



Business Resilience and Sustainability in Pakistan: Hallmarks, Gaps, and Global Insights

Industrial Sustainability

Normal operating cycles

Business operations often revolve around patterns of stability—periods of consistent performance followed by phases of fluctuation. Minor deviations can highlight the sensitivity of certain processes, revealing vulnerabilities and opportunities for refinement.

Abnormal disruptions may serve as stress points, testing a business's capacity for absorption and survival. A significant breakdown in standardized operations often leads to process enhancements or the complete remodeling of technology systems or cash-generating units.

Recently, there has been a global rise in businesses aligning with (1) Climate risk, environmental health, and governance adherence, and (2) Green accounting, sustainability reporting, and social responsibility.

"Planet accounting" is expected to surpass traditional financial reporting, driven by increasing global focus on environmental value creation.

Boomers and compressions

Optimal business performance can be further enhanced through "throughputs"—cash surges supported by quick revenue boosts from high-performing units (cash cows). These must be managed with strategic foresight. Maintaining operational balance depends on:

- Economic expansion, increased acceptance in international markets, favorable external conditions, and policy support
- Strong internal learning capabilities and resilience to global constraints
- Natural variations and improvements in yield efficiency

Navigation modes

Businesses must build flexibility to respond effectively to external market shifts. These environmental drivers may include:

- Demand and supply cycles, global trade fluctuations, and internal complacency
- Natural events, strong product margins, and proactive safety actions

Alternatives arousals

Adaptability, process flexibility, switching capabilities, and readiness for new alternatives are essential for long-term survival and market share retention. Business interruptions can be prolonged due to inadequate planning, especially in:

- Supplementary strategies, financial flexibility, and liquidity flow
- Product or service stagnation, long-term operational inertia
- Limited exploration of alternative markets or delivery mechanisms, and quality control issues

Recouping and build-ups

Process disruptions, resource losses, or operational breakdowns are part of any ongoing business environment. Strategic add-ons should be planned from the beginning—both horizontally and vertically—with continuous reinvestment. Organizations must develop tolerance for deviations and build buffers for abnormal situations. Backup systems and contingency plans are essential to ensure continuity in competitive markets.

Zero turnaround agility

Business resilience and operational agility should be ingrained in organizational culture and long-term planning. Strategic leadership (Business Processes Futures – BPF) should include:



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- Asset velocity metrics, criteria for business deals, BPF roadmaps, future business models, ethical frameworks, and information system upgrades
- Workforce capacity planning, process redesign, performance reporting, and adaptation to evolving technology trends
- All other circles:** Grading generally falls between Good to Satisfactory+.

Sustainability (Gradients)

Economic	Socio-Economic
<ul style="list-style-type: none"> Innovation, Capital Efficiency Growth Enhancement, Risk Management Total Shareholders' Return Margin Improvement 	<ul style="list-style-type: none"> Job Creation, Skills Enhancement Local Economic Impacts, Social Investments Business Ethics, Security
Eco-Efficiency	Social
<ul style="list-style-type: none"> Resource Efficiency, Product Stewardship Life-Cycle Management, Product-to-Service Shifts 	<ul style="list-style-type: none"> Diversity, Labour Relations Human Rights, Community Outreach, Indigenous Communities
Environmental	Socio-Environmental
<ul style="list-style-type: none"> Clean Air, Water & Land Emissions Reduction, Zero Waste, Release & Spill Control Biodiversity 	<ul style="list-style-type: none"> Safety & Health, Environmental Regulations, Global Climate Change Access to Potable Water, Crisis Management, Environmental Justice

Notional capital sophists

Previously overlooked regions—particularly in developing and underdeveloped areas—now hold potential for talent development and soft skill enhancement. To achieve a competitive edge, businesses must focus on optimizing machinery and material flow through:

- Flexible and skilled operational strategies, foresight, and monitoring tools
- Minimizing inefficiencies, implementing strong management systems, and rebuilding soft-tech capacity
- Clearly defined trade terms, resilience parameters, and targeted capital investments

Global Sustainability

Circles of Sustainability

Economics	Politics
<ul style="list-style-type: none"> Accounting & Regulation, Consumption & Use, Exchange & Transfer Labour & Welfare, Production & Resourcing, Technology & Infrastructure, Wealth & Distribution 	<ul style="list-style-type: none"> Communication & Movement, Dialogue & Reconciliation, Ethics & Accountability Law & Justice, Organization & Governance, Representation & Negotiation, Security & Accord
Ecology	Culture
<ul style="list-style-type: none"> Constructions & Settlements, Emission & Waste, Habitat & Food, Flora & Fauna Materials & Energy, Place & Space, Water & Air 	<ul style="list-style-type: none"> Belief & Meaning, Engagement & Identity, Enquiry & Learning, Health & Wellbeing Gender & Generations, Memory & Projection, Recreation & Creativity

Grading for Circles of Sustainability

- Vibrant / Good / Highly Satisfactory**
- Satisfactory+ / Satisfactory / Satisfactory- / Highly Unsatisfactory**
- Bad / Critical**

Inferences based on graphical layering of sustainability circles are summarized below:

- Ecology:** Grading ranges from Satisfactory+ to Bad / Critical. This applies particularly to the sustainability of industrial or business operations.

