



# Chapter 4

## CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE ECONOMIC DEVELOPMENT IN KAZAKHSTAN

### Implications for Mongolia



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## 4.1 INTRODUCTION



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The United Nations adopted the sustainable development goals (SDGs) in 2015. These goals — also called global goals — call for action towards combating poverty, protecting ecosystem services, and ensuring peace and prosperity by 2030 for all people. Ban Ki-moon, former United Nations Secretary-General, called the business a vital partner in achieving the SDGs (Sachs 2015). The private sector and firms will anticipate the SDGs through their core activities, set ambitious goals, and communicate transparently about their performance (GRI 2015). There is currently an ongoing discussion on corporate so-

cial responsibility (CSR), the achievement of SDGs and broadly sustainable performance in the corporate sector worldwide. The CSR significance has become more profound in extractive and mining sectors, where the environmental impacts and ecological footprints are higher than in other industries (OECD 2017). Kazakhstan and Mongolia are typical countries that host highly intensified extractive and mining sectors, with noticeable environmental impacts on both a local and regional scale.

In the case of Kazakhstan, the first prerequisites for the development of CSR appeared in the mid-1990s with the arrival of foreign companies on the market, demonstrating a commitment to social responsibility. Today, the awareness of the population and local companies about the basic CSR principles has increased remarkably; however, a CSR benchmark in Kazakhstan has not yet been formed (OECD 2014). A mainstream type of CSR in Kazakhstan is an investment in the socioeconomic development of the company's region (Smirnova 2012). However, in most situations, CSR procedures lack transparency, making it strenuous to monitor and evaluate program aims and outcomes accurately.

In addition, one of the most significant issues in Kazakhstan is a lack of understanding of the CSR concept. According to a study on 'Corporate Social Responsibility in Kazakhstan: Situation, Problems, and Development Prospects' conducted in 2013 by the SANGE Research Center for the Eurasia Foundation of Central Asia (EFCA), CSR has excellent potential for development in Kazakhstan, but it will take much effort from both state and civil sectors. As per the study's findings, on average, 63 percent of corporate representatives in Kazakhstan demonstrated awareness of CSR, implying that the situation has improved by only 3 percent since 2008. As noted by UNDP in 2008, 60 percent of companies knew about CSR policies and the overall framework (Sange Research Center 2013). Large enterprises in Kazakhstan are generally aware of all CSR issues, whereas small businesses are the least informed (47 percent) (Sange Research Center 2013).





As for the policies regulating CSR in Kazakhstan, the country does not have a specific body regulating the relevant activities. At the same time, different CSR activities are subject to various normative legal acts. Fundamental human rights, such as the right to free and safe work, rest, and labor disputes, are enshrined in the Universal Declaration of Human Rights, the Constitution, and Kazakhstan's Labor Code. The Tax Code defines economic incentives for businesses to participate in developing the social sphere, charity, and people with disabilities. The Environmental Code regulates the use and extraction of natural resources by considering the impact of enterprises on the environment (Atameken and EFCA 2014).

Like Kazakhstan, the industrial sector is integral to Mongolia's economy. Since it transitioned to a market-based economy in the early 1990s, the mining sector (mainly mineral and coal) has become the main engine of GDP growth and foreign direct investment (FDI) (Ulagpan 2021). The significance of CSR in achieving SDGs is widely acknowledged internationally and nationally in extractive sectors like mining. This is especially the case for countries rich in natural resources, such as Mongolia and Kazakhstan. In the case of Mongolia, CSR is a relatively new and evolving concept; therefore, there is no clear Mongolian definition of CSR. The literature review reveals that CSR in Mongolia is at an early stage and broadly understood from a philanthropic perspective (that is, donations and sponsorship). In addition, according to Altanchimeg and Battuya (2019), most companies lack transparency in their environmental activities.

Despite some progress in CSR in Mongolia over the past years, there are significant challenges in implementing CSR properly in the local context. A study — interview with 49 companies, five business associations, and five non-governmental organizations (NGOs) — conducted by the Corporate Governance Development Center (CGDC) of Mongolia shows that, although almost all the surveyed companies acknowledge the importance

of responsible business and are aware of the CSR term, only 13 percent stated CSR as pertinent to their business and 28 percent as a measure to take part in the environmental and social development of the country. The low level of CSR implementation is not just owing to a lack of knowledge, which results in a lack of awareness and support, but also to the country's weak legal and political environment.

Although there is a gradual rise in awareness of CSR reporting on a national level, the actual reporting is limited to only a few large-scale companies. Most small and medium-sized enterprises lack writing knowledge (CGDC 2017). CSR is perceived as a marketing tool for reporting companies on their overall strategy (namely, to boost company image and gain strategic advantages in the marketplace). On the other hand, the general public's perception of Mongolia is limited to donations to the poor and pollution reduction in the mining sector (Tudev and Lkhagvasuren 2011). In other words, the general public tends to see companies more positively or negatively based on companies' philanthropic activities rather than their broader sustainability performance (that is, not just financial, but also social and environmental).

