



COMMUNICATING THE SUSTAINABILITY OF THE SUPPLY CHAIN

An investigation based on Finnish retail companies' CSR communication.

Lappeenranta–Lahti University of Technology LUT

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ABSTRACT

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Stakeholders' pressure towards more sustainable supply chains has increased. To achieve a more sustainable supply chain, companies must implement various sustainable supply chain practices into their operations. For the stakeholders to be able to evaluate the sustainability of the companies, these practices must also be communicated to the stakeholders. The main objective of the thesis is to identify key sustainable supply chain practices and to analyse how companies communicate their practices to stakeholders using CSR communication. Based on the theory, the found key sustainable supply chain practices are: standardization, certification, labelling, using external evaluators, CSR reports, lists of sustainable suppliers, monitoring sustainability performance, usage of the KPIs, training/education, exchanging knowledge and expertise, jointly solving sustainability problems, providing financial support to suppliers, use of questionnaires, supplier sustainability auditing, the sustainable supply chain risk management, traceability practices and supplier codes of conduct.

The thesis focuses on analysing how the target companies communicate found key sustainable supply chain practices to stakeholders using CSR reports. The CSR reports of the three largest Finnish retailers Kesko, S Group and Lidl are analysed from the year 2018 to 2021. The main findings are that sustainability of the supply chain is comprehensively reported in the reports throughout the reviewed period. There are no big differences between the companies regarding the communication about the key sustainable supply chain practices. The scope of companies' communication regarding key sustainable supply chain practices varies from practice to practice. The informational style is used in communication and companies seem to avoid an emotional style.

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Sidosryhmien paine kohti vastuullisempia toimitusketjuja on lisääntynyt. Vastuullisemman toimitusketjun saavuttamiseksi yritysten on otettava käyttöön erilaisia vastuullisen toimitusketjun käytäntöjä toiminnassaan. Jotta sidosryhmät voivat arvioida yritysten vastuullisuutta, nämä käytännöt tulee myös viestiä sidosryhmille. Tutkielman päätavoitteena on tunnistaa keskeiset vastuullisen toimitusketjun käytännöt ja analysoida, miten yritykset viestivät käytäntöjään sidosryhmille vastuullisuusviestinnän avulla. Teorian perusteella löydetyt keskeiset vastuullisen toimitusketjun käytännöt ovat: standardointi, sertifiointi, pakkausmerkinnät, ulkopuolisten arvioijien käyttö, vastuullisuusraportit, vastuullisten toimittajien luettelot, vastuullisen toiminnan monitorointi, suorituskykymittarin käyttö, koulutus/opetus, tiedon ja asiantuntemuksen vaihto, vastuullisuusongelmien ratkaiseminen yhdessä, taloudellisen tuen tarjoaminen toimittajille, kyselylomakkeiden käyttö, toimittajien vastuullisuusauditointi, vastuullisen toimitusketjun riskienhallinta, jäljitettävyysskäytännöt ja toimittajien toimintasäännöt.

Työssä keskitytään analysoimaan, miten kohdeyritykset kommunikoivat löydetyistä vastuullisen toimitusketjun käytännöistä sidosryhmille vastuullisuusraporttien avulla. Kolmen suurimman suomalaisen vähittäiskauppiaan Keskon, S-ryhmän ja Lidlin vastuullisuusraportteja analysoidaan vuosilta 2018–2021. Tärkeimmät havainnot ovat, että toimitusketjun vastuullisuutta raportoidaan kattavasti raporteissa koko tarkastelujakson ajan. Yritysten välillä ei ole suuria eroja keskeisten vastuullisuuskäytäntöjen viestimisessä. Yritysten vastuullisen toimitusketjun keskeisiä käytäntöjä koskevan viestinnän laajuus vaihtelee käytäntöjen välillä. Kommunikoinnissa käytetään informatiivista tyyliä ja yritykset näyttävät välttävän kommunikoinnissaan emotionaalista tyyliä.

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ABBREVIATIONS

Abbreviations

CSR	Corporate Social Responsibility
GRI	Global Reporting Initiative
KPIs	Key performance indicators
NGOs	Non-governmental organization
CoC	Code of Conduct
SCM	Supply Chain Management
SDGs	Sustainable Development Goals
SSC	Sustainable supply chain
SSCM	Sustainable supply chain management
SSM	Sustainable supply management

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1. Introduction

Climate change, overconsumption, insufficient number of natural resources and population growth are themes that revolve around us all the time and touch absolutely every actor from consumers to companies and from organizations to governments. In order to provide a sustainable future for generations to come, the above-mentioned issues must be addressed and solved sooner rather than later. United Nation (2022) states that: “Should the global population reach 9.6 billion by 2050, the equivalent of almost three planets could be required to provide the natural resources needed to sustain current lifestyles” (United Nations 2022a).

“Climate change is often described as the greatest environmental challenge of our time” (Fenichel, Levin, McCay, St Martin, Abbott, & Pinsky 2016, 237). The solutions to the problems cannot be left to the responsibility of only one stakeholder group, but the problems must be solved through collaboration between the stakeholders, so that the result will be sustainable in the long run. Collaborative approach should offer benefits to all parties involved. When as many stakeholders as possible participate in sustainable solutions, everyone's point of view can be taken into account in the best possible way. This also guarantees that no stakeholder's own investments grow unreasonably large. (Lozano 2007, 372-373)

Sustainability has become one of the most used terms and solutions when discussing, for example, stopping climate change and to ensure sufficient resources to satisfy peoples basic needs in the future. Manufacturing goods and overconsumption are one of the causes for climate change. The consumption of individuals and the change in consumption behaviour have great importance in terms of the sustainability (United Nations 2022b). Energy consumption is the largest source of global emissions. Even without transportation included, it is responsible for over 60 % of the emissions. (OECD 2022a) Companies should strive to operate more sustainably, because, for example, clean energy technologies and new forms of energy efficiency are needed to tackle the energy consumption problem. (OECD 2022b) The pursuit of sustainability is a good starting point for a better future because it strives to

consider the environment, the social environment, and the economy in a balanced way, offering a long run solution for example to resource sufficiency and climate change mitigation (Tso & Newman 2021).

Since sustainability should be a part of our everyday life both in doing business and in consumer life, it is necessary to think about how companies communicate their own sustainability to stakeholders. Do the stakeholders have access to the information about the company's or product's supply chain's level of sustainability easily enough? Is the information clear and easy to understand? Is it even possible for the stakeholders to assess the sustainability of the company's operations solely through the company's communication? Should the company act as sustainably as possible, so that consumers do not even have the opportunity to consume unsustainably produced products and services? The previous questions show that the CSR communication of companies regarding the sustainability of the supply chain should be investigated in more detail. The point of view of the supply chain has been taken into the thesis, because the supply chain of companies is one of the biggest influences on the company's sustainability. According to Bové and Swartz (2016) “the typical consumer company’s supply chain creates far greater social and environmental costs than its own operations, accounting for more than 80 percent of greenhouse-gas emissions and more than 90 percent of the impact on air, land, water, biodiversity, and geological resources” (Bové & Swartz 2016).

For the theoretical contributions, this thesis provides a list of the sustainability practices that are relevant to the sustainability of the company's supply chain. The listing will comprehensively search for the key sustainable supply chain practices and the importance of these practices will be justified with various scientific references. For managerial contributions, this thesis offers an approach based on the key sustainable supply chain practices to study the content of companies' CSR communication to stakeholders.

1.1 Literature review and research gap

The productivity and efficiency of companies have been studied for a long time, and the nuances of research and the core subjects of research have developed and changed over time (Heshmati 2003, 79-80; Buckley 2009). With globalization, the company's supply chain has become an important part of companies' efficiency and sustainability (Seuring 2012, 1513; Anggraini & Tanjung 2020, 648). If the company's supply chain does not work efficiently, it will have a negative impact on the entire company's operations (Hausman 2004, 2). In this chapter previous academic research in the field of supply chain, sustainability and CSR communication will be covered.

Already more than thirty years ago, it has been noticed that, due to the changing world, companies should evaluate and manage their supply chain as an integrated entity and not just dividing the supply chain into separate operational levels that are managed and developed as separate units. (Stevens 1989, 8) The transition from examining individual operational levels to an integrated whole has created a new basis for managing and for studying the supply chain. Since the supply chain is an important part of the company's operations, it is necessary to be able to measure the efficiency of the supply chain and the efficiency of its members (Liang, Yang, Cook & Zhu 2006, 35). Supply chain management (SCM) has been identified as one way to improve company performance. The effectiveness of these practices should also be evaluated, and different tools should be created to help with the evaluation. (Gawankar, Kamble & Verma 2013, 145-146 & 162-163) Previous studies have also combined sustainability with the supply chain and investigated possible metrics that can be used to assess the sustainability of the companies' supply chains (Clift 2003). It has been noticed that integrating sustainability into the supply chain is not an easy task and its success requires planning and process management. Companies that want to achieve sustainability in their operations should integrate sustainability into supply chain design and planning. (Mota, Gomes, Carvalho & Barbosa-Povoa 2015)

One of the most important components of sustainability is that all different stakeholders work together to achieve a more sustainable future (Koontz 2006, 15; Wilkinson, Hill &

Gollan 2001, 1492-1494). McNall and Basile (2013) argue that to get stakeholders to behave more sustainably and make more sustainable choices, different actors must focus on telling and communicating about the risks of unsustainable ways of operating in an emotional way. (McNall & Basile 2013, 297-301) Du, Bhattacharya, and Sen (2010) emphasize the importance of message content and message channel in creating effective CSR communication (Du, Bhattacharya and Sen 2010, 8). As the examples show, the content, the style used and which features are emphasized in communication can vary. Companies have been encouraged to engage to CSR practices and to communicate their commitment and practices to stakeholders. The best communication practices to facilitate the success of companies' CSR communication have been studied. (Morsing, Schultz & Nielsen 2008, 18) Good and successful CSR communication by companies increases the probability of a customer's purchase decision in that company. Since customers' awareness of sustainability has increased and it affects purchasing decisions, this drives companies to better take CSR communication into account in their operations. It has also been studied that different CSR domains affect customers to different extents. (Lee & Shin 2010, 193-195)

The benefits of choosing the right CSR strategy to increase the company's profit have also been studied. CSR and CSR communication are seen today as a source of competitive advantage. Therefore, using the right CSR strategy and implementing it as part of the company's corporate strategy is important. Through this, the company can create shared value for all actors. (Gazzola & Gianluca 2014, 331) There are also other studies for and against the positive impact of CSR practices on company profits. The chosen CSR strategy is one of the keys to success. (Tang, Hull & Rothenberg 2012, 1274 & 1297) CSR communication strategy can be based on how companies strategically engage in CSR communication with their stakeholders or based on the content of the CSR communication. (Morsing & Schultz 2006, 325-329; Du et al. 2010, 8) Public policies on CSR should be seen as an important part when moving towards more sustainable operations. When the government promotes and supports such practices, companies are more likely to implement them. (Steurer, Martinuzzi & Margula 2012, 217-218) Although CSR is generally considered as a universal concept, there are big differences between different regions in the implementation of CSR and in communicating about it (Steurer et al. 2012, 217-218).

As the literature review shows, the supply chain and supply chain sustainability are widely studied. CSR communication has also been studied before. Its effects on relations between companies and stakeholders and its importance for companies have been examined. This thesis has been carried out because these two above-mentioned themes have not been connected to each other in many studies so the connection between these two topics has not been studied enough. The purpose of the work is to initially fill the research gap found and investigate how the companies use CSR communication to communicate to the stakeholders about the key sustainable supply chain practices. The work will hopefully raise the awareness of this subject and spark a discussion around the topic.

1.2 Research questions and objectives

This thesis focuses on analysing the found key sustainable supply chain practices and companies' CSR communication. The thesis investigates the topic through the CSR communication of three of Finland's largest retailers: S-group, Kesko and Lidl. The main objective is to identify the key sustainable supply chain practices that companies use to ensure the sustainability of their supply chain, and then to study how companies communicate their practices to consumers using CSR reports as a communication channel. Thus, this study aims to answer the following main research question:

RQ1: How do companies communicate the key sustainable supply chain practices to stakeholders?

In order to comprehensively answer the main research question, two sub-questions have been created. From the point of view of this thesis, it is important to identify the key sustainable supply chain practices, to analyse which styles are used in CSR communication, and to combine these two topics and find out what companies communicate with the help of CSR communication about the company's key sustainable supply chain practices. The sub-questions are the following:

SQ1: What key sustainable supply chain practices companies communicate to stakeholders?

SQ2: In which style companies communicate the key sustainable supply chain practices to stakeholders?

By answering the questions, the aim is to investigate the topic and create theoretical and managerial contributions. The empirical part aims to provide answers to the research questions, and the last chapter of this work summarises the results and directly answers the research questions presented above.

1.3 Delimitations

In order to keep the research result as good and reliable as possible, certain limitations have been made to this thesis. The core idea is to give as well-founded but concise answers to the research questions as possible. Because sustainability itself and the sustainability of companies are very broad concepts, it is in the interest of the work to focus on sustainability mainly through sustainable supply chain practices. In the theoretical part, sustainability is defined more broadly, but in the empirical part, the focus is on the analysis of practices. The assumption of the work is that CSR communication can also be more easily connected to the overall picture with the help of sustainability practices. The practices provide a concrete starting point to analyse how the target companies use the CSR communication as a tool to communicate the sustainable supply chain practices to stakeholders.

Only secondary data will be used in the thesis, and it will be collected from public sources. This limitation has been made for scheduling reasons, where the completion of the thesis is not tied to other parties, as well as to limit the amount of data. The thesis is performed as qualitative research, so the data used is mostly qualitative. This can contribute to the fact that the results of the thesis should be approached with a sufficient critical attitude. The main source of qualitative data will be the CSR reports of the target companies. In this thesis, the

term CSR report is used instead of the term sustainability report. This term is chosen because of the theory part, where the term CSR report is used. Reports are being studied from the year 2018 to the year 2021. This time period has been selected because 2018 is the earliest year in which all three target companies have published CSR reports regarding the company's operations in Finland. Kesko and S Group have published the report for 2021. Lidl publishes its report every 2 years. Last report was published in February 2021, so it has not yet published a report for 2021-2022 (Lidl Finland sustainability report 2019-2020). However, Lidl annually publishes a summarised sustainability overview, in which it summarises the year's sustainability actions. In the case of Lidl, both CSR reports and the sustainability overview from the years when the report is not available are used as material in the empirical work.

Three of the Finland's largest retailers (PTY 2021) have been chosen as target companies for the work: S-Group, Kesko and Lidl. Of the above-mentioned companies, only units operating in Finland and CSR reports produced with Finnish data are examined. This is due to the fact that by specifying the regional delimitation to Finland enables, for example, a more reliable analysis of the reports. Finnish companies have also been selected because the author of the thesis is Finnish and therefore Finnish sources can also be used easily and reliably.

1.4 Structure of the thesis

The theory chapter begins with the definition of the sustainability. After the first part, there will be a definition and review of the supply chain. After defining the core idea of sustainability and the supply chain, the work focuses on to combine the above-mentioned topics together by defining a sustainable supply chain (SSC), and in this context, the focus is on defining and evaluating sustainable supply chain practices. The key sustainable supply chain practices are identified and described, and the benefits and potential disadvantages of their use are discussed. After listing the key sustainable supply chain practices, the work focuses on defining CSR and CSR communication.

After the actual theory section, the chosen research method, i.e. qualitative research, is described. The data collection process and the data analysis method, which is the content analysis, are described. The chapter goes through how the material and data was analysed for this work using the content analysis.

Empirical section in this thesis aims to analyse how companies communicate their key sustainable supply chain practices to stakeholders using CSR communication. The thesis examines which practices are communicated to stakeholders and in which style. First, this is investigated by analysing the CSR reports of the target companies from 2018-2021. The aim is to find the key sustainable supply chain practices communicated by the target companies from the reports and to describe what is communicated about the practices. After this, it is analysed in which style the companies communicate about these practices to stakeholders.

The last chapter contains the conclusions. The chapter consists of the summary of the thesis and answers to the research questions. At the end of the last chapter, managerial implications and possible further research questions are presented.

2. Theoretical background

In this chapter, the most important theoretical terms, frameworks, and models for the thesis are reviewed and defined. The chapter extensively reviews the theories used in the empirical part. The chapter consists of a literature review, where previously produced studies are used to define terms and concepts. The first chapter reviews the definition of sustainability and why the pursuit of sustainability is important for both stakeholders and companies. In the next chapter, sustainability is included as part of the supply chain and a sustainable supply chain is defined. It will also be examined how a sustainable supply chain creates value for the company and stakeholders. After this, Sustainability practices will be introduced. The last chapter defines CSR and CSR communication, describes the most important features, used styles and the benefits of the CSR communication.

2.1 What is sustainability and why should companies move towards it?

Sustainability has long been a concept that creates challenges as well as opportunities. Clarke and Clegg (2000) already recognized the importance of sustainability for future companies when studying the impact of changing paradigms on business operations: “sustainability is becoming a key business imperative, as the eternal search for domination over nature is replaced by the challenge of achieving environmental balance” (Clarke & Clegg 2000, 45-46). They define the paradigm in their research as follows: “A paradigm is a systematic set of ideas and values, methods and problem fields, as well as standard solutions, that explain the world and inform action” (Clarke & Clegg 2000, 46). Nidumolu, Prahalad and Rangaswami (2009) argues that the pursuit of sustainability and sustainable innovations create both bottom-line and top-line returns for companies, because these innovations will lower costs and create competitive advantage. The researchers compare the transition to sustainability to when technology companies survived the bursting of the technology bubble by innovating. If companies invest in sustainability now, it will create a competitive advantage in the future and because of this, it will be more difficult for companies to challenge their market position. (Nidumolu, Prahalad & Rangaswami 2009, 1-4)

Partnership is seen as one important part in creating successful sustainability. Elkington (1998) presents in his work the triple bottom line - idea combined with partnership thinking, where creating a long-term effective partnership is seen as a must in achieving sustainability. (Elkington 1998, 37) The term triple bottom line was first introduced in 1994, by John Elkington and is defined by him as following: “the triple bottom line is a sustainability framework that examines a company’s social, environment, and economic impact” (Elkington 2018). Elkington (1998) states that partnership thinking will be more and more important part of both companies' sustainability strategy and in the preparation of global sustainability agenda. The importance of partnership thinking drives stakeholders towards collaboration between industries, governments, and non-governmental organizations (NGOs). Trust and loyalty are the cornerstones of a partnership relationship. With trust and loyalty, the parties create value for different stakeholders. The choice of partner also affects the creation of value, so choosing the right partners is very crucial. (Elkington 1998, 51)

Governments also has a great influence and responsibility in the creation and development of sustainability. In the long term, sustainability innovations can create a competitive advantage for companies and lower costs. However, the costs of innovation can be unreasonably high to be left on the shoulders of companies, so governments must take responsibility for at least part of the innovation and the costs arising from it. (Wilkinson et al. 2001, 1492-1494) Scalia, Barile, Saviano and Farioli (2018) have recognized the need to create and study frameworks for governance of the sustainability. They base their research on the triple bottom line model and on the triple helix model. (Scalia, Barile, Saviano and Farioli 2018) The triple helix theory is not a new theory but has already been used in the 90s when analysing and modeling the consequences of the combined effect of two factors (Etzkowitz, & Leydesdorff 1998, 196-197).

