



Developing a balanced approach to sustainability communications

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Abstract

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<p>Moving towards sustainable development and sustainable business practices is a complex and substantial challenge for companies. This thesis is based on the view that communication is an integral part of sustainability work, driving action and supporting companies in this challenge – not only about expressing current reality and past achievements. Different stakeholders are increasingly interested in sustainability and expect companies to mitigate their negative impact on society and the planet. For companies to succeed in sustainable business, their sustainability communication should at the same time be inspirational, factual, and transparent and avoid overpromising and greenwashing.</p> <p>The objective of this thesis was to create an understanding of how sustainability communications should be planned and approached to support sustainability performance and reputation in the case organization, a globally operating group of sports and outdoor brands.</p> <p>This thesis discusses various aspects of sustainability and sustainability communications. The literature review considers different definitions of sustainability, how sustainability and business are linked, what are the benefits of sustainable business, and how expectations towards companies are evolving. Aspects of sustainability in the sports and outdoor industry are covered. Sustainability communication is looked at from stakeholder and reputation points of view, and sustainability communication as action and aspirational talk is introduced. The literature review reveals the need to balance motives, strategies, and message types in sustainability communication. The Balanced sustainability communications approach is presented as a summary and a development framework.</p> <p>The thesis is a case study that uses benchmarking and semi-structured interviews as research methods. Benchmarking was done using public communication contents of the case organization's peers and interviews were conducted among sustainability and communication professionals from the case organization. The Balanced sustainability communications approach was used as a framework for structuring the interviews and analyzing the interview and benchmarking data. The elements of the Balanced sustainability communications approach are visible in the benchmarking and interview results, but a need for more structure and coherence was recognized.</p> <p>As a conclusion, for communication to support the case organization's sustainability performance and reputation, this thesis proposes using the Balanced sustainability communication approach in planning strategic sustainability communication. The recommendation is to improve stakeholder understanding as well as balance society-serving and self-serving motives, interactive and informing strategies, and different message types in sustainability communications.</p>
Keywords sustainability, corporate social responsibility (CSR), sustainability communications, communication strategies, reputation

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1 Introduction

Environmental challenges like climate change or biodiversity loss, and social issues like poverty, health and wellness, or human rights breaches are among the most difficult and urgent challenges of humanity (Glavas & Willness 2020, 11). Companies face growing demands for integrating the solving of these sustainability issues into their strategies and operations, beyond merely complying with laws, regulations, and standards. Even though compliance is an integral part of this development, sustainability should not be only something companies perform according to pre-defined ideals and standards. It should be discussed and thus developed. (Christensen, Morsing & Thyssen 2015, 135–136.)

The Intergovernmental Panel on Climate Change (IPCC) report from April 2022 states that limiting global warming to 1.5°C requires that emissions must be reduced immediately (IPCC 2022). Businesses have a responsibility and a real opportunity to make a big impact in the fight against climate change. It means focusing on the circular economy, for example – using materials more efficiently, minimizing waste, and reusing and recycling products – and doing it by creating new innovations and improving production processes (IPCC 2022).

These environmental questions are certainly pressing, and perhaps enjoy the most attention currently, but other sustainability themes must not be overlooked. Social, economic, and ethical questions are equally important to global companies. Typical social topics in their sustainability strategies include human rights, safety and wellbeing, learning and development, diversity, equity, and inclusion (DEI), and stakeholder relationships (see e.g., Fortum s.a.; General Motors s.a.; Siemens s.a.). Economic sustainability means maintaining the financial health of the company while working to minimize the negative impacts on social and environmental aspects (Sánchez-Chaparro, Soler-Vicén & Gómez-Frías 2022, 138). Companies have created Codes of Conduct and other policies and procedures to guide them in operating ethically.

By operating in the areas of health, well-being, and nature, the sports and outdoor industry has a built-in link to sustainability (McKinsey & Company & WFSGI 2022, 21). Environmental sustainability is a must for these companies and for the continuity of their business (Stala, J., Svedlund, J. & Waller, J. 2020). An example of another major challenge for the sports and outdoor industry, from both environmental and social points of view, is managing the long and complex supply chains (Rinaldi 2019, 14–15).

In business, communication has traditionally been linked to sustainability through sustainability reporting. As demands for more sustainable operations have increased among various stakeholders (see e.g., Dutot, Lacalle Galvez & Versailles 2016, 364; Glavas & Willness 2020, 11; Visser 2011,

7), many companies have started utilizing communications and storytelling more in building reputation, protecting their brand, and supporting sustainability performance. These companies have come a long way from taking a silent or defensive approach to sustainability topics to being proactive and disclosing their actions toward sustainable business more transparently.

The silent approach does not bring visibility to the efforts the company does. To many stakeholders, silence can look like the company does nothing or has something to hide. For example, many of the ratings and rankings aimed at creating better visibility both for B2B stakeholders and consumers, are based on the information the company has published itself (see e.g., Good On You s.a.; MSCI ESG Research 2020, 2). If nothing is available, the scores may remain lower than deserved. Transparency and building trust are extremely essential to reputation (see e.g., Fombrun 1996, 72). Companies should not wait for others to tell their story.

Sustainability is a complex and challenging topic and hence not easy for communicators. The coefficient increases because stakeholder expectations are getting higher and higher, and no company is completely ready with its sustainability efforts. Communication professionals must balance between the direction the company is going and what has already been done, and between being inspirational but not overpromising. Difficult questions and accusations of greenwashing are keeping companies on their toes and perhaps even too careful in their communications.

This thesis discusses how Amer Sports, the case organization of the study, should address sustainability communications to be able to manage and thrive in this complex context – so that communications could support and drive the company's sustainability efforts and performance forward, as well as build and protect its reputation. The thesis presents development proposals for the case company's sustainability communications based on a literature review, benchmarking peer companies' communication, and interviewing sustainability and communication professionals within the organization.

The case organization, its structure, and ways of working are familiar to the thesis writer, as she works in the organization's Group Communications function.

The case organization is presented in chapter 1.1 and the research objective and research questions are introduced in chapter 1.2.

1.1 Case organization

Amer Sports is a globally operating group of 12 sports and outdoor Brands. The Brands include Arc'teryx, Armada, Atomic, ENVE Composites, Peak Performance, Salomon, and Wilson, among others. (Amer Sports s.a.a; Amer Sports s.a.b.) The word 'Brand' is written with a capital letter in

this thesis when referring to Amer Sports Brands, the business entities within the Amer Sports Group. This is to make a clear distinction to when the term 'brand' instead means the concept that is used in communications and marketing research and practice, for example as part of a marketing mix, as corporate identity, or as what consumers associate with a product or a service (see e.g., Heding, Knudsen & Mogens 2020).

The range of sports the Amer Sports Brands cover is wide, from ball sports to running and hiking and from alpine to cross-country skiing (Amer Sports s.a.b). The company operates in 38 countries with net sales of 3.4 billion EUR and has approximately 10,200 employees. Around one-third of the company's production value is generated in China, nearly half elsewhere in the Asia-Pacific, and the rest in Europe and the Americas. (Amer Sports s.a.a.)

Amer Sports has three focus areas in its company strategy: winning Brands, consumer first, and sustainable results (Amer Sports s.a.a). In addition to the strategy, sustainability is endorsed by Amer Sports' purpose and values, newly defined during 2022–2023 (and launched after this thesis has been published). The company sees that operating in the sports and outdoor industry gives it an opportunity to enable more sustainable lifestyles, encourage mindful consumption, and promote the well-being of people (Amer Sports 7 March 2023). Amer Sports acknowledges that while the industry is connected to nature, it also consumes the planet's resources and that the complex supply chains are risky and challenging to manage (Amer Sports 7 March 2023). The company is committed to reducing the environmental impacts of its operations and ensuring social compliance in its supply chain (Amer Sports s.a.c).

Amer Sports finalized a new sustainability strategy in spring 2022, setting minimum group-wide sustainability targets, and encouraging and supporting its Brands to exceed those and set higher goals for themselves (Amer Sports 2022c). In addition to the group approach, the biggest Amer Sports Brands have their own sustainability strategies, reports, and communication around the topic (see e.g., Arc'teryx s.a.; Atomic s.a.; Peak Performance s.a.; Salomon s.a.).

The core themes of Amer Sports' sustainability work have been defined in a materiality assessment and include 14 topics that have been identified as the most important ones to Amer Sports and its key stakeholders. Currently, a special focus among these is put on climate change, circular economy, and sustainable procurement and supply chain. Amer Sports works on these topics through working groups where experts from Brands and group functions join forces to develop roadmaps and solutions and share best practices to reach the company's sustainability targets. (Amer Sports s.a.c; Amer Sports 2022c.)

A Sustainability Committee, appointed by the Board of Directors, oversees, and ensures the sustainability strategy implementation (Amer Sports 7 March 2023). Sustainability work at Amer Sports Group is led by Vice President, Sustainability, who is a member of the Executive Board of the company. The Executive Board consists of the Board Executive Director and CEO, Chief Operating Officer, Chief Financial Officer, Brand Presidents as well as key function heads. (Amer Sports s.a.a.) Since the sustainability strategy launch, the company has invested in new resources in the sustainability teams.

Amer Sports is a member of several industry initiatives and associations that promote, set standards, and work together towards long-term improvements and more sustainable practices. These include, for example, Fair Labor Association, Sustainable Apparel Coalition, and Better Work. The company has its own policies like Code of Conduct and Ethical Policy that also its suppliers sign and confirm compliance with. In addition to these, Amer Sports' operations are guided by, for example, the company's Social and Environmental Compliance Benchmarks, Material Compliance Policy, and Slavery and Human Trafficking Statement. Amer Sports publishes its supplier list annually. The company measures its environmental and social impacts with Key Performance Indicators that are published and followed up in its annual sustainability report. (Amer Sports s.a.c.)

Until recently, the case company has had its group-level sustainability communications focused mostly on yearly reporting and has not worked on sustainability messages in a planned, structured way in other areas of communication like employee engagement, reputation building, or issues management. Group Communications function has identified sustainability communication as one of its strategic priorities and an increasingly important topic for Amer Sports' stakeholders.

Amer Sports Group Communications team has recognized a variety of demands towards sustainability communication: it should at the same time be inspirational, concrete, trustworthy, drive activities, avoid overpromising and find a way to differentiate among the constantly growing number of competing messages. A high-level strategic sustainability communications plan is being created and goals for it have been defined. The target is to strengthen Amer Sports' sustainability performance and reputation through increased transparency, public commitments, and storytelling. The sub-objectives are related to creating a culture that promotes sustainability, contributing to a stakeholder analysis, showcasing the strength of the group, and ensuring readiness to protect reputation. (Amer Sports 2022a.)

This thesis supports Amer Sports in planning its sustainability communications by proposing an approach and concrete development activities.

The Group Communications team is responsible for sustainability communications strategic and tactical plans and their implementation. The team member mainly responsible for sustainability communications is a member of the cross-brand and cross-functional team that leads the group's sustainability strategy implementation. The collaboration between the sustainability and communication teams is close. Group Communications and Brand communications professionals form a network to exchange information and ideas and work together on common communications topics, including sustainability.

To assess the timeliness and importance of the research for the case organization, the writer created a SWOT analysis. The analysis assesses the strengths, weaknesses, opportunities, and threats of putting more effort in sustainability communications at the case company, aiming at supporting sustainability performance and reputation building (see figure 1). The SWOT focuses on the Amer Sports group situation and justifies the need to focus on group-level communications in addition to the Brands' own communication and PR efforts. The writer analyzed the situation based on her personal experience in working in the field of communications for several years, on her understanding of the changed expectations towards companies' sustainability efforts and on her knowledge about the current situation of the case organization.

Multiple strengths could be identified related to the evolvement of the company strategy and its emphasis on sustainability and communication. The low amount of legacy and prior work around sustainability communications can be considered both a strength and a weakness. Some of the opportunities are the growing stakeholder appetite and a possibility to differentiate and build a strong reputation to support the Brands. Threats include any sustainability-related operational or reputational risks that may occur.

Internal origin	<p>Strengths</p> <ul style="list-style-type: none"> – Group strategy emphasizes sustainability – Owners and top management endorsement – Strengthened focus and resources in sustainability and communication – New sustainability lead – New group-level sustainability strategy – Strong internal collaboration – Dedicated resource for sustainability communications on the group level – No strong legacy to learn away from 	<p>Weaknesses</p> <ul style="list-style-type: none"> – No strong legacy (narrative, reputation work, processes etc.) to build on in group-level sustainability communications
External origin	<p>Opportunities</p> <ul style="list-style-type: none"> – Stakeholder appetite has grown and will grow more – The industry is not extremely advanced in terms of sustainability – there is room to differentiate among competition – No strong, unwanted reputation to change – A strong reputation is a means to support and protect the business 	<p>Threats</p> <ul style="list-style-type: none"> – Sustainability-related operational and reputation risks

Figure 1. SWOT: Assessing the timeliness and importance of the research for the case organization

1.2 Research objective and research questions

The objective of this thesis is to create an understanding of how sustainability communications should be approached and planned to support the case organization's sustainability performance and reputation.

This study answers a key research question (RQ) and three sub-questions (RQ1–RQ3):

RQ: What kind of sustainability communication can support the case organization's sustainability performance and reputation building?

RQ1: What motivates sustainability work in the case organization?

RQ2: What kind of communication strategies support effective sustainability communication?

RQ3: What kind of messaging supports effective sustainability communication?

In the case company sustainability reporting is being expanded and evolved as one of the recognized key topics in the sustainability strategy. Thus, this thesis focuses on wider sustainability communications and excludes sustainability reporting – however acknowledging the importance of reliable data and reporting as an integral part of sustainability practices and communication.

The thesis is divided into five main chapters. After the introduction (chapter 1), the theoretical framework (chapter 2) defines the key terminology and concepts, discussing sustainability in the business context (2.1) and sustainability communications (2.2). Based on these, the thesis proposes a balanced approach to sustainability communication (2.3). The approach is used as a structure for the research methods: for conducting a benchmarking and semi-structured interviews and analyzing the results. The research methods are described in chapter 3 and chapter 4 discusses the findings of the methods. Chapter 5 covers conclusions: it answers the research questions and gives development proposals for the case company.

2 Theoretical framework

The key themes that will be addressed in this thesis are sustainability and its business implications (chapter 2.1) as well as sustainability communications as a tool to support companies' sustainability performance and reputation (chapter 2.2). This section ends with a suggestion of a Balanced sustainability communications approach (chapter 2.3) that is based on the literature and that will be used as a framework for the research methodology – in analyzing the sustainability communications of benchmark companies and in semi-structured interviews.

2.1 Sustainability and business

In addition to sustainability, terms like Corporate Social Responsibility (CSR), corporate citizenship, corporate responsibility, ESG (Environmental, Social, and Governance), and corporate ethics are often used when referring to the entirety of social, environmental, economic, and governance topics in companies (see e.g., Anuradha & Bagali 2015, 268; Dudenhausen, Röttger & Czeppel 2020, 28; Penttilä & Eräranta 2021, 15). Environmental issues are related to, for example, climate change, resource scarcity, pollution, biodiversity and waste; social issues to human rights, working conditions, living wage, impacts on local communities, and child or forced labor; economic issues to costs, revenues, and growth; and governance on how to govern the previous, how to prevent corruption, and how to manage lobbying or donations (see e.g. Brønn & Brønn 2018, chapter 1; Dmuchowski, Dmuchowski, Baczevska-Dąbrowska & Gworek 2023, 2).

'Carroll's pyramid of CSR' introduces a four-part definition of CSR in a form of a pyramid. The building blocks of the pyramid are economic, legal, ethical, and philanthropic responsibilities (Carroll 2016, 4–5). The emphasis is on compliance, obligations, and philanthropy, and the model does not consider CSR heavily as a value-adding, integrated part of business (see e.g., Kim & Lee 2018; Hörisch, Freeman & Schaltegger 2014, 331).

Another way of categorizing organizations' sustainability work is typically used in the investor community and in non-financial reporting, where the topics are divided into the categories of environmental, social, and governance (ESG) (Murphy & McGrath 2013, 218). ESG does not take economic performance into account and thus also stays on the compliance level.

The triple bottom line framework presents sustainability as a combination of environmental, social, and economic performance – planet, people, and profit (Książak & Fischbach 2017, 99; Sánchez-Chaparro & al. 2022, 138). A business is considered sustainable when its negative triple bottom line impact is small enough to not surpass the restorative capacity of the planet with any of these three dimensions (Laasch & Conaway 2015, 71). When a company manages its triple bottom line

successfully, it can positively impact the sustainable development of the world (Laasch & Conaway 2015, 54).

In emerging economies, the interest in sustainability has grown in recent years. However, in these countries, the focus often is on purely philanthropic activities. (See e.g., Carroll 2021, 9, Jamali & Mirshak 2007.) This is many times still the case also outside developing economies where especially the term CSR is often used to refer to companies' participation in social causes, philanthropy, or donations (see e.g., Kim & Lee 2018). This, what Visser (2011, 57) calls charitable CSR, and Hörisch & al. (2014, 331) 'add-on CSR', is about "giving back to society" and "sharing the fruits of success". However, one point of view is that these fruits are somewhat rotten because they are the results of irresponsible business practices – companies should not try to offset their bad deeds with money created by these bad deeds (Hörisch & al. 2014, 331). In the current expectational environment, where companies are required more, these initiatives can easily be seen as greenwashing – especially if they are not communicated transparently enough (e.g., Kim & Lee 2018, 107; Dutot & al. 2016, 365), and, if they are not a part of more strategic sustainability practices.

From a wider perspective, sustainability means involvement in social and environmental issues while running a profitable business. It is about different stakeholders', such as society's and investors', expectations for companies regarding economic, legal, ethical, and philanthropic issues. Time is an important factor in understanding these expectations that change and evolve. There is a strong demand that companies should voluntarily embed environmental and social issues in their strategies, beyond the legal or economic requirements. (See e.g., Dutot & al. 2016, 364; Glavas & Willness 2020, 11; Visser 2011, 7.) This already happens in more and more companies. In a recent Gartner survey of 175 supply chain executives, 66 % of respondents at least somewhat agreed that their companies do not consider only the financial impacts of their operations. Values and importance of the decisions to stakeholders are even more material determining factors than financial impact. (Gartner 2022b, 1–2).

The United Nations Brundtland Commission's report "Our Common Future" introduced and defined the term "sustainable development" in 1987. This definition is still widely used. According to the report, sustainable development "meets the needs of the present, without compromising the needs of future generations". (United Nations Brundtland Commission, 1987.) The United Nations is driving and supporting sustainability efforts, and 193 of its member states adopted Sustainable Development Goals (SDGs) in 2015 (United Nations 2015). These 17 goals are the joint effort of the member states to protect the planet and end poverty. They aim to balance social, environmental, and economic sustainability – the pillars of sustainable development (Laasch & Conaway 2015, 62; UNDP s.a.) familiar from the earlier mentioned triple bottom line framework. In addition to the

United Nations member countries, an increasing number of companies are committed to working towards the SDGs. Typically, companies select a handful of goals they can impact the most and report their progress for example in their sustainability reports and other communications (see e.g., Neste s.a.a; Nike 2019; Unilever s.a.b).

