

THE FIVE TIERS OF CORPORATE SOCIAL RESPONSIBILITY: NAVIGATING FROM RISK MANAGEMENT TO SUSTAINABILITY LEADERSHIP

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Abstract

Corporate Social Responsibility (CSR) has become not only a marginal practice but also a strategic necessity that needs models that portray its dynamic development that outgrows conventional typologies. This paper will create a five-level CSR maturity model, which will chart the journey of organizations in the basic compliance to leadership in sustainability. Based on a conceptual analysis of CSR literature, maturity models and current corporate cases, patterns of organization behaviour, governance and value generation are synthesized between CSR stages. The ensuing framework indicates a continuum Risk Management, Operational Efficiency, Stakeholder Integration, Strategic Transformation, and Sustainability Leadership, with each of the concerned being characterized by different logics, capabilities, KPIs and transition issues. It states that the maturity of CSR demands changes in the approach, culture, supply chain interactions, and financing arrangements. The model redefines CSR as a living strategic process, which provides organizations with a diagnostic practice and a roadmap towards becoming regenerative and purpose-driven leadership.

INTRODUCTION

Corporate Social Responsibility (CSR) has undergone a fundamental shift, which has made it a fundamental, central requirement of a company in the modern business age (Carroll, 2016). This has evolved such that the world has become a globalized world where corporates are not only being questioned of their financial results but also the effects they have on the society and the environment as a whole. Carroll (1991) described the fundamental concept of CSR in his classic pyramid model, which made economic, legal, ethical, and philanthropic

responsibilities hierarchical and central elements of business. Although this model has been a necessary taxonomy over several decades, current business environment with complex global supply chains, and emergence of a stakeholder capitalism, and existential threats such as climate change require more dynamic and interconnected models that can reflect the progressive nature of sustainability challenges today (Gallo & Serluca, 2024).

These shortcomings of the fixed structures are especially apparent when considering complex and

multi-level global supply chains. Studies show that Tier 2 or Tier 3 suppliers CSR violations have cascading risks and cause complete disruptions to whole business eco-systems and cause substantial reputational and financial losses to the affected firm (Papa, 2025). The existence of this reality means that management strategies that merely provide delegation or merely encompassing control in the form of a contract are not sufficient, rather a more systemic and integrated approach to responsibility is required. Meanwhile, concept of CSR has been extended in a sense of a holistic conceptualization of performance, often in the terms of so-called triple bottom line of people, planet and profit, under which social equity and environmental stability are interdependent in the long-term corporate success (Zu, 2023). The overall vision is important in stressing that the existing CSR is not a series of separate plans, but rather a complex interplay of environmental management, ethical management, societal engagement and economic sustainability.

All these evolvments indicate that there is an acute gap in the literature that existed. Even though the existing models, including the pyramid created by Carroll, are quite adept in clarifying the what of CSR its component parts, they lack the ability to map out the how the process of change and strategic path to becoming not just a component of a balanced scorecard but an agent of value creation and sustainability leadership (Chehimi & Naro, 2024). It is urgent that a framework will not only provide the list of responsibilities; it will also explain the course of development, showing how companies may evolve in terms of CSR approach.

The gap in this paper is addressed by introducing a new model of five levels of CSR that can be a spectrum of organizational maturity. All levels of this model indicate not just a further complication but a complete shift of the strategic focus, the level of interest towards stakeholders, and the logic of value creation. The research question that will lead this study is the following: How can a staged maturity model be used to outline the strategic evolution of Corporate Social Responsibility between initial compliance and concerted value creation? The methodological goal is to create and conceptually base this framework on a systematic synthesis and critical analysis of available CSR literature, maturity models

of related disciplines such as quality management as well as modern corporate case examples. The study holds significance in two dimensions: first, at the theoretical level, it offers a model of processes that is dynamic and transforms the typologies of CSR that remain still instead of offering a new understanding of how corporate sustainability evolves. Practically, it provides managers with a diagnostic tool to understand their current position on their current state of CSR and a strategy roadmap on how they can plan and communicate their way to become the actual corporate citizenship and long-term competitive advantage.

2. Literature Review

The literature on Corporate Social Responsibility (CSR) is vast, and its direction can be roughly described as the transformation of the models which were relatively unchanging and categorical to the models that are dynamic and integrative. The fact that the corporation is changing into a complex figure, having many roles, is a sign of this development, as it is becoming a member of the society. This section of the paper critically examines this development beginning with the traditional pyramid model of Archie Carroll and then proceeding to the contemporary typologies which have endeavored to explain the multifaceted and strategic nature of CSR in a globalized society.

The Pyramid of Carroll and Limitations of the Pyramid.

The Pyramid of Corporate Social Responsibility created by Archie Carroll has been the prevailing paradigm of interpreting the extent of business responsibilities to the society over the decades. The model, which was originally formulated in 1991 and subsequently developed, divides CSR into four different levels, which are hierarchical: economic responsibilities (being profitable), legal responsibilities (obeying the law), ethical responsibilities (doing what is right, just, and fair, beyond legal requirements), and philanthropic responsibilities (being a good corporate citizen) (Baden, 2016; Visser, 2006). The timeless power and presence of the pyramid are the intuitive simplicity and progressive reasoning of its structure. It assumes that the economic performance is the fundamental

core on the basis of which all the other responsibilities are supported; before a business can manage its legal, ethical, and philanthropic obligations, it must be viable (Kusyk, 2021). This definition gave a long-awaited sense of taxonomy that contributed to making CSR a legitimate field of study and management practice.