Scalia et al. (2018) developed the idea of the triple bottom line model and the triple helix model further, as seen from figure 1, which is called the triple helix of sustainability. The model consists of three main dimensions: environment, society, and economy. Coloured

sectioned areas illustrate possibilities, solutions, and necessities. (Scalia, Barile, Saviano and Farioli 2018).

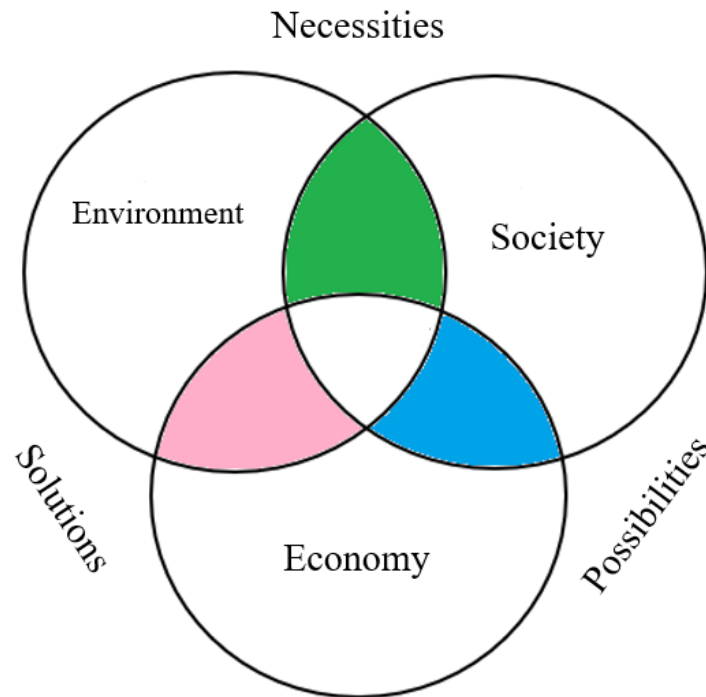


Figure 1. The triple helix of sustainability (Scalia Barile, Saviano & Farioli 2018, 1237)

The model focuses on describing the interaction between beforementioned three dimensions. Changes over time affects society, environment, and economy. Scalia et al. (2018) specify that: “the model focuses on the interaction between the roles and actions of key actors that are responsible of relevant effects on the three dimensions of sustainability.” (Scalia et al. 2018, 1237-1238). Intersection between society and environment (green area) includes actors who can influence governmental decisions, such as decision-makers and significant organizations. Intersection between society and environment is called necessities because these actors should ensure, for example through legislation, that the environmental sustainability is achieved. Intersection between society and economy (blue area) includes actors who create knowledge and innovations through their activities, such as educators and academics. The area has been named as possibilities, because actors in the blue area create opportunities and possibilities with their knowledge and within the constraints created in the previous area to operate in a sustainable manner. The third intersection is between economy and environment (pink area) and it contain actors that can be classified as economic actors.

Pink area is called solutions, because these economic actors investigate and choose the best solutions from the possibilities found in the previous area. These solutions must be as efficient and profitable as possible, and solutions must balance social, economic, and environmental dimensions of sustainability. (Scalia et al. 2018, 1238) This presented framework describes well how sustainability is created by the combined effect of many actors.

2.2 Sustainable supply chain management as a tool to create value

Supply chain can be defined as the following: “The supply chain -- is the connected series of activities which is concerned with planning, coordinating, and controlling material, parts and finished goods from suppliers to the customer. It is concerned with two distinct flows through the organisation: material and information” (Stevens 1989, 3). The definition of the supply chain is still very similar today. The supply chain is seen as a network consisting of resources, activities, people, and information. The task of the network, which consists of the company and the suppliers, is to produce and distribute the final product to the customer. (Hayes 2022)

Stevens defines the objectives of the SCM as the following: “The objective of managing the supply chain is to synchronise the requirements of the customer with the flow of material from suppliers in order to effect a balance between what are often seen as the conflicting goals of high customer service, low inventory investment and low unit cost “(Stevens 1989, 3). Hayes (2022) defines SCM as a process which purpose is to optimize the result of the supply chain. This optimization guarantees, for example, lower production costs and an efficient production cycle. (Hayes 2022) Why should sustainable supply chain and SCM be an important part of companies' operations? Stadtler (2008) point out the main idea of the supply chain and SCM: “The objective governing all endeavors within a supply chain is seen as increasing competitiveness. This is because no single organizational unit now is solely responsible for the competitiveness of its products and services in the eyes of the ultimate customer, but the supply chain as a whole”. (Stadtler 2008, 10) This pressure and responsibility which the dynamic and complex supply chains create, strive companies to

create sustainable supply chain strategies that enable them to create a sustainable competitive advantage. A sustainable competitive advantage is created when the competitive strategy, sustainability and supply chain strategy are well integrated. (Stadtler 2008)

Hartmann and Moeller (2014) state that today's customers demand that companies take responsibility for the sustainability of their own supply chain. This has created the term “the chain liability”. The chain liability effect drives companies towards a more sustainable supply chain, because while companies are responsible for the sustainability of their supply chain, for example non-sustainable activities and operations of the supply chain can cause a company a reputational risk and a boycott. In order for the company to minimize the negative effects of the chain liability, it should ensure sustainable behaviour throughout the supply chain. (Hartmann & Moeller 2014, 281) How can companies achieve a sustainable supply chain? Carter and Rogers (2008) suggest that companies' sustainable and responsible supply chain operations can be found at the intersection of social, environmental, and financial performance. This approach is called the three-pillar model. This framework is based on Elkington's (1998) triple bottom line-concept mentioned earlier. The model consists of three main dimensions: environmental performance, social performance, and economic performance. In the middle of the intersection of these three dimensions lies an area called sustainability. (Carter & Rogers 2008, 364-365)

The operation of the "sustainability" crossing point is good for both the environment and the community. In order for an operation or function to be sustainable, the company must figure out how to make the operation productive and profitable as well. This framework provides the basis for a framework of sustainable supply chain management (SSCM), which focuses on the interactions and the relationships among environmental, social, and economic performance within a SCM context. (Carter & Rogers 2008, 360 & 364-365) This sustainable supply chain approach is also well used as a basis for other researchers (Seuring 2013, 1513; Brandenburg, Govindan, Sarkis, Seuring 2014, 299). Seuring (2013) states that:” Globalization places demands on SCM to reach beyond pure economic issues and matters --. This raises interest in its intersection with sustainable development, which is usually comprehended in an economic, an environmental and a social dimension” (Seuring 2013, 1513).

Carter and Rogers (2008) have created a framework for SCM based on their literature review. In this model, they develop the idea of the triple bottom line forward as seen from the figure 2.

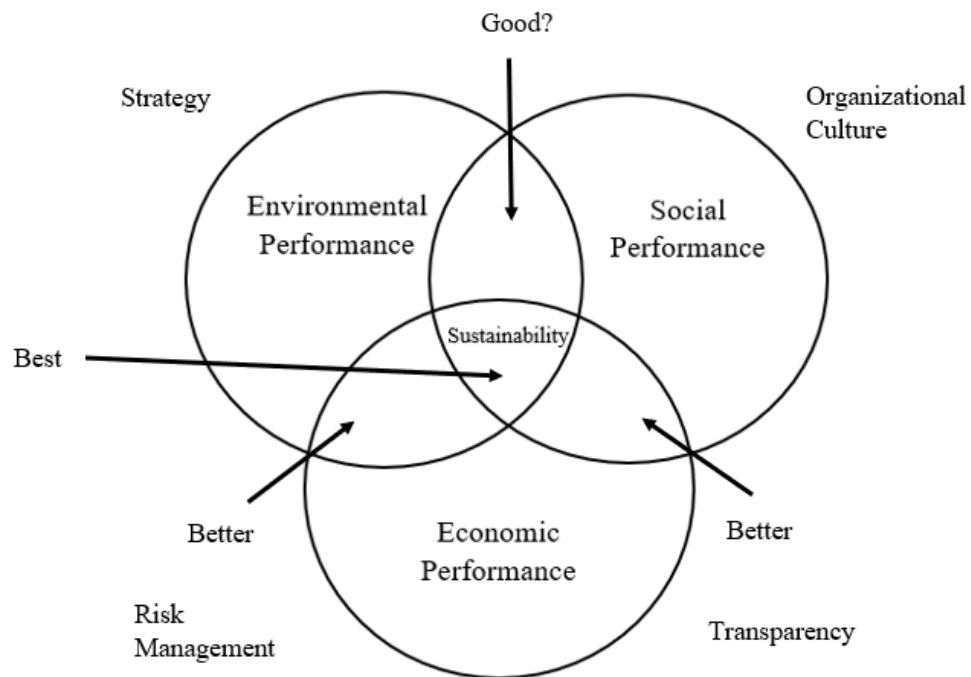


Figure 2. A framework for SSCM (Carter & Rogers 2008, 369)

There are three dimensions which are named environmental performance, social performance, and economic performance. In the middle of the intersection of these three dimensions are an area called sustainability. In addition to this, there are four arrows in the figure that give adjectives to the intersections of the dimensions. The intersection area for environmental performance and social performance has been named as a good, the intersection area for social performance and economic performance been designated as a better as well as the intersection area for financial economic and environmental performance. Sustainability have been named as the best. In addition, four features that enable successful SSCM are named in the figure: strategy, organizational culture, transparency, and risk management. (Carter & Rogers 2008, 369-370)

The SCM strategy must identify and actively choose SSCM practices, and this strategy must be in line with the company's core sustainability strategy. The core of the transparency should be open and engaging communication with the most important stakeholders. There should also be traceability and visibility into supplier operations, including both upstream and downstream supply chain operations. Risk management should include contingency planning for both upstream and downstream supply chain operations. The best sustainable supply chain activities can be found in sustainability-area, and these are the activities that are best for the company as well as other stakeholders. Two of the intersection areas are named "better". These are not sustainable, as one of the three dimensions is not fulfilled. One of the intersection areas has been named as a good because: "such undertakings would be socially irresponsible unless considered within the broader context of a firm's overall strategic and financial objectives". (Carter & Rogers 2008, 369-371) This idea arises from the fact that, in general, the pursuit of sustainability is expensive for companies, so companies must benefit from it in the long term also financially, or business operations are not profitable, which can lead to, for example, to the reduction of employees. Sustainable supply chain activities may give potential economic advantages: cost savings through reduced packaging waste and material, reduced health, and safety costs through safer and better working conditions, lower labour costs through better working conditions, which can increase workers motivations, and productivity and enhanced reputation which can make an organization more attractive to suppliers, stakeholders, and customers. (Carter & Rogers 2008, 369-371; Carter & Easton 2011, 49)

Based on the framework introduced in figure 5, Carter and Rogers (2008) define SSCM as a following: "SSCM as the strategic, transparent integration and achievement of an organization's social, environmental, and economic goals in the systemic coordination of key interorganizational business processes for improving the long-term economic performance of the individual company and its supply chains" (Carter & Rogers 2008, 368-371). Carter and Easton (2011) conclude the idea of the framework well: "Rather than suggesting that firms identify and engage in social and environmental activities which will hopefully help, or at least not harm, economic performance, the triple bottom line explicitly directs managers to identify those activities which improve economic performance and

dictate the avoidance of social and environmental activities which fall outside of this intersection.”. (Carter & Easton 2011, 48-49)

Seuring (2013) shows with his research, that studying modeling approaches for SSCM from an academic perspective is not always comprehensive and balanced. His literature review shows that often the social dimension is completely ignored or oversimplified in these models. This can make it difficult or impossible to implement the model in an effective way. (Seuring 2013, 1518) Brandenburg et al. (2014) bring up in their own literature review the same issues and research gaps: integration of social issues into modeling has not been studied enough. They also state that, for example, the functioning of models in different industries has not been studied enough. This causes, that it is not possible to evaluate accurately if the models work in the same way in different industries (Brandenburg et al. 2014, 310). Seuring’s (2013) study shows that the environmental dimension is usually based on lifecycle assessment-based categories, but still it is not often clear, what kind of environmental impacts are taken into account in the model. Only some models are specific about the environmental impacts of a particular product or supply chain operation and offer a solution on these issues. The economic dimension is dominated by “total cost”-thinking in research and models. This approach does not describe well how greatly companies can implement sustainable supply chain operations and how productive these performance objectives really are. It is also good to note that many models focus only to find the trade-offs. The integration of the three dimensions is usually not sufficiently studied, and this can, for example, make it difficult to find a win-win situation. (Seuring 2013, 1518)

2.3 The chosen strategy matters - defining sustainable supply chain strategy

According to Porter (1996), strategy means creating a valuable position through various unique actions. Competitive strategy is created with a different set of activities to deliver a unique value. This unique value creates a competitive advantage for the company, but only if this uniqueness can be maintained in relation to competitors. (Porter 1996, 36 & 39) Porter (2001) argues that the core purpose of all generic strategies is to generate value for the buyer and this value should exceed the cost of the value creation (Porter 2001). Why should

sustainable supply chain strategy matter to the companies? Cetinkaya (2010) states that: “Long-term trends pose challenges for supply chain managers and make increasing requirements on the strategic management expertise of today’s companies. These trends include ongoing globalisation and the increasing intensity of competition, the growing demands of security, environmental protection and resource scarcity and, last but not least, the need for reliable, flexible and cost-efficient business systems capable of supporting customer differentiation.” (Cetinkaya 2010, 17) In the future, an increasing proportion of the strategic operations of the companies will be transferred to the responsibility of procurement and supply chain managers. This pressure and responsibility create the need for the companies to strive to create sustainable supply chain strategies that enable them to create a sustainable competitive advantage. The study states that a sustainable competitive advantage is created and achieved with sustainable supply chain strategies. (Cetinkaya 2010, 17-20)

The main idea of the sustainable supply chain strategy is to point out the goals which the company must achieve - the strategy provides a “roadmap” for the company. Sustainable supply chain strategy must be in line with the company’s business strategy. This strategy provides a basic decision option for supply chain design, systems and processes of supplier and customer relationships and supply chain structure. (Deutsch, Drávavölgyi & Rigid, 658) This means that the chosen sustainable supply chain strategy determines, among other things, what to purchase and from whom, how the supply chain and deliveries are structured, how flexible and reliable the company's supply chain and distribution chain are, and how procurement and supply chain is managed, monitored, and controlled. The characteristic features of a sustainable supply chain strategy are the strategy is in line with the company's business strategy and the competitive strategy, the strategy takes into account demand, supply and other broader general conditions, the strategy includes environmental, social and economic perspectives in all proposed actions, and the strategy aims to create value for both shareholders and stakeholders. (Cetinkaya 2010, 21-25)

With the help of a sustainable business strategy, sustainable business model is achieved. Lozano (2018) defines sustainable business model as a following: “A holistic and systemic reflection of how a company operationalises its strategy, based on resource efficiency --, so

that the outputs have more value and contribute to sustainability more than the inputs--” (Lozano 2018, 1164). The company's resources, the supply chain, the company's stakeholders, and environment affect the business model. To create a successful sustainable business strategy, the company must integrate sustainability holistically and systematically on cultural and structural operations, to create value for the company and for the stakeholders. (Lozano 2018, 1164)

Yang, Evans, Vladimirova, and Rana (2017) also deal with the value creation of a sustainable business strategy in their research. They present as a point of view that the value should be examined in much more detail than it has been presented in previous studies. The work presents the perspective of value uncaptured. The four forms of value uncaptured are presented: value surplus, value absence, value missed, and value destroyed. Value surplus includes the value that exists, but it is not needed. Value absence includes the value that is needed but does not exist. Value missed includes value that exists and is needed, but which is not utilized. Value destroyed includes value that has negative effects. Researchers define value opportunities as a following: “value opportunities are any activities that can capture, create and deliver new value to the firm and its stakeholders. They can be regarded as potential solutions to reduce the negative forms of value or to turn them into positive forms of value.” (Yang, Evans, Vladimirova & Rana 2017, 1794 & 1797) When approaching a sustainable business strategy with this framework, the company can find potential solutions to reduce the negative forms of value, or the companies can find potential solutions to change a negative value to a positive one. The ultimate goal of this framework is: “-- that by identifying the value uncaptured in their current business models, firms could turn this understanding into value opportunities which lead to a new business model with higher sustainable value.” (Yang et al. 2017, 1802-1803)

Figge and Hahn (2012) highlight critical thinking about sustainable business models. They state that some of the green business models drive win-win situations, where the environment and the company's economic performance will both benefit from the company's activities. The work criticizes this way of thinking, as some of the trade-off situations could produce greater net value creation. (Figge & Hahn 2012, 93 & 100) The study is a good

example of the fact that even if the company has an apparently sustainable business strategy, the company's sustainability must still be critically evaluated. There are different sustainability practices that can be utilized in implementing the SSCM strategy, monitoring its success, and measuring sustainability in the company. (Tay, Rahman, Aziz & Sidek 2015, 894) In the next chapter, sustainability practices that are essential for work will be reviewed.

2.4 Sustainable supply chain practices - towards the selected sustainability strategy

SSC practices influence how companies implement and manage the sustainability of the supply chain (Kähkönen, Lintukangas & Hallikas 2018, 518). Beske and Seuring (2014) point out that the main idea of using sustainability practices is to integrate the sustainability into the chosen business strategy: “By investing in such (sustainability) practices, the overall performance in all three dimensions of sustainability can be enhanced”. They also state that the core idea about implementing sustainability practices is to create value from sustainable supply chain, which creates competitive advantage. (Beske & Seuring 2014, 328-329) Beske (2012) states that: “-- implementation of SSCM practices improves the agility of the overall supply chain and can lead to higher performance against the three dimensions of sustainability” (Beske 2012, 327). These practices can help to adapt to sudden changes in the market (risks and opportunities) and give opportunities to control companies' environment to achieve competitive advantage (Beske 2012, 327-373). Grosvold, Hoejmosé and Roehrich (2014) approaches SSC performance in the same way as Beske and Seuring (2014). Their research also shows that successful implementation of SSC practices and successful measurement of their impact improves SSC performance. They argue that: “-- there is a circular relationship between SSC management and SSC measurement, where the two will influence each other --. -- the interaction between SSC management and SSC measurement will drive SSC performance --.”(Grosvold, Hoejmosé & Roehrich 2014) This interaction is illustrated in Figure 3.