Porter and Kramer (2011) go deeper than the UN definition. They present the notion of shared value, claiming that focusing on short-term financial performance and ignoring the broader impacts is an outdated approach to value creation. Shared value is achieved when businesses “create economic value in a way that also creates value for society”, thus delivering simultaneously both social benefits and business value in the communities they operate in. (Porter & Kramer 2011, 64–65.) Value is not understood only in a financial sense, but also as an improvement in quality of life (Hörisch & al. 2014, 334, 339). The concept of shared value is a new means to achieving economic success. It goes beyond mere philanthropy but is also more than sustainable development, more than making sure the planet is not left worse. Taking shared value as a starting point of business and putting it at the center of operations, completely changing the purpose of business, is a possibility to unlock the next level of growth globally. (Porter & Kramer 2011, 64–65.) The concept of shared value requires a change in how businesses perceive sustainability – from cost-driven to business-driven thinking (Rinaldi 2019, 11).

Finally, sustainability is a topic that is constantly evolving. The achievements of yesterday are considered inadequate, and the goals of today will by no means be enough in a couple of years. The target is moving and the practices emerging as work around sustainability proceeds and develops. To constantly develop targets and to have the definition of sustainability remain open are considered a good state of things because this way there is space for curiosity, sense-making, and debate, and a possibility for stakeholders to challenge the status quo. This drives constant development, innovative solutions, and companies to set higher sustainability objectives in collaboration with stakeholders. With only set and close definitions and standards, this possibility would be lost. (Christensen, Morsing & Thyssen 2013, 372; Christensen & al. 2015, 135; Christensen, Morsing & Thyssen 2017, 241.) Sustainability strategies should set focus areas and commitments but leave room for continuous evolution, discussion, and change, as well as a contribution from different internal and external stakeholders (Christensen & al. 2015, 139, 141).

A large number of companies have chosen to use the term and concept of sustainability in their communications (Carroll 2021, 9), Amer Sports, the case organization of this thesis, being one of them (see e.g., Amer Sports s.a.c; Burton s.a.; Kesko 27 June 2022; Kone s.a.; Neste s.a.b; Nike s.a.; Unilever s.a.a). To be aligned with the terminology the case organization uses, the term ‘sustainability’ is used in this thesis to cover the topics included in Corporate Social Responsibility,

ESG, corporate responsibility, and the likes. There's a clear difference between merely conducting social initiatives or philanthropy and genuinely embedding sustainability in the company strategy (Dutot & al. 2016, 365). This thesis approaches sustainability as a strategic and integral part of business, related to striving to do day-to-day business responsibly from social, environmental, economic, and governance perspectives.

2.1.1 Evolving expectations

Complying with laws and regulations and trying to reduce the harm the business does to society is not enough anymore. Companies are viewed to have responsibilities, dependencies, and possibilities beyond their traditional purpose of maximizing shareholder value in the short term. Business and ethics are not separate entities. (Hörisch & al. 2014, 331.) Instead, sustainability is becoming an integral part of companies' strategies and operations and a way to create value (e.g., Jamali & Mirshak 2007, 244). Companies that are willing to survive must consider sustainability as a strategic posture (Carroll 2021, 15).

Companies have a wide impact on the communities they operate in, and thus their sustainability work should be largely tied to these communities (European Commission s.a.b). Sustainable development is seen as a solution to mitigate the negative impacts businesses have on these communities and the whole world (Elkington 1997, 20). Community members expect companies to understand and manage the negative impacts of their operations and their entire supply chain, related to for example environment, human rights, health, and working conditions. Some of this work is mandatory and covered by laws and regulations, and some of it is voluntary. (European Commission s.a.b.)

At the same time as business is seen to be the cause of a variety of problems, getting its profits at the expense of the wider community, it is a critical part of the solution – companies together have the resources, global reach, and technical know-how to solve the problems (see Elkington 1997, 71; Glavas & Willness 2020, 11; Porter & Kramer 2011, 64). The goals of sustainable development, environment, and quality of life do not have to be in conflict – economic success is possible while doing what is right for society (Barbier 1987, 103; Glavas & Willness 2020, 12). Sustainable development is about creating value for stakeholders by linking social and environmental issues to the core business (Hörisch & al. 2014, 331). This requires balancing economic prosperity, environmental quality, and social justice and demands enormous changes, restructuring, innovations, and new business models (Elkington 1997, 70–72).

Governments and policymakers have a significant role in creating a more sustainable future as well (Elkington 1997, 20). Governments and NGOs must change their thinking, focusing more on value

and collaborating with the business (Porter & Kramer 2011, 66). It is the responsibility of regulators and standard setters to facilitate value creation by regulation that promotes innovation and collaboration and to create conditions where this collaboration is strongly incentivized (Hörisch & al. 2014, 339). Genuine collaboration has not been possible in a situation where continuous targeting for economic growth is the only matter on companies' agenda and on the other hand solving social problems has belonged only to governments' and NGOs' tables (Porter & Kramer 2011, 65).

Organizations are expected to report on their social, environmental, and economic impacts (Frig & Uusitalo 2021, 30). Governments and regulators have more and more official requirements for reporting and for the accountability of companies. For example, in November 2022, the European Parliament introduced a new Corporate Sustainability Reporting Directive (CSRD), which will be an expanded version of the current Non-Financial Reporting Directive (NFRD) and require all large companies as well as all listed companies operating in the EU to report sustainability issues according to new standards, making the data comparable, as well as have the report audited to assure they are providing reliable information. It is a big expansion to the number of companies for whom reporting will be mandatory – NFRD covers about 11.700 companies, and about 50.000 will need to report according to CSRD. The first reports applying the new directive will be published in 2025, concerning the reporting year 2024 and the directive will become fully in force by 2028. (Council of the EU 2022; European Commission 2022a; European Parliament 2022.)

Sustainability has evolved through the years from driven by philanthropy and image building to a performance-focused, integrated, and strategic part of the business, taking a global perspective rather than merely Western. The next phases should be about purpose-driven new business and operating models and about expanded collaboration and co-creation with stakeholders. (Carroll 2021, 13.)

2.1.2 Business benefits

Although it is difficult and requires investments, striving to conduct business sustainably brings many benefits to companies. Consumers are willing to pay more for more sustainable products and services, and investors and bankers are more interested in making investments in companies that focus on sustainability (Laasch & Conaway 2015, 367–368). Investing in sustainable business can improve the efficiency and risk management of companies (Rinaldi 2019, 9–10).

Sustainable business also results in more engaged employees. Working aligned with one's personal values and finding meaningfulness in what one does are strong sources of employee engagement. Employees can get a sense of purpose in a business that strives to be sustainable, by working towards a better world and caring for the stakeholders. Companies with a strong

sustainability agenda also support and treat their own employees well, thus creating more engagement. Sustainability increases trust and pride. (Glavas & Willness 2020, 13–14.) All this is reflected in high-quality potential employees as well. Sustainability can be an even more important factor in job selection than pay, also in developing countries. (Handy, Hustinx, Spraul 2020, 141–142.)

Conducting sustainable business can improve reputation (Rinaldi 2019, 10), and not doing so can ruin it. In a Gartner survey, 79 % of executive respondents saw failing in sustainability as a risk to the company's reputation. Almost half of them were also concerned about negative effects on customers (49 %), hiring talent (47 %), and employee retention (45 %). On the other hand, they had already seen positive results on the same topics: reputation (61 %), customer satisfaction (44 %), and talent attraction and retention (43 %). Part of the respondents also believe that conducting business sustainably can increase their company's revenues (38 %) and reduce costs (16 %) in the following years. (Gartner 2022b, 5–6.) The link between sustainability and reputation is covered in more depth in chapter 2.2.2.

2.1.3 Sustainability aspects in the sports and outdoor industry

The sports and outdoor industry has a built-in link to sustainability through operating in the areas of health, well-being, and nature (see e.g. McKinsey & Company & WFSGI 2022, 21; Stala & al. 2020, 8). A McKinsey & Company and The World Federation of the Sporting Goods Industry report published in January 2022 forecasted that sustainability will be one of the five trends that will shape the industry in 2022. This trend is not new, and it has only accelerated. (McKinsey & Company & WFSGI 2022, 11.) The global sportswear market is expected to have a yearly growth of 8–10 percent up to 2025 (McKinsey & Company & WFSGI 2022, 9), and companies need to address pressing environmental and social issues to manage this growth sustainably.

The sporting goods industry includes sports apparel, sports footwear, and sports equipment (Subic, Mouritz & Troynikov 2009, 67). Apparel and shoes are called soft goods, and sports equipment such as racquets, balls, skis, and climbing equipment are called hardware or hard goods (see e.g., Stala & al. 2020, 70). During the process of this thesis, it became evident that there is a lot more research and peer-reviewed data available about the sustainability aspects in the soft goods industry than there is for hard goods. Part of the reason is that hard goods are a more diverse category with multiple materials and processes, making it a more difficult topic (Stala & al. 2020). The soft goods (fashion industry) sustainability challenges have been given a lot more attention than hard goods also in public discussions. The overall challenges, however, are largely similar in soft and hard goods (McKinsey & Company & WFSGI 2022, 43).

Hard goods use materials like metals, plastics, composites, natural materials, and adhesives, as well as different surface treatments (Stala & al. 2020, 11). An example of concrete environmental challenges for hard goods are difficult-to-recycle composite materials used for example in racquets, hockey sticks, and skis (Subic & al. 2009, 68).

In 2021, global sports apparels were a 179 billion US dollar industry by revenue, and it is expected to grow to around 249 billion US dollars in 2026 (Statista 2022). From an environmental point of view, the most important topics are pollution and the use of energy and water (Rinaldi 2019, 7–9). The apparel industry produces about 4 % of global greenhouse gas emissions and uses large amounts of water. Cotton farming alone uses as much as 16 % of the world's pesticides. (McKinsey & Company & WFSGI 2022, 41.) The fashion industry also has many social and ethical risks and impacts to bear. These are, for example, in the areas of labor and human rights, anti-corruption, product responsibility, or enforcement of codes of conduct. (Rinaldi 2019, 7–9.)

Rinaldi (2019) gives recommendations on how responsible fashion companies should conduct their business. The business environment and supply chains are complex and companies must focus on topics such as using more sustainable raw materials, optimizing energy and water use, protecting workers and consumers, ensuring good quality products, increasing consumer involvement by educating about responsible consumption, supporting the communities where the company operates in (e.g., their culture and landscape), complying with laws and regulations and committing to go beyond those, as well as working ethically and respecting codes of conducts. In addition, Rinaldi calls for responsible innovation to strive the fashion industry towards sustainability. (Rinaldi 2019, 14–15.)

Companies are demanded to extend their social responsibility from their own operations and first-tier suppliers to the second and the third tier. Many stakeholders, such as consumers and the financial community, require transparency and traceability of supply chains. (Rinaldi 2019, 7–9.) Even though increased transparency about for example working conditions and emissions in the entire supply chain would increase trust among all stakeholders, it is not easily achieved or communicated due to the complexity of production, multiple actors, and large geographical and cultural distances between them (McKinsey & Company & WFSGI 2022, 43; Rinaldi 2019, 66–67).

The design phase of a product usually considers things like functionality and economic viability, but, from a sustainability point of view, should also cover lifecycle thinking – how to make a product that is durable, and can be repaired and recycled (Stala & al. 2020, 8). The design has a major impact on how sustainable the product will be, as it defines aspects like the production process and materials to be used. Designing the whole lifecycle in mind ensures that everything from materials and manufacturing to end-of-life (recycling and disposing of) is considered. (Subic & al. 2009, 68.)

It is not a simple task, though. For example, creating specific functionalities or using specific materials for making the product more durable could potentially require using hazardous substances that can harm the society or environment. European Outdoor Group recommends considering hard goods product design from a systems perspective, meaning that it should cover all earlier mentioned and more: everything from raw material production to supply chain, production, and end of life, including emissions and human impacts. (Stala & al. 2020, 8.)

Two out of three sports industry consumers say sustainability is a major buying factor for them. They are more and more interested in the sustainability of the products they are buying and understand their own role in impacting the planet. (McKinsey & Company & WFSGI 2022, 11–12, 39.) For example, around 65 % of consumers want to buy more durable clothes and 57 % are willing to repair them instead of buying new ones. However, consumers' thoughts and behavior still don't always match. Some reasons for aspirations not turning into actions are change resistance, unwillingness to pay more, and concerns of greenwashing (being led on). It is not easy to make sustainable choices when shopping, and sporting goods companies should help consumers more in making the right choices – by offering more and better information and working to lower the prices of more sustainable products. (McKinsey & Company & WFSGI 2022, 39–40.) The sporting goods industry lacks standardized ways to assist the consumers – labels and ratings exist, but the variety and incomparability of them manages to confuse, not to help (McKinsey & Company & WFSGI 2022, 21).

Companies in the sporting goods industry are making sustainability-related commitments and pledges and publishing their sustainability targets (McKinsey & Company & WFSGI 2022, 42–43). Many, including Amer Sports, have committed to, for example, set targets for emission reductions with the Science Based Targets initiative (SBTi). SBTi gives definitions and requirements on reducing companies' greenhouse gas emissions in line with the Paris Agreement, striving for net-zero emissions by 2050 to keep the global warming below 1.5 degrees. (Science Based Targets s.a; Science Based Targets s.b.) Some of the practical work the industry does are innovations around traceability solutions and new materials, for example. Companies are also creating circular business models to reduce the amount of waste, emissions and needed materials. (McKinsey & Company & WFSGI 2022, 42–43.)

Laws, regulations, and pressure from governments vary regionally. The European Union, for example, as part of the Green Deal, its agenda for sustainable growth, has launched a Circular economy action plan to speed up the transition to the circular economy. Part of the action plan is a strategy for sustainable and circular textiles. (European Commission s.a.a.) The EU's Waste Framework Directive requires all member countries to arrange textile waste recycling by 2025, which makes

the post-consumer waste a responsibility of brands and retailers and requires them to contribute financially to arrange the process (European Commission 2022b). Communications and marketing, also in the sports and outdoor industry, will be regulated more in the coming years as well, as the EU has proposed a new law on green claims, aiming at prohibiting greenwashing (European Commission 2023).

In addition to regulation, sporting goods and apparel companies are guided and supported by various tools, standards, and initiatives that encompass different aspects of sustainability, like labor and human rights, responsible sourcing, and chemical management (Stala & al. 2020, 50). Amer Sports, for example, is a participating company of the Fair Labor Association (FLA), and its biggest apparel Brands are signatories of the United Nations' Fashion Industry Charter for Climate Action (FICCA). Amer Sports is also a member of the Sustainable Apparel Coalition, uses Higg Index tools to manage the environmental impacts of its supply chain and is a bluesign® system partner. (Amer Sports s.a.c.)

2.2 Sustainability communication

Strategic communication can be defined as “all communication that is substantial for the survival and sustained success of an entity” (Zerfass, Verčič, Nothhaft & Werder 2018, 487). It is one means to reach the organization's objectives and helps to deal with strategic complexity (Zerfass & al. 2018, 491, 497). Strategic communication is not an umbrella term for all communications, even though it sometimes, both in the business context and among researchers, is used like that – some communications practitioners like to use the term to give a good impression, an image of significance. (Zerfass & al. 2018, 488, 492.) Communication can be strategic only when it deals with topics that are of strategic importance to the company – not operational or routine-like. It requires understanding the changing communication landscape and listening in addition to messaging. It is not about doing everything that comes up but making strategic choices and prioritizing. As it is long-term by nature, the impacts of strategic communication are not necessarily visible immediately. (Zerfass & al. 2018, 493–494.)

Communicating about sustainability efforts is considered a strategic opportunity and therefore it should be a strategic area of communication in the organization (Allen 2016, 93–94; Mahoney 2022, 27). Sustainability communication is an organization's communication with its stakeholders about its societal responsibilities. Communication is part of the company's overall sustainability work, its organization, and stakeholder relationships. (Penttilä & Eräranta 2021, 13–14.) Maintaining and nurturing public acceptance, trust, and credibility are the purposes of strategic sustainability communication. Both sustainability work and communication are widely used to strengthen legitimacy. These are not easy tasks. (Dudenhausen & al. 2020, 25–29.)

The importance of sustainability as a strategic communication topic varies regionally. The latest Communication Monitor results show that in Europe and the Nordics, sustainability is ranked as the third most important strategic communications issue (34.5 % of respondents in Europe and 36.4 % in the Nordic countries rated it as a high priority topic), in Asia-Pacific it is the fifth most important topic (29.9 %), and in North America, only 8th on the list. (Johansen, Doberts, Frandsen, Buhmann, Luoma-aho, Falkheimer & Zerfass 2022, 8–9; Macnamara, Lwin, Hung-Baesecke & Zerfass 2021, 17–18; Meng, Reber, Berger, Gower & Zerfass 2021, 94; Zerfass, Moreno, Tench, Verčič & Buhmann 2022, 73–76.)

2.2.1 The importance of stakeholders

Stakeholders are individuals or groups who can affect the company or be affected by the company (Freeman 1984, 25). Some of the stakeholder groups for companies that want to practice their business sustainably, are their employees, consumers, environmental and social interest groups (e.g., NGOs), regulators, standard setters, as well as lenders, investors, and the rest of the financial community. Some literature considers nature itself as one important stakeholder for companies. (See Hörisch & al. 2014, 336.)

Stakeholders are especially important for companies striving for sustainable business. As business is in many cases the cause of environmental, social, or economic problems for the local communities, stakeholders expect the companies to also solve these problems. Particularly businesses that want to create shared value are tightly connected with their stakeholders. (See e.g., Elkington 1997, 71; European Commission s.a.b; Glavas & Willness 2020, 11; Porter & Kramer 2011.) To conduct their business sustainably and to be able to communicate transparently, companies must have good relationships with their whole supply chain, including all their own and vendors' employees. Sustainability challenges are big and complex, and cannot be solved alone, so companies must, in addition to the supply chain, collaborate with the whole value chain to come up with solutions together (see e.g., Carroll 2021, 13; Hörisch & al. 2014, 337; Porter & Kramer 2011).

All stakeholder needs and expectations are not always aligned, and companies must navigate through these conflicts and strive to balance the interests so that the more powerful stakeholders don't get to always win at the cost of the less powerful stakeholders. Despite good intentions, this cannot always be achieved. (Hörisch & al. 2014, 337, 340–341.)

