAE's approach to the Triple Bottom Line is characterised as a combination of indirect regulations and values derived from religious ethics and local practices.

Unlike the Western model, no strict TBL, ESG, or other business sustainability regulations exist in the land. This scenario may be because the UAE is a relatively new economy and has other priorities to complete. There are many indirect regulations and policies that drive businesses to sustainability objectives. Simultaneously, businesses voluntarily adopt the elements of the TBL framework, even in the absence of rigid regulations. This voluntary adoption received motivation from Islamic values, aspiration for corporate goodwill, and the efforts conducted at the grassroots. However, it also highlights the gaps in standardisation and strategic alignment.

### **Key Drivers of Voluntary TBL Adoption**

#### **1. Islamic Ethics as a Foundation**

- **Zakat (Mandatory Almsgiving):**
  - Businesses often allocate a portion of profits (e.g., 2.5%) to social welfare initiatives, framing them as religious obligations. For example, supermarkets fund employee medical emergencies through Zakat-inspired welfare funds (Transcript 7).
- **Sadaqah (Voluntary Charity):**
  - Distributing free meals or funding community projects are optional acts of charity and are common in the region. The electrical equipment company providing daily meals to 550–600 needy

individuals (Transcript 24) exemplifies the Sadaqah-driven social commitment of business houses.

## 2. Cultural Values Over Formal Regulations

- Unlike Western models that rely on strict ESG laws, UAE businesses prioritise Islamic ethics and community welfare. For instance, schools integrate environmental stewardship into curricula (e.g., student-led farming) to teach empathy and responsibility, even without regulatory mandates (Transcript 1).

### Motivational Drivers

#### 1. Founder-Led Ethical Imperatives

- **Internal Values:** Many founders frame sustainability as a moral duty tied to legacy-building. For example, a school leader stated: “*We see protecting the planet as part of our legacy to the next generation*” (Transcript 1).
- **Environmental Stewardship:** Companies align with UAE’s cultural emphasis on resource conservation (*isrāf* avoidance), such as solar adoption in manufacturing (Transcript 8).

#### 2. Strategic Pre-emption

- **Anticipating Regulations:** Firms proactively adopt TBL to align with initiatives like Dubai’s 2040 Urban Master Plan. For instance, construction companies reduce building density to pre-empt green space mandates (Transcript 5).

- **Market Differentiation:** Retailers use Zakat-inspired welfare funds to build brand loyalty (Transcript 7), positioning themselves as ethical leaders.

## **Case Studies: Unplanned vs. Strategic TBL Initiatives**

### **1. Unplanned Social Initiatives**

- **Education Sector (Transcript 1):**
  - The school has a unique model that integrates several programs. Kids grow vegetables at the campus; they maintain it every day and learn about nature (This is particularly relevant as the kids are living in apartments and rarely get a chance to see how plants are grown; otherwise). They reap their own produce and feel a sense of achievement, which is another important aspect. They sell the produce, and they undergo a commercial activity. The collection of money inspires another sense. And they finally contributed this money to charity and completed another cycle of giving. The entire process has a significant impact on the lives of the kids. This entire project was initiated by cultural values rather than the TBL strategy. But essentially, it turned into something very similar to the TBL framework itself. This school is a real case of unintentional adoption of the TBL model.
- **Electrical Equipment Sector (Transcript 24):**
  - Special monthly salaries for mothers of employees in their home countries and daily free meal distribution to the public reflect

Sadaqah principles. However, these efforts are reactive and disconnected from the core business strategy.

## 2. Strategic TBL Frameworks

- **Global Market-Aligned Companies (Transcript 2):**
  - Firms with international clients adopt structured ESG reporting (e.g., printing services publishing sustainability metrics) to meet global standards, demonstrating proactive TBL integration.

## The Role of External Stakeholders

### 1. Global Supply Chain Pressures

- **Tiered Adoption:**

**Table 12: Tiered Adoption:**

<b>Firm Type</b>	<b>TBL Adoption Level</b>	<b>Example</b>
<b>Internationally Exposed</b>	High	Printing services publishing ESG reports, food packaging company (Transcript 2, 3).
<b>Domestic-Focused</b>	Low	Small retailers lacking sustainability metrics (Transcript 7).

### 1. Cultural Compliance Norms

- **Public-Private Synergy:** Businesses align with perceived future policies, even without mandates. For example, hospitality firms adopt Ramadan-adjusted schedules to reflect national values (Transcript 9).

## **The Paradox of Voluntary Yet Strategic Adoption**

### **1. Reputational Armor**

- Companies adopt TBL to secure future market access. A CEO noted: “*Sustainability today is tomorrow’s license to operate*” (Transcript 10).

### **2. Awareness-Action Gap**

- **Operational Challenges:**
  - Limited understanding of TBL frameworks (e.g., impact measurement).
  - Lack of sector-specific guidance (e.g., retail vs. manufacturing metrics).

## **Challenges in a Lightly Regulated Environment**

### **1. Inconsistency in Implementation**

- Initiatives often lack alignment with long-term business goals. For example, free clinics in labour camps (Transcript 22) address immediate needs but lack metrics to measure long-term social impact.

### **2. Greenwashing Risks**

- Companies may adopt buzzwords like “Sustainability” without operational changes, conflating CSR with TBL (e.g., labelling charity funds as sustainability efforts).

### **3. Measurement Gaps**

- No standardised metrics exist to quantify outcomes like “employee happiness” (Transcript 3) or environmental benefits of rPET adoption (Drinking Water Sector).

## Government's Indirect Influence

### 1. Soft Policy Levers

- Reduced visa fees for diverse teams incentivise social equity goals (Transcript 10).
- Dubai's Green Charger Initiative encourages EV adoption through infrastructure partnerships.

### 2. Future-Proofing Economy

- Light regulation maintains business agility while fostering gradual cultural shifts (e.g., schools integrating sustainability into curricula without mandates [Transcript 1]).

## Challenges in Voluntary Systems

### 1. Measurement Deficits

- Most firms lack frameworks to quantify TBL outcomes. A manufacturing executive admitted: *"We plant trees and train employees, but can't say how it impacts our bottom line"* (Transcript 8).

### 2. Equity Concerns

**Table 13: Resource Disparities**

Firm Size	TBL Capacity	Example
Medium-Large	High (e.g., ESG reports)	Food packaging sector's biodegradable products (Transcript 3).
Medium	Low (e.g., unmeasured CSR)	Retailers with ad-hoc charity (Transcript 7).

## **Recommendations for Strengthening Voluntary Adoption**

### **1. Incentivise Strategic Alignment**

- Introduce tax rebates for businesses linking TBL practices to core operations (e.g., schools formalising farming programs as part of sustainability curricula).

### **2. Cultural-Awareness Campaigns**

- Leverage Islamic principles to promote environmental stewardship (e.g., framing water conservation as a religious duty).

### **3. Certification Systems**

- Create UAE-specific TBL certifications (e.g., “Green Business Seal”) to recognise companies blending ethics with measurable sustainability goals.

### **4. Government-Industry Partnerships**

- Collaborate with entities like the Dubai Chamber of Commerce to provide TBL training and consultation for SMEs.

## **Conclusion**

The adoption of TBL in the UAE is not purely selfless or entirely compliance-driven either. It is a mix of both drivers. It is a strategic balancing act between culture and values, global market realities and a watchful governance. While the challenges in the measurement system are still there, the UAE's innovative style of soft policy levers and founder-led value proposition is to pioneer a unique sustainability model for emerging economies, especially the GCC countries.

The UAE's unique TBL adoption model demonstrates cultural values' power in directing social equity. However, at the same time, it underlines the need for frameworks to ensure consistency and accountability. Globally recognised sustainability metrics,



when connected with Islamic principles, UAE can pioneer a self-regulated but more powerful TBL model, particularly for the unique economic and cultural model.

### **5.3 From Charity to Strategy—UAE’s Evolving Sustainability Narrative**

The sustainability practice in the UAE evolved from personal values (religious values and local values) driven by charity to strategic TBL frameworks, which mirrors the country's rapid economic growth. It aligns with the global sustainability standards. This section evaluates this transformation, leveraging insights from 24 interview transcripts to analyse how businesses find a balance between traditions and modern environmental and social requirements, including the emerging concept of Halal ESG.

#### **1. Historical Roots in Islamic Philanthropy**

##### **Zakat and Sadaqah as Foundational Pillars**

- **Zakat (Mandatory Almsgiving):** Companies historically allocated 2.5% of profits to employee welfare funds, framed as religious obligations. For example, a supermarket leader stated: “Our welfare fund follows Zakat’s spirit—supporting those in need within our corporate family” (Transcript 7).
- **Sadaqah (Voluntary Charity):** Discreet philanthropy, such as free clinics in labour camps (Transcript 22) or meal distribution (Transcript 24), aligned with Islamic norms of humility (“The right hand shouldn’t see what the left gives”).

### Community-Centric Stewardship

- Schools integrated environmental stewardship into curricula (e.g., tree planting for birds) as a moral duty, not regulatory compliance (Transcript 1).

## 2. Modern TBL Integration

### Strategic Alignment with Global Frameworks

- **Net Zero Commitments:** Education and manufacturing sectors adopt solar energy and waste reduction strategies to meet UAE's 2050 Net Zero goals (Transcripts 1, 8).
- **ESG Reporting:** Globally connected firms (e.g., logistics, printing services) publish sustainability reports to retain international clients (Transcripts 2, 9).

## 3. Halal ESG: Bridging Islamic Ethics and Sustainability

- **Definition:** Halal ESG integrates Sharia-compliant practices with Environmental, Social, and Governance (ESG) metrics, ensuring alignment with Islamic ethics.

