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Accentuating Corporate Social Responsibilities in Namibia's Sustainable Special Economic Zones

Ralph Marenga*

* Senior Lecturer, Department of Public Management and Political Studies, University of Namibia, Windhoek, Namibia, e-mail: rmarenga@unam.na

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Abstract: This paper assesses the integration of Corporate Social Responsibility (CSR) within the policy framework of Namibia's Sustainable Special Economic Zones (SSEZs). As Namibia transitions from the underperforming Export Processing Zones (EPZs) to SSEZs, the paper raises the question of whether the new policy sufficiently addresses the CSR deficiencies of its predecessor. Using a qualitative, interpretive methodology, the paper highlights significant policy and institutional gaps impeding effective CSR implementation, such as the absence of regulatory mandates, inadequate accountability mechanisms and disjointed governance. It suggests a multi-tiered intervention strategy comprising policy reforms, legal requirements and participatory governance mechanisms, to integrate CSR into the SSEZs design and operations. Drawing on international best practices, the paper presents a contextualised framework to improve social sustainability within Namibia's industrial policy. The results emphasise the need to reconceptualise CSR as a fundamental and strategic component of sustainable economic development.

Keywords: corporate social responsibility, sustainable special economic zones, development, governance, Namibia

1. Introduction

The global shift toward sustainable development has highlighted the role of Corporate Social Responsibility (CSR) in shaping inclusive, environmentally conscious economic growth models (ElAlfy et al., 2020; Ashurov et al., 2024). In this context, Special Economic Zones (SEZs) have emerged as key policy tools to drive industrialisation, attract foreign direct investment (FDI) and enhance export competitiveness. Responding to these opportunities, Namibia introduced the National Policy on Sustainable Special Economic Zones (SSEZs) in 2022, replacing the earlier Export Processing Zones (EPZs) regime established in 1995 (Republic of Namibia, 1995).

The SSEZs policy aligns with Namibia's Vision 2030 and the UN Sustainable Development Goals (Republic of Namibia, 2022). The policy establishes geographically designated SSEZs offering both fiscal incentives (e.g. reduced corporate tax, import duty relief, R&D allowances) and non-fiscal support (e.g. one-stop investor facilitation, utility access, visa streamlining) to attract sustainable investment and promote structural transformation (Republic of Namibia, 2022). As of 2025, the policy was in early implementation, with several incentives already introduced, marking a shift ahead of the EPZs' scheduled phase-out by December 2025. Unlike the EPZ regime (which lacked a guiding policy and suffered from coordination failures and misalignment with national goals) the SSEZ framework is built on a clear policy foundation. However, while operational, its enabling legislation (the SSEZs Bill) is still being finalised. The SSEZs Bill constitutes the proposed primary legislation intended to operationalise the National Policy on SSEZs by providing a binding legal framework for the establishment, regulation, governance and administration of SSEZs in Namibia. While the policy articulates strategic objectives, guiding principles and incentive structures, the Bill is designed to translate these policy intentions into enforceable legal provisions governing land designation, investor obligations, institutional mandates, incentive administration and compliance mechanisms. In this respect, the policy serves as the normative and strategic foundation, whereas the Bill functions as its legal instrument of implementation.

The protracted process surrounding the finalisation of the SSEZs Bill can be attributed to several interrelated factors common to major economic legislation in developing contexts. These include the need to harmonise the proposed legal framework with existing legislation on investment, taxation, land use, labour and environmental management; extensive interministerial coordination; stakeholder consultations with the private sector and local authorities; and parliamentary scrutiny to ensure alignment with national development priorities and constitutional principles. While such delays may constrain policy certainty in the short term, they also reflect efforts to create a coherent and legally robust framework capable of supporting sustainable and socially responsible zone development over the long term. This legal framework is crucial to fully realising the policy's aims, especially in terms of land use, governance, incentives and investor protection. Given its early stage, this transitional period presents a strategic opportunity to assess the policy's theoretical assumptions, institutional design and incentive structures. Early evaluation allows for timely adjustments to enhance the SSEZs policy's long-term viability, coherence and impact ahead of the SSEZs Act's enactment.

Although EPZs were established in Namibia as a strategic policy to encourage industrialisation, job creation and export-driven growth, their overall performance has largely been considered subpar (Shikongo, 2016; Marenga, 2017; Elishi, 2019). Multiple evaluations (e.g. Shikongo, 2016; Marenga, 2017; Elishi, 2019) have indicated sustainability-related challenges of the EPZs in Namibia, particularly in the domains of environmental, social and economic CSR. These shortcomings not only compromised the long-term viability of the EPZs but also raised concerns regarding their alignment with national development goals and international sustainability standards. In light of these challenges, the Namibian government is in the process of transitioning from EPZs to SSEZs. The framework of SSEZs aims to rectify the deficiencies of Namibia's previous

EPZs by fostering a more inclusive, sustainable and socially responsible economic paradigm (Republic of Namibia, 2022). Nevertheless, the policy exhibits significant limitations. Supporting this assertion, Nangula Uaandja, the Chief Executive Officer of the Namibia Investment Promotion and Development Board, acknowledged that existing policy deficiencies are obstructing the SSEZs from realising their full potential (Ndhikwa, 2025). A crucial gap (central to this paper) pertains to the inadequate incorporation of CSR within the National Policy on SSEZs (2022–2027). Furthermore, there is a dearth of research critically assessing whether, and in what manner, the SSEZ model can surmount the CSR issues that afflicted the EPZs, particularly from a policy perspective. In the absence of such an assessment, there exists a danger that SSEZs may replicate the same errors as the EPZs, ultimately failing to achieve the transformative impact they aspire to deliver.

There is a good deal of literature (e.g. Shikongo, 2016; Marenga, 2017; Elishi, 2019; Khan et al., 2024) critiquing the efficacy of EPZs both in Namibia and on a global scale (particularly in relation to their sustainability failures and poor CSR practices). However, there is a conspicuous lack of research that would address the CSR sustainability stance, limitations and reform opportunities of the forthcoming SSEZs in the Namibian setting. Specifically, there is a dearth of scholarly or policy-driven analysis regarding how the current National Policy on the SSEZs incorporates and enforces CSR principles to ensure long-term sustainability. At present, no comprehensive assessment exists that measures the readiness of the SSEZ policy framework to facilitate responsible business conduct, environmental stewardship and community engagement. The transition from EPZs to SSEZs has not been critically assessed through a CSR sustainability perspective, despite this being a crucial area where EPZs have underperformed. Thus, there is a clear imperative to assess whether the SSEZs are structurally and policy-wise better positioned to achieve sustainable, socially responsible development outcomes. This paper presents the first thorough assessment of CSRs in Namibia's SSEZs framework, establishing a basis for future theoretical and empirical inquiries as well as policy enhancements aimed at improving CSR sustainability in industrial enclaves. While CSR priorities can be distinguished between the Global South and developed economies (often emphasising short-term social compensation over long-term sustainability in developing contexts), this paper adopts the position that such a distinction should not justify lower CSR expectations for SSEZs, particularly where zones are explicitly designed as sustainable development instruments. The research problem and gap outlined above will be addressed in the current paper through the following research questions:

RQ1: What are the key policy and institutional limitations that hinder the effective integration of CSR into the National Policy on SSEZs (2022–2027) in Namibia?