As earlier noted, due to the significant societal change, the ever more complex operating environment, and the increased number of laws and regulations, stakeholders require more information about companies' practices and operations (Laasch & Conaway 2015, 367–368; Penttilä & Eräranta 2021, 14). Increased transparency is seen to strengthen the legitimacy of companies and

decision-makers and to speed up achieving shared sustainability targets. Transparency requires sharing information, processes, and successes openly for others to use. (Frig & Uusitalo 2021, 37–38.) Unfortunately, the understanding of sustainability communications is still often limited to covering only marketing or reporting activities, even though it has a great potential to differentiate and create trust (Penttilä & Eräranta 2021, 14). Communications professionals in companies and other organizations globally have begun to see this: Both the amount of sustainability communication and its relevance have increased (Laasch & Conaway 2015, 367–368), and, as touched upon in chapter 2.2, the Communication Monitor survey results show the ranking of sustainability as one of the most important strategic communication topics rising over recent years (Johansen & al. 2022, 8–11; Macnamara, & al. 2021, 17–18; Meng & al. 2021, 94; Zeffass & al. 2022, 73–76).

Sustainability communications can boost positive stakeholder perceptions. Through communications, stakeholders can become aware of the social concerns they share with the company and then become more engaged, leading to positive word of mouth and loyalty. (Ajayi & Mmutle 2020, 3.) Sustainability communication is also about strengthening the stakeholders' "sustainability mindsets" through mutual values and interests (Hörisch & al. 2014, 339). The company's managers' priorities and perceptions can be influenced through sustainability communications, and it can motivate employees to act as well (Christensen, Penttilä & Štumberger 2022, 334). Sustainability communications can, among other things, be educational, and as such, it is necessary for providing both external stakeholders and company managers and employees with increased awareness and practical skills on sustainability topics and benefits. Better knowledge strengthens the sustainability mindset and empowers people to act. (Hörisch & al. 2014, 338–339.)

The definition of sustainability (or any other terms covering more or less the same area) is not settled, not among scholars, legislators, NGOs, customers, or companies (see chapter 2.1). Various terms are used for various purposes and thus also stakeholders perceive the concept in multiple ways – which leads to multiple and mixed expectations. If companies do not understand their stakeholders and their expectations, a discrepancy between these expectations and companies' views of themselves is created – and companies may end up communicating about topics that their stakeholders don't value. This can create problems for the company's perceived legitimacy, and thus it should strive to understand the stakeholder expectations (Dudenhausen & al. 2020, 25–29) – failing sustainability and communications about it can lead to negative word of mouth and even boycotts (Ajayi & Mmutle 2020, 3).

Dudenhausen & al. (2020) studied the self and public images of companies in the clothing and banking industries in Germany and found out that what companies in both industries communicate is quite similar, but, especially in the clothing industry the public expectations differ from what the

company's self-image is. The study argues that companies look for learnings from other companies who have had a successful communications strategy, rather than from their stakeholders, who they should be listening to. Monitoring and stakeholder dialogue are suggested as solutions. (Dudenhausen & al. 2020, 35–36.)

The study concluded that people are more interested in the legal aspect of sustainability than companies usually emphasize in their communications strategies. On the other hand, the writers say that focusing on adherence to laws and regulations too much in communications might cause suspicion. They suggest using a three-legged approach – investigating the public's expectations more via dialogue, adhering to these expectations, and influencing the expectations in the desired direction. (Dudenhausen & al. 2020, 36.)

Ajayi and Mmutle (2020, 3) emphasize the importance of taking all stakeholders and their interests into account when communicating about sustainability. According to them, the company's reputation will be hurt if any of the stakeholder groups are not satisfied with the company's sustainability activities or communication. The entire spectrum of responsibilities and activities should be covered. However, Ajayi and Mmutle note that balancing between conflicting interests of different stakeholders is challenging. (Ajayi & Mmutle 2020, 3.) According to Hörisch, Freeman, and Schaltegger (2014, 330), however, all stakeholders do not need to be treated equally, and therefore it is important, through stakeholder analysis, to identify and prioritize the most important ones to focus on.

2.2.2 Reputation and sustainability

Corporate reputation is about how stakeholders remember and assess a company – it is a perception that represents the appeal and attractiveness of the organization compared to its competitors (Allen 2016, 63; Fombrun 1996, 72). People form these perceptions over time, based on their own experiences with the organization and on what they hear about it from others – so, the organization's past behavior – and on communication from and about it. It is not possible to completely manage reputation, as it is based on everything the organization and its employees do, and on how they communicate. Communication will always be interpreted differently by different people, and a company cannot fully control the perception and understanding of its messages. (Aula & Mantere 2008, 64–65; Brønn & Buhmann 2018, 60–62.)

Ajayi and Mmutle (2020, 5) consider sustainability communications critical for building a positive reputation and trust. All companies strive to “be good, look good, and perform good deeds” (Aula & Mantere 2008, xi). Trustworthiness, credibility, reliability, and responsibility are the building blocks of a good reputation (Fombrun 1996, 72). These are some of the same characteristics

stakeholders ask for from a sustainable company as well. Studies have shown that sustainability is an increasingly important driver of favorable corporate reputation – in case the company’s activities meet the stakeholder expectations and values. Sustainability has the potential for differentiating a company from its competition. (Ajayi & Mmutle 2020, 2, 10–11.) A good reputation and high legitimacy offer an opportunity to take a leading position in discussions around sustainability practices (Allen 2016, 63). So, sustainability has a big impact on reputation and vice versa – existing reputation is important when people consider how their expectations of the company’s sustainable practices are met (Dudenhausen & al. 2020, 35). Barnett, Jermier, and Lafferty (2006, 34) even define the entire concept of corporate reputation through the ingredients of sustainability: They see reputation as “observers’ collective judgments of a corporation based on assessments of the financial, social, and environmental impacts attributed to the corporation over time”.

Perceived sustainability builds reputation namely through trust (Yadav, Dash, Chakraborty & Kumar 2018, 146). Moreover, existing foundation of a good sustainability reputation protects from crises and can even prevent allegations of unsustainable practices and thus also safeguards the financial value of the company. Companies with a poor reputation to begin with are more likely to get more criticism in a crisis. (Allen 2016, 63; Brønn & Buhmann 2018, 60; Fombrun 1996, 73; Jung & Seock 2016, 11–12.)

The RepTrak Company has data and insights on the correlation between reputation and sustainability (ESG). RepTrak is a reputation consultancy that, according to the company itself, has the world’s largest reputation benchmarking database (RepTrak Company s.a). According to RepTrak, social and governance topics are generally more important to people than environmental topics, but companies that focus on all three ESG elements (environmental, social, and governance) get the best scores in RepTrak research. The data also shows that ESG perception is 86 % correlated to reputation and has a clear correlation also with many other aspects of business. For example, ESG is the most important factor among investigated reputation elements that affect the interest to work for a company. Companies that have a CEO taking a stand on social, environmental, or political issues have higher reputation scores than their peers. A high ESG score results in 60–67 % of willingness to buy and 63 % of consumers prefer to buy from companies that stand for something good, have a compelling purpose and values, and operate accordingly. A negative sustainability reputation, on the other hand, reduces consumers’ purchase intentions, among other consequences – companies with a low ESG score inspire only 10–20 % willingness to buy. (RepTrak Company 2022a, 14; RepTrak Company 2022b.)

As noted earlier, the demand for ethical practices and impacting society positively is rising. The idea that business and ethical issues don’t belong together is not accepted anymore (see e.g.,

Hörisch & al. 2014, 331). In the latest Global RepTrak 100 report, the ESG scores of companies had declined, and this shows that people are not getting what they expect. For example, the declined scores for ethical operations and transparency indicate that people are disappointed in companies' openness and fair business practices. The RepTrak report sees this as an opportunity for businesses to step up in sustainability communications. (RepTrak Company 2022a, 7–15.)

Ajayi and Mmutle (2020) have studied how effective sustainability communications can foster a favorable reputation. They examined the sustainability communications of companies that are perceived to have a good reputation. The researchers analyzed the communication materials of these companies through the motives and strategies the companies used. They then identified which of those work best in contributing to a good reputation as well as gave recommendations on how sustainability should be strategically communicated for it to contribute positively to reputation. (Ajayi & Mmutle 2020, 2.) According to them, the selected motive and strategy will largely determine how effective sustainability communication is (Ajayi & Mmutle 2020, 5).

The studied motives:

- **society-serving motive** – sustainability activities are done only for the benefit of the society
- **self-serving motive** – sustainability activities are done only for the potential benefit they give to the organization (Ajayi & Mmutle 2020, 2).

The studied strategies:

- **informing strategy** – the organization informs its stakeholders about its sustainability activities without a possibility to dialogue
- **interacting strategy** – stakeholders are involved in the development of sustainability work and are given a possibility for feedback (Ajayi & Mmutle 2020, 2).

Balancing the self-serving and society-serving motives proved to be successful for the reputable companies Ajayi and Mmutle studied. Showing both motives impacts reputation positively and reduces skepticism towards the company's sustainability efforts. (Ajayi & Mmutle 2020, 12.) Ajayi and Mmutle base the motives on Kim's (2014, in Ajayi & Mmutle 2020, 5–7) work, who has come to the same conclusion: communicating both motives impacts stakeholder behavior, like willingness to invest, purchase and apply for a job, positively. According to Christis and Wang (2021, 6), people usually understand that the benefits of sustainability activities to companies and society are not mutually exclusive.

An informing strategy aims to strengthen visibility and trust. An effective informing strategy presents sustainability as a shared challenge between the company and its stakeholders, acknowledges sustainability as a core part of business, as well as gives evidence of organizational support and concrete results – without expectations of dialogue with the stakeholders. Using an interacting strategy, on the other hand, means engaging with stakeholders in order to develop the company's

sustainability – this can include partnerships with community leaders, and non-profit organizations and inviting stakeholders into dialogue. (Morsing 2006, in Ajayi & Mmutle 2020, 6.)

Most of the studied organizations used an informing strategy rather than an interacting strategy, even in social media which is dialogical by nature. The researchers point out that this differs from some earlier literature which suggests that the interacting strategy would be best for sustainability communications. They assess that organizations are hesitant to use an interacting strategy because of the possible criticism they may face but also note that actually an informing strategy seems to be successful for them. (Ajayi & Mmutle 2020, 10–11.)

2.2.3 Talk and action

One challenging feature in sustainability communications is that most environmental and social goals cannot be achieved with short-term actions, and this long time-perspective makes the work difficult for the public to grasp, and easy to lose interest in (Christensen & al. 2013, 383; Frig & Uusitalo 2021, 33). Christensen & al. (2013) also explain that it is generally not considered good when what an organization does and what it communicates are not aligned. Stakeholders require that there should not be a gap between what is done and what is said. (Christensen & al. 2013, 372–374.) These stakeholders are suspicious when there seems to be a conflict between the company's sustainability claims and more traditional business interests like striving for better financial profits. This can lead to a perception that the sustainability work of the company is “nothing but talk”. (Christensen & al. 2022, 332.) Stakeholders consider alignment between talk and action as ethical behavior. (Christensen & al. 2017, 243; Christensen, & al. 2022, 579.) Visser (2011, 90) doesn't limit to communications, but also considers sustainability practices like supply chain audits or environmental management systems to often act as smokescreens to hiding irresponsible business practices. Suspicion seems to hover over companies' sustainability efforts by default.

This suspicion and cynicism are strong reasons why many companies are hesitant to communicate about their actions and accomplishments – they fear allegations of greenwashing and that their motivations are seen as self-serving (see e.g., Allen 2016, 13; Frig & Uusitalo 2021, 33). Hence, as many as 90 % of companies say the public doesn't know about their sustainability efforts and has a wrong perception of them (RepTrak Company 2022a, 15; RepTrak Company 2022b). Part of the reason without a doubt is that companies are silent, not even trying to communicate. They are especially cautious to communicate about unfinished projects and objectives that have not yet been achieved – they fear they might get caught on not being consistent and that their stakeholders might not view the gap in their communication and actions positively (Christensen & al. 2013, 384). Evidence of greenwashing – actions and talk not being congruent – can lead to distrust and lower purchase intentions, for example (Christis & Wang 2021, 14). Hence, sustainability

communications should not by any means be *only* talk with no link to the organization's reality and operations (Christensen & al. 2022, 582; Christis & Wang 2021, 14).

A lack of harmony between communication and action can for sure lead to stakeholder dissatisfaction, but it also has a "potential to stimulate improvements" (Christensen & al. 2013, 374). Christensen, Morsing, and Thyssen (2013) argue that companies can, in fact, use communications as a tool for channeling their resources and operations into a more sustainable direction and higher goals. Communication can change perceptions and priorities and inspire new initiatives. (Christensen & al. 2013, 381–382.) If communications would always be required to be the exact image of the actions already done in the organizations, society would lose, because the expectations towards sustainability would not develop as effectively (Christensen & al. 2013, 384).

Sustainability communication can be approached from the point of view of a research tradition that regards communications as action (see e.g., Christensen & al. 2013, 2015 and 2017). Communication – for example discussions in an organization around its sustainability work – is not only about expressing reality, but it contributes to creating it and producing new practices (Christensen & al. 2017, 247). Communication is not merely passively describing the existing reality but creating and stimulating it. It is not something separate from actions but an integral part of how actions are formed. Words "direct our attention, shape our perception and engage us in new types of ideals and activities". Communication shapes and transforms organizational reality and sense-making – organizations are continuously moved toward new objectives via communications. Hence, sustainability communication is not a perfect image of what the organization does but it can inspire tangible actions to be done. (Christensen & al. 2013, 375–376.)

As mentioned, stakeholders can perceive the gap between communication and action as negative. Action speaks for itself but communication, or talk, is often seen as "cheap" alongside it. However, seeing communication as action means understanding it is crucial for bringing action about. (Penttilä & Eräranta 2021, 19.) Communication has an integral role in getting companies to conduct their business sustainably (Laasch & Conaway 2015, 367–368) – to support their sustainability performance.

2.2.4 Aspirational talk in sustainability communication

Based on communication as action, Christensen, Morsing, and Thyssen (2013) introduce the concept of aspirational talk. It is a form of sustainability communication, where an organization communicates the desired future as if it already at least partly existed – and does this to inspire action (Christensen & al. 2013, 378). According to these researches, aspirational talk can be an important vehicle to promote social change and produce sustainability development – stimulating and

inspiring organizations to aim higher (Christensen & al. 2013, 372–374). Allen (2016, 1) also states that strategic sustainability communication is essential for getting sustainability initiatives started and mobilized. According to Christensen, Penttilä, and Štumberger (2022, 333), sustainability literature generally discusses the more traditional approach to sustainability communication – that it portrays and describes what has already been achieved. Despite that, communications, in fact, should *not* reflect the company’s current sustainability practices perfectly, argue Christensen & al. (2013, 380).

Aspirational talk works best in a “critical gaze of the public”, in a context with social expectations. The idea of sustainability communications as aspirational talk is to create expectations and internal and external stakeholder pressure for the company. When made public, the organizations’ future-oriented statements raise and shape stakeholder expectations and give the organization pressure to act accordingly – it is a lot more effective way than to keep the promises internal. (Christensen & al. 2013, 382–383; Christensen & al. 2022, 333–334.) Livesey and Graham (2007, in Christensen & al. 2022, 333–343) give an example of Shell and how it “talked itself into more responsible practices” through sustainability communications. They have multiple other examples as well of aspirational talk stimulating sustainability performance.

Expressing ideals and goals is considered a prerequisite for behavior and actions to change (Penttilä & Eräranta 2021, 22). Public aspirational statements also support employees to understand their roles and act in a new way (Christensen & al. 2013, 383). Aspirational sustainability communications can thus be said to have a genuine potential to boost achieving companies’ sustainability targets. In the end, companies also inspire each other to higher standards and can create pressure and expectations for consumers to act more responsibly as well. This way the whole society benefits. (Christensen & al. 2013, 384; Christensen & al. 2022, 334; Penttilä & Eräranta 2021, 20.)

Aspirational talk and public promises should be done even though the company is not sure it can live up to them (Christensen & al. 2013, 384). Communicating about sustainability in an aspirational way means the company must be ready to discuss its work with its stakeholders and face criticism (Penttilä & Eräranta 2021, 22). Companies’ sustainability work is developed through constant discussions, interruptions, and challenging from stakeholders (Christensen & al. 2022, 336).

Aspirational sustainability communications may be easy to interpret as hypocrisy. Christensen & al. (2013) separate “hypocrisy as duplicity” and “hypocrisy as aspiration”, of which the first is closer to a lie, something to say to hide the truth. According to them, however, hypocrisy as aspiration should not be directly condemned. It is visionary and done to motivate the organization to work

towards more sustainable practices. (Christensen & al. 2013, 378.) It is a different thing to purposefully mislead or lie than to use aspirational talk (Christensen & al. 2013, 384).

Stakeholders, including NGOs, media, and customers, closely follow the aspirational statements companies make. Traditional and social media both give a good platform for sustainability communications, but they also set expectations high and hold organizations responsible for their sustainability messages in the public sphere. (Frig & Uusitalo 2021, 36, 39.) Not living up to the promises at all usually has consequences (Penttilä & Eräranta 2021, 19).

No company is 100 % sustainable and perfect. In addition, the goals and what is considered good are constantly changing as our understanding of sustainability themes, such as climate change, evolves. To increase trust and avoid allegations of greenwashing, companies should acknowledge this and support their aspirational talk and good intentions with concrete commitments. They must communicate what they are doing to achieve the goals – give proof points of the work – as well as offer follow-up figures and information on how they have progressed. Based on progress, as they get better, they should set themselves more ambitious goals. Reported figures are recommended to be assured by an independent third party. Another important factor is disclosing one's incompleteness humbly and transparently. Companies should openly explain the level of sustainability in different parts of their operations – what is already in good shape and where they have a longer way to go. This is a possibility to become a part of the solution. (Frig & Uusitalo 2021, 37–38.)

If follow-up is about facts and figures, proof points can increase sustainability awareness for example via storytelling. Storytelling has been recognized as a powerful and effective tool in the business environment (Jones & Comfort 2018, 1), and it is an influential way of bringing about the proof points because stories contain both emotional and factual aspects and are thus memorable and lead to loyalty (Hall, Harrison & Obinna 2021, 1–3; Jones & Comfort 2018, 2). They help people understand others' viewpoints, change attitudes, and get new information (Coombs 2019, 355; Hall & al. 2). People are naturally attracted to stories and connect and engage with them by adding their own interpretations. Stories help companies position themselves and connect and engage with their stakeholders. Storytelling can be a way to mitigate the lack of awareness and skepticism many companies face when communicating about their sustainability initiatives – both discussed earlier in this thesis. (Hall & al. 2021, 1–3.) Storytelling gives the company an opportunity to get the stakeholder voices heard as well (Coombs 2019, 353), and this way strengthen trust.

Even though there's a need to back aspirational talk up with concrete proof points, Christensen & al. (2013; 2022) argue that it is beneficial to always have the gap between talk and action a bit open to keep the stakeholders' interest up and the organization's own actions ongoing. New aspirations must be published once the old ones are achieved. (Christensen & al. 2013, 385;

Christensen & al. 2022, 336.) Using aspirational talk in sustainability communications is about balancing the visions, ambitions, and targets with acknowledging one's imperfections and communicating about concrete actions and progress.