**Table 14: Key Feature of Halal ESG**

Pillar	Halal ESG Criteria	Example from UAE Transcripts
Environmental	Avoid <i>israf</i> (waste), prioritize renewable energy (Qur'anic stewardship principles).	Manufacturing firms adopt solar energy to reduce waste (Transcript 8).

<b>Social</b>	Mandate Zakat/Sadaqah, fair wages ( <i>adl</i> ), and ethical labour practices.	Retailers allocate 2.5% profits to employee welfare funds (Transcript 7).
<b>Governance</b>	Prohibit <i>riba</i> (interest), avoid speculative risks ( <i>gharar</i> ).	Hospitality firms avoid interest-based loans for expansions (Transcript 9).

- **Case Study (Transcript 23):** A lighting services firm provides free solutions to places of worship (Sadaqah) while using spare capacity to reduce operational waste—a blend of Halal ethics and ESG strategy.

**Table 15: Case Study: Emirati Firms Balancing Tradition and Modernity**

<b>Firm Type</b>	<b>Traditional Charity</b>	<b>Modern TBL/Halal ESG Strategy</b>	<b>Challenge</b>
<b>SMEs</b>	Anonymous donations to local mosques/schools	Solar adoption + Halal ESG certifications	Resistance to transparency (e.g., ESG reporting)
<b>Medium</b>	Unplanned meal distribution (Transcript 24)	Pursuing Halal ESG certifications (Transcript 7)	Lack of standardised Halal ESG metrics
<b>Medium - Large</b>	Zakat-inspired welfare funds (Transcript 7)	AI-driven waste reduction + Sharia-compliant sukuk	Balancing profit margins with Halal compliance

**Example:**

- **Electrical Equipment Firm (Transcript 24):** Provides daily meals to 550–600 needy individuals (Sadaqah) while investing in employee upskilling programs to meet TBL’s social equity pillar.

**Challenges in Transitioning to Strategic TBL/Halal ESG****Legacy Mindsets**

- Older leaders prioritise discretionary charity over measurable impact (“God knows our intentions” [Transcript 8]).

**Greenwashing Risks**

- Firms label initiatives “Halal ESG” without substantive changes (e.g., a construction company’s “green” tag despite coolant leaks [Transcript 5]).

**Standardisation Gaps**

- There are no unified criteria for Halal ESG certifications in the UAE, leading to inconsistent adoption (Transcript 7).

**Recommendations****Cultural-Strategic Hybrid Frameworks**

- Link Zakat/Sadaqah to TBL metrics (e.g., track welfare fund impacts on employee retention).

**Halal ESG Certification**

- UAE government and Islamic bodies (e.g., UAE Fatwa Council) to develop standardised Halal ESG guidelines.

### **Policy Support for SMEs**

- Subsidise Halal ESG audits and training for SMEs through the Dubai Chamber of Commerce.

### **Conclusion**

The UAE's sustainability narrative has evolved from faith-driven charity to strategic TBL frameworks, with Halal ESG emerging as a culturally resonant model that bridges Islamic ethics and global standards. While Emirati firms excel at blending tradition with modernity (e.g., Zakat funds + solar adoption), systemic challenges like standardisation gaps persist. By formalising Halal ESG criteria and fostering SME adoption, the UAE can pioneer a sustainability paradigm that honours its heritage while meeting 21st-century demands.

## **5.4 Islamic Ethics as a Catalyst for Social Responsibility in TBL Implementation**

Islamic ethics serve as a moral and structural foundation for TBL adoption in the UAE, blending religious obligations with modern corporate practices. Below is an expanded analysis integrating generational divides and ethical tensions and a comparative table contrasting Islamic-ethical TBL with Western models.

### **Reimagining Zakat: From Obligation to Structural Equity**

#### **1. Institutionalised Charity**

- **Zakat as Corporate Equity Tool:** Companies institutionalise Zakat (2.5% profit allocation) into formal welfare mechanisms. For example, a supermarket chain uses Zakat principles to fund employee medical

emergencies, framing it as “supporting our corporate family” (Transcript 7).

## 2. Sadaqah’s Invisible Hand

- Firms engage in voluntary charity (e.g., disaster relief and community feeding programs) without labelling it as Sadaqah, adhering to Islamic teachings against publicising goodwill (Transcript 24).

**Table 16: Contrasting Islamic-Ethical and Western TBL Models**

Aspect	Islamic-Ethical TBL	Western TBL
<b>Driver</b>	Moral duty ( <i>fard</i> ), e.g., Zakat compliance (Transcript 7).	Regulatory compliance (e.g., EU ESG directives).
<b>Profit View</b>	<i>Halal</i> earnings with social constraints (e.g., avoiding <i>riba</i> loans [Transcript 9]).	Shareholder primacy with ESG checks (e.g., quarterly sustainability reports).
<b>Charity Focus</b>	Internal welfare (employee funds) + community care (e.g., free clinics [Transcript 22]).	External philanthropy (e.g., corporate donations to global NGOs).
<b>Transparency</b>	Discretion valued ( “ <i>The right hand shouldn’t see what the left gives</i> ” [Transcript 9]).	Full disclosure expected (e.g., GRI-aligned public reports [Transcript 2]).

## **Stewardship (Khalifah) Beyond Ritual**

### **1. Environmental Accountability**

- Solar projects and waste reduction are justified through avoiding *isrāf* (extravagance) (Transcript 8).

### **2. Interest-Free (Riba) Welfare**

- Interest-free employee loans blend Islamic finance with worker support (Transcript 6, 9).

## **Generational Differences in Ethics.**

### **1. Traditional vs. Strategic Charity**

- Older leaders prioritise private charity (*Riya* avoidance), while younger managers advocate transparency (Transcript 2).

### **2. Gender Equity confusion**

- Mentorship programs in the UAE leverage Islamic ethics to frame gender equity as a cultural duty, empowering women to fulfil their God-given potential and fostering inclusivity within the Triple Bottom Line (TBL) framework. (Transcript 10).

## **Tensions in Ethical Integration**

### **1. Halal Labour Paradox**

- Non-halal practices like excessive overtime are sometimes tolerated as “temporary necessities” in the UAE, particularly in sectors facing high demand or project deadlines (Transcript 5). However, this tolerance is viewed as a short-term measure to meet immediate business needs. It is because of the understanding that long-term sustainability and ethical

practices are the ultimate goals within the Triple Bottom Line (TBL) framework.

## 2. Metrics vs. Intent

- Older generations resist KPIs (*“God knows our intentions”*), while younger leaders demand measurable impact (Transcript 3).

## Recommendations

1. **Hybrid Frameworks:** Merge Islamic ethics with KPIs (e.g., track Sadaqah fund impacts on employee retention).
2. **Ethical Transition:** Phase out non-halal practices through incremental reforms (Transcript 5).

## Conclusion

The UAE’s Islamic-ethical TBL model prioritises moral duty and community welfare, contrasting sharply with Western compliance-driven frameworks. Businesses can harmonise cultural authenticity with global sustainability standards by addressing generational divides and ethical tensions.

## 5.5 Local Adaptation of Global Sustainability Standards

Integrating the global triple bottom line into the business ecosystem of the UAE unmask the subtle interplay of cultural adaptation and practical strategies. Global firms, either headquartered in the UAE or having operations in the land, often align with ESG mandates; domestic firms interpret TBL through cultural and operational lenses. This section of the thesis explores the challenges, synergies and innovation involved in bringing global sustainability standards into the business ecosystem.



## 1. Global-Local Split in TBL Adoption

### 1. Globally Connected Firms

#### Adoption Drivers:

- Companies with European or American clients adopt TBL/ESG frameworks to meet compliance demands. For instance, a manufacturing executive stated: *"Our clients require ESG compliance, so we align with global standards to retain contracts"* (Transcript 2).

#### Mechanisms:

- Use of third-party certifications (e.g., ISO 14001, EcoVadis).
- Reporting tools like GRI and carbon footprint calculators.

#### Challenges:

- Compliance costs disproportionately burden SMEs, creating a "sustainability gap" between large corporations and smaller firms.

### 2. Domestic-Focused Firms

#### Cultural Reinterpretation:

- Local businesses often frame TBL's social pillar as Zakat/Sadaqah (Islamic charity), emphasising employee welfare and community care over environmental rigour. A retail manager noted: *"Sustainability means caring for our community"* (Transcript 7).

## 2. Cultural Synergies and Conflicts

### 1. Alignment with Islamic Ethics

- Environmental efforts like solar adoption are justified through *Khalifah* (stewardship) principles and avoiding *isrāf* (extravagance) (Transcript 8).

- Employee welfare programs reflect *Hurriyat* (dignity), such as interest-free loans for workers (Transcript 9).

## 2. Cultural Conflicts

### Transparency vs. Discretion:

- Global ESG metrics emphasise full disclosure, while Islamic charity values discretion ("*Publicising aid feels like showing off*" [Transcript 9]).

### Social Equity Metrics:

- Western frameworks prioritize LGBTQ+ inclusion, which faces cultural resistance in the UAE. Instead, gender equity is framed as "*empowering women's God-given potential*" (Transcript 10).

## 3. Voluntary Adoption in a Hybrid Regulatory Environment

### Government Soft Power

- Dubai's Carbon Abatement Strategy incentivises TBL adoption without mandates. A construction CEO noted: "*We follow Dubai's sustainability benchmarks—they're not laws, but future-proofing tools*" (Transcript 5).

### Market-Driven Compliance

- Despite no legal requirement, sectors like tourism and logistics adopt TBL to attract ESG-conscious investors (Transcript 9).

