



UNIVERSIDADE
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FACING GREENWASHING ACCUSATIONS IN FAST FASHION: HOW
H&M GROUP AND INDITEX COMMUNICATE THEIR
COMMITMENTS

Dissertation to Universidade Católica Portuguesa to obtain a
Master's degree in Communication, Marketing and Advertising

By

Laura Minelli

Universidade Católica Portuguesa

September 2024



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Abstract

This research aimed to verify companies' main communication strategies to deal with greenwashing accusations. To this extent, the methodology used was exploratory and qualitative. The primary objective of the thesis was to gain a deeper understanding of the challenges and opportunities associated with sustainable corporate practices in today's business environment. By using content and comparative analysis, this study aimed to understand the relationship between corporate communication and greenwashing. The study analyses corporate communication, social responsibility, sustainability and greenwashing using online data from selected brands between 2019 and 2023. Sources include annual reports, official statements, corporate website announcements and sustainability reports.

The analysed data showed that the corporate communication strategies used by H&M Group and Inditex to face greenwashing are focused on three main pillars: transparency, responsibility and circularity. In other words, these topics are used as a basis to avoid communication failures between its main stakeholders. There was also a clear balance between commitments and strategies to address the environmental, social and economic impacts of both parties, as well as an understanding of the need for innovation-driven evolution in the fashion business, collaboration and long-term goals.

The transparency pillar reveals that Inditex and H&M Group emphasize how crucial it is to provide transparent, easily readable information about their performance and sustainability guidelines. However, there are differences between the two companies in how they approach this issue: while Inditex gives a high priority to openness, emphasizing governance frameworks, comprehensive reporting requirements and policy updates, the H&M Group emphasizes open communication with stakeholders and includes detailed progress updates, external audits and evaluations.

The pillar of responsibility indicates that Inditex offers distinct commitments and scientific consistency, while the H&M Group emphasizes transformation. However, both companies have committed to achieving net zero carbon emissions by 2040, which is in line with international climate targets of keeping warming at 1.5°C (IPCC, 2015). The coordinated efforts highlight an understanding of the pressing need to address climate change and the need for structural transformation in the fashion sector.

The circularity pillar shows that both companies highlight the importance of moving to a circular business model. The circular model is emphasized by H&M through its creative methods of sustainable design and materials. The company is committed to reducing its reliance on virgin materials and integrating circular design into products. Inditex, on the other hand, incorporates circularity into its commercial operations. The launch of Zara Pre-Owned is part of the company's

reported effort towards sustainability. However, both institutions are criticized for the lack of transparency regarding the management of clothing collected through their reuse programs and for the increase in production volumes. Both initiatives are part of its circular programs.

In relation to their communication channels, Inditex and H&M Group present sustainability topics on their websites and reports, but the documents offer more specific techniques and information, while the sites focus on consumer awareness and stakeholder engagement.

Regarding greenwashing, transparent collaboration and communication with stakeholders allow H&M Group and Inditex to share knowledge and develop innovative solutions that are crucial to tackle climate change, the management of resources and social responsibility, thus reinforcing a greater impact. The qualitative data indicated that a clear, efficient and comparable measurement technique is missing in the strategies of both companies. Especially for Inditex, the provision of information and transparency were considered insufficient.

Key words: corporate communication, sustainability, greenwashing, fast-fashion.

Resumo

Esta pesquisa teve como objetivo verificar quais são as principais estratégias de comunicação que as empresas utilizam para lidar com as acusações de *greenwashing*. Nesta medida, a metodologia utilizada foi exploratória e qualitativa. O objetivo primário da tese foi obter uma compreensão mais profunda dos desafios e oportunidades associados às práticas corporativas sustentáveis no ambiente de negócios atual. Ao empregar uma análise de conteúdo e comparativa, este estudo teve como objetivo compreender a relação entre comunicação corporativa e *greenwashing*. O estudo analisa a comunicação corporativa, a responsabilidade social, a sustentabilidade e o *greenwashing* usando dados online de marcas selecionadas entre 2019 e 2023. As fontes incluem relatórios anuais, declarações oficiais, anúncios em sites corporativos e relatórios de sustentabilidade.

Os dados analisados apontaram que as estratégias de comunicação corporativa utilizadas pelo H&M Group e pela Inditex para enfrentar o *greenwashing* estão focadas em três pilares principais: transparência, responsabilidade e circularidade. Por outras palavras, estes tópicos são utilizados como base para evitar falhas na comunicação entre os seus principais stakeholders. Também foi observado um claro equilíbrio entre os compromissos e as estratégias para abordar impactos ambientais, sociais e económicos de ambas as partes, assim como uma compreensão da necessidade de uma evolução no negócio da moda, motivada pela inovação, colaboração e objetivos de longo prazo.

O pilar da transparência revela que a Inditex e o Grupo H&M enfatizam como é crucial fornecer informações transparentes e facilmente legíveis sobre as suas diretrizes de desempenho e

sustentabilidade. No entanto, existem diferenças entre as duas empresas na forma como abordam esta questão: enquanto a Inditex dá uma grande prioridade à abertura, enfatizando quadros de governança, requisitos abrangentes de relatórios e atualizações de políticas, o Grupo H&M enfatiza a comunicação aberta com os *stakeholders* e inclui atualizações detalhadas sobre o progresso e auditorias e avaliações externas.

O pilar de responsabilidade indica que a Inditex oferece compromissos distintos e consistência científica, enquanto o Grupo H&M enfatiza a transformação. No entanto, ambas as empresas se comprometeram a alcançar zero emissões líquidas de carbono até 2040, o que está alinhado com os objetivos climáticos internacionais de manter o aquecimento em 1,5 °C (IPCC, 2015). Os esforços coordenados destacam a compreensão da necessidade premente de abordar as mudanças climáticas e a necessidade da transformação estrutural no setor da moda.

O pilar da circularidade mostra que ambas as empresas destacam a importância de se passar para um modelo circular de negócios. O modelo circular é enfatizado pelo Grupo H&M através de seus métodos criativos de design e materiais sustentáveis. A empresa se compromete a reduzir a sua dependência de materiais virgens e integrar o design circular nos produtos. A Inditex, por outro lado, incorpora a circularidade nas suas operações comerciais. O lançamento da *Zara Pre-Owned* faz parte do esforço relatado pela empresa em direção à sustentabilidade. No entanto, ambas as instituições são criticadas pela falta de transparência em relação à gestão de roupas coletadas através dos seus programas de reutilização e pelo aumento dos volumes de produção. Ambas as iniciativas fazem parte dos seus programas circulares.

Em relação aos seus canais de comunicação, a Inditex e o H&M Group apresentam temas de sustentabilidade nos seus sites e relatórios, mas os documentos oferecem mais técnicas e informações específicas, enquanto os sites se concentram na sensibilização dos consumidores e no envolvimento dos *stakeholders*.

No que diz respeito ao *greenwashing*, a colaboração transparente e a comunicação com os *stakeholders* permitem ao H&M Group e à Inditex partilhar conhecimentos e desenvolver soluções inovadoras, cruciais para enfrentar as alterações climáticas, a gestão de recursos e a responsabilidade social, reforçando assim um maior impacto. Os dados qualitativos indicaram que falta uma técnica de medição clara, eficiente e comparável nas estratégias das duas empresas. Especialmente para a Inditex, a prestação de informações e a transparência foram consideradas insuficientes.

Palavras-chave: comunicação corporativa, sustentabilidade, *greenwashing*, *fast-fashion*.

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Introduction

Sustainability has become a crucial aspect for organizations to stay relevant and competitive in today's world, and it should be a fundamental part of developing corporate strategy (Talal, 2022). The global awareness of the environmental impact of human activities has significantly increased in recent years, emphasizing the urgent need for sustainable practices.

Nowadays, companies deal with an enormous amount of pressure to adopt CSR and sustainability practices as their societal and environmental impact are heavily scrutinized (Musheke & Phiri, 2021). It is a challenge to find the proper way to communicate actions to stakeholders and to stand out amidst the saturation of competitors. Communication is the foundation of any firm and one of the most crucial entrepreneurial skills (Musheke & Phiri, 2021).

Communication aims to inform the audience about the organization's mission and vision, policies and procedures, roles and responsibilities, and several internal activities (Farmer et al., 1998). An effective communication strategy is fundamental for a business to survive. In an important study by Musheke and Phiri (2021), the researchers attested that successful communication has a favourable effect on organizational performance.

Corporate communication is the application of communication principles to the business world, it refers to the interaction with corporate stakeholders through various communications channels. The goal of corporate communication is to foster a favourable image and, eventually, a good reputation among the company's stakeholders, including the public, workers, and investors (Ozan, 2022). In this regard, Corporate Social Responsibility is the responsibility that a corporation has to its stakeholders in terms of social accountability.

Corporate communication demands an integrated approach, and integrated corporate communications are useful in sifting through the clutter of communications and leaving a lasting impact on stakeholders (Schultz et al., 1993). To guarantee that the message is effectively communicated, it is essential to choose the appropriate communication channel tailored to the target audience (Cornelissen, 2020). Companies used to employ traditional methods like articles, public relations and word-of-mouth to communicate with stakeholders, nowadays social media platforms are among the most used tools (Cornelissen, 2020). This means that communication is constant, effective and more meaningful (Ihlen et al., 2017). Organisations implement institutional websites and social media platforms to disseminate content among different channels (Wojciechowska-Solis et al., 2022).

According to Camilleri (2021), managing corporate communication requires an excellent communication strategy since it gives the company direction. Corporate communication strategy is focused on enhancing stakeholder interactions to uphold the company's mission and further its

objectives (Mohr & Nevin, 1990). In modern corporate strategy, sustainability has taken on a major role. Utilizing digital platforms is an effective method of disseminating pertinent information to stakeholders, with corporate social responsibility (CSR) being a fitting subject to do so (Camilleri, 2021).

Since it was first established CSR evolved from being a modest commitment to a strategic need (Werther & Chandler, 2005). It is now a business approach excellent at balancing value creation and economic success with a responsible and proactive approach towards stakeholders (Kotler & Lee, 2005).

Companies are pushed to integrate environmental, social, and governance considerations into their research endeavours as public demand for “green” or socially conscious investments grows (United Nations, 2005). For organizations seeking to integrate sustainability into their corporate strategy, the ESG framework (Environment, Social, and Governance) is a crucial tool as it helps measure sustainability performance in the three areas (Talal, 2022). Indeed, ESG considerations in decision-making to improve long-term value generation (Clark et al., 2015).

Sustainable businesses aim to minimise their negative effects on the environment and society while generating long-term profit. They work to strike a balance between social advancement, economic expansion, and environmental stewardship (Greenstone, 2023). Indeed, academics highlighted the interdependence of environmental, social, and economic systems (Meadows et al., 1972). By adopting sustainability measures, businesses can create a positive impact on the environment while simultaneously benefitting from these initiatives (Cici & D’Isanto, 2017). According to Murthy (2012), integrating sustainability into corporate strategy, not only creates value and a sustainable competitive advantage but also responds to stakeholders’ demands concerning environmental and social issues.

Communicating sustainability as a strategy works only if the claims are genuine. Nevertheless, research indicates that greenwashing has been a major factor in corporate marketing efforts over the last 10 years (Lyon & Montgomery, 2015). Greenwashing is a widespread practice that involves companies intentionally misleading the public about their environmental actions (Lam & Grønås, 2022). According to Lyon and Montgomery (2015), these firms provide an excessively positive image of their environmental performance, policies, or products, leading consumers to believe that they are more environmentally conscious than they are.

A corporation’s reputation is the perception and knowledge that people hold about the company based on its activities; it has the potential to promote goodwill and can significantly impact the perception of an organization among its stakeholders (Lerbinger, 2018). Consequently, the recent decades have seen a rise in greenwashing because of the increased awareness of environmental concerns among

stakeholders (Parguel et al., 2011). There is a growing recognition that sustainability benefits a company's reputation and competitive advantages (Cowan et al., 2020).

The fashion industry is one of the most resource-intensive sectors in the world, as it is confronted with a variety of ethical, social, and environmental concerns throughout its value chain (Global Fashion Summit, 2024). Today's overproduction, overconsumption, and waste have saturated the fashion industry. Peters and Simaens (2020) study sustainability as a corporate strategy in the textile and clothing industry, they highlight the importance of integrating sustainability into core business strategies to drive competitive advantage, enhance brand reputation, and create a positive business case.

Kim and Oh (2020) assert that to prevent consumers from raising concerns, it is imperative for any sustainable fashion product, regardless of its level of sustainability, to implement effective marketing and communication strategies.

Therefore, the research question is, at present and for the future, crucial: *“What are the main communication strategies companies use to deal with the greenwashing accusations?”*.

This study aims to promote genuine efforts towards sustainability by improving the understanding of the main communication tactics used by businesses to address the greenwashing phenomenon. It will be possible to identify successful company communication strategies and learn how to successfully convey genuine sustainability activities without practising greenwashing. This study also intends to assist consumers and researchers in better preparing themselves to evaluate environmental claims critically and hold greenwashing companies accountable.

This thesis investigates the responses given by the two biggest fast-fashion companies in the world, H&M Group and Inditex, to accusations of greenwashing. It employs an exploratory strategy to get a deeper comprehension, utilising qualitative methods: content and comparative analysis. Assessing online data analysis of H&M Group and Inditex, this study investigates corporate communication, corporate social responsibility, sustainability, and greenwashing from 2019 to 2023. Sources include yearly reports, official statements, business website announcements, and sustainability reports.

The chapters composing the literature review provide the necessary theoretical foundations.

The first chapter addresses Corporate Communications and sets the foundations for this thesis. It offers insights into the theoretical foundations and practical implications of communication in the corporate environment. It highlights how crucial it is to align communication tactics with more general organisational objectives and core values, such as CSR and sustainability programmes. It also examines how technology can help with corporate communication and emphasises how important ethical and transparent communication techniques are to building an organization's reputation and

increasing stakeholder engagement. It emphasizes the importance of coordinating communication strategies with organizational objectives and the company's core values. Efficient communication is key for any organization, especially regarding sustainability.

The second chapter examines the development of Corporate Social Responsibility and Sustainability from its beginnings in the 1950s-1960s to the present time. Nowadays it is a tactical asset and a strategic necessity. The 21st century saw a surge in ethical investment and global regulations promoting responsibility, transparency, and reporting, making strategic CSR and sustainable business practices crucial for organizational success.

The third chapter deals with Greenwashing. It explores the growing environmental awareness among consumers and its impact on their purchasing decisions. It delves into the role of green marketing and the validity of green certifications as sustainability indicators. The chapter also examines greenwashing, which erodes consumer trust and undermines environmental progress. It also addresses practices, particularly in the fashion industry, where greenwashing is prevalent due to its focus on sustainability claims.

Literature Review

Chapter 1 – Corporate Communications

This chapter explores the foundations of corporate communication from several perspectives. It offers insights into the theoretical foundations and practical implications of communication in the corporate environment. It highlights how crucial it is to align communication tactics with more general organisational objectives and core values, such as CSR and sustainability programmes. It also examines how technology can help with corporate communication and emphasises how important ethical and transparent communication techniques are to building an organization's reputation and increasing stakeholder engagement.

1.1 Corporate Communication

The term “corporate communication” describes the strategies that businesses adopt to interact with various stakeholders, consumers, staff, media, the public, and regulators (Ozan, 2022). It is the practice of enabling information and ideas between groups and individuals that are directly associated with a company, both internal and external (Cornelissen, 2020).

The goal of corporate communication is to foster a favourable image and, eventually, a good reputation among the company's stakeholders, including the public, workers, and investors (Ozan, 2022). Ozan (2022) claims that planning and coordination serve as the cornerstones of corporate communication. Therefore, corporate communication refers to all the communication procedures that an organisation has used to accomplish its objectives and, eventually, guarantee its continued existence. This process involves the exchange of information both internally and externally, organisational abilities, and challenges related to supervision and education (Ozan, 2022).

As stated, corporate communication refers to the use of communication channels by an organization to achieve its corporate objectives. Corporate communication management, on the other hand, can be defined as an efficient and proactive communication process that coordinates interconnected communication resources and enhances corporate performance through various strategies (Dozier et al., 2013).

A study conducted by Apolo et al. (2017) defined corporate communications not as a “short-term instrument” but as a “strategic analytical process that allows users, based on measurement and evaluation, to establish continuous improvement frameworks that guide decision making” (p.522). Goodman (2006) describes corporate communication as “strategic management functions” (p.197). These functions can include public relations, public affairs, corporate branding, government relations,

advertising, corporate citizenship, and communication with employees, customers, and stockholders, depending on the needs of the organisation (Goodman, 2006).

According to Cornelissen's (2020) report, the terms public relations and corporate communication were used interchangeably until the 1970s. Afterwards, professionals began to view communication as something beyond “public relations” (Cornelissen, 2020). It is important to note, however, that corporate communication and public relations differ when it comes to positioning the concept of stakeholders. While corporate communication emphasizes the idea of stakeholders as put forward by Freeman (1984), public relations emphasize the concept of citizen/public/customer (Ozan, 2022). According to Freeman’s stakeholder theory, stakeholders are “any group or individual who can affect or is affected by the achievement of a corporation’s purpose” (p.46).

In the realm of corporate communication, it is crucial to prioritize stakeholder positioning to cultivate a favourable image and reputation for the institution. Additionally, public relations play an equally vital role in fostering fruitful relationships between the institution and the public, customers, and citizens. Together, these crucial elements work in tandem to create a positive impact and foster trust among stakeholders (Ozan, 2022). According to Frandsen and Johansen (2014), corporate communication is independent of public relations, organisational communication, marketing communication, and business communication because it involves reaching out to all kinds of internal and external stakeholders, integrates related internal and external communication initiatives, and uses a strategic approach to communication.

As stated at the beginning by Ozan (2022), corporate communication outlines the tactics used by companies to engage with stakeholders, and when it comes to managing relationships with stakeholders, Morsing and Schultz (2006) have identified three key strategies: the information strategy, the response strategy, and the involvement strategy. The information strategy is particularly useful for sharing data with the public, but it typically involves stakeholders in a more passive role (Grunig & Hunt, 1984). Many corporate brands use this approach on social media to share news about their company, products, services, or CSR initiatives (Morsing & Schultz, 2006). The response strategy, on the other hand, is more engaging and involves two-way communication with stakeholders (Morsing & Schultz, 2006). According to the two researchers, brands often employ this strategy on social media to communicate advertising content and interact with their audience, such as through sweepstakes. The goal is to increase stakeholders' perception of the brand and generate public support (Morsing & Schultz, 2006). Finally, the involvement strategy is the most complex and potentially rewarding strategy, as it aims to establish a continuous and personal exchange with stakeholders (Patten & Crampton, 2004). The focus is on mutual understanding, agreement, or consent, and on developing a beneficial and trusting relationship on an equal footing (Morsing & Schultz, 2006). Brands that use this strategy can expect to achieve long-term, sustainable relationships with their

stakeholders (Patten & Crampton, 2004). The primary instruments that ensure stakeholder engagement procedures include social networks, blogs, forums, and online communities, as well as relevant instruments for determining stakeholders' expectations and interaction tools for business sustainability (Gusmerotti et al., 2020).

According to Morsing (2006), it is possible to summarize the three communication strategies into two: one-way and two-way strategies. The first strategy called the information strategy, is a one-way communication that focuses on disseminating data without expecting feedback from the public (Morsing, 2006).

The researchers Frandsen and Johansen (2014) also add that corporate communication, as a holistic system, engages in both internal and external communication. The objective of combining internal and external communication efforts is to establish, uphold, modify, and/or restore a favourable image and/or reputation (Ozan, 2022). Communication with internal parties, such as partners and staff, is one of the focuses of corporate communication. It includes planning internal events for personnel as well as managing company publications for partners and employees (Olvera-Lobo et al., 2021).

Effective internal communication is crucial for fostering a united culture within a business, where all stakeholders, including staff, management, and volunteers, are aligned towards common objectives. This cohesion promotes improved employee collaboration and increased operational efficiency (Olvera-Lobo et al., 2021). Research by Einwiller and Boenigk (2012) looked at the practices of internal and external communications and how they related to both empirical and soft performance. According to their research, when management devoted more time and resources to integrated communications, employee and customer satisfaction rates increased.

Corporate communication incorporates a distinct set of domains, it is essential for engaging with stakeholders and managing reputation, as well as handling society's participation (Lerbinger, 2018). It addresses how modern businesses deal with their communication while disseminating information and choices to a variety of stakeholders, including workers, shareholders, clients, contractors, traders, community representatives, and other members of the organization (Olvera-Lobo et al., 2021). Corporate communication goes both ways, organisations are required to maintain transparency in their interactions and information sharing with stakeholders, and stakeholders have a right to get information from organisations (Juholin & Lahnammi-Vesivalo, 2022). Consumer views and demands have grown exceptionally significant, requiring enterprises to pay particular attention to them (Shaltoni et al., 2018).

Corporate communication facilitates the exchange of business information, enabling workers to do their duties more effectively (Olvera-Lobo et al., 2021). Riel (1995) defines corporate communication as "an instrument of management by means of which all consciously used forms of internal and

external communication are harmonized as effectively and efficiently as possible”, with the overall objective of creating “a favorable basis for relationships with groups upon which the company is dependent” (p.26). An important characteristic of corporate communication is presenting an organisation to all its major stakeholders in the best way possible (Cornelissen, 2020). Van Cornelissen (2014) writes:

“Corporate communication is a management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining favourable reputations with stakeholder groups upon which the organization is dependent.” (p.50)

According to the Indeed Editorial Team (2023), a strategic approach to an organization's communications is created by combining the three primary disciplines: management, marketing, and organisational communications. The interaction between management and internal and external audiences is known as management communication. Businesses sometimes devote most of their resources to corporate and marketing communications as these efforts might involve selling, sponsorships, direct mail, and advertising. People in the public relations field who operate in company settings are probably engaged in organisational communication. This group includes many fields such as corporate advertising, employee communication, investor relations, public relations, and public affairs.

Moreover, it is possible to define three different types of identity in corporate communications (Frandsen & Johansen, 2018). First of the three is corporate identity, which refers to how an organisation displays itself to external stakeholders in a way that sets it apart from other organisations. It is closely linked to brand and reputation management. Unlike corporate identity, organisational identity conveys how the institution's staff perceives its core principles and tactics as well as how they act within those frameworks. Employees’ group involvement or how they identify with these groupings (in-group or out-group) shapes their social identity (Frandsen & Johansen, 2018).

Corporate communication makes sure that the firm has an integrated and strategic communication approach since communication challenges are often complicated, especially in large organisations with a wide range of business sectors, divisions, and locations (Sirén, 2023).

1.2 Communication Theory

Communication is the foundation of any firm and one of the most crucial entrepreneurial skills. It is essential to the basic operation of every business (Musheke & Phiri, 2021). Kuhn (2008) defines communication as “a process in which contextualised actors use symbols and make interpretations to coordinate, and control both their own and others’ activity and knowledge, which are simultaneously

mediated by, and productive of, ‘texts’” (p.1232). Communication aims to inform the audience about the organization’s mission and vision, policies and procedures, roles and responsibilities, and several internal activities (Farmer et al., 1998).

As simple as communication may look, research has shown that it can build or destroy an organization’s existence (Musheke & Phiri, 2021). Therefore, an effective communication strategy is essential for a business to survive. As Musheke and Phiri (2021) summarize, communication acts as a link between decision-makers and all employees. Poor communication has been linked to interpersonal conflicts within organizations (Baskin et al., 1997), highlighting its pivotal role. A manager’s ability to effectively communicate significantly influences the achievement of corporate objectives (Herich, 2008).

With these assumptions in mind, to create an organisational culture grounded in action, responsibility, and authenticity, businesses must take purposeful action (Van Riel, 2008). Mission statements and other value-based incentives affect how employees identify with the company (Larson & Pepper, 2003), which shapes the culture. To create and execute additional improvements, as well as to overcome resistance to proposed changes, communication is essential. Implementing changes with success is strongly associated with staff motivation and communication (Argenti, 2017).

Bittner-Fesseler and Weicht (2020) argue that communication plays a critical role in both internal and external business interactions. Internal communication entails mediating interactions between staff members and various departments, while external communication involves reaching out to stakeholders associated with the company (Bittner-Fesseler & Weicht, 2020). Internal communication on the organization's current state and strategy could enhance employee engagement and sense of purpose, which in turn can boost output and quality (Pinos et al., 2006). In their paper, Spreitzer and Porath (2012) make the case that improved communication, and feedback may foster an atmosphere where workers feel appreciated and have room to grow.

In a study conducted by Musheke & Phiri (2021) using systems theory, major factors affecting effective communication were identified. The authors highlighted the importance of communication, and their findings revealed that diverse management styles and workplace conflicts pose significant challenges to it. Furthermore, the study indicated a positive correlation between the communication channel utilized and the effectiveness of communication. The results also confirmed that successful communication has a favourable impact on organizational performance. The questionnaire that they employed as a research method, highlighted that varied communication styles from management are the primary obstacles to effective communication (Musheke & Phiri, 2021).

An established field of study called communication theory sheds light on how communications are sent, received, and understood by both people and organisations (Griffin, 2019). The theory states

that communication is a dynamic process of exchanging messages between individuals or groups (Griffin, 2019). It highlights how important it is for managers, staff, and other stakeholders to communicate effectively to support organisational goals (Griffin, 2019). Since there may be more than one attempt to reach a mutual understanding, communication is a sophisticated two-way process that involves both sending and receiving.

There are several ways to communicate: words, symbols, pictures, voice, tone, body language, facial expressions, and clothing (Alhamdi et al., 2019). Effective communication is a cornerstone of successful organizational management, it is the process of transmitting messages in a manner that allows the receiver to comprehend the intended meaning (Griffin, 1993). This definition gave rise to the concept of “corporate communication” which is the application of communication principles to the business world (Jasińska & Jasiński, 2019). University Professor Mary Munter observes that to improve corporate communication a cyclical approach is required. Munter’s framework starts with the organisation as a whole (Jared, 2016). The company communicates with its stakeholders through messages, which they then react to. This communication pattern is cyclical in nature, requiring the organisation to reply to its stakeholders’ responses once more. This framework helps comprehend that communication is a dialogue rather than an information flow (Jared, 2016).

In an article by Zerfass and Viertmann (2017) a paradigm known as the Communication Value Circle is introduced, and the significance of corporate communication in adding value for organisations is explored. Using an emphasis on coordinating communication goals with organisational objectives, this framework assists in identifying and quantifying the value produced by corporate communication initiatives. The Communication Value Circle framework, presented in the article, aims to systematise the generation of communication value by combining many layers and offering a comprehensive method for organising and prioritising communication operations. Corporate communication is defined as a crucial component of a corporation's value chain, supporting both internal and external business activities and helping to achieve organisational goals (Zerfass & Viertmann, 2017).

1.3 Integrated Corporate Communication

According to Gronstedt (1996), corporate communication “inserts the various communication disciplines into a holistic perspective, drawing from the concepts, methodologies, crafts, experiences, and artistry of marketing communication and public relations” (p.302). Corporate communication demands an integrated approach, and integration is the strategic interaction of communication channels and organisational operations (Ozan, 2022; Cornelissen, 2020). According to current definitions, corporate communication is now emphasised as a strategic management role that integrates communication with both internal and external stakeholders (Frandsen & Johansen, 2014).

In the context of corporate communication, several concepts and terminology are used. To name a few: mission, a broad statement of the organization's main goal (Bowen, 2018); vision, or the intended future scenario for the company (Bowen, 2018), after a vision statement is established, internal communication strategies must emphasise the organization's vision to all relevant stakeholders (Bowen, 2018); objectives and strategies which are self-explanatory; corporate identity, the core profile that a company wishes to convey to all of its stakeholder groups, as well as how it wants these groups to perceive it in terms of its corporate reputation and image (Cornelissen, 2020). One of the main challenges corporations face nowadays is to integrate these perspectives into a single core message, which will be shaped according to objectives, communication channels, and different stakeholders.

Organizations can align communication efforts with strategic interests by consolidating communication disciplines into one or a few departments (Cornelissen, 2020). According to Gronstedt (1996), fragmentation results in a sub-optimization process in which every department prioritizes maximizing its performance rather than coordinating with the goals of the company. This emphasizes how crucial it is to have efficient business communication, which, among other things, includes both internal and external communications (Cornelissen, 2020). Through the centralization of these responsibilities under corporate communication, the business may guarantee a successful, efficient operation. Moreover, Lerninger (2018) highlights that top executives and corporate communication specialists must work together to preserve and improve the company's reputation. These highlight how important it is to have coherent and integrated communication methods to achieve organizational success. Integrated communication makes the organisation less dependent on certain individuals, facilitates continuous improvements of the integration processes, enables communication practitioners to benchmark their processes against other companies, and creates opportunities for cycle-time reduction (Cornelissen, 2020).

According to Cornelissen (2020), three key factors - market and environment-based, communication-based, or organizational – are the causes behind integration. The environment in which organizations operate has undergone significant changes in the past two decades (Cornelissen, 2020). Various stakeholders, including customers, investors, employees, and activist groups, now demand greater integration (Kitchen & De Pelsmacker, 2004). With the advent of modern technologies, the line between internal and external communication has blurred, as employees equipped with smartphones can broadcast corporate information in real-time (Kitchen & De Pelsmacker, 2004). Additionally, there is a growing demand for transparency, leading organizations to embrace integration measures to present themselves as coherent and trustworthy institutions (Van Riel & Fombrun, 2007).

In today's saturated media landscape, organizations find it challenging to stand out amidst the barrage of messages (Kitchen & De Pelsmacker, 2004). Integrated communication strategies are deemed

more effective in breaking through this clutter and making a lasting impression on stakeholders. Consistent messaging helps organizations establish and maintain their corporate image, leading to increased recognition and memorability (Schultz et al., 1993). Efficiency drives organizational integration, as consolidating communication disciplines into centralized departments improves productivity and reduces costs (Cornelissen, 2020).

Corporate communication may be characterised as a link between strategic management and the business's overarching strategy, providing a strategic viewpoint for the institution's communication efforts (Cornelissen, 2014).

