



Sustainable Development Goal (SDG) programs and cooperative membership growth: the mediating role of program beneficiaries

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This study examines the impact of Sustainable Development Goal (SDG) programs on cooperative membership growth, focusing on the mediating role of program beneficiaries in cooperatives. Based on the Stakeholder Theory, the study investigates the role of cooperative SDG programs in fostering trust, participation, and inclusive membership growth. Using an exploratory-descriptive quantitative research design, the study analyzes trends in SDG program participation, program beneficiary engagement, and cooperative membership growth by employing annual reports and organizational data. Findings show that while direct relationships are nonsignificant, persistent trends indicate aligned SDG programs support organizational legitimacy and stakeholder participation. Strategic interventions in health, education, and livelihoods are associated with increased program beneficiary participation and incremental growth in cooperative membership. The findings imply that cooperatives with SDG goals integrated into core business activities are likely to satisfy member demands and the expectations of the community. This study provides recommendations to cooperative managers and policymakers on implementing inclusive, impact-based programs that promote sustainable development and organizational resilience.

Keywords: cooperative, membership growth, SDG programs, Stakeholder Theory

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Introduction

The United Nations has established the Sustainable Development Goals (SDGs) as an international framework to address the issues of poverty, healthcare, education, and climate change. The cooperative model, which emphasizes active member participation and shared ownership, is effective in promoting the achievement of the SDGs. The cooperative model of member participation and community participation is also aligned with the SDGs' emphasis on inclusivity and sustainable development (Iyer et al. 2020). Cooperatives in the Philippines play a crucial role in driving socioeconomic growth, alleviating poverty, and expanding financial access to society. Their ability to mobilize local funds, provide inclusive services at reasonable rates, and build social networks positions cooperatives at the center stage of the country's development agenda (Gas-ib-Carbonel 2019). While the role of cooperatives in SDG promotion has been

recognized, there is a lack of empirical research on the impact of SDG programs on the internal organization of cooperatives, especially cooperative membership growth. Cooperative membership growth is a crucial measure of a cooperative's sustainability, as it reflects the effectiveness of resource mobilization, member participation, and the retention of committed members who are ideologically aligned with the cooperative's vision and mission (Birchall & Simmons 2004). While the social impact of SDG programs, including alleviating poverty and empowering people, has been well documented in the academic literature, a gap remains concerning their direct and indirect effects on cooperative membership growth in cooperatives (Díaz de León et al. 2021). This gap limits the capacity of cooperative leadership to design effective SDG programs that can pursue social goals and guarantee organizational sustainability. It is, therefore, essential to integrate SDG programs into the strategic plans and governance structures of cooperatives.

Organizations acquire legitimacy and credibility by acting in the best interest of their stakeholders, as posited by Stakeholder Theory (Freeman & McVea 2001). This research examines the link between SDG programs and the cooperative membership growth rate. It explores the mediating role of program beneficiaries—affected and participating individuals and organizations—between cooperative activity and cooperative membership growth. Such data are of particular value to cooperative leaders seeking to leverage SDG programs as strategic levers to promote trust, legitimacy, and sustainable development among cooperatives. The purpose of this research is to determine the direct impact of SDG programs on cooperative membership growth, the effects of SDG programs on the number of program beneficiaries, and whether or not such program beneficiaries are a mediating variable between SDG programs and cooperative membership growth in cooperatives. The following sections provide a literature review, conceptual framework, hypotheses, and methodology, followed by the results and discussion.

Literature Review

Cooperatives are increasingly engaging in SDG-related activities in response to international appeals for social justice, environmental protection, and inclusive economic development. The activities have been classified into programs and initiatives that align organizational strategies with the SDGs, as well as strategic development objectives such as poverty reduction, improved health outcomes, enhanced education, women's empowerment, and climate resilience building (Battaglia et al. 2020). Cooperative organizations consider their engagements in such activities as real, not symbolic. Instead, it is regarded as a deliberate strategy to demonstrate relevance, acquire legitimacy, and reaffirm a long-term commitment to sustainable development (Dave & González Blanco 2020). The integration of SDG programs with the cooperative models is best understood by applying Stakeholder Theory, which asserts that organizations generate value and legitimacy by balancing the interests of all the stakeholder groups. In the cooperative model, a multilateral, diverse group of stakeholders comprises members, employees, program participants, and community constituents. Becchetti et al. (2013) highlight that membership in cooperatives is a natural source of trust and reliability building, critical elements for strong stakeholder relationships. The value of trust is supported by the fact that members serve in different roles, including users, owners, and champions. The dual role of cooperative members as stakeholders and decision-makers enhances the strategic value of trust creation through the effective implementation of socially focused programs. Democratic governance is the core framework facilitating the involvement of stakeholders in cooperatives. Novkovic (2008) finds that cooperatives have an inherent ability to balance economic and social goals through participative governance frameworks. Programs implemented in such a democratic environment are likely to achieve maximum levels of acceptance, support, and tolerance among members.