RQ2: What policy, regulatory and strategic interventions are necessary to embed CSR more effectively into the design, implementation and governance of Namibia's SSEZs?

The aim of this investigation is to foster a more integrated understanding of sustainability in the SSEZs by bringing attention to the often-ignored dimension of CSR and proposing viable methods to capitalise on its potential within Namibia's shifting economic landscape.

2. Literature review

2.1. Definitions and evolution of CSR

CSR refers to businesses' obligation to contribute positively to society while operating ethically and sustainably (Wirba, 2024). According to Kaittani (2023), CSR began as voluntary philanthropy or charity, shaped by business leaders' personal values in the 1950s and 1960s. In the U.S., figures like Carnegie and Rockefeller led such efforts. In developing regions, CSR reflected cultural values (such as 'dharma' in India and 'Ubuntu' in Africa) (Dartey-Baah & Amponsah-Taiwah, 2011; Bawa et al., 2025). By the 1970s–1980s, growing awareness of corporate impacts expanded CSR beyond philanthropy. In developed nations, Carroll's CSR Pyramid introduced economic, legal, ethical and philanthropic dimensions (Carroll, 1979; 1991). This period also saw the rise of stakeholder theory, emphasising accountability to broader groups beyond shareholders. Indeed, CSR gradually became integrated into corporate governance discussions as part of legitimising business in society (Lund-Thomsen et al., 2016). By the 1990s–2000s, Kaittani (2023) notes that CSR shifted toward strategic integration, aligning with business goals through sustainability reporting and ethical sourcing. Concepts as the 'Triple Bottom Line' and 'Creating Shared Value' highlighted CSR's competitive potential. In developing countries, CSR also became more strategic, driven by socio-economic needs, reputational concerns and gaps in public services (Wirba, 2024). Recent sustainability research highlights that CSR is increasingly framed as a core mechanism for advancing environmental sustainability objectives such as energy transition and resource preservation, beyond its earlier social philanthropic scope (Zhang & Hao, 2024). The last decade marked CSR's shift toward regulation. India's 2013 Companies Act mandated 2% profit allocation to CSR (Government of India, 2013), while countries like Mauritius, Indonesia and Nigeria adopted sector-specific laws. In contrast, Kelkar and Katole (2023) highlight that developed nations such as the United Kingdom and France have introduced legally binding requirements for non-financial corporate disclosures (covering environmental, social and governance [ESG] impacts) as well as human rights due-diligence obligations. These obligations require firms to identify, prevent and address human rights risks within their operations and supply chains, further reinforced by broader European Union corporate governance mandates. Moreover, scholars argue that while CSR's origins are philanthropic, the contemporary focus increasingly emphasises formal institutionalisation, including reporting systems and environmental performance metrics across firms (De Toni & Morello, 2025). CSR has thus evolved from voluntary goodwill to a structured, often legally binding, governance element. While developed countries increasingly combine legally mandated non-financial disclosure and due-diligence requirements with voluntary, market-driven CSR implementation mechanisms, many developing countries have adopted more explicit mandatory CSR obligations to address structural inequalities and development gaps. Despite varying paths, global ESG standards have made CSR central to responsible business. Various theories provide a useful framework for understanding the underpinnings of CSR. These theories are discussed below.

2.2. Theoretical framework

To critically analyse the integration of CSR within Namibia's SSEZs, this paper draws on three key theoretical lenses. These are Carroll's CSR Pyramid, Stakeholder Theory and Institutional Theory. These frameworks offer a multi-dimensional perspective for understanding the obligations of firms toward society, the importance of stakeholder engagement, and the influence of institutional environments on CSR practices. Each theory provides valuable insights into the normative, strategic and structural aspects of CSR in the context of Namibia's SSEZ governance.

Carroll's CSR Pyramid provides a foundational framework for conceptualising the layered responsibilities of firms, distinguishing between economic, legal, ethical and philanthropic dimensions of corporate conduct (Carroll, 1979; 1991). While economic responsibility traditionally prioritises profitability, employment creation and innovation, contemporary sustainability perspectives reinterpret this dimension as long-term value creation that respects ecological limits and fair labour practices. Legal responsibility extends beyond basic compliance with labour, environmental and consumer protection laws to encompass emerging global frameworks such as due diligence obligations and mandatory CSR requirements, positioning it as a core element of ESG governance. Ethical responsibility reflects societal expectations that transcend legal mandates, requiring firms to act fairly, avoid harm, and respect human and environmental rights. This is particularly salient in contexts where regulatory protections may be weak. Philanthropic responsibility, although voluntary, remains especially significant in developing economies, where corporate initiatives often complement limited public service provision in areas such as education, healthcare and environmental protection (Wirba, 2024). Taken together, these dimensions illustrate the evolution of CSR from discretionary charity to a comprehensive governance framework requiring alignment with sustainability objectives.

Stakeholder Theory complements Carroll's framework by broadening the scope of corporate accountability beyond shareholders to include employees, local communities, governments and environmental stakeholders affected by corporate activity (Mahajan et al., 2023). Within Namibia's SSEZs, this perspective underscores the importance of engaging host communities and other stakeholders to ensure that investment-driven development aligns with local socio-economic and environmental priorities. Integrating stakeholder perspectives into corporate decision-making enhances social legitimacy, mitigates operational risks and promotes inclusive development outcomes, particularly in zones intended to function as catalysts for structural transformation.

