



A Hybrid Textile Company: An example to follow

The case of Mundotêxtil

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Dissertation written under the supervision of professor Marta
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Dissertation submitted in partial fulfilment of requirements for the
MSc in Management with Specialization in Strategy &
Entrepreneurship, at the Universidade Católica Portuguesa, 4th of April
of 2022.

Abstract

Title: A Hybrid Textile Company: An example to follow - The case of Mundotêxtil

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As Corporate Social Responsibility (CSR) gains momentum, for-profit organizations are becoming aware of the need to incorporate a social and environmental purpose on business model, engaging in hybridization processes alongside supporting the Sustainable Development Goals (SDGs). The aim of this study is to present a model that allows companies to introduce CSR with a focus on four distinct targets and then connect CSR dimensions and implementations with the SDGs, supporting them.

Mundotêxtil (MT) is a 47-year-old family-owned company and a global reference in the production of terry towels. On the past years, the company has engaged in a hybridization process by changing its purpose to focus on the well-being of future generations, including CSR practices in its business model.

The case study shows how the process was started, why they engaged in it, and the strategy they adopted. A re-focus has taken place, their goal is now sustainability and responsibility alongside growth. The analysis focuses on this process and the implementation of CSR, enabling CSR to become part of the company's mission and to be supported by the SDGs.

The dissertation provides insights into hybridizing CSR targets: first, it is important to identify the drivers that lead to CSR implementation. Then, it is critical to define the four targets that companies should focus on to root it. Finally, with the support of the SDGs, companies root CSR in their business model.

Keywords: Hybrid Organization - Hybridization process - Corporate Social Responsibility - Sustainable Development Goals - MundoTêxtil

Sumário Executivo

Título: Uma Empresa Têxtil Híbrida: um exemplo a seguir – O caso da Mundotêxtil

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Com o aumento da popularidade da Responsabilidade Social Corporativa (RSC), as empresas têm reconhecido a necessidade de incorporar propósitos sociais e ambientais no seus modelos de negócio, entrando em processos de hibridização juntamente apoiando os Objetivos de Desenvolvimento Sustentável (ODS). O objetivo deste estudo é apresentar um modelo que permite às empresas introduzir RSC com foco no quatro distintos objetivos e posteriormente interligar as dimensões e implementações dos mesmos com os ODS, dando-lhes suporte.

A Mundotêxtil (MT) é uma empresa de família com 47 anos que é uma referência global na produção de toalhas de felpo. Nos últimos anos a empresa entrou num processo de hibridização alterando o seu propósito e focando-se no bem estar das gerações futuras, incluindo práticas de RSC no seu modelo de negócio.

O caso de estudo mostra como é que o processo começou, porque que entraram nele e ainda a estratégia adotada. Fizeram uma mudança no seu foco, o seu objetivo é agora substancialidade e responsabilidade social juntamente com crescimento. A análise foca-se no processo e na implementação de RSC, permitindo que RSC se torne parte da missão da empresa suportada pelos ODS.

A dissertação fornece insights nos objetivos RSC da hibridização: primeiro, é importante definir os condutores que levaram à implementação de RSC. Depois, é crítico definir os quatro objetivos que as empresas devem focar para os enraizar. Finalmente, com suporte dos ODS, as empresas enraízam RSC no seu modelo de negócio.

Palavras-chave: Organização Híbrida - Processo de Hibridização - Responsabilidade Social Corporativa - Objetivos de Desenvolvimento Sustentável - MundoTêxtil

Acknowledgments

Finishing this thesis means the end of an academic chapter and the beginning of total dedication to a personal project that started a year ago, allied to the passion for the textile industry. Although the entire process of writing this dissertation was a constant challenge, it made me discover that when we work on a topic that fascinates us, the dedication and commitment invested in the process in the end are compensated with acquired knowledge and preparation for all the challenges that professional life will bring us. Therefore, I would like to thank my thesis supervisor, Professor Marta Bicho, for all the patience she had with me during all setbacks, always being available to help me and share her knowledge with me.

On an academic level, this thesis made me realize that even in a polluting and controversial industry, there are those who seek change on a daily basis. There cannot be a choice between concern for the environment and future generations, and business success and growth. In fact, they should go hand in hand, through a hybrid model companies can combine both efforts and simultaneously contribute to the sustainability and growth of both the economy and growing concerns about the environment and still be world leaders. Allied to all this knowledge, a special thanks to Mundotêxtil and Ana Vaz Pinheiro for being available to share with me all their exemplary process of environmental awareness and concern for future generations.

A special thanks to those who have always been with me: my family and my friends. To my parents and brothers, but specially to my father, for even though he dedicated all his time to work, he always found the opportunity to teach me all his knowledge that only experience could provide him and all the life lessons that made me person I am today.

And finally, to someone special, Bernardo, for teaching me something that guided me through the past months: there's no victory without sacrifice.

Table of Contents

Abstract	2
Sumário Executivo	3
Acknowledgments	4
Table of Contents	5
List of Figures	7
List of Tables.....	7
List of Abbreviations.....	7
1. Introduction	8
2. Case Study.....	10
2.1 Mundotêxtil	11
2.1.1 MT Process of Hybridization	13
2.1.1.1 Why CSR in MT?.....	14
2.1.1.2 Re-focus: sustainability and responsibility instead of profit.....	14
2.1.1.3 The Strategy	15
2.1.1.3.1 Sustainability 3 Big Areas.....	17
2.1.1.3.1.1 Certify to Win.....	17
2.1.1.3.1.2 Moving Ahead to Sustainable Fibers	18
2.1.1.3.1.3 Being Socially Worried.....	19
2.1.1.3.2 From Strategy to Action.....	21
2.2 Looking to the future.....	22
3. Literature Review	23
3.1 Hybrid organizations	23
3.1.1 Emergence of Hybrid Organizations.....	23
3.1.2 Hybrid Organization.....	24
3.2 CSR	25
3.3 Hybridization process and CSR integration.....	26
3.3.1 Comprehensive CSR Model.....	28
3.1.1.1 Target and Responsibility.....	29
2.1.1.2 Vision	30
2.1.1.3 Scope	30
2.1.1.4 Dimensions and Implementation.....	30
3.4 SDGs	31

3.5 CSR and SDGs	33
3.5.1 Comprehensive framework for CSR implementation addressing SDGs' contribution	34
3.5.1.1 Environmental Dimension.....	35
3.5.1.2 Societal Dimension	36
3.5.1.3 Economical Dimension	36
4. Teaching Notes.....	37
4.1 Synopsis	37
4.2. Target Group	38
4.3. Learning Objectives	38
4.4. Assignment Questions.....	38
4.5. Class Discussion.....	38
4.5.1. How were CSR practices introduced at MT?.....	39
4.5.1.1 Identify the drivers on the case	39
4.5.1.2 Identify the four targets to achieve CSR	40
4.5.1.2.1 Target and Responsibility.....	41
4.5.1.2.2 Scope	41
4.5.1.2.3 Vision	42
4.5.1.2.4 Dimension and Implications.....	42
4.5.2. What is the relationship between these companies' practices and the SDGs?.....	44
4.5.2.1 Identify the three Dimensions to achieve CSR	44
4.5.2.1.1 Societal CSR	44
4.5.2.1.2 Environmental CSR.....	45
4.5.2.1.3 Economical CSR	45
4.6. Class conclusion and Wrap up	46
5. Conclusion.....	47
6. References	48
7. Appendix	51
Appendix I: MT corporate communication (Document available online).....	51
Appendix II: MT corporate communication (Document available online).....	51
Appendix III: MT corporate communication (Document available online)	52

List of Figures

Figure 1: MT Values (Mundotêxtil, 2022c)	12
Figure 2: Comprehensive CSR Model (Shayan, 2022)	28
Figure 3: SDGs (Retrieved from United Nations Website)	31
Figure 4: A proposed comprehensive framework for CSR implementation addressing SDGs' contributions (Shayan, 2022)	34
Figure 5: MT's CSR Drivers.....	40
Figure 6: Comprehensive CSR introduction of MT	43

List of Tables

Table 1: Primary and Secondary data collection.....	9
Table 2: Societal SDGs examples	45
Table 3:Environmental SDGs examples	45
Table 4:Economical SDGs examples.....	46

List of Abbreviations

MT	Mundotêxtil
CSR	Corporate Social Responsibility
SDGs	Sustainable Development Goals

1. Introduction

During the past decades, the concept of Hybrid Organizations has been changing, increasing the number of organizations and their complexity. Hybrid organizations, in general, strive to build synergies between sustainability-focused and financial-oriented aims by addressing a social/environmental issue through commercial activity, thereby blending characteristics from traditional non-profit and for-profit organizations (Doherty, Haugh, & Lyon, 2014).

With the arising of several categories of hybrids, the purpose of not being only focused on profit is also possible for for-profit businesses. So, they should take the lead and prove that they can use their power to solve social problems (Santos, Pache, & Birkholz, 2015; Stubbs, 2017). Stephan et al. (2016) clarified that for-profit organizations can incorporate positive social change in their main activities. That change must be translated into a vital social/environmental mission embedded in a balanced company identity. With hybrid organizations emerging in several sectors, for-profit companies are increasingly recognizing how their businesses can be designed with new dimensions to address social responsibility further, thus engaging with hybridization processes to root these elements in their organizations (Holt & Littlewood, 2015).

This research explores the transformation of a for-profit company into a Hybrid Organization through the introduction of CSR practices. These practices can be introduced using four targets, the dimension, and implementation, the one that is further analyzed. This analysis establishes a relation between economic, societal, and economic performance with the 17 SDGs present on the 2030 agenda.

This research investigates MT – a Portuguese company and the most significant European producer of terry textiles – as a case study. The textile industry is responsible for substantial vast amounts of water usage and the dumping of harmful metals in the environment, air, and water (Chen, Wang, Wu, & Ding, 2017; San, Spoann & Schmidt, 2018). As a result, one of the most pressing challenges is ensuring the long-term viability of the textile sector (Resta, Gaiardelli, Pinto, & Dotti, 2016). The change towards a more environment-friendly industry continues to manifest.

MT is a traditional family business from the North of Portugal, being a world reference in the production of terry towels. Five years ago, conscious and unconscious, the company started a strategic shift in its business model, introducing CSR practices. Even though those practices

were already present, they are now documented. The company introduced not only cotton substitutes but also created internal and external projects with social and environmental purposes. This practice's introduced can be directly connected with the SDGs from the 2030 agenda. Being this, the following teaching questions will be studied:

1. How were CSR practices introduced at MT?
2. What is the relationship between these companies' practices and the SDGs?

To develop this case study, qualitative and quantitative data were collected using primary and secondary data, presented in Table 1.