Recent research highlights the significance of digital transformation and Environmental, Social, and Governance (ESG) practices in fostering stakeholder engagement within cooperative movements. Filippi et

al. (2023) find that digital technology has opened up communication channels for cooperatives, facilitated data-based decision-making, and promoted program inclusivity. The study has implications for the SDGs because program performance requires real-time feedback, open monitoring, and active member engagement. Lafont et al. (2023) agree that a sense of progress by a cooperative leader towards the SDGs is key in setting direction and guiding stakeholders. This supports the widespread existence of transformative leadership as a key to the program implementation of SDGs through engagement and collective efficacy. Bijman et al. (2014) argue that these approaches are rooted in the principles of the cooperative movement, resulting in institutions that are responsive to community needs, regardless of changes in the socioeconomic environment. The impact of SDG programs on organizational progress depends not only on strategic planning but also on intangible assets that cooperatives rely on for their success. Schaltegger et al. (2018) suggest that integrating sustainability into organizational frameworks strengthens stakeholder relationships, as evidenced by increased membership. Mazzarol et al. (2013) find that cooperatives are strategic networks that interact better with stakeholders through strong social programs. Open planning and program implementation also strengthen such interaction. Zeng et al. (2023) demonstrate that transparent governance in cooperative operations fosters stakeholder trust and facilitates active participation. These studies indicate that SDG programs are more than symbolism; they are effective ways to develop membership. Mozas-Moral et al. (2020) argue that trust, social capital, and legitimacy are critical drivers that facilitate the nexus between sustainability initiatives and tangible sustainable organizational outcomes. SDG programs cannot be regarded as standalone activities but rather conceptualized as part of a cohesive strategy aimed at raising the internal social capital base of cooperatives. The intangible assets discussed above serve as building blocks for resilience and competitive differentiation. Despite the growing institutional emphasis on aligning with the SDGs, research gaps remain. Borzaga and Galera (2016) argue that, although cooperatives are implementing numerous sustainability programs, there is still a pertinent lack of empirical evidence directly associating these programs with internal performance indicators, such as cooperative membership growth. Even if the theoretical rationale is robust, the shortage of quantitative and longitudinal evidence limits cooperative managers in assessing the overall organizational impact of their sustainability programs.

Another area that has not been adequately examined is the mediating role of the program beneficiaries in the cooperative development and the SDG programs process. Carini et al. (2024) observe the very significant role of program beneficiaries—those directly involved in cooperative programs—to evolve into active members influencing organizational development. Within this dynamic, program beneficiaries' perceptions of trust and satisfaction emerge as critical factors in converting casual program engagement into formal membership. This relationship mirrors findings in the banking sector, where trust significantly enhances customer satisfaction and loyalty (Alejandrino & Palma-Samson 2023). This shows that cooperatives, by delivering relevant and socially responsive SDG programs, can foster durable stakeholder relationships anchored in perceived value. The connection between service quality and stakeholder satisfaction, as established in financial institutions (Hoang & Nguyen 2022), further emphasizes the role of program delivery excellence in meeting expectations. Applied to cooperatives, these insights imply that beneficiaries who perceive responsiveness and value in SDG programs are more inclined to formalize their association through membership. This beneficiary-to-member transformation is especially relevant for cooperatives aiming to achieve maximal social impact and intraorganizational vitality. It is crucial to understand how program beneficiaries' experiences influence their intentions to formalize participation through membership, thus maximizing program design and cooperatives' sustainability. The literature affirms the strategic importance of SDG programs to cooperative firms. Not only do the activities reinforce the social values embedded in the cooperative form, but they also engage the relational and structural drivers—participation, trust, legitimacy—that fuel long-term development. The limited empirical evidence documenting SDG programs and internal achievement, such as

cooperative membership growth, validates the call for specialized research, particularly within the Philippine context.