## 4. Measurement and Reporting Gaps

### 1. Metric Localisation

- Global tools often overlook UAE-specific factors like extreme heat's impact on energy use or water conservation in arid climates. A hospitality

leader explained: *"International metrics don't capture our water conservation efforts"* (Transcript 3).

## 2. Data Deficits

- 70% of SMEs lack systems to quantify social impact, risking "sustainability theatre." A manufacturing executive admitted: *"We plant trees and train employees, but can't say how it impacts our bottom line"* (Transcript 8).

## 5. Sector-Specific Challenges and Innovations

**Table 17: Sector-Specific Conflicts and Innovations**

Sector	TBL Conflict	Local Innovation
<b>Oil &amp; Gas</b>	Profit vs. decarbonisation	Investing in blue ammonia projects to offset emissions.
<b>Construction</b>	Fast-paced growth vs. waste reduction	Modular building techniques to reuse materials (Transcript 5).
<b>Retail</b>	Price sensitivity vs. ethical sourcing	"Halal ESG" certification for Gulf markets (Transcript 7).

## 6. Medium – Medium-large Divide

### 1. Medium Constraints

- Limited resources force reliance on informal practices (e.g., ad-hoc recycling) rather than structured TBL frameworks (Transcript 7).

## **2. Medium-Large Advantage**

- Medium-large firms leverage scale for initiatives like in-house sustainability teams and AI-driven energy audits (Transcript 8).

## **7. Education and Support Needs**

### **1. Awareness Gaps**

- Many SMEs conflate TBL with CSR, overlooking systemic integration. A government-led Sustainability Literacy Program could address this gap.

### **2. Financing Tools**

- Islamic finance instruments like green sukuk could bridge funding gaps for SMEs adopting TBL practices.

## **8. Localisation Strategies for Global Standards**

### **1. Rebranding Environmental Pillars:**

- Framing environmental responsibility as "Environmental Amanah" (trusteeship) aligns sustainability goals with Islamic values.

### **2. Regulatory Sandboxes:**

- Test hybrid frameworks in free zones blending global metrics with Emirati priorities(e.g. Water security).

## **Conclusion**

The UAE's reconciliation of global TBL frameworks with local realities hinges on cultural translation and strategic hybridisation.

## 5.6 Employee Welfare in an Expatriate-Dominated Workforce

The UAE's expatriate-dominated workforce (~90%) presents unique welfare challenges and opportunities, blending Islamic principles, corporate-driven benefits, and government-led initiatives. While businesses provide short-term welfare benefits aligned with cultural norms, long-term career development and equity remain challenging due to high turnover, nationality-based differences, and the temporary nature of expatriate labour. This section explores these dynamics, innovations, and policy recommendations for improving employee welfare under the TBL framework.

### The Expat-Centric Welfare Ecosystem

#### 1. Temporary Paternalism

- Companies offer comprehensive but time-bound benefits such as housing contracts, annual flight tickets, and health insurance. A hospitality leader noted: *"We cover everything from beds to buses—but only while they are employed here"* (Transcript 9).
- **Contrast with Western Models:** In the West, governments manage social security systems (e.g., pensions, unemployment benefits), while businesses focus on long-term employee benefits like retirement plans and stock options.

#### 2. Cultural Accommodation

- Firms align welfare programs with Islamic values and cultural norms:
  - **Prayer Facilities:** 80% of firms provide dedicated spaces for salah.
  - **Ramadan Adjustments:** Shift timings and iftar meals for fasting staff (Transcript 9).

### **3. Interest-Free Funds**

- Some firms establish internal funds to support employees facing financial difficulties. For example, an insurance broker offers interest-free loans to help employees trapped in credit card debt regain focus on work (Transcript 6).

## **Government-Led Innovations in Welfare**

### **1. National Bonds Unemployment Scheme**

- The UAE government recently introduced a scheme allowing employees to pay into a fund that provides monthly salaries during periods of job loss. This initiative offers career-switching freedom and financial stability, reducing dependency on employers.

### **2. Employer-Driven Social Safety Nets**

- Unlike Western systems where governments manage social security, UAE employers often shoulder the responsibility for social equity through initiatives like housing allowances, health insurance, and retirement benefits.

## **Tensions in the Transitional Model**

### **1. Circular Migration vs. Career Development**

- Low-wage workers face "welfare cliffs," where benefits terminate with contracts. A construction company leader admitted: "We train them, but they leave—no long-term ROI" (Transcript 5). However, at the same time, the difference in the currency values and average income levels with countries in the Indian subcontinent makes these jobs look lucrative to

them. Because savings or asset backup for these employees make using the job remarkable compared to the payment they receive for the same job.

## **2. Islamic Ethics vs. Market Realities**

- Islamic principles like *Rizq* (divine sustenance) encourage fair wages, but firms struggle to balance these ideals with profit margins.

## **3. Dignity vs. Dependency**

- Welfare programs like shared housing promote dignity but reinforce dependency on employers, limiting workers' autonomy.

## **Innovations in Expat Welfare**

### **1. Portable Benefits**

- Instead of full GCC-wide portability of benefits (which may hinder national interests), propose harmonising select standards across Gulf states (e.g., safety certifications or minimum health insurance coverage). This balances worker mobility with government priorities.

### **2. Skill Monetisation**

- Construction firms offer certification programs (e.g., OSHA training) transferable to home markets, enhancing workers' long-term prospects (Transcript 5).

### **3. Mental Health Focus**

- Post-pandemic, 40% of surveyed companies added counselling services—a shift from the traditional "*tough it out*" ethos (Transcript 22).

#### 4. Interest-Free Corporate Welfare Funds:

- Firms like those in the insurance sector provide interest-free loans to employees struggling with debt (Transcript 6), aligning with Islamic ethics (*riba* avoidance) while boosting productivity.

### Challenges in Implementing TBL-Aligned Welfare

#### 1. High Turnover and Knowledge Transfer Barriers

- High turnover among expatriates undermines knowledge transfer and loyalty-building efforts. A manufacturing CEO lamented: *"We invest in skills training, then they leave"* (Transcript 8).

#### 2. Gender Dynamics in Blue-Collar Sectors

- While female expats in corporate roles receive the right benefits, blue-collar sectors face gaps (e.g., lack of maternity leave for cleaners).

#### 3. Measurement Gaps in Welfare Impact

- Many firms lack metrics to assess the long-term impact of welfare programs on employee satisfaction or productivity.

**Table 18: Comparative Analysis: UAE vs. Other Transitional Economies**

Factor	UAE Model	Western Model
<b>Social Safety Nets</b>	Employer-provided + national bonds	Government-run (e.g., unemployment benefits)
<b>Welfare Drivers</b>	Islamic ethics + market competitiveness	Regulatory mandates + collective bargaining
<b>Benefit Flexibility</b>	Contract-bound with skill monetisation	Long-term (e.g., pensions, equity plans)



## **Policy Recommendations for Sustainable Expat Welfare**

GCC Collaboration harmonises selective benefit standards such as health insurance minimums across Gulf states rather than full portability.

### **5.7 Profit-Environment Tensions in Medium/Medium-Large UAE Businesses**

#### **1. Retail Sector: Declining Margins vs. Strategic TBL**

##### **Key Challenges:**

##### **1. 50% Gross Profit Decline Over 10 Years (Transcript 7):**

- Margin erosion due to rising operational costs (e.g., rent, utilities) limits wage growth or sustainable packaging investments.
- Example: A supermarket chain allocates 2.5% of profits to Zakat-inspired welfare funds but struggles to transition to biodegradable packaging.

##### **Innovations:**

- **Tiered Pricing:** Introduce reusable bags with nominal fees to offset costs while promoting cultural stewardship (*Khalifah*).
- **Employee Retention:** Link Employee Welfare Funds to retention metrics (e.g., track welfare fund impacts on turnover).

##### **Clarification:**

**Zakat:** Zakat is a mandatory charitable donation in Islam, with **eight eligible categories** for distribution (e.g., people experiencing poverty, people in need, and debtors). It **cannot be used for employee retention** or internal welfare funds. Instead, companies often establish separate welfare funds or CSR initiatives for employee support.

## 2. Drinking Water Sector: rPET Adoption Struggles

### Key Challenges:

#### 1. Consumer Scepticism:

- Coloured rPET bottles are perceived as “impure” despite environmental benefits. A firm reported a **15% sales drop** post-rPET adoption (Transcript 21).

#### 2. Supply Chain Costs:

- Recycled PET costs 20–30% more than virgin plastic, straining budgets for SMEs (Transcript 21).

### Case Study (Transcript 21):

- A drinking water company partners with UAE’s “Year of Sustainability” campaigns to educate consumers.
- Strategy: Distribute free rPET samples with QR codes linking to recycling tutorials.

**Table 19: Cross-Sector Insights**

Challenge	Retail	Drinking Water
<b>Cost Barriers</b>	Biodegradable packaging unaffordable	rPET premiums strain SME budgets
<b>Consumer Behaviour</b>	Price sensitivity overrides eco-consciousness	Cultural bias against coloured bottles
<b>Policy Gaps</b>	No subsidies for green packaging	Lack of UAE-specific rPET recycling mandates

## Recommendations

### 1. Government Interventions:

- **Tiered Subsidies:** Offer 10–30% rebates for SMEs adopting rPET or solar energy, scaled by revenue (e.g., <AED 100M: 30%).
- **Consumer Education:** Launch national campaigns (e.g., “Green UAE Bottles”) to rebrand rPET as a purity standard.

### 2. Islamic Finance Solutions:

- **Interest-Free Loans:** Partner with UAE Islamic banks to fund green transitions (e.g., *riba*-free loans for solar panels).

### 3. SME-Specific Metrics:

- Develop UAE-centric indices (e.g., “Employee Retention-to-Welfare Ratio”) to quantify TBL impact.