1.4 Information Communication Technologies

Nowadays, there is greater flexibility in the definition of corporate communication. A two-way information exchange is often included (Griffin, 2019). The process involves both the stakeholders and the organisation flowing back and forth with each other (Neill, 2015). In the past, companies relied on traditional methods like corporate articles, public relations, sponsorship, word-of-mouth, corporate identity, corporate newspapers, and articles to disseminate news. However, in today's digital age, more modern ones are replacing these methods (Cornelissen, 2020). Social media platforms are used by organisations as communication tools, Facebook, Twitter, and LinkedIn being the most used (Cornelissen, 2020). By using these channels, communication may be formed at the appropriate moment and under the organization's control (Cornelissen, 2020).

In the digital era, interactions on digital platforms, especially within social media contexts, have gained significant prominence in online communication. Social media has emerged as a highly effective and cost-efficient channel for corporations to engage with their stakeholders (Ihlen et al., 2017). Compared to traditional media or marketing efforts, it is easier to connect with relevant individuals through social media. The organization's social media audience consists of individuals who have shown an interest in the organization and can serve as a potential target audience for their messages (Ihlen et al., 2017). This presents a great opportunity for organizations to communicate with their stakeholders in a direct and meaningful way, thereby enhancing their brand reputation and fostering positive relationships with their audience (Ihlen et al., 2017).

In an electronic setting, external stakeholders may gather data and opinions from disparaging institutions, which could lead to negative feedback and harm the company's reputation, even from those who benefit from its services (Ozan, 2022). Furthermore, employees can share knowledge and communicate virtually through many different channels; for example, company websites, blogs, social media accounts, online media bulletins, and search engine optimisation (Olvera-Lobo et al., 2021). By creating social media profiles, employees can also highlight their affiliation with the

company to individuals, groups, and customers. Thus, organizations must transition their corporate identities to the digital sphere for effective communication (Olvera-Lobo et al., 2021). It is important to note that how employees receive, discuss, and act upon news and information can greatly impact the overall performance of an organization, employees who are well-informed about their company tend to produce better-quality work (Olvera-Lobo et al., 2021). Moreover, effective corporate communication can result in reduced expenses and absenteeism, while also increasing creativity and productivity (Olvera-Lobo et al., 2021).

In their study, the authors Rudeloff and Michalski (2023) explore how corporate brands leverage social media platforms to communicate their higher purpose. The study underscores the importance of engaging with stakeholders, sharing information about corporate social responsibility initiatives, and utilizing various communication strategies to effectively communicate brand purpose. Additionally, the authors examine the challenges and opportunities of social media communication for organizations, highlighting the need for a balanced approach that integrates openness, strategy, and management. By analysing various industries' brand-purpose communication on social media, the study sheds light on how corporate communication is evolving in the digital age (Rudeloff & Michalski, 2023).

Information and Communication Technologies (ICTs) are a great indicator of the ability of companies to adapt and compete in globalized environments (Peris-Ortiz et al., 2014). They enable communications to be distributed at a far lower cost to a worldwide audience (Peris-Ortiz et al., 2014). Due to this, businesses now must worry about preserving their reputation and image in digital media, in addition to creating strategies that effectively reach various audiences (Maestro Espínola et al., 2018). Moreover, they need to analyse the quality of the media in which they will appear.

ICTs have thereby revolutionized the dynamics of people's behaviour and relationships with organisations, making them the dominant force in corporate reputation management (Maestro Espínola et al., 2018). As stated by Olvera-Lobo et al. (2021) the application of digital technologies to achieve profitability and retain clients is essential. The world is now more accessible to international trade than it has ever been because of technological advancements and globalization (Song et al., 2016).

The business and its workforce can both gain from efforts to foster trust among employees through corporate communication (Jasińska & Jasiński, 2019). Workers are more empowered to forge relationships with clients on the company's behalf because they feel more invested in the process and develop trust with both the business and their managers (Mishra et al., 2014). This engagement can be enhanced and enriched by more efficient corporate communication (Mishra et al., 2014).

The implementation of an innovative ICT-based communication platform enables the identification of changes in an organization's communication field (Jasińska & Jasiński, 2019). When employees are equipped with the appropriate information and tools to make decisions that are in line with the company's goals, their decisions tend to be more cohesive (Olvera-Lobo et al., 2021). Therefore, this alignment between workers and the organization's objectives, mission, and policies can result in increased productivity and a greater impact. Collaboration between departments and programs also becomes more streamlined, as resources and information are shared, minimizing redundancy, and bolstering the overall effectiveness of the organization. Moreover, this alignment can help minimize daily conflicts, as many disagreements often stem from differing viewpoints on what is essential to the company (Olvera-Lobo et al., 2021).

Undoubtedly, social media and modern technology allow for more engaging types of communication than broadcast media, and stakeholders are also expecting more of such contact format (Cornelissen, 2020). The ability to adapt to new communication tools is a pivotal component of organizational learning, enabling organizations to remain current with technological progressions and bolster their competitive edge in the market (Greenwood, 1997). As it encourages the development of communities and interactions and rewards loyalty, digital marketing is currently one of the cornerstones for fostering relationships between customers and enterprises (Lahuerta Otero & Cordero Gutiérrez, 2015). Digital marketing encompasses a range of tools, including online public relations, display advertising, email marketing, and social media marketing (Lahuerta Otero & Cordero Gutiérrez, 2015). Nevertheless, before implementing digital marketing strategies, businesses must first prioritize corporate communication needs (Olvera-Lobo et al., 2021).

During the COVID-19 outbreak, several companies have allowed employees to work from home. During the first months of the pandemic, digital media use increased significantly as people spent more time at home due to lockdowns (Kemp, 2020). The pandemic was forcing companies to find and use cutting-edge digital communication strategies for internal corporate communications with their staff. In addition, the pandemic changed and expanded options for using digital media in all other facets of life (Nguyen et al., 2020).

In 2022, DeFilippis and colleagues conducted a study to uncover trends in the impact of COVID-19 on digital communication. With the pandemic forcing employees worldwide to work from home, organizations faced the pressing challenge of optimizing digital communication technology instead of a shared physical workspace. The research focused on two crucial forms of digital communication - meetings and email - and revealed that employees altered their communication habits considerably in response to the pandemic. The findings suggest that organizations made strategic communication choices during this time, ramping up meeting and email activity in terms of frequency and audience size, while simultaneously reducing the overall time spent on these activities.

Managers may have tackled the issue by increasing the frequency of “all-hands” meetings in their teams or departments to maintain a sense of belonging to the company and fight social isolation (Carletta et al., 2000; Nilles, 1994). The discovered rise in meeting size and frequency makes sense given that virtual work reduces possibilities for in-office social interaction and chance information exchange with coworkers. The observed decrease in meeting durations is also following studies on virtual teams, which show that employees struggle to maintain focus in lengthy virtual meetings as opposed to in-person ones (Cummins, 2020).

Prior works have investigated AI in internal communication via the theory of communication (Griffin, 2019). Some of the potential and challenges that AI brings to organisational communication have been examined by Kaczmarek-Śliwińska (2019). Although AI increases communication accuracy and efficiency, the author contends that there is a chance that technology may dehumanise communication and lessen interpersonal connections. A research plan including communication theory for human-machine communication is put out by Guzman and Lewis (2020), who argue that a better comprehension of communication theories and processes is necessary to comprehend the function of AI in communication. AI-powered communication has several advantages that can benefit businesses, such as automating repetitive tasks and freeing up employees' time to focus on more complex tasks (Na et al., 2022). Additionally, AI-based communication can help reduce the risk of communication errors that can be costly and time-consuming to address (Sohn & Kwon, 2020).

However, it is important to recognize that AI-based communication may lack the personal touch that can be present in face-to-face or traditional written communication. To ensure effective communication, organizations can consider using AI-based communication in combination with other communication channels to provide a more personalized approach that meets the needs of employees and customers (Kaczmarek-Śliwińska, 2019). By recognizing the potential benefits and limitations of AI-based communication, businesses can leverage its capabilities to improve communication and enhance productivity (Hasija & Esper, 2022).

Utilizing digital platforms is an effective method of disseminating pertinent information to stakeholders, with corporate social responsibility (CSR) being a fitting subject to do so (Camilleri, 2021). These platforms provide a multitude of avenues for user engagement and improving stakeholder relationships. As Camilleri (2021) noted, digital channels present opportunities for sharing a diverse range of content, including verbal, visual, and vocal mediums. Transparency reporting, a digitalized form of Corporate Social Responsibility disclosure, became integral for ICT companies, addressing the escalating demand for accountability (Micek & Aydin, 2017). The digitalized nature of transparency reporting allows for the incorporation of multimedia elements, enhancing engagement and understanding. Dashboards, infographics, and real-time updates serve to make CSR initiatives more comprehensible and impactful (Micek & Aydin, 2017).

1.5 Corporate Communication Strategy

A key concept of corporate communication is corporate communication strategy, which relies on the methodical use of communication instruments and their alignment with the organization's goal or mission (Cornelissen, 2008). According to academic studies and researchers, strategic communication is “aligned with the company’s overall strategy, to enhance its strategic positioning” (Argenti et al., 2005, p.83) or the “deliberate design of a communication strategy to interpret an organization’s vision, values, goals and intentions to its audiences” (Steyn, 2004, p.177). Developing and implementing a strategic communication strategy can bring various benefits to organizations (Cornelissen, 2020). According to Charles (1998), it helps keep employees motivated and engaged and enables the sharing of clear and consistent messages with them on time, resulting in improved organizational productivity. Corporate communication strategy is focused on enhancing stakeholder interactions to uphold the company's mission and further its objectives (Mohr & Nevin, 1990).

According to Camilleri (2021), managing corporate communication requires a communication strategy since it gives the company direction. The strategy's main goal is to cover actions necessary to maintain or improve the organization's standing with its stakeholders (Camilleri, 2021). To effectively manage corporate communication, a communication strategy must be built on the general reputation that an organisation seeks to cultivate and maintain among its major stakeholders (Cornelissen, 2020). Cornelissen (2020) summarises the meaning of communication strategy as “communication strategy involves the formulation of a desired position for the organization in terms of how it wants to be seen by its different stakeholder groups” (p.110).

Strategically speaking, corporate communication plays a crucial “boundary-spanning” role in connecting the environment and the organisation (Grunig & Repper, 1992). It assists in gathering, communicating, and interpreting environmental data and representing the company to external stakeholders (Cornelissen, 2020). The success of an organisation could be strongly predicted by an executive's ability to employ strategic communications (Argenti, 2017). Research conducted by Gilley et al. (2009) revealed a strong positive association between a leader's proficiency in communication and their ability to bring forth change inside the organisation. Also, a strategic method aids in establishing, preserving, and enhancing public perception (Holtzhausen et al., 2021). Managing an organisation through times of transition is a crucial component of carrying out a plan. Executives can empower and comfort staff members during these times by using strategic communication (Argenti, 2017).

Steyn (2004) researched corporate communication and defined corporate communication strategy as a functional strategy since it outlines how it contributes to an organization’s effectiveness. By having

a well-defined plan, businesses can improve their communication and relationship-building efforts with key stakeholders (Steyn, 2004). He proceeded to say that it is important to be specific about what needs to be communicated in the strategy rather than how it should be communicated (Steyn, 2004).

Steyn (2004) added that for businesses to successfully carry out their strategies, it's crucial to establish a communication plan that clearly outlines the reasoning behind their marketing activities. The foundation for developing a corporate communication strategy begins with evaluating the internal environment of the company, but the ultimate objective is to evaluate the external environment. Decisions regarding communication strategy should be made by recognizing and managing the organization's key stakeholders, which may result in prioritizing certain stakeholders over others (Steyn, 2004).

To leverage the potential opportunities presented by key strategic issues, businesses must first identify which information needs to be shared. Once this knowledge has been acquired, they can then establish a comprehensive communication and action plan to attain their communication objectives. Given that not all stakeholders may assign the same level of importance to concerns, the communication plan provides a methodical approach for businesses to proactively recognize and prioritize these issues and stakeholders. By adopting this approach, businesses can tailor a plan that is specifically designed to meet their requirements (Steyn, 2004).

Efficient communication is key for any organization, whether it is for internal or external purposes. This becomes even more critical when the aim is to convey information about which the public may not be well informed (Cornelissen, 2020). It is crucial to select the most suitable communication channels, customized for the target audience to ensure that the message is conveyed effectively (Cornelissen, 2020). To achieve this, companies can leverage social media platforms and institutional websites to disseminate content, invest in digital transformation, utilize digital technologies such as the internet, and use branding and marketing tools to create symbolic actions that reinforce their brand ((Wojciechowska-Solis et al., 2022; Page et al., 2021; Holden et al., 2018; Gold et al., 2017).

The scope and engagement of communication strategy extend to the highest and most senior levels of the organisation, rather than only being viewed as a collection of objectives and approaches at the functional or operational level (Cornelissen, 2014). To achieve their goals, organizations must prioritize effective communication. According to Musheke and Phiri (2021), this is especially important in today's multicultural work environments where tasks are increasingly complex. By focusing on improving communication processes, organizations can enhance their overall performance and ensure that everyone is working towards a common objective.

1.5.1 Sustainability as a Corporate Strategy

In modern corporate strategy, sustainability has taken on a major role (Genç, 2017). Sustainability concerns meeting current requirements without sacrificing the capacity of future generations to meet their own needs. Sustainable businesses aim to minimise their negative effects on the environment and society while generating long-term profit. They work to strike a balance between social advancement, economic expansion, and environmental stewardship (Greenstone, 2023). Sustainability is governed by both internal and external regulations, integrates qualitative and quantitative methods, and is typically associated with financial performance and corporate value. Its long-term goals are sustainable business operations and growth, and it is done by combining CSR and ESG principles (Greenstone, 2023)

Companies must now consider both current needs and the future depletion of financial, human, and natural resources, communication is a vital component of any sustainability strategy (Genç, 2017). According to Cici and D’Isanto (2017), companies can significantly benefit from implementing sustainability initiatives, which can lead to an improved brand reputation, increased customer purchases, and a boost in financial performance. By adopting sustainability measures, businesses can create a positive impact on the environment while simultaneously achieving their business objectives (Cici & D’Isanto, 2017).

The connection between sustainability and responsibility is multifaceted, intertwining scientific principles with ethical considerations (Talal, 2022). Sustainability has become a crucial aspect for organizations to stay relevant and competitive in today's world, just like digital transformation, achieving sustainability requires organizations to revamp every aspect of their business. Nowadays, sustainability should be a fundamental part of developing corporate strategy (Talal, 2022). Having effective internal communication is of utmost importance when it comes to successfully implementing sustainability changes within an organization (Genç, 2017). In addition, external communication with customers and consumers is essential to avoid any losses within the realm of goods and services (Genç, 2017).

It is worth noting that corporations are significant players in discussions around broader social responsibility (Crane et al., 2008). This is crucial because effective information sharing by corporations fosters a sense of connection and trust among both customers and employees (Musheke & Phiri, 2021). In addition, corporations possess a considerable amount of power in shaping consumer behaviour and influencing market trends (Arnould & Thompson, 2005). Contrastingly, researchers like Dickinson and Carsky (2005) shared a different perspective. They claim it is through purchasing choices that consumers cast “votes” in favour of socially desirable outcomes. This consequently sends signals to corporations which suggest the customer-desired types of products, and how commodities

should be transformed into goods. Therefore, is the consumer that influences the companies' decisions and not the other way around.

While sustainability is rooted in scientific understanding, responsibility delves into moral obligations and duties. Basal and Song (2017) underscore this distinction, highlighting how sustainability concerns itself with the ecological and environmental aspects, while responsibility pertains to ethical considerations. This can be seen in the introduction of certification and waste reduction standards by external and government agencies, which increased awareness of sustainable action in companies (Handfield et al., 2002). Giunipero et al. (2012) stress that government regulations play a crucial role in the decision-making process of adopting sustainable business practices.

Further insights are brought by Peters and Simaens (2020) who explore sustainability as a corporate strategy in the textile and clothing industry. The study highlights the importance of integrating sustainability into core business strategies to drive competitive advantage, enhance brand reputation, and create a positive business case. Cici and D'Isanto define the integration of sustainability as "redesigning and redefining strategy and operative processes to face the changes and meet the needs and expectations of the market and society alike, with the ultimate goal of increasing competitiveness and supporting durable profitability" (p.54). Peters and Simaens (2020)' study identifies key drivers that motivate companies to integrate sustainability into their corporate strategy. These drivers include increasing consumer awareness of ecological and social issues, the potential for competitive advantage through sustainability, positive impacts on corporate reputation, and top management's intrinsic motivation and commitment to sustainability.

According to Murthy (2012), integrating sustainability into corporate strategy, not only creates value and a sustainable competitive advantage but also responds to stakeholders' demands concerning environmental and social issues. This is in line with Suriyankietkaew and Petison (2020), who argue that when organizations "embrace and embed sustainability-oriented strategies into their integrative strategy formulation and execution, they may gain benefits from sustainability outputs (i.e., sustainable competitive advantage, performance impact, and triple-bottom-line benefit) as well as achieving sustainability outcomes (i.e., balance, resilience and sustainable development)" (p.18). Finally, the research advocates for the comprehensive integration of sustainability into corporate strategy, emphasizing its role in driving innovation, stakeholder engagement, and sustainable growth (Murthy, 2012).

This aligns with findings from Oertwig et al. (2017), highlighting the need for companies to define and implement a pragmatic strategy for sustainable corporate development. Incorporating sustainability into corporate strategy involves breaking down multidimensional objectives into individual departments and business fields. This process requires planning, measurement, evaluation,

steering, control, optimization, and communication to ensure holistic corporate value creation. The goal is to balance economic, ecological, and social performance factors for optimized decision-making (Oertwig et al., 2017).

For organizations seeking to integrate sustainability into their corporate strategy, the ESG framework (Environment, Social, and Governance) is a crucial tool (Talal, 2022). ESG is a framework that helps companies measure their sustainability performance across three key areas (Talal, 2022).

In the realm of ESG, the “E” denotes environmental factors that encompass a company's energy consumption, waste production, resource utilization, and influence on living beings. This aspect also includes the carbon emissions and their impact on climate change. As every enterprise consumes energy and resources, their impact on the environment is inevitable, and they are subject to its effects as well (Henisz et al., 2019).

The “S” is used in business to denote the social criteria that govern a company's relationships with individuals and institutions in the communities where it operates. This covers factors such as labour relations, as well as diversity and inclusion. It is pertinent to note that every company is embedded within a broader, diverse society, and thus must navigate a complex web of social dynamics that affect its reputation and standing (Henisz et al., 2019).

Effective governance, “G”, is a vital component for the success of any organization and refers to the internal system of practices, controls, and procedures that a company adopts to govern itself. Governance entails the development and implementation of robust decision-making mechanisms that comply with legal and regulatory requirements, while also meeting the needs of external stakeholders (Henisz et al., 2019).

According to research, 90% of executives believe that sustainability is important, but only 60% of the organizations have sustainability strategies (Henisz et al., 2019). Henisz et al. (2019) believe that a sustainability strategy and a chief sustainability officer are imperative: with a sustainability strategy organization can make long-term investments. Aligning with this imperative, strategic communication emerges as a vital tool for organizations to effectively convey their sustainability initiatives.

As highlighted by Holtzhausen et al. (2021), strategic communication involves deliberate planning and execution by experts to navigate the complexities of the modern communication landscape. By employing holistic communication strategies, organizations can bridge the gap between their sustainability objectives and their target audiences, ensuring that their efforts are understood and embraced.

1.5.2 Corporate Social Responsibility Communication Strategy

Corporate Social Responsibility speaks to the obligation that a business has social accountability to its stakeholders. CSR encompasses numerous activities that can be quantified by a company, including sustainability, ethical corporate practices, volunteerism, and charity (Carrol, 1999). CSR is a qualitative, self-regulatory strategy that is unrelated to company valuation and financial performance. It seeks to help society more broadly and is implemented through business culture, values, and brand management (Greenstone, 2023).

As social media usage rises, sustainable businesses are being compelled to use these digital platforms to convey their commitment to CSR and boost their corporate reputation (Viglia et al., 2018). As per Lerbinger's (2018) analysis, the reputation of an organization is essential to establish, nurture and maintain in the eyes of significant stakeholders. A corporation's reputation is the perception and knowledge that people hold about the company based on its activities; it has the potential to promote goodwill and can significantly impact the perception of an organization among its stakeholders (Lerbinger, 2018). The reputation and image of an organization play a crucial role in influencing the perception of its stakeholders (Lerbinger, 2018). Corporate communication gives these concepts a business context (Ozan, 2022). Incorporating planned communication management into the CSR process improves stakeholder identification, fosters communication between business stakeholders, and raises awareness of sustainability projects (Morsing & Schultz, 2006). Corporate Social Responsibility is an integral part of a company's communication framework that strengthens its reputation and enhances public relations (Morsing & Schultz, 2006).

A broad definition of CSR communication was given by O'Connor (2022), he referred to it as the creation, use and exchange of related but distinct types of information known as CSR, nonfinancial, ESG, and sustainability information. According to Lock and Schulz-Knappe (2019), CSR communication is seen as a strategic tool for improving and strengthening a company's social legitimacy and reputation among stakeholders. The objectives of CSR disclosure are to increase an organization's CSR credibility, foster public trust in business activities, and foster beneficial interactions with the public (Du et al., 2010). The notion of corporate social responsibility seems to entail stakeholder involvement by nature since it is a process that focuses on building social capital, cooperative partnerships, and shared obligations among stakeholders about business choices (Donaldson & Preston, 1995; Lim & Greenwood, 2017).

The second strategy called the involvement strategy, combines the two-way communication strategies of response and involvement (Morsing & Schultz, 2006). To improve corporate visibility, companies provide information on CSR value statements, corporate governance, CSR reporting, and programmes with attention and clarity (Morsing, 2006). The informing strategies objectives are to highlight CSR as a shared issue between businesses and stakeholders; connect CSR to the company's

core business; and provide proof of CSR corporate commitment and success (Morsing & Schultz, 2006). Social media platforms, which allow the exchange of user-generated content, work to establish open dialogues between corporations and their stakeholders (Kaplan & Haenlein, 2010; Wirtz & Zimbres, 2018). In this context, social media engagement can be defined as the interactive experiences stakeholders have with brands, products, or services through social media (Brodie et al., 2011).

Corporate social responsibility reports have emerged as one of the most important tools for accountability (Romanova & Smirnova, 2019). According to research by Romanova and Smirnova (2019), there are three benefits to CSR reporting. First off, this is a powerful method for shaping a company's overall, cohesive image. Second, releasing this sort of information improves market performance. Thirdly, corporations may effectively address the increasing public demand for corporate transparency by providing non-financial reporting services (Romanova & Smirnova, 2019). These reports operate under the notion that a company's commitment to understanding and controlling its impact for the benefit of society cannot be overshadowed by its emphasis on profits and sales (Malyuga, 2023). Businesses are encouraged to provide relevant information to ethical consumers about the social responsibility credentials of their products, services, and logos through labelling or advertising media (Malyuga, 2023). Ethical consumers will subsequently process this information and use it to formulate wise product decisions (Caruana & Crane, 2008).

Research conducted by Malyuga (2023) explores CSR reporting evidence of a structural-thematic composition with procedures of its preparation, circulation, and modalities for target audience feedback appraisal that vary on the company-specific activities and social communication strategies. To maintain the company's reputation, the overreaching aim, however, always assumes producing well-consolidated statistics on social efforts and disseminating these data to all relevant stakeholders, including the public (Malyuga, 2023).

In conclusion, CSR reporting stands as a vital mechanism for fostering accountability and transparency within businesses (Du et al., 2010). CSR reporting serves as a bridge between business activities and societal expectations, signalling a company's dedication to sustainable practices and ethical conduct (Viglia et al., 2018). As businesses navigate an increasingly complex and interconnected global landscape, CSR reporting remains an indispensable tool for driving positive change and creating long-term value for both stakeholders and society (Patten & Crampton, 2004).

Chapter 2 – Corporate Social Responsibility and Sustainability

Corporate Social Responsibility (CSR) has evolved from its early beginnings in the 20th century to become a crucial component of company strategy. This chapter examines the development of Sustainability and Corporate Social Responsibility, as well as major theoretical underpinnings, worldwide trends, and innovative corporate practices.

2.1 The Importance of Sustainability and Sustainable Development

The term “Sustainability” is multidisciplinary and has changed throughout time. It rose to popularity in the second half of the 20th century; both its meaning and use have developed since then. During these years, the world slowly became more aware of the environmental impact and its consequences. According to ElHaffar et al. (2020), as society and economy grew, some human activities started to negatively impact the environment. The planet’s resources were starting to be depleted by industrialization, urbanization, population growth and wild capitalism (Brahami et al., 2022).

This rise in knowledge signalled a turning point in the understanding of sustainability as a worldwide imperative. Carson (1962) and Ehrlich (1968) highlighted the environmental costs of industrialisation and unbridled expansion, underscoring the importance of trustworthy resource management. Academics like Meadows et al. (1972) established the groundwork for holistic sustainability approaches by highlighting the interdependence of the environmental, social, and economic systems.

In 1987, in the report *Our Common Future*, the United Nations Brundtland Commission defined sustainability as “meeting the needs of the present without compromising the ability of future generations to meet their own needs” (Commission on Environment, 1987, p. 6). This declaration initiates the enclosing of the important pursuit of meeting present development with the obligation to safeguard the future of humanity. It emphasized the challenge that society faces: the urgency to balance present-day needs while protecting future well-being and the necessity of resources. This statement is a reminder that development is not an isolated or momentary effort, but it has to be viewed through sustainability.

Sustainable development does not view profit as the only driving force, and it is not in conflict with economic success either. Rather, it calls for a fundamental change in perspective from one that prioritizes unrestricted, short-term expansion (the aim to get big) to one that prioritizes longer-term development (the aim to get better) (Daly, 1996):

“The concept of sustainable development does imply limits - not absolute limits but limitations imposed by the present state of technology and social organization on environmental resources and by the

ability of the biosphere to absorb the effects of human activities.” (Commission on Environment, 1987, p. 6)

This means that the articulation of sustainability as a concept inherently acknowledges the necessity of limitations. These limitations recognize the contextual constraints, for example, the current state of technology and social structures, which must be faced to truly understand and develop sustainability. The statement highlights the requirement for a comprehensive and informed approach, while steadily seeking to develop both technological and organizational capabilities.

Moreover, Elkington (1998), considered by many as an authority on sustainable development, defined this concept as “the principle of ensuring that our actions today do not limit the range of economic, social, and environmental options open to future generations” (Elkington, 1998, p. 20). Environmental, social, and economic are later defined by Elkington himself as the three dimensions that make up sustainability, known as the Triple Bottom Line of Sustainable Development (Elkington, 1998). The Triple Bottom Line is a way of assessing and reporting business performance based on three areas: Profit (economic performance), People (social performance) and Planet (environmental performance). The purpose of the Triple Bottom Line is to encourage business activities to think more broadly about how activities impact society, there is more to business than making a profit:

“The three bottom lines are not stable; they are in constant flux, due to social, political, economic, and environmental pressures, cycles, and conflicts. So the sustainability challenge is tougher than any of the other challenges in isolation” (Elkington, 1988, p. 73).

Particular attention is paid to the adoption of sustainable business models once companies start to focus as much on social and environmental issues as they do on profits. Simpson and Radford (2012) define the social component as the one that relates to the firm’s impact on society including community relations, charitable partnerships, and workplace ethics. Bansal (2005) defines the economic component as the value creation and enhanced financial performance of a firm’s activities. Lastly, the environmental component refers to sustainable ecological practices that aim to minimize and/or eliminate environmental damage. Thus, it can be stated that the Triple Bottom Line is one model that wants to encourage businesses to find other ways to deal, with ways that include thinking beyond immediate profit as the only relevant measure of performance (Kenton, 2023).

Nevertheless, this model presents some flaws, as stated by Kenton (2023). Both social and environmental performances are quite difficult to measure, some of the People and Planet profits come over time. At the moment, the Triple Bottom Line is calculated in different ways for different organizations, and it has no uniform formula (Kenton, 2023).

The urgent need for sustainable practices has been echoed by a clear rise of worldwide consciousness in recent years about the environmental effects of human activities. The concept of planetary

boundaries has been emphasized by scholars like Rockström et al. (2009), who have highlighted the delicate equilibrium required to sustain Earth's stability. Figuers and Rivett-Carnac (2020) claim that adopting sustainable policies, creating a more sustainable global economy, and encouraging more sustainable behaviour in people are the best ways to battle contamination, pollution, and environmental degradation.

In this sense, the introduction of the Sustainable Development Goals (SDGs) in 2015 marked a turning point in the global commitment to address environmental, social, and economic challenges (Borrell, 2021). Endorsed by all members of the United Nations, the adoption of the SDGs constitutes a framework aimed at tackling the environmental, social, and economic concerns of the next fifteen years (Buil Carbonell, 2021). The 5Ps - people, planet, peace, partnership, and prosperity - are the basis for the proposal (UN, 2015). The seventeen goals and 169 sub-targets that comprise the Sustainable Development Goals (SDGs) represent an integrated approach to sustainable development including a wide range of socio-environmental and economic goals. They encompass a range of objectives that must be met by international initiatives to eradicate world poverty, save the environment, and guarantee peace and prosperity on Earth for present and future generations (UN, 2015). However, it is important to note that the COVID-19 epidemic has had an unanticipated effect on the SDGs. The likelihood of achieving the 2030 objectives has dropped, certain SDGs' progress has been reversed, and other initiatives have been placed on hold (Shulla & Leal Filho, 2022).

The need for sustainable development has been emphasized by the Intergovernmental Panel on Climate Change (IPCC) publications (IPCC, 2018), which have categorically highlighted the critical human impact on climate change. According to the IPCC's data, industrial activity, deforestation, and greenhouse gas emissions are some of the major human drivers causing the observed changes in Earth's climate. Climate change's effects, such as increasing sea levels, harsher weather, and a rise in global temperatures, represent serious risks to ecosystems, cultures, and economies everywhere (Borrell, 2021). The IPCC reports emphasize the need for prompt and comprehensive action to minimize the detrimental implications of manmade climate change, while also confirming its existence.