The figure 3 consists of SSC management, SSC measurement and SSC performance components. SSC management part includes some examples of the SSCM practices. SSC

measurement part includes some of the tools that could be used to measure the implementation of the SSC practices.

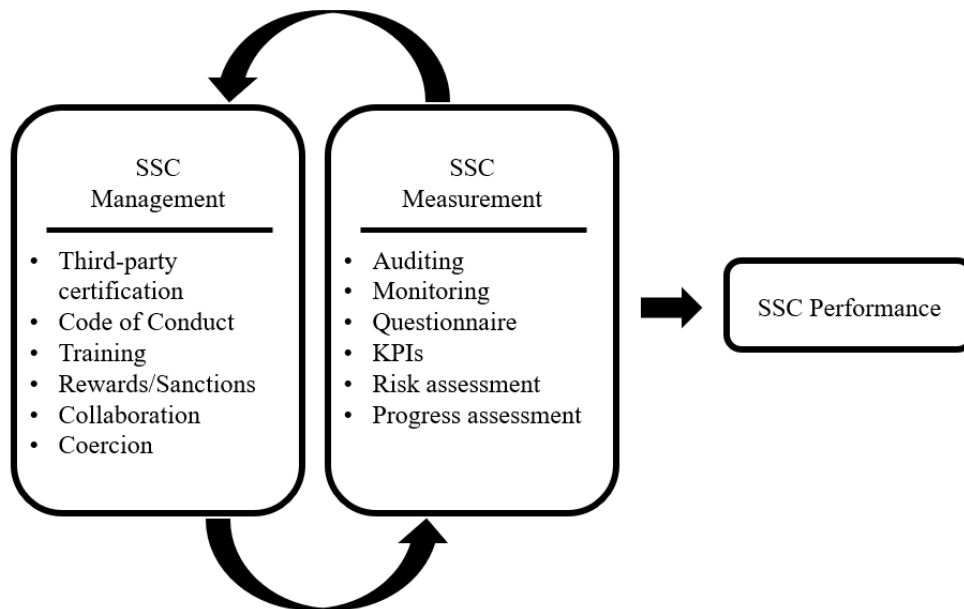


Figure 3. Circular relationship between SSC management and SSC measurement (Grosvold, Hoejmose & Roehrich 2014, 295)

According to the Grosvold et al. (2014), these key practices are listed in the figure: third-party certification, code of conduct (CoC), training, rewards/sanctions, collaboration, and coercion. The listed tools are auditing, monitoring, questionnaire, KPIs, risk assessment, progress assessment. These practices should increase the sustainability of the supply chain. For example, sustainability certifications can generate transparency, legitimacy, competitive advantage through cost reductions and competitive advantage through differentiation. However, many practices also face criticism. For example, the CoC is a well-used practice, but it alone does not guarantee the sustainability of the supply chain. Also, for example, some of the certificates are such that they alone do not take into account all aspects of sustainability, but they require strong top management involvement in order to increase sustainability. SSC measurement tools help companies to monitor progress compared to the set goals. This monitoring data can be used to create improvement plans to better achieve

set goals. Data also give companies the opportunity to prioritize found sustainability issues. It is important to carry out the measurement in the long term, otherwise it is difficult to assess the importance of practices for the company. (Grosvold et al. 2014, 293)

One of the obstacles to successful SSC measurement may be that suppliers are not willing to provide information about their own operations in order to perform measurements. This can be due, for example, to the fact that the supplier is not seen as a partner in co-value creation, or the supplier is not integrated as part of the performance measurement plan. (Lehtinen & Ahola 2010, 193) The framework in figure 3 shows that SSC management and SSC measurement affect each other and affect SSC performance. In Grosvold's et al. (2014) research is an example, where an annual supplier evaluation is performed against a set of specific sustainability specifications. Specifications could include the CoC (SSC management practice) which is assessed using auditing (SSC measurement tool). Auditing is used to find out how well the supplier takes sustainability practices into account in its operations. If shortcomings are found in the audit, it is possible, for example, to increase suppliers' knowledge about sustainability with the help of training. This way, the supplier gets in line with the buyer company's sustainability guidelines. This process improves SSC performance. (Grosvold et al. 2014, 295)

Because sustainable supply chains usually operate in a dynamic environment, there are many external factors and pressures that causes companies to seek more sustainable operations. (Beske 2012, 327 & 383) Paulrjar, Chen and Blome (2017) also recognize that external factors affect the motives of companies. They highlight in their research three reasons why companies adopt SSCM practices: instrumental motives, relational motives, and moral motives. Instrumental motives are motives, that origins from self-interest. For example, SSCM practice may be implemented because it is supposed to increase the company's reputation in the eyes of stakeholders, or these practices could reduce the cost of the product by reducing waste of materials. Relational motives origins from the pressure from relationships among stakeholders. For example, a company can launch a green product family because it can increase the company's social legitimacy in the eyes of the customers. Moral motives arise from ethical standards and moral principles. This can be based either on

a company-level concept of morality or on an individual's (for example, sustainable supply chain manager's) concept of morality. SSC practices are implemented because it is morally right. It can be stated that moral and relational motives can be usually seen as a key driver towards adapting SSCM practices: "-- firms exhibiting high levels of moral obligations tend to outperform those primarily driven by amoral considerations". (Paulrjar, Chen & Blome 2017; 239-245)

As has also been brought up earlier in the work, companies should act sustainably to create competitive advantage and value for the company and stakeholders (Porter 1996; Lozano 2018). As with many business-related transitions, there are both barriers and drivers in the transition to utilizing sustainability practices. Drivers can be divided into internal and external factors. Internal drivers are people issues, strategic issues, and functional issues. People issues cover commitment of the top management, involvement of other employees and culture. Strategic issues cover for example existing SSCM strategy, risk management, competitive advantage, environmental management systems adopters and reputational risks. Functional issues include capabilities that purchasing, and supply operations have and internal CSR practices influencing SCM. External drivers are government, competitors, customers, supplier, investors, and NGOs. These factors partly explain why some companies actively push their operations towards sustainability, while some companies do not see sustainability as such an important part of their operations. (Tay, Rahman, Aziz & Sidek 2015, 892-894)

In addition to drivers, the sustainability activities of companies are affected by barriers. These can be divided in the same way as drivers, into internal and external barriers. Internal barriers are also divided into subsections: people issues, strategic issues and functional issues. People issues includes lack of management's commitment. Strategic issues include for example cost of the sustainable resources, the size of the company and existence of the traditional accounting methods. Functional issues include for example lack of supply and purchasing function's training and lack of corporate structures and processes. External barriers include, for example government, competitors, customer, and technology. (Tay et al. 2015, 893-894) All these factors can be constraining factors for businesses, but the size

of the company itself is one of the biggest factors when it comes to implementing sustainability, as larger companies more often integrate SSCM practices as part of business operations than smaller companies (Tay et al. 2015, 894; Al Zaabi, Al Dhaheri & Diabat 2013, 896). Studying and understanding these barriers and drivers leads to the conclusion that applied sustainability practices must constantly develop in the face of changing challenges (Tay et al. 2015, 892-895).

Sustainable supply management (SSM) practices can be categorized into different groups. The division can be performed through three features: organizational structure (internal or external), sustainability dimension (environmental or social) and strategic type and importance (reactive or proactive). Reactive practices can be seen as a basic practice that are not so strategically important for creating new capabilities. These practices usually cover activities in a firm-level. Proactive practices usually take the whole supply chain or a network into consideration and these practices are more progressive and aim to create new capabilities. (Kähkönen et al. 2018, 526) Kähkönen, Lintukangas and Hallikas (2018) argue that strategic type and sustainability dimension are the most important features for the companies: “dividing practices into reactive and proactive ones, is most significant when developing dynamic capabilities and achieving competitive advantage because of the nature of these practices and their high strategic importance. Practices that are highly strategic and proactive are most likely to lead to the development of dynamic capabilities.” (Kähkönen et al. 2018, 526)

Kähkönen, Lintukangas and Hallikas (2018) categorize SSM practices into four main categories as a following way:

1. *“sustainability guidelines – including standardization, certification, and labelling – to ensure the regulation of activities*
2. *reporting and formalization of the visibility of sustainability using external evaluators, writing CSR reports, using lists of sustainable suppliers and including CSR indicators for supplier performance measurement*

3. *upstream supply chain management actions, such as supplier sustainability auditing and putting effort into the traceability of the origin of purchased materials and products*
4. *downstream supply chain actions that aim to enhance the transparency of the supply chain for the end-customer” (Kähkönen, Lintukangas & Hallikas 2018, 526)*

Why are these perspectives and division chosen? The division takes into account the entire supply chain and not just one company: “-- This viewpoint supports the supply chain perspective instead of focusing on one single firm because the goal of these SSM practices in these four categories is to ensure and secure the sustainability of the entire supply chain and to achieve high levels of sustainability performance for every company within the supply chain.” (Kähkönen et al. 2018, 526) Next, the thesis will review SSM practices by category. These practices have been selected from Grosvold, Hoejmose and Roehrich (2014) study (from the framework) and from Lintukangas, Arminen, Kähkönen and Karttunen (2022) study (from the supplementary information table) (Grosvold et al. 2014, 295; Lintukangas, Arminen, Kähkönen & Karttunen 2022). Some of the practices can fit into several categories, but for the sake of clarity, they are only named in one.

2.4.1 Sustainability guidelines

As stated before, sustainability guidelines include standardization, certification, and labelling. The main idea of these practices is to ensure the regulation of supply chain activities. (Kähkönen et al. 2018, 526)

Standards can be defined as the following: “--formal documentation that spell out the requirements, specifications or characteristics that can be used to ensure that sustainability efforts are consistently achieved” (Siew 2015, 182). Standardization in supply chain means that the same things are required from the different suppliers. Standards can be for example social, environmental or they may concern product characteristics. Standards can also be seen as a risk mitigation tool, because with standards companies can reduce social and

environmental risks. Using standards can increase legitimacy and ease the monitoring of that supplier's behaviour regarding the sustainability strategy. One of the most used standards is a CoC. (Beske & Seuring 2014, 326-327) Standards can be set, for example, by the purchasing company or by various governments. The same parties should also monitor the implementation of the standards. (Boyd, Spekman, Kamauff & Werhane 2007, 343-344) Some of the biggest cornerstones of the success of the implementation of standards are transparent discussion and trust between the parties. "If there is no trust among supply chain members and they do not share both a common vision and a commitment --, nothing will happen." (Boyd et al. 2007, 350) Sustainability standards can usually be implemented more easily with first-tier suppliers. In order to make the entire supply chain more sustainable, the purchasing company must have the power to direct the suppliers to act in a more sustainable way and the 1-tier suppliers need to act in an exemplary manner, and through this also help and put pressure on sub-tier suppliers. Collaboration is a very important success factor. (Grimm, Hofstetter & Sarkis 2016, 1971 & 1981)

"Certification is the provision by an independent body of written assurance (a certificate) that the product, process, service, or system in question meets specific requirements" (ISO Standards 2022a). These requirements can also be named as standards. Certification schemes are usually used to increase and protect reputation and brand image. This can help companies to acquire more qualified staff and new customers and this all can improve the companies' competitive advantage. Clear drivers for implementing certifications in supply chain are, for example the usage of the certifications as a risk management tool, knowledge access and sustainability awareness, networking and partnership opportunities, external pressure, and desired market position. Usage of these certifications are important when moving towards sustainability, but it is also important to communicate about these sustainability activities to the stakeholders. (Oelze, Gruchmann & Brandenburg 2020, 2) There are also challenges in implementing certification process into company. This process can be time demanding, highly expensive and it can be required in international consumer markets, but it might not necessarily create much value for the company in the local market. (Bossle, Neutzling, Wegner & Bitencourt 2017, 668-670) On a large scale, certificates generally create more value for companies than the negative consequences. (Oelze et al. 2020). Consumer awareness drives consumers towards more sustainably produced products, which in turn puts

pressure on companies to act more sustainable. (Bossle et al. 2017, 670) In table 1 is listed standards and frameworks used and found in the empirical part.

Table 1. Standards and frameworks used in the empirical part

Name	Type	Core content
BRC	Framework	“BRC -- provides a framework for food manufacturers to assist them in the production of safe food and to manage product quality to meet customers’ requirements.” (ISO Update 2022)
Fair trade	Standards and certification	“Fair Trade is a trading partnership, based on dialogue, transparency and respect, that seeks greater equity in international trade. It contributes to sustainable development by offering better trading conditions to, and securing the rights of, marginalized producers and workers” (Fair Trade 2022; Fair trade advocacy office 2022)
FSSC 22000	Standards and certification	“The scheme (FSSC 22000) provides a certification model that can be used in the whole food supply chain to ensure food safety standards and processes.” (FSSC 22000 2022a)
GHG protocol	Framework	“GHG Protocol establishes comprehensive global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value chains and mitigation actions. -- GHG Protocol works with governments, industry associations, NGOs, businesses and other organizations.” (Greenhouse Gas Protocol 2023)
GlobalGAP	Standards and certification	“GLOBALG.A.P. is the internationally recognized standard for farm production. -- Our goal is safe and sustainable agricultural production to benefit farmers, retailers and consumers throughout the world. -- Our standard demands, among other things, greater efficiency in production. It improves business performance and reduces waste of vital resources.” (GlobalG.A.P)
Gold Standard	Standards and certification	“Gold Standard for the Global Goals is a standard that sets requirements to design projects for maximum positive impact in climate and development -- and to measure and report outcomes in the most credible and efficient way.” (Gold Standard 2022) “Gold Standard -- is a certification standard for carbon offset projects.” (CCA Coalition 2022)
IFS	Standards and certification	“The IFS Standards currently comprise six standards, which have been developed for and by the stakeholders involved in all parts of the supply chain. All standards are process standards which help users when implementing legal provisions regarding food and/or product safety, and provide uniform guidelines on food, -- product safety and quality issues.” (IFS 2022)
ISO 14001	Framework	“ISO 14001 sets out the criteria for an environmental management system and can be certified to. It maps out a framework that a company or organization can follow to set up an effective environmental management system. -- ISO 14001 provides requirements with guidance for use that relate to environmental systems.” (ISO Standards 2022b)
ISO 22000	Standards and certification	“ISO’s food safety management standards help organizations identify and control food safety hazards --. Applicable to all types of producer, ISO 22000 provides a layer of reassurance within the global food supply chain, helping products cross borders and bringing people food that they can trust.” (ISO Standards 2022c)
ISO 26000	Standard	“It (ISO 26000) provides guidance to those who recognize that respect for society and environment is a critical success factor.-- ISO 26000:2010 provides guidance rather than requirements, so it cannot be certified to unlike some other well-known ISO standards.” (ISO Standards 2022d)
ISO 45001	Standards and certification	“ISO 45001:2018 specifies requirements for an occupational health and safety (OH&S) management system, and gives guidance for its use, to enable organizations to provide safe and healthy workplaces by preventing work-related injury and ill health, as well as by proactively improving its OH&S performance.” (ISO Standards 2022e)
SA8000	Framework	“The SA8000 Standard is based on internationally recognized standards of decent work, including the Universal Declaration of Human Rights, ILO conventions, and national laws. SA8000 applies a management-systems approach to social performance and emphasizes continual improvement—not checklist-style auditing.” (SAI 2022)

The table 1 lists the name, what type of entity it is, and a very short definition. Since there are so many different standards and certificates today, only those that emerge in the empirical part of the work have been selected for the table.

Labelling is a one way of telling the customer that the product is produced more sustainable way. The earned sustainability label tells the buyer that the company has met certain criteria (standards) that the used label requires. The use of these labels has been studied to have the greatest influence on the purchase decision when the customer is involved with the retail trade. These specific labels are usually used when the chosen customer group is not a price-sensitive and are willing to pay a little extra for the added sustainability. (Boyd et al. 2007, 343) Lingayah, Forstater and Raynard (1998) argue that: “Existing experience and the evidence from environmental labelling suggests that labels can make positive impacts, increasing the returns to beneficiaries by triggering changes in the behaviour of consumers, retailers and brand companies.” However, they emphasize in their research that labelling is only one of the tools, and it should be supported by awareness raising, social auditing, CoC and corporate partnerships, for example. The chosen tools must be thought through carefully, because otherwise labelling can cause confusion for consumers - the chosen label and campaigning must be consistent. (Lingayah, Forstater & Raynard 1998, 81) The content of the certificates can differ considerably, so some certificates support sustainability better than others. This can make it difficult for customers to trust packaging labels or make it difficult to make sustainable choices. (Gosselt, Rompay & Haske 2019, 413)

2.4.2 Reporting and formalization of the visibility of sustainability

As previously was informed, this category consists of the practices that provides visibility of the sustainability. This may be achieved by providing CSR reports, using external evaluators, using CSR indicators for supplier performance measurement, and using or providing lists of sustainable suppliers. (Kähkönen et al. 2018, 526)

In CSR report the company should disclose social, environmental and governance (ESG) impacts they have caused, and these reports should be written stakeholders in mind. (Moravcikova, Stefanikova & Rypakova 2015, 333) Four main factors should be fulfilled in reporting: credibility, completeness, significance, and appropriate form. Usually, these reports go through third party verification. CSR report should include the following main topics: business context, management of social responsibility, company performance and creation of the report. There is no universal law that forces all companies to publish a report in the same format with the same information. This leads, for example, to the fact that the amount of reporting depends a lot on the country in which the company is located and the size of the company in question. (Moravcikova et al. 2015, 333-334) CSR reporting can improve monitoring of the companies' CSR operation, it can reveal linkages between CSR and economic performance, helps to cope with external sustainability pressure and these reports can be used to benchmark companies regarding their sustainability practices. On the other hand, reporting process can be costly, stakeholders do not necessarily make use of the available material and CSR reports can cause reputational damage, even if the company is not performing particularly badly. This is because some of the metrics can be imperfect. If stakeholders cannot objectively read the report and identify weaknesses in the reporting, this can create reputational harm for the company. (Christensen, Hail & Leuz 2021, 1212-1217)

Next, we will briefly review the Global Reporting Initiative (GRI) reporting standard, because the target companies report according to it. According to Siew (2015) GRI is a corporate sustainability reporting tool and it can be classified as a framework. Framework is defined in that research: "Frameworks typically refer to principles, initiatives or guidelines provided to corporations to assist them in their disclosure efforts." (Siew 2015, 181-182) GRI defines itself as a "-- independent, international organization that helps businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts." (GRI 2022a) GRI uses multi-stakeholder approach, and these standards are modified according to the discussions with businesses, investors, policymakers, employees, and civil society (GRI 2022b). The report should take stakeholder inclusiveness, sustainability context, materiality, and completeness into account. The report should also define the quality of the report: accuracy, balance, clarity,

comparability, reliability, and timeliness. (GRI 2013). Third party verification can be obtained for reports (Siew 2015, 182).

