



# **Corporate Environmental Disclosure in Pakistan and its link to Corporate Financial Performance**

by

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**In partial fulfillment of the requirements for the award of the degree of (MS) finance.**

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## **ABSTRACT**

Environmental issues have turned out to be referred to in contemporary periods as a noteworthy aspect of the verbal confrontation of the snags of financial development and improvement. Natural issues connected with industrial exercises in the last a very long time of the most recent century have expanded open nerves for the non-financial performances of the firm and expanded weight for the exposure of environmental information. Since the long time circumstances, it is being noticed the overflow of literature on corporate environmental disclosure, containing discoveries significantly from developed nations, but this is not valid for developing nations, especially Pakistan. Also there is a wide-ranging exploration on the part of the Global Reporting Initiative measures in setting up corporate environmental disclosure pointers. Be that as it may, deficiency of studies performed in the system of emerging markets. To this end, this examination researched the recurrence of environmental disclosure as per things for every single selected year. Likewise, in this investigation disclosure have been built for organizations which they utilized as standard/system for uncovering the environment related activities of the selected firm. Furthermore. The regression method of exploration was consumed to scrutinized the interactions that exist between profitability, liquidity, gearing of companies and the firm environmental disclosure among the selected listed companies in Pakistan. This finding of this study observed that there are insignificant, negative and positive relationship exists between the profitability, liquidity, gearing respectively and the corporate environmental disclosures between nominated companies in Pakistan. Somehow consistent with prevailing previous studies. The study hence determined that in spite of the disclosure observed among companies, corporate environmental disclosure attempts in developing countries like Pakistan is still very rare in use and voluntary in nature.