This scientific agreement further emphasizes the requirement for sustainable development, harmonizing with the wider aims of the United Nations' Sustainable Development aims (SDGs). The SDGs and the IPCC's scientific assessments are consistent with each other, which highlights the need for coordinated global efforts and the connections between environmental sustainability, climate action, and other development objectives (Rockström et al., 2009; IPCC, 2018).

2.2 CSR Evolution: from Philanthropy to Strategic Imperative

CSR has historically developed out of discussions on whether senior managers in businesses should be concerned about anything but profit (Mohr et al., 2001). Frederick (2006) delineated three main eras of CSR: (1) the 1950s-1983s – which were characterized by the birth and evolution of the CSR concept overall; (2) the 1984-1991 – which saw the growth of corporate culture and values; and (3) the 1990s-2005 – which saw the fusion of corporate ethics and the environment. Businesses began participating in philanthropic endeavours to address social issues in the early 20th century, which is when CSR first emerged (Bowen, 1953).

According to Carroll (1999), the term Corporate Social Responsibility was conceived in the early 1950s. Through time it has gotten many different names, which means that even today CSR is very difficult to define. It is a subjective framework that pushes businesses to look beyond their shareholders and consider a wider group of stakeholders, whether it be society, customers, suppliers, etc. (Jones, 1980). Academic circles were where a large portion of the first attention to establishing CSR originated. CSR was born out of “social” concerns, then later evolved into environmental ones in the 1960s. Throughout the 1960s, CSR as a concept was met with opposition and conflicting responses until it became widely accepted in the late 1970s (Anderson, 2023).

2.2.1 The 1950s – The Foundations

In the 1950s, many of the early notions of CSR were general, being the concept referred to as Social Responsibility (SR). It is considered that the literature on this issue began with Howard R. Bowen’s release of his groundbreaking work *Social Responsibilities of the Businessman* in 1953. Bowen defined the social responsibilities of businessmen as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.” (Bowen, 1953, p. 6). He used this reasoning to highlight how businesses may impact individuals’ lives, and therefore how they should get involved in addressing and correcting possible negative economic and social effects in society.

Bowen’s work influenced the literature on the topic of the 1950s, moreover, it is important to mention the contributions from Eells's (1956) *Corporate Giving in a Free Society*, Heald's (1957) *Management's Responsibility to Society: The Growth of an Idea*, and Selekman's (1959) *Moral Philosophy for Management*. These works provide a worthwhile and stimulating debate on CSR concepts and implementation during the first half of the twentieth century, although they lacked a structural way of tackling and carrying out CSR practices (Carroll, 1999).

Overall, in the 1950s, religion, philosophy, history, and ethics were used to ask for a business approach that considered social repercussions. Environmental and governance were not considered

yet (Ohmann, 1955). Ohmann (1955) argued that workers were to find gratification not in the workplace but through religion and spirituality. With that, the responsibility for the well-being was not in the hands of managers and companies.

2.2.2 The 1960s - Defining CSR: the Evolution and Economic Perspectives

The next decade saw a growth in the efforts to define and structuralize CSR. Authors like Keith Davis, Joseph McGuire, Adolph Berle, William Frederick, and Clarence Walton started improving the theories and concepts of corporate social responsibility (Carroll, 1999). Later, particularly following the significant social revolutions of the 1960s - the women's, consumer, environmental, and civil rights movements - the concept began to evolve and find innovative applications. The studies of these years led to a significant change in corporate and academic viewpoints about the economic application of CSR as a tool for financial gain rather than just an expense (Anderson, 2023).

Keith Davis, among one of the most well-known writers to outline CSR (Carroll, 1999), wrote that social responsibility concerns “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest” (Davis, 1960, p. 70). Hence, Davis (1960) claims that social responsibility is a vague concept that must be understood in the light of management. These “businessmen’s decisions and actions” refer to the generation of social power, that consequently can be used to produce economic returns. Davis’s economic return argument laid the groundwork for a movement in CSR literature towards the relationship between CSR and business power (Carroll, 1999). Two major contributors to defining CSR in these years are William C. Frederick and Joseph W. McGuire. Frederick (1960) wrote:

“[Social responsibilities] mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. And this means in turn that the economy’s means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare. Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.” (Frederick, 1960, p. 60)

McGuire (1963), on the other hand, defined CSR as “the idea of social responsibility supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations” (McGuire, 1963, p. 144). The researcher defined these responsibilities to society: in his view, corporations need to be involved in anything related to society in its entirety, among other politics, the community’s well-being, education, and the welfare of its workers.

Between the 1960s and 1970s, Walton offered his definition of CSR which incorporated a component of voluntarism and the knowledge that economic benefits may not be clearly quantified (Walton, 1967, p. 18). As the first argument to address the issue of short- and long-term benefits, Walton's definition served as a warning to scholars who were starting to get enthusiastic about Davis's (1960) economic arguments. He gave a definition which made clear that the desired business outcome may not be easy to obtain (Walton, 1967).

2.2.3 The 1970s: Unveiling Environmental Considerations and Expanding Perspectives

Finally in the 1970s environmental concerns started to be taken into consideration. 22nd April 1970 marked the first Earth Day to be ever celebrated (The History of Earth Day, 2024). Businesses were now held to stricter standards because of their influence on the environment, and CSR began to be regulated (Margolis & Walsh, 2001). Opposed to mainstream research, Friedman (1970) published in the New York Times the essay titled *The Social Responsibility of Business Is To Increase Its Profits*. In this publication, he argued that “socially responsible activities conducted by a corporation are distorting economic freedom because shareholders are not able to decide how their money will be spent.” (p.5). He added that “anyone in favour of CSR was preaching pure and unadulterated socialism.” (Friedman, 1970, p.5).

As responsibility can only belong to a human and not to a manufactured entity like a company corporation, Friedman's argument takes away the responsibility placed on CEOs and managers. Looking at things from a different angle, in 1971 the Committee for Economic Development (CED) observed that there were significant changes taking place in the relationship between society and business, emphasizing managers' opportunities to make a difference through proactive, deliberate, and systematic social policymaking.

“Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprises, in effect, are being asked to contribute more to the quality of American life than just supplying quantities of goods and services. Inasmuch as business exists to serve society, its future will depend on the quality of management's response to the changing expectations of the public.” (p. 16)

Businesses began to prioritize environmental issues in the 1970s, believing that reducing pollution would align with the time's core ideals. This led to the imposition of often unpopular compliance procedures (Anderson, 2023). Sethi (1975) provided a solid definition of corporate social responsibility (CSR) that was based on the idea that company operations must change to reflect societal standards. Performance must be “[...] to a great extent culturally and temporally determined.

A specific action is more or less socially responsible only within the framework of time, environment, and the nature of the parties involved” (Sethi, 1975, p. 59).

The argument of strategic CSR was strengthened by Bowman and Haire’s (1975) presentation of an inverted U-shaped curve, according to which investments in CSR are profitable up to a particular zenith point and thereafter experience declining marginal returns. Therefore, good leadership should be able to strike a balance between proper and excessive CSR spending. The study offers reasons beyond ethical ones, regarding the economic and social benefits of CSR. This was the first research to successfully predict CSR returns realistically and intuitively, although they never defined the term. The impact of societal influence has expanded from regional organizations to global alliances, ultimately influencing governmental actions directly (Carroll, 1999).

According to Marlin and Marlin (2003), the key development that occurred in the 1970s was when companies realized the potential of customers to be demand agents for good social change. This was demonstrated by the rise in consumer safeguard laws and brand or advertising image. Companies were primarily concerned with profiting from apparent good actions rather than spending considerable time and money to audit their processes and supply chains during what was described as an age of hollow promises and “eco-pornography” (Marlin & Marlin, 2003). With the evolving expectations of consumers advocating for corporate responsibility, the transformative social movements of the 1960s and 1970s successfully influenced societal values. This advancement laid the foundation for subsequent periods characterized by the extensive adoption of CSR, increased calls for transparency and accountability, and a surge in global interest (Anderson, 2023).

In 1979, Carroll articulated a comprehensive four-part definition of Corporate Social Responsibility (CSR) as an integral component of his conceptual model of Corporate Social Performance (CSP) (Carroll, 1979). He argued that effective participation in CSP required managers or firms to possess three key elements: (a) a foundational definition of CSR, (b) a discerning enumeration of issues necessitating social responsibility - embracing contemporary terms such as stakeholders with whom the firm holds responsibilities, relationships, or dependencies, and (c) a clear specification of the philosophy guiding responsiveness to these issues (p. 499). Carroll noted during his proposal that previous definitions had only vaguely alluded to a business’s responsibility to generate profit, adhere to the law, and surpass these basic activities. He underscored the need for completeness in the definition, advocating for a comprehensive approach that addresses the entirety of business responsibilities to society (Carroll, 1979).

Recognizing the imperative for precision, especially regarding the facets of CSR extending beyond profit-making and legal compliance, Carroll (1979) provided the following concise definition: “The social responsibility of business encompasses the economic, legal, ethical, and discretionary

expectations that society has of organizations at a given point in time” (p. 500). Carroll (1981, 1991) later developed the ethical responsibility element, which was becoming increasingly significant.

2.2.4 The 1980s - Shaping CSR: Challenges, Innovations, and Ethical Imperatives

The expectation from the public for businesses to increase their corporate social responsibility continued to grow throughout the 80s decade. In 1954, the American psychologist Abraham Maslow developed the psychological framework that he called the “hierarchy of needs”. Through various experiments he established that the individual has at its core psychological needs (for survival), secondly safety needs (security, stability), next belongingness needs (relationships, community), after that esteem needs (positive self-image, recognition from others) and lastly, self-actualization.

In the 1980s because of divestment activism’s heightened focus on human rights and racial concerns, there was a push for more accurate CSR assessment (Sherwood & Pollard, 2018). When scholars started investigating the connection between corporate social responsibility and business performance, they encountered a challenge - the inadequacy of precise measures for CSR (Cochran & Wood, 1984). This limitation rendered any conclusive evidence of a connection between social responsibility and firm performance invalid. As a result, researchers began to urge for more reliable measurements and testing techniques, which paved the way for creative testing strategies and thought-provoking new research topics.

This line of reasoning was continued by Ullmann (1985), who contended that reputational indexes, content analysis tools, and key phrases in CSR literature were imprecise and needed more development. According to Ullmann (1985, p. 554), factors including “firm size, industry and company visibility, external pressures, and executive values” could readily have an impact on pertinent judgments. Businesses and industries might use deception and cunning shifting techniques to conceal any bad activities to avoid the controversial spotlight in the absence of verified revelations.

To improve the process of evaluating corporate social responsibility, Frank Tuzzolino and Barry Armandi (1981) proposed a need-hierarchy framework that was based on Maslow’s (1954) hierarchy of needs. Tuzzolino and Armandi’s organizational need hierarchy attempted to imply that, like people, corporations also have needs that are required to be satisfied, as shown by Maslow’s hierarchy. According to the authors, the hierarchy provides a “conceptual tool whereby socially responsible organizational performance could be reasonably assessed” (p.24).

Published in 1985, Aupperle, Carroll, and Hatfield’s empirical study aimed to comprehend the relationship between CSR and profitability. Being among the earliest research studies to adopt a definitional concept of corporate social responsibility as its measure, this one stood noteworthy for

several reasons. Aupperle et al. (1985) tried to get the views of a sample of CEOs while operationalizing Carroll's four-part concept of CSR. Economics, legal, ethical, and discretionary are the four components, and the analysis supported this order. The heightened awareness of the potential benefits that businesses could raise from practices considered unethical, such as human rights abuses and excessive pollution, even when conducted inadvertently, grew a surge in demands for positive actions from firms.

This increased scrutiny and emphasis on ethical considerations emerged prominently at the close of the 20th century (Margolis & Walsh, 2001). The recognition of the broader implications of business actions on society and the environment led to an intensified call for responsible and ethically sound practices from corporations during this period (Anderson, 2023).

2.2.5 The 1990s – Shaping Organizational Responsibilities and Defining Carroll's Pyramid

It should be noted, according to Carroll (1999), that the 1990s saw very few original additions to the notion of corporate social responsibility. The historical context of this period was a post-communist world and the start of outsourced production in the Far East (Carroll, 1999). Studying CSR in holistic way, Wood (1991) mapped out three stages its implementation of CSR: (1) institutional legitimacy, (2) organizational public responsibility, and (3) individual management discretion. Taking apart the operationalization of corporate social responsibility alleviated pressure on individual managers and elevated the notion to an organizational and company culture concern, particularly in a framework of fast-expanding globalization (Margolis & Walsh, 2001). The main concepts that dominated these years were: corporate citizenship, stakeholder theory, business ethics theory, and Corporate Social Performance (Carroll, 1999).

Without adequately elaborating these concepts, corporate citizenship entails a corporation's commitment to ethical, legal, and societal responsibilities, actively contributing to stakeholder well-being (Matten & Moon, 2008). Stakeholder Theory emphasizes considering the interests of all affected groups (Freeman, 1984). Business Ethics Theory guides moral conduct in organizational activities (Donaldson & Preston, 1995). Lastly, Corporate Social Performance assesses a company's societal impact, ethical behaviour, and stakeholder engagement (Carroll, 1979).

Namely, Carroll (1991) revisited his four-part CSR definition including the "corporate citizenship" concept:

"For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds

of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place.” (p. 40)

The researcher also developed a tool: Carroll’s Pyramid; that would later become a pillar for development as it outlined the things that businesses had to accomplish to be considered responsible to their society (Anderson, 2023). To develop the Pyramid of Corporate Social Responsibility Carroll used Milton Friedman’s definition of CRS as his basis (Carroll, 1999). In his view, while profit is important, businesses need to think wider in terms of both their purpose and their responsibilities to society (Carroll, 1991). He then developed the Pyramid which has four elements to it: Economic responsibilities, Legal responsibilities, Ethical responsibilities, and Philanthropic responsibilities (Friedman, 1970).

2.2.6 CSR Across the 21st Century

A significant shift in the understanding of CSR occurred at the turn of the 20th and 21st centuries when it started to be viewed as a tactical asset (Lee, 2008). CSR has emerged as an accepted - yet sometimes opposed - concept of corporate conduct in a globalised business environment (Rasche et al., 2017). In 2001 the European Commission introduced a comprehensive definition through the “Green Paper” named “Promoting a European Framework for Corporate Social Responsibility”. It outlined:

“...a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. This responsibility is expressed towards employees and more generally towards all the stakeholders affected by business and which in turn can influence its success.” (European Commission, 2001, p. 4)

Corporate Social Responsibility evolved from a modest commitment to a strategic need (Werther & Chandler, 2005). In 2005 Philip Kotler and Nancy Lee authored a significant publication titled *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*. This work compiles a set of best practices in CSR designed for the business community; it illustrates how the CSR paradigm represents a novel approach to conducting business, adept at harmonising economic success and value creation with a conscientious and proactive stance toward stakeholders.

Moreover, around the same years, the debate over the value of voluntary involvement in social and environmental issues gave rise to the recognition and demand of organisations' responsibility towards their stakeholders (European Commission, 2011). Because of this, the European Commission started looking at corporate social responsibility as “corporate behaviour which integrates social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations” (European Commission, 2011, p. 6), instead of viewing CSR as a voluntary endeavour.

The concept of Environmental, Social, and Governance (ESG) gained prominence in a 2005 UN Global Compact Report, aiming to reduce risks and meet societal demands (United Nations, 2005). During this time, there was a general awareness of how business activities influence society and the environment. “Green” or socially aware investments were becoming more and more in demand from the public, and companies were urged to incorporate environmental, social, and governance concerns into their research initiatives (United Nations, 2005). Following this reasoning line, scholars have highlighted the growing importance of integrating ESG factors into decision-making processes to enhance long-term value creation (Clark et al., 2015).

According to Song and Dong (2022), Carroll’s (1991) four-part definition of CSR is one of the most frequently accepted definitions. One important aspect of Carroll’s conceptualization of CSR is the firm’s obligations that must go beyond the here and now, existing as long-term commitments that affect stakeholders in future generations (Carroll, 2016, p. 6). Because of this, CSR is intrinsically forward-looking, and its benefits are most likely to become visible when a business adopts a long-term strategy for profit maximisation (Benabou & Tirole, 2010).

While CSR’s associated financial expenses are mostly spent in the short term, the benefits typically become apparent over an extended time frame (Graafland & Noorderhaven, 2020). It makes sense to believe that a company’s organisational culture’s propensity for long-term orientation (LTO) greatly influences its adoption of CSR. Interestingly, empirical research on the connection between LTO and CSR has just recently started to be conducted by researchers (Choi et al., 2023).

The explosion in ESG investing, evidenced that intergovernmental institutions and investing bodies were responding to the surge in demands for the widespread adoption of CSR from both societies at large and the exponential growth in academic publications (Clark et al., 2014). After a period where companies mainly engaged in voluntary corporate social responsibility communication and activities, there was a shift towards increased government intervention through the implementation of stricter legislative and political mandates (Weder et al., 2019). This included laws in numerous countries that now compel companies to disclose their CSR spending (Nalband & Kelabi, 2014). Tighter legal and contractual requirements for reporting and informing on an organisation's activities have been put in place in the last decade for organisations that engage in sustainable development (see as examples, the European Council (2014), Gulenko (2018), and KPMG et al. (2016)).

However, to acquire the trust of stakeholders, and to avoid social disapproval, numerous corporations are performing CSR initiatives beyond what is needed by legislation (Hlioui & Yousfi, 2022). In this sense, Amel-Zadeh and Serafeim (2018) stated that the absence of standardized reporting requirements is a primary obstacle to the adoption of ESG inside investment institutions. This

information is especially relevant given that ESG-focused global funds collected \$350 billion in 2020, a significant increase from \$165 billion in 2019 according to MorningStar statistics (Nauman, 2021).

To assist stock exchanges in incorporating ESG criteria into their listing procedures, the UN and leading industry figures launched the Sustainable Stock Exchanges (SSE) initiative in 2012. It reflected the global push for CSR adoption. During business activities, numerous organizations find themselves involved in adverse events related to ESG issues, often unexpectedly (Schrempf-Stirling et al., 2016). A company will encounter unforeseen bad occurrences sooner rather than later in our interconnected and globalised world. A company may improve its reputation and integrate its offerings with customers' values by using CSR initiatives (Khung et al., 2021).

Business organisations are becoming more aware of CSR policies' beneficial effects on competitive advantage (Khung et al., 2021). This kind of approach is viewed as a cooperative way to uphold moral and ethical obligations that unite customers and businesses. As a result of its potential to function as insurance against unfavourable events, CSR has drawn a lot of interest from both the academic and industrial sectors (Godfrey et al., 2009). This suggests that CSR initiatives facilitate the creation of positive sentiments toward a company, leading stakeholders to be more forgiving when negative incidents occur. Consequently, this can mitigate the repercussions that the company might face in the aftermath of such events (Choi & Wang, 2009).

On the other hand, reputation risks are also growing, especially in a digital media environment where customers and other stakeholders may easily criticise companies that do not live up to their standards of responsible behaviour (Weder et al., 2019). According to research by Korschun et al. (2016), companies that identified as "values-oriented" were held to a higher social standard than those that used the "results-oriented" approach. Interestingly, businesses that go against either orientation are more likely to lose customers (Korschun et al., 2016). In other words, when a company communicates its commitment to ethical practices, it becomes more vulnerable to risk, should it fall short of expectations. Companies that abstain from trying to project an ethical stance experience, comparatively lose fewer customers in the aftermath of a scandal (Korschun et al., 2016).

Therefore, to protect their reputation, some businesses may choose not to announce that they have received a well-known certification in a particular CSR area (Carlos & Lewis, 2018). Nevertheless, consumers view corporate social responsibility as something that firms should embrace and apply, and often it benefits the company as well (Nickerson et al., 2022).

According to KPMG's 2017 study, 93 per cent of the top 250 global companies disclosed information about their CSR initiatives and results. The idea that discussing CSR has a typically good impact on company performance has shaped debates in academics (mostly in business administration) and practice (especially in consulting) during the past ten years (Du et al., 2010; Porter & Kramer, 2002).

This is closely related to a rise in the amount of information shared on the Sustainable Development Goals (SDGs) set forward by the UN in 2015. It has an impact on how relevant it is for organisations to discuss CSR initiatives and explain sustainability (Moloney & Strengers, 2014).

Numerous studies have demonstrated the value of communicating about CSR concerning stakeholder expectations and engagement (Freeman et al., 2017; Lim & Greenwood, 2017). Only if CSR communication is “responsible” in the sense of being sustainable, transparent, objective, authentic, and trustworthy will it have an impact, additionally it must be impactful in quantity and quality as well as being more than “just” information (Chen, 2009; Weder et al., 2019). The adoption of the Sustainable Development Agenda in September and the Paris Agreement in December made 2015 be seen as one of the most significant years of the decade, in terms of the institutionalization of corporate social responsibility on a global scale (United Nations 2023a). As stated before, the Agenda develops 17 Sustainable Development Goals (SDGs) that attempt to eradicate all types of poverty by urging nations to take measures to advance prosperity and safeguard the environment (United Nations, 2023b).

On the other hand, the Agreement is primarily concerned with fighting climate change, which it regards as a global emergency. It seeks to cut greenhouse gas emissions globally and to keep the rise in world temperature this century to two degrees Celsius (United Nations, 2023c). In alignment with these global efforts, September 2020 was a singular, if not historic, year. In his book, Schwab (2021) argued in favour of stakeholder capitalism, a sustainable international economic system that, in his opinion, may solve many of the problems with both state and shareholder capitalism.

Moreover, the World Economic Forum (WEF), the International Business Council (IBC), and the Big Four accounting firms (Deloitte, EY, KPMG, and PwC) pledged to develop a set of uniform ESG criteria for adoption in 2021 (Tett, 2020). The unified standards cover a wide range of topics, including gender ratios, remuneration, emissions, and governance requirements. They are composed of twenty-one core measures and 34 extended metrics. These practical changes in the corporate field are aligned with academic contributions, such as the one proposed by Porter and Kramer (2011), renaming CSR as Created Shared Value (CSV), focusing on policies that enhance a company's competitiveness while advancing economic and social conditions in its communities. CSV has three main components: (1) reinventing productivity in the value chain, (2) reimagining markets and goods, and (3) forming industrial clusters that support each other. The researchers defined it as:

“...policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress” (Porter & Kramer, 2011, p. 2)

According to Latapí Agudelo et al. (2019), perhaps the most relevant contribution from Porter and Kramer comes from the claim that: “The purpose of the corporation must be redefined as creating shared value, not just profit per se” (Porter & Kramer, 2011, p. 2).

In the realm of CSR, the European Union (2022) arranged that all large, listed companies, including foreign subsidiaries operating in Europe, publish regular disclosures on social and environmental risks they face and the effects their operations have on people and the environment. This requirement came into effect in January 2023 with the implementation of the Corporate Sustainability Reporting Directive. Furthermore, the Sustainable Finance Disclosure Regulation went into effect in 2021 and regulates transparency in the investment product market (European Union, 2019). This is expected to have a ripple effect on the businesses that financial firms invest in, as investors will demand accurate CSR data (Famularo, 2023).

The new century witnessed an exponential growth in ethical investment and global regulations promoting responsibility, transparency, and reporting (Fomularo, 2023). As the decade unfolds, the 2020s promise continued growth and contributions to the field of corporate social responsibility, indicating a positive trajectory for CSR’s future. Currently, CSR is viewed from a strategic angle, it flows from the vision and values of senior management, and it is not seen as a cost but rather as a proactive measure that businesses readily take on to set themselves apart from the competitors (Beji et al. 2021). Strategic CSR and sustainable business practices are becoming more and more vital to an organization’s ability to thrive. Establishing corporate values allows it to win over the respect and confidence of the staff, partners, customers, and users as well as the broader community (Chien et al., 2021).

There are many scientific publications about CSR aimed at identifying possible future scenarios (Boechat et al., 2023). Regarding CSR’s future COVID-19 pandemic and its impact on it cannot be ignored. In addition to the high number of afflicted and deceased victims, COVID-19 influenced several elements of human existence. With the company’s life sometimes on the line, the COVID-19 epidemic has put enormous and unprecedented strain on business (Meirun et al., 2022). Corporate social responsibility and ethical business conduct have been put to the test by enterprises during this particularly challenging period (He and Harris, 2020). Given these extraordinary circumstances, it makes sense that some businesses would prioritize short-term profits over long-term corporate social responsibility investment. This is because they faced a shortage of resources and increasing pressure to survive (Meirun et al., 2022).

However, the pandemic also presented a chance for companies to move toward a more authentic and genuine CSR and help address pressing environmental and social issues on a global scale (He & Harris, 2020). Smith and Rhiney (2020) note that:

“In contrast to a buffering effect, other studies have noted how a reputation for CSR in the presence of social irresponsibility can lead to perceptions of hypocrisy. Thus, the challenge of business firms to live up to their CSR claims and thereby prioritize CSR activity becomes an even more critical challenge during times of crisis.” (p. 1)

A catastrophe like COVID-19 exposes the authenticity of previously declared CSR goals, assessing the moral fortitude or determination of both individuals and their organizations. Additionally, Fehre and Weber (2016) discovered that CSR can be neglected in times of crisis: CEOs tend to speak less about CSR during these times, particularly when it comes to social and governance issues. This suggests that CSR is not fully integrated into corporate strategy and that other issues take precedence on management's agenda during times of crisis. Even among those who are deemed “essential workers” it is anticipated that COVID-19 will worsen inequality and promote precarious employment (Kniffin et al., 2020).

Furthermore, with large segments of the workforce working from home, there is a growing awareness of the extent to which unappreciated labour performed in the home and in schools - such as childcare, teaching, and elder care - is necessary to create economic value. Therefore, it is the responsibility of CSR researchers to reevaluate shared assumptions regarding stakeholder identification and prioritization value creation (Crane & Matten, 2020).

In their paper, Schwartz and Kay (2023), examine how CSR activity was carried out during the COVID-19 pandemic using Carroll's CSR Pyramid. The results showed that a wide range of businesses from various industries kept funding CSR-related initiatives while also considering how best to use those funds considering newly created demands pertaining to COVID-19 and its many effects. Carroll (2021) lays forth the following problem for businesses who are attempting to solve COVID-19 through corporate social responsibility initiatives:

Whether considerable progress is being made or not, only time and better measures will tell. Some of the leading companies appear to be making a difference; it remains to be seen if the mainstream CSR-adopter companies are doing more than changing nomenclature. With the recent COVID-19 pandemic, however, the stage has been set for businesses to upgrade their CSR, purpose, or sustainability initiatives and commitments (p. 1267).

It is challenging to forecast the potential long-term effects of the widespread CSR activity that occurred during COVID-19 and how it would affect upcoming perceptions of the corporate sector. More certain, though, is that come post-COVID-19, firms and their stakeholders will look to reevaluate how much traditional CSR notions benefit society (Raimo et al., 2021). According to Latapí Agudelo et al. (2019), CSR's future must consider technology advancements and explicitly delineate its function in developing fresh structures and the business plan itself. It is foreseen that as

investor and consumer demand for businesses to include social and environmental concerns in their decision-making keeps growing along with awareness of these issues, CSR will become an increasingly more important part of the corporate landscape. It is anticipated that CSR will no longer be seen as an isolated or optional action, but rather as a crucial part of how businesses operate (Kharabsheh et al., 2023).

Another development that is expected is the growing use of technology and data to support CSR activities. This can help companies make smarter and more knowledgeable decisions about their CSR initiatives by helping them identify the consequences of their efforts (Kharabsheh et al., 2023). The integration of Artificial Intelligence into the corporate environment and the acceptance and adjustment to new digitization processes and technologies are significant concerns for enterprises in general, not only the CSR discussion.

In this regard, business frameworks will need to change and advance to incorporate the newest technologies; however, they must do so through a comprehensive framework founded on the values of corporate social responsibility (Latapí Agudelo et al., 2019). Additionally, Moreno and Kang (2019) stress that the highly developed technology and information flow have made customers more conscious.

Chapter 3 – Greenwashing

This chapter explores greenwashing, the practice of misleading consumers about the environmental benefits of their products or services. It discusses the rise of environmental awareness and how businesses use green marketing strategies. The chapter questions the authenticity of green certifications and their impact on trust, consumer decision-making, and the environment. It also highlights the prevalence of greenwashing in the fashion industry.

3.1 Environmental Awareness and Consumer Behaviour

Over the next five years, six out of ten businesses plan to invest in sustainable activities (Moravcikova et al., 2017). According to an Accenture Strategy and United Nations Global Compact survey from 2016, 90% of CEOs felt it was their personal duty to make sure their company had a clear purpose

and role in society, and 89% of them thought that their industry was positively impacted by sustainability.

The topic of sustainability has become increasingly significant in the modern era; there have been numerous discussions about how sustainable consumption can reduce adverse environmental effects and what drives consumers to adopt green consumer behaviour (Ern et al., 2022; Khan et al., 2020). Nowadays, companies of all sizes understand the advantages of going green (Lu et al., 2013). People, profit, and planet are the three Ps that are usually referred to as CSR (Dahlsrud, 2008). The most successful companies regularly engage in CSR projects. For instance, according to Business Wire (2022), 96% of S&P 500 corporations released sustainability reports. That is partly because consumers are choosing environmentally friendly items due to increased environmental protection and awareness (Yadav & Pathak, 2017).

Behavioural intention is the willingness to carry out a certain action or conduct, which is typically motivated by personal values and attitudes. This willingness has an impact on the individual's action (Jaiswal & Kant, 2018; Lai & Cheng, 2016). Customers' propensity to buy eco-friendly items is the basis for evaluating their green purchasing behaviour. Their inclination towards green consumption and favourable outlook towards sustainable items are the driving forces behind their willingness (Alagarsamy et al., 2021).