Table 1: Primary and Secondary data collection

Data Collection Table	
Type of Source	Objective
MT: <ul style="list-style-type: none"> - In-person and email interview - Website - Internal Newsletters 	Collect information about the company and its hybridization process from the management perspective Relevant documents on the website related to their CSR and sustainability initiatives
Media: <ul style="list-style-type: none"> - Daily newspapers - Radio Station 	Gather relevant information about MT and the recent trends regarding sustainability in textile industry

The following chapters include an MT case study (gathering all the information for its interpretation) and the literature review that allows us to understand what is the origin and meaning of a hybrid organization, the hybridization process through the introduction of CSR practices, and also its relation to achieving the SDGs in a framework format, to conduct students through this real-life problem interpretation, giving relevant information for answering the teaching questions. Finally, the teaching notes presented will orient instructors so they can integrate this case into a classroom discussion. The objective is to connect the theories presented with the practical situation using frameworks and analytical tools. The concluding chapter summarizes the analysis developed and this study's practical relevance.

2. Case Study

MT is a 47-year-old family business and a world reference in the production of terry towels. It is recognized as one of the most prominent world players in the area due to the priority given to design, innovation, quality, and the adaptation of its products to new market trends and an increasingly demanding target audience. The focus on quality, the concern for the present and future generations and the surrounding communities, and developing teams aligned with the company goals allowed the company to go beyond a traditional for-profit, ensuring sustained growth from the beginning. The company's focus is no longer on quantity and profit; it has effectively focused on including social responsibility in its mission. Gone are the days when corporate responsibility was just economic; companies cannot close their eyes to the future and have to make their contribution. The textile industry is highly polluting, and Portugal has stringent environmental rules, from certifications to laws that must be followed. Increasingly, the consumer is aware and requires this type of commitment from the customer, who will need the company, hence the bet on the issue of sustainability. Although social responsibility is not new in the textile industry, it has been receiving attention in recent years, and companies have sought to certify and become increasingly sustainable (Abreu, Castro, Soares, Filho, 2012). MT was aware of the growing need to change if it wanted to remain a leader in its market.

According to Ana Vaz Pinheiro, the subject is not new at the company. Sustainability has been part of its strategy for many years, although it has not been written and documented. Nevertheless, they felt that something was missing, that commitment had to be made official and communicated throughout their production process. So, they entered into a hybridization process. Although it was a daily challenge, creating a plan with clear and objective steps to formalize and root social responsibility and concern for society, this path became real, possible, and happened.

The company has been recognized for its constant care for the environment, constant innovation, and concern for future generations because sustainability and innovation go hand in hand. They consider it impossible to transform the current business model into a circular model without innovation being included in this equation. Therefore, the company has focused on implementing its sustainability strategy according to its business objectives.

2.1 Mundotêxtil

In 1975, José Vaz Pinheiro was preparing to start studying Economics at the University of Coimbra when the "*heat of the hot summer of 1975*" made him change his mind and ended up being called to recruit at the Practical School of Cavalry in Santarém. After completing his military training, he returned to his homeland Vizela, young, ambitious, and fluent in several languages, joined his father in leading the foundation of MT. The need to export was urgent. Portugal had just lost the markets of the former African colonies, and an urgency to open the European and African markets to a group of textile companies emerged (Jornal-t, 2018). From this need, the home textile exporter MT was born, which included four companies, namely the one from Domingos Vaz Pinheiro, Sótorce, Varela Pinto (producer of sheets and cloths), Ilídio Alves (producer of bedspreads), and Belfama (producer of terry cloth). Born and raised in Vizela, the founder Domingos Vaz Pinheiro created a strong connection with the community, being remembered as a man with enormous human and social dimensions who and his essential reference to the business sector made definite improvements in this region that are still remembered.

With the founder's values present daily, passion and dedication guarantee success and prosperity for the company. This prosperity bore fruit when in 1979, the company started its production activity, previously an exporting company, and took control of all its production activity, making significant investments to increase and improve the production capacity of home textiles products. In 1986, MT began an intensive investment policy based on an integrated group logic and truly focused on the complete verticalization of the business. Concerning expansion, MT opened its first branch in 1996 – Bianca USA – which allowed for greater penetration in the critical North American market. Following the USA, partnerships with Spain, Italy, and Germany came after. In 2012, José Vaz Pinheiro began transitioning his management to the next generation, the third one. He convened the family council and analyzed the various possibilities. They drew up a 10-year business plan, and in 2020 they decided that the entire management team would have to be under 40 years old. If the second generation brought prosperity to the company with verticalization and expansion, the third one used this aggregated knowledge and introduced a meaning to its mission, a commitment with future generations to creating a natural path to achieve sustainability.

Today, with the third generation at the head of MT's management, Ana Vaz Pinheiro (Portugal Têxtil, 2017) recalls a phrase said by her father: *"making towels may be for everyone, selling towels may be for everyone. But, selling towels with this passion and with this delivery..."*, when discussing the company's success.

MT is a company that goes far beyond its industrial process. Nevertheless, some values exist since the foundation, are shared by management and employees, and materialize in the return of value to society. As a result of institutionalizing CSR in the company and based on the values that have guided it since its foundation, these have been recently renewed, including a reference to its environmental and community awareness (Figure 1).

Figure 1: MT Values (Mundotêxtil, 2022c)

INTEGRITY	QUALITY	SUSTAINABILITY	INNOVATION	COMMITMENT
Our employees are deeply aligned with the company's code of ethics. All relationships established are based on trust and the guarantee of strict fulfillment of what is promised.	We use the best raw materials, equipment, processes and human resources in the development, production and distribution of our products.	We meet and exceed all legal obligations and are certified by the most demanding standards of social conduct and environmental responsibility. We seek to adopt behaviors and attitudes that contribute to the improvement of society in general and the communities that surround us.	We add value to our offer, through a dedicated R&D department and a network of innovation partnerships, which allow us to constantly focus on innovative, sustainable and differentiating solutions.	We are committed to planning, managing and executing all projects with all rigor and precision, throughout the value chain, meeting and exceeding the expectations of all stakeholders.

MT concentrates its production, administrative, storage, and logistics activities in Vizela, northern Portugal, occupying an area of 40,000 m², which, to give shape to the commitment to the environment, includes its WWTP that treats around 1,900m³ of effluent per day and two photovoltaic panel parks with an average monthly active energy production of 50MWh (Mundotêxtil, 2022d).

With the desire to verticalize its entire production process and two other companies, Mundifios and Crispim Abreu, Mozambique Cotton Manufacturers (MCM) was born, in José is the president. In this company in northern Mozambique, where more than 300 people work on a fixed basis and work 24 hours a day, there is cotton cultivation, yarn production, weaving, dyeing, and confection, where all the cotton produced is organic and assures them the certifications essentials such as GOTS, BCI and CMiA (Mundotêxtil 2022b). These certifications are essential for conscientious and transparent communication and production and ensure that MT production respects and meets the expectations of all interested parties.

MT currently has two international brands, Blank Home, focused on the Central European market, and Risart, positioned for high and medium/high segments targeted for Spanish retail (Europages, 2022; Mundotêxtil, 2022a). With more than 600 employees and exporting to more than 45 countries, 98% of its production is for export, and in 2018 represented 20% of the Portuguese exports of terry textiles (Jornal T, 2018). As a result, MT is the second top seller of textiles in Portugal, obtaining 2021 a turnover of €55.000.000.

Moreover, MT textiles have been recognized nationally and worldwide for quality and performance. As a result, the company was distinguished by COTEC with the Statute INNOVATIVE COTEC 2021: an innovation seal that recognizes national companies with good prospects of realizing their innovation potential (Mundotêxtil, 2022b). In addition, the company owns other seals, such as the Global Organic Textil Standard (GOTS), Better Cotton Initiative (BCI), CmiA (Cotton made in Africa), and the Oeko-Tex Standard. 100, among others. All these accreditations go beyond recognition. They are a daily commitment of the company to continue improving and growing daily in a sustained way.

2.1.1 MT Process of Hybridization

TM looks at the planet as something "*beloved*" that everyone should preserve. Although the company cannot define a "*starting button*" for the beginning of its hybridization process, Ana says that sustainability has always been in its purpose; it just was not formally documented or supported by so many social initiatives as it is today. Thus, TM understands that resources are limited, and their use in a disorganized and disorderly way will lead to their end (in the habitable form as it exists today). Therefore, they defend sustainable development and use resources today, thinking about tomorrow's generations. Furthermore, MT recognizes that the time when the responsibility of companies was only economical (to generate profit) is long gone. Instead, this responsibility has evolved into a legal responsibility (acting within the law), ethical (doing what is correct), and, more recently, social (contributing to the improvement of social life conditions, including three pillars: economic, social, and environmental). In their newsletter, the company states: "*We realized, at MT, that our responsibility also involves environmental issues, and that is why, in the first phase, we became aware of our environmental expenditures and took important steps to enhance our environmental performance, as if it were environmental accounting.*" (Mundotêxtil 2022b).

2.1.1.1 Why CSR in MT?

Internal and external drivers influenced MT's sustainability and social responsibility repositioning. Concerns around the entire production process (from cotton cultivation to placing the product on the customer's shelf) are no longer exclusive to companies but a requirement of end consumers. As a result, they felt increasing pressure on their value chain from their customers. Joana Oliveira, responsible for the innovation and sustainability department, refers to this process as "*necessary*" due to customers' constant requests for sustainability certificates. In a world where consumers are increasingly concerned about the planet's future, it is strategic to produce properly certified organic cotton. The growing concern with sustainability leads to a greater demand for organic and biological products. Products that incorporate raw materials and sustainable manufacturing processes are the ones that stand out most. In addition, Ana Vaz Pinheiro mentions a trend of sustainable fashion in the home textiles world, having allowed MT to understand how it should position itself in the market in light of these demands (Jornal-t, 2017a). This process has contributed mainly to the company's preparation for situations like the one we are currently experiencing, a health and humanitarian crisis, enhancing the necessary resilience to face them. The world economic and social situation is, at the moment, and uncertainty causes instability in all industries. As far as the textile industry is concerned, the need to become increasingly sustainable is growing fast. MTs also agreed in a public statement: "*The textile industry is the second most polluting industry. As a worldwide reference company, MT is responsible for playing an active role in promoting positive changes in the sector. For this reason, the commitment to sustainability is one of our strategic pillars*", explains the company in a public statement (Portugal Têxtil, 2021).

2.1.1.2 Re-focus: sustainability and responsibility instead of profit

"It is what distinguishes us from other countries. Our concern for environmental ethics and social responsibility are differentiation factors. However, besides that, it is a vital path, we cannot close our eyes to the future, and we have to make our contribution."

