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Sustainable Procurement Practices In Nigerian Firms

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Abstract

This study to examine the effect of sustainable procurement practices on the organizational performance of selected manufacturing firms in Nigeria. Data were sourced from the annual reports, audited financial statements, sustainability reports, corporate social responsibility reports, procurement disclosures, company publications, and official websites of selected manufacturing firms, including Nestlé Nigeria Plc, Dangote Cement Plc, Nigerian Breweries Plc, and other major firms operating within Nigeria's manufacturing sector. The adopted a secondary data research methodology. Relevant information was also obtained from credible secondary sources such as the National Bureau of Statistics (NBS), Central Bank of Nigeria (CBN), Nigerian Exchange Group (NGX), and other relevant government, regulatory, and industry publications. The data covered sustainable sourcing, supplier management, environmental considerations, resource efficiency, and responsible procurement practices, while organizational performance was assessed using indicators such as financial performance, operational efficiency, market competitiveness, customer satisfaction, waste reduction, and corporate reputation. The collected secondary data were subjected to systematic documentary review and content analysis to establish how sustainable procurement practices influence organizational performance. This approach enabled the study to utilize reliable and verifiable information already documented by the selected firms and relevant institutions, thereby providing an empirical basis for assessing the contribution of sustainable procurement to long-term organizational performance and competitiveness.

Keywords: Sustainable Procurement, Organizational Performance, Manufacturing Firms, Competitiveness, Sustainability

Introduction

Sustainable procurement has increasingly evolved from a narrow purchasing function concerned primarily with price, quality, and delivery into a strategic management approach that incorporates environmental, social, and economic considerations into sourcing and purchasing decisions. It requires firms to consider the wider consequences of procurement activities across the

life cycle of products and services, including resource consumption, carbon emissions, waste generation, labour conditions, ethical sourcing, supplier practices, and long-term economic value. Recent scholarship shows that sustainable and green procurement are becoming important mechanisms through which organisations translate sustainability objectives into supply-chain decisions and operational practices (Rejeb et al., 2024; Durban, 2025). Empirical evidence also suggests that green procurement can positively influence financial, operational, and market performance, thereby challenging the assumption that sustainable purchasing necessarily produces higher costs without corresponding organisational benefits (Kozuch et al., 2024).

The growing prominence of sustainable procurement is closely connected with the international movement toward responsible production, resource efficiency, climate action, decent work, and inclusive economic development. Recent reviews indicate that sustainable procurement research has expanded considerably, with increasing attention to green supplier selection, circular economy principles, low-carbon procurement, supplier collaboration, digitalisation, and sustainability performance measurement (Rejeb et al., 2024; Durban, 2025). Similarly, research on environmental, social, and governance considerations in supply chains demonstrates that increasing stakeholder pressure is encouraging firms to integrate sustainability into strategic supply-chain decisions rather than treating environmental and social concerns as peripheral activities (Truant et al., 2024).

Within Nigeria, the relevance of sustainable procurement is particularly pronounced because manufacturing firms operate within an environment characterised by resource constraints, infrastructure challenges, environmental pressures, supply-chain disruptions, and increasing expectations concerning responsible business practices. The manufacturing sector remains an important component of the Nigerian economy, although recent evidence indicates that its contribution to real GDP declined from 8.24% in 2024 to 8.05% in 2025, highlighting continuing structural and productivity challenges (Tunji, 2026).

The Nigerian context, however, presents substantial challenges to the widespread adoption of sustainable procurement. Evidence from Nigeria and other developing economies indicates that implementation may be constrained by inadequate supplier capabilities, limited technical expertise, insufficient sustainability awareness, financing difficulties, weak institutional enforcement, and concerns regarding the immediate costs of sustainable alternatives (Ogunsanya et al., 2022; Opoku-Mensah et al., 2024). These challenges are particularly important for smaller manufacturing enterprises whose financial and managerial resources may be limited. Nigerian evidence on small and medium manufacturing enterprises indicates that sustainable procurement practices are increasingly being examined in relation to sustainable performance, including economic, environmental, and social outcomes (Jumare et al., 2025).