Theoretical and Conceptual Framework

This study draws on Stakeholder Theory, which posits that organizations can create lasting value, acquire legitimacy, and achieve sustainability by aligning their operations with the interests, needs, and expectations of various stakeholders (Afolabi & Ganiyu 2021). Unlike traditional businesses, where shareholders hold the dominant position, cooperatives operate under a unique system in which members serve in a dual role as both owners and beneficiaries. This dual capacity renders stakeholder alignment not only a strategic imperative but also a prerequisite for collaborative success. Ritala et al. (2021) suggest that member participation, trust, and perceived value in stakeholder-oriented models are inexorably linked with the resilience and advancement of the firm. SDG programs are planned and intentional projects initiated by cooperatives aimed at enhancing their engagement in global sustainability while pursuing their respective social and economic goals. SDG programs encompass a diverse range of community-based initiatives, including poverty alleviation programs, education for all, gender equality, improved healthcare, and adaptation to climate change. According to Wanyama (2016), such projects are inherent to the nature of cooperatives and hence strengthen the cooperatives' identity as development and social responsibility institutions. Such projects also enhance the cooperatives' credibility among stakeholders, as they demonstrate the organization's responsiveness to the community's well-being and its adaptability to the evolving needs of society. Hamann et al. (2018) argue that trust and accountability are crucial for establishing long-term relationships between stakeholders and organizations. Where SDGs are well-defined and well-implemented in an open system, institutions are highly responsive. These accountability systems not only retain current members but also attract potential members who are eager to join socially responsible cooperatives. SDG programs serve as dual mechanisms for the social production of value and organizational branding, enabling cooperatives to establish and maintain trust among members and the broader public.

The beneficiaries' position in the program is a key element in this model. Program beneficiaries who derive high levels of value from cooperative programs are more likely to establish trust in the organization and seek to formalize their relationship as members (Dave & González Blanco 2020). Program beneficiaries are an organic connection between a cooperative's social programs and its development goals. Their positive experience suggests that the cooperative's impact on membership growth is significant. Such cultural transformation from being a beneficiary to becoming a member is a process of conversion based on trust, where perceived value enables the expansion of formal membership in the organization.

The theoretical background is complemented by the Philippine operational environment of cooperatives, which prioritizes participatory governance and community participation. Moon and Lee (2020) elaborate that Philippine cooperatives are particularly recognized for their decision-making mechanisms that prioritize stakeholder involvement and responsiveness to local needs. Such governance frameworks enhance the legitimacy of SDG programs by guaranteeing that such programs are responsive to the actual priorities of stakeholders. Such responsiveness not only increases the quality of acceptance but also the quality of implementation and mutual trust among members. Doherty et al. (2014) describe cooperatives as hybrid organizations that integrate social and economic foundations to engage in value creation approaches in search of balance. Their ability to combine mission-driven activities with market operations allows them to effectively utilize SDG programs, creating both social value and institutional resilience. The hybrid nature enables cooperatives to create intangible resources, such as trust, social capital, and community integration that are essential for sustaining cooperative membership growth.

Figure 1 shows the conceptual model for this study. The model outlines that SDG programs influence cooperative membership growth through two distinct paths: a direct path, where SDG programs enhance organizational legitimacy and trust, and an indirect path, where program beneficiaries serve as intermediaries by interpreting their positive program experience into increased membership participation. The model emphasizes that sustainable cooperative development is not merely service provision—it is more about aligning services with stakeholder expectations, acquiring trust, and sharing value with economic and social undertones.