According to Dunlap and Jones (2002), environmental consciousness (EC) is the extent to which an individual is focused on environmental concerns. According to Zelenzy and Schultz (2000), it alludes to the psychological elements that affect people's inclination to engage in pro-environmental conduct. For green products to spread, it is crucial to comprehend the factors that impact customers' decisions to choose them over alternatives (Lv & Li, 2021). Scholars in marketing and engineering generally believe that product features are important in encouraging environmentally friendly consumption (Diego-Mas et al., 2016; Gruber et al., 2014).

When making purchases, consumers consider ecological product quality and the product's potential effects on the environment (do Paço et al., 2019; Moser, 2016; Tait et al., 2016). Being environmentally conscious means realising how delicate our surroundings are and how crucial it is to preserve them (Green Info, 2021). People are becoming increasingly aware of how human activity negatively impacts the environment. Though it has been increasing for almost a century, this awareness has gained popularity in the last 20 years (Green Info, 2021). According to The Global Sustainability Study (2021), there are significant changes in the global mindset regarding pro-environmental concerns among consumers, as well as differences in the readiness of various generations to pay more for eco-friendly products and services. In modern times, most customers have shifted their purchasing habits and are now supporting businesses that support environmental

initiatives (Ottman, 2011). Choosing items that do not affect the environment is known as “green purchasing behaviour” in the context of environmental behaviour (Wu & Chen, 2014; Zhao et al., 2014).

The multifaceted idea of environmental responsibility is examined in a paper by Calculli et al. (2021) along with how people “experience” it in their daily lives. It is found that both young and old are overly concerned about the necessity of enforcing more stringent measures to prevent climate change, which is becoming appalling. According to Calculli et al. (2021), environmental awareness may be fostered from childhood, when a person’s personality is still forming and is reinforced by appropriate climate protection measures and a more respectful lifestyle. In line with research from Beiser-McGrath & Huber (2018), individuals who are younger, female, better educated, in a better financial situation, and who lean left politically are more likely to support climate action and the environment (Beiser-McGrath & Huber, 2018). Furthermore, political variables tend to perform better than often-used variables, such as gender and education, as drivers of attitudes towards climate change, according to a meta-study by Hornsey et al. (2016). Moreover, 75% of millennials are prepared to spend more on environmentally conscious goods, according to a 2021 GreenPrint study (Business Wire, 2021).

The expanding number of ecologically conscious communities and government initiatives to encourage sustainable consumption and production (SCP), such as waste management programmes, are examples of how deeply people support environmental conservation («Growing Environmental Awareness for the Better Earth - Green Info», s.d.). Consumers are choosing environmentally friendly items because of increased environmental protection and awareness (Yadav & Pathak, 2017).

Customers are altering their behaviour to lessen the environmental impact of their consumption habits (Perera et al., 2016). This change is known as “green consumption,” and it seems to have accelerated primarily in developed nations (Perera et al., 2016). Green consumption is when a person’s consumption and purchasing habits demonstrate consideration for the environment (Haws et al., 2014; Kottala & Singh, 2015; Moser, 2016; Nguyen et al., 2016). According to Nguyen et al., (2019), green consumption is defined as consumption that is aligned with protecting the environment for both current and future generations. According to ElHaffar et al. (2020), it is a concept that places the task of addressing environmental issues on consumers to embrace eco-friendly behaviours such as consuming clean and renewable energy, organic products, and products made by companies with little environmental impact.

Perceived values influence consumer decision-making and serve as crucial standards for forming subjective opinions (Butler et al., 2016). Much research arrives at the conclusion that consumer attitudes and environmental behaviour are influenced by green consumption values and that these

factors operate as mediators between environmental behaviour and the intention to make green purchases (Hauser et al., 2013; Pinto et al., 2011; Varshneya et al., 2017; Vermeir & Verbeke, 2008). Public opinion has a significant impact on the policies that are and will be enacted, particularly in democratic countries (Beiser-McGrath & Huber, 2018), even if it is not a prerequisite for comprehensive answers to climatic and environmental concerns (Anderson et al. 2017).

Green purchasing behaviour, or GPB, has been the subject of discussion about the purchase of sustainable or environmentally friendly items that positively impact the environment or society, or that are recyclable and contribute to the environment (Chan, 2001; Rejikumar, 2016). Prior research has concentrated on several variables that impact GPB, including purchase intention, attitudes, man-nature orientation, responsibility, affective and cognitive reaction, and collectivism (Chan & Lau, 2000; Dagher et al., 2015; Kim & Choi, 2005; Lai & Cheng, 2016).

Flammer (2013) investigated whether shareholders care about a company's environmental impact. She conducted event research for US-listed companies from 1980 to 2009 on environmental corporate press announcements. According to the study, companies that practice environmental responsibility see a big boost in stock price, whereas those who are deemed to act carelessly towards the environment see a significant fall. Furthermore, she contends that the stock market punishes environmental wrongdoers more severely than it rewards environmentally positive activities because of the increased external pressure to behave in an environmentally favourable manner (Flammer, 2013).

“How much do you personally worry about the quality of the environment?” is the question that Gallup has posed to American respondents throughout the twenty-first century. 77% of respondents claimed, “a great deal” or “fair amount” in March 2001, while 22% said “only a little” or “not at all”. The response this past March 2023 was 73%–27%, compared to 71%–28% in 2022. In conclusion, Gallup's data on American attitudes toward environmental quality reveals a consistent concern over the past two decades, although slight fluctuations. Despite a slight decrease in the percentage of respondents expressing significant worry between 2022 and 2023, the majority still indicate a substantial level of concern.

3.2 “Go Green” with Green Marketing

According to Ciribele and Caneschi (2011), green customers value conservation efforts and environmental concerns when making purchases, emphasizing both quality and price. As a result, a lot of businesses are “going green” (Musgrove et al., 2018). Value-added procedures (corporate level), management systems, and/or goods (product level) are the three ways that businesses may “green” themselves and enlarge their customer base at the same time. Redesigning, removing portions

of, changing, or introducing modern technologies are all possible ways to go green and minimise the overall environmental impact across all phases (Prakash, 2002). Moreover, companies may verify their claims regarding the environmental effect of their management systems by using quantitative performance indicators. If customers can simply obtain and understand this information, they can reward these businesses (Prakash, 2002). Competent environmental management systems assist businesses show that they have made adequate efforts to avoid industrial incidents, and they also prevent them from happening in the first place (Drumwright, 1994). One more area where businesses could improve their environmental care is through product-related greening. Referencing Charter (1992), this might happen through (i) repair – of the parts of the product and thus extending its life; (ii) recondition – modifying the product; (iii) remanufacture – creating a new product based on the old one; (iv) reuse – create a product that it is intended to be used multiple times; (v) recycle – extend the product's lifespan by allowing it to be used in further or identical products; and (vi) reduce – using less raw materials or generating less waste at the end of its lifespan.

According to Fuller and Ottman (2004) and Gleim et al. (2013), green product attributes are a collection of environmentally friendly features, or a combination of them, that contribute to making up items and are the outcome of comprehensive engineering and design efforts to achieve sustainability. Since these are the evaluation standards that consumers use to weigh their options, product attributes serve as both qualifiers of products and determinants of product purchase in marketing and consumer behaviour studies (de Medeiros & Ribeiro, 2017; Blackwell et al., 2005; Krishnan and Ulrich, 2001). For businesses looking to attract environmentally conscious customers and encourage green consumption, green product features are essential (Biswas & Roy, 2015).

The researchers Marcon et al. (2022) concentrate on the gap that exists between the perspectives on consumer behaviour and green product design, with a particular emphasis on the manufacture, usage, and end-of-life stages of the product life cycle. After a thorough analysis of the literature, 73 characteristics of green products were found and divided into 18 attribute groups that were connected to distinct phases of the life cycle management process. It was discovered that while production efficiency criteria received less attention from consumers, sustainability factors of the production and use phases were valued. It has been shown that features like product longevity, biodegradability, recyclable nature, and environmentally friendly packaging have a beneficial impact on customer behaviour. These results can help designers create ecologically friendly goods that meet consumer demands and preferences (Marcon et al., 2022).

In the competitive landscape, marketing innovation has always been critical to a company's long-term survival (Kumar Kar & Harichandan, 2022). Specifically, innovation in green marketing has gained widespread recognition as a method for addressing issues related to sustainable development (Roach et al., 2014). With public awareness growing, laws getting stronger, and

stakeholders demanding to protect the environment, corporate green marketing is becoming increasingly crucial (Leonidou et al., 2013; Xie et al., 2015).

Green marketing was developed as an approach for sustainable development and multi-stakeholder satisfaction (Karna et al. 2001). While there is not a single interpretation - also known as environmental marketing, eco-marketing, social marketing, organic marketing, and sustainability marketing – all the definitions agree on the importance of explicitly incorporating environmental consciousness into marketing strategy (Zhu & Sarkis, 2016). Menon and Menon (1997) characterize green marketing as an integral component of the business strategy. Businesses emphasise to customers that they have similar values and that eco-friendly products are dependable (Haski-Leventhal et al., 2021). It is the use of environmental claims in product advertising, either about the items themselves or about the systems, procedures, and policies of the companies that produce or market them (Prakash, 2002). According to Paço et al. (2009), green marketing is the act of recognising, foreseeing, and meeting societal and consumer requirements profitably and sustainably. Moreover, Moravcikova et al. (2017) define the primary goal of green marketing as to educate customers about the value of environmental protection in relation to product consumption.

According to Carlson et al. (1993), there are four different types of environmental marketing claims: (a) product-oriented, which emphasises the environmentally beneficial aspects of the products; (b) process-oriented, which deals with internal techniques in technology, production, and disposal; (c) image-oriented, which links the company to an environmental cause; and (d) environmental fact, which is just a general statement about the state of the environment. The typology put forward by Carlson et al. (1993) was simplified by Polonsky et al. (1997). Polonsky et al. (1997) proposed classifying image and environmental fact-based claims as “posturing” since they do not necessitate any actual modification of the company's behaviour while classifying product and process claims as “substantive” since they make claims of actual changes in environmental behaviour. Posturing assertions are more subjective than substantive claims, the latter are more objective (Prakash, 2002).

Promoting sustainable consumption through innovative green marketing is crucial for businesses. According to Seifi et al. (2012), sustainable consumption refers to the use of items that have the least negative impact on the environment, guaranteeing that human needs are fulfilled both now and in the future. Environmental sustainability is forcing companies to devise new and inventive ways to incorporate environmental issues into their operations and marketing plans (Wong et al., 2021).

Businesses today recognise that gaining a competitive edge through green marketing is essential to growing their company and meeting consumer expectations (Haba et al., 2023). Effective green marketing can help consumers have faith in the company and the quality of its products, thus achieving business performance. The primary goal of green marketing is to increase sales and

consumption of environmentally friendly products since, from an environmental standpoint, green consumption could lead to environmental sustainability (Bonini & Oppenheim, 2008). Kaur et al. (2022) claim that social responsibility, obtaining a competitive edge, political pressure, and cost or profit concerns are the main reasons businesses prioritise green marketing. According to Kates (2000) and Nguyen et al. (2019), green consumption can reverse environmental degradation and address the issues associated with over-exploitation of natural resources. As public awareness of environmental and social concerns has grown, businesses have jumped on the green trend of producing ecologically and socially conscious goods and services (Karna et al., 2001; Dangelico & Vocalelli, 2017).

Marketing tactics to satisfy the increasing demand for environmentally friendly products include emphasising sustainable product features and eco-friendly business practices, establishing credibility with transparency and third-party certifications, informing customers about the advantages of eco-friendly goods, and promoting sustainable behaviours. Businesses may stand out from rivals and attract environmentally sensitive customers by working with environmental influencers and organisations and providing incentives for eco-friendly decisions (Lawton, 2023). Businesses may both appeal to a rising portion of the market and contribute to a more sustainable future by modifying their marketing strategy to satisfy the growing demand for green consumption. However, as consumers are growing wary of misleading and fraudulent claims, it is imperative that such initiatives are sincere and open. To find out how long-term green consumption affects the environment and how much industry genuinely adheres to sustainable practices, more study is required (Lawton, 2023).

Sustainable packaging and efficient product recycling are two examples of green marketing technologies that may be utilised to encourage sustainable consumption (Kumar Kar & Harichandan, 2022). Marketers can encourage environmentally conscious consumers to use green products by emphasizing sustainable packaging. When adopting a product makes them feel good, people are more likely to purchase it (Kumar Kar & Harichandan, 2022). Researchers' attention to the marketing process has grown because of the addressing of the social elements of sustainable consumption; this has led to a stronger emphasis on green marketing innovation (Kumar Kar & Harichandan, 2022). Researchers suggest developing marketing strategies that consider product price and carbon footprint, considering customer concerns about climate change (Canavari & Coderoni, 2019; Kao & Du, 2020; Vilkaite-Vaitone & Skackauskiene, 2019).

Research trends in sustainable consumption and green marketing innovation from 1990 to 2021 are examined in the paper from Kumar Kar & Harichandan (2022). An analysis of 1121 publications from 462 journals shows that since 2015, interest in the topic has grown, with an emphasis on green labelling, eco-tourism, and creative marketing strategies. Subsequent investigations are required concerning the management of waste, certification of products, and sustainable procurement in many

areas. The development of creative green marketing tactics for sustainable consumption places a strong emphasis on international collaboration.

Consumer mistrust of businesses' environmental information is the primary issue affecting modern green marketing (Ottman, 2011; Chen & Chang, 2013). As stated by Prakash (2002), information is necessary for consumers to make educated choices. A lack of knowledge may prevent or deter customers from considering environmentally friendly characteristics while making purchases (Prakash, 2002). Companies need to give customers access to enough knowledge to lessen this scepticism (Hoedeman, 2002). After deciding to provide understandable information, businesses now must deal with the obstacle of customers believing the information to be reliable (Prakash, 2002). Green customers are frequently biased toward corporations and mistrust advertisements, which makes it challenging to convince them that green marketing is legitimate (Zinkhan & Carlson 1995).

A company that sets an example acknowledges its contribution to climate change and is actively working to reduce its environmental impact is Patagonia (Davey, 2022). Patagonia made a name for itself as a powerful proponent of environmental issues by combining business with social responsibility and by highlighting every step of the production process on its website, "The Footprint Chronicles." It was a big green advertising campaign that showed customers the fashion brand's openness and empowered them to make better purchasing decisions. Patagonia discussed both the negative aspects of their products as well as their beneficial contributions (Chugh, 2023). Despite being transparent about the fact that their jackets' shells are made from fossil fuels, the company's genuine commitment to sustainability has not harmed its reputation (Davey, 2022). Patagonia has implemented several initiatives to reduce waste and emissions, including the Common Threads Recycling Program, which encourages customers to reuse and recycle their products. The company has set three key goals for the future: to eliminate the use of virgin petroleum fibre by 2025, to make all packaging reusable, biodegradable, renewable, or recyclable by 2025, and to become net-zero by 2030 (Patagonia, 2023). Businesses use green marketing techniques to tell the public about their environmental initiatives (Szabo & Webster, 2021). These techniques include using advertising that explicitly states or suggests an environmental benefit, being transparent about the environment, convincing consumers of a product's eco-friendliness, and effectively communicating environmentalism through language (Szabo & Webster, 2021). Advertising a product based on its environmentally friendly qualities and traits is highly frequent since more people are eager to purchase green products (French & Showers, 2008).

While companies still emphasise the environmental advantages of their products, customers have become increasingly perceptive in discerning the accuracy of the promises made by them. Based on their degrees of receptivity to green advertising (RGC), and more especially to the green advertising format, consumers respond to green appeals in diverse ways (Bailey et al., 2016). The ability to

receive green advertising is the degree to which consumers are sensitive, positively inclined, and responsive towards advertisements that utilise green messaging to promote goods or a firm itself (Bailey et al., 2016).

3.3 Green Certifications: goodwill or marketing strategy?

With the purpose of keeping environmental certifications, some businesses adhere to stringent environmental transparency standards (Szabo & Webster, 2021). The variety of tools and certifications available has increased significantly in the last twenty years (Diez-Busto et al., 2022). Global Reporting Initiative (GRI) is a global collection of standards that define best practices for publicly reporting an organization's social, environmental, and economic effects (Global Reporting Initiative, 2021).

An additional example is The Gold Standard whose main focus is the Sustainable Development Goals (SDGs) of the UN. It needs the support of local stakeholders and NGOs, and the projects analysed are subject to a strict screening process by independent auditors recognised by the UN to determine their actual environmental effects (The Gold Standard, 2024). The ISO 14001 environmental management system is one example of a certification that offers to systematise the environmental aspects that are generated in each of the organization's activities. It also promotes environmental protection and prevents pollution from a perspective that balances socioeconomic aspects (Certificación ISO 14001 Gestión Ambiental - AENOR, 2021).

The Forest Stewardship Council seeks to establish global benchmarks for forest management, including outlawing deforestation, safeguarding endangered species, and limiting the use of dangerous pesticides. To conduct audits for businesses, there are accredited assessment agencies (Dhanani, 2022). Even though the aforementioned certificates are an excellent method to stand out and support causes, they have flaws like narrowly focusing on specific areas or the actual level of participation in companies (Diez-Busto et al., 2022).

As an alternative, a more comprehensive certification exists that unifies all divisions of the business and demonstrates how the effect produced impacts all parties involved (Diez-Busto et al., 2022). The tool for assessing a company's social, environmental, and financial effects is the B Corp certificate. The B Corp is awarded to businesses that satisfy the most stringent requirements for public transparency, social and environmental performance, and corporate responsibility to strike a balance between profit and purpose (B Corporation, 2022). B Lab was established in 2006 on the premise that business could pave the way for a new, stakeholder-driven model and that a different sort of economy was not only feasible but also essential. Companies must pass the B Impact Assessment (BIA), which evaluates five areas: governance, employees, community, environment, and clients, to be certified as

B Corps (B Corporation, 2022). B Corp certification employs the force of business for purposes beyond just financial gain, they utilize their development and revenues to benefit the environment as well as their stakeholders. As of late May 2023, according to B Lab, 6,856 accredited B companies were operating in 90 countries and 161 industries.

A study by Paelman et al. (2021) considered how European sustainable businesses' financial performance is impacted by B Corp certification. The study, which examined 129 companies that became certified as B Corps between 2013 and 2018, finds a favourable impact on turnover growth. It is interesting to note that this effect grows with time after certification, indicating that the entire influence becomes more noticeable with time. For sustainable firms, B Corp accreditation not only promotes development but also strengthens internal coherence and confidence (Paelman et al., 2021). The rigorous B Corp certification process, according to Diez-Busto et al. (2022), ensures that the certificate sends a credible signal of sustainability to external stakeholders. Additionally, the audit procedure initiates an internal change process that aids the sustainable enterprise in internally aligning with its dual nature. These findings demonstrate that turnover growth is positively impacted by B Corp certification and that this influence grows over time (Diez-Busto et al., 2022).

An example of a high-rated Certified B Corporation is the already mentioned brand, Patagonia. Patagonia donates millions of dollars to projects that promote sustainable farming, conservation, and forest restoration (Chugh, 2023). Moreover, the company's efforts have earned it a 60% approval rating on the Fashion Transparency Index (Fashion Transparency Index, 2023).

However, according to Daugherty (2023), potential downsides for businesses included more scrutiny, partly because activists frequently target businesses that make environmental and other promises, making sure the businesses live up to the promises. The certification procedure itself can sometimes be time-consuming, as becoming a Certified B Corporation can take several months or perhaps years (Daugherty, 2023). Parker et al. (2019) drew the conclusion that small and startup businesses suffer in obtaining the B Corp certification, attributing their conclusions to the certification audit procedure's strain on resources.

Within the criticisms direct to the B Corporation Certification some claim it is too broad, that it does not go far enough, and that it encourages greenwashing. Others claim that it lacks demonstrable impact, is not legally enforced, and involves excessive self-reporting (Akepa, 2021). For example, despite being a B Corp, Innocent Drinks utilises a considerable quantity of single-use plastic and is owned by Coca-Cola, the world's worst plastic polluter (Akepa, 2021). Additionally, Innocent's ads were recently banned for greenwashing. More recently, the single-use plastic bottle firm Evian has recently become a B Corp. Then, in June 2022, Nestle's Nespresso, a company that produces single-use coffee capsules, converted to a B Corp (Akepa, 2021). What is more, the FSC has faced criticism

for its perceived inability to conserve forests due to several issues, such as illicit wood harvesting and negligible to no impact on deforestation in tropical regions (Connif, 2018).

The European Commission's proposed Green Claims Directive, which is part of the European Green Deal framework, intends to end greenwashing and misleading environmental messaging in EU markets in order to combat this situation (European Commission, 2023b; European Commission, 2019). A proposal to confront the problem of greenwashing in the EU was approved by the European Commission in March 2023 (Nelsen, 2023; Carreño, 2023). It lays forth certain rules that businesses must adhere to in order to substantiate their environmental claims using trustworthy techniques. The suggestion argues that businesses must include in their marketing materials thorough information about environmental issues, effects, or performance related to their sustainability claims (Carreño, 2023). The recommendation calls for independent verification, enhances the control of the labelling system, and fosters customer confidence and openness.

In addition, the underlying research or simulations employed to evaluate and track the environmental effects or performance referenced in their claims must be made public (Carreño, 2023). By providing accurate information to create an ecologically friendly market and promote responsible consumer behaviour, the EU hopes to promote sustainability. It will also be necessary to provide a clear overview of the techniques used to accomplish the improvements mentioned in the claims. Should these conditions not be met, the legal systems of each member state may impose fines, with a minimum of 4% of the trader's yearly sales (Carreño, 2023; European Commission, 2023). A voluntary programme called EU Ecolabel was also developed to address the issue of inconsistent sustainability labels. This mark designates high-quality products with less of an adverse effect on the environment (European Commission, 2023c).

Gains in market share, enhanced competitiveness, and heightened customer interest are the primary advantages acknowledged (Alizadeh et al., 2024). The advantages in terms of sales, meanwhile, might not be as substantial as anticipated. The absence of outside incentives, bureaucratic procedures, and the expense of testing are limitations. Customers' lack of knowledge and the EU's and government agencies' inadequate promotion are further challenges (Alizadeh et al., 2024).

Three components comprised corporate credibility, according to Keller (1998): likability, trustworthiness, and expertise. The degree to which customers believe a company can be relied upon to deliver on its promises if it can win over their favour, and whether it can satisfy their needs are all considered aspects of corporate credibility (Keller, 2012; Newell & Goldsmith, 2001). By making their environmental initiatives public, many businesses want to strengthen their environmental stances (Szabo & Webster, 2021). Businesses have used green marketing techniques to highlight their environmental initiatives to gain a competitive edge and win over environmentally sensitive

customers. However, not every green marketing claim reflects how businesses behave in terms of the environment (Szabo & Webster, 2021).

A study from Musgrove et al. (2018) shows that specific, substantial green marketing claims can lessen scepticism on the part of consumers and boost retail interest, positive word-of-mouth, expectations for high-quality service, and favourable attitudes towards the business. Furthermore, the study indicates that when employing genuine green marketing promises, businesses with credibility issues could profit from a “green halo” effect. One of the main difficulties is that customers do not believe the green marketing claims made by businesses (Musgrove et al., 2018).

Along with these considerations, Schlossberg (1993) described one of the key issues facing businesses and consumers as deceptive green marketing promises. A poll from Cone Communications (2012) showed that 44% of customers are already sceptical of green marketing promises before they are ever seen, and 77% of consumers are inclined to boycott a company if it misleads them. Since green marketing promises are sometimes ambiguous or difficult for customers to grasp without scientific background, consumers frequently have unfavourable opinions of it and are suspicious about it (Carlson et al., 1993). According to Musgrove et al. (2018), the tactics of greenwashing have caused suspicion among customers and seem to be a breach of their trust.

Alniacik et al. (2011) claim that different stakeholders’ intentions regarding investments, employment, and purchases are influenced by both positive and negative information on a company’s social and environmental responsibility. According to Vries et al. (2015), stakeholders frequently view corporate communications about environmental issues as more symbolic than authentic. People could wonder about the hidden motives behind a company’s environmental statements and be sceptical of their accuracy (Forehand & Grier, 2003; Vries et al., 2015; Yoon et al., 2006). These results emphasise the necessity for businesses to exercise caution when revealing their environmental policies and initiatives (Torelli et al., 2020).

Maintaining certifications in the environmental sector necessitates that many businesses gather, monitor, and comprehend environmental operations to comply with stringent environmental rules (Szabo & Webster, 2021).

3.4 Greenwashing

According to Lyon and Montgomery (2015), greenwashing is a topic that is ideal for a literature review since it is relevant to practical implementation and has grown in importance in academic literature.

The complex relationship between green marketing and greenwashing makes it difficult to tell the difference between real sustainable activities and purely commercial strategies (Lu et al., 2022). Some businesses have made improvements in their environmental footprints, but others still misrepresent their efforts or make false claims about being environmentally conscious (Garfeld, 1991). Companies associate their product image with environmental activities because of the rise in green consumption (Furlow, 2010). However, some of these practices are now known as “greenwashing.” Instead of leveraging the environment to influence market circumstances and societal well-being, businesses use ecological issues in their marketing just to obtain a competitive edge (Polonsky, 2011).

It was in 1986 that environmentalist Jay Westerveld coined the term greenwashing (Watson, 2016). In the 1980s, when the word first appeared, it became widely used to refer to the practice of making deceptive or inflated claims about sustainability, to increase market share (Dahl, 2010). The word’s introduction goes back to growing mistrust and suspicion that certain firms, or organisations creatively manage their image with the public, the financial community, and regulators to avoid taking responsibility and to conceal the true nature of the issue or allegation (Laufer, 2003).

The term greenwashing originates from the derogatory term “environmental whitewash,” which suggests dishonesty on the part of corporations (Karlner, 1997). Greenwashing, therefore, is a type of advertising in which green marketing is done deceitfully to promote the perception that an organization’s policies, goals, or products are environmentally conscious to increase its benefits (Kahle & Gurel-Atay, 2015). Misleading customers about a company’s environmental policies or the advantages of a product or service for the environment is greenwashing (Lyon & Montgomery, 2015).

According to Martínez et al. (2020), greenwashing can distort the consumer’s impression of risks and advantages of green products, which can negatively impact their buying attitude, satisfaction, and loyalty. It is a widespread practice of marketing products or services to use ambiguous or meaningless language, such as “environmentally friendly” (Polonsky et al., 1997).

These concepts of greenwashing all share a common concern: that companies are using misleading communication to create an overly shiny picture of their environmental track record, practices, or products, which can deceive people into thinking they're more eco-friendly than they actually are (Lyon & Montgomery, 2015).

Academics have made an effort to define greenwash more precisely, but there is still no agreement yet. The law pertaining to deceptive marketing implies that people's interpretation of specific claims plays a critical role in determining what constitutes as misleading (Oswald, 2011). According to Lyon and Montgomery (2015), greenwashing is a matter of opinion rather than an attribute of a particular communication. The term refers to a variety of instances that extend well beyond the disclosure of

facts, and it can take many forms, from mild exaggeration to outright falsification they are more eco-friendly than they are (Lyon & Montgomery, 2015). The first comprehensive academic book on greenwashing was released by Bowen (2014). She is worried that four presumptions restrict the academic literature on greenwashing: (1) it is solely about information disclosure; (2) it is intentional; (3) it is mostly started by companies; and (4) it is advantageous to businesses but expensive for society.

Based on their environmental performance and the way in which they communicate about it, Delmas and Burbano (2011) divide businesses into four groups: brown vocal firms, green vocal firms, brown silent firms, and green silent firms. Brown enterprises, or low-performing environmental companies, are the ones who are vocal and positively communicate about their performance and they can be identified as greenwashing firms. The authors Netto et al. (2020) outline the two primary actions that companies that engage in greenwashing perform at the same time: they continue to hide negative information related to the company's environmental performance while they disseminate positive information about it.

Lyon and Maxwell (2011) point out that there are several ways that greenwashing occurs, such as in product labels, public relations campaigns, and advertising. A study done by Nielsen (2014) with customers from 60 different countries showed that 52% of the purchasing decisions are influenced by the information on the package.

The TerraChoice (2007) research discovered that greenwashing is common even in times of heightened environmental concern, as they are now. Netto et al. (2020), determined two main categories of greenwashing: executional greenwashing and claim greenwashing. They found claim greenwashing as the most prevalent type. According to Netto et al. (2020), it occurs when businesses fabricate environmental claims using linguistic justifications. That consists of employing ambiguous language, making misleading claims, and leaving out facts that would explain things. According to Parguel et al. (2015), executional greenwashing is the practice of greenwashing that involves combining unique hues and sounds with images or other aspects that evoke nature.

Governments, non-governmental organisations, and companies can all partake in greenwashing; in fact, they frequently do so as partners in corporate greenwashing (Lyon & Montgomery, 2015). Since greenwashing is broad, subtle and covers a wide range of subgroups, various sources will describe it in unusual ways (Lam & Grønås, 2022). Nonetheless, there are certain recurring themes despite the broad and varied classifications.

The foundation of greenwashing is that companies are intentionally seeking to mislead the public about their environmental actions (Lam & Grønås, 2022). In practice, though, the focus is mostly on proving wrongdoing rather than intent because, understandably, the former is much easier to

demonstrate than the latter (Lam & Grønås, 2022). It is a widespread practice of marketing products and services to use ambiguous or meaningless language, such as “environmentally friendly” (Lam & Grønås, 2022).

However, consumers’ doubts about the veracity of corporate green promises have intensified as they have proliferated. They have good cause to be cautious: according to renowned marketing firm Ogilvy & Mather, greenwashing is at “epidemic proportions” (Hsu, 2011). There is evidence that during the past ten years, greenwashing has played a significant role in business marketing strategies (Lyon & Montgomery, 2015).

As mentioned above, in 2007 TerraChoice conducted research on environmental claims made on items that are stocked on the shelves of large box stores that lead their category. The goal of the study was to characterise, comprehend, and measure the rise of greenwashing. Through surveys, the researchers identified 1,018 consumer goods with 1,753 environmental claims. All but one of the 1,018 goods that were analysed contained promises that were manifestly false or risked misleading consumers (TerraChoice, 2007). The results of the study determined the Seven Sins of Greenwashing. This labelling has succeeded in assisting customers in recognising items that made deceptive environmental claims based on the findings of the initial study (Lam & Grønås, 2022).