External evaluators can be defined as a person who is not directly employed by the company under evaluation. Internal evaluator is a person, who is directly involved in the company under the evaluation. (Yang & Shen 2006, 378) Companies should consider on a case-by-case basis whether it is worth using internal or external evaluators. This choice can be influenced by, for example, the following factors: cost, availability, knowledge about the evaluated program, objectivity, and expertise. (Conley-Tyler 2005, 3-5 & 10) Pattyn and Brans (2013) have also listed factors influencing the choice. An unstable organization usually uses internal evaluators because uncertainty drives the company to allocate resources elsewhere (Battyn & Brans 2013, 55-56). Usage of the external evaluators can also create risks and difficulties. Evaluators can run into challenges that arise from time, organizational, and political restraints. (Torres, Preskill & Piontek 1997)

Monitoring sustainability performance can be very demanding because of the complexity of sustainability and suppliers' operations (Beske & Seuring 2014, 327). Cousins, Lamming and Bowen (2004) emphasize in their research that it is very important to monitor the impact of, for example, sustainability initiatives. At best, the initiatives can increase the company's sustainability and efficiency, but not all initiatives are suitable for all companies. For example, cutting out unsustainable suppliers can increase sustainability, but at the same time it can reduce the number of suppliers too much, causing the supplier pool to become too narrow. (Cousins, Lamming & Bowen 2014, 562) Therefore it is important to develop metrics and tools so that sustainability can be evaluated and monitored in the longer term.

Key performance indicators (KPIs) can be defined in a following way: "Key Performance Indicators (KPIs) reflect a project's goals and provide means for the measurement and management of the progress towards those goals for further learning and improvement". (Kylili, Fokaides, Jimenez & Amparo 2016, 907) KPIs can be created to assess supplier performance measurement regarding suppliers' level of CSR and sustainability (Govindan, Kannan, Aditi, Darbari, Kaul & Jha 2021, 1703). KPIs can be divided into three categories:

environmental performance indicators, social performance indicators and economic performance indicators. (Hristov & Chirico 2019, 7) Also different divisions are possible (Kylili et al. 2016, 908). These performance indicators are used to monitor that set environmental, social or economic goals are achieved (Hristov & Chirico 2019, 12). KPIs for sustainable supply chain have also been studied and identified (Bai & Sarkis 2014; Liebetrueth 2017; Pinna, Demartini, Tonelli & Terzi 2018). Supply chain KPIs can include cost KPIs (e.g. inventory carrying cost), productivity KPIs (e.g. orders processed per labour unit), financial metrics (e.g. actual cost versus budget), and customer metrics (e.g. customer complaints or customer satisfaction), for example (Liebetrueth 2017, 541). Supply chain KPIs can also be approached through a different categorization: materials and packaging (e.g. solid waste generation or usage of raw material), water and energy (e.g. efficiency in energy consumption) and emissions (e.g. emission to air), for example (Pinna et al. 2018, 865). Sustainable supply chain can require hundreds of different KPIs to determine the level of the sustainability. There are various tools that help companies to use KPIs effectively - for example data development analysis could be used. (Bai & Sarkis 2014, 287)

Bird (2009) states that the use of questionnaires is one of the tools to acquire information and it is based on respondent's knowledge and perception (Bird 2009, 1307). For example, questionnaires can be used to collect qualitative data, which then can be converted into key figures about employee satisfaction, for example. (Hinderksa, Schreppb, Mayoaa, Escalonaa & Thomaschewsk 2019, 38) Question types can be divided into closed questions and open-ended questions. Closed questions enable easier data processing and clear summaries of the data. Open-ended questions produce qualitative data that brings depth and different perspectives to the survey answers. A versatile and extensive survey is achieved by combining both types of questions. (Bird 2009, 1308 & 1311). Stevels (2002) wants to highlight that SSCM is much more than conducting questionnaires - questionnaires should be part of the company's sustainability agenda and one of the used sustainability practices, but they alone do not guarantee the sustainability of the company's supply chain. (Stevels 2002)

2.4.3 Upstream supply chain management actions

Upstream supply chain management actions include supplier sustainability auditing and traceability practices of the purchased materials and products (Kähkönen et al. 2018, 526). Auditing is one of the monitoring tools for evaluating the sustainability. It can be used to fill “the informational needs and performance expectations of multiple stakeholder groups” regarding sustainability. (Gualandris, Klassen, Vachon & Kalchschmidt 2015, 1 & 11) The auditing examines the success of predetermined metrics. Usually audits include the auditors (conducts the audit usually on site), assurers (validates the data collected) and the focal firm that reports the results. NGOs and unions can also conduct audits. (Gualandris et al. 2015, 1 & 4 & 8-11). Since the company's resources are limited, one of the most important tasks of the SCM is to identify the possible points of failure in the chain and allocate resources as efficiently as possible to the right place. This also applies in auditing. For auditing, companies should identify which suppliers are risky in terms of sustainability and important enough in terms of cooperation – this determines if the supplier is worth investing resources in auditing. (Shafiq, Johnson, Klassen & Awaysheh 2017, 1386 & 1399-1400) Gualandris et al (2015) highlight the fact that auditing data is not always reliable and accurate. In addition to this, a critical assessment must be made as to whether the audit has been carried out broadly, or whether it is narrowly focused on certain areas. (Gualandris, et al. 2015, 2)

As noted before risk assessment can be seen as a sustainability practice. Risk management can be defined as the following way: “Risk management's duty in the supply chain is to identify, analyze, and provide solutions for accountability, control and monitor the risks in the economic and production cycle” (Rostamzadeh, Ghorabae, Govindan, Esmaeili & Nobar 2018, 651). The sustainable supply chain risk management can be defined quite similarly, but it includes the sustainability perspective. Some of the sustainability risks in supply chain could be resource depletion, wastes, emissions, unknown origin of the goods or material, key supplier failures and supplier quality. There are a lot of risks, because supply chains are often global. Appropriate supplier selection is one of the key elements to eliminate and mitigate sustainable supply chain risks. (Rostamzadeh et al. 2018, 651 & 656) Supply chain practices can be seen as a tool to eliminate supply risks and to enhance supply chain performance (Elmsalmi, Hachicha & Aljuaid 2021, 12-13). Zsidisin (2003) divide supply

risks more clearly into four categories: supplier failure (e.g. delivery and quality), incident in supply market (e.g. war and natural disaster), incident in supply chain (e.g. logistics problem), and failure of purchasing function (e.g. specification of the product/service) (Zsidisin 2003, 220-222). Sustainable supply chain practices should be supported by reactive risk mitigation to maximize the reduction of the supply risk. Sustainability practices can be seen to reduce the probability that the risk occurs in the firm and the reactive risk mitigation tend to reduce the impact of supply chain risk. (Gouda & Saranga 2018, 5831-5832)

Selected supplier sustainability risk strategy determines the practices used. Training/education, exchanging knowledge and expertise, jointly solving sustainability problems/creating solutions and providing financial support to improve sustainability performance are part of the collaboration-based risk mitigation strategy and these practices can be classified as risk mitigation tools. (Hajmohammad & Vachon 2016) Lee and Klassen (2008) point out in their research that suppliers usually need external resources (knowledge, for example) to invest in sustainability, because suppliers do not have the resources in question. Providing these resources might reduce the supply risks. In addition to resources, external pressure from other stakeholders and the pressure of the buying company's sustainability initiatives, as well as the purchasing company's assistance towards the suppliers, are important sustainability drivers. (Lee & Klassen 2008, 584)

Training and education are usually organized to increase the level of the skills required from the suppliers (Cousins, Lamming & Bowen 2004, 561). Training and education also may concern the training of internal employees of the purchasing company (Grimm, Hofstetter & Sarkis 2014, 161). Training the supplier can be classified to a collaborative practice, where the company aims to increase the sustainability of the supply chain through cooperation with the supplier (Gimenez & Tachizawa 2012, 533). Collaborative practices can be defined as “typically more supportive activities that seek to improve the relationships or practices between the buyer and supplier” (Grimm et al. 2014, 161). Organizing training can increase the company's expenses short term. Organizing trainings can in the long term generate new skills and innovative actions within the supply chain that lead to strategic competitive advantages. (Cousins et al. 2004, 561-562)

Exchanging knowledge and expertise can lead to innovations. Geffen and Rothenberg (2000) state that: “Suppliers, by broadening the diversity and span of existing knowledge in the manufacturing process, can increase the ability of a manufacturing firm to recognize, access, and utilize new external knowledge” (Geffen & Rothenberg 2000, 170). Their work shows that combining internal and external knowledge can create a propitious ground for innovation. These innovations (material substitution, for example) could reduce costs and gain efficiencies across the supply chain. In order for such information to be shared both ways, a partnership relationship is needed. (Geffen & Rothenberg 2000, 170 & 183-184) Partnership relationship is a long-term close relationship between customer and supplier, where both are working together as a partner. The main idea is that teamwork serves the end customer better through adding value than rivalry. (Holt 2004, 73-74) There should also be trust between the major partners as well as written contracts. (Geffen & Rothenberg 2000, 183) Rao and Holt (2005) list the benefits that sustainable supply chain can create for the purchaser as following: “firms achieve substantial cost savings -- enhance sales, market share, and exploit new market opportunities”. (Rao & Holt 2005, 912) For the suppliers, knowledge sharing can offer much needed extra resources and process reengineering can increase the effectiveness of their manufacturing processes, for example. (Vachon & Klassen 2006, 801, 812 & 799).

Traceability practices are a broader category that includes all sustainability practices that enhance the traceability of the supply chain sustainability (Beske, Land & Seuring 2014, 131). Usually, various reputational damage, scandals or pressure from customers make companies use traceability practices (Doluschitz, Engler & Hoffmann 2009, 11-12). Tracking challenges apply to many different sectors: food sector, paper, steel, pharmaceutical and electronics industries (Wang, Li & O’Brien 2009, 2883). The complexity of the supply chain makes it challenging to create and use effective traceability practices. One example of traceability practice is an IT-system that transmits data regarding the sustainability of the entire supply chain to all stakeholders who need it. This data could include logistics, costs and benefits and requirements for sustainability. Data privacy rights and data protection can create risks for the creation of practices and systems. (Doluschitz et al. 2009, 11-12 & 17-18) Wang, Li and O’Brien (2009) state that “An integrated traceability system can improve process control and detect cause and effect when a product fails to

conform to standards.” In addition to sustainability, these traceability practices can create value for companies in other areas, for example inventory level and product shelf life can be optimized. (Wang et al. 2009, 2866)

Examples of applications that can be used for tracking, monitoring, and managing the supply chain and suppliers are Amfori BSCI (business social compliance initiative) and Sedex (supplier ethical data exchange). Amfori BSCI provides a platform for its members where companies can effectively monitor and assess their supply chains’ sustainability. Amfori provides a CoC, which should provide a more sustainable supply chain, and this is verified by conducting audits. The platform contains a list of suppliers and their level of sustainability. (Amfori 2023) Sedex is also a platform that provides supply chain visibility, list of suppliers and their level of sustainability, monitoring options and risk management tools. Sedex also provides audits. (Sedex 2023)

2.4.4 Downstream supply chain actions

Downstream supply chain actions include the practices that ensure the transparency of the supply chain for the end-customer. (Kähkönen et al. 2018, 526) Transparency or a product visibility are important components of sustainability. Greater product visibility is achieved by utilizing socially sustainable supplier practices, which are supplier human rights, supplier labour practices, supplier CoC, and supplier social audits. Companies can use these practices, for example, to avoid reputational damage or to avoid brand value decline: “Increased transparency, as reflected in greater product visibility by the end-consumer was related to increased use of supplier human rights, which in turn can help to protect a firm’s brands.” (Awaysheh & Klassen 2010, 1246 & 1259)

CoC creates a basis and a process for companies to communicate to the supplier how they want to operate from a sustainability perspective. The CoC creates a unified guideline for achieving sustainability also for the company's management. (Awaysheh & Klassen 2010, 1246 & 1259) Supplier CoC can be seen as a tool to acquire more sustainable supply chain

and to create “a systematic response to increasing consumer awareness and concern regarding both product ‘origins’ and social and environmental dimensions of production” (Macdonald 2007, 802). CoC is a written set of standards that supplier should agree with. This written set of standards can also be used to assess whether to choose the supplier or not: supplier must indicate whether the supplier intends or is able to fulfil the required standards. (Hamrs, Hansen & Schaltegger 2013, 212) Companies can create the CoC for themselves, or they can use or partially use model codes. These model codes are usually issued by trade associations, unions and governments. ILO (declaration on fundamental principles and rights at work) is one of the examples. Commitment to this shows that the company agrees to advocate basic human values and rights in its operation. (Boyd et al. 2007, 344) Declaration is being actively developed with the help of various stakeholders (ILO 2022).

CoC usually ensures socially responsible practices (Pedersen & Andersen 2006, 228). CoC require, for example, that suppliers should provide good working conditions, salary should be on a good level, child labour is forbidden and working hours are reasonable. In general, it is not enough for the supplier to say that they comply with the CoC, but the situation must be checked, for example, with audits. When utilizing CoC, it is good to acknowledge that some of the suppliers cannot comply with the CoC and some will cheat in achieving it. The existence of this practice alone does not guarantee the company's sustainability. The buying company also has the responsibility to help the supplier succeed (of course within the limits allowed by its own operations) in complying with the CoC: “-- if the buying companies are not part of the solution, they are part of the problem”. Transparent communication between buyer, supplier end factory-employees should be used to increase CoC compliance. This way buyer can communicate their expectations and suppliers can get feedback about how to improve their operations. (Jiang 2009, 77-78 & 85) Pedersen and Andersen (2006) have also focused in their research on the difficulties of CoC implementation. Some of the biggest problems with global supply chain in terms of implementation of the CoC is that the involved companies are separated geographically, economically, legally, culturally, and politically. This may generate non-compliance. (Pedersen & Andersen 2006)

2.5 CSR communication as a key to successfully harvesting the benefits of CSR

CSR was created as a response to public pressure – companies needed to show that they can fix or mitigate the negative consequences of their own actions. This consumer pressure has occurred, because companies and especially anti-corporate campaigns have raised consumers' awareness of the shortcomings of companies' operations. It has been studied that the way of thinking of consumers has changed in such a way that consumers feel that companies have the moral responsibility to society. From the point of view of companies, CSR is used to keep companies' own reputation good. (Pendleton 2004, 79) Broadly, CSR can be defined as “a company’s role in, and impact upon, the economic, environmental and social framework in which it is embedded”. (Golob, Podnar, Elving, Ellerup Nielsen, Thomsen & Schultz 2013, 177) Du, Bhattacharya, and Sen (2010) define that companies specifically improve societal environment with CSR through business practices and business resources’ (Du et al. 2010, 8). Sharp and Zaidman (2010) defines content of the CSR very similarly than Du et al. (2010): “CSR encompasses a broad range of activities oriented to the social good, including, for example, environmental commitment, community involvement, a code of ethics, and fair business practices” (Sharp & Zaidman 2010, 52). Rasche, Morsing and Moon’s (2017) definition summarises the beforementioned definitions and adds environmental dimension to the definition: “CSR refers to the integration of an enterprise’s social, environmental, ethical and philanthropic responsibilities towards society into its operations, processes and core business strategy in cooperation with relevant stakeholders” (Rasche, Morsing & Moon 2017, 6).

CSR should be seen as a strategy with which the company creates value for stakeholders, but also produces financial benefits for the company (Barnett 2007; Sharp & Zaidman 2010, 51). Sharp and Zaidman (2010) specify that CSR should be a part of company's competitive strategy and because of this, CSR can be seen as a source of competitive advantage. Top management and the community of employees are a key factor of the success of CSR program, because they implement practices in everyday working life. CSR practices should be widely adopted throughout the organizational community. (Sharp and Zaidman 2010, 53-54) CSR creates many positive effects for companies. Du, Bhattacharya and Sen (2010) and Murillo and Lozano (2006) argue that companies use CSR because they can act socially

correctly and to develop their operating environment, but also because this way of operating is beneficial for the company (Du et al. 2010, 8; Murillo & Lozano 2006, 237). The following positive business effects can arise when implementing CSR practices and activities: sales can increase, the company can attract more potential employees and investors, the company's image and brand can be built in a favourable way for the company, stakeholder-company relationships can be strengthened, and stakeholders' advocacy behaviours can be reinforced. (Du et al. 2010, 8) CSR can also improve the working climate, develop innovation possibilities, assist to follow legal regulation, or help with the competitive differentiation (Murillo & Lozano 2006, 234 & 237). However, to obtain these benefits, companies must be able to communicate their CSR activities to stakeholders, because consumers awareness and scepticism towards companies' CSR activities may reduce beforementioned benefits. (Du et al. 2010, 17-18)

Implementing CSR practices possesses its difficulties. Companies may lack of awareness concerning CSR and CSR practices, lack of resources may influence the implementation process, the lack of understanding the relationship between CSR and companies' economic results may make it difficult to justify the use of resources and the existence of many different CSR tools and practices can make it difficult for a company to find the right methods to use. (Murillo & Lozano 2006, 229-230) Sharp and Zaidman (2010) state that: "CSR addresses social needs that are virtually infinite, difficult to measure, and largely beyond the organization's immediate control". Each of these features makes CSR implementation, management and planning challenging. (Sharp & Zaidman 2010, 52).