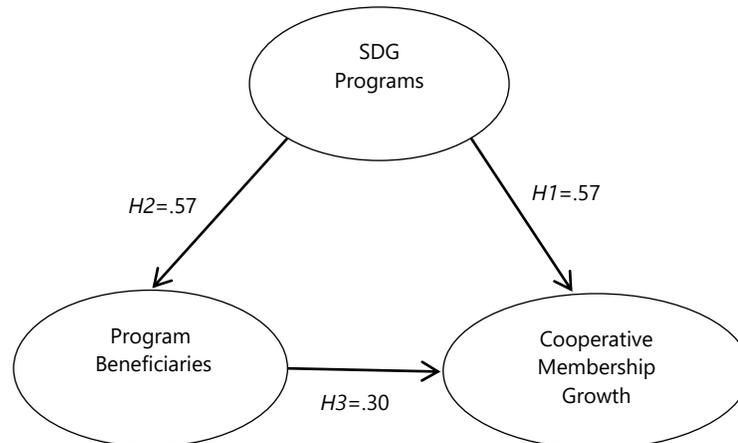


Figure 1. Conceptual framework with coefficients

Hypotheses Development

Cooperatives, by their very nature, are established on the assumption that their members play dual roles as both owners and beneficiaries of the services being offered (Novkovic 2008). The duality necessitates stakeholder alignment more than in the evaluation of the effects of sustainable development programs on major organizational indicators, including membership growth. Based on Stakeholder Theory and the literature, I suggest the following hypotheses to test the interrelationships between SDG programs, program beneficiaries, and cooperative membership growth in cooperatives:

The actions of cooperatives aligned with the SDGs are not merely symbolic statements of social responsibility. Such efforts, by their nature, are strategic and thus enable the construction of legitimacy, trust, and the recommitment of members. Sachs (2012) suggests aligning institutional action with social objectives, thereby enhancing organizational legitimacy and generating public trust. Trust is a key influencer of cooperative recruitment as well as membership retention through sustainability-based programs that are value-driven by the organization and responsive to community needs. The integration of sustainability into organizational frameworks strengthens stakeholder relationships, as evidenced by membership growth (Schaltegger et al. 2018). Cooperatives are strategic networks that interact more effectively with stakeholders through strong social programs (Mazzarol et al. 2013). Open planning and program implementation also strengthen such interaction. Zeng et al. (2023) find that transparent governance in cooperative operations strengthens stakeholder trust and enables active participation. These studies suggest that SDG programs are more than symbolism; they are effective ways to develop cooperative membership. So I propose to test first hypothesis:

H1. SDG programs influence cooperative membership growth.

SDG program's success in engaging many stakeholders depends on project design principles centered on social equity and inclusiveness as key themes. Stakeholder Theory suggests that employing inclusive strategies toward various stakeholders is crucial for organizational effectiveness and legitimacy (Frey & Sabbatino 2018). Imaz and Eizagirre (2020) find that responsible innovation in SDG programs increases awareness of changing social needs. In inclusive environments, inclusion is not only a normative requirement but also a strategic necessity. The co-creation of SDG programs increases transparency, which is important for reaching excluded stakeholder groups (Duguid & Rixon 2023). However, integrating corporate social responsibility with the SDGs enhances an organization's capacity to engage stakeholders (Kulkarni & Aggarwal 2022). When programs are co-designed with organizations and local communities, the trust and legitimacy generated foster greater stakeholder engagement (Díaz-Perdomo et al. 2021). Thus, the argument that SDG programs influence the number of program beneficiaries is grounded in their design elements, which emphasize inclusivity, transparency, and responsiveness to the community's needs. Hence, I propose the second hypothesis:

H2. SDG programs influence the number of program beneficiaries.

Those who realize meaningful impacts through collective action can become committed members, especially if legitimacy and trust are established through mutual interactions. Stakeholder Theory suggests that trust-based relationships are essential in building member commitment and fostering long-term organizational sustainability (Yamane & Kaneko 2022). The transformation of becoming an active member from a program beneficiary is described by Borzaga et al. (2023), who argue that social capital and trust-based mechanisms enhance the intensity of participation in cooperative activities. This is complemented by governance institutions that support democratic participation. Hao (2018) finds that participatory governance systems enhance member commitment and allegiance, while Barraud-Didier et al. (2012) find that leadership and decision-making trust significantly increase the potential for increased active participation. In addition, Chen and Sun (2019) suggest that internal trust is one of the most influential factors in people's willingness to participate and engage within the group. The evidence thus supports the argument that program beneficiaries who view the cooperative as socially responsible and trustworthy are more likely to legitimize cooperative membership by assuming an active participant role. So, program beneficiaries are a key driver of cooperative membership growth. Hence, the final hypothesis is:

H3. Program beneficiaries influence cooperative membership growth.