2.3 Summary: Balanced sustainability communications approach

Reviewing literature has thus far given an overview of what sustainability and the many terms and definitions around the concept encompass (chapter 2.1), how the expectations have changed (chapter 2.1.1) as well as what the benefits of having sustainability as part of business strategy and practices are (chapter 2.1.2). Sustainability challenges in the sporting goods industry were discussed to get an understanding of the environment that the case company operates in (chapter 2.1.3).

The literature review emphasizes the importance of stakeholders and understanding their expectations in terms of both sustainable business practices (chapter 2.1.1) and sustainability communication (chapter 2.2.1). The literature talks about sustainability communication as action and strategic communication. Aspirational talk is a means to inspire and create both internal and external pressure on companies to develop more sustainable business practices (Christensen & al. 2013, 382).

Sustainability was noted to be a key dimension for building reputation (chapter 2.2.2). As the reviewed literature states, the motives behind a company's sustainability work (society-serving or self-serving) and the company's level of interaction with its stakeholders affect perceptions. While some researchers stress the importance of aspirational talk and an intentional gap between talk and action in sustainability communications, others attach more weight to and view synchronized talk and action as more effective (chapters 2.2.3 and 2.2.4). Based on literature, the conclusion in this thesis is that both aspirational messages and concrete proof points are needed. (See e.g., Ajayi & Mmutle 2020; Christensen & al. 2013; Christensen & al. 2017; Christensen & al. 2022; Christis & Wang 2021.)

To take all this into account, this thesis proposes a **balanced approach to sustainability communication**. The approach answers the research questions of this thesis from a theoretical point of view and forms the basis of how the research material will be collected and analyzed. This thesis suggests that when planning balanced sustainability communications, a company should address the questions of **why** the company does sustainability work (society-serving or self-serving motive), **how** sustainability should be communicated (informing or interactive strategy) and **what** are the message types that should be used. **Stakeholder understanding, dialogue, and collaboration** should be the basis for all communications and hence these are present in all the elements of the approach. Following this literature-based approach, sustainability communication is anticipated to

impact both the company's reputation and its sustainability performance positively. The next chapters (2.3.1–2.3.3) walk the reader through the Balanced sustainability communications approach. The approach is summarized in figure 4.

2.3.1 Motives and strategies

The sustainability communication motives and strategies Ajayi and Mmutle (2020) studied contribute to the effectiveness of sustainability communications and represent the perspectives of **why** and **how** in the Balanced sustainability communications approach.

The society-serving and self-serving motives reveal the communicated reason of why the company is active in the field of sustainability. The informing and interacting strategies explain how the company communicates sustainability for or with its stakeholders. Ajalyi and Mmutle's (2020, 8) findings show that companies do not necessarily stick strictly to one motive and one strategy, but these are a continuum, and the organization may even use all the motives and strategies, perhaps emphasizing one more than the other. This continuum is visualized as arrows in figure 2.

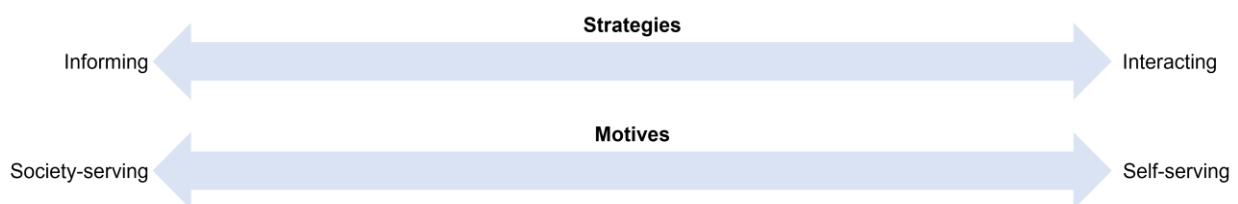


Figure 2. Sustainability work motives and communication strategies (based on Ajalyi and Mmutle 2020)

2.3.2 Message types

Figure 3 summarizes the message types that this thesis, based on literature, proposes to be used in balanced sustainability communication – **what** needs to be communicated. The figure describes how good quality and impactful sustainability communication needs both aspirational and evidence-based activities.

In this thesis, and in the Balanced sustainability communications approach, the message types are called the following way (see appendix 1 for more information):

Aspirations

- communicating what the desired future looks like
- describing the vision and ambition level.

Commitments

- key sustainability commitments or targets concretely, e.g., in numbers.

Humbleness

- admitting the complexity or difficulty of developing the business practices into more sustainable ones
- acknowledging imperfectness or incompleteness and a strive to become better
- admitting failures.

Proof points

- the link between aspirational talk and the organization's reality
- building trust via concrete examples of and storytelling about the achievements or work the company is doing in its ongoing projects.

Follow-up and reporting

- exact data about where the company stands in the journey toward achieving its targets and commitments
- which targets have already been hit and which are falling behind
- 'follow-up' in this thesis refers to this data communicated elsewhere than in the sustainability report.



Figure 3. Message types in the Balanced sustainability communications approach

The literature review brings forth practical solutions for each of the message types. These are next discussed briefly. Since reporting is not in the scope of this thesis, it will not be covered.

Aspirations

Aspirational talk stimulates sustainability performance. It is needed for creating inspiration, motivation, and internal and external stakeholder pressure towards the organization as well as laying the aspirations open for public challenging and discussions. It is a way to develop the organization's sustainability practices and targets. Sharing a vision and talking about it with internal and external stakeholders helps the company in sense-making, strengthens its commitment to sustainability beyond mere compliance, and creates pressure to act on it. Through this visionary language, own employees understand their role in sustainable development, competitors and the whole industry

boost themselves to improvements and consumers are expected to act responsibly as well. (See e.g., Christensen & al. 2013; Christensen & al. 2022; Penttilä & Eräranta 2021.)

These are important factors speaking on behalf of defining a sustainability ambition or a sustainability-driven purpose for the company – sustainability ambitions stimulate the focus on sustainability work. Through these statements, companies communicate their promises to society. Some examples from the sporting goods industry: VF Corporation’s purpose is “to power movements of sustainable and active lifestyles for the betterment of people and our planet”, Decathlon’s is “to be useful to people and to their planet” and Rossignol Group’s to “carve movements of sustainability and human potential” (Decathlon s.a.a; Rossignol Group s.a.a; VF Corporation 2022a, 3). Amer Sports’ sustainability ambition statement is “Think bigger, go further, be better” (Amer Sports 7 March 2023). See chapters 2.2.3 and 2.2.4. for more information about aspirations.

There is a fine line between the visions and ambitions being interpreted as motivational and being seen as empty words or attempts to hide that the company is not interested in changing its operations (see e.g., Allen 2016, 13; Christensen & al. 2013, 378, 384; Frig & Uusitalo 2021, 33). Therefore, the rest of the building blocks in the Balanced sustainability communications approach are much needed. Aspirational talk requires action to back it up.

Commitments

Sustainability work can be actualized and supported more concretely in public commitments the company makes, for example, promises of carbon neutrality, gender equality, or percentage of renewable materials used in production. These commitments require impactful action – changes in the ways of working, structural changes, true collaboration within the value chain, and even changes in the business models. (See e.g., Frig & Uusitalo 2021, 36–37.)

Humbleness

Sustainability is a broad and complex topic, and mostly there are no simple solutions when working towards a moving target and striving to balance the needs of people, planet, and profit. Many companies have already worked to change their business practices for years, others are not as far in their journey.

Being open about where the company stands, and what are the difficult questions it tries to address, helps create trust. It is important to discuss shortcomings as well. Being transparent and honest opens the sustainability communications stage to everyone who is genuinely trying with solid plans – without having to be perfect before speaking up. This allows more companies to add to the discussion and be a part of the solution. (See e.g., Frig & Uusitalo 2021, 35–38.)

Proof points

Sustainability communication typically arouses a demand for consistency between talk and action. If aspirational communication is acknowledged to be an important part of the sustainability communications message mix because it can inspire and create pressure to perform better, proof points are needed to fill the gap between (aspirational) talk and action in stakeholders' minds, to raise awareness about the ongoing work and achievements, to reduce stakeholders' skepticism and to mobilize the company's performance further. (See e.g., Christensen & al. 2022, 338–339; Frig & Uusitalo 2021, 37–38; Hall & al. 2021, 3–4.)

Storytelling is an engaging means to describe the activities done to achieve the aspirations. Corporate storytelling aims at connecting with and motivating internal and external stakeholders to strengthen the company's viewpoint through stories about people, work, past, and future (Gill 2015, 664–665; Hall & al. 2021, 4). It can be done in many different channels and forms like texts, presentations, conversations, and images (Jones & Comfort 2019, 1). Businesses nowadays recognize storytelling as a powerful tool to become more memorable, get an emotional connection to stakeholders, present themselves with a more humane touch, build trust, and stimulate action (Comfort & Jones 2018, 1–2).

Stories work for stakeholders with different backgrounds and interests. (Jones & Comfort 2019, 1–2.) For employees, storytelling can increase meaningfulness in work, and among external stakeholders, stories work as a means of strengthening trust and positive attitudes toward the company (Hall & al. 2021, 13–14). With storytelling, a company can engage stakeholders by co-creating stories and publishing stories starring the stakeholders. Good results can be achieved by focusing on values rather than the organization, linking good values to the organization's image and reputation. (Coombs 2019, 353, 363–364.) People apply their own experiences to stories, and this is how the stories become more believable and make both internal and external stakeholders take ownership of the topics, and even become advocates (Gill 2015, 663, 671). In sustainability communications, proof points like ongoing activities, projects and achievements can be effectively communicated through storytelling.

Follow-up and reporting

To be credible, sustainability communication needs specific facts. In addition to proof points, which can be conveyed for example through storytelling, companies need cold facts about the progress to back up the sustainability work and avoid being vague and perpetrating overpromising. (See e.g., Allen 2016, 72–73; Frig & Uusitalo 2021, 37–38.) When a company communicates its aspirational messages or publishes its commitments, it needs to follow up and communicate about the

progress towards these targets. Sustainability reporting typically is the main communication channel for this, but the information should not only be available in a separate report – the follow-up information should be embedded in several communication channels and contents, for example, in internal and external stories about initiatives and projects, on the website, or in social media posts.

2.3.3 Stakeholder understanding, dialogue and collaboration

Since stakeholders are of utmost importance, the foundation for sustainable development and sustainability communications, organizations should invest in understanding their needs and expectations and mobilizing them (see e.g., Carroll 2021, 13; Christensen & al. 2015, 135, 142; Hörisch & al. 2014, 337; Porter & Kramer 2011). Stakeholder understanding, dialogue, and collaboration cut through the entire Balanced sustainability communications approach and are essential for the development of sustainable business as well as for effective sustainability communications.

Adding stakeholders to the picture completes the Balanced sustainability communications approach this thesis proposes as a framework for developing sustainability communications. Figure 4 summarizes the approach and collects all its elements in one image.

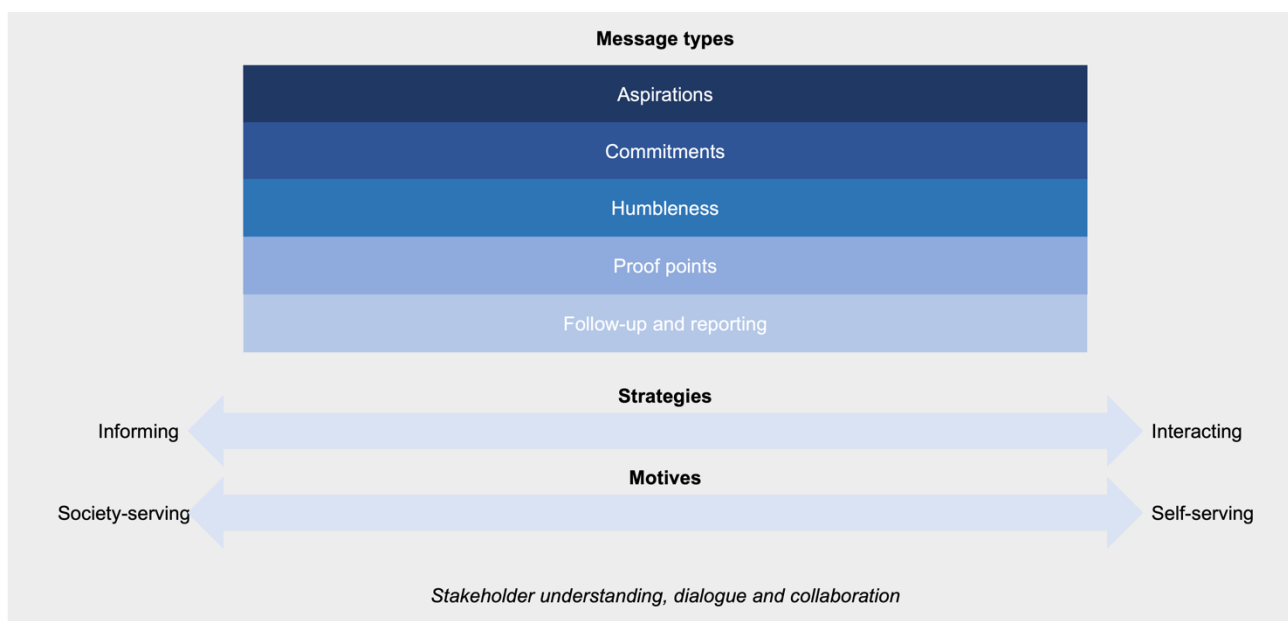


Figure 4. Balanced sustainability communications approach

For sustainability communications to lead to action in organizations, it needs to be important and interesting to the public and media (Christensen & al. 2013, 383). Some stakeholders will want to discuss and challenge the current views, and thus make companies rethink their sustainability activities over and over, and this results in new avenues and innovation. In the spirit of continuous development, companies should, therefore, encourage and invite their stakeholders to take part in

the discussions and debates and to co-create better solutions. (Christensen & al. 2013, 135; Christensen & al. 2015, 142.)

Employees are perhaps the most important stakeholder group when starting sustainability communications. According to Glavas and Willness (2020, 13), employees are the more engaged the more they can be themselves at work. Sustainability should be something with which employees can express themselves, not just a detached task on the task list (Glavas & Willness 2020, 21). Sustainability supports people in finding their work purposeful by giving them an opportunity to contribute to improving the world. It enables people to work according to their values – such as justice, respect, or caring for others. It gives people safety: companies that take sustainability seriously also support their employees and care for their well-being. This makes people want to reciprocate and thus they become more engaged to the employer. (Glavas & Willness 2020, 13–14.)

Employees are in a critical role in executing the company's sustainability strategy or program. Sustainability work cannot be done only on one level of the organization or by a handful of individuals. It must be embedded in structures, and it is everyone's job – otherwise, it will stay shallow. (Glavas & Willness 2020, 10–11.) All employee actions, behavior, and what they say about the company also impact the company's reputation and employer brand. Stakeholders form most of their image of a company through its employees. (Gotsi & Wilson 2001, 99–101.)

From the external stakeholders' perspective, Frig & Uusitalo (2021, 35) point out that companies should have a solid and concrete sustainability program already in action when offering the possibility for stakeholder participation and debate. If not, it is possible the company transfers the responsibility of its sustainability communications to other operators, which is not acceptable (Frig & Uusitalo 2021, 35).

Having a solid foundation in place will also protect the company from reputational risks, and due to the foundational work, it will have more know-how and concrete examples of its own work to bring to the conversations. It is important also to be open to discussing shortcomings and development areas (Frig & Uusitalo 2021, 35). The dialogue should be genuine and open instead of sharing information one-way (Frig & Uusitalo 2021, 35). Examples exist – for instance companies inviting different operators from their value chain for public roundtable meetings to discuss and find solutions to challenges that are common to the whole industry.

Based on all this, building stakeholder relationships should start with identifying, listening, and understanding stakeholders. The next step could be participating in discussions and co-creation and finally also arranging these opportunities for own stakeholders.

3 Methodology

Qualitative research, like this thesis, is based on analyzing people's subjective insights and experiences, and thus it usually does not formulate theories in the same sense as natural sciences do. Instead, qualitative research presents examples of organizational reality by categorizing or typifying research data. Qualitative research typically studies interpretive phenomena, based on human interaction, bound to a specific time and place and prone to changing – like communication is. The challenge in qualitative research is that the researcher's views or earlier understanding of the phenomenon may impact the findings. (Puusa & Juuti 2020, 59–60, 62.) However, qualitative research acknowledges this and highlights that reality and the information about it are subjective in nature (Puusa & Juuti 2020, 76).

This chapter describes the research approach (chapter 3.1) and the methods (chapter 3.2) used in this thesis.

3.1 Research approach

This thesis is a case study. A case study is a good approach for development when a thorough understanding of the desired state is needed and the aim is to offer development proposals. It often responds to questions “what?” and “how?” and is based on literature and earlier studies. However, it doesn't have to follow theories and models literally but can apply them in a way it is relevant to the case in question. (Ojasalo, Moilanen & Ritalahti 2021, 52–54.)

This thesis has proposed an approach for balanced sustainability communications based on a literature review that consisted of themes related to sustainability, business, and different aspects of sustainability communications. Next, it conducts a benchmarking to get an overall picture of the case company peers' sustainability communications. A series of semi-structured interviews will be done among the sustainability and communication professionals in the case organization to find out the current and desired state of sustainability communication. The research methods seek to find out how the Balanced sustainability communications elements are visible in the peer companies' communications and how aligned the interviewees' thinking is with the approach.

The research questions of this thesis will be answered based on the literature review, benchmarking, and interview findings. As an outcome, this thesis gives a set of proposals for how to close the gap between the current and desired state of sustainability communications – how to develop sustainability communications to support the sustainability performance and reputation at the case company.

3.2 Methods and analysis

Analyzing different materials, benchmarking, and conducting interviews are typical data collection methods in case studies (Ojasalo & al. 2021, 55). Benchmarking as a method is interested in finding out how successful organizations work, to be able to take these learnings into use in another organization. The company that the benchmarking is conducted for also gets a clear understanding of where it stands in terms of the benchmarked topic among the competition. (Ojasalo & al. 2021, 186.) An interview is a good method for getting a deep understanding of a topic quite rapidly. In a semi-structured interview, the questions are decided beforehand but can be modified during the interview. (Ojasalo & al. 2021, 106.)

3.2.1 Benchmarking

The data collection for this thesis started with benchmarking publicly available sustainability communications of selected sports and outdoor companies. Public communication materials were selected for benchmarking because they are easily available and can act as examples and best practices – most of the selected companies have a good overall reputation, and the assumption was that they also conduct their sustainability communications in a way that supports their reputation.

In this thesis, benchmarking was done to understand what kind of sustainability communication the peers, companies with a good reputation believe to work best. Insights were collected for research questions RQ1–RQ3 from competitor point of view, following the Balanced sustainability communications approach: what motivates sustainability work in the benchmarked companies (why), which communication strategies (how), and which message types (what) they use in their sustainability communications. The benchmarking results give an overall picture of how these motives, strategies, and message types are represented in the sustainability communications of the case company's peers. This helped to get an understanding of the case company's current position compared to the competition. The Balanced sustainability communications approach -related elements assessed in benchmarking are listed and explained in appendix 1.