From a much broader perspective, numerous other factors also explain the lack of reporting on CSR activities in Mongolia. Namely, the country's unstable economic situation, partly mirrored by currency fluctuations, is among the main obstacles to CSR implementation. This is hindered further by a lack of training and support from the state administration and political instability coupled with bureaucracy, lack of transparency, and risk of corruption. Also, unethical attitudes in companies and administration, lack of knowledge and support from the public and higher authorities, an unfavourable legal environment, and a lack of incentives affect the proper overall implementation of CSR in the Mongolian context (CGDC 2017).



In this regard, we explore whether policy changes are required to enhance extractive industries' CSR practices in Kazakhstan and Mongolia. We study both countries' existing CSR practices and corresponding regulatory acts. We apply indicators identified in the relevant literature review for assessing CSR initiatives while introducing qualitative approaches. The study outcomes are expected to reinforce the need to reformulate policies applicable to CSR and establish regulating bodies in both countries.

## 4.2 CORPORATE SOCIAL RESPONSIBILITY IN KAZAKHSTAN: CHALLENGES AND OPPORTUNITIES

The Republic of Kazakhstan (RK) is a former Soviet Republic, independent since 1991. Kazakhstan's economy has grown by 10 percent annually since gaining independence. The country's economy relies heavily on commodity exports, particularly oil and gas. Thus, the oil and gas industry is vital to Kazakhstan's economic growth and contributes to about 20 percent of its GDP and nearly 70 percent of its exports (National Energy Report 2019). The industry also accounts for almost 53.8 percent of the economy's total industrial output. The petrochemical sector has a significant role in attracting FDIs; from 2004 to 2014 this industry accounted for 22 percent of FDIs in Kazakhstan. Corporate governance (CG), management, and overall CSR policies are significant for attracting foreign investment and promoting the country's economic and social development.

Another critical pillar of the Kazakh economy is the mining and quarrying sector. In 2009, this sector (excluding oil and gas production) contributed 4.9 percent to the country's GDP. The code of Kazakhstan on geological exploration, enhanced by the

subsoil and subsoil use (SSU) code, has transformed the operation of mining industries from a contractual to a licensing system since June 2018. The code applied to all mining industries except for uranium — it was still contractual. The code was modelled on the model used in Western Australia. The objective was to increase geological investigation and relieve subsoil users of administrative difficulties. According to the Fraser Institute's 2017 Annual Survey of Mining Companies, these initiatives made Kazakhstan 'the most attractive Central Asian jurisdiction in terms of investment attractiveness.' Kazakhstan ranked 24th out of 73 in 2016 (Kazakhstan Mining Law 2020).

The state balance of Kazakhstan consists of 102 types of mineral raw material reserves, including 40 solid minerals. Between 2000 and 2017, US\$79 billion was invested in the mining sector of Kazakhstan. Despite the vital role in the overall development of economic growth, companies in the given sectors are accused of inadequately contributing to societal development. People expect more from the sector as economic disparity and environmental awareness grow. Governments and businesses in the former USSR's resource-rich countries have been accused of excessive mismanagement and poor transparency in operations and decision-making processes (Kalyuzhnova et al. 2007).

The country is characterized as a transition economy with low CSR expectations and a highly controlled economic environment. The social and environmental criteria are ill-founded, while Kazakhstan's CG is developing. The laws governing joint-stock companies, accounting and financial reporting, securities markets, banks, and banking activity present some comprehensive CG regulatory rules (EBRD 2014). In 2005 the CG code was enacted to increase accountability, transparency, fairness, and overall professionalism in CG activities on a legal and regulatory front. The role of the public sector of Kazakhstan in CSR is complex, yet it is an emerging field.