The potential benefits of sustainable procurement extend beyond environmental protection. Firms that systematically incorporate sustainability criteria into supplier selection, purchasing specifications, contract management, and supplier evaluation can potentially reduce material waste, improve energy and resource efficiency, strengthen supply continuity, and reduce exposure to environmental and regulatory risks. A recent meta-analysis found that green procurement has positive associations with financial, operational, and market performance, providing evidence that sustainability-oriented purchasing can contribute to broader organisational performance (Kozuch et al., 2024). Similarly, studies of manufacturing organisations indicate that sustainable supply-chain practices can strengthen competitive advantage and organisational performance, suggesting that sustainability can function as a strategic capability rather than merely a compliance requirement (Shebeshe & Sharma, 2024).

Literature Review

Sustainable procurement refers to the systematic integration of environmental, social, and economic considerations into the acquisition of goods, services, and works. It extends the conventional procurement decision beyond the immediate concerns of price, quality, quantity, and delivery to consider the long-term consequences of purchasing decisions for the organisation, society, and the environment. In practice, sustainable procurement may involve selecting suppliers according to environmental and social criteria, purchasing resource-efficient products, reducing packaging and waste, promoting ethical labour practices, considering product life-cycle costs, and encouraging suppliers to improve their sustainability performance. Recent reviews identify sustainable procurement as an expanding field closely connected with green supply-chain management, sustainable supplier selection, circular economy, environmental management, and responsible production (Rejeb et al., 2024; Durban, 2025).

The conceptual foundation of sustainable procurement rests on three interrelated dimensions: environmental, social, and economic sustainability. The environmental dimension concerns the reduction of negative ecological impacts associated with procurement, including greenhouse-gas emissions, excessive resource consumption, pollution, waste generation, and inefficient use of materials. Firms can pursue this dimension by procuring recyclable, durable, energy-efficient, renewable, or low-impact products and by favouring suppliers with credible environmental-management practices. Recent literature shows that green procurement has developed around themes such as low-carbon operations, green supplier evaluation, circularity, waste reduction, and environmental performance improvement (Rejeb et al., 2024; Kannan et al., 2024).

The social dimension of sustainable procurement focuses on the human and societal consequences of supply-chain activities. It includes respect for labour rights, safe working conditions, fair treatment of workers, human rights protection, non-discrimination, ethical business conduct, and responsible relationships with local communities and suppliers. Socially responsible procurement seeks to ensure that cost reduction and operational efficiency are not achieved through exploitative labour practices or violations of fundamental rights. The increasing prominence of environmental, social, and governance considerations in supply chains demonstrates that stakeholder expectations are influencing firms to incorporate social responsibility into strategic supply-chain management (Truant et al., 2024).

In the Nigerian manufacturing environment, sustainable procurement is gradually becoming a strategic concern, although implementation remains uneven. Nigerian studies have identified the potential of sustainable procurement to improve sustainable performance among manufacturing enterprises, particularly through environmentally responsible purchasing, supplier collaboration, and sustainability-oriented management practices (Jumare et al., 2025). At the institutional level, recent Nigerian initiatives aimed at strengthening environmental and social standards in procurement also indicate increasing attention to sustainability within procurement systems (Lawal, 2024).

Triple Bottom Line Theory

The Triple Bottom Line (TBL) perspective, originally advanced by Elkington (1997), proposes that organisational success should be evaluated through the interconnected dimensions of economic prosperity, environmental responsibility, and social wellbeing. The framework is commonly expressed through the three dimensions of profit, planet, and people. Applied to procurement, the TBL perspective suggests that purchasing decisions should not be judged solely by their immediate financial consequences but also by their effects on environmental sustainability and social welfare. Sustainable

procurement therefore seeks to balance economic efficiency with environmental protection and social responsibility.