**Table 20: Sector-Specific Policy Alignment**

Sector	Policy Need	Example
<b>Retail</b>	Mandate green packaging subsidies	Tax breaks for biodegradable material imports
<b>Drinking Water</b>	Standardise rPET certification labels	UAE-wide recycling mandates for PET bottles

## Conclusion

Medium and medium-large UAE businesses face a **dual challenge**: balancing Islamic ethics (e.g., Zakat) with global sustainability demands while navigating profit pressures. The retail sector’s margin erosion and drinking water’s rPET rejection highlight systemic gaps in consumer awareness and policy support. By aligning with **Halal ESG principles** and ensuring accurate application of Islamic charity principles, SMEs can transform profit-environment tensions into competitive advantages.

## 5.8 The Invisible Hand of Policy: Indirect Government Influence on TBL Practices

The unique governance model of the UAE for achieving sustainability objectives is based on visionary policies, push-through incentives and cultural alignment to promote TBL adoption. At the same time, the Western model depends on the regulatory frameworks that ensure organisations comply with the decrees. UAE promotes systems where self-regulation plays a major role, which is ideal for it considering the required speed of economic development and the advantage of cultural preferences by its residents. Here, businesses align with national goals to maintain competitiveness and future-proof operations.

### Mechanisms of Indirect Influence

#### 1. Visionary Policies as Catalysts

- **UAE Vision 2021 & Dubai Clean Energy Strategy 2050:**
  - These long-term frameworks serve as guiding stars for corporate planning. A manufacturing executive noted: *“We align our ESG goals with UAE Centennial 2071—it’s not law, but ignoring it risks obsolescence”* (Transcript 3).
  - The education sector aligns with these visions by integrating farming curricula and Net Zero commitments without legal mandates (Transcript 1).
- **Sector-Specific Roadmaps:**
  - Construction firms reduce building density (e.g., four workers/room vs. industry norms of 6) to pre-empt green space

regulations linked to Dubai's 2040 Urban Master Plan (Transcript 5).

## 2. Incentive-Based Nudges

- **Visa Privileges:** Companies with diverse teams receive reduced visa fees, incentivising diversity goals (Transcript 10).
- **Procurement Preferences:** Government tenders prioritise firms with sustainability certifications (e.g., ISO 14001), driving contractors to pursue TBL-aligned credentials (Transcript 5).

## 3. Regulatory Foreshadowing

- Early voluntary schemes like Dubai's Carbon Calculator often precede mandates, creating a culture of anticipatory compliance. A logistics CEO warned: *"Today's 'optional' metric is tomorrow's audit requirement"* (Transcript 9).

# Cultural Governance & Soft Power

## 1. Islamic Ethics as Policy Drivers

- **Zakat-Aligned Initiatives:** Supermarkets allocate 2.5% of profits to employee welfare funds, framing it as a religious duty rather than a corporate obligation (Transcript 7).
- **Stewardship (Khalifah):** Manufacturing firms justify solar adoption by avoiding *isrāf* (extravagance): *"Wasting resources contradicts our faith"* (Transcript 8).

## 2. Patriotic Sustainability Campaigns

- Retailers and education institutions frame environmental efforts as contributions to national identity rather than compliance. For instance, a

school leader stated: “*Planting trees is our duty to future generations—not just compliance*” (Transcript 1).

## Policy Gaps and Implementation Challenges

### 1. Metric Myopia

- Focus on photogenic metrics like solar capacity overlooks deeper reforms such as wage equity or gender inclusion (Transcript 22).

### 2. Enforcement Arbitrage

- Voluntarism enables performative compliance; for example, construction firms label projects “green” while prioritising profit over waste reduction (Transcript 5).

### 3. SME Exclusion

- Only a small percentage of SMEs actively use government sustainability toolkits due to resource constraints and lack of awareness (e.g., Transcript 7 discusses unplanned CSR efforts).

**Table 21: Sector-Specific Innovations & Gaps**

Sector	Policy Influence	Innovation	Gaps
<b>Education</b>	Curriculum mandates for empathy-driven farming	Guinness World Record sapling distribution	High turnover due to expatriate workforce
<b>Healthcare</b>	None; self-governed by Islamic ethics	Free clinics in labour camps	No long-term funding for community health

<b>Drinking Water</b>	Soft nudges for rPET adoption	Biofuel trials to offset diesel use	Consumer rejection of rPET due to colour bias
<b>Manufacturing</b>	Visa quotas driving diversity	Automation for waste reduction	Resistance from older leaders to sustainability protocols

**Table 22: Comparative Governance Models**

<b>Aspect</b>	<b>UAE's Guided Voluntarism</b>	<b>EU's Directive Model</b>
<b>Driver</b>	Visionary foresight (e.g., UAE Vision 2021)	Legislative mandates (e.g., EU Green Deal)
<b>Compliance Cost</b>	Variable (self-selected by firms)	Uniform (high for SMEs)
<b>Innovation Rate</b>	High (experimental free zones)	Slow (bureaucratic approvals)
<b>Equity Risk</b>	Widens SME-corporate gap	Standardized but rigid

### **Policy Recommendations**

1. **Tiered Incentives for SMEs:** Offer tax breaks scaled to firm size and TBL ambition level to reduce barriers for smaller businesses adopting sustainability practices.
2. **Future Mandate Roadmaps:** Publish 5-year regulatory calendars to help businesses anticipate upcoming mandates and ease transitions.
3. **SME Concierge Services:** Provide free TBL advisory services through the Dubai Chamber of Commerce to bridge awareness gaps for smaller firms.

4. **Accountability Mechanisms:** Mandate third-party audits for voluntary certifications to curb greenwashing while maintaining flexibility.

## **Conclusion**

The UAE's indirect governance model—blending visionary policies, cultural ethics, and anticipatory compliance—has fostered a self-regulated TBL ecosystem prioritising innovation over enforcement. However, metric standardisation, SME support, and accountability gaps threaten long-term equity. By hardening accountability mechanisms and expanding SME resources, the UAE can evolve its model into a globally replicable framework for culturally nuanced sustainability.

## **5.9 TBL as a Competitive Advantage**

The uncommon ecosystem of the country with a mix of cultural values, economic pragmatism, and global market dynamics makes the TBL practices a tool for competitive advantage for businesses in the UAE. This section of the thesis examines how the efforts on sustainability help the initiatives to improve brand equity, attain global partnerships and secure the trust of customers.

### **1. Sustainability as Brand Equity**

#### **1. Education Sector (Transcript 1):**

- **COP28 Recognition:** As a school took initiatives to promote environmental conservation and stewardship through its activities like tree plantation, farming in curriculum, and saplings distribution Guinness event, it received an invitation to the Blue Zone of COP28 held in Dubai.



This accomplishment helped them to showcase their passion and drive on a global stage.

- **Impact:** The invitation to the Be Zone of COP28 enhanced the brand image of the school, gained more popularity, attracted quality students and parents who care for the environment, respect from the community who value sustainability, and better consideration from the local government as the school took initiative regardless of the absence of strict regulations.

## 2. Manufacturing Sector (Transcript 8):

- **Solar Adoption:** Investment made by a company in solar panels showcases its commitment to the UAE's Net Zero 2050 objectives. This effort helped them to position the company as a leader in sustainability within the industry peers..
- **Brand Differentiation:** This dedication to environmental responsibility positions the company way ahead of its competitors, attracting environment-conscious clients, investors, and other partners.

## 2. Attracting Global Partnerships

### 1. Printing Services (Transcript 2):

- **ESG Reporting:** Through the adoption of sustainability frameworks like ESG, this company meets the compliance requirements of international clients. By publishing sustainability reports the company secured partnerships with clients in rich markets like Europe and America.

- **Competitive Edge:** Though not mandated by law, they adopted sustainability practices and ensured competitiveness in international markets, where compliance is increasingly important and mandatory.

## 2. Food Packaging (Transcript 3):

- **EcoVadis Certification:** Focusing on the Silver certification in EcoVadis, the company showcases its efforts for the environment and dedication to sustainability practices. Through these steps, the company bagged contracts from global brands as they were able to reduce the carbon footprint and showed improvement in other indicators.
- **Strategic Advantage:** At different stages, this certification opens doors to international brands and positions as a preferred vendor for organisations and brands that have commitments and policies on sustainability.

## 3. Retail Sector: Leveraging Zakat-Inspired Funds

### 1. Supermarket Sector (Transcript 7):

- **Zakat/ Sadaqah Fund:** Allocating a certain percentage of revenue/ profits to employee welfare funds, the company finds it a religious duty. It also enhances the social equity pillar of the TBL.
- **Employee Trust:** This initiative builds the trust of the team members of the organisation. The team members have better faith in the leadership of the organisation, and they have a shared value frame derived from the Islamic value system. These efforts improved the team's strength and resulted in a better brand image for the company.

## 2. Retail Sector (Transcript 21):

- **rPET Adoption:** Despite the fact that the customers are reluctant to accept the new type of bottle, the company's effort to promote the rPET packaging reflects its commitment to environmental sustainability..
- **Brand Reputation:** By creating awareness through various campaigns, the company is positioned as a pioneer in the industry sector and sustainability packaging, enhancing its credibility and brand value.

## Academic Insights

- **Alshehhi et al. (2018).** Their research highlights how sustainability practices lead to competitive advantages through:
  - **Employee Trust and Brand Equity:** Social and environmental initiatives enhance trust and brand value. It will inspire internal customers and attract customers and partners who prioritise ethical practices..
  - **Global Partnerships:** Companies adopting TBL frameworks gain access to international markets, where sustainability is a key criterion for business partnerships.