Nevertheless, since the business environment has become more complex, interconnected, and transparent, the shortcomings of the pyramidal structure developed by Carroll have become even more noticeable. Although the model has been instrumental in the past, it has severe limitations when applied to the modern issue of sustainability. These constraints can be easily divided into three areas that are critical, namely hierarchical rigidity, a defensive posture, and supply chain blindness (Fedotova et al., 2023).

First, the pyramid structure implies a linear process in which the companies should firmly fulfil the

economic and legal duties before a systematised approach to ethical and philanthropic duties. This sequential reasoning is usually not in sync with the concurrent pressures of contemporary organizations. With the climate change and pressing social justice needs, corporations are likely to pay attention to both ethical and even philanthropic issues during their inception, as a prerequisite to their economic viability (Talonon et al., 2021). An example is that a tech start up nowadays is being put to the test when it is young to adopt ethical data policies, hire diversity, and reduce its environmental footprint, and be profitable. This simultaneous handling of each of the four responsibilities, in which failure to handle a top-tier responsibility may directly compromise the underlying layer of the economy by damaging reputations and losing consumer trust, is difficult to explain by the pyramid model (Randerson, 2022).



Figure 1: Carroll's Pyramid of Corporate Social Responsibility

The pyramid implicitly cultivates a defensive attitude to the CSR. The model places the CSR mainly as the responsibility or as the cost to be incurred as opposed to the opportunity and innovation by framing legal, ethical and philanthropic responsibilities as one on top of another (Weber, 2024). This point of view fails to fully reflect the reality of many so-called sustainability leaders, who have proved that a focus on social and environmental concerns in the core strategy is an effective source of competitive advantage. Business organizations such as Patagonia and Unilever have established a strong brand identity and entered new markets because they choose not to see sustainability as a stumbling block, but rather, they see it as an innovation in products, processes, and business models (Omidvar et al., 2025). Although Carroll's pyramid recognizes these roles, it fails to offer an avenue through which this strategic change of mandatory to value creating can be achieved.

Perhaps, most importantly in the modern global economy, there is the supply chain blindness of the model. The pyramid developed by Carroll revolves virtually entirely around the one, central corporation, without considering the complex multi-layered supply chains, in which the majority of businesses nowadays are run (Cristyano et al., 2025a). The model does not provide much information about the distribution, management and violation of CSR responsibilities within these networks of complications. It is an enormous weakness because in many instances, the main social and environmental impacts, as well as risks of a company, can be found in its extended supply chain, especially in the Tier 2 and Tier 3 supplier tiers (Choi et al., 2021). It has been repeatedly demonstrated that the CSR failures, including the utilization of child labour or environmentally unfriendly practices in one of its sub-suppliers, can bring about the ripple effect of risks, which have catastrophic impacts on the reputational, financial, and operational losses of the focal firm and the entire business ecosystem (Bai et al., 2024). The entity-centric perspective of the pyramid is not well-equipped to consider the fact that real corporate responsibility demands concerted action, transparency, and shared responsibility throughout a whole value chain, an aspect that the modern CSR models have to explicitly consider (Liu et al., 2023).

2.2 Modern CSR Typologies.

As a reaction to the shortcomings of the hierarchical approaches such as the Carroll pyramid, there has since quietly ensued more subtle CSR typologies. These models aim at enlarging the CSR dimensions and, more to the point, at demonstrating its chances of becoming thoroughly embedded in business strategy and governance. These models do not tend to offer a strict hierarchy; instead they tend to define a collection of interconnected areas that companies are able and ought to operate upon simultaneously (Vdovichena et al., 2024).

The improvement of CSR in important thematic areas is one of the most notable developments, which are frequently introduced as environmental, ethical, philanthropic, and economic responsibility. Although this four type's model appears to be similar to the categories of Carroll, it is different as it focuses its attention on the strategic alignment and compatibility with the values of various stakeholders (Ashurov et al., 2024). To illustrate, the environmental dimension has ceased to be merely compliance related but has become a strategy to address the anxieties of all stakeholders such as regulators and local communities to environmentally minded consumers and investors, among others. Likewise, ethical dimension includes fair operating practices, anti-corruption as well as human rights which are important in ensuring a social license to operate (Cristyano et al., 2025b). According to this typology, CSR maturity does not involve ascending the ladder but rather expanding and extending the organization involvement in all these domains in a responsive manner in relation to the particular stakeholder environment (Joshi et al., 2025).