(Ana Vaz Pinheiro, Board of Directors in Rádio Vizela, 2019)

This quote from Ana is from 2019, showing awareness has been present for a few years now and that the need to change their focus was already emerging. Therefore, in 2021, they reformulated the company's internal communication regarding these two topics, and in 2022

they reformulated their entire website, bringing their new image to the public. Thus, they changed their vision and mission (Mundotêxtil 2022c):

- Mission: *“To respond to the demands of the market and our customers, through a business model based on creating and sharing sustainable value, qualified and motivated resources capable of creating value through innovation and building a sustainable future.”*
- Vision: *“To be a reference of excellence in the sector in which we operate and in the markets where we are present, reinforcing this recognition through innovation, competence, and a focus on sustainability.”*

During the process, the functions and objectives of each department were updated, including now their focus on sustainability and innovation:

1. Sustainability and Innovation: Encourage and boost the creative dynamics that sustain innovation, thus triggering new ideas and more excellent added value to the product. Structuring, developing, and monitoring projects within innovation and sustainability.
2. Human Resources: Promote well-being and development of employees in terms of efficiency, operational innovation, and creativity;
3. Environment: Reduce the environmental footprint through responsible resource management.
4. Marketing & Communication: Enhance the internal and external communication of the company's culture based on the values of integrity, quality, sustainability, and innovation.
5. Product Development: Stimulate customer satisfaction by offering products based on more sustainable raw materials and reusing raw materials and waste.

As mentioned before, sustainability was already in practice in all their daily activities, but now they need to communicate it has introduced meaning to every department's role and objective.

2.1.1.3 The Strategy

“The strategy of developing more responsible terry cloths as part of our commitment to improving the ecological footprint of products and processes.”

(Ana Vaz Pinheiro, Board of Directors in Portugal Têxtil, 2018)

MT developed a Sustainability Report based on the GRI Standards, allowing companies to follow a common language created for organizations – large or small, private or public – to report on their sustainability impacts consistently and credibly. Those standards enhance global comparability and enable organizations to be transparent and accountable ("GRI – Standards," 2022). "*It is a more institutional way of communicating good practices and everything part of our culture and daily life,*" says Ana Pinheiro. According to Joana Oliveira, who saw this report as a necessary derivative from the growing pressure from customers, "*MT has been committed to these indicators for a long time, we just did not report them in such a rigorous way, and that is more easily recognized and credible for our customers.*" In this organized way, they developed their strategy, integrating responsibility for society and the environment in their business model, guaranteeing quality, which improves every day due to their constant innovation, ensuring a sustainable business model that thinks about the next generations.

For the company, rooting this sustainable thinking in every worker was essential for the process to be successful. According to Ana, "*our commitment has long been based on those who are part of us.*" In this way, Glória Silva, the company's oldest employee (in MT since she was 14 years old), emphasizes that in this company, she grew not only at a professional level but also learned a lot from her ex-supervisor, who fondly remembers the good values, the solidarity, and respect. For Glória, all these values have been present since she works at the company, making her feel at home in the house where she works with her two children (Mundotêxtil, 2022b). After the changes made to its mission, values, and departments, the company also changed its purpose, which is currently the statement that guides the company: #PARTEDETI, which means "part of you." (Mundotêxtil, 2022c).

Moreover, what does it mean to be "*part of you*"? That is the company's commitment: to enhancing the growth of its customers, its teams, and its community. For this purpose, MT is involved, body and soul, in the community's prosperity they are involved in, making "*Parte de cada um deles.*"

2.1.1.3.1 Sustainability 3 Big Areas

Internally, MT divided the issue of sustainability into three major areas – governance, environmental and social –for which it defined goals for 2030, in line with the commitments defined by the United Nations, the SDGs.

Firstly, in terms of governance, they have the ambition of having a sustainable economic system, promoting sustainability in their value chain, making the total transition of the business to a circular economy, and promoting research and innovation. Secondly, in terms of the environment, they also defined three commitments: search for more sustainable raw materials, reduction of the environmental impacts of the activity, namely in terms of emissions, energy, water, and effluents, and even reuse of raw materials and waste in the process. Finally, at the social level, they seek the development of human capital, the satisfaction of their employees, the promotion of equity at work, an improvement in the safety and health conditions of workers, and contribute in a responsible way to a more just society. Each of these initiatives is directly linked to an SDG, corresponding all of them to CSR initiatives. To organize all their initiatives are separated into three categories, “*Certify to Win*,” “*Moving Ahead to Sustainable Fibers*” and “*Being Socially Worried*.”

2.1.1.3.1.1 Certify to Win

“There is, effectively, growing awareness, and many brands and business groups are working with a more sustainable mentality, that is, with established goals. That is why they look for certifications.”

(Ana Vaz Pinheiro, Board of Directors)

Reducing water and energy consumption, treating effluents, and controlling waste is the alpha and omega of MT, maintaining, for many years, quality standards and organizational excellence recognized through certifications (Mundotêxtil, 2022d). Worldwide operators have announced ambitious targets to sell products produced sustainably, using organic raw materials, investing in traceability, and product certifications. To keep up with this trend, MT rooted commitment through the development and certification of its products. Starting with management certifications, they own ISO 9001, referring to their Quality Management system, and NP 4457, referring to their Management System, which includes Research, Development, and Innovation.

In terms of sustainability, they own several certifications. The Global Organic Textile Standard (GOTS), an international certificate that guarantees the use of organic fibers, whose main objective is to defend a production chain based on ecological and social criteria, based on the health of soils, ecosystems, and people, using processes of natural origin, accompanied by the Organic Content Standard (OCS), for terry articles with organic materials. They also have the Global Recycle Standard (GRS), which promotes recycled fibers, followed by the Recycled Claim Standard (RCS) for terry articles made from recycled material (Mundotêxtil 2022b). Last but not least, the Oeko-Tex Standard 100 guarantees that all its products have been tested for the presence of harmful substances, and finally, the Egypt Cotton label, accredited by the Cotton Egypt Association (CEA), assures that the product is genuine, made with superior quality cotton grown in Egypt. It also has the Cotton Made In Africa (CMiA) label, guaranteed by its company in Mozambique. Also, in 2013, the Energy Consumption Rationalization Agreement (ECRA) was signed, and we are strongly committed to reducing our carbon footprint. MT can proudly say that it managed to reduce carbon consumption by 27% since that date. Finally, they seek to contribute to the #recycledpolyester Challenge 2025 launched by TextileExchange and UNFCCC, a joint initiative to stimulate a market shift towards the uptake of recycled polyester (rPET) and the associated reduction of greenhouse gases (GHG) (Mundotêxtil 2022b). These certifications are essential for conscientious and transparent communication and production and ensuring that what we produce respects and meets the expectations of all interested parties.

2.1.1.3.1.2 Moving Ahead to Sustainable Fibers

The terry textile specialist has been introducing more sustainable fibers for several years: in 2019, it launched a collection using only organic cotton. In 2020, presented a capsule collection with the reuse of wasted yarn. They prioritize natural raw materials, such as organic cotton or linen, and when non-natural, they favor environmentally friendly materials, such as lyocell or recycled yarn from waste. For example, the case of towels produced with Ecotec yarn: obtained through a certified, traceable and transparent process that uses up to 80% of pre-dyed and pre-consumer cotton waste, allowing for savings of up to 56.3% in CO2 emissions of carbon, 56.6% in energy consumption and 77.9% in water consumption. They also use an ecological yarn, "*Conscious*," made with 50% recycled cotton and 50% organic cotton that does not need dyeing and is sustainable (not using water or chemicals) (Mundotêxtil, 2022b).

Besides favoring the use of natural fibers, they also have other initiatives. For example, MT, in partnership with the University of Minho, based on circular economy principles, developed the *TerryPlanet* project. It involves using emerging natural fibers (protein and vegetable) more sustainable than cotton and including fibrous residues from our process as recycled fibers. In addition, it provides for increased durability and a reduced amount of raw material used (Mundotêxtil, 2022b). There are currently four fibers used: pineapple, which employs in rural areas, uses less water and chemicals than cotton in its growth and produces fiber three times stronger, in addition to decomposing in the soil in 6-9 months; hemp prevents soil erosion, removes toxins and prepares the ground for upcoming crops; kapok, which when mixed with other materials can save considerable amounts of water and nettle, that hardly needs water.

Offering items with more environmentally friendly characteristics is no longer an option but a mandatory one, even to reach product differentiation. In addition, concerns around the entire production process (from cotton cultivation to placing the product on the customer's shelf) are no longer exclusive to companies. Still, they require end consumers alongside the fact that MT competitors are also engaged in this certification process.

2.1.1.3.1.3 Being Socially Worried

For MT, social responsibility begins with each of us, our professional life, and our families. Based on this thought, MT created the FAZ#PARTEDENÓS program, in which the involvement of the most significant number of employees is decisive for its success. As the name implies, it represents MT's connection with each of its employees, with their families, and with society in general, based on three pillars:

- *ajudar*: corporate volunteer program;
- *crecer*: programs that support and encourage the development of employees' children and young students, as well as Awareness Actions;
- *celebrar*: mark special moments and commemorative days.

Starting with the “*ajudar*” pillar, FazPartedeNós#Ajudar is a corporate volunteer program that aims to involve its employees in social and environmental responsibility initiatives, contributing to a more equitable, participatory, and sustainable global development. Based on its CSR strategy, it is grounded, according to MT, on the active participation of employees to “*contribute to the alleviation of problems such as poverty and social exclusion and the*

minimization of environmental” to intervene directly in the communities MT operates (Mundotêxtil, 2022b). Together with Quercus through its “*Floresta Comum*” Project, one of these activities was planting 1000 trees of various autochthonous species. In addition, on Environment Day, employees received messages regarding environmental protection, with tips on energy and water savings and reduction of CO2 emissions (Mundotêxtil, 2022b). Appendix I, II, and III display some examples.

Secondly, the “*crescer*” pillar *FazPartedeNós#Crescer* involves a scholarship program aimed at the children of MT’s employees, which supports and encourages development and provides support in paternity/maternity. They offer three social support grants and two merit grants in financial aid. During Covid-19, they provided computers to employees with children up to the 9th grade. Regarding maternity/paternity, they give a Baby Check of €50 monthly for one year at the pharmacy and a Souvenir Box with a Towel plus three bibs.

Thirdly, MT created the “*celebrar*” pillar to celebrate special dates in MT, such as environment day with flyers, Woman’s day offering flowers to their female employees, or even “Dia de S Martinho” where they placed a chestnut roaster on the entrance of the company so everyone could taste them and celebrate this day.

To promote innovative ideas to impact MT positively, they developed the MundoINNOVA program. Based on the need to innovate and with a view to continuous improvement, the program aims to gather ideas from everyone, annually attributing a monetary prize to the best-implemented project (Mundotêxtil, 2022b).

Lastly, regarding their company in Mozambique, MT created a connection to Mozambique that allows the company to witness, in person, the scale of the tragedy and understand the urgency and the need for immediate help that this country needs. So, MT joined HELPO to support the monitoring and treatment of pregnant/lactating women and children up to 5 years old affected by the passage of IDAI in Mozambique.