As mentioned earlier, Du et al. (2010) states that, if companies want to maximize the benefits of the CSR, they need to effectively communicate CSR activities to stakeholders. (Du et al. 2010, 8) Also Andreu, Casado-Díaz and Mattila (2015) argue that even when studies have shown that CSR has increased its importance with stakeholders, consumers often do not know about company's CSR initiatives. Because consumers may be unaware, companies need to communicate effectively about their CSR activities. (Andreu, Casado-Díaz & Mattila 2015, 1487)

Du et al. (2010) defines one of the core problems with CSR communication clearly: “CSR is a very delicate matter, and a key challenge of CSR communication is how to minimize stakeholder scepticism and to convey intrinsic motives in a company’s CSR activities” (Du et al. 2010, 10). In their research, they emphasize two factors that enhance the effectiveness of communication: message content and message channel. Chosen message content include the issue, importance, initiative, commitment/impact, and motives. Usually, companies should communicate about the amount of input, the durability of the association and the consistency of input. CSR impact focuses more about communicating on actual benefits that have occurred from conducted CSR activity. It is important to remember to state the motives for both the company and the stakeholders. (Du et al. 2010) Kim and Ferguson (2014) state in their research that effective CSR communication should be transparent, important information focused and the tone should be chosen accordingly. Usually, a good way of communicating CSR is to be less promotional, base your information on facts, information that are used should be easily confirmed and thus transparent (also negative information should be provided) and the message should be specific. (Kim & Ferguson 2014, 16) The communication channel is of great importance in terms of the visibility and credibility of the message. Chosen message channel can be, for example CSR report, corporate website, PR, advertising, and word-of-mouth. Communication channels can be company-controlled or non-company controlled. On company-controlled platforms companies can control the content of the communication more than on non-company controlled platforms. Non-company controlled platforms can increase the credibility of the message. (Du et al. 2010)

Because the operating environment of companies changes all the time, as well as the awareness and demands of stakeholders, companies should pay increasing attention to the chosen CSR communication strategy. Through the chosen strategy, the purpose of the company is to achieve legitimacy and good reputations in the eyes of the stakeholders. Strategies have pros and cons, and the challenging task of companies is to choose a strategy that suits their situation. (Morsing & Schultz 2006, 325 & 329) One way to list CSR strategies is to examine communication based on how companies strategically engage in CSR communication with their stakeholders. These three strategies are the stakeholder information strategy, the stakeholder response strategy, and the stakeholder involvement strategy. (Stocker, Arruda, Mascena & Boaventura 2020, 2071)

In the stakeholder information strategy, the communication is always one-way. The company communicates to its stakeholders. The core idea of this strategy is that the company informs its CSR activities to stakeholders, for example through news, figures, and magazines. This strategy is the most used of the CSR strategies. Stakeholder response strategy consists of two-way asymmetric communication. Communication happens from company to stakeholders and from stakeholder to company. Asymmetric communication in this context means that the company attempts to change public attitudes and behaviour through CSR communication, but the company is not changing its operations based on the stakeholder feedback. The stakeholders are seen as an influential party, but stakeholders are only passively responding to corporate initiatives. Stakeholder involvement strategy consists of a dialogue between the company and the stakeholders. Through this dialogue both parties pressure each other to change. This symmetric communication model should change both parties. Stakeholders are involved in development of the used CSR initiatives and the end goal is to find mutually beneficial action. (Morsing & Schultz 2006, 325-329) The biggest differences between the strategies in question can be summarised to be stakeholder engagement level and number of stakeholders involved (Stocker et al. 2020, 2076-2078).

A successful CSR communication strategy is influenced by many other things than the chosen channel, message content and chosen level of communication - this makes choosing a strategy difficult. Andreu, Casado-Díaz and Mattila (2015) highlight the fact that the success of the CSR communication strategy is affected, for example by a type of service (hedonic or utilitarian), message appeal (rational or emotional) and type of CSR stimuli (environment-related or employee-based). (Andreu, Casado-Díaz & Mattila 2015, 1492) Hedonic or utilitarian consumption can be defined as a following: "-- hedonic consumption designates those facets of consumer behaviour that relate to the multi-sensory, fantasy and emotive aspects of one's experience with products, whereas utilitarian consumption is focused on the functional consequence of consumption" (Jiang & Wang 2006, 212). It has been studied that "rational appeals are more effective with environmental CSR initiatives, whereas emotional appeals are more effective with employee-based initiatives" (Andreu, Casado-Díaz & Mattila 2015, 1492). Matching the correct message type and appeal are therefore crucial (Andreu et al. 2015, 1492).

Successful CSR communication can, for example, brand and position the company as sustainable. These associations in the minds of consumers are easily transferred to the company's products, and this in turn can positively affect the company's sales. This created sustainability brand and position can also affect the overall corporate evaluation. (Brown & Dacin 1997, 73) Newer studies also support Brown & Dacin (1997) research. It has been studied that marketing potential is one of the drivers for CSR communication. (Morsing 2017) Effective CSR communication cannot be achieved without challenges. CSR communication might evoke critique because it can reveal weaknesses in the company's operations. NGOs or media can start a critical campaign against the company because of the company's CSR communication. (Morsing 2017) There will also be costs on pursuing effective CSR communication and the CSR spending on consumers or the processes can be considerable in amount. It can also be difficult for companies to prove their good motives to stakeholders, as stakeholders are increasingly questioning companies' motives for implementing CSR. (Tarabashkina, Quester & Tarabashkina 2020, 2002-2004)

Moravcikova, Stefanikova and Rypakovaa (2015) argue that CSR reporting is one of the most important tools for companies in CSR communication. Summarizing what was written earlier, CSR reports offer systematic approach into the management of socially responsible activities and reports usually include economic, environmental, and social data. (Moravcikova et al. 2015, 332) Companies should assess what the stakeholders want from them in relation to CSR communication and based on this, the companies should choose the best tools for themselves. To help companies to assess CSR communication tools and practices, evaluation method has been created: "-- practitioners should analyse whether their CSR communication practice contains the essential six indicators to meet public expectations for CSR communication and to ensure the effectiveness of CSR communication." (Kim & Ferguson 2018, 549 & 560-561) The six dimensions that are important to stakeholders and should be evaluated are: informativeness, third-party endorsement, personal relevance, message tone, consistency, and transparency. All these dimensions help companies to reduce CSR scepticism, and this can be seen a key for successful CSR communication. CSR communication should include information as well as it should include a narrative or storytelling. The study states that people accept messages more easily, when it is credible, narrative, logic and emotional. Understanding these

dimensions, companies can better understand “what should be communicated in CSR messages and how messages should be communicated with publics”. (Kim & Ferguson 2018, 549 & 560-563)

As previously mentioned, in addition to the content of the CSR message, the chosen style matters. Little research has been done on CSR communication styles and their impact on communication success. The styles that have become the most common in advertising literature can be used as a basis for CSR communication styles. The most common and used message styles are emotional and informational message style (Chae 2020). The styles can be defined as a following way: “Emotional appeals are designed to appeal to emotions by using mood, music, and other emotion-eliciting strategies. Informational appeals are designed to appeal to cognition by using objective information describing a brand’s attributes or benefits.” (Akpinar & Berger 2017, 319)

Chung and Lee (2019) point out that images are usually part of emotional communication. Emotional communication can be used to increase stakeholder interest in the topic. It has been studied whether both a positive image of the subject and a negative image of the subject influence stakeholder interest. The companies should pay close attention and evaluate CSR communication that uses emotional style, because it is “-- influencing the public’s perception of companies’ public-serving CSR motives, their attitude toward the companies, and their behavioral intentions, which are key goals of effective CSR communication.” (Chung and Lee 2019) It can be stated that emotional messages have usually positive impacts on engagement (Akpinar & Berger 2017). It has been studied, that narratives evoke emotions, which influence reader’s information processing, knowledge, and attitudes (Bilandzic, Kinnebrock & Klinger 2020, 154). There is a separate analysis method for analysing narratives called narrative analysis (Delve 2023).

Informational message style can also be described as a rational style (Kollat & Farache 2017, 506). Informational style “-- induce cognitive processing using objective information -- ” (Akpinar & Berger 2017). Informational messages rely on information and facts to assure the stakeholder of the content of the message (Hadjimarcou 2012, 55). Informational

message style can have the negative effect on the stakeholders. It might make the stakeholders suspicious of the company's motives for reporting on that particular issue. The stakeholder might think that the message has a persuasion attempt. (Akpinar & Berger 2017) Efforts can be made to reduce this phenomenon. Companies can strive to improve the authenticity of the message by increasing the CSR fit (“-- the similarity between the company -- and the goals of the social causes involved in its CSR activities”), social topic information and specificity. “Authenticity improves message and source credibility by reducing consumer scepticism and enhancing their attributions of corporate expertise and trustworthiness” (Pérez 2019, 334)

3. Research methodology

The qualitative research method is used in this thesis. Content analysis has been selected as the research analysis method for the empirical part of the thesis, because the researched material is in the form of a report.

3.1 Qualitative research

Over the years, qualitative research has been defined in slightly different ways, emphasizing different points. Raging (2003) states: “A good definition of qualitative research should be inclusive and should emphasize its key strengths and features, not what it lacks” (Raging 2003, 23). One definition about the qualitative research is based on the literature review: “an iterative process in which improved understanding to the scientific community is achieved by making new significant distinctions resulting from getting closer to the phenomenon studied” (Aspers & Corte 2019). Devetak, Glažar and Vogrinc (2009) sum up qualitative research so that it focuses on collecting data, which are more in verbal and visual than numeric (Devetak, Glažar & Vogrinc 2009, 78). To sum up the beforementioned, the qualitative research can be defined as a following: “Qualitative research involves collecting and analysing non-numerical data (e.g., text, video, or audio) to understand concepts, opinions, or experiences. It can be used to gather in-depth insights into a problem or generate new ideas for research” (Bhandari 2020). Qualitative research tries to answer to the question how things happen (Raging 2003, 23). Qualitative research methods are the following: observations, interviews focus groups, surveys, and secondary research (Bhandari 2020). This work focuses on secondary research. Secondary research consists of “collecting existing data in the form of texts, images, audio or video recordings, etc” (Bhandari 2020). Devetak, Glažar and Vogrinc (2009) point out that usually qualitative research consists of many different research methods (Devetak et al. 2009, 77).

One of the good aspects of qualitative research is that it is very flexible as a basis. Data collection and analysis may change as the research progresses, as it is not strictly predetermined. Generally, qualitative research is also implemented in the real-world settings,

which can be utilized to assess and describing people's experiences, feelings, and perceptions. (Bhandari 2020).

One of the disadvantages of qualitative research can be considered to be that it does not directly test the functionality of the theory, but instead aims to create a theory based on sources of ideas, evidence, and insights (Raging 2003, 23). Horsburgh (2003) states in the research that: "-- qualitative approaches -- allegedly lack the 'scientific' rigour and credibility associated with traditionally accepted quantitative methods" (Horsburgh 2003, 308). However, qualitative research is usually strongly based on previous research and the theories emerging from it, so it has a strong theoretical base (Aspers & Corte 2019, 155). Weckesser and Denny (2022) also state that qualitative researchers use theories as a framework, which help to understand and explain complex social phenomena. According to their research: "Good quality qualitative research employs theory throughout the research process; drawing on theory to inform the design of the study, develop research questions, shape the analysis and interpretation process, and posit explanations and contribute to what is already known about the topic under study". (Weckesser & Denny 2020, 1608) In addition to the challenges related to theory, qualitative research can be unreliable, because uncontrolled factors may affect the results. It can also be difficult to keep the research objective, because when the researcher analyses the data himself, the research cannot be carried out in the same way again. Qualitative studies are also less generalizable, as the sample is usually small. In addition to this, research is usually very labour-intensive and thus possibly slow to carry out. (Bhandari 2020)

In order to get the best research result, taking into account the quality and topic of the research, qualitative and quantitative research methods should be used together. In general, the studies have features of both research methods. (Aspers & Corte 2019, 156-157). Combining methods can increase the reliability of research, it can make it possible to combine theories and discover new phenomena (Jick 1979, 608-609). A qualitative research method has been chosen for this thesis, because the materials to be analysed are CSR reports and therefore non-numerical.

3.2 Content analysis as a data analysis method

The basis of successful research is using a suitable research method. Content analysis is used to analyse and interpret qualitative data. In content analysis, the focus is on finding themes and patterns in the researched material, which are found by coding. In the analysis, the purpose is to focus on reducing the data in order to find essential themes. The result of coding should aim to create categories, and by examining and analysing these categories, common themes should be found. (Cho & Lee 2014, 1 & 7-9) Coding in this context can be defined as a following: “Coding is the process of labelling and organizing your qualitative data to identify different themes and the relationships between them” (Medelyan 2023). The content analysis begins with determining the material to be examined. Next, the researcher decides on the main features of the categories that he believes will emerge from the coding. This step can also be skipped, and it is possible to start with open coding, where the categories arise spontaneously. After that, the categories are checked, new ones are created if necessary, and finally the findings are tied to the existing information and the results are interpreted. (Cho & Lee 2014, 7 & 10) With the help of content analysis, social phenomena can be understood either by interpreting verbal or written materials – both materials can be utilized. Analysis can be used to interpret a large amount of data, and the method gives the opportunity to use both written and visual data from many different sources. However, this leads to the fact that content analysis might be a labour-intensive and time-consuming process and the coding can become complex entity. (Cho & Lee 2014, 17)

3.3 Data collection and analysis process

The CSR reports of the target companies for the years 2018-2021 have been selected for analysis. The year 2018 is the earliest year in which Lidl Finland has published the CSR report, so it has been chosen as the starting year. The year 2021 is the latest year in which Kesko and S Group have published the CSR reports. Since Lidl Finland only publishes the report every two years, Lidl does not have the 2021 report available. However, Lidl has published a sustainability overview for 2021, which will be examined in the analysis section. Lidl has not separately published the 2019 CSR report, but the year 2019 is reviewed in the

2019-2020 report. For 2019, Lidl has published a sustainability overview, but unfortunately it is not available.

This thesis has focused specifically on finding out about the companies' key sustainable supply chain practices and companies' CSR communication regarding those practices. The created categories must connect to the supply chain and sustainability. Only points that include beforementioned features are coded into categories. The materials have been reviewed manually and the points from the texts that contained the idea of the supply chain and sustainability have been closer examined. For the first analysis part of the empirical section (finding the practices from the reports) findings are coded into the categories found from the theory section: standardization, certification, labelling, using external evaluators, CSR reports, lists of sustainable suppliers, monitoring sustainability performance, usage of the KPIs, training/education, exchanging knowledge and expertise, jointly solving sustainability problems, providing financial support to suppliers, use of questionnaires, supplier sustainability auditing, the sustainable supply chain risk management, traceability practices and supplier CoC. In the second part of the analysis, CSR communication styles were used as categories. The materials were first reviewed manually, going through the entire text, and then using the beforementioned categories as keywords. This was done to reduce the risk that something would have been left uncoded the first time.

4. Empirical research

The main idea is to research what is communicated about the sustainability of the target companies' supply chain with the help of CSR communication. The aim is to find the materials to answer the research questions by carrying out an analysis of target companies: Kesko, S Group and Lidl. First, there is a company introduction in the chapter, which introduces the target companies. After this, the empirical part focuses on analysing the sustainability reports of target companies from 2018-2021. The purpose of the analysis is to find the companies' key sustainable supply chain practices and to study how and in which style the company tells stakeholders about them.

4.1 A target company introduction - Kesko, S Group and Lidl as companies

Kesko is a Finnish trading sector company, and it operates in the grocery trade, the building and technical trade, and the car trade. Kesko operates in Finland, Sweden, Norway, Estonia, Latvia, Lithuania, and Poland and has approximately 1,800 stores in those countries. (Kesko 2023a) Kesko offers online sales and digital services as well as store site network. Kesko state that sustainability is seen as an important part of the company's strategy and that the sustainability is included in the whole value chain. (Kesko 2023b) In 2021 Kesko's sales were 11 300 million euros and profit were approximately 776 million euros. (Kesko 2023c) The company employs 39 000 people and 12 442 of them work in Finland. (Kesko 2022b) Kesko Group includes Kesko and K-retailers (Kesko 2023a). In 2021 Kesko Group had 36,6% market share in grocery trade in Finland, which makes it the second largest grocery trade in Finland (PTY 2022). Kesko has been listed as a one of the world's 100 most sustainable corporation by Corporate Knight's research, which is "respected research company specializing in a sustainable market economy" (CLC 2022).

Kesko was founded in 1940, when four retailers merged. Kesko was mainly founded because the need to purchase goods for the shareholder-retailers was identified. In 1940 Kesko employed approximately 2 000 people. In 1950 Kesko focused on creating store networks and general stores. The company expanded its operations and included milling, bread, meat, margarine and clothing industries, and a coffee roastery. In 1960 general stores changed to food stores, because customers needed to buy fresh foods. In the 60s, the company was listed on the Helsinki Stock Exchange and Kesko employed approximately 5 700 people. In 1970 the supermarket concept was launched and Kesko employed approximately 6 000 people. In 1980 Kesko continued to make investments in bigger cities. Kesko also launched Pirkka label products, which is Kesko's own label. In 1990 Kesko transfer to chain operations and focused on customer loyalty schemes. Kesko also expanded to nearby countries and employed 11 000 people. In the 2000s, Kesko's growth accelerated mainly due to expansion into Sweden and the Baltic countries. Kesko had 19 000 employees. Throughout its history, Kesko has reacted to the changing world and changing customer behaviour, and this is what the company will continue to strive for: "Now both traditional and online stores are seeking new business forms, and Kesko and K-stores will continue to change with this development." (Kesko 2023d)

S Group is a customer-owned trading sector company, which operates in the supermarket trade, the department store and speciality store trade, service station store and fuel sales, the travel and hospitality business, the hardware trade and it also offers agricultural outlets, banking services and car dealerships (S Group 2023a; S Group 2023b). S Group is a cooperative that is formed as follows: "S Group consists of 19 independent regional cooperatives and SOK, which is owned by the cooperatives. In addition, S Group includes six local cooperatives. -- SOK, which is owned by the cooperatives, serves as the central company for the cooperatives and provides them with procurement, expert and support services." (S Group 2023a) S Group has 1,900 stores or outlets and nearly 40 000 employees (S Group 2023a; S Group 2023c) S Group's sales were in 2021 12 329 million euros and profit were 280 million euros. (S Group sustainability report 2021, 8)

S Group's history begins in 1904, when SOK corporation was established. First facilities were in Helsinki. Between 1920 and 1950, SOK focused on strengthening service network and to open new stores. The company was of great importance in this period, because SOK had the largest purchasing power in wholesale business in Finland. In 1952, first department store called Sokos was opened in Helsinki. Sokos was the best-known S Group brand for a long time. In 1950-1970 S Group focused more on building department stores and hotels. Also, retail continued to grow during these years. In 1970-1980 SOK expanded its operations in agricultural supplies and automotive trade. At the end of the 1970s, S-market chain was established, and hypermarkets were introduced. In 1990s, S Group got a structural reform: co-op member programme began, and centralised procurement was introduced. S Group established a store in Estonia and expanded its services into service station business. In 2000s S Group focused on more sustainable operations (for example, using renewable energy), it expanded in interior decoration and garden field and S-Banks were established. (S Group 2023d)

Lidl is a German trading sector company, and it operates in the grocery trade. Most of the stores are located in Europe, but there are also stores in China and the United States. Lidl has 12 000 stores around the world, and it operates in 31 countries. (Lidl International 2023) In Finland Lidl has 5 500 employees and 201 stores. (Lidl 2023a) Lidl's sales in 2021 were 1 784 million euros and profit were 64,2 million euros (Kauppalehti 2023). Lidl aims to brand its shopping basket as cheap, high-quality, and responsible. Lidl states that sustainability is considered in everyday operations for example, with customer-oriented operating methods and responsible use of resources. Internationality is considered in Lidl Finland's values: "As a large, internationally operating company, we are aware of our role and position in society. We respect the diversity of cultures and recognize their values and traditions." (Lidl 2023a)

Lidl history begins in Germany in 1930s, where the wholesaler Lidl & Schwarz KG first operated. The actual first Lidl grocery store was opened 1973 in Germany and the company went international in 1989 when the first store was established in France. The store chain came to Finland in 2002. In 2004 the fiftieth store opens, in 2006 the hundredth store was

opened and in 2016 one hundred and fiftieth store was opened in Finland. Lidl Finland published the first sustainability report in 2019 from 2018 and in 2022 Lidl states that they are first carbon neutral grocery store in Finland. (Lidl 2023b)

In the table 2 is listed the main key figures of the target companies: sales, profit, employees, stores, and market shares of the grocery trade. S Group is the largest operator in the light of key figures, and Kesko comes in second as seen from the table 2.