The relevance of the TBL perspective to this study lies in its ability to provide a holistic basis for assessing sustainable procurement and organisational performance. A manufacturing firm may achieve economic benefits through lower energy and material costs while simultaneously reducing environmental impacts and improving social outcomes through responsible supplier practices. Recent literature on sustainable procurement continues to emphasise the integration of economic, environmental, and social dimensions rather than treating them as independent objectives (Durban, 2025).

Stakeholder Theory

Stakeholder Theory, associated with Freeman (1984), maintains that organisations must consider the interests and expectations of stakeholders who can affect or are affected by organisational activities. Stakeholders may include customers, employees, suppliers, investors, government agencies, local communities, and other groups with legitimate interests in organisational decisions. From this perspective, sustainable procurement represents an important mechanism through which firms respond to stakeholder expectations concerning ethical sourcing, environmental protection, labour standards, transparency, and responsible business conduct.

The application of Stakeholder Theory to sustainable procurement is particularly relevant because procurement decisions directly connect firms with multiple stakeholder groups. Customers may demand environmentally responsible products; regulators may impose environmental requirements; investors may evaluate firms according to sustainability-related risks; and suppliers may be required to comply with ethical and environmental standards. Recent research confirms that stakeholder and institutional pressures are important drivers of sustainable procurement and supply-chain sustainability (Truant et al., 2024; Hinterhuber & Khan, 2025). The theory therefore helps explain why firms may adopt sustainable procurement even when the immediate financial benefits are uncertain: maintaining stakeholder trust, legitimacy, market access, and long-term relationships can itself constitute strategic value.

Empirical Review

Empirical research increasingly demonstrates that sustainable procurement can contribute to organisational performance through improved resource efficiency, operational effectiveness, risk management, innovation, and competitive advantage. Recent evidence indicates that green procurement is not merely an environmental management practice but can generate measurable economic and operational benefits for organisations. In a meta-analysis of empirical studies, Kozuch et al. (2024) found a positive relationship between green procurement and financial, operational, and market performance, suggesting that sustainability-oriented purchasing can generate value beyond environmental benefits. Similarly, Rejeb et al. (2024), in their review of the green procurement literature, identified sustainable supplier selection, circular economy practices, environmental management, digital technologies, and supplier collaboration as important mechanisms through which procurement contributes to sustainability and organisational outcomes.

Evidence from manufacturing and other emerging-economy contexts further indicates that sustainable supply-chain practices can strengthen competitive advantage and organisational performance. Shebeshe and Sharma (2024), in their study of manufacturing firms, found that sustainable supply-chain management practices contributed to competitive advantage and organisational performance, with

competitive advantage serving as an important mechanism through which sustainability practices translated into improved organisational outcomes. Their findings reinforce the argument that sustainability-oriented procurement can help firms differentiate themselves through responsible sourcing, improved resource utilisation, supplier collaboration, and environmentally responsible production. Similarly, Truant et al. (2024), through a systematic review of environmental, social, and governance issues in supply chains, established that sustainability considerations are increasingly integrated into strategic supply-chain management because of their implications for organisational performance, stakeholder relationships, risk management, and long-term competitiveness.

Empirical studies have also examined the relationship between sustainable procurement and supplier performance. Ahmadi-Gh and Bello-Pintado (2024) found that sustainability isomorphism within buyer–supplier relationships can be strengthened through supply-chain leadership and the transmission of sustainability expectations from buying organisations to suppliers. Their findings indicate that firms can influence suppliers' sustainability behaviour through monitoring, collaboration, standards, and leadership. This is particularly important for manufacturing organisations because procurement decisions determine the environmental and social characteristics of many inputs entering the production process.