Institutional Theory further strengthens the analytical framework by explaining how organisational behaviour is shaped by formal rules, regulatory frameworks, norms and shared cultural expectations within a given institutional environment (North, 1990). Rather than viewing firms as purely profit-maximising actors, the institutional theory explains corporate behaviour as a response to institutional pressures that define what is considered legitimate, appropriate and acceptable within society (Silva et al., 2024). DiMaggio and Powell (1983) identify three key mechanisms through which institutions influence organisational conduct: coercive pressures (arising from laws, regulations and state authority), normative pressures (stemming from professional standards, ethical

norms and societal expectations), and mimetic pressures (where organisations imitate perceived best practices to gain legitimacy). In the context of CSR, institutional theory has been widely applied to explain why firms adopt socially responsible practices when they are embedded in strong regulatory and governance systems (Matten & Moon, 2008; Campbell, 2007). In developed economies, CSR is often institutionalised through formal legislation, disclosure requirements and market-based governance mechanisms. In contrast, in many developing countries, weak regulatory capacity, fragmented governance and limited enforcement reduce coercive institutional pressures, resulting in CSR remaining largely voluntary and philanthropic (Jamali & Karam, 2018). This institutional weakness explains why CSR in the Global South frequently lacks consistency, accountability and long-term impact.

As regards Namibia's SSEZs, institutional theory provides a critical lens for analysing how the absence of formal CSR mandates, weak enforcement mechanisms and fragmented governance structures undermine the integration of CSR into zone operations. This stands in contrast to Ostrom's (1990) proposition that clearly defined institutional arrangements and locally crafted rules can facilitate collective action and effective governance outcomes. The theory underscores the central argument of this paper: without clearly defined institutional rules, regulatory obligations and accountability mechanisms, CSR cannot be effectively mainstreamed into SSEZ governance. Strengthening formal institutions (through policy mandates, regulatory oversight and standardised reporting requirements) is therefore essential to embedding CSR as a structural component of sustainable industrial development in the Global South.

While the above serve as foundational frameworks for CSR, their relevance in developing economies exposes specific complexities that are shaped by local social, economic and political conditions. It is vital to understand how these theories engage with fragile institutions, informal economies and developmental challenges to fully appreciate the unique aspects of CSR practices in regions like Africa and the Global South.

2.3. CSR in developing economies

Building on the conceptual evolution of CSR outlined in Section 2.1 and the theoretical lenses discussed in Section 2.2, CSR in developing economies can be described as operating within complex socio-economic and political environments characterised by institutional fragility, informality and developmental pressures (Inekwe et al., 2021). Despite these challenges, CSR has evolved through context-sensitive approaches. Shayan et al. (2022) highlight that many companies align CSR with local needs, cultural values and development goals. In Africa, philosophies like Ubuntu frame CSR as communal duty. The philosophy of Ubuntu in African contexts (captured in the idea that "a person is a person through other people") has been discussed as a culturally grounded normative basis for CSR, emphasising communal welfare, shared obligations and social interconnectedness that extend corporate responsibilities to broader community well-being (Makwara et al., 2023). Ubuntu has been linked to ethical and stakeholder-oriented CSR practices in Africa, suggesting that firms influenced by

Ubuntu values may prioritise community solidarity and mutual benefit in their social responsibility activities. However, scholars also note an ongoing debate about the extent to which Ubuntu functions as an independent CSR theory or whether it primarily complements broader CSR frameworks (Makwara et al., 2023). Conversely, governments in India, Mauritius, Kenya and South Africa have institutionalised CSR through laws and national strategies, with India's 2013 CSR mandate as a key example (Government of India, 2013). CSR increasingly supports SDGs, focusing on climate resilience, gender equality, youth empowerment and inclusive employment. According to Osei-Kyei et al. (2019) and Quaye et al. (2024), emerging models (such as public-private partnerships, social enterprises and community-driven initiatives) integrate CSR into broader development agendas. While CSR in the Global South faces barriers as institutional weakness, informality and extractive reliance, these challenges have also fostered locally grounded innovations. For CSR to be effective, it must move beyond philanthropy and compliance, embedding itself in local contexts, participatory governance and sustainable development.

Indeed, CSR priorities differ fundamentally between the Global South and developed economies. CSR in developing countries is primarily expected to compensate for weak public infrastructure, inadequate labour regulation and limited social protection, whereas CSR in developed countries is oriented toward long-term sustainability, environmental stewardship and advanced ESG commitments. While this distinction reflects empirical realities in many contexts, this paper does not adopt the position that such differences warrant lower long-term CSR expectations in the Global South. Instead, it aligns with the view that sustainability, social equity and environmental responsibility are interdependent and equally essential across regions, particularly within policy-engineered spaces such as SSEZs. Given that SSEZs are deliberately framed as sustainable development instruments rather than emergency welfare mechanisms, limiting CSR to short-term compensatory functions risks reproducing structural inequalities and undermining their transformative potential. Consequently, this paper assumes that CSR in Namibia's SSEZs should simultaneously address immediate social needs and long-term sustainability objectives, rather than treating these goals as mutually exclusive or sequential. A further theoretical question concerns whether informal CSR mechanisms (particularly corporate philanthropy and voluntary social initiatives) can adequately compensate for the absence of formal institutions in developing contexts. Scholars such as Elinor Ostrom have persuasively demonstrated that informal institutions and community-based governance arrangements can, under certain conditions, outperform formal state-led institutions, especially where local knowledge, trust and collective action are strong (Ostrom, 1990). However, this paper argues that such insights are not directly transferable to the context of CSR in SEZs. Unlike community-managed commons, SSEZs are capital-intensive, investor-driven and policy-engineered spaces dominated by corporate actors whose primary accountability is to shareholders rather than local communities. In this setting, informal CSR practices (typically philanthropic, discretionary and reputational in nature) lack enforceability, standardisation, continuity and rights-based protection. They are therefore structurally incapable of guaranteeing labour rights, environmental safeguards, or equitable community benefits at scale.

Moreover, reliance on voluntary philanthropy does not crowd out effective informal institutions in the Ostromian sense; rather, it often substitutes for absent formal regulation without empowering communities or creating durable governance arrangements. In contexts characterised by power asymmetries between multinational firms and host communities, informal CSR tends to reinforce corporate discretion rather than collective self-governance. Consequently, this paper posits that while informal social initiatives may complement CSR frameworks, they cannot substitute for formal institutional mechanisms (such as mandatory standards, reporting requirements and enforcement structures) required to embed CSR as a stable and accountable component of SSEZ governance in the Global South. In addressing development challenges, many countries are also adopting strategies like SEZs to promote inclusive growth.