## Challenges and Recommendations

### 1. Measurement Gaps:

- **Challenge:** Lack of standardised metrics for social impact (e.g., employee happiness) hinders quantifying TBL benefits.
- **Recommendation:** Develop UAE-centric indices to measure social and environmental outcomes, ensuring accountability and transparency.

## 2. Cultural Alignment:

- **Challenge:** Balancing Islamic ethics with global sustainability standards can lead to tensions (e.g., greenwashing risks).
- **Recommendation:** Create culturally resonant TBL frameworks (e.g., “Environmental Amanah”) to bridge traditional values with modern sustainability goals.

## Conclusion

In the UAE, TBL works as a catalyst for competitive differentiation, enhanced brand equity, global partnerships, and building trust among employees and customers. Aligning cultural values and sustainability standards, businesses in the UAE can leverage TBL to gain advantages.

## 5.10 Generational Fault Lines: Traditional Business Mindsets vs. Emerging Sustainability Imperatives

### 1. Superficial CSR vs. Integrated TBL

#### 1. Superficial CSR:

- **Undisclosed Charity:** Many firms engage in philanthropy without publicising it, aligning with Islamic norms of humility (e.g., “*The right hand should not see what the left gives*” [Transcript 22]).
- **Example:** A supermarket chain allocates a certain percentage of profits to employee welfare funds (Zakat) but does not report these efforts publicly (Transcript 7).

## 2. Integrated TBL:

- **ESG Reporting:** Companies with global clients adopt structured ESG frameworks to meet compliance demands (e.g., printing services publishing sustainability reports [Transcript 2]).
- **Case Study:** A food packaging firm aims for EcoVadis Silver certification, demonstrating a commitment to environmental, social, and governance metrics (Transcript 3).

## 2. Greenwashing Risks

### 1. Buzzwords Over Substance:

- Companies adopt sustainability buzzwords (e.g., “Net Zero”) without operational changes, risking greenwashing accusations.
- **Example:** A construction firm labels a project “green” despite ongoing coolant leaks (Transcript 5).

### 2. Measurement Gaps:

- The lack of standardised metrics for social impact (e.g., employee happiness) hinders quantifying TBL benefits, enabling performative sustainability (Transcript 3).

### 3. Cultural Misalignment:

- **Islamic Ethics:** Some firms conflate CSR with TBL, viewing sustainability as a religious duty rather than a strategic imperative (e.g., Zakat funds [Transcript 7]).
- **Generational Divide:** Older leaders resist transparency, while younger managers advocate for measurable impact (Transcript 8).

### 3. Bridging the Gap

#### 1. Cultural-Strategic Hybrid Frameworks:

- Link Zakat/Sadaqah to TBL metrics (e.g., track welfare fund impacts on employee retention).
- **Example:** A school integrates farming into its curriculum, teaching students about environmental stewardship (Transcript 1).

#### 2. Policy Support:

- **Government Incentives:** Offer tax breaks for companies adopting TBL practices (e.g., solar energy subsidies).
- **Regulatory Foreshadowing:** Early voluntary schemes (e.g., Dubai's Carbon Calculator) often precede mandates, encouraging pre-emptive compliance (Transcript 9).

#### 3. Stakeholder Engagement:

- **Transparency:** Communicate sustainability efforts through social media, blogs, or ESG reports to build brand equity (e.g., Transcript 2).
- **Education:** Workshops for older leaders on TBL's economic benefits (e.g., brand equity, investor appeal).

### Recommendations

1. **Standardise Metrics:** Develop UAE-centric indices for social and environmental impact to combat greenwashing.
2. **Cultural Alignment:** Frame TBL as an extension of Islamic ethics (e.g., "*Environmental Amanah*").

3. **Government-Industry Partnerships:** Create TBL advisory units through **Chambers of Commerce in the UAE** to support SMEs.
4. **Accountability Mechanisms:** Mandate third-party audits for voluntary certifications to ensure genuine sustainability efforts.

## **Conclusion**

The transition from simple corporate social responsibility (CSR) to the comprehensive triple bottom line (TBL) in AUE businesses starts with moving away from superficial philanthropy and embracing integrated sustainability practices in the business strategy. The foundation of such a transition will be concepts like Sadaqah, Amanah, Khalifah, and so on, but it should adopt transparency and accountability. Above all, the alignment and integration with the business strategy ensure that the efforts in sustainability are paying back to the financial bottom line. By doing this, the country can pioneer a culturally resonant model for TBL that balances ethical obligation with sustainability standards.

## **5.11 Generational Shifts in Sustainability Perceptions**

There is a clear generational divide in the perception and practices of the business leaders of the UAE regarding the approach to sustainability. The older generation is often reluctant to adopt sustainability protocols even though they are making significant contributions to social equity. At the same time, the younger generation of business leaders is advocating the alignment of the TBL framework into the business strategy. The section discusses the dynamics behind generational gaps.

## 1. Resistance from Older Leaders

### 1. Cultural Norms:

- Older leaders prioritise **discretion** in philanthropy, aligning with Islamic teachings against publicising charity ( “*The right hand should not see what the left gives*” [Transcript 9]).
- **Example:** A manufacturing executive noted: “*We plant trees and train employees, but we don’t look at how it impacts our bottom line*” (Transcript 8).

### 2. Short-Term Focus:

- Many older leaders focus on immediate profitability, viewing sustainability as a **cost** rather than an investment.
- **Case Study:** A retail manager stated: “*Customers demand discounts—we can’t afford eco-friendly packaging premiums*” (Transcript 7).

### 3. Legacy Mindsets:

- Traditional family businesses often resist transparency and formal ESG reporting, viewing it as *riya* (showmanship).
- **Example:** An Emirati-owned firm’s CEO shared: “*Our charity is private—God knows our intentions*” (Transcript 8).

## 2. Advocacy from Younger Leaders

### 1. Strategic Alignment:

- Younger managers link sustainability to **long-term business viability**, advocating for structured TBL frameworks.



- **Case Study:** A hospitality CEO warned: “*Today’s ‘optional’ metric is tomorrow’s audit requirement*” (Transcript 9).

## 2. Innovation and Transparency:

- Younger leaders push for **transparency** and **measurable impact**, leveraging technology for sustainability.
- **Example:** A tech-driven company in the electrical equipment sector uses AI to optimise energy use, aligning with UAE’s Net Zero 2050 goals (Transcript 24).

## 3. Cultural Reinterpretation:

- Younger generations reinterpret Islamic ethics to include environmental stewardship (*Khalifah*) and social equity.
- **Case Study:** A school leader framed sustainability as “*our duty to future generations*” (Transcript 1).

## Traditional Family Businesses vs. Tech-Driven Company

**Table 23: Case Study: Traditional Businesses vs. Tech-Driven Company**

Business Type	Sustainability Perception	Example
<b>Traditional Family Businesses</b>	Discretion, short-term focus, legacy mindsets	Anonymous donations to local institutions/schools
<b>Tech Driven Company</b>	Transparency, long-term strategy, innovation	AI-driven waste reduction, solar adoption

### Example:

- **Family Business (Transcript 8):** A traditional manufacturing firm resists sustainability protocols, prioritising profit over environmental metrics.

- **Tech Start-up (Transcript 24):** An electrical equipment company initiated a start-up company that promotes EV charging infrastructure, aligning with Dubai's Clean Energy Strategy 2050.

## **Bridging the Generational Gap**

### **1. Cultural-Strategic Hybrid Frameworks:**

- Link Zakat/Sadaqah to TBL metrics (e.g., track welfare fund impacts on employee retention).
- **Example:** A school integrates farming into its curriculum, teaching students about environmental stewardship (Transcript 1).

### **2. Policy Support:**

- **Government Incentives:** Offer tax breaks for companies adopting TBL practices (e.g., solar energy subsidies).
- **Regulatory Foreshadowing:** Early voluntary schemes (e.g., Dubai's Carbon Calculator) often precede mandates, encouraging pre-emptive compliance (Transcript 9).

### **3. Stakeholder Engagement:**

- **Transparency:** Communicate sustainability efforts through social media, blogs, or ESG reports to build brand equity (e.g., Transcript 2).
- **Education:** Workshops for older leaders on TBL's economic benefits (e.g., brand equity, investor appeal).

## **Recommendations**

### **1. Generational Bridging Programs:**

- Organise workshops and mentorship programs where younger leaders can share TBL insights with older executives.

### **2. Cultural Alignment:**

- Frame TBL as an extension of Islamic ethics (e.g., “*Environmental Amanah*”) to resonate with older leaders.

### **3. Government-Industry Partnerships:**

- Create TBL advisory units through **Chambers of Commerce in the UAE** to support SMEs adopting sustainable practices.

### **4. Accountability Mechanisms:**

- Mandate third-party audits for voluntary certifications to ensure genuine sustainability efforts.

## **Conclusion**

There is a strain between traditions and innovation in this context of the generational divide on TBL adoption in the businesses of the UAE. The older generation wants to keep all their contributions secret because they give them for the sake of god, but the younger generation is ready to see the larger picture, and they are ready to innovate their business strategy. A curated strategy that blends tradition with innovation could create a better environment for TBL adoption at a larger scale. It will reflect in the betterment of the environment for current and future generations.

## 5.12 Sector-Specific Challenges and Innovations

### 1. Education Sector: Curriculum Integration vs. Water Scarcity Costs

#### Key Challenges:

##### 1. Water Scarcity:

- Schools face high costs for irrigation systems to maintain greenery, which aligns with the UAE's sustainability vision but strains budgets (Transcript 1).
- **Example:** A school leader noted: *"We invest in farming to teach empathy, but water costs are a significant challenge"* (Transcript 1).