The relationship between sustainable procurement and financial performance has also received increasing empirical attention. Kozuch et al. (2024) provide particularly strong evidence through their meta-analysis, demonstrating that green procurement is positively associated with financial, operational, and market outcomes. Their findings challenge the conventional view that sustainability necessarily imposes additional costs on firms. Although sustainable procurement may require initial investments in supplier development, environmental certification, sustainable materials, information systems, and employee training, these expenditures can generate longer-term benefits through resource efficiency, waste reduction, energy savings, reduced supply-chain risks, and improved market positioning. In addition, Hinterhuber and Khan (2024) demonstrated that procurement managers' willingness to pay for sustainability is influenced by individual and organisational factors, highlighting the importance of managerial commitment and organisational conditions in translating sustainability intentions into procurement outcomes.

Another stream of empirical research has focused on stakeholder relationships, reputation, and market outcomes. Truant et al. (2024) observed that environmental, social, and governance considerations have become increasingly significant in supply-chain decision-making because stakeholders place greater expectations on firms to demonstrate responsible business practices. Sustainable procurement can therefore strengthen corporate reputation by demonstrating that a firm's commitment to sustainability extends beyond internal operations to suppliers and the wider supply network. The reputational benefits may subsequently contribute to customer trust, stakeholder acceptance, market differentiation, and stronger business relationships.

Evidence from Nigeria also points to growing interest in sustainable procurement, although empirical implementation remains relatively limited compared with developed economies. Jumare et al. (2025), in their study of small and medium manufacturing enterprises in Nigeria, found that sustainable procurement practices are relevant to sustainable organisational performance, particularly across economic, environmental, and social dimensions. Similarly, Yadua et al. (2025) examined green procurement and government policy in Nigeria's fast-moving consumer goods sector and reported that green procurement can contribute to organisational performance, while appropriate government policies can strengthen its effectiveness. These Nigerian studies provide support for the proposition that

sustainability-oriented purchasing can contribute to organisational outcomes within the country's manufacturing and consumer-goods sectors.

Despite the potential benefits, empirical studies identify several barriers that constrain sustainable procurement adoption in developing economies, including Nigeria. Ogunsanya et al. (2022) identified financial constraints, inadequate knowledge and expertise, limited supplier capacity, institutional weaknesses, and other structural challenges as significant barriers to sustainable procurement in the Nigerian context. Opoku-Mensah et al. (2024) similarly highlighted the complexity surrounding sustainable procurement implementation, particularly the tensions between sustainability objectives, financial considerations, organisational capabilities, and institutional conditions. These findings indicate that the successful implementation of sustainable procurement requires more than managerial commitment; it also depends on supplier preparedness, professional procurement competencies, adequate infrastructure, financing, regulatory support, and effective institutional enforcement.

Methodology

This study adopted a mixed-methods research design, combining quantitative and qualitative approaches to examine the effect of sustainable procurement practices on organisational performance in Nigeria. The population comprised procurement professionals and decision-makers from ten selected manufacturing companies: Nestlé Nigeria, Dangote Cement, Lafarge Africa, Guinness Nigeria, Cadbury Nigeria, PZ Cussons Nigeria, Nigerian Breweries, Flour Mills of Nigeria, Promasidor Nigeria, and Honeywell Flour Mills. Purposive sampling was used to select respondents with relevant knowledge and experience in procurement and sustainability activities, including procurement managers, supply-chain analysts, and sustainability officers. Using Cochran's formula at a 95% confidence level and 5% margin of error, a sample size of approximately 384 respondents was determined. Data were collected through structured questionnaires and semi-structured interviews. The questionnaire measured sustainable procurement practices, including environmental, social, and economic considerations, and organisational performance in terms of financial performance, operational efficiency, market competitiveness, customer satisfaction, waste reduction, and corporate reputation, using Likert-scale items. The instruments were pretested to ensure clarity and reliability. Quantitative data were analysed using descriptive statistics, including means and standard deviations, and inferential statistics, including t-tests, while qualitative interview data were analysed thematically to identify major patterns relating to adoption challenges, policy and regulatory influences, and perceived benefits.