The sins developed by TerraChoice (2007) include:

1. Sin of the Hidden Trade-Off: This occurs when a product is labelled as green based on a narrow set of attributes without considering other important environmental factors.
2. Sin of No Proof: An environmental claim that lacks easily accessible supporting information or reliable third-party certification.
3. Sin of Vagueness: Poorly defined or overly broad claims that can mislead consumers, such as the term “all-natural.”
4. Sin of Worshiping False Labels: Creating the impression of third-party endorsement through words or images, even when no such endorsement exists.
5. Sin of Irrelevance: While an environmental claim may be true, it can still be unimportant or unhelpful for consumers seeking genuinely sustainable products.
6. Sin of Lesser of Two Evils: This occurs when a claim is true within a specific product category but distracts consumers from the greater environmental impacts of that entire category.
7. Sin of Fibbing: Outright false environmental claims.

TerraChoice discovered that, in comparison to 2009, there were 73% more green items available in 2010. Furthermore, out of 5,296 goods that the company assessed, only 4.5% were determined to be “sin-free”, therefore the “sins” of greenwashing are present in almost 95% of consumer items that make the claim to be green (Herrera, 2010).

3.4.1 Motives and Consequences of Greenwashing

Stakeholders respond differently to various forms of greenwashing (Collison, Lorraine, & Power, 2003). While some strategies may receive insignificant feedback, others can cause scandals, demonstrations, boycotts, and other negative outcomes (Torelli et al., 2020). Greenwashing appears to have been a frequent practice among businesses looking to outperform their rivals in recent decades, mainly because of stakeholders' increased awareness to environmental concerns (Parguel et al., 2011). Hence, they are becoming less trusting of businesses that disclose their environmental performance and strategies (Prothero et al., 1997; Chen & Chang, 2013).

According to Torelli et al. (2020), there may be four main categories of greenwashing, each with distinct objectives and protocols for communication: the corporate, strategic, dark, and product levels. Corporate-level greenwashing pertains to the dissemination of false information concerning environmental matters and factors pertaining to the company's image and reputation. This level represents a static dimension (the name and logo of the organisation, its goal, its adherence to standards, and its corporate certification). Strategic-level greenwashing refers to deceptive environmental communication about elements linked to the company's future plans (e.g., corporate medium- and long-term goals, strategic public communication, strategic plan for technology/process improvement or implementation, report communication, and targeted extraordinary operations). Dark-level greenwashing refers to deceptive environmental messaging that ends up covering up illicit activity (money laundering, coordination between the criminal and/or mafia, corruption, and investments with covert objectives). Torelli et al. (2020) refer to product-level greenwashing as deceptive environmental communication about some qualities of a product or family of goods (labels, targeted advertising, packaging, and product certifications).

According to Lyon and Montgomery (2015), there are many potential forms of greenwashing:

- false advertising as claiming the benefits of a product or service for the environment without providing enough proof or reliability.
- making unfounded claims about a company's or a product's sustainability policies.
- green branding without substance or using ecologically oriented branding or images to convey a sense of eco-friendliness without taking significant environmental steps.
- selective disclosure as the practice of highlighting environmentally beneficial projects while downplaying or hiding their detrimental effects, symbolic gestures or making token environmental gestures to provide the impression of sustainability without making any changes.

- lastly, greenwashing by association adds credibility by tying together with respectable environmental groups or causes but without really committing to sustainability.

The rise in greenwashing seems to be caused by several external, organisational, and personal variables (Guo et al., 2017). Numerous researchers have attempted to explain why and how corporations participate in greenwashing, which has been recognised as a false communication strategy about environmental concerns (Chen & Chang, 2013; Du, 2015; Laufer, 2003; Testa et al., 2018; Vries et al., 2015). There are several reasons why companies might not meet their objectives and be labelled as greenwashes: they can be incapable of executing the required adjustments or inept, they might not have the resources, or they just might be purposefully exaggerating their environmental credentials (Ioannou et al., 2022). Considering that implementing a true shift in consumer attitudes towards the environment can be expensive and time-consuming, businesses decide to use greenwashing as a more approachable strategy (Chen & Chang, 2013). Walker and Wan (2012) identify two primary drivers of greenwashing by businesses: gaining legitimacy and signalling to stakeholders the firm's values on environmental issues through symbolic actions or “green talk” (Cormier & Magnan, 2015; Connelly et al., 2011). With this outlook, businesses aim to present a favourable but utterly false image of their environmental performance (Lyon & Maxwell, 2011).

Young people have been the focus of most studies on scepticism about communications on environmental concerns (Aji & Sutikno, 2015). They are shown to be extremely sensitive, particularly when it comes to the style and form of communication they receive (Musgrove, Choi, & Cox, 2018). According to Lewandowska et al. (2017), the act of greenwashing results in unsatisfied customers, a decline in credibility, unwise purchases, and wasteful use of resources. If a group exposed to advertising has more false beliefs than a reference group, then the advertising is misleading (Russo et al., 1981). Of course, some people are naturally trusting while others are not, and the two groups will have different ideas on what constitutes greenwashing (Lyon & Montgomery, 2015).

The body of literature concerning deceptive advertising has outlined various methods through which claims can be misleading (Darke & Ritchie, 2007). For instance, incomplete comparisons imply the superiority of one product over another without providing specific details, as seen in phrases like “Acme is more effective” (Shimp, 1978). Research from Darke and Ritchie (2007) suggests that deceptive advertising can foster consumer distrust, leading to significant adverse effects for both the company and advertising in general. Furthermore, it indicates that the distrust stemming from deception can extend beyond the original context, affecting other individuals and situations. Pollay (1986) suggests that once deception is uncovered, it can breed a broader scepticism towards communications from political and community leaders, creating a culture of cynicism within the community.

As shown by Pagotto (2013), the practice of greenwashing leads to consumer mistakes, generating a logical conflict and jeopardising the independence and consistency of the customer's decision. Furthermore, it raises the risk of consumer mistakes during decision-making, and when it is seen negatively by the public, a company's brand and product are no longer trusted (Chen & Chang, 2013). According to Lyon and Montgomery (2015), greenwashing has the potential to obstruct sincere attempts to address environmental issues and attain sustainability goals by directing focus and resources towards false green activities. Moreover, the sheer volume of green claims and the reasoning behind them may overwhelm and mislead consumers, which could affect how they see CSR initiatives (Lyon & Montgomery, 2015).

Greenwashing carries some danger for businesses, as concerned individuals and environmental activists increasingly criticise corporate environmental initiatives as being little more than public relations strategies (Lyon & Montgomery, 2015). Mostafa et al. (2015) state that there are detrimental effects on an organization's corporate image when unethical business practices related to false environmental claims occur. Over time, consumers have grown aware of greenwashing, which is costing businesses long-term sales and customer confidence (Kahraman & Kazançoğlu, 2019). For instance, when the Coca-Cola Company claimed it had reduced its water consumption by around 4% yearly due to water impact, it faced criticism and was given a Polaris Institute "greenwashing award" (Lyon & Montgomery, 2013).

As several NGOs persisted in closely examining the ESG pledges made by large firms, the media discourse in 2022 got heated. According to a highly publicised report by the non-profit group NewClimate Institute the climate promises made by most big multinational businesses are not to be accepted at face value (NewClimate Institute, 2024). According to the report, the world's biggest corporations have committed to reducing their absolute carbon emissions by an average of just 40%, not 100% as implied by their net-zero claims.

Ioannou et al. (2022) conducted a study on 202 publicly listed significant U.S. corporations to determine the extent to which greenwashing negatively affects customer perception. The researchers discovered that customers are quite likely to be aware of the discrepancy between objectives that are declared and how they are really implemented and that when there are more goals than actions, customer satisfaction levels - as determined by the American Customer Satisfaction Index (ACSI) - decline. Customers' experiences with the product itself are impacted by this separation, which leads to views of corporate dishonesty (Ioannou et al., 2022). More specifically, they calculate that businesses that are thought to be greenwashing experienced an average decline in their ACSI consumer satisfaction score of 1.34% (Koning Beals, 2022).

CSR-washing is the term used to describe how social issues are exploited for profit as well as how internal procedures are distorted to provide a positive picture of CSR to stakeholders (Boiral et al., 2017; Pittman & Sheehan, 2021). Customers who are not familiar with CSR may become more sceptical of promises made by companies due to greenwashing. Moreover, even when the messaging is truthful, greenwashing can negatively impact a company's financial performance and image. (Alizadeh et al., 2024).

Effectively tackling greenwashing may need several approaches (Lyon & Montgomery, 2015). To gain the trust of stakeholders, organisations should work to increase the transparency of their environmental communications by giving precise and substantiated information about their sustainability activities. Moreover, establishing procedures for impartially confirming environmental statements helps guard against greenwashing and guarantee the legitimacy of sustainability programmes. Furthermore, by interacting with stakeholders - consumers, investors, regulators, and non-governmental organizations - organisations can better comprehend, and address expectations related to environmental performance, which lessens the motivation for greenwashing (Lyon & Montgomery, 2015).

It is hard to forecast how greenwashing will change, but there are a few tendencies to watch out for. The aforementioned trends in green consumption have the potential to impact businesses' environmental decisions and performance, as well as communication. It is fair to predict that environmental disclosure and reporting will develop similarly to how financial data has developed over the past 50 years (Lam & Grønås, 2022). This entails improved reporting standards, increased data availability, and openness. The same happened at the beginning of the century, in response to increasing awareness, Intel released pioneering CSR report in 2001, and Microsoft did the same shortly after in 2003. Since these reports were almost unheard of, the CEO's choice to write and release them can be partially due to their early awareness that favourable public opinion would be advantageous (Fieseler et al., 2010). As mentioned before academics have noted that a corporation can lessen the risk of being accused of greenwashing by stakeholders when it discloses its evaluation techniques openly and transparently (Garst et al., 2022).

Research from Alizadeh et al. (2024) claims that the idea of closely observing and evaluating a business's environmental performance is intrinsically tied to strategies to lessen the presence of greenwashing. Approaches like life cycle monitoring become essential resources in this field. Coordinating with stakeholders including NGOs, consumers, government agencies, and trade groups is essential to improving transparency and encouraging a common commitment to sustainability on a larger scale. To help customers recognise sustainable products, firms should also design credible eco-labels. Legislators should play a crucial role in the development and implementation of regulations

and industry standards, as well as in encouraging openness, to prevent unfounded environmental claims (Alizadeh et al., 2024).

3.4.2 Additional types of washing

While corporate actors are predominantly identified as the main perpetrators of greenwashing, it is important to note that greenwashing can also be observed across a diverse range of actors beyond the corporate sector (Lyon & Montgomery, 2015). As greenwashing (overstating environmental friendliness) and social washing (concealing detrimental societal effects by portraying as morally and socially conscious), CSR-washing is an increasing phenomenon (Martin et al., 2024).

Social washing is a tactic used by businesses to portray themselves as more socially conscious than they actually are to increase profits (esgthereport, 2021). It happens when real activity falls short of projected commitments to problems. The practice can take the shape of corporate communication or brand activism over a variety of social issues, such as data privacy, product safety, racial justice, diversity, equity, inclusion, labour standards, and human rights (Williams, 2022). This is accomplished by using a variety of ethical marketing strategies, such as giving to charitable organisations or promoting their sustainability programmes, to give the impression that they are concerned about improving the world; only to find out later that it is all a PR fraud or that they are not disclosing the real story (esgthereport, 2021). Due to the absence of information on risk management, social washing is likely to be an activity that frequently goes unreported (Williams, 2022).

Workplace diversity, equity, and inclusion, or DEI, is one of the most disclosed topics, according to practitioner reports, even though there are no clear regulations on the subjects that must be covered (EY, 2021; PwC, 2021). However, these regular DEI-related annual filing disclosures can raise concerns about social washing (Argenti, 2020; Dowell & Jackson, 2020; Marsh, 2020), which is the practice of making unsupported claims or distorting a company's social responsibility to make it appear more socially responsible than it is (Sustainalytics, 2021). Businesses have been investing time and resources in promoting themselves as being more socially or environmentally conscious than their actions would otherwise indicate (Edwards, 2023).

Bluewashing is a marketing tactic that uses the UN flag to draw attention away from companies' actual poor environmental performance (Szabo & Webster, 2021). Bluewashing is a term used to describe dishonest marketing strategies intended to lead consumers to believe a firm is more ethical, socially conscious, and environmentally friendly than it actually is. Because bluewashing tends to

exaggerate the real social duties carried out, it is essentially the worst version of greenwashing (Vincenz et al., 2019).

The term bluewashing is used to describe businesses that endorsed the UN Global Compact (UNGC) and its tenets but failed to implement any real policy changes (McClimon, 2022). Berliner and Prakash's (2015) research offers proof that the UNGC, a voluntary programme with lax oversight and enforcement procedures, fails to sufficiently incentivize members to fulfil programme requirements. As a result, companies often engage in strategic shirking they avoid making expensive policy decisions or taking expensive measures to enhance their performance in terms of human rights and the environment (Delmas & Keller, 2005; DeVaro & Gürtler, 2012). Rather, they tend to do inexpensive, symbolic actions to provide the appearance that they are meeting their responsibilities (Lim & Tsutsui, 2012). As a result, bluewashing, a reference to the colour of the UN flag, came to indicate that many Global Compact member corporations took advantage of the agreement to enhance public perceptions of their social programmes, governance processes, and values without really implementing any meaningful reforms or transitions (Berliner & Prakash, 2015).

Pryde and Nolan (2023) studied the link between greenwashing and bluewashing. The connections between human rights and climate change are growing stronger every day. According to the UN Environment Programme (2015), "climate change is one of the greatest threats to human rights of our generation, it poses a serious risk to the fundamental rights to life, health, food, and an adequate standard of living" (p.VI). In July 2022, the UN General Assembly passed a resolution stating that the right to a clean, healthy, and sustainable environment is a basic human right, therefore solidifying the relationship between human rights and the environment (UN General Assembly, 2022). The International Covenant on Civil and Political Rights (ICCPR), which is overseen by the UN Human Rights Committee, has acknowledged the connections between the effects of climate change and human rights.

Furthermore, the connection between climate change and human rights involves social justice. The Global South has been disproportionately affected by climate change and will continue to be so (Levy & Patz, 2015). There are several causes for this. The countries of the Global South might not possess the same financial means to execute the adaptation or mitigation strategies that the Global North supports (Levy & Patz, 2015). 40% of all greenhouse gas emissions come from public firms, and, of the 27 million people thought to be coerced into labour, over 80% are employed in supply networks owned by multinational corporations (Rissman, 2023). Because of this, there is a rising movement for environmental, social, and governance (ESG) responsibility, which connects the effects of climate change to human rights issues. A robust ESG strategy can be advantageous to the company and its reputation, but there is growing criticism that some companies are misrepresenting their ESG impacts

(Stopping ESG Washing, n.d.) and that the methods currently used to measure and grade these impacts (ESG scores, ESG indexes, etc.) overstate performance.

3.5 Greenwashing in the Fashion Industry

According to Macchion et al. (2015), fashion is a broad term that encompasses several industries. It includes sectors like clothing, cosmetics, jewellery, leather products, footwear, and perfume (Golizia, 2021). With a global GDP of \$2.4 trillion, the fashion sector employs 300 million people (Adamkiewicz et al., 2022). Nevertheless, underneath this great financial situation comes a troubling reality. According to Niinimäki et al. (2020), the traditional economic model, which is defined by resource extraction, production, and disposal, has been negatively affecting the environment. The fashion sector has a detrimental impact on consumer attitudes and behaviour, depletes natural resources, and pollutes the environment over its whole life cycle (Papamichael et al., 2022).

The fashion business is infamous for its unethical labour methods, environmental impact, and general lack of consumer knowledge, despite giving people all over the globe one of the most necessary things (Barber, 2021; Rahman and Yadlapalli, 2021; Ross, 1997). Along its value chain, the global fashion industry faces several ethical, social, and environmental concerns, making it one of the largest and most resource-intensive sectors in the world (Global Fashion Summit, 2024). Not every company acts this way. For example, Nisolo's mission is to advance sustainable fashion by elevating the importance of the environment and industry producers to that of final customers, while being a Climate Neutral Certified company and a B Corporation (Change Climate, 2023). Each Nisolo purchase contributes to 100% carbon emission offsets and respectable wages. They offset 5,750 metric tonnes of CO₂ and save 594,090 trees from being cut down in the Amazon Basin (Nisolo, 2024). Currently, 665 employments are supported by their conservation effort, with 30% of those occupations being held by women (Nisolo, 2024).

Nevertheless, according to the UN Alliance (2021), the fashion industry continues to be accountable for 2-8% of global greenhouse gas emissions, 20% of wastewater worldwide, \$100 billion in lost revenue from underuse and improper recycling, and 9% of yearly microplastic losses into the ocean. Moreover, the industry of fashion B Corps stands out from the crowd, both inside B Corps and among fashion businesses. Just 3% of the 3215 accredited B Corps in the United States are fashion businesses; furthermore, there are 27,221 fashion brands in the United States, and fewer than 5% of them are B Corps (B Lab, 2023; IBISWorld, 2022).

The fashion industry must take the lead in promoting sustainable solutions as climate catastrophe and industry demand to exhibit socially conscious behaviour rise (Global Fashion Summit, 2024). Despite that, the main goal of fashion businesses' current sustainability policies is to lessen negative

consequences (Cernansky, 2022). This strategy could reduce the environmental impact of certain items in areas like emissions and deforestation, but it falls short of completely rewiring the fashion industry to be a fair and environmentally conscious sector (Cernansky, 2022).

Based on a study by Wu and Li (2020), the greenhouse gas (GHG) emissions from the textile industry are higher than the combined emissions from international aviation and maritime transportation. Given their increasing environmental effect, immediate action is required. In addition, the F&T industry ranks third in terms of land and water usage, and sixth in terms of greenhouse gas emissions and main raw material utilisation (European Commission, 2024). Every year, the European Union produces roughly 12.6 million tonnes of textile waste. Of this, 5.2 million tonnes, or 12 kg per person, come from clothes and footwear alone (European Commission, 2023). Several fashion brands adhere to business models that take advantage of susceptible customers, use materials and create goods that are detrimental to human health and wellbeing, and create low-quality items that are meant to be thrown away after little use, all of which promote excessive consumption (Bocken et al., 2014; Bocken & Short, 2021; Ritala et al., 2018). Indeed, compared to 2000, fashion manufacturers are now creating twice as much apparel (Dottle & Gu, 2022).

The Directorate General for Environment's (2022) EU Strategy for Sustainable and Circular Textiles examines the full lifespan of textile goods and suggests concerted efforts to alter textile production and consumption practices. The European Regulation on Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is one of the instruments that has been approved (EU Parliament, 2006). The set of rules and regulations was put into place to monitor and minimise the use of hazardous chemicals and protect clients, employees, and the environment. Manufacturers, importers, and downstream users are required under REACH to register and evaluate any potentially dangerous compounds that they make, use, and release onto the market. The REACH regulation's requirement that all people of the European Union have complete access to information on chemicals to which they may be exposed is very crucial, particularly in the context of the fashion industry and greenwashing (Adamkiewicz et al., 2022).

The benefits of sustainability are becoming more widely acknowledged as having positive effects on a company's competitive advantages and reputation (Cowan et al., 2020). However, some businesses still embrace the strategy of reaping these benefits without going through with the necessary work to carry out sustainable activities (Adamkiewicz et al., 2022). Businesses often employ greenwashing based on consumers' growing desire for environmentally friendly products (Alizadeh et al., 2024). Indeed, many fashion brands have turned to ethics-based advertising to gain the confidence and support of the ethical consumer market (Ktisti et al., 2022).

However, the obvious absence of transparency surrounding these practices raises concerns about greenwashing (Furlow, 2010) and bluewashing (Sailer et al., 2022), practices involving misleading consumers about the environmental and social impact of their products or services. The prevalence of greenwashing and bluewashing in this already ethically questionable industry has made customers more disoriented and sceptical of businesses that argue to be socially or ecologically responsible (Matthes et al., 2014; Peattie and Crane, 2005).

Some fashion industry brands use greenwashing techniques and technologies to relieve some of the economic pressure (Adamkiewicz et al., 2022). To stay competitive in the fashion apparel industry, retailers have had to compromise on ethical standards, for example, through excessive packaging, unfair working practices within supply chains, and/or energy-inefficient distribution practices (Choi et al., 2012; McAspurn, 2009). When it comes to the fashion industry, the greenwashing narrative is seen in things like downcycling materials rather than emphasising fibre-to-fibre recycling, promoting take-back programmes that encourage guilt-free consumption, and making claims about being more sustainable while only marginally improving a portion of the brands' collections (Adamkiewicz et al., 2022). The fashion industry's ecolabelling or certification is another popular way of greenwashing, accreditation or labelling are useful methods for winning over customers (Adamkiewicz et al., 2022).

The Fashion & Textile sector is filled with greenwashing practices, which has led to increased attention and notorious lawsuits against several international fashion brands (Adamkiewicz et al., 2022). These companies routinely disseminate false marketing messages by using ambiguous terminology, catchy phrases (such as chemical-free, organic, sustainable, and eco-friendly), and deceptive advertising techniques. Many corporate environmental promises are truly marketing ploys (Adamkiewicz et al., 2022). Product tracing can be difficult in the F&T business due to the intricate supply chains that connect many nations and regions (Badhwar, 2023; Garcia-Torres et al., 2019; Griplas). Critical phases where greenwashing can be seen include sourcing raw materials, manufacturing and production, product marketing and promotion, distribution, and retail (Al-sharouf & Naesae, 2022; Alexa et al., 2021).

Sustainable product attributes are not readily apparent to most consumers, and incomplete information can lead consumers - particularly those with high uncertainty avoidance - to avoid making environmentally conscious purchases, which will have a negative effect on their willingness to pay more (WTPM) for sustainable fashion (Khan et al., 2024). According to Kim and Oh (2020), effective marketing and communication are essential for any sustainable fashion product, even those with a high level of sustainability, to avoid raising red flags with customers. There are several ways that people view green marketing, on one side it brings attention to sustainable fashion and the possible change in consumer behaviour; on the other, it is frequently connected to corporations'

dishonest business tactics and greenwashing (Alexa et al., 2021; Sagapova et al., 2022; Lorincz, 2021). Furthermore, past studies have shown that the definition of sustainable fashion is unclear because of a lack of industry standards (Grazzini et al., 2021; Moorhouse and Moorhouse, 2018). Moreover, many environmental pledges are greenwashing and marketing tricks (Chen and Chang, 2013; Niinimaki, 2015), which discourage people from making purchases.

Adamkiewicz et al. (2022) analyse in depth the topic of greenwashing in the F&T sector. The industry is intricate, has many facets, and is under growing pressure to implement sustainable practices since it contributes significantly to overproduction and overconsumption. Significant obstacles are presented by the low-cost, trend-driven manufacturing strategies that are founded on capitalist principles. Although there are answers provided by green marketing, there is increasing worry over the misuse of greenwashing. This kind of approach undercuts sincere attempts towards sustainability in addition to misleading consumers (Adamkiewicz et al., 2022).

A comprehensive strategy is essential in the battle against greenwashing in the fashion sector (Alizadeh et al., 2024). Greenwashing, which decreases sustainability's true core and uses it as a marketing catchphrase, has not only corrupted the fashion and textile industries but has also had a substantial influence on consumer behaviour (Testa et al., 2021).

Chapter 4: Methodology - Problem, Research Question, and Objectives

4.1 Relevance of the problem

Consumers' confidence in genuine sustainability initiatives is damaged by greenwashing. Research has indicated that being subjected to greenwashing might cause one to become sceptical of any environmental promises (Laufer, 2003; Ottman, 2011; Chen & Chang, 2013). This scepticism can prevent customers from choosing ecologically friendly products, impeding the change in the market that is required for sustainable future strategies (Lyon & Montgomery, 2015; Lewandowska et al., 2017).

Considering the relevance of this problem, it is essential to investigate how companies react to accusations of greenwashing. Therefore, this research intends to contribute to the existing literature through an examination of the communication tactics used by businesses in response to accusations of greenwashing. By enriching the understanding of what are the main communication strategies companies use to deal with greenwashing phenomena, this study can provide insight into ways to restore customer confidence and encourage sincere efforts towards sustainability. It is important to investigate how businesses respond to charges of greenwashing for several reasons.

First, by understanding the answers, it will be possible to pinpoint business communication best practices that might lessen the damaging effect of accusations of greenwashing. Second, it can help businesses build and keep credibility and trust with their customer base by emphasizing effective corporate communication tactics, which will eventually promote a market that supports sustainability. Finally, understanding these practices will help to understand customer behaviour and how to communicate genuine sustainability initiatives effectively without succumbing to greenwashing.

By addressing these issues, it is intended to make a theoretical contribution by exploring the field of corporate communication, the traditional standpoint of CSR (Corporate Social Responsibility) and sustainability and the foggy area of greenwashing. In addition to helping understand the connection between corporate communication and greenwashing, it is expected that the research results can make it easier to grasp the potential challenges that come with sustainable corporate practices in today's business environment.

Moreover, by concentrating on communication tactics, techniques to detect and tackle greenwashing may be identified and validated. Through an analysis of the language and strategies used by corporations in response to accusations, this research aims also to help researchers and consumers to better prepare themselves to assess environmental claims critically and hold them responsible.

This study will concentrate on the fashion industry, even though it would be ideal to evaluate greenwashing across all industries. Because of its detrimental environmental effect and repeated charges of greenwashing, this industry offers an important framework in which to examine company reactions and communication tactics (Papamichael et al., 2022, UN Alliance, 2021, Adamkiewicz et al., 2022).

4.2 Objectives

The declared objectives of this thesis are (i) to gain a deeper comprehension of the challenges and opportunities associated with sustainable corporate practices in today's business environment; and (ii) to understand the relationship between corporate communication and greenwashing.

4.3 Research question

To achieve the research purpose of this study, the following research question was constructed:

RQ1: *What are the main communication strategies companies use to deal with the greenwashing accusations?*

4.4 Research Strategy

In academic research, a methodological strategy known as an exploratory approach is used to study a phenomenon or subject without having a specific, preconceived hypothesis. This method aims to obtain preliminary data, produce hypotheses, and comprehend the fundamental aspects of the subject matter. It is distinguished by its adaptability and receptivity to new insights (Stebbins, 2001). The aim is to find patterns, connections, and concepts that can guide future, more targeted research. Although it can also include quantitative techniques like surveys, exploratory research frequently uses qualitative techniques like content analysis, focus groups, and interviews, its main purpose is to offer a more thorough comprehension and a foundation for more conclusive research in the future (Reiter, 2013).

Thus, this study is conducted as qualitative method research. Through data triangulation, the aim is to analyse what selected fashion brands are communicating after being accused of greenwashing. A case study approach is used to investigate the function of corporate communication in responding to charges of greenwashing in the fashion sector. Using case studies is undoubtedly one of the most effective ways for academics to achieve their theoretical and practical goals (Ebneyamini & Sadeghi Moghadam, 2018). By using chosen samples, a case study can be conducted to identify differences, similarities, and patterns (Eisenhardt, 1989).

To categorize the content the chosen method is content analysis, complemented by comparative analysis of the companies. When using case studies, researchers are advised to identify the case's unique features as well as its similarities. This entails giving the case's characteristics, historical context, physical setting, and additional institutional and political contextual elements considerable thought (Ebneyamini & Sadeghi Moghadam, 2018). The focus is on three main themes that are the pillars of this thesis: corporate communication, CSR, and greenwashing.

This thesis uses an exploratory approach through content and comparative analysis of two selected brands. Through content analysis, the researcher can make meaning out of the data (Given, 2008; Yazan, 2015). This method enables the researcher to analyse more in-depth data and study "how communication content relates to attitudes and behaviour variables in a study." (Holman, 2017, p. 249). Comparative analysis allows researchers to understand social phenomena by examining how the same or similar factors occur in different contexts, providing more subtle insights (James, 2000).

In sum, this thesis investigates how selected fashion brands respond to allegations of greenwashing. It takes an exploratory approach, using qualitative techniques to get a better understanding, such as content and comparative analysis. This research examines corporate communication, corporate social responsibility, sustainability and greenwashing using online data analysis of selected brands. Using a case study approach, two businesses are inspected to identify patterns in their responses to accusations of greenwashing in their corporate communication tactics.

4.5 Study object and sampling

To conduct the research the chosen fashion companies are Inditex and H&M Group. Both companies since their debut have been accused of greenwashing multiple times. H&M Group and Inditex have responded to the accusations and that is going to be the focus of the analysis.

It was decided to analyse the year's responses to greenwashing over five years, from 2019 to the most recent one 2023. This time frame has been chosen to offer an understanding of how selected fashion brands have changed their corporate communication tactics in response to changing times. Christofi, Leonidou, and Vrontis (2015) claim that examining patterns across multiple years makes it possible to spot notable changes and draw stronger conclusions. The thesis intends to capture the evolution and changes in strategies by looking at responses throughout these five years. This will provide insights into both immediate responses and longer-term strategy changes, making it possible to analyse trends and patterns in greater detail. This will advance the understanding of how successful corporate communication can advance true sustainability.

The sampling strategy used for this study is purposive sampling. Purposive sampling is essential in mixed methods research to ensure that the sample includes examples that are particularly helpful for answering the research questions (Onwuegbuzie & Collins, 2007). Purposive sampling is commonly used for qualitative research and is a great strategy to obtain complete and relevant data (Elo et al., 2014).

The cases are chosen with intention rather than at random (Perry, 1998). They have been selected based on different criteria:

- **Relevance:** fashion brands that have faced greenwashing accusations.
- **Accessibility:** availability of detailed information about the communication strategies used.

This study focuses on fashion companies and their method of constructing their corporate communication. The researcher chooses companies known for greenwashing accusations. It is essential to sample companies “who have the best knowledge concerning the research topic” (Elo et al., 2014, p. 4).