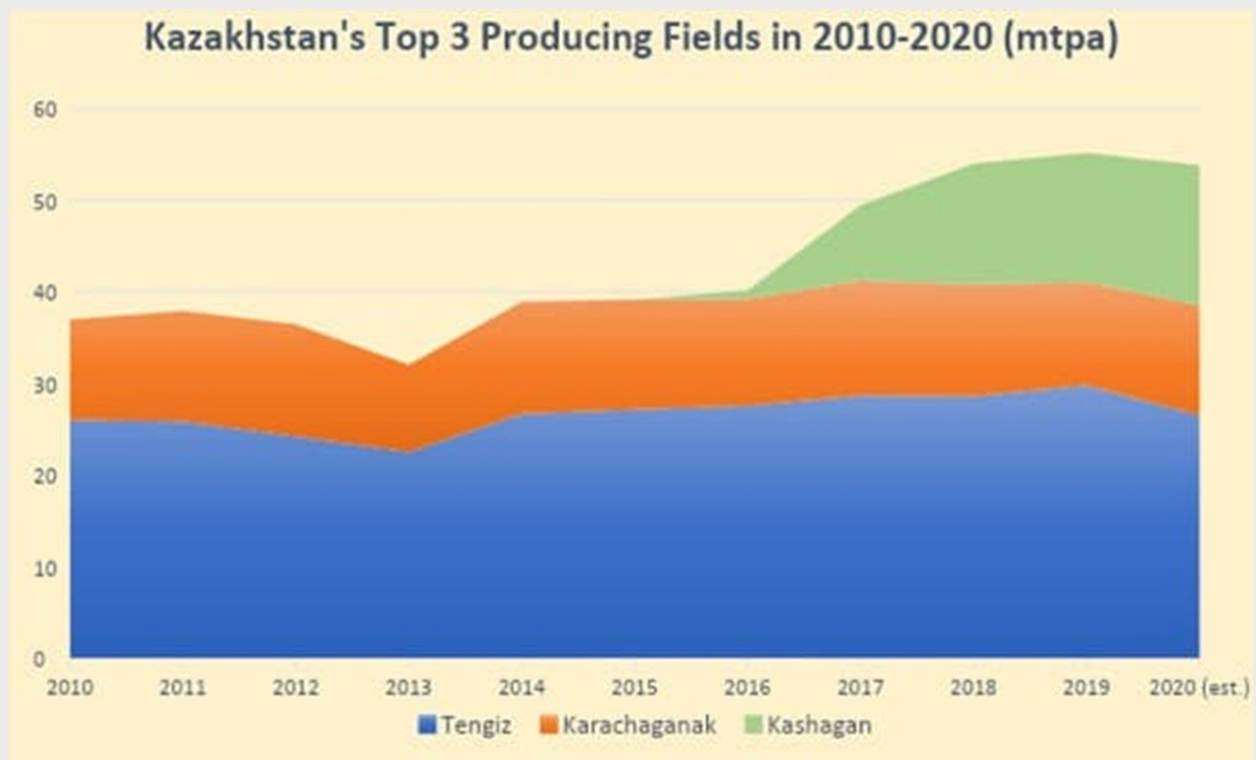
### **4.2.1 Mining and extractive industrial cases of corporate social responsibility in Kazakhstan**

The oil and gas industry draws attention as an essential contributor to the national economy and an active CSR player. This industry supports different fields of the economy in Kazakhstan by also raising living standards. The tax revenues from the oil and gas industry have primarily supported the country's energy and electricity infrastructure, then telecommunication, transportation, construction of roads, and, more widely, the country's infrastructure.

The largest oil producer in Kazakhstan and the flagship oil and gas industry project is Tengizchevroil (TCO). The company is a joint Kazakh American venture engaged in the exploration, development, and production of petroleum and other associated products. TCO has several shareholders: Chevron (50 percent), KazMunaiGas (Kazakh national oil company with 20 percent), ExxonMobil (25 percent), and LukArco (5 percent). TCO makes up 30 percent of the national oil yield. Since 2010, Tengiz's field has been that of an essential crude oil producer, as shown in Figure 4.1. TCO regularly develops social investment programs and reports on them in its annual CSR report.



Figure 4.1. Top three producing fields in 2010-2020 in Kazakhstan  
(million tons per annum)



Source: Argus 2020



KAZ Minerals is another major mining company. It is a major copper producer in Kazakhstan (KAZ Minerals 2022). The company conducts responsible development and operation of mining assets in Kyrgyzstan, Russia, and Kazakhstan. The company's strategy and operating licences reflect responsible business behavior. The company aligns with the national environmental code regarding water conservation by introducing water-saving technologies in the mining fields. For instance, a new automated wash bay has been installed at the Aktogay mining area for all vehicles, including haul trucks and light vehicles. The automatic process reduces water consumption in washing by up to 70 percent compared with the previous method. Wastewater from vehicle washing is collected and treated for re-use. After a successful trial at Aktogay, similar equipment will be installed at the Bozshakol mining site. The company is also conducting a feasibility study to ensure there are sufficient water supplies at the Baimskaya copper project situated in the Chukotka region in Russia.

The other well-developed mining sector of Kazakhstan is uranium. Kazakhstan has been the world leader in natural uranium mining starting from 2009. The country has 12 percent of the world's uranium resources. The national uranium operator in the Republic of Kazakhstan is NAC Kazatomprom JSC. The company has priority rights to uranium reserves of the country (Kazatomprom 2022); it consistently implements measures to ensure productive relationships with the regions where it operates and strengthens its position as a socially responsible business. In 2019 Kazatomprom made significant progress toward improving its approach to sustainability management: the company developed a sustainability policy, which encompasses its business intentions and aspirations for sustainability. The three companies mentioned earlier — TCO, KAZ Minerals, and Kazatomprom — have been selected for the CSR review as representative cases of extractive industries in the country.