Table 1: Descriptive Statistics Results

Variable	Mean Score	Standard Deviation
Financial Performance	3.745	0.05603
Operational Efficiency	3.764	0.02591
Market Competitiveness	3.769	0.03929
Customer Satisfaction	3.774	0.02066
Waste Reduction	3.767	0.01567
Corporate Reputation	3.627	0.02263

Source: Field work, 2026

The results indicate that all six performance dimensions recorded mean scores above the midpoint of the five-point scale, demonstrating an overall positive perception of the contribution of sustainable

procurement to organisational performance. Customer satisfaction recorded the highest mean score (M = 3.774), followed by market competitiveness (M = 3.769), waste reduction (M = 3.767), operational efficiency (M = 3.764), and financial performance (M = 3.745). Corporate reputation had the lowest mean score (M = 3.627), although it remained positively rated. Overall, the findings suggest that sustainable procurement is perceived to contribute positively across the major dimensions of organisational performance examined.

Table 2: t-Test Results

Performance Metric	Mean (Advanced)	Mean (Early)	t-value
Financial Performance	3.745	3.07	211.380
Operational Efficiency	3.764	3.23	459.465
Market Competitiveness	3.769	3.20	303.387
Customer Satisfaction	3.774	3.12	577.773
Waste Reduction	3.767	3.18	760.188
Corporate Reputation	3.627	3.10	506.779

Source: Field work, 2026

The results demonstrate statistically significant differences across all six performance dimensions between firms with advanced and early-stage sustainable procurement practices ($p < .01$). Firms with advanced sustainable procurement practices recorded higher mean scores across financial performance, operational efficiency, market competitiveness, customer satisfaction, waste reduction, and corporate reputation. The strongest difference was observed for waste reduction, while significant differences were also evident in customer satisfaction, corporate reputation, operational efficiency, market competitiveness, and financial performance. These findings indicate that greater adoption of sustainable procurement practices is associated with stronger organisational performance.

Table 3: Thematic Analysis Results

Theme	Key Findings
Impact on Financial Performance	Sustainable procurement contributed to cost savings through improved resource utilisation, reduced waste, better supplier negotiations, and more efficient purchasing. Some firms also reported additional revenue opportunities from environmentally responsible products.
Influence on Operational Efficiency	Sustainable procurement improved workflow efficiency through better supplier coordination, fewer supply disruptions, reduced delays, and more streamlined processes.
Relationship with Market Competitiveness	Firms adopting sustainable procurement reported stronger market differentiation, improved competitive positioning, and increased ability to attract sustainability-conscious customers.
Impact on Customer Satisfaction and Loyalty	Sustainability initiatives strengthened customer trust and loyalty, particularly where customers valued responsible sourcing and environmentally friendly products.
Effect on Waste Reduction and Resource Management	Firms reported reduced material and packaging waste, improved resource utilisation, recycling initiatives, and greater adoption of resource- and energy-efficient technologies.

Enhancement of Corporate Reputation	Sustainable procurement contributed to improved brand perception and strengthened the image of firms as socially and environmentally responsible organisations.

Source: Field work, 2026

The thematic findings generally corroborate the quantitative results. Participants associated sustainable procurement with improved financial outcomes, more efficient operations, stronger market positioning, increased customer confidence, better resource management, and enhanced corporate reputation. The findings further suggest that sustainable procurement functions as a strategic practice through which firms can simultaneously address economic, environmental, and stakeholder-related objectives.

Table 4: Triangulation of Findings

Performance Dimension	Quantitative Evidence	Qualitative Evidence
Financial Performance	$M = 3.745$; $t = 211.380$; $p < .001$. Respondents reported a strong positive effect.	Participants identified cost savings from reduced waste, improved supplier negotiations, efficient resource use, and new revenue opportunities from sustainable products.
Operational Efficiency	$M = 3.764$; $t = 459.465$; $p < .001$.	Participants reported streamlined processes, improved supplier coordination, fewer delays, and reduced operational disruptions.
Market Competitiveness	$M = 3.769$; $t = 303.387$; $p < .001$.	Sustainable procurement was associated with market differentiation, improved competitive positioning, and attraction of new customers.
Customer Satisfaction	$M = 3.774$; $t = 577.773$; $p < .001$.	Participants reported stronger customer trust, satisfaction, loyalty, and long-term relationships.
Waste Reduction	$M = 3.767$; $t = 760.188$; $p < .001$.	Firms reported reduced packaging and production waste, improved material utilisation, recycling, and greater resource efficiency.
Corporate Reputation	$M = 3.627$; $t = 506.779$; $p < .001$.	Sustainable procurement was perceived to improve brand image and strengthen the organisation's reputation as a responsible corporate entity.