Table 2. Target companies' key figures from 2021

	Kesko	S Group	Lidl
Sales	11 300 (MEUR)	12 329 (MEUR)	1 784 (MEUR)
Profit	775,5 (MEUR)	280 (MEUR)	64,2 (MEUR)
Employees	39 000 (12,442 in Finland)	40 000	5 500
Stores	1 800	1 900	201
Market shares of the grocery trade	36,6 %	46,1 %	9,6 %

If Lidl is examined as a whole company and not just the Finnish subsidiary, it is the sixth largest supermarket chain in the world (Chukwuemeka, 2022). Lidl is clearly a smaller company in Finland and has a much smaller market share, less stores, and less employees than the other two companies.

4.2 What sustainability practices are communicated in target companies' CSR reports?

This chapter focuses on identifying which key sustainable supply chain practices companies communicate to their stakeholders regarding the sustainability of the company's supply chain. The chapter examines the CSR reports of target companies for the years 2018-2021.

4.2.1 The sustainability practices of the target companies communicated in the 2018 CSR report

In the following table 3, the sustainability practices found to be important in the theory section by Lintukangas et al. (2022) and Grosvold et al. (2014), have been collected. The table contains the following sustainability practices in the leftmost column: standardization, certification, labelling, using external evaluators, CSR reports, lists of sustainable suppliers, monitoring sustainability performance, usage of the KPIs, training/education, exchanging knowledge and expertise, jointly solving sustainability problems, providing financial support to suppliers, use of questionnaires, supplier sustainability auditing, the sustainable supply chain risk management, traceability practices and supplier CoC. The table briefly lists whether the company communicates in the CSR report about the practices or not and it includes a concise explanation of what is being communicated.

Table 3. Target companies' key sustainable supply chain practices communicated in CSR report from 2018

	Kesko (Kesko's annual report 2018)	S Group (S Group responsibility report 2018)	Lidl (Lidl Suomi vastuullisuusraportti ja tilikausi 2018)
Standardization	Some listing done, GHG protocol standard	Not a clear list, GHG protocol standard	Not a clear list, GHG protocol standard
Certification	Lists certificates demanded from high-risk countries	Focuses on private label products	Focuses on private label products, personnel welfare certificates
Labelling	Eco labels both in the products and on the shelves is seen as important in creating sustainability	Recycling instructions in the packaging labels	Compliance with the law is emphasized but sustainability is also seen as important
Using external evaluators	Suppliers in high-risk countries, responsibility audits done to stores, are used when recruiting personnel for specific positions	The GHG data and energy consumption and waste data, high-risk countries with private label products	All suppliers of private label products that are utility goods
CSR reports	Is published	Is published	Is published
Lists of sustainable suppliers	Amfori BSCI, list of the manufacturers of clothes, accessories, shoes, and bags of Kesko's own brand	Amfori BSCI, Sedex	Amfori BSCI, list of the used clothing textile factories in website
Monitoring sustainability performance	Amfori, no clear listing	Amfori, job satisfaction index monitoring, no clear listing	Amfori, ISO 50001, job satisfaction monitoring, no clear listing
Usage of the KPIs	Key sustainability indicators along the text	Key sustainability indicators along the text	Key sustainability indicators along the text

Training/education	Training for employees (CoC), safety training for employees, food waste prevention training, Kesko and Amfori BSCI provides training for suppliers	Amfori BSCI provides training for suppliers, employees are trained in human right issues regarding procurement	Employees are trained about sustainability, training collaboration with stakeholders
Exchanging knowledge and expertise	Cooperation in organizing trainings, cooperation in auditing, stakeholder cooperation	Stakeholder cooperation, regional sustainability partners	Cooperation in organizing trainings, stakeholder cooperation
Jointly solving sustainability problems	Not clearly communicated, but active cooperation with stakeholders, shortcomings in the supply chain led to a change of suppliers.	If deficiencies are found in the audit, the supplier will not be changed immediately	If deficiencies are found in the audit, the supplier will not be changed immediately
Providing financial support to suppliers	Fairtrade, other not communicated	Fairtrade mentioned (no figures), not communicated	Not communicated
Use of questionnaires	Customer satisfaction survey, personnel survey, survey on the water risks related avocado purchases in supply chain	Workplace community survey, supplier's responsibility practice surveys	Personnel survey, stakeholder survey
Supplier sustainability auditing	suppliers in high-risk countries (Amfori BSCI audits)	suppliers in high-risk countries (Amfori BSCI audits)	All suppliers of private label products that are utility goods (Amfori BSCI audits)
The sustainable supply chain risk management	Lists risks and uncertainties	No clear list	Chapter about risk preparations
Traceability practices	Amfori BSCI, no clear listing	Amfori BSCI, Sedex, Kuhatutka	Amfori BSCI
Supplier CoC	Amfori BSCI includes, own CoC	Amfori BSCI includes	Amfori BSCI includes

The companies do not clearly list the standards they use. Reader must look for them in the text. All the companies use GHG protocol standard to calculate the emission. (Kesko's annual report 2018; S Group responsibility report 2018; Lidl Suomi vastuullisuusraportti ja tilikausi 2018) Kesko lists certification used in assessment of suppliers in high-risk countries. Kesko also have listed certificates that they demand from their private label food product manufacturers. Report also lists certificates and percentages for soy and palm oil. Kesko also use sustainable development goals (SDGs). (Kesko's annual report 2018, 58-59) Certificates in S Group focuses on private label product – there are listed that 87% of coffee, 82% of tea, 89% of the palm oil and 98% of the cocoa are certified. Human rights in the supply chain are talked about on a very general level. The report mentions that the suppliers that are classified risky are certified and audited, but the used certificates are not mentioned anywhere. S Group include SDGs in their report. (S Group responsibility report 2018, 60 & 70) Lidl also focuses on communicating their private label products certificates – Lidl lists that soy, coffee, cocoa, tea, and palm oil used in private label products must be certified. The personnel welfare certificates are also listed in the report. (Lidl Suomi vastuullisuusraportti

ja tilikausi 2018, 19 & 50) Lidl's report also explains the content certificates used, unlike S Group's report or Kesko's report.

Labelling goes hand in hand with standards and certificates because it is a way to communicate sustainability to the consumer. Lidl recognizes the importance of labelling; it strives to provide a lot of information about the product and sustainability labelling will be increased by 20% in the future. In report for example, Lidl state that the palm oil certificate is not marked on packages (even if it is certified) where palm oil is not the main raw material. Lidl is also involved with stakeholders in creating new packaging labels that describes sustainability of the products. (Lidl Suomi vastuullisuusraportti ja tilikausi 2018, 13 & 19 & 21) In the report, Kesko highlights labelling as an important part of helping consumers when making sustainable purchases. Kesko also offers a list of the number of its own products that use some kind of responsibility labelling. Compliance with legislation is seen as important in packaging labels. (Kesko's annual report 2018, 31 & 60-63) S Group refers packaging labels only by saying that it strives to give recycling instructions in its products, so that, for example, the use of plastic can be reduced (S Group responsibility report 2018, 54).

Kesko uses external evaluators for auditing its own stores, for suppliers in high-risk countries and in some cases when recruiting personnel for specific positions. Kesko uses the Amfori BSCI listings to ensure the sustainability of its suppliers and Kesko provides list of the manufacturers of clothes, accessories, shoes, and bags of Kesko's own brand in their website. Kesko does not have clear chapter about auditing, but the information can be found under many different headings. Suppliers in high-risk countries are audited by Amfori. The report outlines that Kesko will not choose a supplier from a high-risk country if it is not already included in the scope of social responsibility audits. In addition to audits, sustainability is ensured, among other things, offering training. Kesko offers training to its employees regarding the company's CoC, safety training and food waste prevention training. Kesko and Amfori both provides training for suppliers and Kesko produces the trainings in cooperation with larger operators. Kesko uses surveys on customer satisfaction and brand to develop the sustainability in a direction suitable for stakeholders. Surveys are also used to find out about the level of job satisfaction of Kesko's employees. Surveys have also been

used in assessing sustainability of the supply chain. For example, the survey regarding the water usage of avocado purchases led to changing suppliers. In the report, Kesko states the financial benefits for the suppliers or manufacturers made possible by Fair Trade sales. (Kesko's annual report 2018, 37-39 & 47 & 52 & 58 & 60 & 77-80 & 103)

S Group uses external validation for the greenhouse gas emission data and energy consumption and waste data. S Group uses the Amfori BSCI and Sedex listings to ensure the sustainability and traceability of its suppliers but does not say that it maintains its own sustainability listing. Kuhatutka application provides transparency to the supply chain of Finnish fish. S Group report includes a chapter about their auditing. The main idea is that 94 % of the high-risk countries' suppliers that provides private label products for the company are audited. The report provides data from audits that show, for example, that that working time practices are lacking. If deficiencies are found in the audit, the supplier will not be changed immediately. The supplier is given an invitation to correct the deficiencies and a follow-up audit is performed. S Group does not indicate in the report that it itself offers financial support or training to suppliers, but this is done through Amfori. S Group provides training for the employees about human right issues regarding procurement including ethical principles. S group uses the surveys to find out about the level of job satisfaction of their employees. In addition to this, S Group produces surveys for its suppliers to find out which social responsibility practices suppliers use and to find the origin of products. (S Group responsibility report 2018, 62-64 & 66-67 & 77 & 86).

Lidl use external Amfori BSCI listings to ensure the sustainability of its suppliers, and all the suppliers or manufacturers of the private label products that are utility goods must be audited. If deficiencies are found in the audits, the supplier must submit correction proposals and the situation will be checked with a new follow-up audit. If the supplier does not correct the defects, it will be replaced. Lidl offers on its website a list of the clothing textile factories it uses internationally. In addition to audits, sustainability is ensured, among other things, through offering training for suppliers. Lidl offers training in collaboration with Save the Children and with GIZ to ensure for example, better working conditions, environmental protection and banning child labour. Lidl's employees are trained to work in an energy-

efficient and work-safe manner. Employees' well-being at work is monitored annually with a survey. The stakeholder survey has ensured that the needs of stakeholders have also been taken into account in Lidl's sustainability program. (Lidl Suomi vastuullisuusraportti ja tilikausi 2018, 10 & 25-27 & 34 & 50-52)

Kesko's report has also chapter about risk management, and it includes significant risks and uncertainties. The list includes risks related to both the supply chain and other areas. Risks related to the supply chain or sustainability alone are not listed separately in the sustainability chapter. (Kesko's annual report 2018, 109-111) S Group has a risk management chapter on report, but it does not list supply chain risks (S Group responsibility report 2018, 30-31). Lidl's report does not include a risk management chapter, but preparedness for risks is reported on a general level. The chapter largely focuses on increasing the sustainability of the supply chain to reduce risks. (Lidl Suomi vastuullisuusraportti ja tilikausi 2018, 15)

4.2.2 The sustainability practices of the target companies communicated in the 2019 CSR report

Lidl has published the 2019 CSR report together with 2020. Lidl states in its 2019-2020 report that it "publishes a sustainability report every two financial years" (Lidl Finland sustainability report 2019-2020, 2). Lidl has published sustainability overview from the year 2019, but it cannot be opened from the website, instead the reader ends up on an error page. This means that a complete comparison between Lidl's years 2018 and 2019 cannot be made. The text focuses on describing about practices that have not been mentioned in the 2018 report.

Kesko lists that the approved standards that are used to assess private label product's manufacturers are: BRC, IFS, FSSC 22000 and GlobalGAP. In addition to this, there is list regarding social responsibility certifications of suppliers in risk countries. Kesko's aim is to ensure the fulfilment of human rights in the supply chain with the help of Kesko's ethical purchasing principles, which are based on the guidelines of the ILO and UN. In addition to

this, Kesko uses ISO 14001 and ISO 45001 standards to ensure occupational health and safety of the employees. The report has a clearer listing of the required certificates and goals for using sustainably produced fish, palm oil, soy, timber and paper, plastic, animal welfare, cocoa, and cotton. In addition to this, Kesko lists private label products with responsibility labelling. The list contains the name of the responsibility label and how many products use the label. Kesko lists the legislation that the labelling complies with. Kesko also adds voluntary labelling to some products related to product responsibility, for example organic labels and ecolabelling. Kesko participates in many sustainability indices: Dow Jones Sustainability Indices the DJSI World and the DJSI Europe, the FTSE4Good Index and the STOXX Global ESG Leaders Index. With the help of these indices, Kesko can be benchmarked against other companies and monitor the development of sustainability. (Kesko's annual report 2019, 11 & 16-17 & 22-28 & 53)

The content of the Kesko's report on audits is very similar to that in 2018. Kesko no longer terminates suppliers found to be deficient due to audits, but instead gives them the opportunity to correct the deficiencies. If repairs are not made, the supplier will be changed. The conduct of audits is described in more detail and data on audits is more widely available than in the 2018 report. KOPO (Kesko Onninen Purchasing Office) audited 35 suppliers with a focus on environmental management and the ISO 14001 environmental system. The idea behind these audits is to support suppliers in getting the certificate for themselves. Kesko is also a part of IGS (ICA Global Sourcing) purchasing cooperation. This cooperation collects data from suppliers about their energy consumption and sources and their measures taken to reduce energy consumption. Kesko provided in 2019 own training for 3 suppliers. Other supplier training is done in cooperation with other operators. Kesko also communicates to an increasing extent about how it develops its operating environment. Among other things, Kesko has opened a day-care center for the children of employees of one of the manufacturers in China and mentions the Fairtrade organization's financial donations to the operating environment. Kesko lists risks and uncertainties, and it has conducted assessment of climate related risks and opportunities. These are not discussed further in the report. Kesko was awarded with MSC and ASC traceability certificate. The certificates guarantee the purchase of more sustainable produced fish and that the origin of the fish can be traced back to its origin. Kesko has trained its employees regarding age limits

and diversity and inclusion of the personnel. The well-being of employees is seen as a comprehensive topic in the trainings, which include, among other things, training in well-being, coping and stress tolerance. The content of the surveys used by Kesko also does not differ much from 2018. Kesko carried out a water use risk assessment related mini plum tomatoes purchases in supply chain, which used surveys. (Kesko's annual report 2019, 21-26 & 31 & 42 & 55)

S group lists that the approved standards that are used to assess private label product's manufacturers are: BRC, IFS, FSSC 22000 and ISO 22000. Green Key certification for hotels is mentioned, but it does not outline the content or use of the certificate further. The goals for using sustainably produced cotton, fish, soy, and eggs in private label foods have been presented. In addition to this, increasing attention is being paid to the welfare of animals in the supply chain, for example, surveys and farm visit are used to make sure that animal welfare requirements are met. Communication about labelling has increased from 2018. S Group considers it important to have clear packaging labels for Finnish products and to label them clearly on the shelves. The importance of recycling instructions in private label products is emphasized and this is widely reported. To help monitoring energy usage, S Group has implemented an ETJ+ energy efficiency system. It helps the company monitor, calculate and reduce energy consumption. S Group also talks more about cooperation with other stakeholders. S Group with ProAgria provided training called future coaching programme for farmers and business owners. Training focused on providing information about consumption trends and a climate-related issues. Employees are trained on ethical principles, age limit supervision, security and GDPR, for example. (S Group and responsibility 2018, 14 & 35-36 & 40 & 45 & 52 & 61 & 66)

S Group's aim is to increase the sustainability of the supply chain through audits and, for example, with the compliance with the ILO standard. S Group conducts its own audits to assess product safety processes in private label products. Amfori audits are still used to assess manufacturers of the private label products in high-risk countries. 98% of these manufacturers are audited. S Group uses Gold Standard approved projects to compensate the climate emissions from employees' business flights. S Group utilizes SOK corporation's

ethical principles, which emphasizes the fulfilment of human rights in all operations and demands the same from its stakeholders. Risk assessment is the section covered more extensively in this report. S Group utilizes Amfori's offered tool that lists countries risks regarding human right. In addition to this, dialogue with non-governmental organisations and other stakeholders is used in identifying and solving beforementioned problems. S Group also launched Radical Transparency study in 2019. It was conducted by nongovernmental organisation, and it focused on the production of processed tomatoes in Italy. The purpose of the study was to create more visibility in the tomato supply chain, and to correct the deficiencies found. This concept won Amfori's Member of the Year Award in the Leadership category in 2019. S Group also states that supplier's contracts require that products can be traced back to the source of the raw materials. There is no more mention of the Kuhatutka-application. (S Group and responsibility 2018, 54-56 & 58 & 60-62)

Since Lidl publishes a sustainability report every 2 years, it is difficult to find the sustainability practices of a particular year. This is further complicated by the fact that the 2019 sustainability overview is not available. The content of the report is clearly focused on 2020, so the content of the events of 2019 is very limited. A big clear new sustainability practice in Lidl's operations in 2019 is sustainability program. With this, Lidl aims to guarantee a sustainable value chain so that customers have sustainable choices. Lidl outlines program targets and actions and by when the company aims to achieve them. Sustainability program includes protecting climate, acting fairly, engaging in dialog, promoting health, respecting biodiversity, and conserving resources. (Lidl Finland sustainability report 2019-2020, 11-13)

On top of the sustainability program, Lidl has expanded its communication about standards, initiatives, and certificates. Flowers and plant should be certified according to environmental and social standards by the end of 2019. Lidl joined ACT initiative in 2019. ACT initiative seeks to guarantee living wages in the textile industry, however, keeping the production in the same country. This is achieved by collaboration with local suppliers. In addition to this, the report states that Lidl has identified supply chain problems regarding wages in the supply chains of oranges, cocoa, and bananas, and by cooperating with various stakeholders is

working to improve the situation among the suppliers. Lidl has also conducted water risk analysis which reveals water-related risks in agricultural supply chains. As a result, Lidl has introduced country-specific water stress index to reduce risks. There is nothing else about the audits in the report regarding the year 2019, other than the key figures for 2019: there were 45 supplier audits, 1 350 product analyses commissioned for private label food products, 7 recalls of private label products and 1 727 product analyses of fruit and vegetables. The 2019 training focuses on training employees' skills investing in mutual communication and learning between employees. (Lidl Finland sustainability report 2019-2020, 25 & 32-35 & 40-48 & 58)

4.2.3 The sustainability practices of the target companies communicated in the 2020 CSR report

The 2020 CSR report can be found from all target companies. The chapter focuses on describing features that have not been covered in previous reports.