The multiple-case design can be used with real-world occurrences that demonstrate many sources of evidence through replication (Mishra & Rasundram, 2017). One advantage that most studies and academics emphasize is that using multiple case studies allows a researcher to analyse data in a variety of contexts and circumstances (Diop & Liu, 2020). Moreover, when more than one case is analysed, it is easier to generalize the results. Researchers can examine variations both inside and between cases when they use multiple cases in a study, which can produce more detailed and possibly generalizable results (Baxter & Jack, 2008).

4.6 Data Collection

In the data collecting procedure, the two sampled brands’ publicly accessible data are gathered. Case studies usually use a variety of sources to gather information (Mishra & Rasundram, 2017). This includes yearly reports, official statements, announcements on business websites, and sustainability reports.

Every source has advantages and disadvantages, and the variety of perspectives obtained by combining several sources of data contributes significantly to the case study evidence base's richness (Mishra & Rasundram, 2017). An overview of the companies and their response to the accusations was made possible by this stage of data collecting.

Data from the companies’ sustainability websites was first obtained. As stated by Rasche and Seidl (2019):

“Corporate websites often serve as the primary source of publicly available information on sustainability practices, offering an accessible entry point for researchers to understand the company’s narrative before engaging with more comprehensive sustainability reports” (p. 420).

Researchers typically start with a preliminary overview of cases, such as a website or summary document, to establish a foundational understanding before conducting detailed and systematic comparisons (Stake, 2006).

However, data from the companies’ reports is the focus to address the research objectives. It makes it possible to analyse companies’ narratives in-depth, comprehend what a company is communicating to its stakeholders - explicitly or implicitly - and determine the process in which that communication was made. Given (2008) discusses the multiple interpretations and readings of information, noting that the analysis is subjective and framed within the researcher’s pre-established research paradigm. Finding “conscious and unconscious messages” and storylines conveyed by the text is an intriguing part of performing a qualitative content analysis (Given, 2008, p. 121).

Several researchers evaluated the current state of sustainability advertising practices used by companies using content analysis research (Farache & Perks, 2010; Mögele & Tropp, 2010; Segev, Fernandes, and Hong, 2016). “Qualitative content analysis goes beyond merely counting words or extracting objective content from texts to examine meanings, themes, and patterns that may be manifest or latent in a particular text” (Zhang & Wildemuth, 2009).

The content analysed consists of materials of the brands, presented on digital platforms, such as brand platforms and other media in which they have published articles and press releases. These are comprehensive platforms, with an extensive number of pages to access diverse content.

Analysing these platforms makes it possible to comprehend the company’s typical answers in full. Brand platforms serve as showcases and are crucial to how consumers perceive them. Consumers can understand a company and its authenticity on these platforms since brands communicate their values and vision (Banet-Weiser, 2012).

4.7 Data strategy

Data triangulation is used to increase the credibility and validity of the results and to obtain various information on the same issue (Mishra & Rasundram, 2017). Triangulation is the process of examining and generating insight by using several data sources. Its objective is to lessen the importance placed on any one set of findings (Mishra & Rasundram, 2017).

When compared to more rigorous approaches with defined rules for data collection and analysis, case studies are generally seen as less rigorous (Ebneyamini & Sadeghi Moghadam, 2018). Meyer (2001) highlights that decisions must be made with great clarity and that they must be supported by evidence.

Data triangulation was chosen because it can help overcome the disadvantages. The validity and reliability of the results can be increased by corroboration of findings and by compensating for data deficiencies with strengths from other sources.

In this thesis, the two cases analysed are used to compare the greenwashing phenomenon.

In summary, the technique known as “triangulation” is used to improve the validity of assessments and study conclusions. It is employed to integrate the benefits of the qualitative approach. Since triangulation fortifies case study research, it has been widely suggested as a response to the complaints of case study research's lack of rigour.

4.8 Methodological reflections and ethical concerns

This study will use qualitative methodology and content and comparative analysis. As the study paradigm and procedures mostly rely on interpretation, it is impossible to completely exclude biases and coding mistakes. Nonetheless, there was a concern to minimize these drawbacks.

Digital platforms will be used to obtain the content, which is editable by the owner. It is possible that after the analysis, some of the data is going to be altered (Holman, 2017). Furthermore, the researcher’s judgement and experience are incorporated into the interpretation and meaning-making of the gathered data, and the analytical process may result in additional constraints. As previously stated, content analysis is interpreted subjectively (Given, 2008). Finally, data can be interpreted in ways outside their framework.

The conduct and ethics of the researcher throughout the research process should be carefully considered, as it could impact the entire study. The researcher must accept its role as the study’s researcher and its influence over the interpretation, analysis, and research process. To express oneself, reduce prejudice, and determine if research methods are suitable or not, ethics are crucial (Allen, 2016). Sincerity, honesty, and content correctness have all been taken into consideration and treated carefully when doing research, especially when gathering, processing, and summarizing the data.

4.9 Introduction of the research objects

According to Rao (2019), the unsustainable situation of the fashion industry can be attributed mostly to modern fast fashion due to the enormous volume of manufacturing, non-renewable resource use, and massive waste generation. As a matter of fact, fast fashion doubles the quantity of non-renewable materials and chemicals needed at every level of the value chain and speeds up the rate at which clothing is discarded (Rao, 2019).

The basis of the fast fashion industry's corporate strategy is thereby inherently unsustainable (Syafiqah, 2022). For example, Primark, a well-known fast-fashion Irish clothing and accessories chain with flagship stores worldwide, has been accused of minimizing or neglecting more significant environmental and social problems within the sector while only emphasizing certain sustainability programs. Critics claim that this strategy presents an inaccurate picture of the business's overall environmental initiatives, therefore growing consumer scepticism (Syafiqah, 2022).

Moreover, the two companies selected, H&M Group and Inditex, have been accused multiple times.

4.9.1 H&M Group

With more than 4,000 physical locations throughout more than 75 countries and online sales in 60 markets, H&M Group is a multinational fashion and design corporation. On the company's official website:

“All our brands and business ventures share the same passion for making great and more sustainable fashion and design available to everyone. Each brand has its own unique identity, and together they complement each other and strengthen H&M Group – all to offer to customers unbeatable value and to enable a more circular lifestyle.” (“About us - H&M Group”)

In particular, as stated on the official website, the mission of the fashion company H&M is to open fashion to everyone. Through its business concept - fashion and quality at the best price in a sustainable way - it is dedicated to making fashion accessible. H&M has a wide selection of styles for all sorts of personalities, desires, body shapes, ages, gender identities, occurrences, and cultural backgrounds. Through the brand's varied, stylish, and up-to-date selection—which ranges from low-priced wardrobe staples, beauty goods, and accessories, to distinctive designer collaborations and practical sportswear—customers can express themselves.

The company communicates to stakeholders through its official website and annual reporting. Specifically, concerning sustainability they disclose information on the Sustainability Company Website and in the Annual Sustainability Report.

H&M Group has come under fire in recent years for alleged greenwashing practices. The most common accusations against the company, focus on three areas: the environmental claims surrounding their “Conscious Choice” collection, the accuracy of their product “Sustainability Profiles,” and the transparency surrounding their use of the Higg Index, a sustainability measurement tool.

4.9.2 Inditex

Industria de Diseño Textil, S. A., better known by its acronym Inditex, is a multinational Spanish textile manufacturing and distribution company. Inditex operates more than 5,800 stores on five continents under the main brands of Zara, Zara Home, Massimo Dutti, Pull & Bear, Bershka, Oysho, Lefties and Stradivarius.

As on the Inditex official website, the founding goal is to provide affordable, high-quality, and stylish clothing for individuals. The company feels it is more important than ever to address many of the social, economic, and environmental issues of nowadays. Generation after generation, driven by aspiration and a love of fashion, it keeps innovating and becoming more efficient to improve the lives of people and the environment.

Based on two pillars, Inditex has created a sustainability roadmap for its value chain: complete adherence to the Sustainable Development Goals and a dedication to the circular economy and decarbonization.

The company communicates to stakeholders through its official website and annual reporting. Specifically, concerning sustainability they disclose information on the Sustainability Company Website and Sustainability Reports.

The group's "Our Commitment to Sustainability" report lists the goals at each stage of the value chain in the following summary: sustainable raw materials in design; environmentally friendly production practices; safe and healthy distribution; eco-efficient packaging and warehouse management; and a clothes-collection program. Or else, as the company states on its website, it is committed to three things: the environment (water, biodiversity, energy and climate change), people (suppliers, employees, tax contributions, and supporting communities), and the right to wear (human rights and partnerships).

Specifically, the Spanish multinational apparel design, manufacturing, and retailing business Inditex owns the fast-fashion retail brand Zara. Zara is one of the leading international fashion companies. The customer is the centre of the business model, which integrates design, manufacture, distribution and sale, through a wide network of own stores. Zara retails fragrances, cosmetics, accessories, and clothing. (Wikipedia)

The apparel company, which also comprises kids and household departments, has around 3,000 locations across 96 countries. When competitors need six months to design a new product, Zara is known for being able to get it into stores in just two weeks. In 2020 alone, it introduced more than twenty new product lines. (Wikipedia)

The three most common greenwashing accusations directed at Inditex are: first, the lack of openness in its supply chain. Subsequently, the thesis will investigate the issues surrounding Zara's exclusive "sustainable" collections. The thesis will also investigate the scepticism regarding Inditex's used apparel take-back programs. Although these initiatives are portrayed as ecologically responsible, questions remain over their true efficacy.

When Zara debuted the controversial eco-friendly collection Join Life and promised to quit using hazardous chemicals by 2020, they drew criticism for their ambiguous sustainability claims. Comparable to H&M's Conscious Collection's vagueness, which uses Tencel, "organic cotton," and "recycled wool," among other materials.

Chapter 5 - Data Presentation

5.1 Reporting of data

This analysis aims to compare the Corporate Communication Strategies related to Sustainability and Greenwashing of H&M Group and Inditex from 2019 to 2023. Their approaches, key sections and recurring themes from their official websites, Annual Sustainability Reports, and Sustainability Documents will be highlighted.

The Sustainability Reports and Sustainability Documents are the main communication tools that the companies use to communicate with the stakeholders (Elkington, 1998). After verifying different official documents, the Sustainability Report came up as the main source that companies use to respond to greenwashing accusations. A content and comparative analysis was conducted using thematic analysis to categorize and review both companies' sustainability initiatives, goals and practices across five years, 2019 to 2023.

5.1.1 H&M Group Official Website

The Sustainability website page was first analysed (<https://hmgroup.com/sustainability/>). This was done to initially grasp the context and have a general overview of the Sustainability in the Group. As expected, the website gave a curated and comprehensive summary of key sustainability efforts, goals and achievements. It provided a comprehensive overview of the company's commitment to environmental and social responsibility. Therefore, an initial understanding was developed, and the company's priorities and messaging were identified.

H&M Group defines sustainability as materials or raw material production, processes, and operational activity with reduced negative environmental impact compared to conventional alternatives. This is assessed using various data sources, including third-party lifecycle assessment (LCA), external benchmarks, supply chain assessment scores, and other KPIs. The company supports the Ellen MacArthur Foundation's vision for a circular economy for fashion, where products are designed to be used more, made to be made again, and made from safe and recycled or renewable inputs.

As stated by the company, the Sustainability Report is an annual sustainability performance report covering strategy, policies, goals, programs, and performance data for its global operations.

“For almost 30 years, we’ve been working with sustainability. It’s part of our business idea – to offer our customers the best combination of fashion, quality, price and sustainability – and we believe that sustainable fashion should not be limited to the few.

We’ve made a lot of progress, however there is still much more to do. Across our industry, we need to reduce our impact on the climate, improve our social impact and build a better fashion system. And we need to do this transparently.

In this section of our website, you will find information on our goals and how we are going to reach them, as well as the standards and policies that guide our work.” (“Sustainability - H&M Group”)

The key themes identified on the website have been divided into three main categories, each with subcategories. H&M Group's focus areas, as stated, are:

- “Leading the change” with a focus on innovation, transparency and collaboration.
- “Circularity and Climate” concerning becoming net-zero across the value chain by 2040, having a net-positive impact on biodiversity and scaling circular models and systems for products, supply chains and customer journeys. (“H&M - fashionabc”)
- “Fair & Equal” focusing on having a positive impact on people across the value chain and supporting and promoting inclusion and diversity in everything.

The vision and goals described on the website include long-term goals and core principles that drive their initiatives.

For example, in the “Circularity and Climate” section, the page dedicated to “Climate” declares the company's mission to keep the global temperature to 1.5°. This target aligns with the broader scientific consensus on what is needed to avoid the most catastrophic effects of global warming. They state two goals of short and long-term nature.

“[Their] goal is to reduce absolute greenhouse gas (GHG) emissions across our value chain by 56% by 2030 and by at least 90% by 2040 (against a 2019 baseline). [they] will also balance out the

remaining 10% of unavoidable emissions to reach net-zero by 2040 through carbon dioxide removals.”

These goals were verified by the Science Based Targets Initiative (SBTi) in September 2022. This verification process provides a benchmark for progress. The focus on absolute GHG emissions (total emissions rather than emissions per unit of output) reflects a comprehensive approach to reducing the company's overall environmental impact.

On the page, they use a different colour background section to explain that decreasing their emissions by 100% is not possible, as some emissions are still inevitable. They show that climate is interconnected with the impact on water resources, protection of biodiversity and support of human rights. By cutting their GHG emissions, they will reduce the impact on those areas as well.

They illustrate their four-step climate action framework designed to minimize negative environmental impact while maximising positive contributions. The first action would be to measure and disclose, emphasizing transparency by sharing their emission data and progress. The second action would be to reduce their “emissions 56% by 2030” by reducing energy use, sourcing 100% renewable electricity, investing in circular and regenerative systems and lastly, using data and AI to adjust the assortment levels and match supply to demand. Moreover, H&M Group aims to achieve net-zero emissions by 2040 by removing and protecting CO₂ from the atmosphere and securely storing it. Lastly, the fourth action would be to advocate for a “policy that limits temperature rise to 1.5°C and support legislation that accelerates the decarbonisation of our value chain”.

H&M Group’s strategy for reaching zero net emissions is the following: providing funding for suppliers to adopt energy efficiency measures, switching to renewable energy sources, and supporting the Green Fashion Initiative. As of January 2023, this initiative has supported 17 projects with the potential to reduce emissions by 190,000 tonnes of CO₂e, 50,000 of which are attributable to H&M Group. This means phasing out coals.

H&M Group has successfully reduced the number of suppliers using on-site coal boilers from 91 in 2021 to 70 in 2022. For greener electricity, H&M has signed Virtual Power Purchase Agreements (PPAs) in the UK, Sweden, and Spain. They have conducted 51 evaluations identifying potential energy efficiency improvements, with potential reductions of almost 20% in tier 1 facilities and over 25% in tier 2 facilities. The Group is enormously proud of the RE100 Membership and its commitment to sourcing 100% of its electricity from renewable energy sources. Moreover, the second part of the strategy focuses on removing and protecting carbon dioxide, investing in technologies, partnering with Climeworks for direct air capture and storage, and collaborating with LEAF Coalition to protect tropical forests as carbon sinks.

Lastly, the H&M Group advocates for policies that support the UNFCCC’s Paris Agreement. It also demonstrates a broad commitment to environmental sustainability by being a founding member of the Apparel Impact Initiative’s Fashion Climate Fund, which aims to unlock funds for decarbonising the supply chains of the fashion industry. Finally, the company has a ten-year partnership with WWF, focussing on climate, water, and biodiversity.

“H&M Group and WWF share the vision of a sustainable future for people and nature. Our partnership focuses on water, climate and biodiversity to address the key environmental impacts of our value chain and beyond. By working together, we aim to lead the fashion industry to operating in ways that keep our planet safe.” (“Our work with WWF - H&M Group”)

H&M Group is financing emission reduction through green investments *“that will help us reduce emissions and reach our goals. The return on these investments is measure in GHG emissions reduction, not in financial gain.”* For example, some investments include the Green Fashion Initiative, The Fashion Climate Fund by Apparel Impact Institute, The Future Supplier Initiative – in partnership with Guidehouse, and lastly, again, the Power Purchase Agreements (PPAs). Through these investments, H&M Group is working on the transition from fossil fuels to renewable sources.

Lastly, H&M Group has moved away from using “climate-positive” due to its uncertain and unscientific nature.

Throughout the site links to detailed sustainability reports and other relevant documents are included, providing users with access to more in-depth data if needed. There is a focus on engaging the reader, with calls to action and hyperlinks to more detailed content or ways to get involved, such as reading detailed reports or learning about specific initiatives. H&M Group incorporates infographics, charts, and visual data representations to effectively communicate complex information, making it easier for users to understand key metrics and initiatives.

The data shared on the website is a summary of what the company shares on the Annual Sustainability Reports.

5.1.2 Inditex Official Website

Inditex’s Sustainability website (<https://www.inditex.com/itxcomweb/en/sustainability>) is divided into seven sections: “Overview”, “Our Path”, “Beginning the Cycle”, “Production”, “Our Delivery”, “Beyond” and “Reporting”.

“Inditex began with an ambition to make fashionable, quality and life-enhancing clothes for people, at the right price. Many of the social, economic and environmental challenges we all face are now more urgent than ever.” (Sustainability Inditex)

Inditex's Sustainability website is divided into seven sections: "Overview", "Our Path", "Beginning the Cycle", "Production", "Our Delivery", "Beyond" and "Reporting".

Inditex is driven by ambition and passion for fashion and continues to innovate and enhance efficiency to positively impact people and the planet. They highlight the need for collaboration and partnerships.

They declare several main goals: by 2025 they want 100% linen and polyester from preferred sources, a 25% reduction of water consumption in their supply chain, and to reach three million people in the supply chain with their Workers in the Centre strategy; by 2030 they aim at protecting, restoring, regenerating or otherwise improving biodiversity across 5 million hectares, reducing the emissions by over 50% (including the design and manufacture of the products, their distribution and their end-of-life management) and using only textile raw materials that deliver a lower impact on the environment, so-called preferred fibres; lastly, by 2040 they commit to achieving zero net emissions by reducing the carbon footprint by at least 90% by comparison with 2018. The goals are all definite with percentages and numbers, although it is not specified how are they going to reach or assess these goals.

They state that their path leads to transforming the industry, reducing their emissions, and using clean energy and water. Inditex's designers prioritize circularity and sustainability, embracing innovations and remaining true to their free-thinking culture.

Through Inditex's Sustainability Innovation Hub, they promote innovative materials, approaches, and processes in collaboration with start-ups, innovation accelerators, and partners. For example, they are investing in start-ups like CIRC to enable industrial recycling of polyester and cotton blends.

They set another goal for 2030: 100% of their textile products will only use materials that deliver a lower impact on the environment. They proceed to break this objective into smaller ones: the company plans to produce 25% of its garments from newly created fibres, with 40% coming from conventional recycling processes, 25% from organic or regenerative farming practices, and 10% from other preferred fibres. They aim to scale up these practices with organizations like the Organic Cotton Accelerator (OCA) and aim to have 40% of their textile fibres from conventional recycling processes. The remaining 10% will be made from other preferred fibres.

Inditex aims to transform the industry through responsible management, its stringent Compliance Programme, and permanent supplier training. Their "Workers at the Centre" strategy prioritizes human and labour rights, social dialogue, worker wellbeing, and empowerment.

The company has committed to reducing emissions by over 50% by 2030, aiming for net zero emissions by 2040. They aspire to reduce water consumption across the supply chain by 25% by

2025. To achieve this and other related initiatives, they have a specific programme that helps wet processing facilities reduce and optimise their water use and obtain the highest classification and are working on the Zero Discharge of Hazardous Chemicals pledge with the industry.

This is how they describe their delivery processes: *“We continuously review our stores and entire distribution chain to see what mechanisms and ideas can be introduced to reduce our impact on the planet.”* (“Sustainability - Inditex”). They want to achieve a circular economy model while helping the customer, for this reason, they launched *“Zara Pre-Owned in 2022, a pioneering platform which offers repairs, person-to-person sales and the possibility of donating used clothing”*.

Inditex is dedicated to safeguarding the planet and its ecosystems, extending its commitment beyond its industry boundaries. They collaborate with leading environmental organizations, including WWF, to reduce ecosystem impact. They pledge over €10 million for endangered ecosystem restoration in Europe, Asia, Africa, and Latin America. This is part of their goals to protect, restore, regenerate, or improve it across 5 million hectares.

The company culture emphasizes transparency and collaboration, constant improvement through experimentation and careful listening. They provide beautiful, responsibly made fashion, and engage stakeholders about their progress.

Overall, the sustainability efforts on the website are structured into distinct sections. The core values of the company are innovation, efficiency, positive impact on people and the planet, and the importance of collaboration and partnerships. They commit and aim at an industry transformation through emission reduction, clean energy use, and water conservation, defined in several goals with specific percentages and numbers to reach. The company emphasizes the need for continuous improvement, experimentation, and stakeholder engagement. They commit to providing responsibly made fashion and clear communication about sustainability progress.

As stated by the company, the corporate website serves as a repository for the Annual Reports and supplements information in the Environmental Sustainability area with policies and related documentation. Flexibility, agility, scalability, resilience, integration, security, and learning define Inditex’s day-to-day reality.

The website has no hyperlinks or “read more” prompts guiding the user to other pages. All the information that Inditex shares on its Sustainability efforts is on one page and in the Reports attached at the end. The page features a user-friendly navigation menu that allows visitors to easily find information on various sustainability topics such as reporting, production, and strategies. The content is divided into distinct sections that cover key areas of sustainability, including environmental initiatives, circular economy practices, supply chain management, and social impact. The website

uses a clean, modern design with a consistent colour palette and high-quality images that complement the text.

The wording on the website is clear and concise, making it appealing to a wide audience, including those who may not have specialized knowledge of sustainability topics. The language used is positive and forward-looking, emphasizing the company's commitment to sustainability and continuous improvement. The wording reflects a strong commitment to transparency, with frequent references to specific goals, achievements, and challenges. The use of specific metrics and targets reinforces the company's accountability.

They share official reports related to five topics:

- “Our commitments” accompanied by four documents “New sustainability commitments”, “Partnerships”, “Sustainability Policy”, “Code of Conduct for Manufacturers and Suppliers”
- “Life and ecosystems” along with “Supply chain: management to transform the sector”, “Supporting efforts for a higher minimum wage in Bangladesh”, “Water Strategy”, “Energy Strategy”, “Biodiversity Strategy”, “Forest Product Policy”, “Green to Wear”, “Green to Wear Supporting Documents”, “Human Rights Policy”, “Community Investment Policy”, “Climate Transition Plan”, “Ancient and endangered forest conservation initiative for paper and paper-based packaging”
- “Reporting” alongside “2023 Statement of Non-Financial Information”, “2023 Workers at the Center”, “2022 Human Rights”, “2022 Community Investment”, “2023 Inditex Modern Slavery in Supply Chain Statement”, “2022 Inditex Modern Slavery in Supply Chain Statement”, “Inditex Norge Norwegian Transparency Act Statement FY2023”
- “Our product standards” accompanied by “Innovation, Collaboration and Continuous Improvement for Chemical Safety”, “Health Product Policy (Clear to Wear)”, “Safety Product Policy (Safe to Wear)”, “Product Safety for Children’s Footwear”, “Physical Testing Requirements”, “i+Childcare”, “i+Cosmetics”, “i+FCM”, “i+Home Fragrances and Candles”, “The List Global Procedure”
- “Guidances” alongside “Chromium (VI) Manufacturing Protocol Leather for Clothing 2023”, “Chromium (VI) Manufacturing Protocol Leather for Footwear and bags 2023”, “PFAS-free Manufacturing Guidance”, “PFAS-free Manufacturing Guidance (Turkish)”, “PFAS-free Manufacturing Guidance (Chinese)”, “PFAS-free Manufacturing Guidance (Spanish)”

5.1.3 H&M Group Documents and Reports

The Annual Sustainability Reports can be found in the “Reports and Presentation” section and are divided into years. The Reports are divided into 6 chapters, each one with subchapters with clear

distinctions between past progress and future learnings. The majority of the sections had the same titles throughout the five years. The minor adjustments that happened were not significant.

The Annual and Sustainability Report outline the company's financial and non-financial performance. It is complemented by a dedicated sustainability section of the corporate website which offers a broad range of information on key topics, including strategies and policies, and report stories. Moreover, external reporting frameworks, Global Reporting Initiative and UN Guiding Principles indexes, and Task Force on Climate-Related Financial Disclosures reporting, also aid in the understanding of the company's sustainability topics.

In 2021, H&M Group published their first combined Annual and Sustainability Report, integrating sustainability into every part of their business.

The content and layout of H&M Group's Sustainability Reports evolved significantly between 2019 and 2023, largely due to the appointment of Leyla Ertur as the new Head of Sustainability, starting on January 1, 2021. This change marked a shift in focus and structure within the reports.

*“My passion for the industry is as strong now as it was when I was lucky enough to join the company 20 years ago! To have the opportunity to take on this exciting role is a privilege. Sustainability is at the core of everything we do, and I can't wait to contribute to our ongoing and ground-breaking work”
(H&M Group, 2020)*

The 2019 and 2020 Sustainability Reports followed a consistent structure, beginning with an introduction that provided an overview of the report and H&M Group. This was followed by a section on Vision & Strategy, where the company detailed its sustainability vision and strategic approach. The reports then moved on to a segment titled “Leading the Change,” which focused on the initiatives and efforts H&M Group was making to drive sustainability. The most extensively developed part of these reports was the Circular & Climate Positive section, highlighting the company's approach to circularity and climate positivity. Following this, the reports covered the Fair & Equal section, which detailed H&M Group's commitment to fairness and equality, before providing insight into how the supply chain was managed in the Supply Chain Management section. The reports concluded with an explanation of the company's approach to sustainability reporting.

With the appointment of Leyla Ertur in 2021, the 2021 and 2022 reports saw several changes in focus and presentation. These reports started with H&M Group's approach to sustainability, outlining how the company integrated sustainability into its operations. This was followed by a section on “Leading the Change,” which continued to display the initiatives that positioned H&M Group as a leader in sustainability. A new addition to these reports was the inclusion of Performance Highlights, which provided a summary of the year's achievements in sustainability. The reports continued with the Circularity, Climate, and Nature section, which remained the most extensive part, emphasizing

circular economy practices, climate action, and environmental stewardship. As in previous years, the reports included sections on Fair & Equal, focusing on equity and inclusion, and Supply Chain Management, which addressed responsible management of the supply chain. The reports concluded with consistent coverage of how sustainability reporting was handled.

The 2023 Report reflected further refinement in structure and content, aligning with H&M Group's growing emphasis on sustainability impact and governance. It began with an overview of H&M Group's approach to sustainability, followed by a section on how the company led change in sustainability practices. A new focus was introduced on detailed progress across various impact areas. The report then expanded its discussion on resource management and circularity in the Resource Use & Circularity section. A new section on Social Impact was introduced, addressing the company's social responsibility and impact. The report concluded with a focus on the governance of sustainability initiatives and the reporting mechanisms in place.

Although there are some differences between the reports, it is possible to compare them according to the information shared.

The focus of the Reports evolved throughout the years. In 2019, the company aimed to transition towards a circular and climate-positive fashion industry, focusing on innovation, transparency, and sustainable practices. In 2020, the strategy shifted to resilience due to the COVID-19 pandemic, focusing on net-positive impact, circular business models, and improved transparency. In 2021, the focus was on achieving net-zero greenhouse gas emissions and developing country-specific wage strategies. In 2022, the approach was refined to decouple business growth from resource use, emphasizing innovation, scaling new materials, and improving data collection for transparency and traceability. The company's vision was for a circular fashion industry with net-zero climate impact, requiring legislative support and stakeholder engagement. In 2023, the strategy aimed to integrate sustainability into the business model, focusing on net-zero emissions, circularity, and transparency. Key themes included transparency, investment in innovation, and rigorous governance to address impact areas.

Next, the Reports discuss the commitment to Circularity and Climate impact. In 2019, it was through focusing on optimizing resources, minimizing waste, and using sustainable materials. The goal was to reduce greenhouse gas emissions, prioritise energy efficiency, renewable energy, and improve circularity. In 2020, the commitment was reinforced to achieve a fully circular business by 2040 and become climate-positive by the same year. In 2021, the same commitment was retained, and it was going to be achieved by reducing absolute scope 1, 2, and 3 emissions by 56% by 2030. In 2022, the circular ecosystem became the priority, focusing on creating circular products, supply chains, and customer journeys. In 2023, the focus was on integrating circularity into all aspects of business,

aiming to reduce scope 3 emissions, pilot new methods, and address climate impacts through systemic change and global collaboration.

Subsequently, H&M Group's commitment to transparency and reporting is discussed, highlighting their efforts in 2019 to achieve 100% supply chain disclosure by 2021, address negative media coverage, and maintain transparency standards. In 2020, they reported on the COVID-19 impact and improved disclosure standards, while continuing to push for transparency. In 2021, they stated that a unified industry approach is needed to measure and communicate product impact data. In 2022, they focused on data collection, traceability, and legislative compliance, fostering accountability through stakeholder engagements. For example, the company allocated data calculations for production processes more accurately, reducing the number of processed pieces connected to garment manufacturing and moving these into fabric production. This resulted in a decrease in garment manufacturing emissions by 48% or 237 kt CO₂e for 2022. In 2023, they aimed to surpass legal requirements and improve sustainability communications through rigorous governance and stakeholder engagement.

The next chapter deals with Social Impact and Fairness. In 2019, H&M Group's focus was on fairness, equality, and respect for human rights in the supply chain. In 2020, the approach was refined to address COVID-19 impacts, emphasising worker rights, fair wages, and inclusivity. In 2021, they underlined their commitment to respect and advance human rights, including labour rights, inclusion, diversity, and community rights. In 2022, the strategy emphasized respecting human rights, enhancing social impact, and supporting vulnerable groups in the supply chain. In 2023, the focus remained on social impact, human rights, labour conditions, and fair practices, with detailed reporting on wages, worker welfare, and inclusion, increased community engagement, and support for marginalized groups.