2.4. Theoretical rationale for SEZs

SEZs are designated areas within a country that operate under different business and trade regulations, offering incentives like tax breaks and simplified customs procedures to attract investment (Jawad, 2021; Zeng, 2021). Rooted in development economics and industrial policy, SEZs aim to attract foreign and domestic investment, create jobs and boost exports (Jawad, 2021; Zeng, 2021). Firstly, SEZs help attract FDI by mitigating broader investment risks (e.g. such as poor infrastructure and bureaucratic hurdles) through favourable regulatory and fiscal environments. The foundational studies of Jawad (2021), Zeng (2021) and Ncube (2023) collectively establish the economic rationale for SEZs and provide the analytical basis for later discussions on sustainability and CSR integration. Subsequent sections therefore build on, rather than restate, these insights. Jawad (2021) states that SEZs are especially effective in developing economies, where they act as competitive micro-enclaves for industrial growth. Secondly, Ncube (2023) states that SEZs generate employment, particularly in labour-intensive sectors like textiles and agro-processing. They provide jobs for both skilled and unskilled workers and facilitate skill transfer and human capital development. Clustering firms within SEZs also fosters supporting industries and broader job creation. Thirdly, SEZs enhance export performance by encouraging export-oriented industrialisation (Ncube, 2023). Inspired by successful models in East Asia, SEZs help diversify economies, earn foreign exchange and promote global competitiveness (Danja & Wang, 2024). They also expose local firms to international standards, boosting productivity and technological progress. In summary, SEZs serve as strategic tools for economic development by attracting investment, generating employment and expanding exports. Their success, however, depends on factors such as infrastructure, governance and integration with the broader economy. When well-designed and contextually adapted, SEZs can be powerful drivers of industrialisation and inclusive growth. While SEZs have proven effective in driving investment, employment and export growth, their rapid development often brings unintended social and environmental consequences. These sustainability challenges (discussed in the next section) highlight the critical need to integrate strong CSR practices into SEZ planning and operations.

2.5. Sustainability challenges in SEZs globally

SEZs have driven economic growth in developing countries, but often at the cost of environmental harm, labour rights violations and social exclusion, highlighting the need for strong regulation and enforcement. Empirical evidence from Southeast Asia illustrates how weak environmental oversight has resulted in deforestation, pollution and ecosystem loss, particularly in coastal and industrial zones (Cahyaningsih et al., 2022; OECD, 2023). Labour-related challenges are equally prominent, with cases of unfair wages, unsafe working conditions and limited legal protections, as observed among migrant workers in Thailand (Myanmar Times, 2018; OECD, 2023). These dynamics often exacerbate social inequalities (including land seizures and forced evictions), marginalising host communities while prioritising investment efficiency. Collectively, these challenges underscore the inadequacy of growth-centric SEZ models and highlight the necessity of embedding robust CSR frameworks that integrate environmental stewardship, labour protections and inclusive community development.

CSR offers a pathway to address these issues. In Southeast Sulawesi, Indonesia, CSR programmes by a nickel mining firm were found to have a positive effect on local community resilience and adaptive capacity, enhancing collective efficacy, community action, and adaptation outcomes (Rela et al., 2020). However, in many African regions, CSR often overlooks environmental concerns in favour of immediate social needs, revealing a need for more balanced, holistic CSR strategies that equally prioritise environmental stewardship. Addressing the environmental, social and labour challenges in SEZs requires more than regulatory measures. It calls for robust CSR frameworks that promote responsible business practices. By embedding CSR as a core element in SEZ frameworks, these zones can balance economic growth with social equity and environmental stewardship, transforming these zones into models of sustainable development.

2.6. CSR as a pillar of sustainability in SSEZs

In SSEZs, CSR encourages firms to move beyond profit maximisation by internalising social and environmental impacts and aligning operations with equity and stewardship. CSR initiatives in labour rights, community development and environmental management reduce conflict, enhance productivity and improve ecological outcomes while creating shared value for businesses and communities (Bedoya et al., 2025). Economically, Porter and Kramer's (2011) CSV framework highlights CSR-driven innovation as central to SSEZ performance, strengthening efficiency, market access and reputation. Socially, CSR fosters inclusive growth through fair labour practices, skills development, health and community engagement, as evidenced in India's SEZ investments (Niruban Projoth & Jeyapaul, 2024). Environmentally, CSR advances green technologies and resource sustainability, often offsetting weak regulatory frameworks in developing contexts (Wei et al., 2024). However, without strong governance, transparency and stakeholder participation, CSR risks becoming symbolic rather than transformative (Reid et al., 2024). Embedding CSR within SSEZ policy and

governance frameworks is therefore essential. Overall, CSR is a core pillar of SSEZ sustainability and, when effectively governed, can transform SEZs into engines of sustainable development aligned with national and global goals. The next section highlights best practices from China, India, Mauritius and Kenya, demonstrating how embedded CSR drives inclusive, sustainable growth.

2.7. Best practices: CSR integration in SEZs

The integration of CSR into SEZs has proven effective in promoting sustainable development globally. Case studies from China, India, Kenya and Mauritius highlight how CSR, when embedded in SEZ governance, delivers tangible social, environmental and economic benefits. In China, Shenzhen's evolution from a growth-driven SEZ into a model of socially and environmentally responsible industrialisation illustrates how sustained regulatory oversight and strategic investment in social welfare can balance rapid economic expansion with improved living standards (UN Habitat, 2019). India's approach reflects a more formalised regulatory model, where mandatory CSR provisions under the Companies Act and the National Voluntary Guidelines have compelled firms operating within SEZs to systematically invest in community development, education and environmental sustainability (Government of India, 2011; Acharya, 2025). Mauritius offers an incentive-based model, where fiscal benefits encouraged firms to integrate CSR into export-led growth strategies, resulting in significant employment creation and inclusive economic outcomes (Arise Integrated Industrial Platforms, 2022). Similarly, Kenya's EPZ framework demonstrates how policy encouragement of community-oriented CSR initiatives and environmental responsibility can enhance social welfare while strengthening a country's reputation as a responsible investment destination (Mutunga & Namusonge, 2024). Collectively, these cases underscore that CSR is most effective in SEZs when it is embedded through a combination of regulatory mandates, fiscal incentives, and governance oversight rather than left to voluntary corporate discretion.

While the institutional contexts of China, India, Mauritius and Kenya differ, these cases converge on three critical lessons: the importance of legally anchored CSR obligations, institutional oversight mechanisms and structured stakeholder engagement. Rather than treating CSR as discretionary, these SEZ models embed social responsibility within governance frameworks, licensing conditions and performance evaluation systems. These cross-cutting insights are particularly relevant for Namibia's SSEZs, which are currently in a formative policy stage and thus well positioned to institutionalise CSR from inception rather than retrofitting it post-implementation. Building on global examples of successful CSR integration in SEZs, Namibia's evolving SEZ landscape reflects a commitment to not only economic diversification and export growth but also sustainability, social inclusion and corporate responsibility through its recent SSEZ policy framework.