## 4.3 CORPORATE SOCIAL RESPONSIBILITY IN MONGOLIA: CHALLENGES AND OPPORTUNITIES

Mongolia has developed a CG code based on the principles and recommendations from major international institutions such as OECD and the International Finance Corporation (a member of the World Bank Group) within the context of the local background (Financial Regulatory Commission 2014). However, a comprehensive regulatory legal framework governing CSR is yet to be realized. Specifically, the law on minerals (which mainly regulates relations concerning licensing) and the law on subsoil are the primary legal and regulatory documents concerning the sector. However, the laws are not comprehensive enough to reflect the latest developments in the extractive industry.

There is currently no regulatory legal framework governing CSR in Mongolia; however, it is reflected in several key national policy documents. The 'Mongolia Sustainable Development Vision 2030,' approved by the 19th Resolution of the State Great Hural of Mongolia in 2016, contains a certain amount of CSR. Moreover, under the framework of the mining sector, it has explicitly set an objective to '...encourage transparent and accountable extractive industry and improve the competitiveness of the mining sector' and '...start development of large mining projects, and develop the infrastructure' by 2030 as well as '...implement projects on reliable water supply sources, and ensure full functionality of large mining projects' (Mongolia Sustainable Development Vision 2030, 2016). In addition, the head of the Cabinet Secretariat developed a 'State Policy on Corporate Social Responsibility' in 2018; however, it has not been enacted yet (Baljinnyam 2021).



In 2006, the Mongolian government approved adherence to the Extractive Industries Transparency Initiative (EITI). The 2012 resolution defined '...functions, responsibilities, and tasks assigned to central and local administrative bodies about the EITI' (UNECE 2018). The Mongolian Agency for Standardization and Metrology has issued a CSR Standard called MNS ISO 26000:2012 based on international standardization ISO 26000:2010 in 2012. However, most companies joined the initiative voluntarily, including banks and a few major mining companies with considerable foreign investment. According to the Business Council of Mongolia, larger domestic enterprises and companies with inward investments (made by investors outside the country) tend to disclose CSR information.

There has been a notable government effort to integrate environmental requirements into the legal and policy framework of the mining sector in Mongolia in the past decade. This is partly owing to international pressure and Mongolia's striving to meet its international commitments and contribute to global efforts to achieve SDGs. However, despite these efforts to green its economy and achieve environmental sustainability, it lacks specificity. A review of the mining-related sections of the primary policy documents shows that the current policy prioritizes expanding and creating a favourable investment in mining activities. Environmental aspects are not sufficiently highlighted and lack specific objectives (State Hural of Mongolia 2016, UNECE 2018). This, in turn, reflects that the country favours short-term economic benefits and interests in increasing its international competitiveness in the global market.

Although environmental legislation in Mongolia looks sound and coherent, weak law enforcement and delayed implementation pose a significant challenge. In addition, while Mongolia's commitment to global initiatives such as EITI, SDGs, and the adoption of environmental management systems has shown considerable progress on the surface, there are gaps in data availability and no systematic effort. International

cooperation is vital in researching CSR implementation in Mongolia, including in the mining sector. One research survey conducted in 2018, which included 59 companies, found that while 29.3 percent have independent policies on CSR, more than half of them (67 percent) were reported to finance certain activities, and 63 percent were said to spend more than US\$17,000 annually for these activities (it National Development Agency 2018). As mentioned earlier, there is no unified regulatory framework for CSR, but it is regulated by numerous relevant laws, including environmental protection, labor, tax, and land laws. Moreover, although companies have environmental policies, insufficient data disclosure is observed, particularly on environmental aspects and decision-making processes.

#### **4.3.1 Mining and extractive industrial cases of corporate social responsibility in Mongolia**

Unlike Kazakhstan, which primarily produces oil and gas, Mongolia's oil and gas sector is yet to be developed. Currently, one national oil company — Erdenes Methane — is owned by Erdenes Mongol (state-owned), which has established multiple subsidiaries and purchased stakes in many mining and non-mining projects. The oil company is mandated to explore unconventional oil and gas and aims to become a significant ecology-oriented energy producer in the region' (Bauer and Namkhaijantsan 2019). While this is a national company, other multinational companies are also interested in oil and gas exploration in Mongolia. For instance, two exploration companies (AIM-quoted Petro Matad and Elixir Energy) with links to a British multinational oil and gas company (BG Group) have begun their initial operations. Since it seems to be in its infancy, it is hard to judge; however, as far as available information on its website is concerned, there is no mention of CSR except for a vague mention of 'sustainability' phrasing.