Sustainability Pillars and Business Value

The sustainability pillars are typically designed to promote business value and encourage profitability. These pillars—encompassing environmental, economic, social, and human sustainability—focus on sustaining business growth, enhancing global trade, ensuring capital inclusion, supporting future generations, and improving quality of life.

Circular Economy and Sustainable Business Models

The circular economy, or circular model of business sustainability, is a system:

- Where processes are iteratively dependent on preceding outcomes with minimal deviations or abnormal disruptions
- Where materials never become waste and nature is regenerated
- Where products and materials remain in circulation through maintenance, reuse, refurbishment, remanufacture, recycling, and composting
- Where sustainable production layouts maximize the use of throughputs, with waste and deflections effectively recycled

Adopting a sustainable business practice involves building a sustainable supply chain, maintaining a CO₂ balance, and using eco-friendly materials in production; minimizing environmental footprint, balancing profitability with environmental and social impacts, and reducing greenhouse gas emissions and upholding fair labor practices.

Sustainability Deflections in Asia and Pakistan (Future Outlook)

- Regulatory compliance issues
- Lack of awareness and policy inconsistencies
- Global dependencies and technological inertia
- Scarcity of endowments and political instability
- Bureaucratic hurdles and economic volatility
- Social inequality and energy crisis
- Climate change impacts and environmental degradation
- Limited access to finance and infrastructure deficiencies
- Skills gap, supply chain complexity, and balancing profit with sustainability
- Business size disparities, escalating costs, and weak governance
- Vertical industrial spreads limiting sustainability adoption



Sustainable Leadership

Sustainable leadership is vital in a transitioning world. The following are recognized as leading sustainability-focused corporations in their respective regions:

Natura & Co, Patagonia, Safaricom, Tata Group, and Unilever

According to research by the Governance & Accountability Institute, sustainability reporting saw a significant shift—rising from 20% in 2011 to 82% in 2016—marking a substantial change in sustainability reporting practices among corporations.

Ethical Sourcing

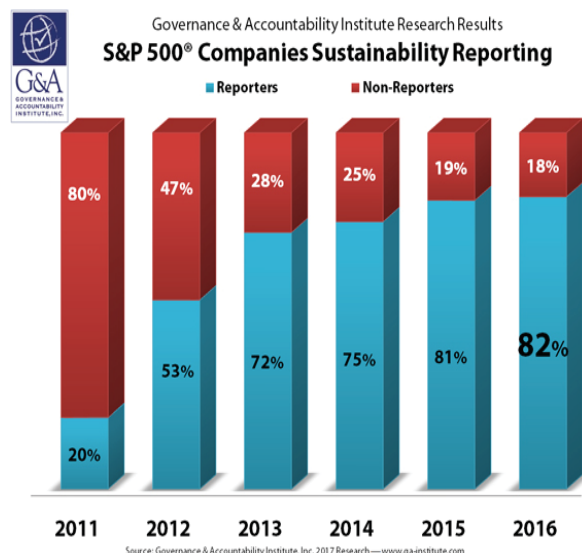
Ethical sourcing plays a crucial role in achieving business sustainability by meeting consumer demands and building trust and reputation; promoting environmental sustainability and supporting fair labor practices, and mitigating supply chain risks and improving overall business resilience.

Strategies for Achieving Sustainable Growth

Key strategies to promote business sustainability and growth include planning for the future and focusing on profitability, prioritizing customer acquisition and retention, investing in team development, and building a scalable and adaptable business model.

Global Sustainability Drives and Initiatives

- 195 countries signed the Paris Agreement (2015) to limit global temperature rise below 2°C
- 33 space agencies and global organizations aligned with the SCO Charter by the end of 2022 in combating climate change
- Only 32 countries have 90% or more of their transboundary waters covered under cross-border cooperation agreements (as of 2017 and 2020 data)



About the Author: The author currently serves as the Deputy Manager of Finance at Attock Refinery Limited (Attock Group). He is a Fellow Member of the Institute of Chartered Accountants of Pakistan and an Associate Member of the Pakistan Public Finance Accountants. With experience spanning Chartered Practicing CA firms, NGOs, and the packaging, textile, and banking sectors, he is now contributing to team development within the premium energy sector.