2.8. Namibia's SEZ/SSEZ situational and policy landscape

2.8.1. *Historical evolution of SEZs in Namibia*

Namibia's development of economic zones reflects its broader strategy to diversify the economy, attract investment and boost exports since independence in 1990. Initially, Namibia established Free Trade Zones (FTZs) in the early 1990s to promote export-oriented manufacturing by offering customs duty exemptions and fiscal incentives, leveraging its strategic port access at Walvis Bay. However, infrastructural and institutional constraints limited their overall impact (Shikongo, 2016). To deepen industrialisation, Namibia introduced EPZs in the 1990s.

2.8.2. *Overview of Namibia's former Export Processing Zones (EPZs)*

Namibia's Export Processing Zones (EPZs), operational from the 1990s until their replacement by Sustainable Special Economic Zones (SSEZs), were primarily established to attract foreign investment, stimulate industrial growth and promote export-oriented economic development. The EPZ framework provided a range of incentives, including corporate tax and customs exemptions, simplified administrative procedures and reduced regulatory obligations, aimed at making the zones attractive for international investors (Republic of Namibia, 2022). Despite achieving some success in generating employment and facilitating FDI, the EPZs exhibited notable limitations in terms of social and environmental responsibility. Firms operating within these zones generally adhered to minimal CSR practices, which were mostly philanthropic or ad hoc in nature. Community development initiatives, labour rights protections and local skills development were often neglected. Institutional oversight was fragmented, with regulatory agencies lacking the coordination, technical capacity, or enforcement mechanisms to ensure socially responsible business practices (Marenga, 2017). Environmental management, though partially addressed through the Environmental Management Act 7 of 2007, often overlooked social impacts such as local employment conditions or long-term community benefits (Republic of Namibia, 2007).

The historical experience of EPZs provides a critical reference point for the design of Namibia's SSEZs. The shortcomings observed under the EPZ system (i.e. limited CSR, weak accountability and fragmented institutional oversight) highlight the necessity for SSEZ governance frameworks to embed CSR as a core principle. Understanding EPZ functioning allows for a more informed assessment of the SSEZs' policy and institutional innovations, particularly in evaluating whether CSR integration is adequately addressed in the current economic zone model. Beyond the design of policies and incentives, the limited performance of Namibia's EPZs was also influenced by enforcement and institutional capacity constraints. Although the EPZ legislation established certain regulatory expectations, enforcement was inconsistent due to fragmented governance, limited staffing and inadequate monitoring mechanisms. For instance, labour standards, environmental compliance and investor reporting obligations were often loosely

supervised, allowing firms to operate with minimal accountability (Campbell, 2007). These enforcement gaps illustrate that even well-designed policies may fail to achieve intended outcomes if institutional capacities are weak, highlighting the importance of both robust policy design and effective implementation in the context of SSEZs. Responding to these issues and global sustainability trends, Namibia adopted the SSEZ Policy in 2022. Building on past EPZ experiences, Namibia's 2022 SSEZ Policy modernises incentives while emphasising sustainability, social equity and economic diversification, though CSR remains voluntary.

2.8.3. National Policy on SSEZs (2022–2027)

Namibia's National Policy on SSEZs (2022–2027) marks a shift from the outdated EPZ regime to a sustainability-oriented, policy-driven model aimed at attracting investment, advancing industrialisation and promoting inclusive regional growth (Republic of Namibia, 2022). Adopted in August 2022, the policy offers competitive incentives, including a reduced 20% corporate tax rate, VAT exemptions, capital allowances and streamlined services through a One-Stop Shop. A grandfathering clause allows existing EPZ firms to retain 0% tax and VAT exemptions until 31 December 2025, after which they must transition to SSEZs (Republic of Namibia, 2022).

The SSEZ framework complements broader manufacturing and export incentives, such as an 18% tax rate for new manufacturers and allowances for exports, transport, marketing and training, while consolidating legacy subsidies during the transition. By 2025, implementation was at an early stage, with some incentives introduced ahead of the EPZ phase-out. Unlike EPZs, which suffered from weak coordination and regulatory gaps, SSEZs are underpinned by a comprehensive policy framework, though the enabling SSEZ Bill remains under parliamentary finalisation. This transitional phase provides an opportunity to refine policy design and incentives before enactment. The policy seeks to lower business costs while promoting sustainable industrial development grounded in environmental sustainability, social equity and economic diversification. It supports diverse zone types, encourages public–private partnerships, and emphasises green industrialisation, innovation and inclusive growth to address the social and environmental shortcomings of earlier FTZ and EPZ models (Republic of Namibia, 2022). While the policy aligns SSEZs with national development goals, the SDGs, and climate resilience, its approach to CSR remains implicit and voluntary, potentially limiting consistent and accountable implementation across zones.

3. Research methodology

Following Creswell and Poth (2018), this paper used a qualitative research design based on an interpretivist paradigm to explore the meanings and social constructs of CSR within Namibia's SSEZs. This approach allowed an assessment of interpretations of policy documents, institutional frameworks and scholarly discourse to reveal CSR

integration challenges and reform opportunities in the context of Namibia's SSEZs. Given the exploratory aims to identify policy and institutional gaps and suggest interventions, qualitative methods provide the necessary depth and contextual sensitivity (Denzin & Lincoln, 2018). The paper relies solely on secondary data for a comprehensive review of existing knowledge, including Namibia's National Policy on SSEZs (2022–2027), relevant legislation, regulatory guidelines, government reports and academic literature on CSR and SSEZs. As guided by Saunders et al. (2019), data were collected systematically through academic databases and government websites, ensuring diversity and thoroughness. The analysis is guided by thematic analysis aligned with the research questions. Key themes derived from these questions include: 1. Policy and Institutional Barriers to CSR Integration in Namibia's SSEZs; and 2. Embedding CSR in SSEZs in Namibia: Policy, Regulatory and Strategic Interventions. These themes were used for the interpretive content analysis of selected documents and literature.

In further analysing data, the methodology combines theory deduction with interpretive content analysis, using relevant CSR theories (such as Carroll's Pyramid, stakeholder and institutional theories to frame the analysis). Thematic analysis was applied to organise and interpret recurring patterns across the data, guided by the two research questions. The paper codes policy texts and literature to identify CSR presence or gaps, institutional enablers or barriers, stakeholder engagement, social sustainability issues and recommended interventions. Coding was conducted manually, with themes informed by the research questions of the paper. The interpretive lens contextualises findings within Namibia's socio-economic and political realities, recognising CSR as socially constructed. To ensure rigor, triangulation cross-checks across multiple data sources and reflexivity addressed potential biases. Transparency was maintained through detailed documentation and direct quotations. Ethical concerns were minimal due to use of public secondary data, with full citation to uphold academic integrity. This methodological framework rigorously addresses research questions through qualitative, interpretive analysis grounded in secondary data and theory, providing nuanced insights into CSR integration in Namibia's SSEZ policy and institutions.