On the other hand, the mining sector is well established in Mongolia, as the main





minerals produced are coal, fluorite/fluorspar, copper, silver, gold, and other metallic ores. Although coal is primarily for domestic use (energy production), a large part (90 per cent) of Mongolia's mining exports (mainly natural resources such as iron ore, copper, and gold) goes to its southern neighbour — China (Ulagpan 2021). Mongolia's mining sector is not just an integral part of its economic growth; it has also been a critical source of FDI. While in 2019, the mining sector accounted for 67 per cent of FDI (Tsogtochir and Park 2021), it reached 71 per cent according to the latest data from the National Statistics Office of Mongolia (2021).

Major mining projects in Mongolia are located in a mineral-rich province (aimag) — Omnogovi, in the South Govi region, north of the Mongolia-China border. For the current study, three major mining projects were selected: Erdenes-Tavantolgoi (ETT) (coal), Oyu Tolgoi (gold, copper, and silver), and Tavantolgoi Joint Stock Company (TT JSC) (coal). The former one, ETT, is one of the largest reserves of untapped coking and thermal coal deposits. The latter is also one of the major copper and gold deposits globally. While state-run company Erdenes Mongol entirely owns Tavantolgoi, Oyu Tolgoi is jointly owned by Erdenes OT LLC (a subsidiary of Erdenes Mongol) on behalf of the Government of Mongolia and Canadian-based Turquoise Hill Resources, with 34 percent and 66 percent shares, respectively. Rio Tinto, an Australian multinational and the second-largest metals and mining corporation globally, shares half of Turquoise Hill's interest (66 percent) and manages OT on behalf of the partnership (Oyu Tolgoi 2017). TT JSC has been operated as a locally owned joint company since 1995 in Omnogovi aimag, which owns half (51 percent) of the total shares, and the remaining is allocated among Ajnai Corporation LLC (19.73 percent), Shandas Impex LLC (16.31 percent), and other small stakeholders (12.96 percent).

Based on the available official reports from 2003 to 2020 on the website of OT, it can be seen that CSR is implemented by supporting local development and environmental

protection. For example, in environmental protection, the company aims to '...achieve a pure positive influence to offset the mining activities.' Since 2015, it has started implementing various projects to reduce GHG emissions and energy-saving initiatives, such as halting the use of diesel generators for remote infrastructures at several mine sites (Turquoise Hill 2020).

In addition, the OT firm is organizing monitoring programs (water, air, and soil quality; flora and fauna), biodiversity (antipoaching agenda), land management (rehabilitation), and community support programs such as funding for new educational and healthcare facilities, and construction of new water supply systems (Tolgoi 2017). In the case of ETT JSC, the social responsibility is focused on various community projects (cultural, educational, health, and so on) and contribution to local construction projects to some extent (Erdenes-Tavantolgoi 2020, Tavantolgoi 2020).

## 4.4 METHODOLOGY

We conduct qualitative analysis to compare CSR strategies of national and international extractive industries in Kazakhstan and Mongolia based on international benchmarks. The comparative analysis assesses CSR performance in the selected Kazakh and Mongolian extractive industries presented in the previous section and identifies the main bottlenecks. We employ key indicators to evaluate company performance based on the firms' CSR reports, published and internal state reports, international organizations and NGOs, and reports published by the EITI.



The EITI was also chosen as a benchmark guideline for selecting appropriate indicators for the CSR review and crosschecking our results with other similar studies. The EITI is an international network that promotes accountability and transparency among resource-rich countries worldwide. There are 52 active EITI members, including Kazakhstan and Mongolia (EITI 2022). The EITI requires its members to systematically provide data on revenue streams, taxes, contributions to socioeconomic development, environmental impact, and so on. As per the EITI standard, social and environmental development payments are designed to increase social welfare and enhance environmental awareness at local and regional levels. The contributions are made either in cash or in-kind transfers. Furthermore, companies may contribute to socioeconomic and environmental improvement voluntarily. Environmental impact is also considered one of the crucial aspects of the EITI 2019 standard, as extractive industries have significant adverse effects on the environment (EITI, 2019).

Two primary metadata sources were chosen for selecting the critical indicators for our analysis. These are the 'Guidance on Corporate Responsibility Indicators in Annual Reports' by UNCTAD (2008)' and the 'Saint-Gobain's Annual financial report and report on corporate social responsibility' (Saint-Gobain 2014). The indicators are divided into different groups, as shown in Table 4.1, related to social and economic investment, respect for human rights, promotion of diversity, and environmental considerations. Of particular interest is how international and local companies compare CSR strategies and how government policy addresses CSR issues.

We compare these indicators with the ones selected by the EITI standard to detect the relevance and validity of the selected parameters. Our findings are also compared with the outcomes of the EITI reports for the extractive industries in Kazakhstan and Mongolia to verify the robustness of our results.