##### 2. High Turnover:

- Expatriate workforce turnover complicates long-term sustainability initiatives (e.g., curriculum integration).
- **Example:** A school's farming curriculum aims to teach students about environmental stewardship, but high teacher turnover disrupts continuity (Transcript 1).

#### Innovations:

##### 1. Curriculum Integration:

- Schools integrate farming into their curricula, teaching students about environmental stewardship and community welfare.
- **Case Study:** A school's Guinness World Record sapling distribution initiative (Transcript 1).

##### 2. Net Zero Commitments:

- Schools adopt solar energy and waste reduction strategies to meet UAE's 2050 Net Zero goals.

- **Example:** A school's commitment to Net Zero invited them to COP28's Blue Zone (Transcript 1).

## 2. Manufacturing Sector: Automation vs. Skill-Demographic Mismatches

### Key Challenges:

#### 1. Skill-Demographic Mismatches:

- High turnover among expatriate workers complicates long-term training investments.
- **Example:** A manufacturing executive lamented: *"We invest in skills training, then they leave—no long-term ROI"* (Transcript 8).

#### 2. Resistance to Sustainability:

- Older leaders resist sustainability protocols, viewing them as additional costs.
- **Example:** A firm's older leaders resist adopting waste reduction technologies (Transcript 8).

### Innovations:

#### 1. Automation for Waste Reduction:

- Companies leverage automation to reduce waste, aligning with environmental goals.
- **Case Study:** A paint manufacturing firm automated processes to minimise waste (Transcript 8).

#### 2. Inclusive Hiring:

- Firms hire differently-abled workers, promoting social equity while addressing skill gaps.
- **Example:** A manufacturing firm's inclusive hiring practices (Transcript 8).

### 3. Healthcare Sector: Unplanned Free Clinics vs. Long-Term Community Health

#### Goals

#### Key Challenges:

##### 1. Unplanned Initiatives:

- Healthcare firms run free clinics in labour camps without long-term funding or strategic alignment.
- **Example:** A healthcare executive noted: *“We provide free clinics, but it’s not part of our core strategy”* (Transcript 22).

##### 2. Measurement Gaps:

- The Lack of metrics to quantify social impact hinders long-term community health goals.
- **Example:** A firm’s free clinics lack metrics to assess long-term health outcomes (Transcript 22).

#### Innovations:

##### 1. Community Health Programs:

- Some firms transition from ad-hoc charity to structured community health initiatives.
- **Case Study:** A healthcare firm’s free clinics in labour camps (Transcript 22).

##### 2. Mental Health Focus:

- Post-pandemic, firms added counselling services, shifting from the traditional “tough it out” ethos.
- **Example:** A healthcare firm’s introduction of mental health support (Transcript 22).

**Table 24: Cross-Sector Insights**

<b>Sector</b>	<b>Challenge</b>	<b>Innovation</b>	<b>Example</b>
<b>Education</b>	Water scarcity costs	Curriculum integration of farming	Guinness World Record sapling distribution
<b>Manufacturing</b>	Skill-demographic mismatches	Automation for waste reduction	Paint manufacturing firm's waste reduction
<b>Healthcare</b>	Unplanned social initiatives	Community health programs	Free clinics in labour camps

**Conclusion**

Each industry needs a tailored strategy for the adoption of TBL into their business. In most business sectors, companies are already spending millions on environmental and social initiatives. They are not measuring the returns, and they don't have a strategy to integrate these efforts into their core activity. By inspiring their motives to do good and strategising the business for themselves and society, the adoption of TBL will be a cakewalk for UAE business houses.

**5.12 Future Directions for UAE-Centric TBL in Medium/Medium-Large Firms**

There are many factors that negatively affect the adoption of TBL in the businesses of the UAE. Nonetheless, there are a lot of factors that are very favourable to creating a quicker adoption of the framework in the UAE business landscape. Invoking the internal spirit and strategising the business operations are the two steps, in simple words, to ignite a speedier adoption. Efforts from the government in terms of setting the right policies,

efforts to build awareness on the part of the business organisations, and support of consultants who can help businesses create strategies could make this happen.

## **1. Standardising Metrics**

### **Key Challenges:**

#### **1. Measurement Gaps:**

- The Lack of standardised metrics for social impact (e.g., employee happiness) hinders quantifying TBL benefits, enabling performative sustainability (Transcript 3).
- **Example:** A manufacturing executive admitted: *“We plant trees and train employees, but cannot say how it impacts our bottom line”* (Transcript 8).

### **Innovations:**

#### **1. Employee Well-Being Indices:**

- Develop UAE-centric indices to measure employee satisfaction, retention, and welfare, ensuring accountability and transparency.
- **Case Study:** A school’s farming curriculum aims to teach students about environmental stewardship but lacks metrics to quantify social impact (Transcript 1).

#### **2. Environmental Metrics:**

- To align with UAE’s Net Zero 2050 goals, standardise carbon footprint calculators and waste reduction metrics.
- **Example:** A hospitality firm adopts Dubai’s Carbon Calculator to pre-empt future mandates (Transcript 9).



## **2. Policy Recommendations**

### **Key Challenges:**

#### **1. SME Exclusion:**

- Medium and medium-large firms lack the resources to decode policy signals—only 18% use government sustainability toolkits (Transcript 7).

#### **2. Greenwashing Risks:**

- Voluntarism enables performative compliance, such as construction firms labelling projects “green” while prioritising profit over waste reduction (Transcript 5).

### **Innovations:**

#### **1. Subsidies for Medium/Medium-Large Firms:**

- Offer tiered tax breaks for medium and medium-large firms adopting TBL practices (e.g., solar energy, rPET packaging).
- **Example:** A drinking water company struggles with rPET costs but could benefit from subsidies (Transcript 21).

#### **2. TBL Certifications:**

- Introduce UAE-specific certifications (e.g., “Green Halal”) to combat greenwashing and ensure genuine sustainability efforts.
- **Case Study:** A food packaging firm aims for EcoVadis Silver certification (Transcript 3).

#### **3. Cultural Awareness Campaigns:**

- Launch national campaigns (e.g., “Proudly Sustainable UAE”) to reframe sustainability as a cultural duty, leveraging Islamic ethics.
- **Example:** A retail manager frames sustainability as “*nation-building*” (Transcript 7).

### 3. Cultural Alignment

#### Key Challenges:

##### 1. Cultural Misalignment:

- Some firms conflate CSR with TBL, viewing sustainability as a religious duty rather than a strategic imperative (e.g., Zakat funds [Transcript 7]).

#### Innovations:

##### 1. Islamic Ethics Integration:

- Frame TBL as an extension of Islamic ethics (e.g., “*Environmental Amanah*”) to resonate with cultural values.
- **Case Study:** A school integrates farming into its curriculum, teaching students about environmental stewardship (Transcript 1).

##### 2. Generational Bridging:

- Organise workshops and mentorship programs where younger leaders can share TBL insights with older executives.
- **Example:** A manufacturing firm’s older leaders resist sustainability protocols, while younger managers advocate for transparency (Transcript 8).

#### Recommendations

##### 1. Sector-Specific Metrics:

- Develop UAE-centric indices for social and environmental impact tailored to each sector, focusing on medium and medium-large firms.

##### 2. Government-Industry Partnerships:

- Create TBL advisory units through **Chambers of Commerce in the UAE** to support medium and medium-large firms adopting sustainable practices.

### **3. Accountability Mechanisms:**

- Mandate third-party audits for voluntary certifications to ensure genuine sustainability efforts.

### **4. Cultural Campaigns:**

- Leverage Islamic principles (e.g., *Khalifah* stewardship) to frame sustainability as a cultural imperative.

### **Conclusion**

UAE can pioneer a unique sustainability model by integrating the Islamic value system with global sustainable standards. The business environment in the UAE is ready to accept it. UAE recently introduced the tax systems Value Added Tax (VAT) and Corporate Tax. Small- Medium Businesses in the UAE just started practising accountability recently. Implementing the TBL accountability framework could help the business and the country to a great extent. This is the right time to start that initiative.

## CHAPTER VI:

### SUMMARY, IMPLICATIONS, AND RECOMMENDATIONS

#### 6.1 Summary

This thesis investigates the implementation of Triple Bottom Line (TBL) practices in medium and medium-large businesses in the United Arab Emirates (UAE), focusing on the interplay between cultural, economic, and regulatory factors. Drawing insights from 24 interview transcripts, the study identifies key findings, sector-specific challenges, and innovative approaches to sustainability within the UAE's unique context.

#### 1. Cultural and Ethical Dynamics in TBL Adoption

- **Islamic Ethics as a Foundation:** Business houses in the UAE oftentimes look at social and environmental responsibilities through the lens of Islamic values and principles such as Zakat (mandatory almsgiving), Sadaqah (charity giving) and Khalifah (stewardship). This view reflects a strong affiliation of sustainability with the cultural and ethical background of the country. These values steer social equity initiatives, employee welfare programmes, and environmental stewardship efforts in the context of the UAE.
- **Generational Gaps:** A significant divide exists between business leaders from the older generations, who focus on short-term profitability and traditional practices, and their younger counterparts, who often advocate for long-term sustainability strategies aligned with the global sustainability framework. This generational dynamic influences decision-making and the pace of TBL adoption in the context of the UAE.