All these initiatives are published in their newsletter to involve the community and make everyone understand that this is the path that the entire company, from top managers to employees, is following.

2.1.1.3.2 From Strategy to Action

During these last years, with the constant introduction of more sustainable practices at all levels in the company, they felt the need to disseminate them not only internally to their employees but also outside, thus contributing to the recognition of the company as a model next when it comes to sustainability in this industry. In MT is a company with more than 600 employees, the need to do so through initiatives that inherently involve people with a purpose was the strategy that the company decided to follow.

As to internal disclosure, the most important thing was to align the values and goals of each of these workers with the company's values so that they all feel part of the same family. As Ana mentioned, "*We always have focused on the dimension of the other; this company without its employees is nothing*". Therefore, the company developed internal projects. As Ana reveals, "*Even in internal terms, there are a series of procedures that we carry out, responsibility and awareness of our employees, because what we learn we pass on to our employees*". From these projects, initiatives such as the already mentioned *FazPartedeNós#Ajudar*, the corporate volunteer program, and the initiatives carried out on the environment day with the flyers so that everyone can be aware of the climate situation.

In terms of external communication, the company already had a sustainability tab on its website where people already had access to its projects, such as its photovoltaic panels, WWTP, and cogeneration system, followed by their certificates. MT also made public its policies about its integrated management system, human rights, and social commitment. They also published their internal newsletters and created a highlight for publications on sustainability in the media. Furthermore, to be fully transparent regarding their activities regarding Environment Day, they opened the doors of their WWTP to the general public, with scheduled visits to get to know the reality and the efforts implemented. Regarding social networks, their presence is active, allowing them to communicate directly with the public and their environmental and social standards visually.

The fact that the company details its sustainability practices in a report following the GRI Standards allows it to analyze its path and actions. This way, they explore what has already been done, reflect on possible improvements, and even benchmark with companies that are role models for them. Regarding their strictly controlled production process and standards to follow, they receive constant audits by their customers. The company owns several certifications

concerning quality, management, and security and is constantly in contact with these audits to analyze new possible accreditations.

2.2 Looking to the future

The introduction of more sustainable and socially responsible practices brought benefits to Mundotêxtil. The fact that the last cover from the Textile Journal had Ana Vaz Pinheiro on it speaking about the company's future shows that even the press is noticing their impact and growth, endorsing their image and reputation. The company looks to the future with good eyes and has the objective of not stopping investing in equipment, innovation, design, and internationalization, feeling the need to adapt constantly. In 2021, the company had an increase in its turnover of 44%, which shows that its customers are happy with their products, that they sold more, and that they possibly reached new ones. In a market as demanding as textiles, MT has partnerships with major world brands, offering them a value-added service that you can't find anywhere else: quick response, certified, innovative, high-quality products stored and delivered in a few hours. And that is how the company intends to continue. Concerning return on investments, they invest 1% of their annual income in R&D, which has been reflected in recognition of the COTEC award and recognition of its innovations at international fairs such as Heimtextil. They have also invested in solar energy and cogeneration, which translates into reductions in energy costs. Its investment in the MCM company has also paid off, having recently invested US\$35 million in increasing the capacity of its industrial complex in Maputo. MT has bright plans for the future, in particular, boosting its international presence and continuing to be a world leader in the production of terry textiles.

3. Literature Review

3.1 Hybrid organizations

The market for sustainable (environmentally and socially conscious) products has grown dramatically in the past years (Haigh, Kennedy, & Walker, 2015b). In the USA alone, socially sustainable investments have reached \$3 trillion, and sustainable products have reached \$290 billion in value as of 2015 (Haigh, Walker, Bacq, & Kickul, 2015a). The growth in the socially and environmentally conscious investments and market correlates with the rise of hybrid organizations (Haigh et al., 2015b). According to Haigh et al. (2015b), hybrid organizations are institutions that integrate commercial objectives with social and environmental goals. In other words, these companies integrate profit into non-profit business models (Haigh et al., 2015a; Haigh et al., 2015b). The term "*hybrid organization*" also reflects blending traditional for-profit business practices with non-profit organizational practices (Ebrahim, Battilana, & Mair, 2014). Therefore, hybrid organizations focus on environmental, social, and economic goals.

3.1.1 Emergence of Hybrid Organizations

Hybrid organizations can trace their origin to the onset of social entrepreneurship in the second half of the 20th century (Haigh et al., 2015a). A rise in social consciousness and sustainability were the leading motivators for the emergence of hybrid organizations (Moyer & Hedden, 2020). In addition, the increase of private non-profit institutions addressing social and environmental issues such as gender inequality also complemented the rise of hybrid organizations.

Another factor underpinning the rise of hybrid organizations was the changing focus of non-profit organizations on generating profit to sustain their operations (Lindgreen, Swaen, & Johnston, 2009). Furthermore, the rise in social discontent within the population also drove the rise of hybrid organizations (Battilana & Lee, 2014; Moyer & Hedden, 2020). Apart from this, governments were increasingly overwhelmed and unable to address longstanding societal and environmental issues (Doherty et al., 2014; Moyer & Hedden, 2020). Discontent within the public on the governments' and firms' inability to address the longstanding issues, including homelessness, substance abuse concerns, and premarital pregnancy, alongside emerging economic, social, cultural, and economic trends, also inspired the rise of hybrid organizations.

The drastic rise of hybrid organizations has inspired new political and legal innovations (Doherty et al., 2014). For example, governments are working tirelessly to enact legislation to protect executives from adverse shareholder action demanding firms prioritize profits over sustainability. The USA is a prime example of a country that has passed legislation to support hybrid organizations (Kitzmueller & Shimshack, 2012). Alternatively, companies can open as low-profit limited liability corporations. Legal legislations are necessary to support hybrid institutions and prevent retaliation from the shareholders.

3.1.2 Hybrid Organization

Hybrid organization entails various elements, including action logics, structures, and belief systems such as profit generation and social-environment impacts across private and public sectors. A greater notion of hybridity is common in hybrid organizations such as social businesses and b-corporations (Robinson & Wood, 2018). Multiple hybrid projects between private and public sectors involve various aspects, including shared ownership, goal incongruence, financing sources, and multiple elements of social-economic control (Davies & Doherty, 2019). A hybrid structure is a significant constituent of hybrid organizations (Robinson & Wood, 2018). Furthermore, employees in a hybrid structure work and report to multiple managers.

Hybrid organizations blend multiple stakeholder groups, including clients, employees, the public, and the government (Robinson & Wood, 2018). However, the primary issue is stakeholder management, including the free-riding issue, because different stakeholders have competing interests. Free-riding refers to enjoy products or services without paying or contributing any effort to develop them.

A hybrid organization demonstrates its hybrid status in various ways. One way is that a hybrid organization uses social and environmental sensitive criteria to select all materials used in its company (Robinson & Wood, 2018). For example, all its raw materials are biodegradable and eco-friendly, reducing adverse environmental effects. Another aspect that presents a hybrid organization as a hybrid organization involves its products (Ebrahim et al., 2014). Hybrid organization boosts many environmental certifications, including RDI certification and ISO 9001:2008. Other certifications to comply with are NP 4457, Global Organic Textile Standard, Global Recycled Standard, Recycled Claim Standard, and Oeko-Tex Standard 100 (Mina,

Kannan, Gholami-Zanjani, & Biuki, 2020; Haigh et al., 2015a). In addition, the hybrid organization has a vibrant investment policy focused on improving prudent water and energy consumption. Proper waste disposal and treating effluent is also at the heart of the Hybrid organization's sustainability plan.

3.2 CSR

CSR has increasingly gained momentum and has become a mainstream element of organizations. CSR is part of the DNA of hybrid organizations (Haigh & Hoffman, 2014; Fatima & Elbanna, 2022). Many organizations have implemented CSR in their strategic management and decision-making (Mina et al., 2020; Haigh et al., 2015a). The advantages such as pollution reduction, wildlife protection, and support to the underprivileged communities have earned CSR incredible support across the social and political spheres (Wang, Tong, Takeuchi, & George, 2016). Therefore, this shows that CSR has a justifiable cause that promotes growth. Integration of CSR into the business strategy turns organizations into hybrid institutions.

Although CSR has gained prominence over the years, its definition remains a mystery. Different authors define CSR according to personal interpretation. According to Vallaster, Lindgreen, and Maon (2012), there are multiple CSR conceptualizations. However, they are yet to agree on a common CSR definition. Vallaster et al. (2012) define CSR as a practice in which organizations move beyond their legitimate corporate or profitability interests and manage the impact on their operations within social and physical environmental contexts. Vallaster et al.'s definition can demonstrate how companies turn into hybrid organizations by taking extra responsibilities outside the typical profitability objectives.

According to Aguinis and Glavas (2012), CSR is a self-regulation process in which companies make decisions to contribute to societal interests or social goals. For example, engagement in philanthropic efforts, including a donation to the charity, constitutes CSR. However, CSR's chief purpose fundamentally is for the business to participate in social and philanthropic missions to create shared value (Fatima & Elbanna, 2022; McWilliams, Siegel, & Wright, 2006). Although not mandatory, CSR is an extra mandate by for-profit companies to improve social welfare for local and global communities.

For-profit companies have turned to CSR to tap the overwhelming benefits (Lindgreen et al., 2009). Non-profits have also turned to CSR to improve their image and build their competitive

status (Fatima & Elbanna, 2022; Haigh et al., 2015a). Non-profits also engage in social responsibility missions. For example, CSR fosters community volunteering across areas where employees live.

3.3 Hybridization process and CSR integration

People consider CSR is the ideal tool for hybridization across for-profit and non-profit institutes (Wang et al., 2016). Through CSR implementation, organizational leaders can participate in the hybridization process. First, organizations can develop a supportive and happy environment for the staff (Wang et al., 2016). Organizations can use various ways to build a supportive working atmosphere (Davies & Doherty, 2019). For example, flexible work schedules, engagement in decision-making, independence, and attractive perks (fair salaries and fringe benefits) constitute CSR to support employees' welfare (Battilana & Lee, 2014).

The role of CSR in talent retention and attraction has led many organizations to integrate social responsibility initiatives into human resources practices (Galbreath, 2010; Battilana & Lee, 2014). Today, CSR is a shared function across all departments, from human resources marketing, production, and finance business units. According to Wang et al. (2016), organizations have established CSR as a distinct business function with clear and transparent reporting lines. The open communication structure improves clarity and transparency in CSR decisions (Davies & Doherty, 2019). Here, managers or business leaders such as chief CSR officers mandated with social function coordination are key decision-makers that make sustainability decisions. However, CSR is not a one-person show (Battilana & Lee, 2014). Instead, it is a function that requires shared responsibilities among various persons and experts to develop a holistic approach to CSR and SDGs.