Kesko's annual report is divided for the reader into the following parts on the website: Kesko's direction, sustainability, financial review, and corporate governance (Kesko 2023e). This work focuses on examining the sustainability section. Kesko has clarified the report by adding sub-headings under the headings to the table of contents. The content of the standards is very similar to the previous report. The certificates regarding suppliers have received their own paragraph. Certifications of suppliers in high-risk countries has been listed. Packaging has become a new category for products that require a certificate or receive increasing attention regarding its sustainability. The labelling content is also very similar to the previous report. A new point is that Kesko aims to guide the recycling of packaging in all private label products, but this is work in progress. (Kesko's annual report 2020, 2 & 18 & 26 & 31)

Kesko does not communicate anymore about the participation in many sustainability indices as it did in the 2019 annual report or at least the information is not included in the sustainability section. Covid-19 pandemic reduced the training organized by Kesko in-house

and for the suppliers. Managerial trainings are described more broadly, and the importance of the courses is emphasized. Kesko emphasises that during covid-19 pandemic supporting local Finnish small food producers has been important. This is made possible by the fact that K-retailers can buy products directly from the producers. Kesko joined CDP Supply Chain programme, which provides climate targets and measures for the Kesko's suppliers. The content of the audits is very similar to the 2019 report. (Kesko's annual report 2020)

The Covid-19 has affected, for example, the validity period of Amfori BSCI audits, which have had to be extended. Compared to the previous year's report, new risk management on supply chain related issues focuses on monitoring the product safety and risks related to corruption. Traceability is also seen as an important part of risk management, so for example Tracing Our Products -website was created. The website contains Pirkka and K-Menu products and the sources of their raw materials. Products that are listed on the page usually have raw materials which may generally have sustainability problems in the production. The safety of employees and customers during the pandemic has been invested in, for example, by making cleaning more efficient and frequent. The report states that Kesko has tried to solve the challenges related to the safety of employees in the supply chain caused by covid 19 together in collaboration with both employee representatives and with labour protection personnel. Covid-19 pandemic changed stakeholder engagement from face-to-face to online. The impact of covid 19 on work performance and well-being at work was investigated with a new questionnaire. In addition to this, the questionnaire was also used in the materiality assessment. (Kesko's annual report 2020) All in all, Kesko's 2019 and 2020 sustainability reports are quite similar in content.

S Group's sustainability the content of the report looks very similar in terms of the table of contents to the previous year's report. The word responsibility has been changed to the word sustainability. The content of the audits and training does not differ much from the content of the 2019 report. The content about the standards is also very similar to 2019 - there is no clear listing of the standards, and they can be found along the text. In 2020 all coffee, tea and cocoa used in private label products is certified. Range of certified products and certification rate are identified as part of value creation. S Group signed Nature's Call for

Action initiative, which tries to stop the disappearance of animal and plant species. The labelling content is also very similar to the previous report. (S Group and sustainability 2020, 2 & 35 & 59)

Human right risks in supply chain are a theme that is more visible in the report. Prime Minister's Office conducted SIHTI project, which investigated the liability of the Finnish companies regarding human rights. S Group did better than the average company in the study. In addition to this, S Group ordered an external evaluation about overall assessment of S Group's human rights work. These results were in line with the results of the SIHTI project. The biggest human rights risks in supply chains are listed: non-certified high-risk raw materials, long supply chains and a large number of domestic or foreign migrant workers, for example. It has been identified that non-risk countries can also have human right risks. S Group signed Women's Empowerment Principles, which promote equality in working life. S Group cooperates with the value chain both in identifying and mitigating risks, and in increasing sustainability for the entire value chain. In report is stated that S Group provides local and national cooperation projects and financial support, but this is not explained more. To help monitoring sustainability and managing supply chain risks, S Group has started TCFD reporting, which includes reporting about climate risks. The major climate risks and risk management methods are clearly listed. The conducted risk analysis survey of the factories manufacturing the private-label clothes and footwear was done to identify second tier suppliers and possible challenges that these suppliers can cause. Dialogue and third-party verification were identified as important tools for solving these sustainability problems. (S Group and sustainability 2020, 3 & 35 & 48-50 & 68-73 & 96)

A little is said about the effects of Covid 19 on sustainability practices. Instead, the report communicates extensively about the virus's impact on the general operation of the store. Some of the usual training was held via webinars. The clear decrease in energy consumption for S Group's operations is partially explained by the pandemic, as some of the restaurants for example have had to close. The safety of employees and customers during the pandemic has been invested in, for example, by making cleaning more efficient and frequent. The Covid-19 virus has affected, for example, the validity period of Amfori BSCI audits, which

have had to be extended – this has affected S Group in the same way as Kesko. In addition to this, S Group had to significantly reduce the audits it performed itself. (S Group and sustainability 2020, 11-14 & 38 & 42 & 74 & 80-82)

Lidl's reporting on standards is very similar to the 2018 report. Lidl has joined the Alliance for Waterstewardship, which idea is to measure water consumption at the regional level. In addition to this, Lidl focuses on adding water consumption certified products to its selection. Downpass certificate is needed for the feathers and down, so that products have been produced ethically and their supply chain is traceable. Otherwise, the traceability practices are very much the same as in 2018. To ensure product sustainability, Lidl requires, for example, several certificates for textiles used in private label products. Lidl lists initiatives from external parties that it takes part. Some of these are Finnish and some are international initiatives. Labelling is also described very similarly than 2018. A new point is the focus on animal welfare. Lidl took part in research project, where a Parempi eläimille – symbol was placed on the products, which indicated to customer that the product came from farms that voluntarily invest more than normal in the welfare of the animals. The report does not say more about the results. (Lidl Finland sustainability report 2019-2020, 11 & 22-27)

Lidl states that it will report carbon footprint more extensively in the future, to ensure monitoring the progress of climate targets - however, this is not explained further. Lidl provided training to its suppliers through PURE project in cooperation with GIZ organization. Training dealt with the sustainable processing of chemicals and wastewater. In addition to training, there are discussions with suppliers about animal welfare, for example. In this way, Lidl tries to improve the animal welfare in the supply chain. Lidl requires suppliers to at least comply with legislation, but the dialogue aims to make suppliers act even more sustainably. Lidl sells Fairtrade's Way to Go chocolate, which provides better price for cocoa and Fair trade bonus for farmers. These farmers also receive training regarding sustainable farming. Questionnaires were used same as before. The questionnaire was also used in the materiality assessment. A new survey for suppliers of the private label products has been implemented: survey of marketable quality. This means that suppliers need to perform a sensory examination of a product, testing of microbiological and chemical quality,

and compliance with the law in package labelling. Content of the audits is also very similar with 2018 report. Lidl audited itself some suppliers in Finland. This information is mentioned in the table, but these audits or audit results are not opened further in the text. To identify and manage risks Lidl conducts water risk analysis and country-specific risks analysis regarding specific raw materials. On top of that, Lidl communicates with external stakeholders (NGOs, trade unions and other experts) to obtain information about possible risks in supply chain. Various indices are used to evaluate the risks in the value chains, for example Global Rights index and the Global Slavery index. When risks are identified, practical actions are taken to mitigate the risks. (Lidl Finland sustainability report 2019-2020, 22-26 & 29-32 & 39 & 58)

Lidl has a chapter named “The effects of the coronavirus pandemic on our operations”. The safety of employees and customers during the pandemic has been invested in, for example, by making cleaning more efficient and frequent. In addition to this, Lidl lists that it works proactively with suppliers to ensure product availability. In addition, Lidl states that covid 19 has reduced the organization of training - numbers are not mentioned and some EDGE green building certification projects were moved from 2020 to 2021. (Lidl Finland sustainability report 2019-2020, 7 & 41 & 54)

4.2.4 The sustainability practices of the target companies communicated in the 2021 CSR report

The 2021 CSR report can be found from Kesko and S Group. The chapter focuses on describing features that have not been covered in previous reports. For Lidl, 2019 sustainability overview has been analysed.

Kesko’s reporting in 2021 does not state anything new about the used standards. The content of the report is also very similar for certificates. CDP supply chain program is more broadly described, because Kesko joined it in 2020, so in 2021 more information is available. Programme’s idea is to have emission reduction targets set for the two-thirds of the largest direct suppliers by 2025. This enables monitoring the supplier's development in terms of

emissions. The content of the labelling is also very similar to 2020 content. Kespro has launched Sustainable product label in December 2021. The list of the requirements product needs to meet to get the label is provided. (Kesko's annual report 2021, 29 & 38)

Tracing Our Products website is more broadly described as a transparency tool. In this context, it is also mentioned that the cotton used in Mywear t-shirts is GOTS-certified and SMETA audits are regularly performed for shirt manufacturers. In order to increase transparency in the supply chain, Kesko has conducted a survey of the supply chain regarding the fulfilment of human rights. This is not opened further, but in the report, you are directed to go to the website via a link to get more information. Supplier training is compiled into a clear paragraph. Kesko organizes sustainability training for the suppliers both by itself and in cooperation with other operators. (Kesko's annual report 2021, 33-34) Covid-19 pandemic caused similar problems this year: some social responsibility audits had to be reorganized, No IGS Environmental Assessments were carried out and employees' and customer's health security was increased (Kesko's annual report 2021, 26 & 29 & 69).

S Group's report's content regarding standards, certificates and labelling is very similar to the 2020 report. S-mobiili's My Purchases service provides consumers a way to track the degree of Finnish origin of groceries and to check the carbon footprint of the different products. Through this, S Group offers consumers the opportunity to act more sustainable way when it comes to their store purchases. Otherwise, the traceability practices are described word for word in the 2020 and 2021 reports - only the year has been changed. S Group uses third-party verified forest conservation projects in Peru to offset the climate emissions from some of their operations to achieve carbon negativity. As a part of the Grocery Trade Association, S group can participate in training sessions offered to ensure secured supply chain. S Group is also a part of the CDP Supply Chain programme. Radical transparency study on textile sector is conducted via surveys, but this study is expected to be completed during 2022. Therefore, the results of this study cannot be reported yet. (S Group and sustainability 2021, 38 & 49 & 67 & 93) Covid-19 the content is very much the same as in the 2020 report: trainings have had to be held online, investments have been made

in the safety of customers and employees, and covid-19 has affected audits. (S Group and sustainability 2021, 69 & 79 & 83 & 89 & 94).

Lidl's sustainable overview is 16 pages long. The 2019-2020 sustainability report has 70 pages. The sustainable overview is therefore a very condensed overview of the company's sustainability activities. Overview focuses a lot on how Lidl invests in its operating environment and not much on the sustainability of the supply chain. Nature protection focuses on emphasizing recycling, reducing food waste, and reducing plastic in packaging. GHG protocol is used and scopes one, two and three are presented. Lidl states that it compensates for its emissions with Gold Standard certified environmental projects. Deforestation in value chain is reduced by identifying risks related to the matter, certifying critical agricultural raw materials and products and by offering alternative products. About the training Lidl states that buyers are trained to recognize, for example, risks related to human rights, such as low-income levels. It is not said how the buyers try to mitigate the problem. Lidl's Climate Academy provides training for the suppliers regarding Science Based Target's, which Lidl itself uses, that suppliers could establish. (Lidl Suomi Vastuullisuuskatsaus 2021 6-12 & 15) "Science-based targets provide a clearly-defined pathway for companies to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth" (Science-based targets 2023). The training offers suppliers the basic skills to calculate their own emissions and set targets. Lidl also communicates that it paid the producers additional Fair trade fee approximately 490 000 euros. (Lidl Suomi Vastuullisuuskatsaus 2021 7 & 12)

Table 4 collects all sustainability practices of the supply chain communicated in 2019-2021. These practices are described in more detail in the previous chapters. The practices listed in 2018 also belong to this list, except for "kuhatutka"-traceability practice, which S Group has not mentioned anything after 2018.

Table 4. The target companies' key sustainable supply chain communicated in CSR reports from 2019-2021

	Kesko (Kesko's annual report 2019; Kesko's annual report 2020; Kesko's annual report 2021)	S Group (S Group and responsibility 2019; S Group and sustainability 2020; S Group and sustainability 2021)	Lidl (Lidl Finland sustainability report 2019–2020; Lidl Suomi Vastuullisuuskatsaus 2021)
Standardization	GHG and ILO's standard, private label product's manufacturer standards, health and safety standards	GHG and ILO's standard, Gold Standard, private label product's manufacturer standards	GHG protocol standard, AWS
Certification	Lists certificates demanded from high-risk countries suppliers, chapter about supplier's certificates	Green Key certification for hotels, focuses on private label products, clear listing	Flowers and plants, raw materials listed, products certified for water use
Labelling	List of private label products with responsibility labelling, sustainable product label, recycling instructions	Investing in clearly labelling Finnish products	piloted Parempi eläimille – symbol, animal welfar
Using external evaluators	Suppliers in high-risk countries, are used when recruiting personnel for specific positions	Gold Standard, studies about the transparency of the supply chains, Advisory Group, SIHTI project	Initiatives from external parties
Lists of sustainable suppliers	Amfori BSCI, list of the manufacturers of clothes, accessories, shoes and bags of Kesko's own brand	Amfori BSCI, Sedex	Lists also near-food and non-food products factories, Sedex
Monitoring sustainability performance	Amfori, participant in many sustainability indices	Amfori, job satisfaction index, ETJ+ energy efficiency system, TCFD reporting	First sustainability program, country-specific water stress index
Training/education	Kesko and Amfori BSCI provides suppliers, diversity and inclusion of the personnel, broad surveys on human rights, clear listing	Amfori BSCI provides for suppliers, Future coaching, employee training on ethical principles	We are Lidl application for staff, well-being coaching sessions, PURE project training for the buyers
Exchanging knowledge and expertise	Cooperation in trainings and auditing, stakeholder cooperation	Stakeholder and value chain cooperation, regional sustainability partners	Development of the animal welfare
Jointly solving sustainability problems	Cooperation with stakeholders, supplier training, IGS, CDP more broadly	Cooperation in human rights, value chain cooperation, CDP supply Chain programme	ACT initiative, initiatives – clear listing
Providing financial support to suppliers	Same as before, small food producers	Local and national cooperation projects and financial support	Same as before
Use of questionnaires	Surveys on customer satisfaction and brand, personnel survey, survey on the water risks related mini plum tomatoes purchases in supply chain	Workplace community survey, supplier's surveys, animal welfare surveys, radical transparency study on textile sector	materiality assessment, survey of marketable quality
Supplier sustainability auditing	BSCI audits, ICA Social Audit also accepted, audit still focuses on suppliers in high-risk countries, KOPO	S Group's own audits to assess product safety processes in private label products, Mainly Amfori BSCI audits	Own audits in Finland
The sustainable supply chain risk management	Lists risks and uncertainties, risk assessments of high-risk countries and climate related risks, monitoring the product safety, risks related to corruption are identified,	Risk assessments of high-risk countries and high-risk raw materials, the human rights risks in supply chains are listed	Deforestation, water risk analysis, various indices, external stakeholders, country-specific risks analysis
Traceability practices	MSC and ASC traceability certificate, Tracing Our Products website	S-mobiili's My Purchases service	Downpass certificate
Supplier CoC	Amfori BSCI includes, own CoC, Kesko's ethical purchasing principles	Women's Empowerment Principles	Schwarz Group's CoC

CSR reports and usage of the KPIs have been dropped from the table. The publication of the reports has been explained in connection with each chapter and the usage of the KPIs are the same as in the 2018 table. By comparing the table 4 and the table 3, it can be seen the development of companies' communication in the respective years regarding the sustainable supply chain practices. All companies have increased communication and new practices and projects have started in the period under analysis. Although the amount of communication has increased, all the key sustainable supply chain practices have been communicated at least at some level in some target company since 2018.

4.3 In which style do companies communicate about the key sustainable supply chain practices?

The chapter focuses on analysing the communication styles used on the communication of the key sustainable supply chain practices identified in the previous chapter. The chapter focuses on analysing Kesko's and S Group's CSR reports from 2021 and Lidl's sustainability overview from 2021. Two types of communication styles are found in the theory part: informational and emotional. These are the styles this chapter is focusing on. In the analysis, the focus is on examining the textual content of the reports. All of the Kesko's, S Group's and Lidl's communicated practices are in somewhat informational style (Kesko's annual report 2021; S Group and sustainability 2021; Lidl Suomi Vastuullisuuskatsaus 2021). This means that all communicated practices aim to inform stakeholders about certain issues.

Kesko has a very informative and clear table of contents in the report: the chapter concerning the supply chain is named "Selection and purchasing". Subheadings are also very concise and clear, for example: "purchases from Finland and other countries, global supply chain and sustainability policies". In addition to this, the other main topics are clearly named, and the heading describes the content: "society, working community and climate and environment". (Kesko's annual report 2021, 2) S Group's used main headings are longer and more abstract in the table of contents, but still relevant. The main headings are named, for example: "towards a new normal of sustainable consumption, towards sustainable growth and towards an equal world". Sustainability is a clear topic which is carried along with the

headings. Subheadings are clearer, for example: “human rights at S Group, responsible procurement and animal welfare”. (S Group and sustainability 2021, 2) Lidl’s sustainable overview has also a table of contents. Its main headings are clear and concise: “climate protection, Fair Trade and dialogue with stakeholders”, for example. Subheadings are longer and more descriptive but not abstracts, for example: “more than 6 million kilos of food saved from wastage” and “we paid almost half a million euros in the Fair trade allowance”. (Lidl Suomi Vastuullisuuskatsaus 2021)

Both tables and texts are used in the informational style in Kesko’s report. If the subject that is described is more abstract, such as human rights, there is more text in relation to the tables. On the other hand, if it is a more numerical topic, such as climate emissions, more graphs and tables are used. (Kesko’s annual report 2021) This same logic can also be seen in the S Group’s report (S Group and sustainability 2021). Kesko uses a lot of tables throughout the report. If it is numerical information, it is almost always in table form, and the text supports the table. For example, in the selection and purchasing section, there are “Social responsibility audits and certifications of suppliers in high-risk countries” table. The table lists social responsibility audits and certifications conducted in high-risk countries done with different assessment systems. The text itself does not explain the table but supports the topic by describing the total purchases from the countries in question and providing information on how they perform audits. Clear use of tables and the fact that their information is not needlessly explained in the text clarifies the structure of the chapters, the pages remain clearer, and the amount of text does not grow too large. The tables also support more abstract topics, for example the "Injuries and Occupational diseases in Finland" table is placed in the Kesko’s “Wellbeing” section. Here, the informational style strongly supports the more narrative text. (Kesko’s annual report 2021, 25 & 72)

Both tables and texts are used in S Group’s report to support the text. S group uses a lot of text even for numerical data, which causes that there is a lot of text in places, and it can be challenging to find important information. For example, in the chapter about “product testing and self-monitoring”, S Group says that “. In 2021, we examined a total of 8,516 product samples (2020: 8,140) -- As part of self-monitoring, we took 5,044 samples of our private-

label and import products (2020: 4,224)". (S Group and sustainability 2021) This could be reported in table or in figure to reduce the amount of text.