The selection of the companies to be benchmarked was two-folded. The connection between perceived sustainability performance and reputation is clear (see e.g., Ajayi & Mmutle 2020, 2, 10–11; Dudenhausen & al. 2020, 35; RepTrak Company 2022b). This is why this thesis uses RepTrak's "100 most reputable companies in 2022" list to identify the most reputable sports and outdoor companies. RepTrak doesn't publish the ESG scores of the ranked companies specifically, but the assumption is that they are good – RepTrak's data shows that ESG perception is 86 % correlated to reputation (RepTrak Company 2022b). This study does not have access to the benchmarked

companies' sustainability communications measurements or results, but the expectation is that their communication is impactful since they are ranked as most reputable companies globally.

Four companies from the sports and outdoor industry are mentioned on the RepTrak list and were thus selected for benchmarking: adidas, Nike, Decathlon, and Under Armour (RepTrak Company 2022a). In addition, two other competitors of the case company were benchmarked: As Amer Sports is a group of brands rather than a single-brand company, one other multi-brand organization, VF Corporation, was included to get data from a similarly organized company. Rossignol, on the other hand, was added to have a hard goods company included in the benchmarking, among the otherwise soft goods-focused list. The benchmarked companies, the materials assessed, and the timeline are introduced in table 1.

Publicly available sustainability communications of these companies were benchmarked across four channels or means of communication: contents of the sustainability section of the company website, press releases, newsrooms (or similar containing articles, blogs, or videos), and LinkedIn. All materials assessed were from the group/corporate channels, so no materials were included from the commercial, for example online store, sources. These channels were selected because they match with the case company's key owned external communication channels. The benchmarked companies may also use other channels in their sustainability communications, but these were not included.

All the contents to be benchmarked were saved as screenshots on December 10 and 11, 2022. The website material consisted at least of the front page and main section front pages of the sustainability (or similar) section of the site – and, in most cases more pages were included. The ten most recent press releases, articles, and LinkedIn posts were benchmarked. The range of time the contents were published varied between companies, depending on their publishing frequency. For example, the ten most recent press releases from Decathlon were published within approximately eleven months, between December 1, 2021, and October 25, 2022, and from Nike within one month, between November 7 and December 9, 2022. Some contents did not have specific information or information at all on when they were published (e.g., no publishing dates available for Decathlon's newsroom articles or specific dates for any LinkedIn posts). On Rossignol's corporate website, no press releases were found. Appendix 2 lists the URLs of the channels benchmarked.

Table 1. Benchmarked companies and materials

Company	Material	No. of pages/ materials	Date range materials had been published
adidas	Website Sustainability section	19	N/A
	Press releases	10	July 26–Nov 20, 2022
	Articles/blogs	10	Oct 12–Dec 12, 2022
	LinkedIn posts	10	N/A
Decathlon	Sustainability website	15	N/A
	Press releases	10	Dec 1, 2021–Oct 25, 2022
	Articles/blogs	10	N/A
	LinkedIn posts	10	N/A
Nike	Website Impact section	5	N/A
	Press releases	10	Nov 7–Dec 12, 2022
	Articles	10	July 12–Sept 14, 2022
	LinkedIn posts	10	N/A
Rossignol	Website section ‘Respect program and CSR’	5	N/A
	Articles/blogs	10	March 21–Dec 8, 2022
	LinkedIn posts	10	N/A
Under Armour	Website Sustainability section	9	N/A
	Press releases	10	April 22–Nov 11, 2022
	Articles/blogs	10	Oct 6–Dec 1, 2022
	LinkedIn posts	10	N/A
VF Corporation	Website Responsibility section	22	N/A
	Press releases	10	July 7–Dec 5, 2022
	News/stories	10	July 20–Dec 1, 2022
	LinkedIn posts	10	N/A

The benchmarked data were analyzed using thematic analysis. Thematic analysis views and compares the regularities in data. The analysis finds commonalities in the data and categorizes themes

derived from theory. (Ojasalo & al. 2021, 110.) The objective of the benchmark analysis was to get an overall picture of the sustainability communications of the benchmarked companies and how they use the elements of the Balanced sustainability communications approach in their public communications. The benchmarked material was analyzed and placed in pre-defined categories during benchmarking: the materials were read and watched through and in case content that was identified to belong to one of the categories was found, a note of that was made in a table.

The thematic analysis can also find unsuspected themes in the material (Ojasalo & al. 2021, 110). Hence, separate notes were made when something noteworthy outside of the theory-based pre-defined categories was found from the material, like an overall observation of the benchmarked company's solutions to or tone of sustainability communications.

3.2.2 Semi-structured interviews

After benchmarking, a series of semi-structured interviews were conducted among Amer Sports group and Brands sustainability and communication professionals. The semi-structured interview was selected as a research method to get an understanding of how the subject matter experts interpret the current situation of sustainability communications at the case company and what they expect from it in the future. This information was not otherwise available.

The people's point of view is essential to qualitative research, and that is why interviews are a typical methodology to use (Puusa & Juuti 2020, 85). One benefit of a semi-structured interview is that the interviewee has the possibility to give their input to the research in their own words. A semi-structured interview is more free form than a structured interview, where all the questions and also answer options have been decided beforehand. In a semi-structured interview, the interviewer can ask clarifying questions or ask the interviewee to be more specific. If something interesting and unanticipated comes up, the interviewee can modify the questions of future interviews to get more information on this new theme. Interviews are a form of discussion – the interviewer and the interviewee always impact each other in some way. (Puusa 2020, 103, 107, 111–112.)

Five interviews were conducted. As is typical for qualitative research (Puusa 2020, 106), the interviewees were selected based on their expertise, in this case in the areas of sustainability or communications. One of the interviewees works in the Amer Sports group's sustainability team and the rest either in the group or Brand communications, PR, or marketing teams. Table 2 summarizes the interviews: the interviewees, their role at the case organization, the duration of the interview, and how it was conducted.

Table 2. Conducted semi-structured interviews

Interviewee	Role at the case organization	Date	Interview duration	How was the interview conducted
Interviewee 1	Brand communications	Feb 16, 2023	0:40:04	Teams meeting
Interviewee 2	Group communications	Feb 16, 2023	0:43:43	Teams meeting
Interviewee 3	Group sustainability	Feb 23, 2023	0:27:54	Teams meeting
Interviewee 4	Brand PR	March 1, 2023	0:53:07	Teams meeting
Interviewee 5	Brand marketing	March 2, 2023	0:35:54	Teams meeting

The interview focus was mainly on group-level communications, but it had some Brand-specific questions as well. The topics covered, in addition to the elements of the Balanced sustainability communications approach, the current state of sustainability communications, benefits and risks as well as thoughts on transparency. Appendix 3 contains the interview themes and questions. Because the interviewees were based in different countries, all the interviews were conducted in English, in recorded Microsoft Teams video meetings and then transcribed in writing.

In addition to questions the interviewees could answer freely, they were asked to use scales and a matrix to indicate the current motives, or ideal strategies and message types. This way the interviewees could give their insights based on the theoretical framework even though they did not specifically know it. This is one of the benefits of an interview as a research method (Puusa 2020, 106). Using pre-defined answer options in the scales and a matrix means that these semi-structured interviews had features of a structured interview (Ojasalo & al. 2021, 110). However, the interviewees were asked to explain their thoughts behind the scale and matrix answers, so the questions were not strictly structured.

As with benchmarking, thematic analysis was used to analyze the interviews – to categorize the interviewees' insights and thoughts on the current and desired state of sustainability communications and on the elements of the Balanced sustainability communications approach. The thematic analysis sought to find not only connections to the theory but also connections between the interviewees' answers. In addition to commonalities, the analysis paid attention to deviations from the theoretical framework and between the interviews. Finding commonalities and deviations was important for getting a deeper understanding of the insights and expectations of the interviewees

(Ojasalo & al. 2021, 110–111). The interview answers were categorized according to the Balanced sustainability communication approach elements (see appendix 1), and according to other themes that were found from the material, such as the current situation of sustainability communications at the case company, the interviewees' perspective on sustainability communications, perceived benefits and risks, and views on transparency.

4 Findings

The findings from using the research methods show that the elements of the Balanced sustainability communications approach are used by the case organization's peers, however not very consistently or coherently. The elements were discussed in the interviews as well. The interviewees took the elements up both spontaneously and when asked specifically. See Appendix 1 for the analysis themes regarding the Balanced sustainability communications approach. In addition to the approach elements, this chapter presents other findings from the research methods. Chapter 4.1 goes through the findings of the benchmarking and chapter 4.2 the findings of the semi-structured interviews.

4.1 Observations of peers' sustainability communications

The benchmarking results regarding the motives and strategies companies use in their sustainability communications are aligned with the results of Ajayi and Mmutle's (2020) research.

Motives (why): None of the benchmarked companies used only society-serving motives or only self-serving motives. The emphasis varied somewhat between benchmarked companies, but overall, self-serving motives were more prominent, and many contents had both motives visible. Ajayi and Mmutle (2020, 10–11) also noticed this in their study and concluded that balancing both motives works best. This shows that transparent and balanced sustainability communication is valued – people understand that companies can and will have both motives, and even *should* in order to be trustworthy and reduce skepticism (Ajayi & Mmutle 2020, 5).

Figure 5 shows an example of a text where both motives are visible. Minimizing the company's environmental impact has both a self-serving reason (maintaining the business, marked in yellow) and a society-serving reason (contributing to a sustainable future, marked in grey).

With the effects of climate change already impacting our lifestyles, we have spent the recent years seeking to provide answers to current social challenges: **how can we maintain a business model that supports our brands and employees while minimising our environmental impact**, and thus contribute to a sustainable future?

Figure 5. Self-serving and society-serving motives on Rossignol's website (Rossignol Group s.a.b)

Strategies (how): Most of the benchmarked sustainability contents used the informing strategy – the companies inform their stakeholders about their ambitions, commitments, where they are at in achieving their targets, and about examples of the work they do.

However, all the benchmarked companies also communicated about their collaboration with different organizations or other stakeholders, their DEI (Diversity, Equity, Inclusion) programs, or community engagement initiatives. These interactive strategies were mostly visible in content concerning social topics but existed somewhat also in environmental content. The emphasis between companies, again, varies. For example, Under Armour used interactive strategy in a majority of their article and LinkedIn content, and VF Corporation had both informing and interactive strategy visible in these channels.

Figure 6 contains an example of an interactive strategy (an article telling the story of how Under Armour and NCMFC are collaborating to increase the number of minority football coaches) and figure 7 an example of an informing strategy (adidas explaining how its apparel is partly made with recycled materials). The part of text these strategies are visible in are marked yellow in the images.

Diversity, equity, and inclusion are foundational to every industry. Yet these terms are almost exclusively used in corporate offices and boardrooms. While private businesses appoint board members with diverse backgrounds and create action plans, the sports world is being left in the dust. **Under Armour and the National Coalition of Minority Football Coaches (NCMFC) are working to bring these tenets of fairness to the locker rooms and sidelines of America's favorite football teams.**

With fewer opportunities and tighter timelines for success, minority coaches are overlooked and underutilized. Over 70% of players in the NFL belong to a minority community, but in 2021 only 15% of coaches did. This disparity in representation between the field and the sidelines isn't just harmful to the coaches of today but the next generation as well.

That's why **Under Armour and NCMFC have established a five-year partnership with a \$1.5M commitment backing it in order to create lasting change.** Since the combined effort began in 2021, 55% of schools with open positions engaged with NCMFC and three NCMFC member coaches received head coaching positions.

Figure 6. The interactive strategy used on an Under Armour article (Under Armour s.a.)

With performance and sustainability as a top priority, a consistent design approach has been taken across the kits that showcases both creativity and iconic simplicity, enabling players to be the best versions of themselves on the pitch. **All of our kits feature recycled polyester, continuing adidas' ongoing commitment to help end plastic waste.** The yarn of the authentic kits for Argentina, Germany, Japan, Mexico, and Spain **contains 50% Parley Ocean Plastic – a yarn that is made with plastic waste intercepted on remote islands, beaches, coastal communities, and shorelines preventing it from polluting our oceans.**

Figure 7. The informing strategy used on an adidas article (adidas 2022)

From the point of view of how communication itself was conducted the interacting strategy was almost non-existent. Even on LinkedIn, where stakeholders have the possibility to comment and participate in the conversation, the companies were not encouraging dialogue – nor were the readers proactively commenting, apart from occasional congratulations or shortly showing support in some other words. This observation is aligned with Ajayi and Mmutle’s (2020, 10–11) research results and them noting that despite earlier literature recommendations to use interacting strategy in sustainability communications, in practice informing strategy works as well.

Message types (what): All companies embedded **aspirational content** – company or initiative-level purpose, vision or ambition statements, or otherwise aspirational language – in their communications. On the websites, aspirational content was mostly on the front page or on the second level of the sustainability section. The deeper the contents dove into specific sustainability topics, the more case stories, or follow-up content there was, instead of aspirational content – the aspirational content was balanced with proof points. Figure 8 is an example of aspirational content.

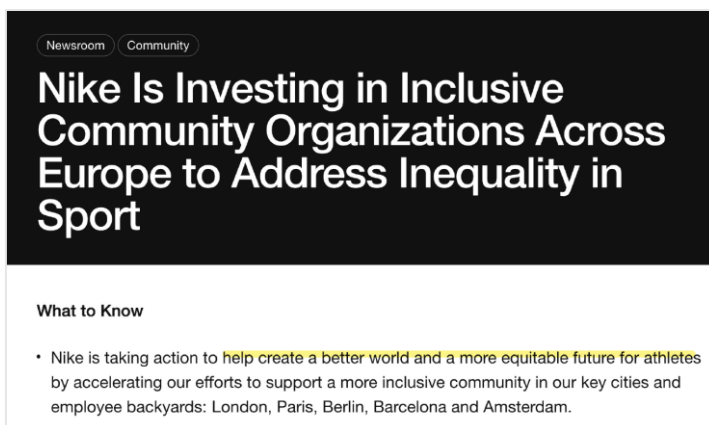


Figure 8. Aspirational content on a Nike press release (Nike 2022a)

Of the examined message types, **humbleness** was missing from the benchmarked companies’ communication the most. Where it was seen, it meant explaining the complexity or difficulty of sustainability actions or highlighting that there is a lot of work to be done. None of the companies admitted any actual mistakes made along their sustainability journey. Figure 9 demonstrates an example of acknowledging challenges.

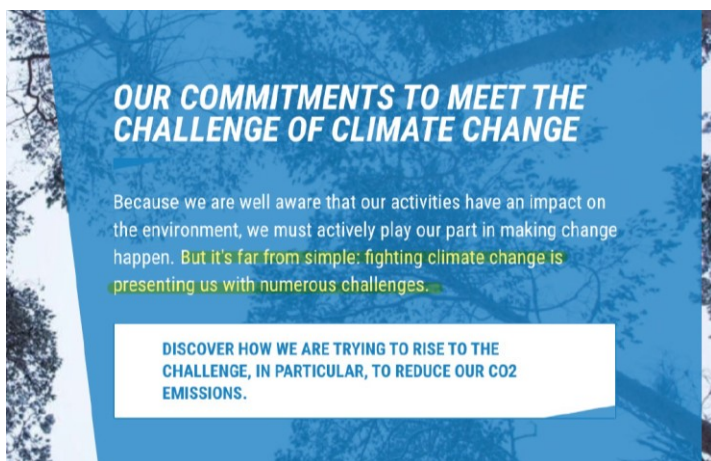


Figure 9. Decathlon website admits challenges in fighting climate change (Decathlon s.a.b)

All benchmarked companies expressed their **commitments**, targets, or KPIs in their communications, but for many, this didn't form a coherent picture of what all the company has committed to and what is the level of importance of the commitments compared to each other. For many, the information was scattered on several pages on their website. Examples of more structured expressions of commitments were Nike and adidas which had some of their most important targets and also their **follow-up** clearly stated on their website (see an example in figure 10).

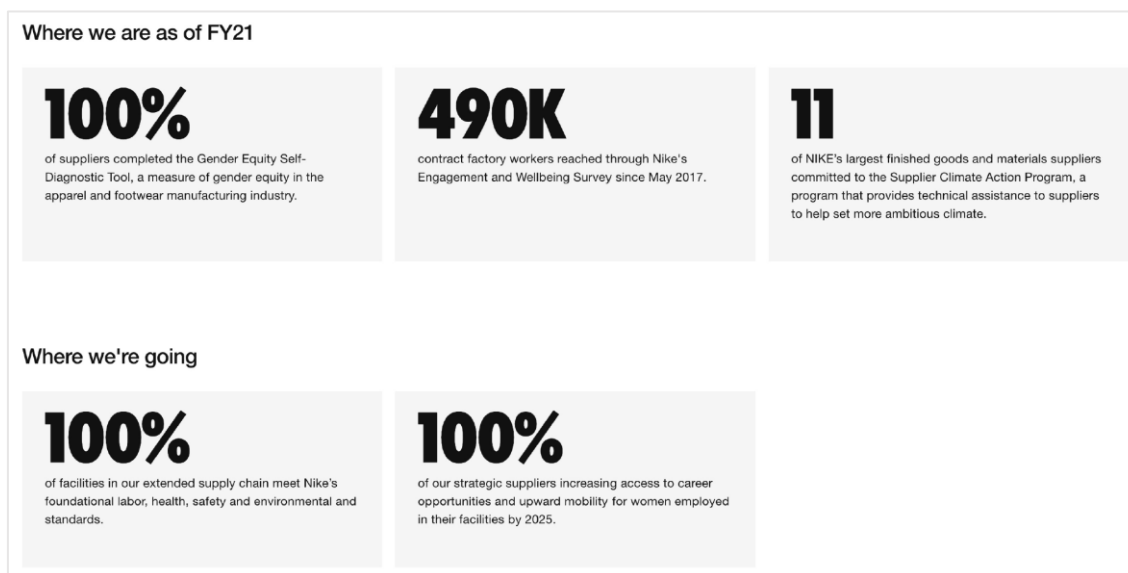


Figure 10. Responsible sourcing commitments and follow-up on Nike's website (Nike 2022b)

Most of the sustainability content companies publish were **proof points** – explaining or telling stories about the sustainability work they had ongoing or already done. Figure 12 gives an example of proof points on a LinkedIn post by Rossignol.

