

THE REVIEW OF COMPANY RESPONSE ON SUSTAINABLE DEVELOPMENT GOALS - EVIDENCE FROM LISTED MANUFACTURING COMPANIES IN SRI LANKA

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Abstract

This study aimed to examine the companies' response to sustainable development goals (SDGs) by reviewing information disclosures in company annual reports. The sample of this study includes annual reports of 25 listed manufacturing companies in Sri Lanka that reported SDG information for five years during 2017-2021. Qualitative content analyses were used to analyze the information contained in the reports to recognize the nature of commitment to SDG/s. As the findings reveal over the years manufacturing companies have moved from a few towards including all 17 SDGs for reporting purposes. Companies disclose less information about the sustainability impacts of the selected SDG but more information describing the respective SDG/s during early periods of reporting. Narrative information highlights their commitment to the SDGs as a contribution to shaping the future of the world's sustainable development, particular focus has been given to the goal of climate action. Nevertheless, SDGs reporting needs more research to analyze the reporting patterns over the years and to examine factors that influence commitment and information disclosures. The study contributed to the academic literature on sustainable development goals from the context of the manufacturing sector in Sri Lanka.

Keywords: *sustainable development goals, sustainability disclosures, qualitative, Sustainability reporting,*