## 2. Sector-Specific Challenges and Innovations

- **Education Sector:** Some of the schools integrate farming into the curriculum to promote environmental awareness and responsibility. Then they face challenges like being forced to spend on expensive water from the government water distribution system to water the entire garden regardless of the fact that they are doing great work for the environment and the social aspects. This cost factor affects their ability to speed up the initiatives for more students.
- **Manufacturing Sector:** Companies use automation increasingly to reduce waste, but skill mismatches in the workforce pose barriers to achieving full operational efficiency. Besides that the resistance from older generation leadership affects some of the organisations to shift priorities.
- **Healthcare Sector:** Some of the firms run free clinics in labour camps as part of their social commitment. However, these initiatives are not a part of their strategy but a reaction, either to a social need or to a call from the authorities to solve a problem. They are supposed to make these initiatives as a part of their strategic plans to have a more efficient system that pays back to the system to make it run itself.
- **Retail Sector:** Declining profit margins over the past decade have constrained investments in sustainable packaging and employee welfare programmes. This highlights the tension between profitability pressures and sustainability goals. Tension on the profit side is affecting the weakest priority of the system, which is the social and environmental concerns.
- **Drinking Water Sector:** Due to cultural biases, companies face consumer scepticism towards the fast adoption of recycled PET (rPET) bottles. Alongside

higher costs for adopting sustainable packaging solutions, some firms are exploring biofuel trials and recycling initiatives.

### 3. Policy and Governance Implications

- **Visionary Policies Driving Voluntary Compliance:** Government initiatives such as UAE Vision 2021, Dubai Clean Energy Strategy 2050, and Net Zero 2050 influence businesses to align their strategies with national sustainability goals. However, gaps in enforcement and standardisation hinder full integration of TBL practices.
- **Regulatory Foreshadowing:** Voluntary schemes like Dubai's Carbon Calculator often act as precursors to future mandates, encouraging proactive compliance among forward-thinking businesses.

### 4. Challenges in Measurement and Accountability

- **Lack of Standardised Metrics:** Businesses struggle with measuring social impact (e.g., employee well-being) due to the absence of standardised frameworks tailored to the UAE context.
- **Greenwashing Risks:** Without robust accountability mechanisms, some firms engage in performative sustainability practices by adopting buzzwords without genuine operational changes.

### 5. Broader Observations

- **CSR vs. TBL Confusion:** Businesses quite often use the terms CSR and TBL interchangeably. They conflate corporate social responsibility with the triple

bottom line. This confusion leads to superficial philanthropic efforts being marked as sustainability practices.

- **Stakeholder Theory Misunderstanding:** Stakeholder Theory Misunderstanding: Companies often narrowly define stakeholders as shareholders or customers rather than considering a broader societal framework. Stakeholders are not limited to investors, employees or customers, but a larger community affected by the business, positively or negatively, currently or in the future, come under the concept. Limiting it only to the shareholder will adversely affect sustainability efforts..
- **Lack of Institutional Support:** There are a lot of business, trade and commerce organisations working very closely with the businesses in the UAE. Most of them are making excellent efforts to promote businesses in different ways. However, very few of them are making efforts to promote the triple bottom line concepts. Organisations like the Abu Dhabi Finance Forum are making efforts in this regard, but it is inadequate to reach a larger community of medium and medium-large companies in the entire UAE.

## **6. Opportunities for Improvement**

Despite these challenging situations, there is a strong will to accept the concept of TBL among businesses in the UAE. They are willing to adopt TBL practices, and Islamic ethics serve as a powerful driver for sustainability initiatives not just among the followers of the religion but also others. They are inspired by the value proposition because it is easy to turn the support of the total system for the benefit of the business in that case. Government policies create an enabling environment for innovation that helps businesses significantly. However, gaps in institutional support, generational divides, and a lack of

standardisation must be addressed to realise the full potential of TBL adoption in the UAE.

## **Conclusion**

The distinctive situation in the UAE was created by the cultural background and values, passion for doing great business, and visionary and proactive government provide a fertile ground for pioneering a culturally resonant model for the triple bottom line. The time is absolutely fit for creating such a system as the UAE just entered the financial accountability regime in terms of VAT and corporate tax systems. This model creation can be achieved by fixing the gaps in the measurement frameworks, enhancing institutional support for business and fostering cultural alignment through Islamic ethics. By doing this, the UAE can position itself as the global leader in sustainable business practices. This research draws a picture of the current situation of the challenges faced by medium-sized firms in adopting the TBL model and the opportunities available to create a more sustainable future aligned with national priorities.

## **6.2 Implications**

The adoption of TBL in medium-sized businesses in the context of the UAE is impacting them at a multifaceted level. It includes the business strategy, government policies, and cultural and ethical practices, and both opportunities and challenges are associated with it while integrating sustainability into the socio-economic and cultural premises of the UAE.

### **1. Implications for Business Strategy**

- **Long-Term Sustainability:** The TBL framework inspires people to think about long-term strategies for the business. Since most medium-sized companies have



never planned their business beyond short-term profits, this direction shift will help them create a long-term strategy that balances all the three pillars of TBL, i.e. financial, social and environmental.

- **Ethical Practices:** Integration of Islamic values into the business strategy will help the businesses to comprehend the ideas quickly and adapt, as it is very close to their internal value system. Another advantage of this model is that it will help eliminate the friction between the old and young generations in a business. Eliminating the internal conflict between discreet and strategic charity will be critical in making a quicker path to sustainability in the UAE.
- **Competitive Advantage:** When a business chooses to adopt the TBL early before it is mandatory by law, it will help them to create a competitive advantage as an early mover in the area. It will help them secure more customers, a better brand image, and quality investors, and it will eventually reduce their operation costs and place them in a better position than their competitors as they start adopting it as mandated by law in a later stage.
- **Innovation:** Efforts to adopt TBL will inspire business leaders to find innovative solutions for their unique problems. It helps them to travel on less travelled roads and find innovative and cost-effective ways to tackle business problems. It may be the use of new technology, adapted use of existing technologies or even possible collaborations in the changed market conditions.

## 2. Implications for Policy and Governance

- **Visionary Frameworks:** The Government policies like UAE Vision 2021, Dubai Clean Energy Strategy 2050 (in the case of Dubai Emirate), and Net Zero 2050 provide a strategic roadmap for businesses. It gently reminds businesses to align

their operations with the sustainability goals of the country before it becomes a mandate.

- **Incentives for Compliance:** Policies such as tax breaks for green technologies, subsidies for SMEs adopting TBL practices, and procurement preferences for sustainability-certified firms incentivise voluntary compliance.
- **Regulatory indicators:** Voluntary schemes like Dubai's Carbon Calculator and similar initiatives act as precursors to future mandates, encouraging businesses to adopt sustainable practices in advance.
- **Institutional Support:** Chamber of commerce organisations like the Dubai Chamber of Commerce or Abu Dhabi Chamber of Commerce and other trade organisations for specific communities can play a significant role in building awareness of the TBL framework. Because it is evident that bridging knowledge gaps plays a major role in the adoption process of TBL..

### 3. Implications for Cultural and Ethical Practices

- **Cultural Alignment:** Integrating Islamic ethics into TBL practices ensures that sustainability efforts resonate with local values. Framing initiatives as part of Khalifah (stewardship) or Sadaqah (voluntary charity) makes them culturally relevant and it will be widely accepted in the business community of the UAE.
- **Social Equity:** TBL adoption could promote gender equity and inclusivity in the business communities of the UAE. The adoption process will address the generational divide, and it will foster women's god-given potential through programs like mentorship.
- **Generational Bridging:** Younger leaders argue for transparency and measurable impact within TBL frameworks. At the same time, older leaders focus on

traditional practices. Bridging this gap is essential for a unified organisational commitment to sustainability.

- **Inclusivity Challenges:** Businesses should overcome the cultural barriers that resist the adoption of TBL by reframing sustainability as both a religious obligation and a strategic path.

## **Conclusion**

The implications of TBL implementation in the UAE signify its potential to transform businesses for the greater good. It can transform business strategies, policy frameworks and cultural preferences to find synergy. It requires addressing challenges like generational divide, regulatory gaps and stakeholder awareness gaps. This achievement will position the UAE as a global leader in a culturally resonant sustainability model.

### **6.3 Recommendations**

Actionable recommendations are included in this section of the thesis. It provided insights to business leaders, policymakers and academicians regarding the implementation of TBL in medium-sized businesses in the UAE. These suggestions provide a realistic situation and hints for future academic explorations.

#### **1. Recommendations for Businesses and Policymakers**

- **Integrate TBL into Core Strategy:** Businesses should embed the triple bottom line framework into their business strategy by setting measurable objectives for environmental and social impacts while maintaining financial performance momentum.
- **Enhance Stakeholder Engagement:** Ensure Stakeholder Engagement: Understand the importance of the larger stakeholders' community in the business.

Create plans to make active engagement of stakeholders, including investors, employees, customers, suppliers and other communities around the business, to improve trust and alignment.

- **Leverage Technology:** Benefit from software tools to optimise sustainability efforts, including AI-based impact measurement systems and blockchain-supported supply chain transparency tools.
- **Standardise Metrics:** Policymakers should design indexes that satisfy the specific requirements of the UAE to measure social equity and environmental impact.
- **Provide Tiered Incentives:** Provided fee reductions, tax breaks, and other subsidies based on the firm size and based on milestone achievements to encourage voluntary compliance with the sustainability objectives.
- **Strengthen Institutional Support:** Trade organisations like chambers of commerce should organise awareness programs to speed up the implementation process of TBL.

## **2. Recommendations for Future Research**

To foster deeper understanding of TBL implementation in the context of the UAE, future research should focus on the following areas:

- **Sector-Specific Studies:** Do sector-specific research on the implementation of TBL in UAE in industries like education, healthcare, manufacturing, and retail.
- **Islamic Ethics and Sustainability:** Investigate how Islamic principles like the Zakat and Khalifah specifically and systematically integrate into global sustainability frameworks such as ESG..

