

Sustainable Development in Sri Lankan Banks: A Non-Financial Disclosure Analysis

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Many scholars in other countries have studied the bank's contribution toward sustainable development Goals (SDGs) but not much yet in Sri Lankan Context. This study aims to contribute to the ongoing discussion about Sri Lankan bank contribution toward SDGs. A score is derived from four variables using the literature such as business model, ownership, integrated reporting, and stock market listing to identify the Sri Lankan banks' contribution to the SDGs and the extent of reporting about SDGs. The information mentioned by the banks about sustainable development in the non-financial reports has been considered through manual content analysis using the 16 banks over the period of three years. The results of the study revealed that banks are paying more attention to SDGs that more benefit the business. Different approaches of banks to SDGs can be seen. The study's findings confirm that there are differences in the attitudes of the banks toward the SDGs. Integrated reporting affects changes in the contribution of banks and business models, ownership, and stock market listing have less impact. This study is useful for bank managers and decision-makers to develop policies to support organizations in contributing to the SDGs and for taking strategic advantage to implementing the SDGs.

Keywords: *Non-financial Disclosure, SDG Reporting, Sustainable Development Goals, Sri Lankan Banks, 2030 Agenda*

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