Methodology

The study employed quantitative research method to examine the relationship between SDG programs, program beneficiaries, and cooperative membership growth in the cooperative sector. The design aligns with the research goals because it allows for a systematic investigation of organizational-level trends and correlations, providing empirical evidence for the identification of the direct and indirect impacts of SDG programs on program beneficiaries. Information was gathered from the annual reports of the ACDI Multipurpose Cooperative from 2020 to 2024, one of the largest in the Philippines. Annual reports were used to gather comprehensive documentation on the activities of SDG programs, the beneficiaries of these programs, and patterns of cooperative membership growth. To ensure comprehensive data representation and reduce selection bias, all reports available for the study period were considered. Organizational-level annual information was used, as the analytical framework was designed to focus on cooperative performance rather than individuals' experiences.

Variables were operationalized based on the conceptual framework of the study. SDG programs were operationally defined as programs that the cooperative has undertaken steps towards one or more United Nations SDGs, such as health, education, livelihood, renewable energy, and community development programs, as evident from the annual reports. To maintain the integrity of the SDG programs, the data remained uncompromised. A strict validation process was adhered to by confirming program listings, narrative reports, and financial reports in the annual reports. The process ensured that the SDG programs variable accurately represented the documented programs, thereby enhancing the credibility of the analysis. Program beneficiaries were operationalized as individuals or groups who were noted to have benefited from or participated in these SDG programs, whereas cooperative membership growth was measured as the annual change in the cooperative's total membership.

A data extraction template was created to enable consistent and precise documentation of important variables throughout the study period. Descriptive statistics were used to provide yearly summary trends in SDG programs, program beneficiaries, and cooperative membership growth, thus presenting a detailed description of collaborative performance. Pearson's correlation analysis was used to explore the direction and magnitude of association among the variables, while Spearman's rank correlation was also conducted as a robustness check due to the small sample size of five and non-normal distribution of residuals. Additionally, time series trend visualization was applied to support descriptive insights. To verify data validity and reliability, numbers were cross-compared with one another through table, narrative, and graphical comparisons in each annual report. Inconsistencies were noted and included in the analysis. Data were cross-checked with other sections of the reports for accuracy and consistency.

Results and Discussion

Table 1 summarizes the SDG programs, program beneficiaries, and cooperative membership growth from 2020 to 2024. There are an average of 1,721 SDG programs per year, with a standard deviation (SD) of 778, indicating notable variation in program volume across the years. The number of program beneficiaries averaged 97,759.60 individuals annually, with a relatively high SD of 78,787, reflecting fluctuating outreach and varying program scale. Meanwhile, cooperative membership remained more stable, with an average of 247,817 members per year and a lower SD of 29,462, suggesting steady and consistent growth. These figures provide a descriptive foundation for examining potential relationships among the variables in the succeeding correlation and trend analyses.

Table 1. Descriptive Statistics

Variables	Min	Max	Mean	SD
SDG Programs	553	2,594	1,721	778
Program Beneficiaries	203	214,653	97,759	78,787
Cooperative Membership Growth	217,242	286,850	247,817	29,462

The data indicate that while SDG program implementation and beneficiary reach vary annually, the cooperative membership growth remains positive. This trend provides a preliminary basis for examining the relationships between SDG programs and membership outcomes in the subsequent analyses.

Table 2. Correlations among Variables

Variable Paths	<i>r</i>	<i>p</i>	ρ_s	<i>p</i>
H1. SDG Programs → Cooperative Membership Growth	.34	.57	.50	.50
H2. SDG Programs → Program Beneficiaries	.34	.57	.40	.60
H3. Program Beneficiaries → Coop Membership Growth	.59	.30	.70	.29

Table 2 presents the correlation results using both Pearson's r and Spearman's ρ_s to explore the relationships among SDG programs, program beneficiaries, and cooperative membership growth from 2020 to 2024. For $H1$, which examined the relationship between SDG programs and cooperative membership growth, both Pearson's correlation ($r=.34, p=.57$) and Spearman's rank correlation ($\rho_s=.50, p=.50$) indicate a weak to moderate positive association. For $H2$, examining the link between SDG programs and program beneficiaries, a similar pattern emerged. Pearson's r remained weak ($r=.34, p=.57$), while Spearman's ρ_s suggested a modest positive correlation ($\rho_s=.40, p=.60$). These results imply a directional alignment between program delivery and outreach. For $H3$, which assessed the relationship between program beneficiaries and cooperative membership growth, Pearson's r indicated a moderate correlation ($r=.59, p=.30$), and Spearman's ρ_s yielded a stronger coefficient ($\rho_s=.70, p=.29$). The results from both correlation methods point toward nonsignificant positive trends across all hypotheses. Therefore, the findings suggest that increases in SDG program implementation and program beneficiary reach may be associated with growth in cooperative membership.