Second, giving back to local and global communities also constitutes an integral part of the hybridization process (Moyer & Hedden, 2020). Socially responsible businesses are conscious, and they benefit societies by helping them find effective solutions to everyday issues (Mina et al., 2020). Community could benefit from philanthropic efforts when the companies are socially sustainable (Battilana & Lee, 2014). For example, organizations can address homelessness by contributing to social housing programs for vulnerable communities. Extensive participation of the companies in philanthropic efforts turns them into hybrid organizations because it implies that they prioritize shareholder interests and stakeholder interests.

CSR is also critical for the business. Companies can work with the business to build a socially sustainable business (Fatima & Elbanna, 2022; Battilana & Lee, 2014). Organizations can build brand awareness via donor recognition or acknowledging marketing materials. Companies with excellent CSR programs can promote and receive support, including grants and volunteer grants. CSR can support donor initiatives.

Although CSR is beneficial to all, available research (Battilana & Lee, 2014; Fatima & Elbanna, 2022; McWilliams et al., 2006) has shown that it encounters or presents several challenges. Authors across available studies have demonstrated significant challenges with CSR (Pache & Santos, 2013). One challenge explained across studies is that CSR efforts are difficult to observe, particularly short-term investment justification (Battilana & Lee, 2014). The internal processes and systems may also constrain companies from measuring, tracing, and optimizing sustainability impact (Wang et al., 2016). In addition, unclarity and opacity hinder understanding and management of CSR boundaries. Furthermore, CSR encompasses many different stakeholder groups competing for limited resources (Battilana & Lee, 2014; McWilliams et al., 2006). For example, the social interests compete with the profitability objectives, forcing hybrid firms to strike a compromise or balance to reach sustainability goals.

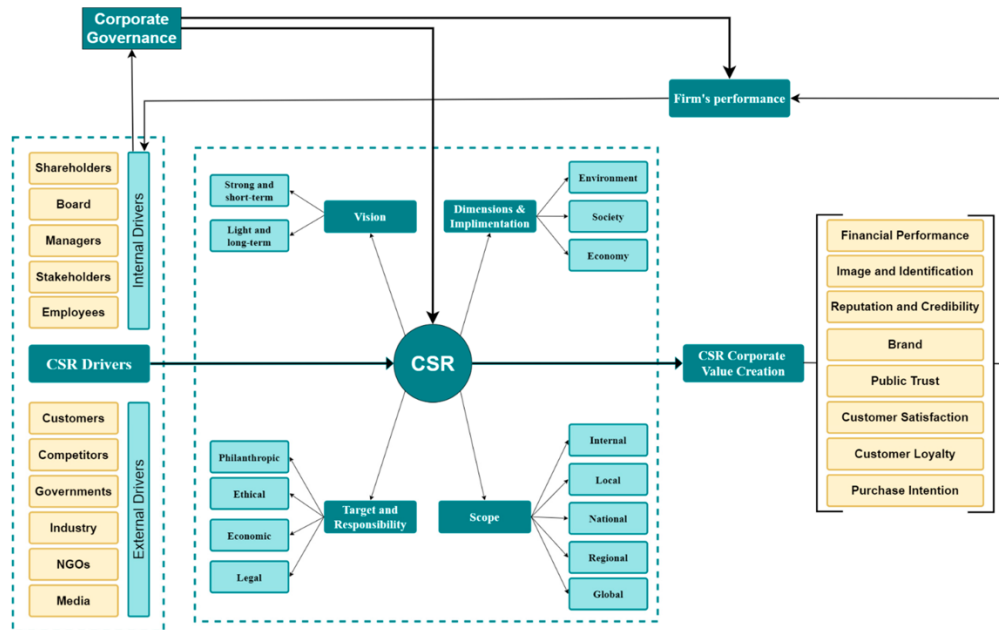
Vallaster et al. (2012) also argue that CSR-brand management initiatives can be detrimental. Naturally, stakeholders have varying expectations concerning CSR initiatives. Many companies strive to create a CSR-oriented brand (McWilliams et al., 2006). However, developing CSR-centric brands compromises conventional branding efforts. Traditional branding efforts consider significant stakeholders, including clients, business partners, and shareholders, that an organization cannot operate without them (Galbreath, 2010; Pache & Santos, 2013). A meaningful CSR requires companies to consider secondary stakeholders, including political and social actors (Mina et al., 2020). Therefore, an effective brand positioning requires being all-rounded and considering the interests of diverse stakeholders.

Shayan et al. (2022) clarified the need to understand better the targets that companies define to integrate CSR in their businesses, further explained in the next chapter.

3.3.1 Comprehensive CSR Model

Shayan et al. (2022) developed a comprehensive CSR model that illustrates four aspects of CSR, including CSR target and responsibility, scope, vision, dimensions and implementation combined with CSR drivers and CSR corporate value creation (figure 2).

Figure 2: Comprehensive CSR Model (Shayan, 2022)



According to Shayan et al. (2022), CSR is motivated by eleven drivers (figure 2), both external (customers, competitors, governments, industry, NGOs, and media) and internal (shareholders, board, managers, stakeholders, and employees). Also, CSR drivers can be perceived as market-based (economic, social, and political) (Maon, Lindgreen, & Swaen, 2009) when CSR activities attempt to respond to opportunities and problems in the external market or value-based when they are linked to internal initiators, which are usually pushed by someone who plays a vital role in orienting ethical ideals in a company.

CSR brings eight top benefits to corporations, according to Shayan et al. (2022), which include the value created by CSR implementations that directly impact corporations, improve firm performance, and positively impact shareholders, stakeholders, and the board of directors, managers, and employees.

Firms have set their targets as a reaction to CSR drivers' expectations. Then, they examine the scope of their CSR strategies depending on the area of their firm's effect as they execute long and short-term CSR visions to reach their present and future objectives. They then implement their social, environmental, and economic CSR strategies, resulting in both short- and long-term company gains, such as the value generated by CSR operations. As a result of this value, the firm's performance improves, and the internal CSR drivers gain the most. These four targets should be defined when understanding CSR in a company to achieve the CSR benefits for corporations, also referred to in the previous figure.

This study will focus on the four aspects of CSR implementation, mainly the dimension and implementation that will be further deeply explored sustained by the relation with the SDGs.

3.1.1.1 Target and Responsibility

Shayan et al. (2022) based this goal on Carroll's Pyramid of CSR (Carroll, 1991), which states that businesses contribute to CSR for four reasons. To begin with, charitable obligations are founded on society's expectations. Corporations dedicate their resources to improving the well-being of their communities and society according to this goal (Aguinis & Glavas, 2012; Moyer & Hedden, 2020). The second goal is ethics, which involves doing what is right and preventing damaging the natural and socio-economic environment. These practices are sometimes only used to improve the image and competitive status (Fatima & Elbanna, 2022; Haigh et al., 2015a). Many companies are accused of employing their CSR practices solely as a marketing tool and over-communicating their results to the public (Delmas & Burbano, 2011). This "green" marketing is denominated "greenwashing," a term that implies that a company's benefits do not meet its early promises (Zhang et al., 2018). Next, government law may support CSR and encourage companies to contribute more by offering subsidies or preferential treatment over their rivals (Shay et al., 2022). The final goal is monetary. CSR has a favorable impact on business image and reputation, brand, customer loyalty, and satisfaction. Studies have shown that customers prefer to buy from purpose-driven businesses that reflect their values (Meaningful Brands, 2019; Adams, 2018) and the financial and growth benefits of these businesses (Curtin, 2018; Keaney, 2016). It boosts buying intent and, as a result, profitability.

2.1.1.2 Vision

The projected investment determines the return on a company's CSR investment (Shay et al., 2022). A successful company strategy requires a long-term vision. As a result, CSR plans should consider both long-term and short-term advantages. The company's standing influences this decision. When a crisis or emergency forces them to move quickly or demands immediate results, companies prefer short-term plans to long-term plans. However, short-term investments are sometimes difficult to observe (Battilana & Lee, 2014). Though, the author advises businesses to implement CSR policies in a way that produces long-term and sustainable effects.

2.1.1.3 Scope

CSR can be used globally, nationally, regionally, locally, or even internally. International and multinational firms significantly impact individuals due to their worldwide value chains and marketplaces (Shay et al., 2022). Local firms focus their CSR operations on their local or regional community and a small number of stakeholders. National enterprises cover a larger area. Internal CSR is crucial since corporate actions immediately influence employees and shareholders (Shay et al., 2022). Naturally, employees prefer working in an ethical organization that cares for their welfare. Research also indicates that nearly two-thirds of employees are proud to work in workplaces with CSR visions (Wang et al., 2016). Therefore, companies can develop an impressive image by supporting staff welfare. The health and safety of employees and their education and development, human rights, and salaries are all instances of internal corporate responsibility.

2.1.1.4 Dimensions and Implementation

Targets for CSR implementation can be determined based on the goals and conditions. Environmental CSR is implemented by companies paying for past damage or adopting preventive efforts to safeguard the existing and future environment. They can also contribute to society by creating schools and healthcare facilities, fostering education and social awareness, and promoting workplace equality. According to the previous definition from Vallaster et al. (2012), CSR is a practice in which organizations manage the impact on their operations within social and physical environmental contexts. The last alternative is to boost local and worldwide economies by providing advantages to shareholders such as staff income,

customer budgets, and stakeholder profit. To summarize, businesses allocate their CSR expenditure to the environment, society, and economy. These three aspects will be detailed in the following chapters according to their relation to the 17 SDGs.

3.4 SDGs

SDGs are major milestones seeking to promote social, environmental, and economic objectives (KPMG, 2017; Galbreath, 2010). In 2015, over 190 countries and UN members adopted Agenda 2030 to advance sustainability. Agenda 2030 is a holistic approach created to achieve sustainable development (Bhardwaj, Chatterjee, Demir, & Turut, 2018). The agenda accentuates a holistic method to achieve SDGs (KPMG, 2017). Many countries have ratified Agenda 2030 and established ambition targets aligned with the national social-economic development goals to realize goals and objectives.

India provides an excellent example of countries that have adopted the SDGs to meet sustainability goals. According to many authors (Battilana & Lee, 2014), Agenda 2030 was India's brainchild, and they have established significant investments to realize sustainability goals. However, the government cannot realize SDGs without collaborating with the private sector and civil service (Ebrahim et al., 2014). One reason is that the government provides a legislative framework to define SDGs and establish the cutoffs.

The SDGs were built on leaving no person behind (Galbreath, 2010). For example, the agenda focus on accommodating minority groups, including persons with disability, and community empowerment. Under Agenda 2030, the international community must achieve 17 goals by 2030 (Ebrahim et al., 2014; Galbreath, 2010). The primary goals under this agenda are no poverty, zero hunger, good health and well-being, quality education, gender equality, and clean water and sanitation, as shown in figure 3.