Table 4.1. Indicators for corporate social responsibility assessment  
in the extractive industries of Kazakhstan and Mongolia

KEY CATEGORIES OF INDICATORS	DEFINITION	SOURCE
<b>SOCIAL AND ECONOMIC INVESTMENT</b> <ul style="list-style-type: none"> <li>· REVENUES AND TAXES</li> <li>· PERCENTAGE OF CSR INVESTMENTS</li> </ul>	Company contribution to the local and national economy	UNCTAD 2008
<b>RESPECT FOR HUMAN RIGHTS AND PROMOTION OF DIVERSITY AND INCLUSION</b> <ul style="list-style-type: none"> <li>· DIVERSITY AND INCLUSION</li> <li>· PERCENTAGE OF LOCAL EMPLOYEES</li> </ul>	Contribution to the gender diversification and development of human capital in local communities	UNCTAD 2008
<b>ENVIRONMENTAL IMPACT</b> <ul style="list-style-type: none"> <li>· ENVIRONMENTAL CERTIFICATIONS</li> </ul>	CONTRIBUTION TO THE RESTORATION OF THE NATURAL ENVIRONMENT	Compagnie de Saint-Gobain 2014



## 4.5 RESULTS AND DISCUSSION

The impact evaluation findings indicate that the culture and practice of CSR in Kazakhstan have been developing more actively in the past five years. However, it is demonstrated mainly in large companies with an international profile in Kazakhstan and Mongolia. For instance, the development of CSR strategies, principles, and policies is provided by large companies on their websites for the general public. However, the theory can be very different from practice: for example, good CG can be well spent and documented on a company's website. Although, in practice, there is little information on the implementation of the activities in this direction — for example, what percentage of independent directors work in the company, how decisions are made, how company employees can get information, how community activists can reach the management and get financing for solving existing environmental or socioeconomic problems. The concern about Kazakhstani companies is caused by the fact that most CSR initiatives are focused on social issues and charity with a short-term impact. Mechanisms and practices to promote the SDGs, such as human rights protection, are poorly developed.

Official company reports in Kazakhstan are not always transparent, and, in some cases, the required data is not available. The socioeconomic-related indicator on the ratio between revenues and social tax shows that TCO has nearly threefold higher social tax than KazMineral and almost eight times higher than NAC Kazatomprom. The difference can be explained considerably by the enormous oil and gas activities undertaken by TCO in Kazakhstan.

Regarding the percentage of CSR expenditures to the company's revenue indicator, TCO and KazMinerals' annual spending for communities' social and economic development



is about US\$25 to US\$27 million for 2020. Kazatomprom's share of revenue spent for CSR purposes is significantly lower and amounts to about US\$3.6 million. However, if we look at the total revenues of all three companies and their share spent on CSR, we see that KazMinerals' contribution to CSR is the highest and equal to almost 2 percent of the revenues.

Regarding the two indicators — diversity and inclusion and the number of local employees — the findings reveal the initiatives on developing labor practices, human rights, and fair competition. The number of local employees is higher in KazMinerals than in TCO, 97 percent and 84 percent comparatively. No data on local employees in Kazatomprom is available. According to the World Bank, women represent an estimated 8 percent to 17 percent of the global mining workforce (WorldBank 2019). The number of female employees in the evaluated companies is higher than the global range. However, it is difficult to calculate the number of special needs or female employees in management positions.

Regarding the indicator on environmental certifications, TCO had adopted international standards with the American Association for Industrial Hygiene certification, while it was challenging to find data on certificates in KazMinerals. TCO undertakes environmental impact assessments (EIAs) for significant projects in Kazakhstan, and the company website has the most recent EIA on the proposed expansion project. TCO's constant monitoring reveals that air emissions are below acceptable ranges. As noted on the website, 'Our rotational villages have little impact on villages 80-100 kilometers away!' TCO stopped flaring in 2009 and has surpassed gas usage by 99 percent.



In the case of KazMinerals, environmental permits set annual emissions, water use, and water discharge. Charges are applied if levels surpass the limitations. The company's environmental, social, and governance policies show the total costs paid in case of relevant penalties (fines above US\$100,000). In 2021 environmental and emissions fees were US\$138,000 (and in 2019: around US\$190,000.) Most of these administrative fees do not constitute fines for regulatory violations. Excess emissions charges are unrelated to environmental risk, tailings facility safety, or other environmental management systems.

In 2020, Kazatomprom invested about US\$543,000 in implementing the corporate environmental and social action plan (ESAP). This plan consolidates EHS and social management systems in accordance with the requirements of the best international environmental practices and standards. The company successfully obtained a certificate from TÜV International Certification, confirming compliance with Kazatomprom's integrated occupational safety management system with DIN EN ISO 14001:2015 and DIN EN ISO 45001:2018 requirements (Kazatomprom 2020).