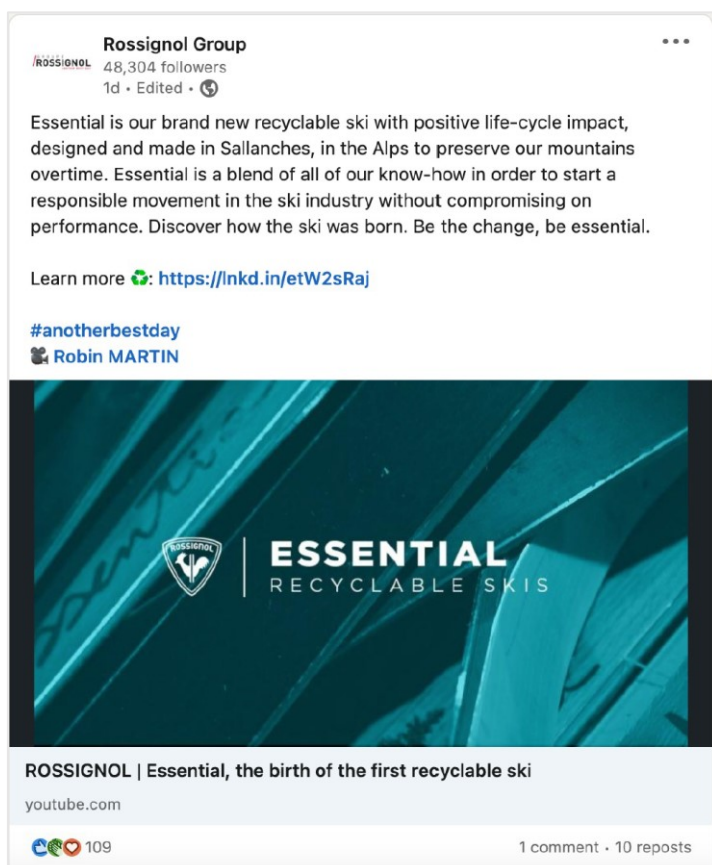


Figure 11. Proof points on Rossignol’s LinkedIn page (Rossignol Group 2022)

The challenge with these proof points is that for the reader or viewer, it is hard to understand their importance in the big picture. The danger is that the stories about individual initiatives that have little impact on the company’s sustainability strategy may end up getting more emphasis than they deserve – perhaps for the lack or slowness of bigger impact progress.

In addition to proof points, target **follow-up** should be in a bigger role in companies’ sustainability communications – it would give more credibility and structure to it. In the benchmarked contents, many companies communicated their commitments, and some had also published follow-up information, as earlier noted, but mostly evidence of how the companies were progressing was thin. Either they have the follow-up only or mainly in their sustainability reports, or such evidence doesn’t exist or get communicated at all. In some cases, the contents referred to the sustainability report for more information (see an example in figure 11).



Figure 12. VF Corporation states its commitment on the website and refers to its report for follow-up information (VF Corporation s.a.)

In addition to the motives, strategies, and message types examined, some other observations were made during benchmarking as well. The number of sustainability-related contents each benchmarked company had published within a certain timeframe varied, as explained in chapter 3.2.1, so the frequency and amount of communications differs a lot between companies. Also, how different companies approach the topic varies: Rossignol, for example, explains in general what the environmental challenges that should be addressed are, but they talk in the third tense, and at times it is not easy to understand if they are talking about general facts, what *should* be done overall or about their actual own commitments and own sustainability work. Decathlon has the same approach – they explain the phenomena on a general or theoretical level but speak less about their own actions or commitments. The reader is left wondering if this approach is used because there is not much to say about the company's own work. The information on Decathlon's website is also at least partly outdated (referring to past years) and thus does not give a reliable picture of the rest of the contents.

On LinkedIn, Nike concentrates on employer branding rather than sustainability. Some originally sustainability-related contents (e.g., articles) that are repurposed for LinkedIn don't have a sustainability angle visible on LinkedIn at all. Decathlon's LinkedIn content is missing any sustainability mentions, and out of ten posts, both adidas and Nike have sustainability-related content in only three.

Many companies didn't have sustainability well embedded in their press releases. Perhaps that talks to sustainability still being somewhat detached from financials and financial communications – many of the press releases, especially of listed companies, focused on company results but didn't mention anything about sustainability. VF Corporation, however, is an example of combining planet and profit in an article announcing their tax equity investment in renewable energy projects:

"We believe that financial and environmental stewardship are not mutually exclusive. This is an example of the ideal scenario, when forward-looking financial investments help us to advance progress toward achieving our science-based targets while also supporting our business needs." (VF Corporation 2022b.)

In summary, all the benchmarked companies used both self- and society-serving motives and informing and interacting strategies. Also, all message types were used by all benchmarks, except humbleness, which was not used by two of the benchmarked companies at all. The emphasis of the most used message type varied between companies. As even these reputable companies do not paint an extremely coherent picture of their sustainability work through the examined communications channels and contents, well-planned, coherent, and balanced communications is a possibility for the case company to differentiate and drive a positive reputation.

4.2 Current and desired state of sustainability communications at the case organization

Five sustainability and communication professionals within the case organization were interviewed for this research (see table 2 for the summary of interviews and appendix 3 for the questions). In general, the interviewees were enthusiastic about the topic and about having the opportunity to develop sustainable practices and communication, describing the work as interesting, important, and challenging. One of the interviewees explained how they love helping people understand this challenging theme and another said it is the most exciting thing in their career so far, as it is something where they can really make a difference.

At Amer Sports, sustainability is about supporting the company strategy and making sure it is implemented in a sustainable way across the organization, according to one interviewee. It includes monitoring the operating environment for changes, for example, in consumer behavior or regulation, and, if needed, challenging the current company strategy based on these insights. Another interviewee pointed out that communication should not be a standalone practice, merely describing what has been done, but a safeguard and a driver for the entire sustainability work in the organization.

In general, there was more talk about the environmental than the social aspects of sustainability. The respondents all look at the topic from their own point of view: In addition to belonging to the group, all Amer Sports Brands have their own values, cultures, and ways of working. Brand employees primarily identify as Brand employees, secondarily as group employees. All Brands also have somewhat different approaches and focus areas within sustainability. Amer Sports group has a challenging task in figuring out a way to include all this diversity in their communications in a way that engages all employees, as one of the interviewees pointed out.

4.2.1 Sustainability communications benefits and risks

The interviewees saw many benefits in becoming more active in sustainability communications and many of these same topics were mentioned when asked about the goals for Amer Sports Group's sustainability communication. This is understandable, as it is natural to set goals toward the perceived benefits.

Two of the interviewees said that sustainability communication is an instigator that helps sustainable development, and it acts like a magnet – as soon as you start talking about it, people will be supportive, and stakeholders offer possibilities for collaboration. Another pointed out that talking about sustainability in an inspiring way elevates the topic, and sets expectations and the bar higher, pushing the company further. These comments are aligned with the notion of sustainability communications as action and with the understanding of aspirational talk as a vehicle of inspiration, driving towards higher goals (see e.g., Christensen & al. 2013).

A relatively long list of benefits of or goals for sustainability and sustainability communications was mentioned in the interviews. These are backed up by the literature review (see chapter 2.1.2). According to the interviewees, sustainability work and communication can result to:

- Conducting business more efficiently: bigger outcomes with better processes and fewer resources.
- Strengthening the internal community: getting current employees together across Brands and functions.
- Improving awareness and reputation:
 - attaining a position where the media proactively contacts the company because it is known as a transparent expert in sustainability,
 - positioning the company, showing that it stands for something,
 - managing reputational risks.
- Being more attractive to consumers.
- Retaining and attracting talent.
- Fulfilling the need of brand ambassadors and sponsored athletes to collaborate with a company whose values are aligned with theirs.
- Improving the company ranking in financial and sustainability ratings, and that way impacting, for example, the cost of money, and previously mentioned reputation and talent attraction.

In addition to these, most of the interviewees also talked about sustainability being not only important but an existential necessity. For a company operating in the sports and outdoor industry, like Amer Sports, protecting the environment is existential – without snow, or clean nature for hiking or trail running, there is no business.

The interviewees saw risks too in becoming more active in sustainability communications. The foundational challenge is that producing anything is by default an unsustainable act from the environmental point of view and justifying a product business and especially a growing business can be

difficult. They said that one part of being transparent is being honest about growth ambitions and the urge to be a profitable business. After all, companies are not NGOs or charities. This causes stakeholders to challenge companies.

All the interviewees mentioned possible allegations of greenwashing or virtue signaling as an evident risk. Talking about sustainability-related topics too early (when the facts are not clear and there is not enough tangible progress to talk about) or exaggerating small-impact actions were considered risks that could lead to accusations of colorwashing (e.g., greenwashing or rainbowwashing), damage to reputation and integrity, and overall negative business impacts. Going out with one initiative or improvement will cause questions and demands about what else the company does.

Staying silent too long is the other side of the coin. According to the interviewees, it can become a challenge if the company, because of silence, is left behind the conversation, or the stakeholders assume the company is not even trying. The interviewees were realistic about making mistakes. They understand that at some point some messages will be badly formulated, or something will be said that was not meant or thought through. Also, historical events can pop out and cause reputational issues. The reputation risk is real and through social media, the public now has more channels than ever to get their criticism published. Things can go sideways quickly.

Contrary to what was found in the literature review about good reputation acting as a protective shield against crises (see e.g., Allen 2016; Brønn & Buhmann 2018; Fombrun 1996; Jung & Seock 2016), one of the interviewees mentioned that for an outdoor brand that is active in the sustainability sphere, “getting caught” with empty claims could be even worse than for a brand that has been more silent. Claiming to be something good and not being able to fulfill these promises would be considered bad, they said.

Although all interviewees said stakeholders have more expectations than before, two of them also raised different viewpoints about consumers: Even though consumers are more aware of sustainability and some studies say it should impact their buying decisions (see e.g., McKinsey & Company & WFSGI 2022; RepTrak Company 2022a; RepTrak Company 2022b), according to the interviewees it doesn't show in practice very much yet. One of the interviewees said that instead of sustainability being a clear reason to buy, the *lack of it* is a reason *not* to buy. As mentioned in chapter 2.2.2, the recent RepTrak studies back this up as according to them, companies with a low ESG score inspire only 10–20 % willingness to buy (RepTrak Company 2022a; RepTrak Company 2022b). These two interviewees had also noticed that some consumers, and a part of the public as well, don't care too much or don't even believe for example in climate change. It has become a controversial and political topic. This way of thinking can cause consumer blowback—people don't want to hear about sustainability topics at all, they don't want to feel like they are being preached

at. Even hate campaigns might get started on social media against a company these disbelievers think is virtue signaling, the interviewees said.

4.2.2 Current situation and perspective on sustainability communications

The interviews confirmed that the Amer Sports group-level sustainability communication has earlier focused on what has been done, and publishing some individual news, but not on looking forward and connecting sustainability to the overall business development. From a stakeholder point of view, communication has been reactive, concentrating on replying to questions, for example from NGOs and media. Sustainability communication has mostly meant sustainability reporting, and there has been no focus on storytelling or talking about what sustainability means to the company.

Some of the interviewees from Brands explained that sustainability communication is a topic that has come on their agenda more during the last 3–5 years. Already within this time, the development is clear – for example, some of the ambitious more sustainable product concepts presented as ideas a couple of years ago are a reality today. However, the hesitancy to talk about unfinished products or projects, especially earlier, was emphasized in the interviews. One of the interviewees explained that the need to be perfect before opening up might derive from the product-driven business – the products must be perfect from safety and performance aspects before they are launched to the market, and the same attitude has covered sustainability communications as well. The interviews also show that the company and its Brands want to understand their baseline before communicating – there is a need to first “earn the right to talk about it”, to avoid accusations of greenwashing and too many questions for which the company does not have answers yet. The literature review shows that this is a common way of thinking among companies (see e.g., Allen 2016, 13; Frig & Uusitalo 2021, 33).

The owners of the company and the top management endorse and support the case company’s sustainability work and collaboration within the company has increased notably. Based on the interviews, the company has many developments to communicate about. The interviewees explained that a lot of work and improvements around sustainability are ongoing both regarding the group-wide strategic targets and at the individual Brands’ level, for example, related to design, circularity, raw materials, responsible procurement, and reporting. These facts and stories would need to be told.

Some of the interviewees felt that the company is better than what it tells about itself, and stakeholders don’t know about all the work that has been done behind the curtain. This is in line with RepTrak’s findings about companies feeling their stakeholders have a wrong perception of them (RepTrak Company 2022a, 15; RepTrak Company 2022b). The interviews reveal that a good start

has now been established and the company is ready to make a step change in sustainability communications – to make public commitments and to communicate about its initiatives and achievements proactively, responding to stakeholder expectations. Sustainability communications in many areas of the company is evolving quickly. Some of the individual Brands have already started, and some are taking their first steps, as is the group, the interviewees said.

The interviews covered thoughts and decisions about the case company's perspective on sustainability communications. The characteristics that came up are summarized as follows:

- The company acknowledges that driving more sustainable business is a journey, and it takes time to build capabilities and new ways of working. People, both the company's own employees, and external stakeholders need to be brought along on the journey.
- Communications must be based on honesty and transparency.
- The company acknowledges that it doesn't know everything yet and is dedicated to becoming better. There's a need to be well-prepared for questions and questioning.
- The company is dedicated to taking a more proactive and aligned approach to sustainability communications and reputation building.
- Sustainability work must be strongly connected to the purpose of the company.
- Sustainability communication needs to have a strong strategic plan and measurable objectives, based on the sustainability strategy.
- The company must find its own angle, decide on key messages, and create its own voice, a narrative that will be embedded in the main company narrative and all communications.
- Sustainability communication must be inspirational and engaging, but concrete and fact-based.
- The direction, achievements so far, shortcomings, and next steps should be communicated clearly.
- The company is dedicated to making public commitments and adding storytelling around selected sustainability themes and initiatives.
- In the long term, the company wants to make an impact and take a thought leadership position in selected theme(s).

In the longer term, being proactive doesn't mean only communicating about the company plans and ongoing initiatives. According to the interviews, it is also about understanding the changes in the society, operating environment, and regulatory landscape – to be able to identify topics early enough to be better prepared to handle issues before they become problems and identify needed changes early enough.

Transparency is needed and the importance of it is something all interviewees highlighted. When working towards a more sustainable business, transparency links to humbleness and admitting uncertainty – being open about incompleteness and questions the company doesn't yet have answers for. Transparency also associates with integrity and honesty. One of the interviewees said that transparency shows confidence towards own actions and operations and another that some innovations should be open source so that the whole industry could develop. 100 % transparency would be ideal, but it is not realistic, as the interviewees pointed out: in business, there are always matters to keep inside the company, such as some strategic choices, trade secrets, or too

uncertain developments. Transparency is not possible also related to topics that the company doesn't know enough about yet, for example, linked to the complex supply chains of the apparel industry.

The interviewees all referred to how important it is to be able to wait until there is a clear direction, enough to say, facts in place, and some achievements to talk about – but not waiting for too long, for everything to be perfect. That would easily give the impression that the company is doing nothing. Rather than waiting, it is important to talk. However, overpromising should not be done. There is an eagerness to progress fast but also an understanding that the journey is difficult, and that it takes time to build solid foundations.

4.2.3 Balanced sustainability communications approach elements

In addition to discussing the current situation and the perceived benefits and risks, the interviews covered the elements of the Balanced sustainability communications approach (see appendix 1). The results regarding these theory-based themes are described next.

MOTIVES

Motives for sustainability work at the case organization are closely linked to stakeholders and their expectations. Public pressure and push from the stakeholders are prominent motives. Especially the self-serving reasons for sustainability work are about responding to the stakeholder expectations.

All interviewees mentioned both self-serving and society-serving motives. Most of them concluded that it is fine to have both motives present at the same time. When asked to set the company's current motives on a scale, two of the interviewees placed them on the self-serving side, two in the middle, and one leaned more towards the society-serving side of the scale (see figure 13 – each of the triangles represent one interviewee's insight). An interesting observation is that while the interviewees think that the company's motives as an organization are mostly self-serving, they see that the employees' motives for their own sustainability-linked work are society-serving – they do it because they care.

Two of the interviewees noted that as long as the end result is good, the motives behind the work don't really matter. One explained that communicating about sustainability itself is an act of doing good, because being silent doesn't help the common good, and talking about the topic pushes the work forward overall.

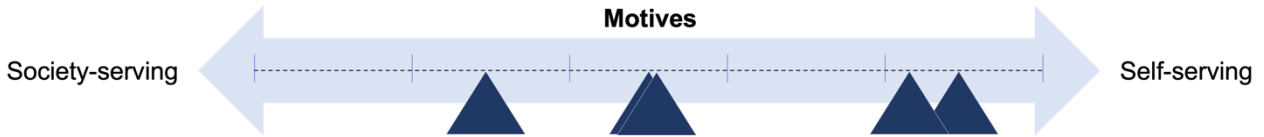


Figure 13. Society-serving and self-serving motives. Summary of the interview mentions

Table 3 gives a summary and a categorization of the **society-serving motives** mentioned in the interviews. In addition to a couple of general ethics-related motives, the rest were either business-based or about employees’ perceived motives towards their own work. Business reasons varied from what is important to the essence of the Brand to wanting to mitigate the impacts the business has on the planet. The interviewees told that their own and their interpretation of their colleagues’ personal motives are mostly about appreciating nature, personal passion for the topic, and thinking about the next generations.

Table 3. Society-serving motives. Summary of the interview mentions

Society-serving motives	
General ethics	<ul style="list-style-type: none"> – It is the right thing to do for the world. – Time is running out – it is an urgent concern.
Company/ business-based	<ul style="list-style-type: none"> – The company should have a positive role in society and the planet. – We want to show our heart is in the right place. – Our business consumes resources, and we have a responsibility to make it up. – We have a responsibility to do our best to protect our playgrounds (planet and nature). – We want to be a positive force in the world. – Durability and longevity of our products and working towards a circular economy really matter to us as a Brand.
Employees	<ul style="list-style-type: none"> – People want to work for outdoor brands because they love and appreciate the outdoors – and genuinely care about sustainability and the planet. – People really care and want to do good for the society. – A lot of employees are from the same mountain areas where some of the brands were born, and that is why it is so personal to them. – I love it, I am passionate about it on a personal level. – It makes me feel proud and engaged with my work. – I want my children to be able to enjoy the same world I have enjoyed.

Table 4 summarizes the **self-serving motives**, categorized by the stakeholder group whose needs the motive is derived from. Some of the motives were not explained more than mentioning that there is pressure from a certain stakeholder group. Some motives were elaborated more.

Some of the self-serving motives were the following: Working in the outdoor space makes climate change and environmental themes an existential question to the case company since without snow or a clean environment there is no business. Sustainable business processes are more efficient and thus considered better business. Consumers are the most important stakeholder group for the Brands – the company should stay relevant to consumers, and nothing should be done without thinking about them. Employees from the self-serving viewpoint are creating pressure toward the company because it wants to have engaged employees, and the talent to stay with the company. Financial motives include access to financing and cost of money, which are more and more affected by how sustainably the company operates. Risk management, increased regulation, and building and protecting reputation were also mentioned several times.

Table 4. Self-serving motives. Summary of the interview mentions

Self-serving motives	
Athletes	<ul style="list-style-type: none"> – Responding to long-time pressure from sponsored athletes.
Business / operational	<ul style="list-style-type: none"> – Safeguarding the business existence: no snow/freshwater/nature → no business. – Consuming fewer materials and energy, recycling → more from less → efficient business. – Creating new business models and innovations (e.g., regarding circularity). – Through sustainability work, the group is acting as an example to the Brands. – Responding to requirements from the company owners.
Competition	<ul style="list-style-type: none"> – Fearing to fall behind (“everyone else is involved”).
Consumers and customers	<ul style="list-style-type: none"> – Being relevant to consumers and customers: <ul style="list-style-type: none"> • They are more aware and interested than ever and understand the importance of sustainability. • Consumers and community members care about the environment and want to know what we do (“how are you protecting the fields of play?”).