Figure 3: SDGs (Retrieved from United Nations Website)



SUSTAINABLE DEVELOPMENT GOALS



Affordable and clean energy, decent work and economic growth, industry, innovation, and infrastructure, and reduced inequality are also part of Agenda 2030 (Mina et al., 2020). The final goals are sustainable communities/cities, responsible consumption and production, climate action, life below water, life on land, and partnerships to reach the goal focus on SDGs have dramatically grown since 2015 (Maon et al., 2009). Undoubtedly, Agenda 2030 demonstrates the global commitment to realizing sustainability goals.

Studies have examined SDGs and hybrid organizations (Mina et al., 2020). According to Mina et al. (2020), organizations are increasingly adopting a hybrid approach to meet SDGs. Because of the emerging environmental crisis such as pollution or climate change, organizations of all shapes and sizes are under pressure to embrace SDGs (KPMG, 2017). Governments and the public have also pressured companies to invest in the SDGs, including embracing environmentally friendly actions.

In addition, the rise of environmentally competitive environments has increased emphasis on green products and practices. According to Mina et al. (2020), the circular supply chain is decisive in achieving SDGs. Mina et al. (2020) identify major SDGs, including clean energy, clean air, responsible consumption, decent work, sanitation, and climate action. Actions that deviate from shareholders' core wealth maximization objective show how SDGs and CSR are turning many firms into hybrid organizations (Galbreath, 2010).

3.5 CSR and SDGs

The recent trends, including population explosion, climate change issues, mass urbanization, and COVID-19 outbreak, establish credible evidence revealing CSR significance globally (Tabares, 2021). The primary reason for this is that organizations operate within an interconnected context or work (Seto-Pamies & Papaoikonomou, 2020; Shayan et al., 2022). Moreover, short-term corporate actions present irrefutable social, ecological, and environmental outcomes, showing why a long-term and global CSR perspective is critical for social and environmental health.

As SDGs and CSR gain momentum, many partnerships between governments and civil societies or the private sector have occurred (Lindgreen et al., 2009). With multiple public and private programs impacting the SDGs, public-private partnerships (PPPs) can accelerate social-economic and environmental goals (Pache & Santos, 2013). In addition, actors across the private and public sectors can apply SDGs indicators and metrics to measure CSR outcomes and impacts. Therefore, this may determine whether an organization is achieving CSR targets or not.

Studies also identify various drivers of the SDGs. One primary SDG driver is the organizational aptness to embrace innovation and creativity to solve underlying problems (KPMG, 2017). Although government readily accepts the SDGs, their success depends on the collaboration across businesses, non-profits, government agencies, and civil society. Realizing the SDGs at local or national levels requires interdependent relationships between private and public levels. Also, inter-government collaborations between local, national, and regional governments are crucial to realizing SDGs (Battilana & Lee, 2014). In addition, recognizing the roles of government agencies and businesses in accelerated SDG realization is critical for effective planning.

Research by Seto-Pamies and Papaoikonomou (2020) and Shayan et al. (2022) shows that enterprises create wealth and jobs for the public and owners. However, businesses can be toxic if they act irresponsibly. For example, the irresponsible damaging of garbage into rivers and land creates health, safety, and environmental hazards, including infectious diseases (Tabares, 2021). The CSR connection with SDGs can allow enterprises to mitigate corporate damage by promoting environmentally and ecologically friendly environments (Tabares, 2021). An integrated CSR framework for SDGs establishes an effective strategy to support social,

environmental, and economic sustainability. Considering disruptive trends such as the COVID-19 outbreak, an integrated framework to realize social responsibility goals is paramount today. The framework proposed by Shayan et al. (2022), detailed in the next chapter, outlines CSR and SDG benefits in responding to current needs and offering a practical framework with measurable sustainability outcomes.

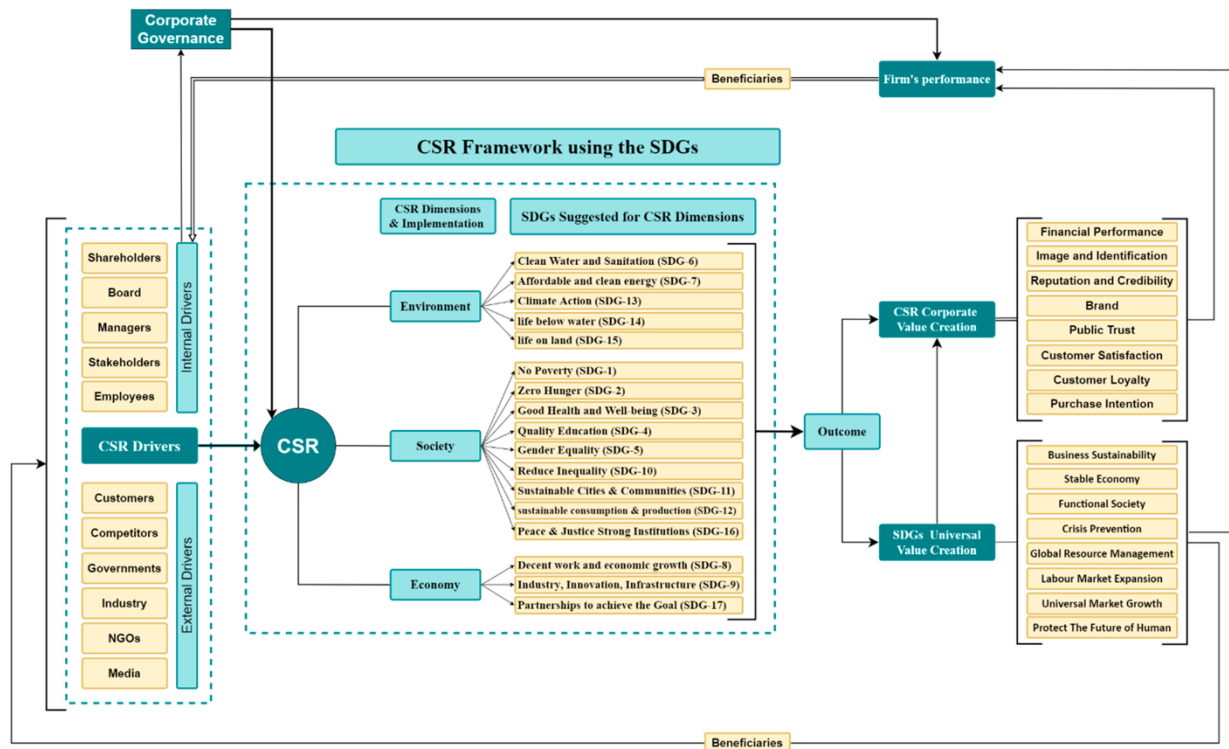
3.5.1 Comprehensive framework for CSR implementation addressing SDGs' contribution

As mentioned before, CSR has been a practice for nearly seven decades (Maon et al., 2009). However, most organizations have yet to develop an integrated framework for balanced, strategic, and effective methods to achieve CSR excellence (Shayan et al., 2022).

The recent trends, including population explosion, climate change issues, mass urbanization, and COVID-19 outbreak, establish credible evidence revealing CSR significance globally (Tabares, 2021). The primary reason for this is that organizations operate within an interconnected context or work (Seto-Pamies & Papaoikonomou, 2020; Shayan et al., 2022). Moreover, short-term corporate actions present irrefutable social, ecological, and environmental outcomes, showing why a long-term and global CSR perspective is critical for social and environmental health.

As shown in Figure 4, the proposed framework encompasses integrating CSR with SDGs instead of implementing them individually because they are synonymous with each other (Seto-Pamies & Papaoikonomou, 2020; Shayan et al., 2022).

Figure 4: A proposed comprehensive framework for CSR implementation addressing SDGs' contributions (Shayan, 2022)



This framework links the CSR mentioned above dimensions and implementation (environment, society, and economics) with the 17 SDGs presented on the 2030 Agenda. These goals are divided into these three areas according to their subject of impact.

The CSR and SDGs have an extricated relationship. For example, the SDGs establish tangible and definitive targets to measure the CSR outcomes and activities CSR interlinks with multiple SDGs (KPMG, 2017). In addition, several examples can demystify how CSR interconnects with the SDGs (Lindgreen et al., 2009). These connections will be summarized below.

3.5.1.1 Environmental Dimension

Environmental CSR is implemented when companies may either compensate for previous harm or take preventative measures to protect the current and future environment. There are five SDGs focused on the world's most pressing environmental challenges among the 17 SDGs: Clean Water and Sanitation (SDG-6), Affordable and Clean Energy (SDG-7), Climate Action (SDG-13), Life Below Water (SDG-14), and finally, Life on Land (SDG-15)

For example, CSR practices enable firms to increase their water and energy efficiency connected with clean water and sanitation and affordable and clean energy SDGs (Johnson, 2012).

3.5.1.2 Societal Dimension

Societal CSR has the highest number of SDGs connected. This point of the study will go through four goals that identify global social concerns and might be at the top of a company's CSR strategy: No Poverty (SDG-1), Zero Hunger (SDG-2), Good Health and Well-being (SDG-3), Quality Education (SDG-4), Gender Equality (SDG-5), Reduce Inequality (SDG-10), Sustainable Cities and Communities (SDG-11), Sustainable consumption and production (SDG-12) and Peace and Justice Strong Institutions (SDG-16). For example, the CSR areas on poverty eradication and preventive healthcare promotion resonate with the zero poverty and good wellness SDGs (Galbreath, 2010). Similarly, education/vocation skills promotion and gender diversity/inclusion are synonymous with quality education and gender equality (Pache & Santos, 2013). Another example is when companies adopt more sustainable production processes, they contribute to sustainable consumption and production (Robinson & Wood, 2018)—for instance, by employing and training local people. CSR practice has to do with reducing inequalities (Miller & Dawans, 2009). Finally, a for-profit or non-profit organization that engages in social housing programs helps the world achieve a better housing sustainability goal under Agenda 2030.

3.5.1.3 Economical Dimension

Finally, the economic dimension resonates with politics that contribute to the local and global economy while benefiting shareholders. Companies are reliant on the economy in which they operate. As their economy stabilizes, business becomes more predictable and functional. Therefore, Shay et al. (2022) recommend that companies devote a portion of their CSR expenditure to at least one of the following objectives: Decent work and economic growth (SDG-8), Industry, Innovation, and Infrastructures (SDG-9), and Partnerships to achieve the Goal (SDG-17). For example, being awarded innovation certifications and implementing clean and environmental technologies are directly connected to promoting industry, innovation, and infrastructures (Mina et al., 2020; Haigh et al., 2015a). Also, financial growth generated by buying intention from purpose-driven brands (Meaningful Brands, 2019; Adams, 2018) and paying living wages (Miller & Dawans, 2009) is connected with decent work and economic growth.