The more significant shift towards the conceptualization of CSR is the emergence of the B Corporation (B Corp) movement. B Corp certification B Corp certification is a non-profit product of the B Lab, which gives a tangible representation of CSR shifting towards restructuring formal governance instead of a series of voluntary programs (Iodice & Bifulco, 2025). A company has to go through an intensive evaluation of its social and environmental performance, publish its B Impact Report, and, most importantly, legally revise its corporate governance documents to ensure that its directors would take into account the interests of all

the stakeholders instead of shareholders alone in their decision-making (Lähteenkorva, 2024). This is a radical change of CSR being a peripheral activity, usually located in the public relations, or a separate department, to being entrenched in the very DNA of corporate legal structure (Lee & Yoon, 2024).

The B Corp model explicitly covers the defensive posture weakness of the Carroll pyramid through the institutionalization of the purpose-driven approach. It demonstrates that CSR maturity does not just entail broader scope of activities, but a more structural implication on core strategy and company governance. The examples of these transformations include companies like Patagonia that have redefined their corporate purpose to be a company that is in business to save our home planet. In such organizations, social and environmental performance is not an independent category of responsibility but the main rationale of their value creation, entirely combined with their economic goals (Blasi & Sedita, 2022).

CSR literature has indicated a clear pathway when it comes to the development of CSR. The Pyramid brought out by Carroll was a resource beyond price because it could categorize responsibilities of business. However, its form that is static, hierarchical and entity-oriented is increasing becoming less at par with the 21st century reality of commerce that is dynamic, interrelated and strategic (Koupaei et al., 2025). The recent typologies and movements like B Corps have also facilitated the evolution of the area which is the multi-dimensional nature of CSR and the fact that its deepest destination may be to strategy and governance. All that suggests that maturity in CSR is a drift out of control of fragmented promises to developed company where social and environmental purpose is an element of strategy, performance and law person. It conditions the next logical move of the development of this idea a system that will clearly follow this road as a path of organizational maturity (Xiang et al., 2025).

3. The Five-Tier Framework: A Strategic Continuum

The fact that the concept of Corporate Social Responsibility has become a strategic priority rather than a sideline issue requires a similarly significant change in its modeling and conceptualization.

Although the Pyramid of responsibilities developed by Carroll offered a basis of classification of responsibilities, and modern typologies have broadened the dimensions, there is still a gap in terms of mapping the strategic journey taken by organizations (Abidin et al., 2025). Our suggestion, in turn, is a five-level maturity model according to which CSR is not a fixed set of categories, but a dynamic spectrum of organizational change. This model focuses on navigational capacity -organizational capacity to cross levels by intentional strategic, operational, and cultural change. The logical, practice and performance indicator of each tier constitute a dissimilar strategic orientation to CSR, which plot a course between compliance-based foundations to visionary leadership.

Tier 1: Risk Management /Compliance (The Defensive Foundation)

On Tier 1, the lowest level, organizations embrace CSR as a defensive strategy to escape the backlash. It is all about the fulfilment of minimum legal standards and the reduction of the felt risks to reputation and operations. The orientation is reactive in nature; CSR actions are prompted by external forces by regulators, activists, or litigators and not by internal beliefs (Macchion, 2024). Preventing damage is the main goal but not creating value.

Features of organizations at this phase are a dominant orientation towards regulatory compliance and liability avoidance. CSR frequently remains a hived off function of legal, compliance or public relations departments, where the activity is confined to mandatory reporting, e.g. simple environmental discharge data or workplace safety statistics. When it comes to philanthropy it is transactional and is seen as a license to do business to appease the local communities or avert criticism and is not strategic (Latilo et al., 2024). The management governs the supply chain in terms of audit based control whereby buyers audit suppliers periodically to respond to a code of conduct, which has been criticized as being shallow and easy to bypass (Louisot, 2024).

The Tier 1 Key Performance Indicators are apparently defensive: the number of regulatory violations, the amount of fines paid, and compliance audit scores. CSR is a Cost Centre, and the Organizational Logic behind that is that this is a cost centre that needs to

be paid but it is a cost that does not contribute to the ultimate objective of maximization of profits (Balaji et al., 2024). Shareholder primacy has been accepted as an unquestionable doctrine, and any CSR spending is only reasonable to avoid a higher cost. The key Transition Challenge facing organizations that remain at Tier 1 is to leave the mind-set of being a checking boxes organization and begin to perceive themselves as being interdependent with a wider circle of stakeholders and full realize that compliance is an increasingly insufficient approach in a transparent, interconnected world (Coulson-Thomas, 2024).

Tier 2: Operational Efficiency (The Preventive Stage)

The move to Tier 2 is a crucial change in an orientational focus, which turns to being defensive to preventive and instrumental. In this case, companies start to consider CSR a part of the overall functioning not to comply with it, but as a source of real efficiency and saving money. This step is where so many business cases on sustainability come in as businesses are finding out that being green and socially responsible can be cost effective as well (Friday et al., 2024).

Tier 2 features such characteristics as a high degree of environmental responsibility as a motivation of operational excellence. The programs are aimed at minimizing waste, energy and water usage, and resource optimization, which directly decrease costs of operation (Dolejšová, 2024). The supply chain partners change their views to a more risk-aware partnership where ethical sourcing is sought to minimize the risk of difficulties arising due to labour conflict or environmental scandals at supplier locations. There are engagement programs of the employees, which aim at enhancing retention and productivity of the employees, which cut down costs of recruitment and training (Fredson et al., 2024). Moreover, digital tools start to be involved, not only with taking of compliance but also with the provision of data-driven insights to use resources more effectively and track more extensive ESG indicators (Zheng et al., 2024).