The next chapter's topic is Material Use and Waste Management. In 2019, H&M focused on reducing reliance on non-sustainable materials and improving waste management practices. In 2020, they optimized resources and reduced waste through a circular packaging model and material sourcing innovations. In 2021, the focus was to improve traceability and transparency while developing new materials and recycling innovations. In the same year, the company tripled the volume of recycled materials used in its garments and confirmed its ambition for all products to be designed for circularity by 2025 ("Company Profile: H&M - Images Business of Fashion"). In 2022, they focused on reducing virgin materials reliance and enhancing recycling. In 2023, they emphasized resource optimization, waste reduction, and circular business models, scaling up customer-facing circular models, improving waste recirculation, and enhancing packaging sustainability. These strategies are aimed to reduce reliance on virgin materials and improve sustainability.

H&M Group is consistently seeking external recognition through benchmarking, indexes, and awards to validate its sustainability efforts, with annual assessments highlighting progress and improvement areas, with benchmarks evolving to reflect new sustainability goals and industry standards.

For example, the company is enhancing transparency to aid customers in making informed decisions by collaborating with the Sustainable Apparel Coalition's Higg Index Sustainability Profile program, which enables them to share environmental performance scores for their products. The Higg MSI is a tool designed for designers, product developers, and analysts to analyse the costs, benefits, and trade-offs of materials with similar functional purposes. It considers environmental impacts like water use, global warming, fossil fuels, and water pollution, using the best available life cycle assessment data for commonly used materials in clothing and footwear. The Index is mentioned across all the chapters of the reports.

The Higg Index is explained in depth on a dedicated page on the website that can be reached by clicking one of the many hyperlinks throughout the reports. On page eight, some questions are answered: What is a Higg Index Sustainability Profile? What does the product score mean? Who has created this program? Where is the data from? How is it calculated? How is the data calculated? Can we trust the data? Why isn't this on all products? Will I see Higg Index Sustainability Profiles on other products? ("Higg Index Sustainability Profile – FAQ - H&M"). The information shared arguably hasn't been updated which is notable for the answer to the question "Why isn't this on all products?". As of 2024, the answer is "The ambition is to scale up throughout 2021 and apply Higg Index Sustainability Profiles to as many products as possible across all our global markets during 2022." ("Higg Index Sustainability Profile – FAQ - H&M"). All environmental impact data generated by the MSI and displayed on products is independently verified and all products displaying Higg Index Sustainability Profiles go through a rigorous third-party verification process.

H&M Group is focusing on transitioning to a circular ecosystem by designing products and collections with a focus on materials, processes, expected lifetimes, and potential for repair, reuse, or recycling. This can be seen in both the official website and the Sustainability Reports, for example in statements such as: "*We are moving to a circular ecosystem, where resources are kept in use for as long as possible, to decouple our growth from resource use.*" and "*From the way we design our products to the services we offer our customers, we are committed to moving away from a take-make-waste approach to fashion. Instead, we are building systems to make sure products and materials are used again and again.*" (H&M Website). The company wants to be a leader for change, commit to transparency and circularity and pledge attention to biodiversity, water and climate. Innovation and collaboration are also values that H&M Group highlights often on their official website and Sustainability Reports. These commitments can be found in statements such as: "*We are committed to lead the change to a better fashion future.*", "*We'll continue improving on-product transparency*

to help customers better understand the impacts of our products” and “Climate change, water impacts, resource use, biodiversity loss, and risks to people’s health and livelihoods are highly interlinked. We must therefore address them holistically.” H&M Group believes that strong actions, collaboration, and long-term investments will keep the company relevant and competitive.

The data showed that H&M Group shares its progress and achievements made towards sustainability goals, including specific targets met and improvements in various areas. It shares details about partnerships and collaborations, with NGOs, industry groups, and other organizations to advance sustainability efforts. They are transparent in their reporting, explaining how H&M Group tracks and reports its sustainability performance, including annual sustainability reports and third-party audits. And lastly, they give insights into ongoing and upcoming projects, strategies, and innovations aimed at further improving sustainability.

The website and Reports include a mix of text, infographics, images and links to detailed reports and case studies to provide an overview of H&M Group’s sustainability efforts and achievements. These can be observed in both the official website and Sustainability Reports.



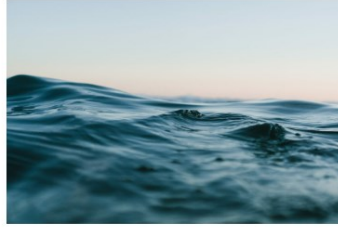
Figure I: "Circular ecosystem in action" [Source: <https://hmgroupp.com/sustainability/circularity-and-climate/circularity/>]



Climate

We're cutting emissions across our business and our supply chain through energy saving measures and switching to renewables. Find out more about our journey to reach net-zero by 2040.

Read more about [climate](#)



Water

We are reducing the amount of water we use to make our products. We also work with communities and other organisations to improve water quality and availability on a landscape scale.

Read more about [water](#)



Biodiversity

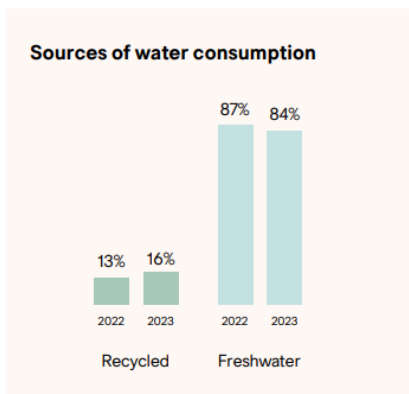
Biodiversity is crucial for the health of our planet and our business. We support projects that protect and restore the natural world and are connected to the materials we use.

Read more about [biodiversity](#)

Figure II: "Sustainability" H&M official website [Source: <https://hmgroup.com/sustainability/circularity-and-climate/>]

2023 data			
Water — goals ¹	2022 (BASELINE YEAR)	2023	GOAL
	Scarcity: % absolute reduction of freshwater extraction and consumption against a 2022 baseline	-	-14%
Scarcity: % of freshwater share in supply chain	87%	84%	
Quality: % of facilities with direct discharge that meet prioritised ZDHC Conventional Parameters — Foundational Level	74%	93%	100% by 2025
Quality: % of facilities with indirect discharge meet requirements for pollution load and wastewater volume	-	100%	100% by 2025

1) Reporting now includes tier 1 and 2, Q1-Q3 2023



Reducing water use in our own operations

Although the majority of our water use occurs in our supply chain, it is important we make improvements in our own operations to reach our water reduction goals. For example, to reduce freshwater use in our distribution centres, we have started harvesting rainwater, using rainwater in our toilet flushing systems, and installing fixtures to reduce water usage.

Figure III: Water consumption data 2023 [Source: Sustainability Report 2023 <https://hmgroup.com/wp-content/uploads/2024/03/HM-Group-Sustainability-Disclosure-2023.pdf>]

Our climate positive approach

	IMPACT AREA	ACTIONS	FRAMEWORKS AND PARTNERSHIPS	GOALS	AREAS TO DETERMINE IN 2022
ADDITIONAL ACTIONS TO MAXIMISE OUR POSITIVE CLIMATE IMPACT	Value chain and beyond ¹	4. ADVOCATE Advocate, engage and collaborate. Enable and inspire.	UNFCCC We Mean Business WWF		
	Value chain and beyond ¹	3. REMOVE CO ₂ & SECURE CARBON SINKS Remove and permanently store atmospheric CO ₂ . Secure carbon sinks to avoid emissions and biodiversity loss that arise from their degradation.	Science Based Targets initiative Net Zero Standard	Achieve net-zero emissions ²	Set ambition for carbon sinks (e.g. tropical rainforest)
GOALS AND PERFORMANCE	Value chain	2. REDUCE Goals and performance are aligned with 1.5°C climate science.	Science Based Targets initiative Net Zero Standard	56% emissions reduction by 2030 ²	Set separate reduction goal for emissions from customer use phase
FOUNDATION	Value chain	1. ACCOUNT & DISCLOSE Secure and collect data. Measure, improve, assess and disclose.	CDP TCFD		

¹ For example, by engaging in public affairs and collaboration, and making financial commitments to reduce climate impacts beyond our value chain emissions. The definition of "beyond value chain mitigation" is a moving target, and we anticipate further definition to be included in the planned SBTi guidance later in 2022.

² Target boundary includes 100% of scope 1 and 2 emissions, and 100% of minimum boundary scope 3 emissions (which excludes indirect emissions from use of sold products).

Figure IV: 2021 H&M Group Climate Positive Approach [Source: Sustainability Report 2021 <https://hmgroup.com/wp-content/uploads/2022/03/HM-Group-Sustainability-Disclosure-2021.pdf>]

H&M Group emphasizes transparency in their reporting, providing detailed information on emissions, progress, and financial investments. This openness supports accountability and allows stakeholders to track their efforts. Their approach includes working with various stakeholders, such as suppliers, industry groups, and policymakers. This collaborative aspect is framed as essential for achieving large-scale climate action. The company’s engagement in policy advocacy reflects its belief in the importance of creating supportive legislative frameworks to achieve sustainability.

H&M Group actively advocates for policies and legislation that support climate action and the decarbonization of supply chains. They have a role in initiatives like the Fashion Industry Charter for Climate Action and the Fashion Climate Fund, following their commitment to influencing broader systemic changes.

Overall, H&M Group’s general communication on sustainability is characterized by its clarity, transparency, alignment with scientific standards, and emphasis on innovation and collaboration. By addressing both their achievements and challenges, they provide a comprehensive and holistic view of their climate action strategy.

5.1.4 Inditex Reports and Documents

The documents presented are the ones related to sustainability corporate communication. The Annual Sustainability Reports were not immediately available on the sustainability website page, the Reports are shared on different platforms. Moreover, the “Environmental” section of the Annual Report was limited to 2022 and 2023.

Adhering to the research question and objectives of the thesis, the following reports were investigated: “New Sustainability Commitments 2019”, “Biodiversity Strategy 2019”, “Sustainability of our Products 2020” “Sustainability, the Basis for Transformation 2021”, “Collaborating to Safeguard the Planet 2021”, “Environment 2022”, “Sustainability Policy 2022”, “Green to Wear 2.1 September 2023”, and “Environment 2023”.

The report linked on the website “Global Water Management Strategy” is dated 2012 and is part of Inditex Sustainable 2011-2015, “Global Energy Strategy” is the 2.0 version and is dated 2015 and “Forest Product Policy to Protect Ancient and Endangered Forests” dates to 2015. They will not be evaluated since the focus of the thesis is the years 2019 to 2023.

In 2019 the company started to emphasize circularity and sustainable practices in product design and manufacturing. The “Join Life” program highlighted garments made from sustainable raw materials. *“Our Join Life label identifies the Group’s garments made of the most sustainable raw materials and the most environmentally friendly production processes.”* (“2019 Annual Report - Inditex”) The standard is based on the Life Cycle Analysis (LCA) methodology for assessing the environmental and social impact of the textile sector. As mentioned in “Environment 2023”, Inditex ceased using the “Join Life” standard introduced in 2015. The company exceeded its commitment to 50% of garments being Join Life by 2022 and now uses a new Fibres Plan to set targets for lower-impact fibres in each of its brands. Moreover, since 2019 Inditex has a Sustainability Committee, overseeing stakeholder engagement in sustainability. That year they introduced the “Green to Wear” standards for process mills to reduce the environmental impact of processes such as pre-treatment, dyeing, and printing.

In 2020, Inditex reinforced its commitment to product health and safety with standards “Safe to Wear” and “Clear to Wear.” They recorded a significant increase in the use of recycled materials, with a 90% increase over 2019. *“Sustainability is integrated into the very first stages of design of our products.”* (“Sustainability of our products - Inditex”). They committed to using 100% sustainable cellulose fibres by 2023 and started collaborations with global initiatives to promote responsible viscose and man-made fibres. Its Biodiversity Strategy, based on the United Nations Convention on Biological Diversity, and Forest Product Policy, emphasizes forest ecosystem and nature conservation. Moreover, they strengthened their CSR efforts with a focus on human rights, decent work, and anti-discrimination policies across the supply chain.

In 2021, Inditex introduced an updated version of the Sustainability Policy which integrated the core business values. Inditex’s DNA is rooted in innovation, driven by its ambition to satisfy customers in every aspect of their relationship. The company’s open innovation model, which encourages talent recruitment and idea attraction, ensures success at every stage of the shopping experience. Inditex is

aligning its contribution with the United Nations' Sustainable Development Goals (SDGs) roadmap. It is committed to sustainable development, ecosystem appraisal, and environmental management in all its activities and business areas. They focused on transparency and governance, with regular reporting and adherence to international standards. Inditex is integrating the Task Force on Climate-Related Financial Disclosures' recommendations and analysing future climate scenarios to develop a science-based, resilient, and competitive decarbonisation strategy in the short, medium, and long term.

In 2022, Inditex developed a comprehensive approach to environmental sustainability, including biodiversity, energy, and water management strategies. The commitment to clean energy is a key pillar of its business model. They set specific goals for reducing emissions and enhancing resource efficiency. Inditex has set a goal to consume 100% renewable energy in its facilities by 2022, achieving 91% of this in 2021, thereby reducing greenhouse gas emissions by 493,723 tonnes. They increased focus on transparency and governance, with regular reporting and adherence to international standards. Inditex's core principles of permanent dialogue and transparency are crucial in its relationships with stakeholders. Inditex adheres to the Policy on Disclosure of Economic, Non-Financial, and Corporate Information, ensuring transparency, accuracy, and relevance in its reporting practices. The Sustainability Committee is responsible for overseeing and monitoring the Group's sustainability policies and relations with stakeholders, it is crucial in overseeing these efforts.

In 2023 they updated the "Green to Wear" standards to version 2.1, enhancing sustainability criteria for wet process mills and further reducing environmental impact. They updated the "Workers at the Centre" program (2023-2025) to address social issues in the supply chain, focusing on decent wages, health, and worker rights. Inditex invested in innovation through the Sustainability Innovation Hub, collaborating with startups and industry leaders to develop sustainable technologies. Lastly, it continued to focus on circularity with actions targeting waste reduction, reuse, and recycling. Aimed for a 20% reduction in Scope 3 emissions by 2027 as part of a broader decarbonization roadmap. The company states that it prioritizes values such as sustainability, diversity, responsibility, and transparency, using technology and human capital knowledge to achieve these goals.

From 2019 to 2023, Inditex has progressively expanded and deepened its commitment to sustainability, shifting from foundational practices to more ambitious and innovative strategies. Over these years, the company has consistently aligned its operations with global sustainability goals, integrating circularity, resource management, and social responsibility into its business model.

In conclusion, Inditex's communication emphasizes integrating sustainability into its business model, with a strong focus on respecting human rights, sustainable growth, and ethical culture. These become

clear in statements such as: “Inditex has inseparably linked its journey to the promotion of and respect for human rights” (Sustainability, one of our pillars, 2022) and

“Our aim is to integrate responsible and ethical practices into everything we do, both internally and in our relations with third parties, for the promotion of and respect for human rights of all our employees and anyone with whom we establish a relation within the course of our business.”
(Sustainability, the basis for transformation, 2021)

They consistently communicate their commitment to sustainability across various channels such as sustainability reports and the official Inditex website, reinforcing their image as a responsible and forward-thinking company. The company claims to prioritize transparency in its communications, particularly regarding sustainability practices and corporate governance. They clearly state it in the document Sustainability, one of our pillars (2022): *“In line with our commitment to transparency, we share information with our stakeholders concerning our sustainability strategy, the programmes on which is it structured, our goals and the progress achieved, among other matters.”*

The company’s approach to sustainability includes fostering innovation through collaboration with startups, investing in innovative technologies, and promoting regenerative agriculture. Over the years, Inditex has evolved from setting foundational sustainability goals to adopting more complex strategies like decarbonization, circular economy, and biodiversity preservation.

They provide detailed reports on their progress, which they find essential for building trust with stakeholders. Inditex commits to upholding human rights and ethical labour practices across its supply chain. Their policies include zero tolerance for discrimination and a focus on decent wages, social dialogue, and workers' health and safety. Moreover, the company’s CSR initiatives include social responsibility, such as supporting communities where they operate and ensuring that their supply chain practices are socially sustainable. Inditex has laid out comprehensive environmental strategies, including energy and water management, biodiversity preservation, and a strong focus on reducing carbon emissions. Inditex emphasizes circularity by focusing on waste reduction, recycling, and resource efficiency.

In conclusion, the recurrent topics between the two companies are different.

The notable key sections and recurring themes regarding H&M Group’s Sustainability are 4:

H&M			
Key Sections	Communication channels	Themes	Examples
Circularity	Official website and Sustainability Reports.	Transition through product design and	<ul style="list-style-type: none"> • “Design all products for circularity”

		repairable, reusable or recyclable collections.	<ul style="list-style-type: none"> • “Focus on circular products, circular supply chains and circular customer journeys” • “Our journey towards a circular ecosystem” • “Our brands launched several collections designed for circularity.”
Ethics and Sustainability	Official website and Sustainability Reports.	Commitment to transparency and attention to biodiversity, water and climate.	<ul style="list-style-type: none"> • “We have a responsibility to avoid or reduce our impact on biodiversity” • “Supporting the protection and restoration of biodiversity and natural ecosystems” • “To build trust and find joint solutions we communicate openly and honestly” • “Disclosing data relating to the environmental and social impact of a product”
Business Strategy	Official Website and Sustainability Reports.	Pledge to keep the company relevant and competitive.	<ul style="list-style-type: none"> • “We identify, test and scale new solutions that have

			<p>the potential to transform our business and the fashion industry.”</p> <ul style="list-style-type: none"> • “Our focus is on three areas: innovation, transparency, and engagement with stakeholders and policy makers.” • “Collaboration is key to achieving industrywide progress.” • “We recognise the need for collaboration”
Transparent reporting	Official website and Sustainability Reports.	Disclosure of progress and achievements; ongoing and upcoming projects and strategies.	<ul style="list-style-type: none"> • “Communicating openly and honestly about our business is vital” • “We are continuously working to share more supplier information with the ambition to enable full supply-chain transparency.” • “Disclosure of our business standards and policies is vital to

			<p>our transparency work.”</p> <ul style="list-style-type: none"> • “Transparent Reporting since 2002”
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Table I: “Notable key sections and recurring themes regarding H&M Group’s Sustainability” (Developed by the Author)

On the other hand, Inditex’s key sections and main themes can be found in the following table:

Inditex			
Key Sections	Communication channels	Themes	Examples
Detailed reporting	Official website, “Sustainability, the basis for transformation”	Build a connection with the stakeholders.	<ul style="list-style-type: none"> • “We recognise the importance of engaging with all our stakeholders about our progress.” • “Among the foremost examples of our transparency is our annual accountability through this Integrated Directors’ Report, as well as the information we regularly publish on our website”
Human Rights	Official website “Sustainability, one of our pillars” and “Sustainability, the basis for transformation”	Commitment to ethical labour practices across the supply chain. Zero tolerance for discrimination. Focus on decent wages, social dialogue and	<ul style="list-style-type: none"> • “Our Human Rights strategy is aligned with the UN Guiding Principles on Business and Human Rights and covers all the Group’s operations.” • “For comprehensive integration of respect for human rights throughout the Company, we consider that

		workers' health and safety.	collaboration and communication are key.” <ul style="list-style-type: none"> • “Safeguarding human rights and upholding labour standards is key and we operate on a principle of continuous improvement.”
CSR initiatives	“Environment 2022”, “Sustainability, the basis for transformation”, “Environment 2023” and official website	Pledge to support communities and ensure the supply chain practices are socially sustainable.	<ul style="list-style-type: none"> • “Health, safety and well-being are priorities for us” • “We implement numerous initiatives to protect and empower women in our supply chain” • “Water management at Inditex is grounded on the principles of the CEO Water Mandate, a UN Global Compact endeavour that encompasses environmental and social aspects.” • “Our unique ‘workers at the centre’ strategy is rooted in respect for human and labour rights, social dialogue, worker wellbeing and empowerment in our workplace and across the industry.”
Environmental strategies	“Environment 2023”, official website and “Our sustainability model”	Comprehensive strategies include energy and water management, biodiversity preservation and carbon emissions reduction.	<ul style="list-style-type: none"> • “We have submitted to SBTi our updated strategy for cutting our emissions associated with our business¹³ by over 50% reduce by 2030 compared to 2018.” • “Our Global Energy Strategy aims to promote the rational

			<p>and efficient use of energy throughout our value chain, reducing GHG emissions and helping to mitigate their effects.”</p> <ul style="list-style-type: none"> • “We have committed to protect, restore, regenerate or otherwise improve biodiversity across 5 million hectares.” • “Our Biodiversity Strategy, which is based on the principles of the United Nations Convention on Biological Diversity, and the Forest Product Policy includes our commitment to forest ecosystem and nature conservation”
Circularity	<p>Official website, “Environment 2023”, “Environment 2022” and “Sustainability of our products”</p>	<p>Determination on waste reduction, recycling, and resource efficiency.</p>	<ul style="list-style-type: none"> • “Zara Pre-Owned in 2022, a pioneering platform which offers repairs, person-to-person sales and the possibility of donating used clothing.” • “We work to provide the industry with new materials, manufacturing processes and initiatives to improve circularity, use or end of life.” • “We aim to reduce land use and the consequent risk of ecosystem conversion through our commitment to recycled materials and circularity in the textile sector”

			<ul style="list-style-type: none"> • “Designing to reduce waste at every stage of development and extending the life cycle of a product.”
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Table II: “Notable key sections and recurring themes regarding Inditex’s Sustainability” (Developed by the Author)

Chapter 6 - Data Analysis

The chapter, pursuing the research question, analyses the main communication strategies employed by H&M Group and Inditex to address the greenwashing phenomenon. It aims to understand the relationship between corporate communication and greenwashing, and concurrently identify the challenges and opportunities associated with corporate practices in today’s business.

The analysis draws on triangulated data, including sustainability reports, third-party assessments, and comparative analysis between H&M Group and Inditex.

To ensure a comprehensive analysis, this chapter employs two types of triangulation: data triangulation, and methodological triangulation. Data triangulation involves using sustainability reports, official websites, third-party assessments, and media coverage. At the same time, methodological triangulation combines content analysis of corporate communications with comparative analysis.

CSR and sustainability reporting is crucial for businesses to promote accountability and transparency, connecting their activities with societal expectations and demonstrating a company’s commitment to sustainable practices and ethical conduct (Du et al., 2010; Viglia et al., 2018). Torelli et al. (2020) suggest that while some greenwashing may receive minimal feedback, others can lead to negative consequences such as scandals, protests, and boycotts.

6.1 Communication Strategies

6.1.1 Inditex

Inditex’s business model prioritizes sustainability through collaboration, transparency, and innovation, involving all levels of the organization. This culture of sustainability is ingrained in every aspect of their work and value chain, with the goal of achieving positive impact and ensuring transformation as they state in the report Sustainability, the basis for transformation (2021).

Inditex prioritizes environmental considerations in its activities, partners, and suppliers, promoting awareness and compliance with legislation. On the website they state: *“Inditex is an agent of change. Over the past two decades we have also demonstrated a longstanding commitment to people and environment, beginning with the company becoming a signatory to the UN Global Compact in 2001.”*

Its three environmental strategies, Energy, Water, and Biodiversity, and commitments to forest products are part of its sustainability and environmental responsibility. In the Environment 2023 Report they commit to “reduce our water consumption throughout the supply chain by 25%.”

Moreover, the company has a Social Advisory Board, an external permanent body that advises on social responsibility and environmental sustainability, involving independent advisors and implementing dialogue with key civil society participants. Inditex’s governance system is guided by policies and strategies that ensure sustainability is integrated at every stage of its value chain. The Sustainability Policy, adopted in relations with stakeholders, encourages incorporating sustainability practices into the business model. It aims to conduct activities that are respectful of people, the community, and the environment, based on Inditex’s commitment to human rights and sustainable development (Sustainability, one of our pillars, 2022)

Transparency is claimed often throughout Inditex’s website and reports. In the Report “Sustainability, one of our pillars” they state:

“We rely on four key elements to implement our sustainability strategy: culture, collaboration, transparency and innovation. [...] In line with our commitment to transparency, we share information with our stakeholders concerning our sustainability strategy, the programmes on which is it structured, our goals and the progress achieved, among other matters.” (2022)

Inditex state that they publicly disclose all upstream emissions from their supply chain, including raw material extraction, processing, production, wet processes, and final product assembly, to increase transparency and ensure transparency in the manufacturing process.

Nevertheless, the most recent *Remake Fashion Accountability Report* reported Inditex as being one of 20 companies that “fail to publish even a Tier 1 supplier list at the sufficient level of detail”, giving the company a 0 on traceability (Wicker et al., 2024).

Inditex’s Sustainability Roadmap focuses on two main pillars: a commitment to the circular economy and decarbonisation, aligning with the Paris Agreement’s objectives, and a commitment to the Sustainable Development Goals, including the promotion and respect for human rights (Sustainability, the basis for transformation, 2021).

The company aims to advance towards a circular economy model, and this drove the launch of Zara Pre-Owned in 2022. They describe it as a pioneering platform that offers repairs, sales, and clothing

donations while partnering with non-profits to deposit used items in stores for reuse and recycling, promoting a sustainable fashion industry.

However, according to corporate statistics, Inditex's manufacturing volumes increased from 450,146 tonnes to 621,244 tonnes of newly introduced goods between 2020 and 2022, a 38% increase. The European Union generates over 12.6 million tonnes of textile waste annually, indicating that overproduction is a severe problem.

Inditex's sales in 2023 reached 36 billion euros, a 3.5 billion increase from the previous year, and the company has consistently seen year-on-year growth, except in 2020.

Inditex Group's sales worldwide from 2004 to 2023
(in billion euros)

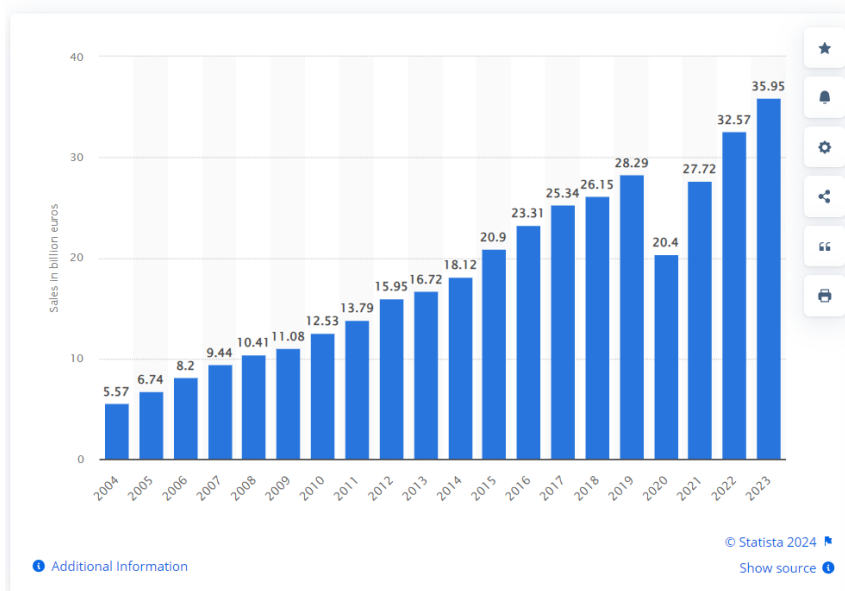


Figure V: Inditex Group's sales worldwide from 2004 to 2023 (in billion euros)

[Source: <https://www.statista.com/statistics/268817/sales-of-the-inditex-group-worldwide/>]

6.1.2 H&M Group

H&M Group connects responsibility to transparency. Through the combination of innovative technologies and online share industry databases, they enhance supply chain traceability, standardization, policy disclosure, accountability, and sustainability performance.

By using the Brand and Retail Module (BRM) as part of the Higg Index suite of tools, they aim to simplify comparisons and reduce confusion, thereby enhancing sustainability performance. H&M Group aims to take responsibility for several issues and commits to tackling and minimizing them. For example, on the website they take responsibility for the annual use of billions of cubic meters of water by the fashion industry:

“The fashion industry is one of the biggest users of water, from the production of raw materials to washing and dyeing fabrics. We must collaborate with governments, brands and other stakeholders to tackle water issues on a basin or catchment area level. We all have a responsibility to use less water, to minimise pollution and keep water clean for future generations.” (H&M Group website)

According to the UN Alliance (2021), the fashion industry is accountable for 20% of wastewater worldwide. Moreover, after taking responsibility for it, they share what they have been working on and what they are going to do in the future detailing openly the way they are assessing the impact.

Other examples are the responsibility H&M Group shares and feels for the value and respect of human rights, for the maximisation of product life and the preservation of biodiversity.

H&M Group 2019 won the Corporate Responsibility Reporting Awards for Creativity in Communication and has been recognized nine times by Ethisphere® Institute as one of the World’s Most Ethical Companies. In 2023, H&M Group was recognised as one of the businesses that best practised advocating for climate policy by InfluenceMap Corporate Climate Policy Engagement Leaders.

H&M Group discloses both Tier 1 (cut-and-garment factories and product manufacturers) providing the facility's name, address, parent company, number of workers, and product type and Tier 2 (fabric mills) suppliers lists. On the website they state: “Our supplier list, which was first published in 2013, maps and shares the details of our tier 1 suppliers, accounting for 99% of relevant production volume in 2022.”

Remake commented:

“When a fashion company shares details about its suppliers, it allows advocates to hold it accountable for what happens in those factories. It allows researchers to do better, more precise work. And it can inform the creation of effective legally binding agreements and legislation.”

Indeed, throughout H&M Group’s reports and website is a clear commitment to transparency and scientific rigour. On the official website, a page dedicated to Transparency states:

“Transparency is more important than ever. Demands to disclose information publicly in an honest and accountable way are increasing. At H&M Group, transparency means sharing clear, accurate and relevant information about our supply chain, our products, and our business standards and policies.” (“Transparency - H&M Group”)

The information shared on the website and the Reports is cohesive and it is often repeated between the two communication tools. It is organized around structured and strategic approaches made from a clear framework or a number-step action, this helps communicate and structure the strategy.