Besides the above cases, many other examples outline the direct relationship between CSR and SDGs. From the above criteria, it is apparent that CSR and SDGs impact each other. Hence, organizations spending resources on the CSR projects, such as community empowerment and poverty alleviation programs, participate in realizing SDGs (Lindgreen et al., 2009).

The ongoing SARS-COV2 outbreak highlights the significance of adopting a CSR framework for SDGs (Moyer & Hedden, 2020; Tabares, 2021; Seto-Pamies & Papaoikonomou, 2020). Unlike in the past, COVID-19 has made people aware that everyone is interconnected and interdependent. COVID-19 began with single infections but has affected nearly half a billion people within two years despite stringent containment measures such as lockdowns (Moyer & Hedden, 2020). Since the pandemic hit, the way of life has dramatically changed. Significant efforts, including social distancing and quarantine, were among the top effects of COVID-19. Businesses also experienced drastic closures and permanent layoffs (Seto-Pamies & Papaoikonomou, 2020). Unexpected business changes reinforced the significance of social responsibility and sustainability. COVID-19 inspired many companies to revise their CSR approach to SDGs.

As a result, the CSR approach to SDGs will lead to a more sustainable, safer, and more efficient world. In addition, an integrated CSR framework for SDGs will realize sustainability goals. Finally, this will allow the SDGs to meet all CSR realms.

4. Teaching Notes

4.1 Synopsis

This case study presents MT, a 47-year-old family business that has established itself as a global leader in the production of terry towels. The case describes how MT actively seeks to engage in CSR activities and incorporate them into their current business model, always maintaining quality and being a leader in this industry. With a detailed description of their strategy and process, the case provides the needed insights to understand their path. The primary purpose of this case study is to understand the strategy that MT adopted, focusing on the three big areas, economic, social, and environmental. It should be discussed using the comprehensive CSR model and be complemented with the comprehensive framework for CSR implementation addressing SDGs' contributions provided in the Literature Review chapter.

4.2. Target Group

This case study aims to be used as a teaching tool to facilitate in-class discussion in management-related Undergraduate- or Master-level courses. The case could be used in courses such as Strategic Management, Business Ethics, and other courses relating to strategy, CSR, and hybrid organizations.

4.3. Learning Objectives

After discussing this case, students will be able to show that a for-profit organization can integrate a social and environmental purpose into its mission and root them as crucial for their business. So, this is a real-life example that presents a company that, focusing on the four distinct targets, implemented CSR on its model, addressing three dimensions in consolidation with the SDGs, leading to better integration of these practices. At the end of the case study, students should be able to:

- Identify and detail the four CSR targets that the organization focuses on to implement CSR;
- Describe the three implementation areas and relate them with the SDGs;

4.4. Assignment Questions

The following questions were designed to help students further their knowledge by applying theoretical concepts provided in the literature review to the case. They should be able to come up with answers to the research topic that has been split down into the following questions using their managerial knowledge:

1. How were CSR practices introduced at MT?
2. What is the relation between the dimensions of implementation and the SDGs?

4.5. Class Discussion

This section intends to provide the instructor with a teaching plan with a possible solution for this case study and a guide for the case discussion. It is structured for a 90 minutes class, covering the four targets the companies address when implementing CSR and then focusing on

the dimension and implementation target, connecting the SDGs with those three dimensions: economic, social, and environmental. Together with the literature review and the teaching questions, the case should be handed to students in advance alongside the requisites they need to be prepared.

For the first 15 minutes, the instructor should explain the emergence of hybrid organizations, followed by its concept and complexity behind it. Then, before introducing the case, a trigger question could be used (i.e., “*How do you think a for-profit can restructure itself to pursue profit while also being socially and environmentally responsible?*”). Following this question and supported by the literature review, the instructor should explain that CSR has four targets that can sustain a hybridization process when defined and connected with the SDGs. Following that, the students should be introduced to the case by identifying its crucial points, starting with a succinct company debrief before heading to the case questions.

4.5.1. How were CSR practices introduced at MT?

To answer this question, the instructor should plan approximately 35 minutes. First, two of the significant analysis topics should be introduced – Hybrid Organizations and CSR - alongside how there are related. Significantly, the integration of the CSR four targets in the hybridization process is present in the Shayan et al. (2022) comprehensive model.

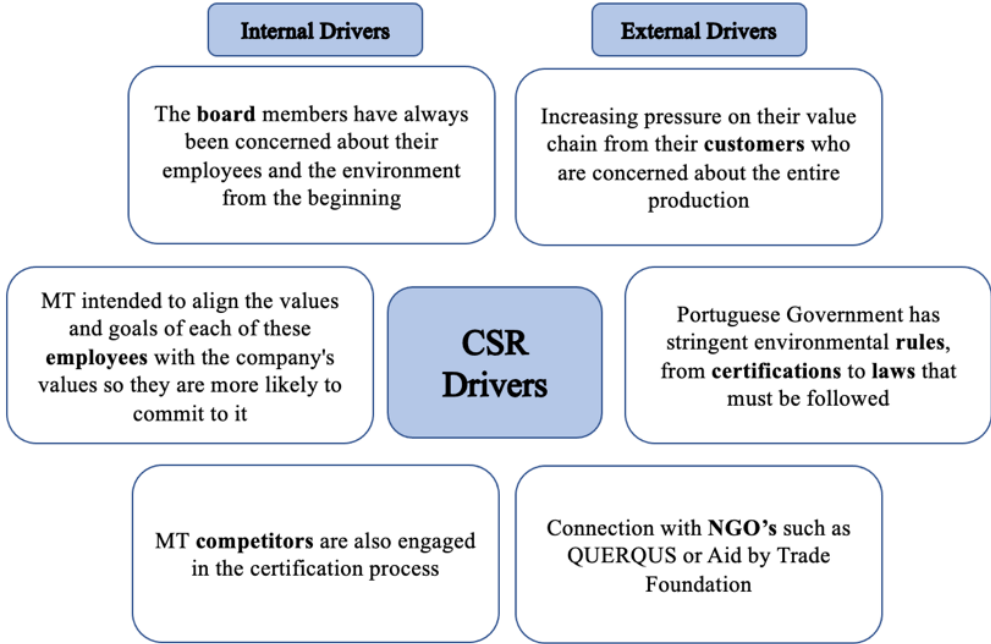
First, the instructor should briefly present the model presented in figure 2, opening a class discussion when advising students to start by identifying the CSR drivers, internal and external, that can be found in the case. Students are encouraged to volunteer to identify these drivers, using the ones present on the left side of the model and finding references to them on the case. He/she should mention that these are the drivers that motivated companies to address CSR and make them define the four targets of action. After this introduction, the instructor should introduce this figure as a framework to integrate CSR while engaging in a hybridization process of a for-profit organization.

4.5.1.1 Identify the drivers on the case

By reading the case, students should be able to find the MT’s CSR drivers, both internal and external, being previously warned by the professor that they don’t need to match every driver

with evidence, only one driver per dimension. So, regarding external drivers, MT felt increasing pressure on their value chain from their **customers** concerned about the entire production, together with the fact that the Portuguese Government has stringent environmental **rules**, from **certifications** to **laws** that must be followed. MT also has a connection with NGOs such as QUERCUS or Aid by Trade Foundation. Regarding internal drivers, the **board** members have always been concerned about their employees and the environment. Also, MT intended to align the values and goals of each of these **employees** with the company's values, so they are more likely to commit to it. After being given some time to identify these drivers, the instructor should open a discussion, and students should share their findings. Figure 2 should be used to map them, as demonstrated below in Figure 6, presenting an overview of MT's CSR drivers to introduce the analysis of its hybridization process.

Figure 5: MT's CSR Drivers



4.5.1.2 Identify the four targets to achieve CSR

The instructor can separate the class into groups of 5 students so they can go deep into the MT case students can go through this process, creating a more interesting discussion with different insights from each of the different groups. Students should identify indicators that address the four targets – responsibility, scope, vision, and dimensions – allowing students to map them. After finding evidence of each target followed by MT, the instructor should now direct students to the last mark, the dimension and implementation one, and assure that they identified evidence

for each of the CSR dimensions – economic, social, and environment – as it is crucial for the second question of the assignment. After that, the instructor should introduce the class discussion and make sure that students are going on the right path, intervening when they need to be highlighted some points that should be clarified, giving some insights. The next subsections and figure present a possible approach to the drivers and four targets identification.

4.5.1.2.1 Target and Responsibility

Students should be able to identify why MT leads to introduce CSR; it can be philanthropic, ethical, economic, or legal. MT has several philanthropic initiatives, such as a volunteering program that aims to involve its employees in social and environmental responsibility initiatives, supports maternity/paternity, and provides grants to their employees' sons. Concerning ethics, the company saw this change as a needed one; its customers' demand for sustainable products is increasing and a current trend. Last but not least, economic, the company saw this as strategies; as said before, the customers' mentality is changing and requires these products. And finally, legal, Portugal constantly requires certifications, and not having them is no longer an option.

4.5.1.2.2 Scope

Students should mention that MT CSR practices are directed to global, local, regional, and internal scopes from the information provided on the case. Starting with global scope, MT is an international company with a value chain that englobes the Mozambican community, which they impact positively. Also, the fact that they are using more sustainable fibers affects the world community indirectly. National, since MT is the second more prominent seller of textiles in Portugal and exports 98% of its production, contributing to the Portuguese economy's growth. Regionally, they have a WWTP that affects the surrounding regions to improve their water quality, mainly regional, including their volunteering practices that impact their community. And finally, internal, their employees benefit from their initiatives, for example, the grants provided to their children and the programs that focus on employee development, for instance, *MundoINOVA*.

4.5.1.2.3 Vision

Students should mention that the MT CSR vision is mainly a long-term one since they develop programs that aim to impact communities with a long-term vision; the impacts are not noticed in the short term. For example, initiatives that focus on improving employees' skills and the ones that intend to align employees' values with the company values can't show direct evidence, they will be reflected on the employee's future and their commitment to the company vision.