Figure 2 illustrates the time-series trends of the SDG programs, program beneficiaries, and cooperative membership growth from 2020 to 2024. The data reveal that cooperative membership steadily increased each year, from approximately 224,000 (2020) to 286,850 (2024). This sustained growth suggests continued stakeholder engagement, underpinned by strong organizational trust and service relevance.

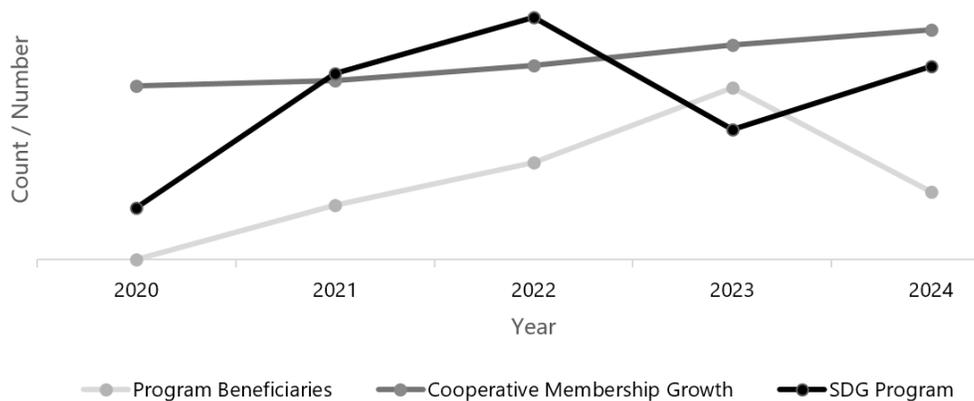


Figure 2. Time Series Trends in SDG Programs, Program Beneficiaries, and Cooperative Membership Growth

Program beneficiaries follow a similar trajectory, rising sharply from 67,532 in 2021 to 121,620 in 2022 before declining to 64,710 in 2024. This peak in 2022–2023 reflects the heightened outreach activities during those years, supported by 2,598 social development programs in 2022 alone. However, the decline in 2024 may indicate operational reprioritization, possibly due to strategic shifts in resource allocation toward workforce development, internal systems optimization, such as data analytics training, and digital transformation, as highlighted in the 2024 annual report. In contrast, the number of SDG programs implemented remained relatively stable, ranging from 553 to 2,594 per year, without dramatic expansion. While program quantity did not rise substantially, the strategic targeting and quality of programs appear to contribute to the program beneficiaries. The cooperative membership growth was particularly evident in 2022 and 2023, suggesting the impact is driven by focused, community-aligned initiatives rather than program volume alone.

The findings support the correlations between SDG programs, program beneficiaries, and cooperative membership growth. Although statistically nonsignificant, the trends suggest a meaningful association. This aligns with Stakeholder Theory and the arguments of Tulus (2020), who posits that cooperatives strengthen legitimacy and sustainability by aligning programs with community needs and SDG priorities. From 2020 to 2024, the program portfolio demonstrates a healthy convergence with several key SDG programs, which is a testament to its responsiveness to community needs. In support of SDG 3 (Good Health and Well-being), the cooperative implemented medical missions, including blood donation campaigns, provided COVID-19-related services, and offered insurance programs to enhance the health resilience of its members. In support of SDG 4 (Quality Education), it provided scholarship grants, donated school materials, and facilitated digital learning through the establishment of computer laboratories. SDG 5 (Gender Equality)-related programs included women's programs and inclusive education activities that ensure gender-sensitive participation. In response to SDG 8 (Decent Work and Economic Growth), the cooperative implemented livelihood training, gave focused loans, and promoted entrepreneurial endeavors through Koopreneur and other initiatives. Programs aligned with SDG 10 (Reduced Inequalities) and SDG 11 (Sustainable Cities and Communities) included welfare assistance to vulnerable individuals, support for retirees, and disaster response and recovery programs that enhanced community resilience. The cooperative also supported SDG 16 (Peace, Justice, and Strong Institutions) through regular collaborative efforts with the Armed Forces of the Philippines (AFP), the Bureau of Fire Protection (BFP), and other peacebuilding and institutional strengthening programs.