Key Performance Indicators are shifted towards internal efficiency: the rate of carbon emissions reduction, the rates of waste diversion, employee turnover, and, most importantly, the direct savings of

the operational cost that could be directly attributed to sustainability activity. The Organizational Logic redefines CSR as a cost centre into an enhancement tool of operation (Aderamo et al., 2024). The business case is the most important yet strictly confined to the quantifiable return on investment (ROI). The main Transition Challenge at this level is to broaden organizational mind set to perceive external value creation opportunities with and to the stakeholders and to realise that the biggest may be outside the factory gate (Rathobei et al., 2024).

Tier 3: Stakeholder Integration (The Proactive Stage)

Tier 3 is a qualitative jump of maturing, where organizations have taken on a proactive approach in terms of integrating various stakeholder interests into their strategy and operations, in a systematically organized manner. This level assumes the complete adoption of the ethical responsibility of Carroll but goes beyond considering it as an independent duty, but rather, as a strategic core of the business (Lata, 2025). The reasoning becomes not on the instrumental efficiency but on the enlightened self-interest whereby the success of the corporate in the long run is irrevocably associated with the health and wellbeing of its stakeholders-employees, customers, communities and suppliers (Halliday, 2024).

The Tier 3 organizations are characterized by engagement and integration. Multi-stakeholder consultations, involving NGOs, community heads, and even opponents, are consultations that are formally involved in the development of strategies. Another important shift takes place in the leadership of the supply chain as Tier 1 buyers shift past auditing Tier 1 suppliers and instead engage them in capacity building of Tier 2 and Tier 3 suppliers since the resiliency of the whole chain is regarded to be crucial (Awa et al., 2024). Diversity, Equity, and Inclusion (DEI) programs are part of the holistic approach to talent management and operations, as opposed to separate HR initiatives. The value of transparency emerges, which is manifested by full sustainability reporting based on the international uses of global frameworks such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB). Philanthropy turns strategic, and it is

related to core competencies, e.g. a technology company donating in digital literacy (Shabbir, 2025). It can be observed in the Key Performance Indicators where the relational emphasis is found: the indexes of stakeholder trust, supply chain capability improvement metrics, the indexes of DEI representation, and the efforts to quantify the social return on investment (SROI) (Nurhadi et al., 2025). The Organizational Logic of CSR is that CSR is strategic stakeholder relationship management. The Transition Challenge is to change not just to handle stakeholder expectations but to co-create value with stakeholders and thus is a more radical change of business models and governance (Kouchakkapourchali, 2024).

Tier 4: Strategic Transformation (The Systemic Stage)

On Tier 4, CSR is fully joined to business strategy and is the ultimate driver of market differentiation, innovation, and growth. The orientation is systematic and creative whereby the company aims at transforming its market environment. CSR is no longer a program or a strategy in the business but business itself (Martini et al., 2024).

The peculiarities of such a developed stage are the basic business model innovation. Businesses incorporate the concept of the circular economy and they stop selling products but offering them as a service and design them in such a way that they can be disassembled and reused (Hammerschmidt et al., 2025). Climate strategy is not only the reduction of the footprint but also adaptation, resilience, and investing in carbon drawdown technologies. The governance forms are changed to incorporate stakeholder accountability in a legal manner, e.g., through becoming Benefit Corporation (Fotedar, 2025). Ecosystem orchestration is a new form of supply chain leadership in which Tier 0 buyers contribute directly and significantly to the sustainability transformation of their Tier 1 and Tier 2 suppliers, and consider it an investment in long-term mutual viability. Ethical AI development, powerful data privacy, and social problem creation are conducted using digital transformation (Ma et al., 2025).

Tier 4 K PI Leading indicators of market leadership: share of revenue of sustainable products and services,

achievement of carbon-negative operations, supplier average sustainability rating, and the weighting of the innovation pipeline. The Organizational Logic is that CSR is an effective source of competitive advantage and the mechanism of establishing completely new markets. The key Transition Challenge is to extrapolate this effect outside the company itself to effect the change at the industry and ecosystem level (Aarnio, 2023).

Tier 5: Sustainability Leadership/Regeneration (The Visionary Stage).

Tier 5 is the top of the continuum, which is normative leadership and the aim of an organization is to construct an active regenerative and fair future. The orientation is forward-looking and transformational, not only to the immediate functions of the company, but to the whole sphere of influence. It is not only to be the best in the world but also to be the best to the world (Mustafidin, 2025).

The outward-looking and legacy-oriented actions characterize Tier 5 organizations. These are involved in lobbying of the policy changes in making the industry more sustainable at a higher standard although this may not be cost effective in the short term. They invest in regenerative agricultural and industrial processes that replenish the systems of the environment and social systems (Putri et al., 2024). Pre-competitive collaboration is the most mature form of supply chain leadership where competitors collaborate to address common systemic issues such as deforestation or forced labour. Philanthropy transforms into a self-sustainable social business models that solve the cause of the social problems. Radical transparency is done using technologies such as blockchain to give complete supply chain tracing. Employees become citizen-activists, who are motivated to change the society (Astuti & Setyarini, 2024).