To address the comparative dimension of the analysis, this paper adopts a theory-informed and benchmark-based evaluative framework (Yin, 2018). The comparison is not intended as a direct empirical comparison between countries, but rather as an analytical assessment of Namibia's SSEZ policy against established CSR norms and internationally recognised good practices. The three CSR theories (Carroll's CSR Pyramid, Stakeholder Theory and Institutional Theory) are used as normative and analytical benchmarks to identify expected CSR dimensions, including legal responsibility, ethical conduct, stakeholder engagement, institutional accountability and social value creation. In parallel, selected international SEZ experiences (from countries such as India, Kenya, Mauritius and China) serve as practical reference points illustrating how these CSR principles have been operationalised within SEZ governance frameworks. The basis of comparison therefore rests on a set of recurring analytical criteria derived from both theory and practice, namely: 1. the presence of explicit CSR mandates in SEZ policy and legislation; 2. institutional mechanisms for enforcement, monitoring and reporting; 3. requirements for stakeholder and community engagement; and 4. accountability and transparency

structures. Namibia's National Policy on SSEZs is systematically assessed against these criteria to identify policy and institutional gaps, as well as to inform context-specific recommendations for strengthening CSR integration.

4. Discussion of findings

This section articulates and interprets the essential findings resulting from the assessment of the integration of CSR within Namibia's SSEZs. The conclusions presented here do not rely solely on the government's stated reform rationale but emerge from a systematic examination of both the presence and absence of CSR-related provisions across the reviewed texts. The discussion of findings is structured around a theory-informed comparison between Namibia's SSEZ policy framework and established CSR benchmarks derived from both CSR theory and international SEZ best practices. Guided by the research questions, the discussion begins by scrutinising the limitations found within the existing policy and institutional frameworks that obstruct the mainstreaming of CSR. It then proceeds to discuss proposed interventions (policy, regulatory and strategic) that could facilitate the incorporation of CSR principles in the design, execution and governance of SSEZs. The findings are contextualised against the backdrop of existing literature and the overarching development context in Namibia. To enhance analytical transparency, the discussion begins with a concise summary of the document analysis, outlining the key CSR-related patterns and gaps identified in the reviewed policy and institutional texts, before proceeding to interpret these findings and propose policy interventions.

4.1. Summary of document analysis

The analysis of key policy and institutional documents reveals a consistent pattern of limited and implicit engagement with Corporate Social Responsibility within Namibia's SSEZ framework. Core documents examined include the National Policy on SSEZs (2022–2027), relevant investment and industrial policy instruments, environmental legislation and supporting regulatory guidelines. Across these documents, CSR is not explicitly defined, operationalised, or mandated as a governance requirement for zone developers or tenant firms. The analysis shows that while the SSEZ policy places strong emphasis on economic competitiveness, investment attraction and environmental sustainability, social responsibility dimensions (such as labour standards, community engagement, social impact mitigation and local development contributions) are addressed only indirectly or remain absent. References to sustainability largely focus on environmental compliance rather than integrated social and economic responsibilities. No explicit provisions were identified requiring CSR plans, social impact assessments, stakeholder consultation mechanisms, or CSR reporting as conditions for SSEZ participation.

Furthermore, the document analysis indicates weak institutional alignment between SSEZ governance structures and existing social and labour regulatory frameworks. While

environmental impact assessments are legally required under Namibia's Environmental Management Act, equivalent social responsibility instruments are not systematically integrated into SSEZ approval, monitoring, or evaluation processes. Institutional responsibilities for overseeing social outcomes are fragmented across multiple agencies, with no single authority mandated to coordinate or enforce CSR-related obligations within SSEZs. Overall, the document analysis reveals a policy architecture in which CSR remains voluntary, fragmented and largely peripheral to SSEZ governance. These findings provide the empirical basis for the discussion of policy and institutional barriers to CSR integration, as well as for the proposed policy, regulatory and strategic interventions outlined in the sections that follow.

4.2. Policy and institutional barriers to CSR integration in Namibia's sustainable SEZs

The results of this paper highlight numerous significant shortcomings in Namibia's existing policy and institutional structures, which will considerably obstruct the successful incorporation of CSR within its SSEZs at full implementation. In spite of the nation's dedication to sustainable development, particularly as outlined in the 2022 SSEZ Policy, CSR continues to be largely marginal in terms of both policy expression and institutional execution. This situation is particularly concerning given that SSEZs are explicitly designed as long-term catalysts for inclusive and sustainable industrial growth, rather than as short-term compensatory mechanisms for regulatory or infrastructural deficits. A key limitation of Namibia's SSEZ policy is the absence of clear CSR mandates. Analysis of the 2022 SSEZ policy shows that CSR is neither explicitly defined nor required of investors or zone operators; instead, the policy prioritises structural transformation, inclusive growth and job creation without specifying CSR obligations (Republic of Namibia, 2022). Consequently, it lacks mechanisms to ensure meaningful contributions to social welfare, labour rights, or community development. This omission contradicts Carroll's CSR Pyramid by neglecting ethical and philanthropic responsibilities, marginalises community interests under Stakeholder Theory, and fails to institutionalise CSR through formal rules and norms as emphasised by Institutional Theory. Unlike India, where CSR is embedded in the Companies Act and SEZ guidelines (Government of India, 2011; Acharya, 2025), Namibia treats CSR as voluntary and supplementary rather than integral to governance.