Kazakhstani business practices are slowly aligned with international standards as part of the current policy. It is also known that Kazakhstan seeks to join the OECD in the future, where there are guidelines on CSR policies in the industrial sector and, in particular, extractive and mining enterprises (OECD, Responsible Business Conduct, 2014). One of the recommendations of the OECD to Kazakhstan is 'the development of a comprehensive state strategy on CSR.' Thus, state support is needed to strengthen CSR engagement among Kazakhstani companies. The preliminary findings from reviewing grey literature and published reports indicate a lack of transparency on the interaction between the state and business, a deficit of existing economic measures stimulating CSR, and weak civil sector involvement.

Table 4.2. Corporate social responsibility indicator findings for selected mining and extractive companies in Kazakhstan and Mongolia

Companies	Indicators				
	Socioeconomic				Environmental
	Trade and investments		Human rights and promotion of diversity and inclusion (D&I)		
	Revenues/ social tax	Amount provided for CSR actions	D&I	Percentage of local employees	
TCO (KZ)	US\$10.48 billion (2016)/ US\$4.64 million	US\$25 million	Satisfactory	84 percent of local employees	ACGIH
KazMinerals (KZ)	US\$1.43 billion/ US\$1.69 million)	US\$27 million	21 percent female, 79 percent male	97 percent of local employees	N/A
NAC Kazatomprom JSC (KZ)	US\$513 million	US\$513 million US\$3.6 million	18 percent female, 72 percent male	N/A	DIN EN ISO 14001:2015 and DIN EN ISO 45001:2018
Oyu Tolgoi(MG)	US\$2.9 billion/ US\$481 million	US\$33.1 million(2013)	Weak	No recent data/ 90 percent (2013)	Cooper Mark; ISO; OHSAS
Erdenes-Tavantolgoi (MG)	US\$1 billion/ US\$148 million	US\$1.5 million	N/A	No data, but local employment required by the parliament resolution	ISO 9001:2015; 45001:2018; 14001:2015
Tavantolgoi JSC (MG)	US\$82 million/ US\$29 million	US\$769,000 (2019)	61 percent male 39 percent female	100 percent local employees	OHS AS18001

Note: KZ = Kazakhstan; MG = Mongolia; N/A = data not available; D&I = diversity and inclusion; the metric is Good-Satisfactory-Weak-Poor-Very poor; ACGIH = American Conference of Governmental Industrial Hygienists; ISO14001 = Environmental and OHSAS 18001 occupational health and safety management standards



In the case of Mongolia, companies can be rated as 'good' based on the tax payments concerning their revenues. Among the companies, it is worth noting that TT JSC contributes to the local region of Omnogovi by providing about 70 percent to 80 percent of the provincial budget, according to its latest report (Tavantolgoi Report 2020). While it is generally expected from the company, since it has local ownership, it can also indicate its direct local impact on its financial contribution. Overall, the company's financial statements have been disclosed according to the international audit and accounting standards based on EITI reports. However, according to the National Audit Office, some audit reports are undisclosed for confidential reasons, especially in the case of TT JSC (Grant Thornton 2020, 2021). It should be mentioned that the higher contribution of social tax in Mongolia compared to Kazakhstan is because the entire corporation tax amount is considered owing to the absence of a separate social tax provision in the country.

Regarding the share of CSR spending, there are no separate databases for all the chosen companies. However, it can be noted that all three spend a significant amount on social investment, as shown in Table 4.2. For instance, according to the sustainable development report (2013) by OT, the company contributed US\$33.1 million to social investment in the country, of which 47 percent was oriented toward environmental projects and significant investment in education programs. Similarly, ETT and TT JSC contribute significantly to various community development projects. The common areas of investment for the companies are the education sector, scholarship programs and donations to local communities, and the provision of healthcare facilities during the pandemic. While these projects benefit society, the companies need a more strategic, holistic CSR commitment to attain long-term contributions to the regions and communities where they operate.

In terms of the 'promotion of diversity and inclusion,' this indicator needs to be improved for the case study companies and the Mongolian mining sector from

a broader perspective. For instance, according to Smith and Cane (2015), of all the employed personnel (8,819), female employees made up 22.6 percent (1,990), while men constituted the majority (6,829) at OT. According to more recent data (2018), this number has declined to 16.74 percent of females in the contractor and employee groups, while men constituted 83.26 percent (Zhou 2019). At the management level, women's participation has progressed over the years. Among the cases, TT JSC can be rated 'satisfactory' concerning the total employed personnel (197) despite being small in quantity. However, a gender gap remains, as the Mongolian mining sector is still predominantly occupied by men. It remains difficult for women to participate meaningfully owing to the prevalent gender stereotypes about mining and male dominance in Mongolian society. Therefore, it is essential to address gender stereotypes and increase women's economic opportunities in the mining sector.