Critical Performance Indicators indicate this systemic goal: adoption rates of new industry standards the company paved the way, quantifiable progress in the health of the ecosystems and communities they reach, profitability of social business projects, and engagement in multi-stakeholder governance projects. The Organizational Logic is that CSR is the purpose and legacy of the organization, that financial prosperity is considered an enabling factor of this systemic influence, but not the end (To, 2024).

The examples of this level are not many, but they represent what it could be like. The architectural model of Salesforce 1-1-1 model, which donates 1 percent of its equity, 1 percent of its product and 1 percent of employees’ time to the community, illustrates how architectural responsibility can be implemented into the very core operating model of a

company at its inception. Equally, such climate leaders as Microsoft are exemplary of maintaining Tier 5 mentality by incorporating a regenerative mission which goes way beyond compliance or even operational efficiency, in a bid to undo the harm and make things right again (Querrec & Joshi, 2024).

CSR Maturity Contennum: The Five-Tier Strategic Journey



Figure 2: CSR Maturity Continuum

This graph depicts the CSR Maturity Continuum which is a five-level process that demonstrates how an organization starts with the basic compliance, then moves through to the visionary sustainability leadership. It has begun with Risk Management where CSR is reactive and focuses on legal compliance, and then to Operational Efficiency where the internal performance is increased by making it more sustainable and reducing costs. The companies also engage employees, communities and partners in creating value at Stakeholder Integration.

Strategic Transformation makes the business model sustainable which results in innovation and competitive advantage. Finally, the fourth stage is Sustainability Leadership/Regeneration where companies aim at achieving a regenerative impact,

influence industry norms, and purpose-driven strategies.

This is a five-level framework that can be used as a dynamic map within which one can navigate and interpret in the complex process of corporate social responsibility. It shows CSR maturity is not the addition of more initiatives to the system, but rather a fundamental change of approach, no longer seeing the responsibility as a cost to be managed, but an efficiency to be realized, a relationship to be developed, a market to be seized and ultimately, a legacy to be made.

4. Navigating Between Tiers: Implementation Pathways

The five-tier CSR framework proposed has a distinct maturity path, but the real issue facing organizations

is the transition itself. Changing tiers needs not only to spread the use of CSR or raise budget but to make basic, inseparable changes in organizational competencies, governance modes, and cultures. Even these transitions are not automatic and forceful inertial forces that need to be overcome with a conscious strategy and leadership. This part goes deeper into the key enablers of progression and the chronological spread of organizational ability and the evolution of strategic funding mechanisms that support the success of progress in the continuum.

4.1 The Capability-Building Ladder.

Each step to the next level is anchored on the development of new and higher organization skills. The development can be viewed as a ladder of competencies where each level is the successive level of strategic maturity which should be gained through competencies until one progresses to the next level.

The shift of the Tier 1 level to Tier 2 requires the change of the reactive and compliance-driven mindset towards the ability to identify the efficiency opportunities. In this case, the crucial capability that is to be developed is sustainability analytics. Organizations have to get past merely monitoring regulatory infractions to gathering and examining data on resource use, waste discharges, and energy intake. With the creation of these analytical capabilities, businesses will be able to afford to quantitatively correlate environmental efforts to direct operational cost reductions, which will create the basic business case upon which additional investment will be carried out (Tornay, 2024). An example is a manufacturer that may install smart meters that allow detection of areas of inefficiency and this value will allow the manufacturer to justify investment on more efficient machinery that will not only help to lower carbon footprint, but also utility costs.

To provide a leap in Tier 2 into Tier 3, it is necessary to develop the capacity of relational management and systemic engagement. The emphasis is no longer placed on internal efficiency but on creation of external value by way of stakeholders. Among the essential ones are the formal stakeholder advisor panels that would allow delivering feedback on the corporate strategy on an ongoing basis and ensuring that the steps the company takes are matched with the

expectations and risks emerging in society (Harrison, Freeman, and de Abreu, 2015). At the same time, the supply chain management needs to develop beyond the concept of audit to that of supplier development program. This is done by partnering with major suppliers to develop their capacity in environmental and social concerns which makes the whole chain of values more resilient and honest (Kuffuor et al., 2024). This ability will change the buyer supplier relationship into a partnership rather than policing relationship.

The jump between Tier 3 and Tier 4 is, perhaps, the deepest, since it includes the introduction of sustainability into the DNA of the business model and governance. The structural and strategic capabilities are the necessary ones here. The change of governance has to be built to formally include the stakeholder voices, and it can be done through introducing sustainability-oriented directors to the board or through the constructions of board-level committees with the clear task of ESG oversight. One of such potent mechanisms is to attach executive compensation to sustainability KPIs, which is an indication of a serious aim at balancing profit and purpose and provides the assurance that leadership is motivated to generate long-term and systemic value (Layton et al., 2023). This is a way of aligning the interests of the management to a larger group of stakeholders and consolidating the move towards considering CSR as a program to a strategy pillar.