In most cases, the Kesko and S Group uses the tables and figures in the same sections of the report related to the same topics. Both companies offer a table about their biggest procurement countries, Amfori's audit results are presented in a table and figures about the age distribution of employees are provided. (Kesko's annual report 2021, 22 & 27 & 65; S Group and sustainability 2021, 87 & 90 & 108) These are just some of the examples. There are also differences between target companies in the tables and figures used. Kesko for example provides "Fairtrade premium generated by products sold by K-food stores and Kespro" figure and "Own brand products with ecolabelling 2017–2021" figure. These cannot be found at S Group report. S Group reports "consumption and floor areas in 2021", while Kesko only reports the share of consumption and does not mention the floor areas. (Kesko's annual report 2021, 28-29 & 43; S Group and sustainability 2021, 63 & 90) All target companies, including Lidl's overview, offer a table about the greenhouse gas emissions in scope 1, 2 and 3 (Kesko's annual report 2021, 47-48; S Group and sustainability 2021, 67-68; Lidl Suomi Vastuullisuuskatsaus 2021, 7). There are both similarities and differences between the target companies in the utilization of numerical data.

With a light orange box below the text, Kesko marks its example cases in a text that makes them easy to find. There are very few of these in the report, there are 3 of them in the section about the supply chain. In terms of content, on the other hand, boxes are such that many different themes have been attached to one section. The topics which have been discussed in these examples are jointly solving sustainability problems, supplier sustainability auditing and traceability practices. Tracing Our Products website, which is included in traceability practices, is one of the case examples. The title "Where does the mywear T-shirt come from?" is used in connection with the paragraph, which supports the informational communication. The example is very informative and tells the reader what kind of cotton is used in the t-shirts of the brand in question and how the sustainability of the different stages of the manufacturing are guaranteed: "The cotton used in the mywear Cole T-shirts is GOTS-certified organic cotton produced in India. -- The factory regularly undergoes third-party

SMETA audits to assess working conditions there”. (Kesko’s annual report 2021, 34) The example is very summarised, and it offers the reader the opportunity to find additional information on the website, to which the report directs via a link. The importance of audits and solving problems together with different actors is also connected to this same paragraph. (Kesko’s annual report 2021, 34)

With a light green box below the text, S group marks its example cases in a text that makes them easy to find. The topics which have been discussed in these examples are jointly solving sustainability problems, supplier sustainability auditing and traceability practices. Jointly solving sustainability problems includes example about The Pidä Huolta charity challenge, which S Group took part. In this example too, the writing style is very informative: “The 1,027,156 euros collected by the charity are directed to MIELI ry’s urgent mental health work, the nationally-operating Sekasin chat, which is an easy-to-access discussion service valued by young people.” (S Group and sustainability 2021, 41) Section about the possible problems of the human rights in the supply chain and how these are tackled jointly has also covered in these example boxes: “Aalto University students prepared a “roadmap” for S Group on how companies can employ victims of labour exploitation through best practices: how to start, who to contact, what the benefits for companies are and, on the other hand, what kinds of challenges a company may face both in the recruitment and during the employment relationship” (S Group and sustainability 2021, 85). In report are many different examples of improving the well-being of employees, for example: “In 2021, Pirkanmaa Cooperative Society employed 42 persons with special needs, the majority of whom were young people” (S Group and sustainability 2021, 107). As can be seen from the examples, S Group uses a lot of numerical information in the examples. In both Kesko’s and S Group’s cases, even if it is a more example styled part of the report, the linguistically, the text is very matter of fact and informative style. Emotional words or sayings are hardly used at all.

The only numerical figure or table that Lidl uses in its overview concerns the previously mentioned greenhouse gas (GHG) emissions. The rest of the numerical information is among the text. Since Lidl's overview is very short, there is much less text to analyse compared to other target companies. In Lidl’s sustainability overview most of the actual text is

informational. This is evident in the very informative language and concise chapters for example: “We reduce the emissions of our own operations 80 percent by 2030 compared to 2019” and “Our goal is to keep food waste at all times in less than 1.5 percent.” Open dialogue section includes emotional communication in headlines. The headlines use very emotional expressions, such as: “goodbye to gaming machines”. In addition to this, the paragraphs are written in a freer style, but their content is generally informative: “We decided to be the first national retail chain in Finland to remove gaming machines from all our stores. The last gaming machines left our stores during the summer of 2021.” (Lidl Suomi Vastuullisuuskatsaus 2021) Most of the content of the overview is not related to the key sustainable supply chain practices analysed in the thesis so the style of those chapters was not studied in more detail.

4. Discussion and conclusion

Companies should act sustainable because it enables the achievement of a competitive advantage for the companies, it creates value for the stakeholders and because the pressure from stakeholders towards more sustainable supply chains has increased (Nidumolu et al. 2009; Lozano 2018; Hartmann & Moeller 2014). For companies to achieve a more sustainable supply chain, SSCM must be implemented in the company's operations and SSC practices must be chosen to support it (Carter & Rogers 2008; Kähkönen et al. 2018, 518). The next supply chain practices can be listed as the key sustainable supply chain practices: standardization, certification, labelling, using external evaluators, CSR reports, lists of sustainable suppliers, monitoring sustainability performance, usage of the KPIs, training/education, exchanging knowledge and expertise, jointly solving sustainability problems, providing financial support to suppliers, use of questionnaires, supplier sustainability auditing, the sustainable supply chain risk management, traceability practices and supplier CoC. This listing is based on the studies of Grosvold et al. (2014) and Lintukangas et al. (2022). The empirical part of the thesis focused on analysing the communication of the aforementioned practices based on the CSR reports of target companies from year 2018 to year 2021.

The chapter next answers the sub-questions and then the main research question is answered. The answers to the questions have been created based on both the theory and the performed analysis. The first sub-research question is:

SQ1: What key sustainable supply chain practices companies communicate to stakeholders?

Based on the theory part of the thesis a long list of various key sustainable supply chain practices was collected. Companies communicate all the key sustainable supply chain practices found in the theory, but the scope of communication about these practices are on different levels.

The most communicated practices are practices that have been widely communicated in the sustainability report of each target company. The most communicated practices based on material analysed are standardization, certification, CSR reports, usage of the KPIs, training/education, use of questionnaires, supplier sustainability auditing and supplier CoC. This listing considers whether all the target companies are communicating the practice and how extensively the practice is covered in the report. The content of the CSR report and how the report is created is likely to be described in the report because it is a part of the reporting guideline (GRI 2013). This enables stakeholders to evaluate the quality of reporting. The KPIs are also widely communicated in the reports. Raising these important numbers into the tables and figures along the text is an easy way to increase the informativeness of the report, clarify the structure of the report, and to concretely show the company's sustainability effects on stakeholders. Tracking these figures is also important to the company to evaluate the efficiency and suitability of sustainability practices for the company (Cousins et al. 2014, 562). Thus, companies are likely to monitor these indicators, making it easier to report. Usage and communication of the supplier CoC can be explained by the fact that it is a clearly defined and generalized way to demonstrate the sustainability of the supply chain to stakeholders (Macdonald 2007, 802). This practice and its monitoring can be effectively bought from the third party (Amfori 2023). This can make it easier to implement the practice. Standardization includes CoC, for example (Beske & Seuring 2014, 326-327). The above-mentioned consideration can therefore also be applied to the standards.

The content of the certification, training/education and supplier sustainability auditing were very similar in content in all the target companies. Certificates can be said to be an important tool in sustainability communication for stakeholders, and companies can benefit financially from using this practice, for example, thanks to a more positive branding (Oelze et al. 2020, 2). Because all parties benefit from the practice, it is logical to use and communicate about it. All target companies focused on both the supply chain training and the training of their own employees. Training is part of the company's normal operations, so there is data available, which makes it easier to report. Supplier sustainability auditing was also essential in the report of all target companies. Auditing is one of the monitoring tools for evaluating the sustainability and stakeholders assume that companies are engaging in audits to ensure responsibility (Gualandris et al. 2015, 1 & 11). In addition to this, auditing can be seen as a

good risk mitigation tool (Shafiq et al. 2017). The scope of communication is certainly influenced by the fact that all parties benefit from its communication. Most of the audits of the target companies were outsourced. However, Amfori presumably provides a much of information on the audits it performs, which enables extensive reporting on the subject. Audits provide numerical material (Gualandris et al. 2015, 1). This in turn contributes to the easier reporting.

Thus, the unifying factors of the communication of these abovementioned practices, which are greatly communicated, are that practices are important from a stakeholder perspective. Moreover, monitoring these from a company's point of view is profitable, so the data is collected anyway, and communication of these practices can use lot of numerical data, which makes it easier to communicate.

Between the practices that are communicate the most and the least are practices that are communicated about, but the communication is not extensive. These are labelling, using external evaluators, lists of sustainable suppliers, jointly solving sustainability problems and traceability practices. The list of sustainable suppliers is not available in the reports. This could be because of the CoC and audits have been outsourced from Amfori. Amfori also offers listing for the level of supplier sustainability (Amfori 2023). Companies do not have to maintain the list themselves, in which case it cannot be offered to stakeholders. Lesser communication about traceability practices is affected by the fact that companies do not necessarily have many of them in place. In addition to this, these practices can be very expensive to produce and implement, in which case they are valuable for companies (Doluschitz et al. 2009). This can affect the fact that companies do not want to give information to competitors, for example. Using external evaluators has been mentioned in all reports to some extent. Labelling was also narrower communicated practice. Labelling is one of the ways of communicating to the customer that the product is produced more sustainable way (Boyd et al. 2007, 343). It has been also studied that the certificates that are used in labelling vary regarding the level of the sustainability, so the labels and how sustainable product truly are may be unclear to the consumer (Gosselt et al. 2019, 413). Considering these examples, it could be assumed that the labelling would have been more

communicated. Lesser communication about labelling may emerge from the fact that since certificates go hand in hand with labelling, companies no longer feel it is necessary to communicate about product labels separately, but the space is used to communicate about certificates. Lastly, jointly solving sustainability problems was also communicated somewhat but not extensively. This may be because in many places the topic was strongly related to another topic. For example, in connection with the audits, it was mentioned that the suppliers' shortcomings are corrected in cooperation with the supplier or that human rights deficiencies in the supply chain are addressed together with an organization.

The least communicated practices have been compiled because they were not communicated at all or very little in the sustainability reports and this communication should specifically have concerned the utilization of this practice in the supply chain and not in other operations. The least communicated practices based on material analysed are monitoring sustainability performance, exchanging knowledge and expertise, providing financial support to suppliers and the sustainable supply chain risk management. Providing financial support to suppliers includes Fair trade style concept in this thesis. The simple reason for this lack of communication is probably that the target companies do not directly financially support their suppliers. Supply chain risk management was not directly communicated. Training/education, exchanging knowledge and expertise, jointly solving sustainability problems/creating solutions, and providing financial support can be classified as a risk mitigation tools (Hajmohammad & Vachon 2016). These are therefore strongly related to supply chain risk management. However, this thesis focused on examining practices separately and it cannot be assumed that all stakeholders know the mentioned connection. In theory, companies communicate about this practice, but the term supply chain risk management is not used in communication. Monitoring sustainability performance is demanding and difficult (Beske & Seuring 2014, 327; Bai & Sarkis 2014, 287). The more difficult the process, the more difficult it is to communicate it to stakeholders. The communication about exchanging knowledge and expertise is probably affected by the fact that a lot of things has been outsourced from Amfori regarding the sustainability of the supply chain, which makes it difficult if not impossible to carry out this practice. Exchanging knowledge and expertise rely on partnerships and trust (Holt 2004, 73-74; Geffen &

Rothenberg 2000, 183). These cannot easily arise if, for example, audits and training are sourced from a third party.

Although the content of companies' practices varies, it can be generalized that companies communicate very similar things regarding practices. In many practices, for example, the emphasis is on quantity, development compared to last year and correction of problem areas. Du et al. (2010) emphasizes in their research the importance of the CSR communication content, which should focus, among other things, importance, initiative and commitment/impact. The companies have probably identified the features that emerged in the study as an important part of their own communication. All companies have a similar way of talking about certified products and raw materials. Target companies uses a table of the same style, which lists very close to the same problem raw materials and how they have been considered in the production of the product. On the other hand, for example of a more complicated subject, occupational well-being is reported more narratively in all companies, companies focus on how occupational well-being is monitored and how problem areas are addressed. Of course, there are some differences between the companies in terms of practices used, but stylistically the reporting formula is very similar. In addition to this, practices that are not communicated much are also very similar regardless of the company.

The second sub-research question is:

SQ2: In which style companies communicate the key sustainable supply chain practices to stakeholders?

When communication is analysed based on CSR reports, the style of communication is overall informational. Informativeness is achieved in the report mainly by a clear and concise writing style and by providing numerical information in the form of various figures and tables. Emotional communication is used very little if at all. Informational style is achieved by clear headings, clear and concise paragraphs and language and concrete examples and tables and figures used to support the text. There were surprisingly few examples in the reports. None of the target companies gave, for example, an example in the audit paragraph of a concrete event where the key sustainable supply chain practice has been implemented

by conducting audits and making improvements (Kesko's annual report 2021; S Group and sustainability 2021; Lidl Suomi Vastuullisuuskatsaus 2021).

As Chung and Lee (2019) stated, an emotional style can get stakeholders more engaged on the topic and stakeholders question less about the company's motives behind the communication (Chung and Lee 2019). Based on this example, it is surprising that there was hardly any emotional style to be found. Most if not all practices were found to be informational style communication. This is largely explained by the fact that the researched material has been sustainability reports or sustainability overview. As stated in the theory part of the GRI standard, the report must be accurate, credible, clear, comparable, and balanced (GRI 2013). This is achieved by using concise and informational text. Kim & Ferguson (2018) argue that informativeness and message tone, for example are important aspects of CSR communication. This example also advocates the usage of the informational language in the reports. When talking about numerical data, it is more difficult to include emotions in communication. Alternately, when it is a more abstract event, it can be told using a wider linguistic diversity.

Since the analysis method used in this work is suitable for the analysis of textual material, the appearance of the images and the layout of the report is not focused on this analysis. However, it should be noted that both the use of images and the overall appearance of the report affect the amount of the emotional style used. It is very possible that an emotional style would be found more from the reports if the images were included in the analysis. All reports use pictures of smiling people to support the communication. In addition, it has been studied, that narratives evoke emotions (Bilandzic, Kinnebrock & Klinger 2020, 154) Because of this, the narrative examples could also be counted as an emotional style which, however, has not been done in this work. This is because there are own methods for analysing narrative examples (Delve 2023) and the method chosen for the work does not enable the evaluation of the emotional style of the narratives.

Next, the main research question is answered. The main research question is:

RQ1: How do companies communicate the key sustainable supply chain practices to stakeholders?

The sustainability of the supply chain is comprehensively reported in the reports throughout the reviewed period. The scope of companies' communication regarding key sustainable supply chain practices varies from practice to practice. There are no big differences between the companies regarding the communication about the key sustainable supply chain practices. The CSR reports of the companies emphasize the same sustainability practices, and the same practices are left to a lesser communication.

As a rule, informational style is used in communication and companies seem to avoid an emotional style. It can be concluded that, there are no major differences between companies in terms of the style used in the report. This is due to the fact that the report has been created to inform stakeholders about the company's sustainability, in which case the report must be in a very informative format. This is also influenced by the fact that there are quite precise guidelines for reporting and its content. Emotional style could be used to a limited extent in reporting, so that the report meets the goals set for it.

4.1 Managerial and theoretical contributions

The work shows that constant attention should be paid to the communication of the sustainability practices if companies want to benchmark themselves as sustainable in terms of their supply chains. The reports communicate a lot about the companies' sustainability actions, but it can be very difficult to benchmark the companies against each other with the help of the sustainable supply chain practices that appear in the report alone. This would be a good development target for companies in the future. How can you stand out from other companies operating more unsustainable way with sustainability reporting? As the examples have shown, a quick look at the content of the sustainability reports does not show big differences between the companies, but the stakeholder should either rely on external benchmarking or pay close attention to the details of the reporting. As for managerial

implications, in the future, it would be good to think about how reporting could be steered in the direction that it would enable a more genuine and easier comparison of companies and an assessment of the level of the sustainability. In addition to this, it is also important to pay attention to the style used in the communication as well as to the content. These strongly support each other in achieving effective communication. Usefulness of reporting as a tool should be thought of so that it is part of an integrated sustainability strategy, and not a separate entity of its own. The work also shows that it would be good to publish the sustainability reports every year, when the annual sustainability development can be more easily evaluated, and the companies' operations can be compared.

For theoretical contributions, this thesis lists sustainable supply chain practices collected from two different studies. The list is extensive, the practices are extensively described, and the work shows how they can be used as a tool for analysis. The thesis also connects the sustainability of the supply chain with CSR communication of companies, which brings a less explored aspect to the supply chain discussion. The thesis shows that the topics are easily connected to each other and strongly related to each other.

4.2 Limitations and further research

Some limitations had to be made for the thesis, which limited the inclusion of different perspectives in the research. The research could have been carried out with more extensive analysis material, in which case, for example, websites and social media platforms could have been included in CSR communication. This would have enabled a wider analysis of the communicated key sustainable supply chain practices and how different channels affect communication about those practices. In addition, this would probably have highlighted the differences in CSR communication between the companies better. The work also does not evaluate the effectiveness or usefulness of communication from the point of view of stakeholders, but only the content of communication. As a further research topic, it would be interesting to study what the companies communicate in their different CSR channels about the key sustainable supply chain practices and whether there are differences between the channels of different companies. In addition to this, it could be investigated which factors

affect the amount of the communication about the key sustainable supply chain practices. Do, for example, the complexity of the practice or the importance of the practice to stakeholders affect the amount of communication? The effects of the chosen style used in CSR communication could also be investigated in more detail in different channels, as this has been left to very little research in the theoretical literature.

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