Self-serving motives	
Employees	<ul style="list-style-type: none"> – Responding to pressure from employees: <ul style="list-style-type: none"> • Own employees care about the environment, and a part of them have adapted their lifestyles as well. They expect their employer to show them it addresses the problems. • People want to work aligned with their values. • Employees become more committed and engaged.
Financial motives	<ul style="list-style-type: none"> – Being relevant to and responding to the requirements of the financial community (e.g., lenders, credit agencies). – Securing access to financing. – Impacting the cost of money.
NGOs	<ul style="list-style-type: none"> – Responding to the pressure from NGOs.
Politics and regulation	<ul style="list-style-type: none"> – Responding to <ul style="list-style-type: none"> • increasing regulation • increasing reporting requirements and • political pressure.
Reputation	<ul style="list-style-type: none"> – Helping to shape public perception. – Continuing to improve building and protecting reputation. – Supporting Brands with a reputation of a sustainable company/owner.
Risk management	<ul style="list-style-type: none"> – Managing risks (legal, financial, reputation). – If one of the Brands gets in a bad light, the parent company and other Brands might suffer as well.
Talent attraction	<ul style="list-style-type: none"> – Attracting the best and engaged talent – people want to work aligned with their values.

STRATEGIES

Strategies in the Balanced sustainability communications approach are about how communication is done – does it include dialogue, collaboration, and interaction or is it purely informing one-way? Companies may use both strategies in their sustainability communication (Ajalyi & Mmutle 2020, 8), and that is the case also at Amer Sports, according to the interviewees. The interviews revealed that the interacting strategy is in use mostly internally: there is a lot of collaboration between the Brands and the group functions, and more is wished for. Externally, however, communication

mostly follows an informing strategy currently, but the interviewees expect this to change towards a more interactive strategy in the coming years.

The interviewees felt that the company is not ready for a very interactive strategy yet, since it is still doing a lot of foundational work both in sustainability and in communications. There is a will, though. The interviewees pointed out that companies cannot solve the big sustainability problems alone but must team up and collaborate. An example of a topic the industry should collaborate on is solving challenges related to recycling. One of the interviewees told an example of communication sparking proposals for collaboration: publishing a climate impact report had inspired several organizations to propose a collaboration with a Brand. It was also pointed out that interaction is not only dependent on companies, but the stakeholders must be ready for it, too.

Figure 14 summarizes the interviewees' views about how informing or interactive the current communication strategies are, and how they hope and see the situation to change in the coming years. The interviewees who placed their mark on the interacting end of the scale for current strategies were thinking more about internal communication and collaboration. The direction is clear: all interviewees believe that the amount of interaction, both internally and externally, will increase in the future.

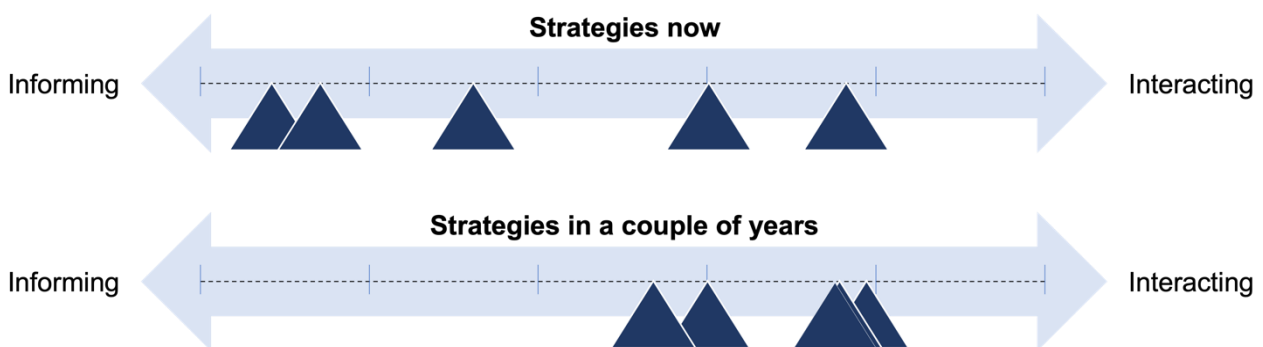


Figure 14. Communication strategies now and in the future. Summary of the interview mentions

MESSAGE TYPES

The interviewees were asked to assess the different message types from the Balanced sustainability communications approach in terms of how important those are and how big volume and share of content those should have in the case company's sustainability communications. The interviewees did this by placing a box in a matrix. The x-axis of the matrix represented the importance and relevance of the message type and the y-axis the volume of content needed. The answers

deviated somewhat, but it became clear that none of the message types was considered irrelevant: in all the interviewees' matrixes, the emphasis of all the message type boxes was on the right side. More deviation was found from how much communication there should be about the different message types.

Aspirations

There's quite a lot of deviation in how important the interviewees consider aspirations, and how much content there should be about these visions and big targets. See figure 15 for a summary. In this and the following matrix figures, the blue boxes each represent one interviewee's insight.

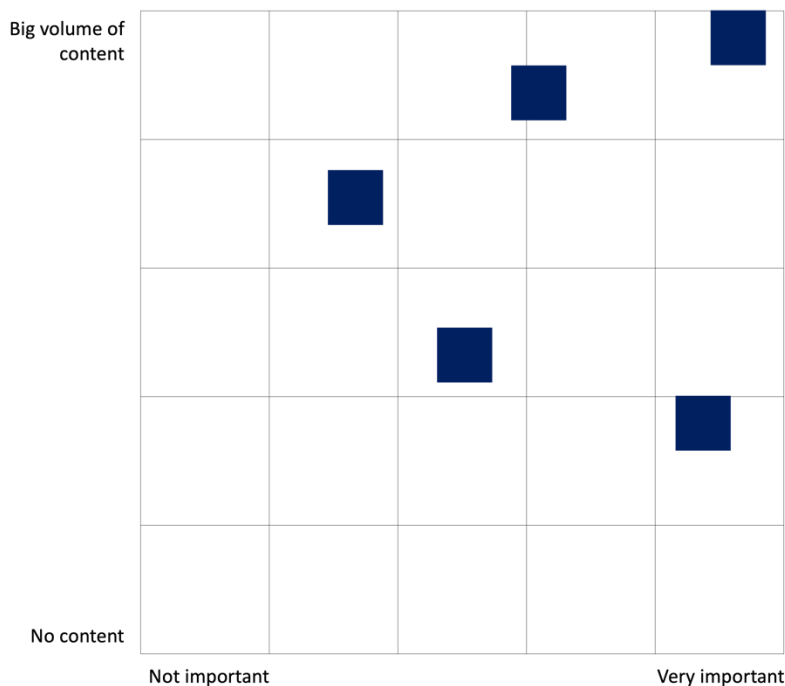


Figure 15. The importance and needed volume of aspirations. Interview summary

The interviewees link aspirations to the company strategy. Aspirational communication connects sustainability to the overall strategy and company targets, as well as communicates the conscious decision to commit to sustainability.

Amer Sports has defined an ambition statement for its sustainability work, highlighting the need for changing the mindset and the way to do business, how important continuous improvement and collaboration are, and how essential it is to become better in securing the well-being of stakeholders. This ambition statement ("Think bigger, go further, be better") is a form of aspirational communications (Amer Sports 2022a; Amer Sports 7 March 2023).

Some comments from the interviewees are proofs of communication as action (covered in chapters 2.2.3 and 2.2.4). The interviewees had noticed real-life examples of sustainability talk creating a cycle of concrete actions and collaboration proposals. Also, other Brands within the Amer Sports group and competitors communicating about sustainability sets expectations, motivates to act, and spurs competition, the Brand interviewees explained. Aspirations were perceived as important by the interviewees because they have the ability to inspire and motivate people and organizations. However, it was mentioned also in the interviews that aspirational content needs to have data to back it up, and the company should not overpromise. All this is supported by the literature review (see e.g. Christensen & al. 2013; Christensen & al. 2022; Penttilä & Eräranta 2021).

When placing aspirations in the matrix, comments about the needed amount of content varied. Some interviewees said that there should be a lot of emphasis, and a lot of content about aspirations because this content is what inspires and motivates people both within the organization and outside of it. Aspirations give emotional contact to sustainability – they touch people’s hearts. However, others said that even though aspirations are important, the amount of content should not be vast. One justified this by saying that tangible examples mean more to the consumer audience than big promises. Contrary, another interviewee said specifically that aspirations are understandable for laypeople.

Clearly, aspirations are needed, but the amount of communication needs careful consideration, as even the communication and sustainability experts had differing views on it.

Commitments

The interviewees were very unanimous about the importance of commitments. The opinions about the amount of content regarding commitments were, however, more deviated (see figure 16).

Commitments were viewed as very important, and the interviewees said there is no doubt that the company is committed to sustainability. Based on the interviews, there should be somewhat more content about commitments than aspirations. Commitments are viewed as “less sexy”, but necessary because they are the backbone of sustainability work. They also need something tangible (proof points) backing them up to become more interesting – pure declarations without concrete examples do not resonate with people, the interviewees said.

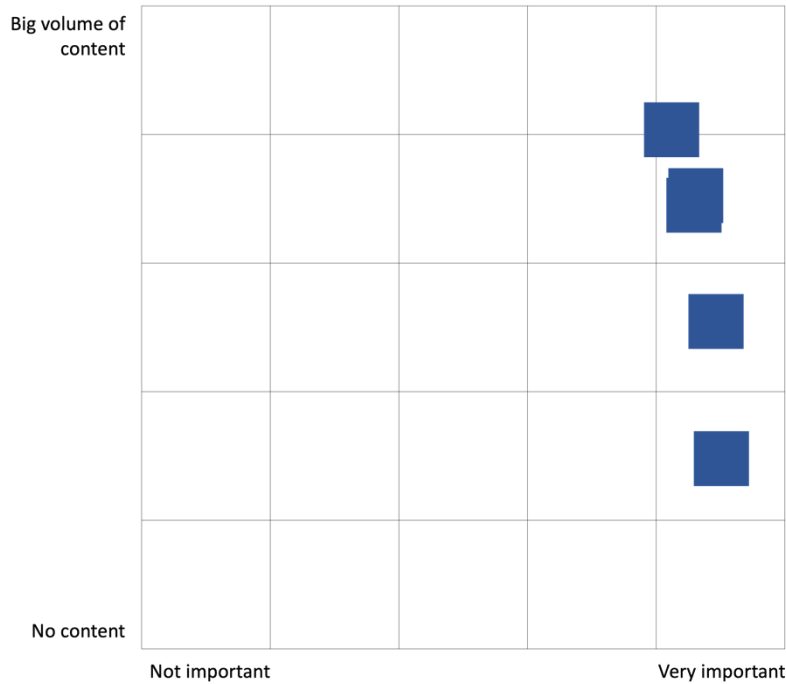


Figure 16. The importance and needed volume of commitments. Interview summary

Humbleness

The interviewees acknowledged that business in general and the sports and outdoor industry consume resources. One of the interviewees noted that the connection to nature is a paradox, because on the one hand the industry is dependent on it and on the other hand it is part of the problem, consuming the playground.

Communicating this and other aspects categorized as humbleness is considered very important, but the interviewees felt these should not be overly emphasized (see figure 17). They stressed the necessity of being honest and talking about sustainability as a journey and process – the company is working towards better practices but is not perfect. It is important to be open about initiatives that have worked but also about those which have not, as well as questions the company yet doesn't have answers for, the interviewees said.

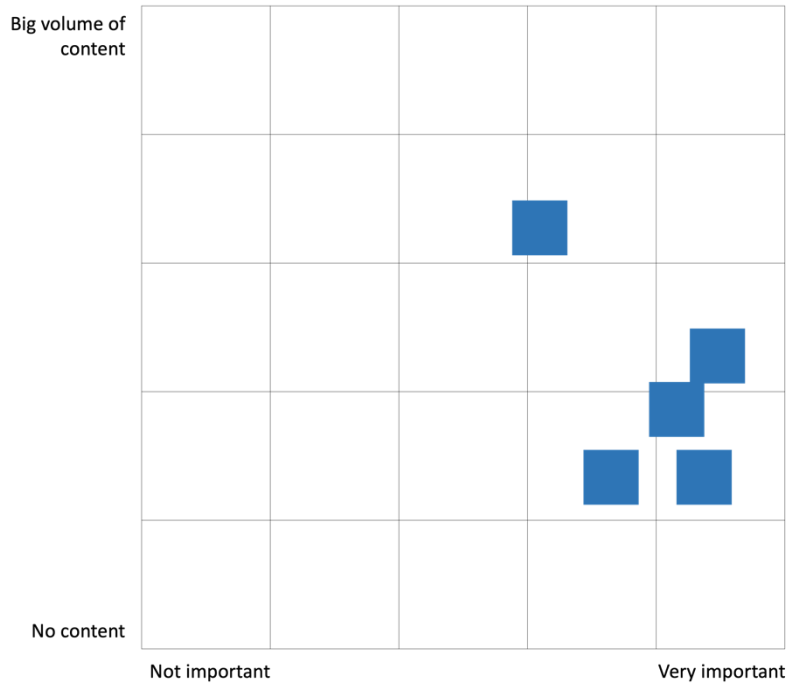


Figure 17. The importance and needed volume of humbleness. Interview summary

Proof points

As mentioned earlier with aspirations and commitments, the interviewees considered concrete proof points very important. They also assessed that proof points should be rich in content (figure 18).

According to the interviewees, proof points are about bringing stakeholders along on the journey by communicating about progress, highlighting good initiatives and achievements, and describing tangible examples. One of the interviewees pointed out that proof points don't always have to be big and most important achievements, smaller scale improvements are good material for storytelling as well. Proof points were considered important because they resonate with people and give credibility to communications.

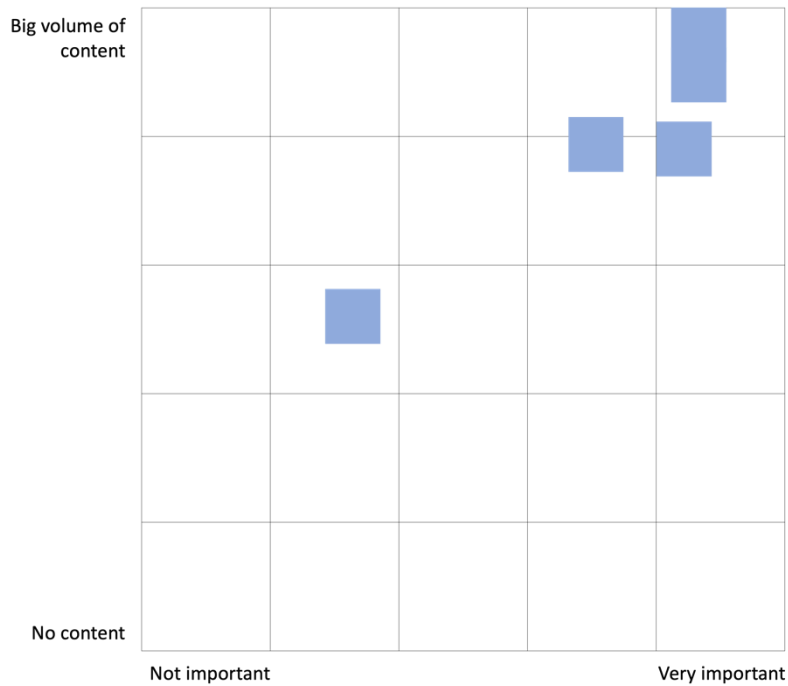


Figure 18. The importance and needed volume of proof points. Interview summary

Follow-up and reporting

Follow-up and reporting were considered very important, too, but these should have clearly less emphasis in terms of volume of content than proof points, according to the interviewees (see figure 19).

Follow-up is about communicating progress, as are proof points, but the interviewees pointed out that as people don't pay as much attention to formal reporting as they do to stories, it is not as important in terms of volume. Follow-up was considered very important from the point of view of holding oneself accountable.

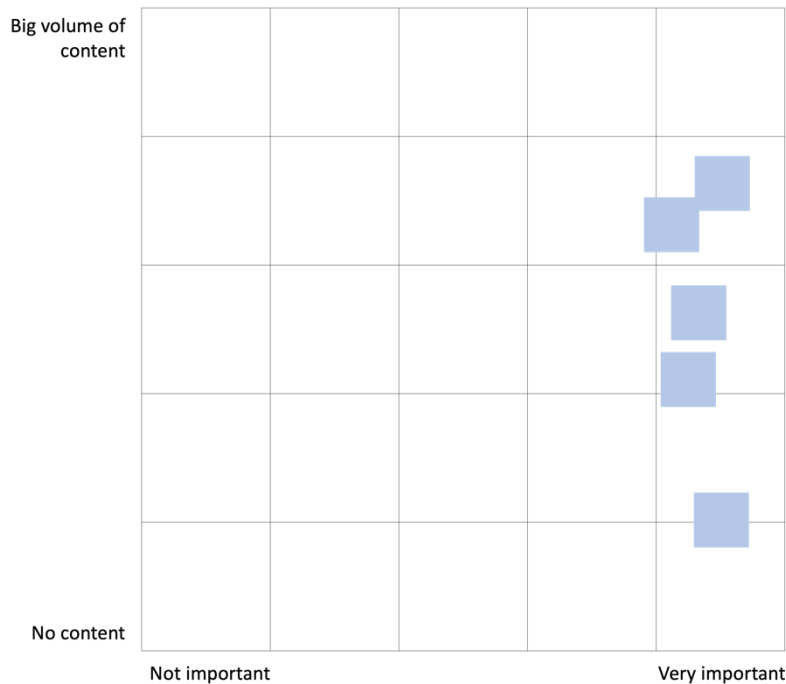


Figure 19. The importance and needed volume of follow-up and reporting. Interview summary

STAKEHOLDERS

In general, the interviewees noted that the role of sustainability in business and society has changed and that stakeholders expect companies to have a point of view and a positive role in society. They said that stakeholders push the company forward. This assessment was visible also in the motives of sustainability work at the case organization earlier in this chapter. Stakeholders want to hear about the topic – whether the company is finalized its initiatives and activities or not, the interviewees said. It was also noted that the expectations towards the case company on the group level are perhaps not very high currently, because of the general low awareness and public profile of it. It was mentioned that the situation gives the case company some room to build and develop before becoming more vocal – more visibility, then, will create higher expectations. Current expectations towards the Brands were considered higher.