Lastly, the shift of Tier 4 to Tier 5 requires ecosystem leadership and normative influence capabilities. At this point, the scope and concerns of the organization are widened to the context of the whole market and society that the organization is functioning. This needs the ability to form and lead industry alliances to solve pre-competitive issues such as plastic waste or modern slavery. It is also the capability to incubate social businesses which create market-based answers to societal issues, and the audacity to champion progressive control which elevates expectations on each side and considers that policy not as a danger but an offer to level the playing field and speed up transformation throughout the industry (Kramer and Pfitzer, 2016). Such skills are a sign that a market leader is becoming a societal leader.

4.2 The Funding Factor

The fundamental aspect of such capability-building is the importance of financial strategy. How a firm finances its CSR and sustainability program is a direct measure of its strategic maturity as well as one of the primary factors in its effectiveness. The studies prove that the choice of funding strategy largely determines the success of CSR, especially when it involves complex and multi-layered supply chains where the cost of improvement is frequently transferred to the weakest participants (Organization, 2023; Peng, 2024). The five tiers demonstrate a dramatic change in the funding model as CSR is being perceived as a cost rather than an investment.

At Tier 1, minimal funding is provided in a reactive manner and as a minimum, it can be the expense of required compliance audits, legal expenses and minimal regulatory reporting. The budget is considered as a defensive cost of doing business where the main aim is to reduce expenses without any penalty.

Funding in organizations move to Tier 2 is associated with projects that have a distinct and determinable return on investment (ROI). The money is invested in energy saving equipment, waste minimization technologies among other projects that will pay back by lowering the operational expenses. Business case holds supreme importance and financing is made out based on direct financial gain to the corporation.

In Tier 3, the coverage of the funding increases to relational investments. Stakeholder engagement processes, more advanced sustainability reporting and supplier development programs are allocated budgets. These are considered components of an investment to sustain the social license of the company to operate and cope with complex stakeholder relationships although the immediate financial payback may not be as clear-cut or quantifiable as in Tier 2.

The greatest change is at Level 4 where capital outlay is included in the overall capital expenditure and research and development budgets. Massive investments are done in the business model of a circular economy, sustainable product innovation and clean technology. Funding is no longer on its own line item but it is threaded into the strategic investments leading to the future growth and competitive positioning of the company.

At the top, Tier 5 organizations are implementing the most progressive and team-working models of funding. They apply blended finance strategies, orchestrating strategic combination of corporate capital and impact investment and public development funds to de-risk and scale solutions to significant challenges in the society (Annesi et al., 2025). By way of example, a Tier 5 corporation could collaborate with a development finance organization and an impact fund to offer low-cost financing to smallholder farmers in its supply chain so that they can change to regenerative agriculture. This kind of financing is not a charity but a long run investment to change the whole ecosystem so as to become more resilient, sustainable, and equitable and thus ensuring the long run sustainability of the corporation and its own legacy.

Conclusively, the process of CSR maturity journey is a systematic organisational learning and change. It is driven up a ladder of consciously advanced capabilities, starting at analytics and moving up to stakeholder engagement and then ecosystem leadership, through established and financed by a position that shifts to minimal compliance costs through strategic blended finance. These mechanical transitional drivers can provide managers with a realistic roadmap on how they will be able to leave their organizations in a defensive status to a regenerative leadership status.

5. Case Studies: Tier Navigation in Practice

The CSR model of five levels as conceptualized has its validation and subtlety as implemented in situations within organizations. A more careful examination of how companies with different sizes and different business sectors navigate this continuum, may reveal both routes that are realistic in the direction of the way to progress and the issues that are bound to make the development skewed. These case studies show that tier progression is not natural and linear, but a complex process involving strategic investment, building capabilities, and a set of continual tension of different spheres of responsibility.

5.1 Amazon's Progressive Model

The Amazon case study is an intimidating, high-profiled illustration of swift, but uncoordinated, transit across the CSR spectrum. Tier 2 (Operational

Efficiency) was the central posture of this company and its entire business model comprised of the unparalleled logistics machine that is always optimizing on costs, speed, and scale. Its initial CSR focus was mainly on the defensive side of the pyramid of Carroll (1991) made up of the economic and legal responsibilities. However, following the growing external pressure and as Amazon realizes the systemic risk, the company has been making decisive steps towards Tier 4 (Strategic Transformation) in the evolution of its environmental strategy (Strauss et al., 2024; Tempesta, 2023a).

The most visibly bagged by such change is the introduction of two key programs The Climate Pledge and the Climate Pledge Fund. The Climate Pledge that is committed to the goal of achieving net-zero carbon emission in 2040 (ten years prior to the Paris agreement) is a systemic and forward-looking goal that is beyond operational efficient system (The Climate Pledge, 2023). This is not a mere cost-saving initiative: it is a strategic bet that will make climate action one of the main components of long-term sustainability of Amazon and its market dominance. To supplement this, the \$2 Billion Climate Pledge Fund is a project whereby the company invests in companies that create technologies and services that can be used to facilitate the low-carbon transition which is a statement that indicates that the company is interested in driving innovation in a way which is not restricted to its own corporate boundaries but to that of the entire ecosystem (Billingsley III, 2023; Heagler, 2025).