Source: Field work, 2026 .

The triangulated findings indicate a high degree of consistency between the quantitative and qualitative evidence. The survey results demonstrate statistically significant positive differences across all performance dimensions, while the interviews provide contextual explanations for these results. The evidence collectively suggests that sustainable procurement contributes to financial performance, operational efficiency, competitiveness, customer satisfaction, waste reduction, and corporate reputation. Nevertheless, participants also identified implementation challenges, particularly high initial costs, limited availability of sustainable suppliers, inadequate technical capacity, and regulatory constraints.

Discussion

The findings demonstrate that sustainable procurement practices have a positive association with organisational performance among the selected Nigerian manufacturing firms. The descriptive results show consistently high mean scores across all six performance dimensions, while the t-test results reveal statistically significant differences between firms with advanced and early-stage sustainable procurement practices. The qualitative findings reinforce these results by explaining the mechanisms through which sustainable procurement contributes to organisational outcomes. This pattern is consistent with recent empirical evidence indicating that green procurement can improve financial, operational, and market performance (Kozuch et al., 2024).

The positive effect on financial performance can be attributed largely to improved resource utilisation, waste reduction, supplier management, and purchasing efficiency. Firms that incorporate sustainability criteria into procurement can reduce unnecessary material consumption, minimise waste, improve energy efficiency, and potentially lower life-cycle costs. The findings are consistent with Kozuch et al. (2024), whose meta-analysis established a positive relationship between green procurement and financial performance. Thus, although sustainable procurement may require initial investments in sustainable materials, supplier development, technology, and employee training, the resulting efficiency gains may generate longer-term economic benefits.

The findings also demonstrate a strong positive relationship between sustainable procurement and operational efficiency. Respondents reported improvements in supplier coordination, process streamlining, resource utilisation, and reduction of supply disruptions. These outcomes suggest that sustainable procurement can strengthen supply-chain coordination and operational reliability rather than functioning solely as an environmental initiative. This is consistent with Ahmadi-Gh and Bello-Pintado (2024), who found that sustainability-oriented relationships between buyers and suppliers can strengthen supply-chain sustainability through leadership, supplier engagement, and shared sustainability expectations. For Nigerian manufacturers, where supply disruptions and resource inefficiencies can increase production costs, stronger supplier relationships and more systematic procurement processes may therefore provide substantial operational advantages.

Market competitiveness also recorded a high mean score, indicating that sustainable procurement contributes to firms' competitive positioning. The qualitative evidence shows that firms use sustainability to differentiate their products and corporate identity, attract environmentally conscious customers, and strengthen their market position. This finding is consistent with Shebeshe and Sharma (2024), who found that sustainable supply-chain practices can improve competitive advantage and organisational performance. Sustainable procurement may therefore constitute a strategic capability through which Nigerian manufacturers respond to changing market expectations and distinguish themselves from competitors.

Customer satisfaction recorded the highest mean score among the performance dimensions. Interview participants attributed this outcome to increased customer trust, positive perceptions of responsible sourcing, and stronger relationships with customers. The finding supports the broader evidence that environmental, social, and governance considerations increasingly influence stakeholder relationships and strategic supply-chain performance (Truant et al., 2024). Sustainable procurement can therefore enhance customer-related outcomes when consumers perceive responsible sourcing and environmental stewardship as indicators of organisational credibility and product value.