However, gaps exist in the cooperative's alignment with some SDGs. Specifically, SDG 7 (Affordable and Clean Energy) was only briefly addressed at the conceptual level but did not progress to actual program implementation. Similarly, SDGs 6, 12, 14, and 15, which focus on environmental protection, water management, and sustainable production, are also not yet fully addressed. Closing these thematic gaps would further enhance alignment with global development paradigms and build institutional trust and member confidence, as noted by Díaz de León et al. (2021). The observed trends suggest that the capacity to scale social and economic impact is not solely dependent on expanding the number of programs, but instead on offering high quality, responsive, and community-based services. These findings reflect the cooperative's social enterprise character, which creates lasting value through trust, participation, and stakeholder-focused development. Moving forward, integrating under-addressed SDGs and strengthening their data strategy can help cooperatives sustain their growth path while deepening their impact across Philippine communities.

Conclusion and Recommendation

The study examined the correlation between the implementation of SDG programs, program beneficiaries, and cooperative membership growth from 2020 to 2024. The observed trends suggest strong and consistent relationships. Cooperative membership increased consistently over the five years, while program beneficiaries had their peaks in the years of highest SDG-targeted reach, 2022 and 2023. The trends suggest that the quality of the program, the quality of participation at the community level, and organizational prestige are the primary determinants of member recruitment and retention. The SDG portfolio of programs is aligned with some of the most critical global goals, particularly those related to health, education, livelihood, gender equality, and community resilience. The cooperative's achievements in these areas of focus demonstrate that a lasting impact can be achieved through well-designed and well-targeted initiatives, even in the absence of a sudden increase in the number of programs. Yet, under-emphasized areas were noted, such as environmental goals, including SDG 6 (Clean Water), SDG 7 (Clean Energy), and SDG 12 (Sustainable Consumption), which offer new avenues for cooperative innovation and sustainability. Beyond numbers, this study highlights the cooperative's role in building social trust, equity, and grassroots resilience. The findings affirm that when cooperatives integrate SDG principles into their

core strategies, they do not just fulfill mandates but also shape more inclusive, responsive, and future-ready organizations.

Building on the findings and consistent with the exploratory nature of this study, several recommendations may be considered to inform cooperative practice and future research. The observed trends suggest that cooperatives may benefit from expanding their SDG program portfolios to address emerging challenges facing communities, particularly those related to environmental sustainability, resource equity, and resilience. While the cooperative has shown alignment with key SDGs such as health, education, and livelihood, other areas, including clean water and sanitation (SDG 6), affordable and clean energy (SDG 7), and responsible consumption and production (SDG 12), appear underrepresented. These gaps are relevant amid rising climate risks, energy insecurity, and community vulnerability, especially in rural and marginalized areas where cooperatives often serve as frontline institutions.

It may also be helpful for cooperatives to adopt an integrated SDG planning framework that aligns development initiatives with both organizational goals and global sustainability benchmarks. Aligning current programs to the 17 SDGs and setting clear outcome indicators can enhance strategic alignment and enable impact tracking. This allows cooperatives to be more proactive in addressing stakeholder needs while demonstrating accountability to both members and external partners. Based on observed trends, it is desirable to enhance impact measurement systems. Standardizing program evaluation and the utilization of digital tools for data management may improve the cooperative's capacity to track and adjust services in real-time.

Additionally, strengthening feedback mechanisms may help ensure that programs remain responsive and inclusive. Cooperatives operate in dynamic social contexts where the members' needs, desires, and expectations change over time. Institutionalized feedback mechanisms, such as member satisfaction surveys, community consultations, or online suggestion boxes, can facilitate participatory governance and enhance the legitimacy of cooperative activities. These recommendations may offer insights for cooperatives seeking to address emerging sectoral challenges while building on their contributions to inclusive, resilient, and people-centered development. In a world where the value of impact is increasingly recognized alongside intentions, the findings of this study suggest that cooperatives, if supported by a clear purpose, backed by evidence, and aligned with overall sustainability goals, can make meaningful contributions to enabling transformational action at the community level.

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