4.5.1.2.4 Dimension and Implications

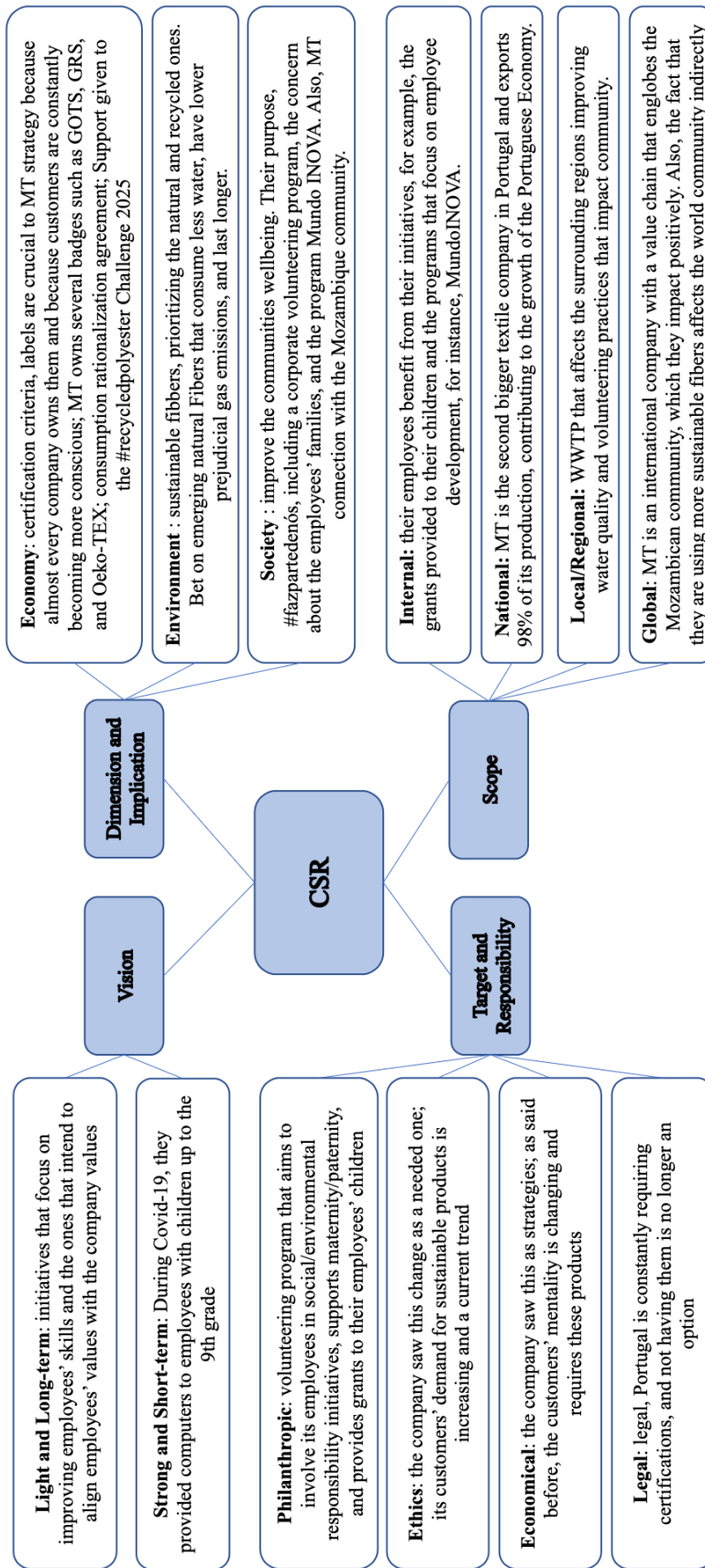
Finally, on this topic, the instructor should warn students that they should outline the dimensions paying particular attention to the examples provided in the case. Students should be able to identify the economic, social, and environmental extent of the CSR Strategy of MT, paying particular attention to chapters 2.1.1.3.1.1-2-3, which are formulated based on the MT Sustainability 3 significant areas. He/she should also trigger students to think about the SDGs when building this topic, which will be the base for the next question.

On the economic dimension, students must notice that MT focused on the certification criteria, considering that these labels are crucial to their strategy because almost every company owns them. Customers are constantly becoming more conscious and asking for organic, biological certified products. MT owns several badges such as GOTS, GRS, and Oeko-TEX, signed a consumption rationalization agreement, and supports the #recycledpolyester Challenge 2025.

On the environmental dimension, students must refer that sustainable fibers are the central topic. Starting with prioritizing natural fibers, MT also prioritizes recycled ones. Besides these fibers, emerging natural ones are also present in their strategy. These fibers consume less water, have lower prejudicial gas emissions, and last longer.

Finally, the social dimension englobes the initiatives that MT dives in to improve the communities wellbeing, and students should be able to outline some practices. Their purpose, #fazpartedenós, includes their corporate volunteering program, the concern about the employees' families, and the program that incentives employees to contribute with ideas for the company, Mundo INOVA. Students can also refer to the MT connection with the Mozambique community.

Figure 6: Comprehensive CSR introduction of MT



4.5.2. What is the relationship between these companies' practices and the SDGs?

4.5.2.1 Identify the three Dimensions to achieve CSR

This part of the assignment should be completed in 25 minutes. The instructor should go back to the literature review, and the last major topic should be introduced: SDGs. As an introduction, the instructor could show figure 7 and ask students which SDG each icon corresponds to and, after that, outline each of the goals so students can acknowledge them. Then, based on the literature review, give some insights to students about the relation between CSR and the SDGs, especially the drivers for this connection and its consequences.

Figure 7: SDGs icons (Comissão Europeia, 2022)



He/she should explain how the three dimensions that students defined in the previous chapter will now be connected to the SDGs, establishing a connection related to their purpose. Students should connect examples from the sections with each SDG, proving that their relationship with the SDGs can power the CSR integration model to become a hybrid organization.

4.5.2.1.1 Societal CSR

Students should be able to connect CSR initiatives present in the case with at least 3 of the following SDGs: No Poverty (SDG-1), Zero Hunger (SDG-2), Good Health and Well-being

(SDG-3), Quality Education (SDG-4), Gender Equality (SDG-5), Reduce Inequality (SDG-10), Sustainable Cities and Communities (SDG-11), Sustainable consumption and production (SDG-12) and Peace and Justice Strong Institutions (SDG-16).

Table 2: Societal SDGs examples

SDG-1	MT created with Mozambique, by partnering with HELPO in order to support the monitoring and treatment of pregnant/lactating women and children up to 5 years old affected by the passage of IDAI in Mozambique
SDG-2	
SDG-4	Three social support scholarships and two merit scholarships in financial support destined to the children of their employees
SDG-10	During Covid-19, MT provided computers to employees with children up to the 9th grade
SDG-11	Two photovoltaic panel parks with an average monthly active energy production of 50MWh
SDG-16	MT human rights and social commitment policies

4.5.2.1.2 Environmental CSR

Students should be able to connect CSR initiatives present in the case with at least 3 of the following SDGs: Clean Water and Sanitation (SDG-6), Affordable and Clean Energy (SDG-7), Climate Action (SDG-13), Life Below Water (SDG-14), and finally, Life on Land (SDG-15).

Table 3: Environmental SDGs examples

SDG-6	WWTP that treats around 1,900m3 of effluent per day
SDG-14	
SDG-15	
SDG-7	Cogeneration system
SDG-13	Use emerging natural fibers and recycled ones

4.5.2.1.3 Economical CSR

Finally, Students should be able to connect CSR initiatives present on the case with at least 3 of the following SDGs: Decent work and economic growth (SDG-8), Industry, Innovation, and Infrastructures (SDG-9), and Partnerships to achieve the Goal (SDG-17).

Table 4: Economical SDGs examples

SDG-8	MT has been maintaining sustained economic growth since its foundation, always promoting decent work through their CSR initiatives
SDG-9	The company was distinguished by COTEC with the Statute INNOVATIVE COTEC 2021: an innovation seal that recognizes national companies with good prospects of realizing their innovation potential
SDG-17	Together with Quercus through its “Floresta Comum” Project, one of these activities was planting 1000 trees of various autochthonous species

In the tables above, the connections with all the SDGs could be found so that the instructor could identify them during the class discussion.

4.6. Class conclusion and Wrap up

To finalize, the instructor should spend the last 15 minutes wrapping up the key takeaways from the case and each research question. For that, the instructor is advised to remind students that with the analyzes they made, they were able to detail a path that for-profits could follow to integrate environmental and social concerns: a process that identifies four targets to address CSR and then relate one of them, including the economic, social and environmental dimensions, with each SDG from the 2030 agenda. Students should understand the importance of those steps in the MT success implementation of a hybrid model.

5. Conclusion

This dissertation focuses on how a for-profit company can be turned into a hybrid organization. Qualitative and quantitative data from primary and secondary sources made it possible to describe the MT hybridization process and support it with a pertinent literature review. The literature review analyzes a framework with two stages to support the theory. From this analysis, it can be concluded that companies engage in CSR practices because they intend to become increasingly sustainable, worrying about future generations, and not only to become more competitive and promote growth. It is now clear that companies strive to integrate their commercial objectives alongside economic and social purposes (Haigh et al., 2015b). This study also showed that MT, through CSR practices, made clear that their social and environmental objectives are aligned with the values of the company and the values of every employee, and how through those practices, several SDGs are supported, proving that this company is a hybrid one. This made the process transversal to everyone in the company, ensuring that CSR is rooted in the company business model. It was also curious to analyze that the CSR practices implemented by the company are connected with supporting the SDGs, focusing on three action areas – environmental, social, and economic. Thinking about the future, MT has the objective to continue growing in a sustained way by investing in I&D and more CSR practices, assuring that social and environmental objective are a daily concern. Other relevant studies proved it is pertinent to study what is behind the arising of hybrid models in many industries, such as the surrounding conditions that lead to it (Haigh et al., 2015b).

Nonetheless, there's still an open door to further research on companies engaging in hybrid models. CSR is an increasing concept, such as SDGs, becoming a widely discussed topic. These two concepts together create a stimulating matter to study. From this situation, this analysis is essential because it provides a path that a company should follow to become a hybrid using a CSR integration strategy and also the fact that this strategy should be strictly connected with the support to the SDGs. Even though this is just an example from a single organization, this case study can help managers when creating a path through a hybrid business model. It presents a real case of a business that can be studied and has relevant information about this process because, mapping the process, MT followed the process of hybridization present in the framework of analysis.

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7. Appendix

Appendix I: MT corporate communication (Document available online)



Appendix II: MT corporate communication (Document available online)



Appendix III: MT corporate communication (Document available online)



FAZ PARTE EM NOS **CELEBRAR**

Mundotêxtil

ÁGUA

A água deve ser usada com racionalidade, preocupação e moderação, pois não é uma doação gratuita da natureza.

Em Portugal,
a pegada de água é de aproximadamente
2 260 m³/pessoa/ano
o equivalente ao conteúdo de uma **piscina olímpica.**

Em 2020
na Mundotêxtil tivemos uma poupança de água de
8.499 m³
uma quantidade de água que daria para lavar
28 000 carros

Dicas para poupar água em sua casa:

1. Opte por duches rápidos em vez de banhos
2. Use as máquinas de lavar com carga completa
3. Feche a torneira enquanto ensaboa as mãos
4. Utilize a água de lavar a fruta e vegetais para regar
5. Use um copo de água quando lavar os dentes
6. Verifique a vedação das torneiras e autoclismo
7. Se lavar a loiça à mão encha a bacia para passar por água

SEMANA DO AMBIENTE 2021