This policy gap is reinforced by a broader voluntarist CSR culture in Namibia. Evidence points to a systemic reluctance to move from discretionary philanthropy to enforceable social accountability. CSR initiatives remain largely unregulated and inconsistent, with some large firms (particularly in extractive industries) supporting community, education, or health projects primarily for reputational reasons rather than policy compliance (Shilongo, 2023). In SEZ-related sectors such as logistics, energy and light manufacturing, CSR engagement is uneven, ad hoc and reactive, lacking alignment with the SDGs or SEZ objectives. Overall, CSR practice remains largely confined to philanthropy, reflecting persistent gaps relative to Carroll's CSR Pyramid. It similarly falls

short of the standards of Stakeholder Theory, which emphasises institutionalised stakeholder engagement, and highlights weaknesses in terms of Institutional Theory, given the absence of formal norms or regulatory mechanisms to embed CSR within SEZ governance. Additionally, a critical institutional limitation is the absence of CSR integration into the investment screening and performance evaluation processes within SEZ governance structures. The analysis reveals that the Namibia Investment Promotion and Development Board, which is/will be responsible for evaluating investment proposals and fostering industrial growth in the SSEZs, does not currently require CSR impact assessments or community engagement plans as part of the project approval process. This situation starkly contrasts with best practices in other jurisdictions (such as Kenya's SEZ Authority) which mandate social impact assessments (Republic of Kenya, 2015). The lack of such mechanisms in Namibia allows companies to operate in zones with minimal obligations to consider the socio-economic impacts of their operations on surrounding communities.

Institutional fragmentation and limited capacity significantly hinder effective CSR governance within Namibia's SSEZs. Multiple agencies (regional and local governments, the Namibia Investment Promotion and Development Board, and the Ministry of Industrialisation and Trade) operate independently, resulting in poor coordination and weak enforcement of integrated CSR standards covering labour rights, environmental protection and community development. A notable example is the EPZ firm Ramatex Textiles, which violated laws and failed to contribute CSR benefits to local communities (Marenga, 2017). Although the Environmental Management Act mandates Environmental Impact Assessments, these often omit social responsibility metrics as local employment or long-term socio-economic sustainability (Republic of Namibia, 2007). Public institutions also frequently lack the technical expertise, resources and enforcement authority to uphold sustainability regulations, let alone broader CSR requirements. This fragmentation highlights a gap relative to the expectations of Institutional Theory, which emphasises that formal norms and regulatory as well as cultural pressures should guide organisational behaviour. It also reflects a gap relative to Carroll's CSR Pyramid, as CSR is largely limited to philanthropy, and similarly diverges from the principles of Stakeholder Theory, which emphasises systematic engagement and protection of community interests. CSR in Namibia remains largely philanthropic, focused on charitable donations rather than rights-based development or social justice (Shilongo, 2023). Common activities include event sponsorships, educational or healthcare donations and sports support, which do not concern corporate practices or foster inclusive economic participation. The lack of deeper CSR commitments is striking, such as local skills development, SME inclusion in supply chains, or fair labour practices, key elements for genuine social sustainability. This reveals gaps in policy understanding and institutional vision regarding CSR's true role within SSEZs intended to drive Namibia's national development goals.

Overall, the accountability and transparency mechanisms are either weak or entirely lacking, which further compromises CSR governance. The majority of companies operating within SSEZs are not required to publish CSR reports, conduct third-party audits, or engage in ongoing stakeholder consultations. When reports are generated, they are often self-promotional and lack independent verification or metrics to assess impact. The absence of formal CSR disclosure requirements within SSEZ policy (such as

mandatory social audits, grievance redress mechanisms, or stakeholder advisory committees) results in communities and civil society having limited tools to hold investors accountable for their social and environmental performance. In summary, the above findings illustrate that Namibia's current SSEZ policy and institutional frameworks are insufficient in facilitating or enforcing CSR. The limitations identified (ranging from policy silence, voluntarism, and institutional fragmentation to superficial CSR practices and weak accountability) collectively hinder the integration of CSR as a significant contributor to sustainable industrial development under Namibia's SSEZs. Without intentional reforms to address these gaps, Namibia risks perpetuating a model of economic zoning that prioritises investment returns over social equity and long-term developmental impact as seen under the EPZs regime. Addressing these multifaceted policy gaps and institutional weaknesses is essential for advancing the integration of CSR within Namibia's SSEZs. This necessitates a comprehensive framework that transforms CSR from a peripheral voluntary activity into a core element of SSEZs governance and development. The section below responds to this need by discussing the findings related to the second research question on the policy, regulatory and strategic interventions for embedding CSR in Namibia's SSEZs.

4.3. Embedding CSR in SSEZs in Namibia: Policy, regulatory and strategic interventions

To effectively integrate CSR into the design, implementation and governance of Namibia's SSEZs, this paper finds that a coherent mix of policy, regulatory and strategic measures is required. The preceding analysis shows that the current policy and institutional framework accords CSR a marginal and largely voluntary role. To address this gap, the Government of Namibia, in collaboration with key stakeholders, should adopt a multi-tiered approach that positions CSR as a core pillar of sustainable industrial development within SSEZs. At the policy level, the most urgent step is to revise the National Policy on SSEZs (2022–2027) to explicitly define and institutionalise CSR as a foundational principle of zone development. While the policy emphasises economic and environmental sustainability, it remains largely silent on social dimensions such as labour rights, community engagement and equitable development. Embedding CSR would align the policy with Carroll's CSR Pyramid by extending responsibilities beyond economic and legal compliance to ethical and philanthropic dimensions, while also reflecting Stakeholder and Institutional theories by formalising CSR norms within governance structures. Incorporating CSR into policy objectives, operational guidelines and performance indicators would provide clarity and accountability for both public and private actors, helping to avoid the social and sustainability failures that characterised Namibia's EPZs. For instance, requiring zone developers and tenant firms to submit CSR plans aligned with national priorities (such as youth employment, skills development, or rural infrastructure) would make CSR a condition of SSEZ participation rather than an optional add-on, similar to practices in the Jin Fei SEZ of Mauritius.

From a regulatory perspective, findings indicate that CSR should be embedded in SSEZ licensing, monitoring and compliance mechanisms. This could include mandatory CSR clauses in investment and operator agreements, covering requirements such as minimum CSR expenditure (e.g. 1–2% of net profits), annual CSR impact reporting and local content obligations. Drawing on India's Companies Act (2013), Namibia could establish a legal framework that requires firms of a certain size or profitability (particularly within SSEZs) to undertake structured and reportable CSR activities. In addition, strengthening the Environmental Impact Assessment process by incorporating mandatory Social Impact Assessments would allow regulators to evaluate broader socio-economic impacts, including labour practices, displacement risks and community participation. Kenya's SEZ Act (2015), which links operational licensing to demonstrated environmental and social sustainability, provides a relevant comparative example (Republic of Kenya, 2015). Namibia could indeed benefit from a similar regulatory approach, particularly to avoid the regulatory failures and gaps of the EPZ model.