Although Amazon has this highly developed environmental stance, its development has been notably non-linear. The company is subject to constant and major criticisms by its stakeholders especially with regards to the labour practices such as working conditions in the warehouses and unionization. The failures here indicate that there is a serious lapse of the complete integration of Tier 3 (Stakeholder Integration). Whereas the company performs excellently in operational and technological innovation (Tier 2) and is developing a transformative climate strategy (Tier 4), its capacity to proactively address the relationships with key social stakeholders, most notably, its own workforce, does not seem as developed. This case is a strong example to show that to move along the continuum, there should be an equal development in all areas of CSR. One firm may

be in a high level in one aspect (environment) and at the same time perform poorly in another aspect (social/ethical), and it is important to note that the capacity to navigate needs to be developed in a holistic way and not in silos (Moon et al., 2025).

5.2 Unilever Ethical Leadership.

Unlike the bumpy experience of Amazon, Unilever has traditionally been viewed as a model of highly integrated CSR, the company has been functioning constantly on Tier 4 (Strategic Transformation) and showing clear progress towards Tier 5 (Sustainability Leadership). The company has a coherent approach to embedding sustainability into its business strategy and innovation pipeline under its previous Sustainable Living Plan, and, currently, the Unilever Compass. The strategy of Unilever is defined by pre-emptive move and extensive knowledge of its value chain going beyond reactivity to influence the market and consumer behaviour (George, 2022).

The best illustration of such a proactive and systemic initiative is its move to ban microbeads made of plastic in its personal care items all over the world by 2015, long before any such ban would be implemented in practice in any lawmaking body (Singh & Sangal, 2025). This was not a regulatory compliance (Tier 1) action but a strategic evaluation of environmental risk and consumer feeling which was in line with a Tier 4 logic of establishing brand trust and reducing the long term reputational and regulatory risks. On the same note, its established practice of fair trade sourcing, including Ben & Jerry's and PG Tips tea, embeds ethical concerns directly into its procurement and manufacturing activities, and generates shared value to the farmers along with providing a more resilient supply chain (Samans & Nelson, 2022).

Moreover, the fact that Unilever embraces stakeholder governance makes it on the margins of Tier 5. The company has led in terms of interacting with a vast pool of stakeholders and has shown readiness to promote change in the industry. Its sustainable agriculture policy, deforestation reduction in supply chains, and its pledge to living wages to both direct and supply chain employees and its suppliers all are a Tier 5 attitude of ecosystem regeneration and leadership (Miklian & Katsos, 2024). Although there are not the corporations, which do not have their problems, the consistent history of integrating social

and environmental objectives into the brand portfolios and DNA of its operations at Unilever illustrates a more balanced and progressive navigational proficiency along the CSR continuum.

5.3 Small Business Scalability

The test that is critical of any strategic framework is whether it can be applied outside of multinational corporations. A five tier model applies to small and medium size enterprises (SMEs) a lot, which proves that level of maturity in CSR is determined by the strategic orientation rather than the volume of financial resources. In the case of SMEs, it starts with Tier 1 (Risk Management & Compliance) and is concerned with the basic legal and economic obligations, including paying taxes, workplace safety, and compliance with the local environmental standards. When funds are available, they can advance to Tier 2 (Operation Efficiency) through the practicability of energy-saving techniques or lessening material waste, which has a direct appeal to their bottom line (Tempesta, 2023b).

The scalability of the framework is that it based its conceptualization of tiers in strategic orientations and not prescriptive lists of costly initiatives. An SME is not able to create a 2-billion-dollar climate fund, however, it can move to Tier 3 (Stakeholder Integration) by actively participating in the local community, creating a diverse and inclusive work environment, and establishing partnerships with its major suppliers. In the same way, an SME can manifest Tier 4 (Strategic Transformation) by developing its whole brand and value system on the basis of a social or environmental mission, like a local restaurant using organic farms as its primary source or a B Corp-certified consulting firm (Shroff-Mehta et al., 2024; Xia et al., 2025).

Scalable application is illustrated by such an example as Goodera, which provides customized CSR solutions to allow companies of any size to use impact volunteering and other types of community engagements activities based on their resources and capacity (Shi et al., 2022; Yessengeldin, 2023). To an SME, a well-administered employee volunteering program is a small step towards strategic philanthropy, creation of community goodwill and employee morale without a huge financial outlay. This will enable smaller companies to gradually introduce ethical and

philanthropic dimension to their basic economic operations, moving through the levels in a manner that is not only financially viable, but also strategically consistent.

To sum up, the following case studies confirm the usefulness of the five-tier framework as a diagnostic and strategy instrument. They show that evolution can be possible and productive, not only on the scale of a technological giant like Amazon or a consumer products giant like Unilever but also on the scale of a small business locally. It is a process marked by planned ability development, planned capital expenditure and as the case of Amazon warns us, balance that incorporates three aspects, economic, environmental and social responsibility into a harmonized mechanism that would deliver true and sustainable corporate citizenship.