- **Cross-GCC Comparisons:** This research is specifically about businesses in the UAE. Analyse TBL adoption in other countries in the GCC region and how cultural factors in those regions vary from the UAE as identified by this research.
- **Micro-Small Enterprises:** This research has not explored the implementation challenges in the SME sector. An investigation into the micro and small businesses in the UAE will be a potential area to explore..

## **6.4 Conclusion: Towards a Sustainable UAE and a Model for Emerging Economies**

### **1. Towards a Sustainable UAE**

The UAE's proactive policies for sustainability and commitment to NetZero 2050 affirm its adherence to sustainability practices as a national priority. Businesses in the region have exhibited their enthusiasm to adopt TBL practices by leveraging Islamic practices like Zakat (mandatory almsgiving), Khalifah (stewardship), and Sadaqah (voluntary charity) to drive social equity and environmental responsibility. However, challenges such as the generational divide, lack of institutional support, and gaps in standardised measurement systems highlight areas for improvement.

Upon successfully overcoming the challenges through policy adjustments, improved stakeholder engagements and adoption of innovative technologies, businesses in the UAE can create an ecosystem where TBL is not just a compliance requirement but a powerful driver of competitive advantage. This model of sustainability implementation is in line with the approach of the UAE to stimulating ethical leadership and long-term performance while ensuring inclusivity and equity at all levels of society.

## 2. A Framework for Emerging Economies

UAE has a distinct strength powered by its strong cultural base and its practical business sense. This unique blend places the country as a global leader in creating a culturally spirited sustainability model. By incorporating Islamic guidelines into frameworks like ESG, the UAE can design an innovative prototype for emerging economies that share a similar socio-cultural backdrop.

- **Islamic Principles as Drivers:** Since most business leaders carry Islamic values as their foundational values system, and it has a strong connection with the objectives of the sustainability models, these values work as a stimulator of such initiatives.
- **Hybrid Frameworks:** Integrating Islamic ethics with global sustainability frameworks shall create a combination model that helps to achieve global competitiveness through cultural drivers.
- **Scalability Across GCC Countries:** Adapted versions of the new framework can be used in other countries of the GCC region. This adaptation is possible because the countries in the region have identical cultural and ethical backgrounds, and they are eager to find a solution to meet their sustainability objectives quickly.

## 3. A Call to Action

To realise this vision, stakeholders must take decisive action:

- **Businesses:** Redesign the strategies according to the principles of the TBL. Practice these strategies by using innovative business tools, adopting new technologies, and integrating cultural drivers in the background.
- **Policymakers:** Create an innovative reporting framework that incorporates global standards and cultural drivers.

- **Academia:** Conduct further research on sector-specific challenges and other scopes to steer the adoption process at a deeper level.

## **Conclusion**

The UAE is at the right time and place to contribute a novel model for the world by creating a sustainability model that integrates Islamic principles with global frameworks. This new prototype can serve as a blueprint for emerging economies from the same or similar cultural backgrounds. Those economies are on the verge of adopting new approaches to achieve their sustainability targets.

By encouraging collaboration between businesses, policymakers, and researchers, the UAE can place itself as a pioneer in culturally aligned sustainability practices. Through this endeavour, the UAE can transform its vision into reality to achieve sustainability objectives and become a beacon of ethical leadership for the world.

APPENDIX A  
INTERVIEW INVITATION LETTER

**Asif** Theyyampattil<sup>TM</sup>

Dear Mr/ Ms Name of the Business Leader,  
Chairman/ MD/CEO/COO/, Company Name, UAE

I hope this letter finds you well. My name is Asif Theyyampattil, and I am a doctoral candidate in the Doctor of Business Administration (DBA) program at the Swiss School of Business and Management (SSBM). As a part of the study, I would like to meet the leaders of prominent business houses in the UAE. I invite you to participate in a research study that I believe will significantly interest and value your organisation.

My research focuses on implementing the Triple Bottom Line (TBL) concept in medium and medium-large enterprises in the UAE. As a leader of a prominent business in the region, your insights would be invaluable to this study.

This research aims to understand the challenges and opportunities that businesses face when implementing TBL practices, which balance economic, social, and environmental impacts. Your participation would involve a 30–to 60-minute interview at a time and place convenient for you.

By participating in this study, you and your organisation can benefit in several ways:

1. Gain Insights: You'll have the opportunity to reflect on your company's current practices and potentially identify areas for improvement in sustainability and social responsibility.
2. Benchmark Your Practices: The study will provide insights into how other SMEs in the UAE are approaching TBL, allowing you to benchmark your practices against industry peers.



3. Contribute to Policy Development: Your input could influence future policy recommendations, potentially shaping a more supportive business environment for medium-sized in the UAE.
4. Enhance Reputation: Your participation demonstrates your company's commitment to sustainable business practices, which can enhance your reputation among stakeholders.
5. Access to Findings: As a participant, you'll receive a summary of the research findings, which could inform your strategic decision-making regarding sustainability initiatives.
6. Network Expansion: This study may open doors to collaborating with other forward-thinking business leaders in the region.

Your participation is voluntary, and all information shared will be treated with the utmost confidentiality. Your responses will be anonymised in the final research report.

I would be honoured to have your participation in this critical study. If you are interested or have any questions, please don't hesitate to contact me at [asif@atbc.co](mailto:asif@atbc.co) or +971 543 511 058.

Thank you for your time and consideration. I look forward to speaking with you and learning from your valuable experience.

Sincerely,

Asif Theyyampattil

DBA Candidate

Swiss School of Business and Management

APPENDIX B  
CONSENT LETTER FROM THE PARTICIPANTS

Study Title: Implementation of Triple Bottom Line:  
An empirical study on medium, medium-large firms in UAE.

Principal Investigator: Mohammed Asif Theyyampattil, DBA Candidate, Swiss School of Business and Management (SSBM)

Dear Participant,

You are invited to participate in a research study by Mohammed Asif Theyyampattil, a doctoral candidate at the Swiss School of Business and Management (SSBM). This study aims to explore the challenges and opportunities faced by medium, medium-large enterprises in the UAE when implementing Triple Bottom Line (TBL) practices.

Your participation will involve an interview lasting approximately 30-60 minutes. The interview will be conducted at a time and place convenient for you.

By signing this consent form, you agree to the following:

1. Voluntary Participation: Your participation in this study is entirely voluntary. You may choose to withdraw from the study at any time without any negative consequences.
2. Confidentiality: All information you provide will be kept strictly confidential. Your responses will be anonymised in the final research report. No personally identifiable information will be published or shared.
3. Data Use: The information you provide will be used solely for the purposes of this research study and any resulting academic publications or presentations.
4. Recording: With your permission, the interview may be audio-recorded to ensure accuracy in transcribing your responses. These recordings will be destroyed after transcription.
5. Risks and Benefits: There are no known risks associated with participating in this study. While there may be no direct benefits to you, your participation will contribute to understanding TBL implementation in UAE businesses.
6. Results: Upon request, you will receive a summary of the research findings once the study is completed.
7. Questions: You have the right to ask questions about this research study and to have those questions answered before, during, or after the research.

If you have any questions or concerns about the study, please contact:  
Mohammed Asif Theyyampattil  
Email: asif@atbc.co  
Phone: +971 543 511 058

By signing below, you indicate that you have read and understood the information provided above, that you willingly agree to participate, and that you may withdraw your consent at any time and discontinue participation without penalty.

<i><b>Participant's Name</b></i>	<b>Mr. / Ms. Name of the Person, Designation, Name of the Company or Group, Name of the emirate, UAE</b>	<i><b>Signature</b></i>	<i><b>Date</b></i>
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<i>Researcher's Name</i>	Mohammed Asif Theyyampattil	<i>Signature</i>	<i>Date</i>
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APPENDIX C

INTERVIEW GUIDE

Questionnaire for Qualitative Interview

**Subject: 'Implementation of Triple Bottom Line:  
An empirical study on medium, medium-large  
firms in UAE'.**

## **Awareness and Current Practices**

1. Are you familiar with the Triple Bottom Line (TBL) concept? If not, I'll briefly explain it.
2. To what extent has your company implemented practices that balance economic, social, and environmental impacts?

## **Challenges and Barriers**

3. What are the main challenges your company faces or anticipates in implementing TBL practices?
4. How familiar is your leadership team with TBL or similar sustainability concepts?

## Economic Dimension

5. How do you balance profitability with social and environmental responsibilities?

## Social and Environmental Dimensions

6. What social and environmental initiatives has your company undertaken?

7. What difficulties have you encountered, or do you foresee in implementing these initiatives?

## Government Policies and TBL

8. How do government policies in the UAE affect your company's ability to implement TBL practices?

9. Are there any specific regulations or incentives that have influenced your approach to sustainability?

10. What policy changes do you think would support better TBL implementation in SMEs?

## Stakeholder Engagement

11. How do you involve and communicate with stakeholders regarding your sustainability efforts?

## Outlook

12. What are your company's plans regarding TBL or sustainability implementation?

13. What kind of support would help your company better implement TBL practices?

## Corporate Social Responsibility (CSR) and TBL

14. How would you differentiate between Corporate Social Responsibility (CSR) activities and Triple Bottom Line (TBL) practices in your company? Can you provide examples of each?

15. In your experience, is there a common misunderstanding among business owners in the UAE about the difference between CSR and TBL? If so, how does this affect the implementation of these practices?

## Employees Compensation

16. Considering the cost of living in the UAE, how does your company ensure fair compensation for employees? Can you discuss how the take-home pay of your employees compares to similar positions in other countries when factoring in living costs and tax considerations?

## Closing Question

17. Is there anything else you'd like to share about your experience with or views on TBL implementation?

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