Equally important are strategic measures to strengthen institutional coordination, stakeholder participation and transparency in CSR governance. This paper finds that the Namibian Government should consider establishing a dedicated CSR Oversight Unit within the Namibia Investment Promotion and Development Board or the Ministry of Industrialisation and Trade to monitor CSR performance, ensure compliance and publish regular public reports. Such a unit could also develop standardised CSR indicators and implementation toolkits to guide businesses toward meaningful social impact. In addition, the introduction of Community Benefit Agreements (CBAs) between SSEZ investors and local communities, facilitated by government, would help ensure that host communities gain tangible benefits from zone development. These could include job training, education funding, health services and infrastructure provision, supported by legally binding and enforceable agreements with clear dispute-resolution mechanisms. Evidence from Canada shows that CBAs have been effective in resource-sector projects, particularly in Indigenous territories, in securing long-term community benefits from industrial investments (Hoekstra, 2023). These strategic proposals are consistent with Stakeholder Theory, as they prioritise the interests of affected communities in decision-making processes and outcomes. They also align with Carroll's CSR Pyramid and Institutional Theory by integrating ethical and philanthropic responsibilities into formal governance structures, thereby promoting socially accountable business practices. Indeed, this is essential for negating the absence of CSRs observed under Namibia's EPZ model.

To enhance accountability and responsiveness, this paper finds that the Namibian Government should institutionalise multi-stakeholder governance platforms in the SSEZs. These platforms would comprise representatives from local communities, civil society organisations, trade unions, municipal governments and private sector participants. Such platforms function to assess CSR plans, offer feedback, monitor project outcomes and voice concerns on behalf of affected groups. This approach aligns with global trends towards participatory governance in SEZs and ensures that CSR is not solely dictated by corporate interests but also mirrors the needs and aspirations of communities (Owuondo, 2024). Among the examples discussed above, China's Suzhou Industrial Park has established a stakeholder-inclusive CSR review committee that assesses corporate

social and environmental performance as part of zone governance. This positions the park as a model for green and socially responsible development.

Capacity building is another vital strategic aspect. Many firms in Namibia, especially small and medium-sized enterprises, may lack the necessary skills to effectively design or execute CSR initiatives. Therefore, findings show that it is essential for the government to collaborate with universities, development agencies, and industry associations to provide training programmes that focus on CSR strategy, reporting and stakeholder engagement. These initiatives would help instil a culture of social accountability across various sectors and create a foundation for effective CSR practices. In the Kigali SEZ in Rwanda, a partnership between the Rwanda Development Board and private consultancies has resulted in targeted training for local businesses on the integration of CSR and ESG standards, particularly in the manufacturing and agribusiness sectors (African Union, 2023). This is indeed possible for Namibia to emulate and safeguard against the negative effects observed under its EPZ model.

Finally, to promote positive behaviour, the Namibian Government could establish recognition and reward mechanisms for companies that exceed CSR benchmarks. This could involve expedited processing for expansion permits, public awards for CSR excellence, or preferential access to government contracts. At the same time, SSEZs firms that fail to meet their CSR obligations could face penalties, such as the loss of tax incentives or public blacklisting. In South Africa's Coega Industrial Development Zone, companies with strong CSR records receive public recognition and media visibility through the 'Investor of the Year' programme, which encourages healthy competition and improved social outcomes. Namibia could develop a similar approach that can further entice SSEZs firms to practice CSRs. In summary, the findings of this paper reveal that embedding CSR into the framework of Namibia's SSEZs requires a holistic reassessment of existing policies, legal frameworks and governance structures. Indeed, CSR must transition from a corporate philanthropic initiative to a strategic, regulated and participatory mechanism that promotes inclusive development. This shift will enhance the legitimacy and sustainability of SSEZs and ensure that industrial development serves as a platform for shared prosperity for the people of Namibia, particularly those in vulnerable and marginalised communities.

5. Conclusion

In light of the research questions formulated in the introduction section, this paper has arrived at the following conclusions. With reference to RQ1, the National Policy on SSEZs in Namibia is considerably lacking in its definition and implementation of CSR. Although the policy highlights environmental and economic dimensions of sustainability, it conspicuously fails to include explicit provisions regarding social responsibility, labour rights and community involvement. CSR continues to be predominantly voluntary and unregulated throughout Namibia's industrial and commercial sectors, resulting in inconsistent, philanthropy-driven approaches that do not significantly contribute to inclusive and sustainable development. Institutional

fragmentation limited regulatory capacity, and the lack of CSR performance benchmarks further intensify these deficiencies. In the absence of structured mechanisms (such as mandatory reporting, community benefit agreements, or social impact assessments) CSR remains marginal, and the potential of SSEZs to promote socially equitable industrial development is largely unrealised. These conclusions principally deviate from the stance of Carroll's CSR Pyramid, Stakeholder Theory and Institutional Theory.

With reference to RQ2, the paper proposes a range of policy, regulatory and strategic interventions to fill identified gaps in the SSEZs. These interventions include the formal integration of CSR mandates into SSEZs licensing frameworks, the development of mandatory CSR reporting systems, and the establishment of dedicated CSR oversight bodies within Namibia's SSEZs governance institutions. International best practices, such as India's legal CSR framework, Kenya's SEZ Act, China's participatory zone governance and Mauritius's integrated CSR commitments offer important lessons that can guide Namibia's context-specific reforms. In addition, multi-stakeholder governance platforms, local content requirements, and community benefit agreements are recommended as strategic mechanisms to ensure that SSEZ development is both inclusive and accountable to the communities it impacts.

The value and originality of this paper lie in its distinct focus on CSR within Namibia's SSEZs policy, a largely underexplored area. While existing studies (e.g. Endjala, 2024; Ndhikwa, 2025; Shipena, 2025) emphasise economic and environmental factors, this paper highlights the often-overlooked social dimension (CSR's role in promoting social equity, stakeholder engagement and community development in industrial zones). By addressing the gap between CSR theory and SEZ governance within Namibia's evolving SSEZ framework, it offers a fresh contribution to CSR and SEZ scholarship in Africa. Moreover, it proposes an evidence-based framework urging policymakers to view CSR not as discretionary but as a mandatory, strategic element of sustainable zone development. The paper's implications extend beyond Namibia to other developing countries, especially in the Global South, where SEZs drive industrialisation but often lack socially sustainable practices. It adds to previous literature advocating a rights-based, governance-focused CSR approach in SEZs, emphasising that sustainable economic zones should go beyond environmental compliance to actively create social value. Future research should empirically examine CSR practices and community outcomes within Namibia's SSEZ firms and conduct comparative studies across Southern African Development Community (SADC) countries to evaluate CSR governance models. Interdisciplinary work linking CSR with ESG frameworks could also deepen understanding of CSR's evolving role in industrial policy.

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