6. Challenges and Future Research Directions

Although the five-tier CSR framework may be a useful roadmap to strategic maturity, its application is marked by enormous challenges that may hinder organizational development. Moreover, the very model provides a rich and required agenda to continue academic research in order to further develop the application of the model and prove its propositions.

6.1 Implementation Challenges

Going through the CSR continuum is not an easy task. There are numerous challenges established before organizations. First, measurement becomes more complicated on higher levels. Although Tiers 1 and 2 are based on internal performance measures (compliance audit score or reduction in operational costs), Tiers 4 and 5 should be evaluated at the level of ecosystems, i.e. the adoption of the standards by the industry, or community well-being improvements that are challenging to measure and pinpoint to the efforts of a particular company (Gohar Mahmood & Mahmood, 2025).

Second, a threat of greenwashing increases. Aspirational Tier 4 and 5 can then encourage organizations to make visionary public claims of sustainability leadership as long as the primary operations and supply chains are based on Tier 1 or Tier 2 logic. This poses a credibility void, which may destroy stakeholder confidence and derail the real

progress, which is why strong, third-party confirmation of CSR performance is necessary.

Third, power asymmetries complicate the process of promoting CSR to multi-tiered supply chains. Although the framework implies that transformation in the ecosystem should be led by buyers at the Tier 0, it is important that this should be done cautiously. Just setting criteria to the suppliers without funding and technical assistance may further deepen the financial dependency or may not be possible with small suppliers and will further result in non-compliance or audit fraud (Grimm, Hofstetter, and Sarkis, 2014). Effective leadership involves teamwork capacity building.

Lastly, there is the problem of regulatory lag. Ethical responsibilities in CSR pyramid are in definition ahead of legal responsibilities (Carroll, 1991). Tier 3-5 companies are frequently experiencing uncharted ethical waters with no clear legal provisions in place, which brings about strategic uncertainty and may lead to first-mover disadvantage as a company tries to be proactive in dealing with issues such as AI ethics or plastic pollution before legal provisions are in place.

6.2 Future Research Agenda

These problems inform a strong research agenda in the future. To start with, quantitative validation is urgently required. The longitudinal studies will be needed to empirically trace the rate of transition of organizational levels and its association with the long-term financial performance, the output of innovation, and crisis resilience towards ESG-related issues.

Second, the supply chain dynamics should be investigated in research. One factor is how various leadership patterns, including a strong Tier 1 supplier setting change outwards to the target firm, or a group of Tier 2 suppliers championing change, influence the rate and intensity of change in the entire ecosystem in terms of CSR. This would move above the top-down model of Tier 0 onto more network forms of progression.

Third, one of the roles that should be explored in greater detail is that of digital transformation. The methods through which technologies like AI can be used to aid complex sustainability analytics regarding Tier 2 transitions or how blockchain can provide the radical transparency that Tier 5 requires can be studied in the future. Conversely, investigation

should also be done on the potential of the technologies to introduce new ethical threats or abuse to bring together power that can slow development.

Finally, industry-specific changes are also required in the framework. The route of maturity of an extractive company, with its strong environmental impact and relationship complications with the community, will be rather different than that of a technology company, which may find it more challenging to tackle data ethics and digital equity. It would be of great benefit to the framework to develop and test sector specific models to make it more practical to the managers.

Through these challenges and this research agenda, scholars and practitioners can collaborate to improve the knowledge on CSR as a dynamic process and eventually, develop stronger avenues whereby businesses can emerge as real actors in driving sustainable and equitable development.

7. Conclusion

Five-Tier Framework as introduced in this paper is a fundamental shift in the perception of Corporate Social Responsibility as a fixed compliance checklist to a dynamic strategic navigation challenge. This model offers a roadmap to the contemporary corporation by explicitly plotting the path that the organization would have to follow to become what it is today, i.e., escape defensive risk management and become visionary sustainability leadership. It gives organizations the capability to examine their present state in a frank manner detecting maturity differences between various operation units and levels of the supply chain. More importantly, it clarifies that it is not the expansion of the philanthropic activities that will advance, but the ruling systems, the corporate culture, and the very sources of strength have to be changed. This model is based on the performance of the carroll pyramid with the long-term but directly opposes the failures of the pyramid in the dynamic staging, enhancing the supply chain viewpoints, and compensating transformation rather than the performance stagnation. It turns out to lead to the recognition that achieving Tier 5 leadership is not a one-man effort but is a pre-competitive effort and commitment to working on a systemic level that benefits entire industries and society. As CSR as a voluntary activity is transformed into a mandatory governance tool, these navigational models are

turning into significant resources that scholars and practitioners refer to. It can be seen that evolution is compulsory. In a world where climate has become a recognized crisis and social inequality is valued as a core social problem, the business question should be transformed to, What are the CSR activities that we should conduct to, How do we transform the essentials of our operations in the society? Such a five-layer model provides the necessary structure to answer that question, and it is a straightforward route that organizations make to become actual creators of a regenerative and fair future.

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