However, according to Fashion Transparency Report (2024) brands can achieve their goals on paper by updating how they measure emissions rather than by making substantial emission reductions. This makes it difficult to distinguish between genuine emissions reductions and improvements and advancements due to updates in their carbon accounting methodologies (Fashion Transparency, 2024). H&M Group openly shares that they modified data calculations for production processes. They made it more accurate, reducing the number of processed pieces connected to garment manufacturing and moving these into fabric production. This resulted in a decrease in garment manufacturing emissions by 48% or 237 kt CO₂e for 2022. Therefore, the reduction was tied to the changes in calculation, not in an actual decrease of emissions.

One of the most important tools H&M Group employs for transparency is the Higg Index Sustainability Profiles, used to share information and data about how the materials in a product impact the environment. The Index provides a standardized scorecard for comparing product performance across brands, enabling shoppers to quickly identify products with reduced environmental impact.

Regarding circularity, H&M Group is committed to reducing its dependence on virgin materials, achieving more with less, and building a circular ecosystem to keep products and materials circulating at their highest value. The company aligns with the Ellen MacArthur Foundation's (EMF) definition of a circular economy, which focuses on eliminating waste and pollution, circulating products and materials at their highest value, and reviving nature. This means products should be designed to be used more, made to be made again, and made from safe, recycled, or renewable inputs ("Circularity - H&M Group").

Several major companies, including H&M Group, have signed on to the Ellen MacArthur Foundation's Fashion ReModel project, which aims to address overproduction by "decoupling revenue from production" through circular business models including rental, resale, repair, and remake. Nevertheless, it is important to steer away from temporary solutions that take attention away from the fundamental problem of producing fewer clothes (Fashion Revolution, 2024).

Marcon et al. (2022) highlight the positive impact of product longevity, biodegradability, recyclable nature, and environmentally friendly packaging on customer behaviour, enabling designers to create eco-friendly products. H&M Group is focusing on strategies like durability, recycled content, and recyclability to meet and exceed upcoming legislation. They are developing circular design roadmaps and integrating circular design into their products to identify opportunities for scale.

Adamkiewicz et al. (2022) describes this behaviour as greenwashing, as they are not only increasing production volumes but also promoting take-back programmes that encourage guilt-free consumption.

H&M Group’s 2023 financial year sales reached 236 billion Swedish kronor dollars, equivalent to approximately 20.8 billion euros at year-end.

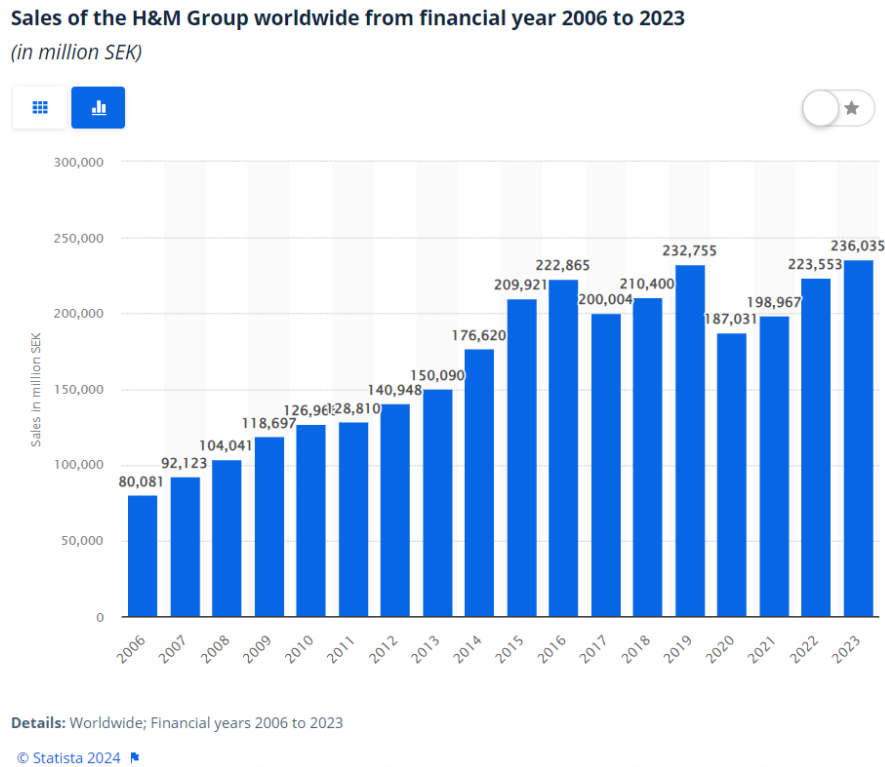


Figure VI: Sales of the H&M Group worldwide from financial year 2006 to 2023 (in million SEK)

[Source: <https://www.statista.com/statistics/252190/gross-sales-of-the-h-and-m-group-worldwide/>]

6.2 Terminology

Throughout the data collected, it can be found that H&M Group and Inditex in their reporting similarly commit to using terminology that is scientifically robust and widely recognised. For example, when dealing with reducing emissions, the terms that they use are “reduce”, “measure”, and “disclose”.

Terminology Findings	Inditex	H&M Group
Overview	<ul style="list-style-type: none"> • Collaboration • Industry transformation and innovation. 	<ul style="list-style-type: none"> • Leaders of Change • Transformation • Integrated approach to sustainability.
Future	<ul style="list-style-type: none"> • Net-zero goals 	<ul style="list-style-type: none"> • Net-zero emissions • Long-term plans • Climate strategy

	<ul style="list-style-type: none"> • Commitments following scientific knowledge • Roadmaps. 	<ul style="list-style-type: none"> • Roadmap to transform business and industry.
How to reach objectives	<ul style="list-style-type: none"> • Circularity • Lower-impact fibres • Recycling • Circular and sustainable design. 	<ul style="list-style-type: none"> • Circular economy • Design for circularity • Focus on innovation • Sustainable materials.
Production	<ul style="list-style-type: none"> • Safe and sustainable products • Investments in regenerative farming and innovation. 	<ul style="list-style-type: none"> • Sustainable production processes • Innovation • Efficiency and continuous improvements.
Beyond legal requirements	<ul style="list-style-type: none"> • Transformational commitments • Collaboration for the planet • Contribution to biodiversity • Climate justice and intergenerational justice. 	<ul style="list-style-type: none"> • Advocacy for systemic change • Collaboration with experts and policymakers • Sustainable community development.
Reporting	<ul style="list-style-type: none"> • Transparency and detailed reporting standards • Extensive governance and policy updates. 	<ul style="list-style-type: none"> • Transparent reporting • Progress measurements • External assessments • Governance and stakeholder engagement.

Table III: “Terminology in H&M Group and Inditex’s reporting” (Developed by the Author)

Their communications often include educational content to inform stakeholders about their strategies, goals, and the rationale behind their actions.

Companies’ terminology and goals are aligned with scientific standards and frameworks, such as those provided by the SBTi, to ensure credibility and adherence to international climate goals. They use specific and scientifically recognized terms like “net-zero”, “carbon dioxide removal”, and “renewable energy”. This clarity ensures that their goals and actions are easily understood.

6.3 Certifications and Awards

Both companies justify their decisions and commitments to sustainability and the environment through third-party certifications, reports, frameworks, and indexes. These helps establish credibility with transparency, support the customer make educated choices and facilitate comparison.

H&M Group, in each Sustainability Report, clearly states the external frameworks and standards used. For example, the Ellen MacArthur Foundation is their strategic partner, and the company aligns with its key principles: eliminate waste and pollution, circulate products and materials (at their highest value), and regenerate nature.

Inditex certifications and awards	H&M Group certifications and awards
Forbes Global 2000	Fashion Transparency Index
Dow Jones Sustainability Index	Dow Jones Sustainability Index
FTSE4GOOD	FTSE4GOOD
CDP	Remake's Fashion Accountability Report
Forest Stewardship Council (FSC)	S&P Global Sustainability Yearbook
Programme for the Endorsement of Forest Certification (PEFC)	Textile Exchange Material Change Index
	Zero Discharge of Hazardous Chemicals (ZDHC) Brands to Zero assessment
	InfluenceMap's A-List of Climate Policy Engagement

Table IV: “H&M Group and Inditex’s certification and awards” (Developed by the Author)

6.4 Focus on reporting

Transparency reporting is crucial for companies to meet the growing demand for accountability. This digital approach incorporates multimedia elements, such as dashboards, infographics, and real-time updates, making CSR initiatives more comprehensible and impactful (Micek & Aydin, 2017). Indeed, both companies utilize all these elements.

Many corporations are extending their CSR initiatives beyond the legal requirements to gain stakeholder trust and avoid social disapproval (Hlioui & Yousfi, 2022).

Information strategy is the means by which Inditex and H&M Group communicate to the stakeholders, as it is beneficial for public data sharing and requires stakeholders in a passive role (Grunig & Hunt, 1984). Patten & Crampton (2004) highlight that this strategy is complex yet potentially rewarding, as it involves establishing a continuous and personal exchange with stakeholders.

H&M Group with its reporting aspires to “provide additional details about the strategy, goals, performance data and policies related to our sustainability work in the past year.” (“Sustainability Reporting - H&M Group”). For the twelfth consecutive year, the company achieved Gold Status in the Dow Jones Sustainability Index, securing top scores in product quality, recall management, environmental reporting, human rights, packaging, and supply chain management.

H&M Group is dedicated to transparent, clear, and accessible reporting of its sustainability strategies and performance. They share progress using the best available data and continuously enhance disclosure. They aim to meet stakeholder expectations and align with external reporting standards. They welcome standardization through the EU Corporate Sustainability Reporting Directive (CSRD).

6.5 Discussion

6.5.1 Main communication strategies’ most recurrent topics

The main communication strategies found revealed a focus on three main themes: responsibility, transparency, and circularity.

Inditex	Examples
Responsibility	“We have a common strategy - “Workers at the centre” - which is articulated around social

	dialogue and employee well-being and empowerment in every area of the industry, with which we want to reach three million people by 2025.”
Transparency	“We recognise the importance of engaging with all our stakeholders about our progress.”
Circularity	“We also want to help our customers extend the useful life of our garments, so advancing towards a circular economy model.”

Table V: “Inditex reporting’s communication strategies’ main themes” (Developed by the Author)

H&M Group	Examples
Responsibility	“As a global company, we recognise the impacts our business has on people and the planet and we must take responsibility to address them, while working with others to enable necessary systemic change.”
Transparency	“Leading transparency will no longer be defined by disclosure alone, but rather by transparency about impact and progress, going beyond legal requirements.”
Circularity	“In collaboration with partners we are building a circular ecosystem that has many interconnected components. Each component relies on and impacts different actors, with different levels of maturity, and different challenges and opportunities.”

Table VI: “H&M Group’s reporting communication strategies’ main themes” (Developed by the Author)

The three categories are tied and relate to the research question, concerning how companies communicate their sustainability efforts to stakeholders with a focus on the aftermath of greenwashing accusations.

6.5.2 Responsibility

Throughout the collected data, the “Responsibility” category was frequently mentioned. Its significance in the businesses' sustainability strategy is demonstrated by the growing regulatory and customer demands for sustainable practices in the fashion sector. Documenting the proactive measures that the organisations are taking was crucial. Moreover, it relates to the objective regarding comprehension of the challenges and opportunities associated with sustainable corporate practices in today's business environment.

Both companies aim to take responsibility for the GHG emissions, their goal is to achieve zero net emissions by 2040. According to the UN Alliance (2021), 2-8% of the world's greenhouse gas emissions are attributed to the fashion sector.

Until 2022 Inditex's commitment to reduce emissions by 10% below 2019 and the sufficiency of its measures were unclear. Inditex planned to achieve net-zero emissions by neutralizing residual emissions but lacked clarity on the total emissions offset shared and the types of credits purchased. The company's sustainability strategy included measures targeting various emission sources throughout its value chain but lacked clear indications of their expected scope and emissions impact. In 2023 the company updated its climate commitment, and the net zero emissions pledge was supported by an important emission reduction target across the value chain. Inditex has set targets to reduce emissions from raw materials sourcing, including switching to organic cotton and investing in innovative fibres. However, the company does not provide a clear estimate of the potential reduction in emissions. Inditex also has specific goals to improve product reuse and recycling, but it withholds information about the scope of its present efforts. Although Inditex's present strategy of gradually removing coal from its supply chain is positive in terms of reducing emissions, they are pressuring suppliers to switch to bioenergy, which would have detrimental effects on the climate and environment (Day et al., 2024; Day et al., 2023).

A nonprofit analysis released in 2023 by Carbon Market Watch deems Inditex's plan to achieve net zero across its value chain by 2040 as “ambiguous” and “unsubstantiated” (Day et al., 2023).

On the other hand, throughout the years, H&M Group's sustainability strategy has been consistent. The company implemented emission reduction measures, but more detailed information is needed to understand their impact. Decarbonizing the fashion sector requires a diverse set of measures due to its negative impact on consumer attitudes, depletion of natural resources, and environmental pollution (Papamichael et al., 2022). H&M Group's public communications often mention measures to reduce emissions across the value chain, but they do not provide details on the extent of these reductions. For instance, measures supporting farmers and suppliers are mentioned but lack detail on the GHG

impact. The company also mentions sourcing more sustainable and recycled materials but does not provide information on the GHG performance of these materials (Day et al., 2024; Day et al., 2023).

Although both companies are willing to take responsibility for the consequences of their businesses, the facts are clear.

The environmental impact is significant and serious on the planet. For example, it takes 2,700 litres of water to make one cotton shirt, enough to meet the average person’s drinking needs for two-and-a-half years. Moreover, a Business Insider (2019) investigation claims that the production of fashion accounts for 10% of all carbon emissions worldwide - more than the European Union does. Rivers and streams get contaminated, water sources are dried up, and 85% of textiles wind up in landfills every year. Furthermore, an annual total of 500,000 tonnes of microfibres, or 50 billion plastic bottles, are released into the ocean by the simple act of washing garments (McFall-Johnsen, 2019).

Responsibility findings	H&M Group	Inditex
Net Zero Emissions Goal	Zero net emissions by 2040	Zero net emissions by 2040
Reduction Strategies	Clear commitment to reduction measures, but a lack of information and specifics regarding the impact.	Until 2022 unclear measures for emissions reduction. The 2023 update strategy sets clearer targets across the values chain.
Sustainable Materials	Mention of the sourcing but does not detail their GHG performance.	Goal of emissions reduction from raw materials sourcing but lacks clear estimates of potential reduction.
Transparency	Mentions of emissions reduction efforts without details of the GHG impact.	Until 2022 lacks on information clarity, and since 2023 more detailed climate commitments still lack specifics.

Table VII: “Responsibility theme findings” (Developed by the Author)

According to TerraChoice (2007), these kinds of environmental claims are classified as “Sins of No Proof” since they do not have readily available supporting data or trustworthy third-party certification. Companies are employing misleading communication to portray their environmental

record of accomplishment, practices, or products as more eco-friendly, potentially deceiving consumers into believing they are more environmentally friendly than they are (Lyon & Montgomery, 2015). The communication of these two companies can be described as greenwashing because they fabricate environmental claims using ambiguous language, misleading claims, and omitting necessary facts (Netto et al.,2020).

6.5.3 Transparency

The category “Transparency” is related to the research question on how companies communicate with stakeholders about their sustainability initiatives. The data constantly revealed this theme, demonstrating its relevance. Moreover, this category aligns with existing literature about corporate transparency and its growing demand. Companies want to present themselves as coherent and trustworthy institutions (Van Riel & Fombrun, 2007).

Research highlights the importance of environmental communication transparency to effectively tackle greenwashing (Lyon & Montgomery, 2015). Furthermore, this growing demand for transparency is leading organizations to embrace integration measures to represent themselves as coherent and trustworthy institutions (Van Riel & Fombrun, 2007).

Content analysis of Inditex and H&M’s sustainability reports reveals a strong emphasis on transparency. As previously mentioned, both companies frequently use data and third-party certifications to substantiate their environmental claims. They show data using graphs, percentages, and images. The two companies commit to transparency and to communicate to stakeholders with an open approach.

Nevertheless, the data shared by Inditex is not linear in time nor complete, especially in the sharing of official documents. Out of the twelve documents selected, two of them were released in 2015 and one in 2012. Their claim about transparency seems to be not sustained by their actions.

Regarding H&M Group, in June 2022, the global news resource *Quartz*, called the company’s Higg Index scorecards “misleading” and in many cases “outright deceptive” after investigating them (Shendruk, 2022).

H&M Group on its website detailed the metrics as scores ranging from “baseline” to “3.” Baseline scores are given to products made from conventional materials and scores of 1,2 and 3 are given to products made with materials that have lower environmental impacts. On each product, customers would also see detailed data on impacts relating to water use, global warming, fossil fuel use and water pollution. According to Quartz, more than half of H&M goods that received excellent marks

and said that their clothing had a lower environmental effect were no more sustainable than equivalent products offered by other companies.

The Sustainable Apparel Coalition (SAC) created Higg Sustainability Profiles to compare the environmental impact of clothing purchases. These profiles include factors like water and fossil fuel usage. However, H&M often displayed incorrect data on garments due to the retailer's website ignoring negative signs in Higg Index scores. For example, clothing that has a 20% water-use score, was reported on H&M's website as consuming 20% less, although it consumes 20% more water than usual.

After being informed by *Quartz*, H&M removed all environmental scorecards from its website. Shortly after, a trade group formed by H&M and other major apparel companies announced it would temporarily halt making the scorecard data public while reviewing its methodology. Moreover, in a statement to *Quartz*, H&M announced that the Higg Index Customer Facing Transparency Program would be removed from all online shops in all markets, starting with the UK. This gradual process took several days (Shendruk, 2022; Adegeest, 2022).

Lewandowska et al. (2017) highlight greenwashing leads to dissatisfied customers, decreased credibility, unwise purchases, and resource waste. Once trust is lost, for companies it will be extremely difficult to acquire it back. Greenwashing increases consumer mistake risk and negatively impacts a company's brand and product trust (Chen & Chang, 2013).

In some cases, it seems that H&M Group is working on acquiring customers' trust and empowering them to make informed decisions. The company states that transparency helps customers make informed choices and incentivises companies to innovate. For instance, H&M's Conscious program rewarded customers for purchasing products with at least 50% more sustainably sourced materials. Their claim was:

“Our products are created with a little extra consideration for the planet: at least 50% of each piece is made from more sustainable materials, like organic cotton or recycled polyester. The only exception is recycled cotton which, for quality reasons, can only make up 20% of a product.”

In 2022, the company reconsidered using the Conscious title due to external criticism and emerging legislation. They openly share this information in the 2022 Sustainability Report, addressing it as if it were greenwashing, without clearly mentioning it.

Since 2020, brands' yearly production quantities have been subject to an examination of transparency by the Global Fashion Transparency Index. For example, Inditex reported in 2020 that it produced 1.6 billion pieces; however, the following year, the company changed its reporting to reflect the

565,027 tonnes of clothing that were sold. As a result of this reporting change, understanding the true scope of output is difficult for stakeholders (Fashion Revolution, 2024).

In contrast, H&M Group was part of four out of the 250 major brands analysed by Fashion Revolution (2024) that reveal emissions reduction objectives that adhere to the UN’s level of ambition, which is a 55% absolute decrease in emissions from 2018 levels by 2030.

Transparency findings	H&M Group	Inditex
Claims	Clear commitment to transparency through the sharing of accurate and relevant information about the supply chain, products, and business standards.	Transparency as a core element of the sustainability strategy, although the information is not always clearly shared.
Supply chain	Report of both Tier 1 and Tier 2 supplier lists.	No report of the Tier 1 supplier list.
Tools	Use of the Higg Index Sustainability Profiles, nevertheless this tool faced criticism and was temporarily removed.	No mention of a specific tool for transparency
Third-Party Assessments	Heavy use of third-party assessments, not always reliable.	No use of third-party assessments.

Table VIII: “Transparency theme findings” (Developed by the Author)

6.5.4 Circularity

“Circularity” is repeatedly mentioned as the companies’ mission. It is often referenced in sustainability websites and reports, emphasising its significance in business and sustainability strategies. The shift to a circular economy is a crucial component of any sustainability study since it is considered a required answer to problems like resource depletion and textile waste (Directorate General for Environment, 2022).

Regardless of the claims and communications made by H&M Group and Inditex, the Remake Report found two unfortunate conclusions.

No company (0%) demonstrated that such circular services and revenue streams will eventually be used to replace linear production, not merely run parallel to the production of new goods. Moreover, no company (0%) was sufficiently transparent about what happens to clothing collected through its take-back programs, such as what percentage is exported for resale to the Global South (Wicker, 2024).

According to Adamkiewicz et al. (2022) making claims about being more sustainable while only marginally improving a portion of the brands’ collections is greenwashing. These types of claims are labelled as “Sins of Lesser of Two Evils” by TerraChoice (2007), and they occur when a claim is true within a specific product category but distracts consumers from the greater environmental impacts of that entire category. According to research from Oslo Met University, lowering manufacturing volumes, as opposed to just prolonging product lifespans, is the most efficient strategy to lessen the fashion industry's environmental impact.

Circularity findings	H&M Group	Inditex
Initiatives	Commitment to reduce dependence on virgin materials and build a circular ecosystem. Development of circular design roadmaps and integration of circular design into products.	Launch of Zara Pre-Owned in 2022.
Production	Increase in production volumes.	Increase in production volumes.
Take-back programs	The company lacks transparency about what happens to clothing collected through its take-back programs.	The company lacks transparency regarding the fate of clothing collected through take-back programs.

Table IX: “Circularity theme findings” (Developed by the Author)

6.5.5 Certifications and awards

Companies cannot rely solely on certifications since they have flaws like narrowly focusing on specific areas or the actual level of participation in companies (Diez-Busto et al., 2022). Some certifications are excessively broad, insufficient, and promote greenwashing, while others lack impact, are not legally enforced, and involve excessive self-reporting (Akepa, 2021).

Namely, Licence to Greenwash examined ten certification marks and programs, all of which have been employed by H&M Group and Inditex as indicators of their sustainability. The group examined certifications like the Ellen MacArthur Foundation, The Textile Exchange, and The Higg Index to see if they were addressing the industry's effect (Douglass, 2022). According to the report's findings, all the plans were "procrastinating on progress" when it came to solving problems like overproduction and dependency on fossil fuels. They also failed to maintain strict standards and accountability. For instance, the study said that the SAC "was found to have created no measurable impact over the last decade" and that businesses were free to select which problems to deal with based on the Higg Index (Douglass, 2022).

Adhering to the Seven Sins of Greenwashing developed by TerraChoice (2007), it can be categorised as Sin of No Proof as an environmental claim without credible third-party certification or readily available supporting data.

6.6 Findings overview

Both companies' ambitions for minimising environmental impact, improving manufacturing procedures, and advocating beneficial social change are reflected in their roadmaps. Their goals are in line with a wider trend in the industry towards more accountable and open sustainability practices.

Inditex places a high priority on openness, emphasising governance frameworks, comprehensive reporting requirements, and policy updates. The company developed an internal Sustainability Committee to supervise the company's sustainability practices.

The strategy used by H&M Group emphasises open communication with stakeholders and includes thorough progress updates and external reviews. The company assures credibility and verifies its sustainability claims through external audits and evaluations. They frequently use rankings and evaluations from outside sources to highlight their accomplishments.

Concerning greenwashing, although it is never plainly addressed, H&M Group supports the Sustainable Apparel Coalition's (SAC) efforts to develop shared product impact data, enabling comparison and informed customer choice. The company welcomes further development of the Higg Index Transparency Program to improve tools and accelerate industry progress. Moreover, H&M's

Conscious program rewards customers for purchasing products with at least 50% more sustainably sourced materials. However, the company has reconsidered using the Conscious title due to external criticism and emerging legislation.

The sustainability policies of Inditex and the H&M Group emphasize transparency. Both businesses stress how crucial it is to provide transparent, easily readable information on their performance and sustainability guidelines. Nevertheless, as shown in the Transparency Table, there are differences between the two companies.

The research's findings highlighted the discrepancy between what the companies claim on their websites and in reports and what outside evaluations of their communication have discovered.

The data shows a lack of information and specifics on the companies' performance and impact. Both companies say that they take responsibility for the aftermath of their processes but provide inadequate information about the results of their policies.

Inditex places a high priority on openness, emphasising governance frameworks, comprehensive reporting requirements, and policy updates. However, there is no proof that the company shares a Tier 1 or 2 supplier list, as H&M Group does. There is no mention of a specific tool for transparency or third-party assessments, as H&M Group does. Instead, Inditex develops an internal Sustainability Committee to supervise the company's sustainability practices.

Theoretically, this study contributes to the growing body of literature on corporate communication by providing empirical evidence of sustainable communications used to tackle the greenwashing phenomena. Especially sustainability reports are used as the basis for communicating with stakeholders. Indeed, they are an efficient and understandable way of communicating. They need to be shared along with infographics, images, keywords, and unequivocal information to aid stakeholders in comprehending.

Practically, these findings suggest that brands aiming at communicating their sustainable practices and strategies should prioritize industry-comparable measurements and initiatives. In this way, stakeholders can understand the information communicated more easily and believe in it. Moreover, the importance of transparency in corporate communication cannot be overstated, as it directly impacts consumer trust and, consequently, purchase intentions. Once trust is lost, for companies it will be extremely difficult to acquire it back. A 2020 survey found that 81% of EU citizens do not trust the environmental claims listed on clothing products (*Dirty Fashion*, 2020).

Conclusion

This research aimed to verify what are the main communication strategies companies use to deal with the greenwashing accusations. To this extent, the methodology used was exploratory and qualitative. Data triangulation was utilized to analyse the communication strategies of selected fashion brands, content analysis detailed their reports and communications, while comparative analysis highlighted differences and similarities. Triangulation enhanced the validity of the findings by cross-referencing different data sources.

The data analysed pointed out that corporate communication strategies used by H&M Group and Inditex to face greenwashing are focused on three main pillars: transparency, responsibility, and circularity. In other words, it means that these topics are used as a foundation to avoid misconceptions from their main stakeholders.

It also noted a clear balance between commitments and strategies to address environmental, social, and economic impacts on both sides, as well as an understanding of the necessity of evolution in the fashion business, motivated by innovation, collaboration, and long-term objectives.

The transparency pillar reveals that Inditex and the H&M Group stress how crucial it is to provide transparent, easily readable information on their performance and sustainability guidelines. Nevertheless, there are differences between how the two companies address this issue: while Inditex places a high priority on openness, emphasising governance frameworks, comprehensive reporting requirements, and policy updates, H&M Group emphasises open communication with stakeholders and includes thorough progress updates and external audits and evaluations.

The responsibility pillar indicates that Inditex offers distinct commitments and scientific consistency, while H&M Group emphasizes transformation. However, both businesses have committed to reaching net-zero emissions by 2040, which aligns with the international climate goals of keeping warming to 1.5°C (IPCC, 2018). They intend to do so by setting and reaching intermediate goals. Their coordinated efforts highlight their understanding of the pressing need to address climate change and the need for structural transformation in the fashion sector.

The circularity pillar shows that both companies highlight the importance of moving to a circular business model. The circular model is emphasised by H&M Group through its creative design methods and sustainable materials. The company commits to reducing its dependence on virgin materials and integrating circular design into products. Inditex, on the other hand, incorporates circularity into its business operations. The launch of Zara Pre-Owned is part of the company's reported effort towards sustainability.

However, both companies are criticized for lacking transparency regarding the handling of clothing collected through their take-back programs and for their increase in production volumes. Both initiatives are part of their circular programs.

Regarding their communication channels, Inditex and H&M Group consistently present sustainability themes on their websites and reports, but their documents offer more technical and progress-specific information, while their websites focus on consumer awareness and stakeholder engagement.

Concerning greenwashing, transparently collaborating and communicating with stakeholders enables H&M Group and Inditex to share knowledge and develop innovative solutions, crucial for tackling climate change, resource management, and social responsibility, thereby enhancing broader impact. Qualitative data indicated that a clear, efficient, and comparable measuring technique is lacking from both companies' strategies. Especially for Inditex the reporting and transparency have been deemed insufficient. This is consistent with the study from Amel-Zadeh and Serafeim (2018), who contend that the main impediment to the implementation of ESG inside companies is the lack of standardised reporting criteria.

Moreover, the results are in line with Vries et al. (2015), Forehand & Grier (2003) and Yoon et al., (2006) such stakeholders often see business communications about environmental issues as more symbolic than real. People may be dubious of a company's environmental declarations and question the underlying motivations behind them. The data aligns with these researchers: companies need to find ways to communicate their sustainability undertakings keeping in mind stakeholders' perceptions.

Weder et al. (2019) stated that only when CSR communication is "responsible", meaning sincere, objective, honest, sustainable, and reliable, will it have an actual impact.

The insights gained from this study not only contribute to academic discourse but also offer practical guidance for marketers. Avoiding greenwashing accusations can be straightforward with an open, transparent, and responsible sustainable communication strategy. Always keep in mind that without actions to support it, words alone will never be sufficient.

Limitations and Suggestions for Future Research

This paper has tried to investigate the communication responses of two major fast-fashion brands following greenwashing accusations. Although this study offers a thorough analysis of the sustainability communication strategies of Inditex and H&M Group, it should be noted that several limitations has been encountered.

First, it's important to address the limited scope of analysis. This research focuses on publicly available information from companies' official website and reports; therefore, it excludes all other communications channels. Communication channels such as social media and press releases may offer additional insights.

It is also important to address the temporal limitations of the study. The rapidly changing nature of sustainability practices, as noted in the thesis, could mean that the data collected and analysed could differ in the future.

Finally, the interpretation of recurring themes and topics is subjective to interpretation. While efforts were made to be as impartial as possible, different researchers may highlight different elements or analyse data differently.

Future research could include companies' stakeholders' interviews, to provide a more holistic view of how sustainability initiatives are perceived and implemented across different levels of the supply and value chain.

Moreover, for more accurate, data-driven insights, a quantitative study of the sentiment and frequency of keywords in sustainability communication materials could be carried out. Text mining and natural language processing are two methods that might be used to learn more about how frequently specific topics are brought up and if language or tone varies between different communication channels.

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