Regarding the environmental certifications, all the selected companies for Mongolia have adopted international standards to varying degrees. OT can be evaluated as doing better than the other Mongolian companies in implementing environmental standards. Namely, within the environmental responsibility framework, OT has implemented an EHS management system in accordance with ISO14001 environmental and OHSAS 18001 occupational health and safety management since 2010 and other international standards. The company also developed a comprehensive environmental and social impact assessment (ESIA). The first ESIA report was disclosed in 2013, demonstrating a 91 percent compliance rate. After that, in 2016, an independent audit was presented, confirming a 98 percent compliance rate. In addition, OT is one of the first operations awarded with the Copper Mark (as proof of responsible production considering 30 ESG criteria) globally.





In the case of TT JSC, the environmental management plan (reduction of negative environmental impact, rehabilitation, offsetting measures, waste management, and environmental monitoring) for 2020 was implemented with a compliance rate of 90.4 percent, which was evaluated by an authorized body (Tavantolgoi 2020). However, some data gaps and transparency issues can be spotted in environmental reports, which lack detailed information, especially in the cases of ETT and TT JSC firms.

The three case studies show apparent differences between joint venture, wholly state-owned, and locally owned companies' CSR performances depending on their structure and operational work. In the case of OT, the better outcomes may be partly explained by its global partnerships (namely, the exchange of best practices, more knowledge sharing, and quality human resources). Although the above three cases show promising outcomes and can be presented as best practices, overall analyses show that despite some progress, CSR in Mongolia is still narrow and primarily understood as a voluntary action rather than a social responsibility that must meet some standards in the majority of small and medium-sized enterprises. As noted in the previous sections, Mongolia has not yet enacted a comprehensive legal and regulatory framework on CSR at a national level. Weak law enforcement is a significant challenge for proper CSR implementation. In this sense, a solid legal framework and vigorous law enforcement will enhance the CSR policy environment in the long term. Also, in terms of transparency of mining companies, although the reporting on their finance and audit results is promising, reports on their tax payment, responsibility, and practices of shareholders and managers are relatively limited (Corporate Governance Report of Mongolia 2015). The recent government effort to complete the draft of the law on transparency in the mineral resources sector in 2020 can be seen as a step forward in strengthening accountability and transparency in the extractive industry of Mongolia. However, the proper implementation of CSR needs strong commitment, transparency, and accountability in all social, economic, and environmental aspects on an equal basis.

We compared our findings with the EITI-published reports for 2019 in Kazakhstan and Mongolia by selecting similar indicators and the same companies whenever data was available. The EITI reports almost coincided with our findings, and although sometimes the EITI metrics were different (qualitatively or numerically), they signalled the same trends.

## 4.6 CONCLUSION

CSR practices have great potential in Kazakhstan and Mongolia and are essential for companies operating in both countries. It is necessary to distinguish that most companies accept CSR as a mandatory issue to comply with state regulations rather than as an indispensable element for their operational activities. The development of the CSR concept in national, joint venture, and multinational companies has been interpreted through different actions in Kazakhstan and Mongolia. These actions can be related to various CSR strategies, such as hierarchical, participative, minimalist, endogenous, exogenous, or hybrid models (Buldybayeva 2014).

The indicators have shown the relevance of CSR application at the flagship companies in Kazakhstan and Mongolia in the extracting and mining industry. The main recommendation is to consider CSR an essential part of the economic development course of the countries. Both Kazakhstan and Mongolia should use CSR as an instrument



for tackling environmental and socioeconomic issues and incorporate it into a new monetary policy. The other recommendation is to adopt the CSR concept on a legislative level and for local executive bodies to mandate, facilitate, partner with, and endorse CSR projects. It will help to articulate and strengthen the roles of CSR stakeholders and converge the views of the key players: the government (policies), business (CSR strategies), and civil society (initiatives and NGOs).

Since most of the risks are related to the weak regulation of the legal environment owing to the absence of a governing body and comprehensive regulatory framework on CSR, the Kazakh and Mongolian governments should focus on strengthening the legal environment of CSR. Also, there is the recommendation to incentivize socially responsible companies with successful CSR policies through tax deductions and accreditation systems. Genuine state support, solid legal framework, and political backing will ensure proper CSR implementation on a national level. Moreover, companies need to focus on the positive and negative effects on the environment and society in which they operate. Potential misinterpretations of the operational profile of the extractive industries and the CSR policies can lead to mistrust and dissatisfaction from local communities and state agencies. It is thus essential to improve communication and collaboration among stakeholders (such as state, business, and civil society) in the planning and designing of CSR activities in both countries. The heavy reliance of Kazakhstan and Mongolia on extractive industries indicates that CSR could provide significant potential for companies, local communities, and state agencies to implement sustainable development initiatives in the two countries.

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