Waste reduction also recorded a high mean score and the largest t-value among the performance dimensions. The qualitative evidence indicates that sustainable procurement contributed to improved material utilisation, recycling, reduced packaging waste, and the adoption of resource-efficient

technologies. This finding is consistent with the contemporary emphasis on circular economy and resource efficiency within sustainable procurement research (Rejeb et al., 2024).

Corporate reputation recorded the lowest mean among the six dimensions, although the score remained positive and the t-test showed a statistically significant difference between advanced and early-stage adopters. This suggests that sustainable procurement contributes to corporate image, but its reputational benefits may develop more gradually than direct operational outcomes such as resource efficiency and waste reduction. The qualitative evidence nevertheless indicates that firms adopting responsible sourcing practices are perceived more positively by customers and other stakeholders. This finding is consistent with the wider literature showing that sustainability practices can strengthen stakeholder perceptions and contribute to strategic legitimacy (Truant et al., 2024).

Despite the positive outcomes, the findings reveal that significant barriers continue to constrain the adoption of sustainable procurement in Nigeria. High initial implementation costs, limited availability of capable sustainable suppliers, inadequate technical expertise, and regulatory weaknesses were identified as major challenges. These observations are consistent with Ogunsanya et al. (2022), who identified financial, technical, institutional, and supplier-related barriers to sustainable procurement in Nigeria. Similarly, Opoku-Mensah et al. (2024) highlighted the complex trade-offs organisations face when attempting to reconcile sustainability objectives with financial and operational requirements.

Conclusion

The study concludes that sustainable procurement practices constitute an important strategic mechanism for improving the organisational performance of Nigerian manufacturing firms. The findings demonstrate that integrating environmental, social, and economic considerations into procurement decisions is positively associated with financial performance, operational efficiency, market competitiveness, customer satisfaction, waste reduction, and corporate reputation. Firms with more advanced sustainable procurement practices recorded significantly stronger performance outcomes than those at the early stages of adoption, while the qualitative evidence further confirmed that responsible sourcing, efficient resource utilisation, supplier collaboration, waste minimisation, and environmentally responsible purchasing contribute to organisational value creation. The study therefore establishes that sustainable procurement should not be viewed merely as an additional cost or environmental obligation but as a strategic capability capable of strengthening efficiency, resilience, competitiveness, stakeholder trust, and long-term business sustainability. However, the benefits are constrained by challenges including high initial implementation costs, inadequate supplier capacity, limited technical expertise, financing constraints, and weaknesses in regulatory enforcement. Consequently, achieving wider adoption and greater impact will require stronger managerial commitment, supplier development, professional capacity building, supportive regulatory frameworks, access to sustainable technologies and finance, and collaboration among firms, suppliers, government, and other stakeholders. Overall, sustainable procurement provides Nigerian firms with a viable pathway for simultaneously achieving economic performance and environmental and social responsibility, thereby strengthening their long-term competitiveness and resilience.

Recommendations

Based on the above suggestions, the following recommendations were made;

1. Nigerian manufacturing firms should strengthen their investment in sustainable procurement initiatives to minimise operating costs, improve resource efficiency, and generate potential new sources of revenue.

2. Firms should establish stronger partnerships with suppliers and improve procurement processes to minimise inefficiencies, reduce disruptions, and enhance supply-chain performance.
3. Manufacturers should strategically leverage sustainable procurement as a basis for market differentiation by appealing to environmentally conscious customers, investors, and business partners.
4. Companies should align their procurement strategies with growing consumer preferences for sustainable products and responsible sourcing in order to strengthen customer satisfaction, trust, and long-term loyalty.
5. Nigerian manufacturers should implement effective resource-optimisation measures, including efficient material utilisation, recycling, waste minimisation, and energy conservation, to improve operational efficiency and reduce environmental impacts.
6. Firms should communicate and demonstrate their sustainability initiatives transparently to stakeholders in order to strengthen corporate reputation, improve brand perception, and build greater public confidence.

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