The interviewees mentioned multiple stakeholder groups, which are all listed in table 5. They talked about how it is crucial to get the message across to own employees who are eager to hear about what their employer is doing to promote sustainable development. The employees are willing to ask also difficult questions and expect to get answers. People want to feel good about their job and work for a company that is both successful and does more good than bad. Sustainability is a major factor from a talent retention point of view. Many of the interviewees had noticed that people in the outdoor industry generally care about sustainability and respect nature – and part of them have already adapted their lifestyles accordingly. However, one of the interviewees also pointed out that

not all employees understand why sustainability should be talked about and focused on, some feel it is nonsense.

Some of the interviewees mentioned that the commitment of the owners of the company, the Board of Directors, and the top management is extremely important. They also feel that this commitment exists – these stakeholder groups are engaged, and they have high expectations about the implementation of the company's sustainability strategy.

The second most mentioned stakeholder group after own employees were consumers and customers. This stakeholder group is especially important to the consumer-facing Brands, but not as important to the group, since consumers primarily look at the Brands' sustainability efforts, and only secondarily what the owner of the Brands, Amer Sports Group, does. Consumers, like employees, are more and more interested in sustainability and ask questions they expect to get answers to. If they don't, they will leave the Brand, said one of the interviewees. As mentioned in chapter 4.2.1, the interviewees acknowledged the importance of consumers as a stakeholder group, but don't yet see their interest translating into buying decisions. The masses are not yet interested enough, but the company must be where the early adopters are, they pointed out.

The interviewees said that people now want companies they liaise with to be aligned with their personal values. This notion was linked to both consumers and current and potential employees and is in line with the findings of the literature review (see e.g., Glavas & Willness 2020, 13–14; Handy & al. 2020, 141–142). New talent or potential employees got many mentions in the interviews and sustainability was said to be critically important from a talent attraction point of view.

Two of the interviewees ranked the planet itself as one of the stakeholders. Media got mentions as well, even though it was not clear to all if it should be considered a stakeholder group or a communications channel. The interviewees said that both media and the public are increasingly interested in sustainability, and often have challenging questions. The financial community, NGOs, suppliers as well as sponsored athletes and brand ambassadors were also mentioned as stakeholder groups.

Table 5. Stakeholder groups mentioned by the interviewees, in alphabetical order

Internal stakeholders	External stakeholders
<ul style="list-style-type: none"> - Own employees - Owners, Board of Directors - (Top) management 	<ul style="list-style-type: none"> - Athletes and brand ambassadors - Consumers/customers - Financial community (lenders, credit agencies, rating agencies, banks) - General public - Media - NGOs - Planet - Potential new talent - Suppliers

5 Conclusions

The objective of this thesis was to create an understanding of how sustainability communications should be approached and planned for it to support the case organization's sustainability performance and reputation. The thesis aimed to answer the following key research question and three sub-questions:

RQ: What kind of sustainability communication can support the case organization's sustainability performance and reputation building?

RQ1: What motivates sustainability work in the case organization?

RQ2: What kind of communication strategies support effective sustainability communication?

RQ3: What kind of messaging supports effective sustainability communication?

The study started with a literature review that covered research in the areas of sustainability and business and sustainability communication, diving into the evolving stakeholder expectations and how communication can support sustainability performance and reputation. As a summary of the literature review, the thesis proposed the Balanced sustainability communications approach as a framework for planning sustainability communication on a strategic level.

Benchmarking and semi-structured interviews were used as the research methodology, to understand how the case company's peers communicate about sustainability, what is the current and desired state of sustainability communication at the case company, and how the findings of both research methods are aligned with the Balanced sustainability communications approach.

This study offers an approach and development proposals for balancing different needs and demands described in the literature review and interviews. This is done to support the case organization in planning and executing sustainability communication that at the same time is aspirational, inspirational, concrete, and credible, appealing to different stakeholders and creating a need to act.

The key outcomes of this thesis are described in chapter 5.1. Chapter 5.2 gives development proposals for the strategic communication planning of the case organization. The credibility, reliability, and ethics of this research are discussed in chapter 5.3, and chapter 5.4 talks about the limitations of the study and gives recommendations for future research. The thesis is concluded in chapter 5.5 by reviewing the key learnings achieved during the research process.

5.1 Key outcomes

The **sub-question RQ1** covers the motives of sustainability work in the case organization. This thesis answers the question leaning on the research by Ajayi and Mmutle (2020), which proposes that companies should balance society-serving and self-serving motives in their sustainability work and communication. According to the research, this will contribute to the effectiveness of communication, mitigate some of the skepticism that is typically linked to companies' sustainability communication, and have a positive impact on reputation. Balancing the motives also impacts stakeholders' actions positively. (Ajayi & Mmutle 2020.)

The benchmarking results are in line with the literature review. They reveal that all investigated companies use both motives, some leaning more on society-serving and some more on self-serving motives. The interviews confirmed that sustainability and communication practitioners in the case company prefer showing both motives. Based on the interviews, the company's motives as an organization are currently more self-serving. However, the interviewees interpret that the case company's employees' motives for their everyday sustainability-related work are society-serving.

The **sub-question RQ2** asks what kind of strategies support effective sustainability communications. The communication strategies studied in this thesis are based on the same Ajayi and Mmutle's (2020) study as the motives are. In addition to motives, strategies impact the effectiveness of communication as well. In Ajayi and Mmutle's study, balancing both strategies worked for reputable companies. This differs from some earlier research they refer to which suggests that interactive strategy should work best in sustainability communications. However, most of the reputable companies they researched used mainly informing strategy. This was due to a fear of criticism towards the company if it would encourage stakeholders to dialogue, using an interactive strategy. Ajayi and Mmutle's research concluded that informing strategy, in fact, proved to work for these companies. (Ajayi & Mmutle 2020.)

A hesitancy toward an interactive strategy was found in the interview results as well. The case company representatives felt that the company is not ready yet for a strongly interactive strategy at least in external communications – in internal communications, between the people working in the area of sustainability, the interactive strategy is already in use. Frig and Uusitalo (2021) support the precaution, as they point out that it is good to have a strong foundation in place before stepping on the stage and inviting stakeholders to collaborate and debate. This protects from reputational risks and ensures the company can also give, not only take, in the interactions. In addition to the company, also the stakeholders, at least the public, might not be ready or willing to engage in interactive communication, one of the interviewees said.

The findings of the benchmarking are in line with the literature review, as both interactive and informing strategies were found in all the benchmarked companies' communications, however, the emphasis was more on informing strategies. Interactive strategies were found mainly from materials where the benchmarked companies talked about collaborations. The companies were not encouraging interaction even in social media, where dialogue is enabled by default. The expectation in the case organization, however, is that in the future it will use the interactive strategy more both with internal and external stakeholders.

With the **sub-question RQ3**, this thesis wanted to find out what kind of messaging supports effective sustainability communications. The literature review talked about communication as action and aspirational talk as a way for companies to inspire and set expectations for themselves, and their employees and competitors alike (see chapters 2.2.3 and 2.2.4). The risks or restrictions of aspirational communication are acknowledged in the literature, as communicating only in an aspirational way will be fluffy and prone to accusations of colorwashing and virtue signaling. Facts and follow-up as well as opening the complexity of the issues and admitting failures are required to back up aspirational communications. (See e.g., Christensen & al. 2013; Christensen & al. 2022; Penttilä & Eräranta 2021.) Based on the literature review, this thesis proposes that message types should vary and there should be a balance between aspirational talk, public commitments, humbleness, proof points, and follow-up.

The benchmarking showed that all mentioned message types were found from peer companies' communication, however in different amounts and especially humbleness and follow-up with less emphasis. The overall picture drawn from the benchmarking does not give a very coherent understanding of the sustainability work of the investigated companies. The interviews, in turn, revealed that the case organization representatives consider all the message types important. The volume of contents the interviewees felt needed per message type varied.

The answers to the sub-questions form the answer to the thesis objective and the **key research question (RQ)**: "What kind of sustainability communications can support the case organization's sustainability performance and reputation building?". The literature review findings show that sustainability communication has the potential to activate people and sustainability work, and by strengthening reputation, impact for example employee engagement, talent attraction, consumer behavior, and cost of money (see chapters 2.1.2 and 2.2.2). Sustainability communication is challenging because sustainability as a topic is so complex and important, expectations vary and are growing, and the target is moving. Effective sustainability communication needs to operate between all these requirements and demands. This thesis proposed the Balanced sustainability communications approach as a framework for communication practitioners to plan strategic

sustainability communications. The approach suggests that no motive, strategy, or message type work alone, but these should be balanced to support a company's sustainability performance and reputation.

The Balanced sustainability communications approach can be generalized and used as a tool for planning strategic sustainability communication at any organization, it is not limited to the case company of this thesis. The next chapter discusses the practical development proposals for the case organization specifically.

5.2 Development proposals for the case organization

As the key outcomes point out based on the benchmarking, the current state of the case company's peers' sustainability communications lacks balance and does not give a clear picture of their sustainability work. There is room for differentiation. As the sustainability communications journey in the case company is in its beginnings, this is a good time to plan properly and take a distinguished position in the market.

The thinking and viewpoints of the interviewed communication and sustainability professionals are in line with the Balanced sustainability communications approach. The current draft of the case company's strategic sustainability communications plan reflects the approach as well, by highlighting the need for a better stakeholder understanding, public commitments, and storytelling, for example (Amer Sports 2022a). However, to achieve even more structure and balance, this way better supporting the case company's sustainability performance and reputation, this thesis recommends further developing the current version of the strategic sustainability communications plan, using the Balanced sustainability communications approach as a framework. The strategic plan should be based on the company strategy and sustainability strategy, and, in addition to other typical components of a strategic communications plan, such as defining objectives, key messages, and measurements, it should cover:

- a stakeholder analysis, stakeholder prioritization, and a description of monitoring practices
- **why** is sustainability important: a definition of how the visibility of society-serving and self-serving motives should be balanced in communication
- **how** is communication conducted: a roadmap for moving towards more balanced communications strategies – putting more emphasis on interactive strategy, and
- **what** should be the balance of message types used.

In-depth stakeholder analysis and prioritization are recommended to understand the stakeholder needs better and to be able to focus on the key stakeholder groups. As noted, the public's expectations can differ from what the company thinks and wants to communicate (Dudenhausen & al. 2020). In this thesis, most of the interviewees were more focused on the environment than other aspects of sustainability. However, as studies suggest that stakeholders, in general, are more

interested in social and governance topics than in the environment (Dudenhausen & al. 2020; Rep-Trak Company 2022b), it would be beneficial to get a proper understanding of the topics the case company's stakeholders are genuinely interested in and then, again, balance communications between what the stakeholders expect and what the company wants to convey.

Dudenhausen & al. (2020) criticize companies for taking examples from their peers rather than finding out what the stakeholders want and need. This is why benchmarking, however useful, is not enough. One of the thesis interviewees mentioned that the case company needs to find its own voice. That does not come about from only taking examples from peers.

A better stakeholder understanding is important for all communications, but especially for using an interactive strategy – it is not possible to serve all stakeholders equally, and for good dialogue and activation, it is essential to understand who the most important parties are to collaborate with and what are their expectations. The stakeholder analysis should be done in collaboration with the sustainability team. A process or practice on how to follow and monitor the stakeholder landscape should be defined in the plan as well to be able to stay updated.

The strategic sustainability communications plan should cover defining the share and balance of society-serving and self-serving motives and how these motives should be visible in communications. The interviewees were quite anonymous about increasing the amount of interactive communication at the case company in the future. The plan should elaborate on that and define a roadmap for adding more interactivity, collaboration, and dialogue to the sustainability work and communication for the coming years.

Finally, the strategic plan should define the targeted balance of different message types. The benchmarking findings suggest that companies typically have humbleness only a little or not at all visible in their communications and follow-up is mainly published in their reports. The case company would differentiate by ensuring more of these in its communication. A best practice to consider from the benchmarking is publishing some key commitments and their follow-up visually prominently on the website and embedding these into other channels as well. The aim should be to paint a consistent and coherent picture of the case company's sustainability work by planning the balance of message types carefully.

To be able to develop, setting targets and measuring are important. In addition to the current measurements, the case organization could consider setting percentage targets for the volume of different elements of the Balanced sustainability communications approach (motives, strategies, message types). This would give structure and direction to communications and a possibility to measure and develop based on how the set target volumes work.

A good start is conducting a gap analysis among the existing communication: what are the balance and the volume of different elements of the Balanced sustainability communications approach in the case company's communication materials currently? What should be done to correct the possible distortions? This could be done using the same framework and analysis methods used for benchmarking in this thesis.

Some of the desires that stood out from the interviews for longer-term planning are strengthening communications' role by offering insights and understanding for the business about the operating environment and the society, to be able to be genuinely proactive and prepared for changes and new phenomena. Another big goal discussed was aiming for a thought leadership position in the industry. These are longer-term goals and need good foundational work and sufficient resources before they can be realized.

5.3 Evaluation of the development task: credibility, reliability, and ethics

Evaluating a qualitative study is based on credibility, reliability, and ethics. Credibility is about stakeholders accepting and believing the research process and its conclusions; reliability is about using the correct and relevant methods in the research and ethics are about conducting the study ethically, for example aiming at doing good and not harming the lives of the research subjects (Juuti & Puusa 2020, 175).

A researcher can justify the reliability of qualitative research by showing a profound understanding of the topic, describing it in a thorough way from different angles, and conducting the research process consistently (Puusa & Julkunen 2020, 190, 201). This thesis strove to be versatile and comprehensive in presenting the literature, the Balanced sustainability communications approach, and the methodology used to collect industry and case organization insights.

The thesis work started with a discussion with the case organization contact person and signing a commissioning contract in which the thesis writer and the case organization agreed on the high-level topic of the thesis, responsibilities, rights to thesis results and materials, confidentiality, and the publication of results. The thesis worker did not get paid for the thesis and apart from the interviews, did not use her working hours as an employee of the case company to do the thesis.

The main goal for the interviews in this thesis was to collect insights from sustainability and communication professionals from different parts of the case organization about the current and desired state of sustainability communications and the different elements of the Balanced sustainability communications approach. The number of interviews was decided to be five. More interviews could have been conducted, and some differences in the results might have occurred depending on the part of the organization the additional interviewees would have represented. For the most

part, however, the viewpoints were similar enough for saturation to be achieved. Saturation means that new interviews would not offer significant new information (Ojasalo & al. 2021, 111).

The interviewees were informed of the topic of the thesis and promised that the interviews will be anonymous and that their names, titles, or organizations (within the case company) would not be revealed, or direct quotes used in the thesis. All interviewees gave their permission to record their interviews.

As mentioned earlier in chapter 3, the researcher's attitudes or knowledge about the topic can impact the study (Puusa & Juuti 2020, 60). The impact of personal experiences is accepted in qualitative research, and all data collection is always assumed to be influenced by presuppositions (Aaltio & Puusa 2020, 182). In addition, researchers in the field of business administration are typically required to understand both the theoretical and practical aspects of their topic (Puusa & Julkunen 2020, 191). The writer of this thesis has a solid background and a long career in communications in different industries and thus has a close link to the reality of business and (sustainability) communications. With this background and being generally interested in sustainability, the thesis writer's attitude toward sustainability communication is positive. This could mainly have impacted the emphasis on the general importance of sustainability and communications in this thesis.

The writer has a strong link to sustainability work in the case organization since she is responsible for sustainability communications in it. In cases like this, where the researcher is a part of the organization's reality, it is especially important to reflect on the research process critically (Aaltio & Puusa 2020, 179). The writer strove to work as neutrally as possible and brought up differing viewpoints, for example from the interviews.

The benchmarking results are an output of one person's analysis and might differ somewhat if more people would have analyzed the same materials. In addition to neutrality, the interpretation was impacted by the ambiguity of the material – it was not always immediately clear which category a specific piece of material represented. Many pieces of text were categorized in more than one category in the analysis. In the context of a thesis study, it was not possible to have another researcher repeat the analysis, even though that would be a good way to confirm the reliability of the study (Aaltio & Puusa 2020, 180).

An interview analysis is based on layers of interpretations: The interviewees might understand the questions in multiple ways and answer accordingly. They also have beliefs, attitudes, and interpretations about the topic which they convey to the interviewer during the discussion. When analyzing the interviews, the interviewer adds another layer of interpretation based on their perspective and experiences. (Puusa 2020, 108.) Since the interviewees in this thesis were from different parts of

the case company, they looked at the topic from their own organization, and from their own general worldview perspective (see Puusa & Julkunen 2020, 199). Even though the interviewer asked the interviewees to think either from the Brand or the group perspective, at times these got mixed in the answers. In these cases, the interviewer asked a clarifying question. In addition, the assumption is that as a member of the organization, the interviewer could recognize what was talked about when analyzing the discussion.

5.4 Limitations of the study and recommendations for future research

The key outcomes and conclusions of this thesis are based on a literature review, benchmarking, and interviews among the case company subject matter experts. Based on this research, the thesis proposes the case company to use the Balanced sustainability communication approach in its strategic sustainability communication planning and suggests that the approach could be used in other organizations as well. All the elements of the approach could be further studied to give even more tangible and operational proposals for the case organization.

Deeper dive into stakeholders would be beneficial. Stakeholder analysis and prioritization were not in the scope of this thesis, so future research for example from a specific stakeholder group's perspective would be interesting. Communication materials directly aimed at potential employees, for example, were not included in the benchmarking, and it would be thought-provoking to investigate balanced sustainability communications from this stakeholder group's perspective. On the other hand, access to internal communication materials would have given deeper insights into how the benchmarked companies communicate with their employees.

If such an extension to this research would be made, the stakeholder group should be selected based on its importance and prioritization. This line of study would require more understanding of the specific stakeholder group. More information about the stakeholders could be obtained, for example, from existing data sources from the case organization and by interviewing key stakeholders.

Another line of study could be verifying how successful the Balanced sustainability communications approach is in practice. In the scope of this thesis, it was not possible to do a follow-up study to learn how the development proposals work for the case company – how well using the Balanced sustainability communications approach in practice supports the company's sustainability performance and reputation building. To verify this, the outcomes and achievements should be measured. To make it even more reliable, the approach could be piloted in more than one company. As the impacts of strategic communication are typically not seen in the short-term (Zerfass & al. 2018,

493), this would require using the approach and measuring the outcomes for a longer time before making conclusions.

5.5 Learning outcomes

Doing this research has expanded the writer's knowledge and understanding of sustainability and the possibilities balanced sustainability communication brings to companies. This was achieved by clarifying the terminology and linkages between sustainability and business, sustainability and reputation, as well as communications and performativity. The thesis brought structure to the complex topic and gave practical tools to approach strategic sustainability communication planning in the writer's work at the case company. The process has left the writer curious to learn more.

The research methods and analysis used in the thesis gave a good understanding of the communications of peer companies and a chance to better understand the insights and thinking of colleagues. These would not have been possible in such a thorough manner in the daily work of the writer.

Writing the thesis has been a very interesting and exciting process. Connecting the dots based on the literature review was a joy. It was especially rewarding to be able to create a coherent and logical theoretical framework from all the different resources and then to be able to use it successfully in analyzing the data collected from benchmarking and interviews. The Balanced sustainability communications approach is a concrete and practical tool that offers multiple opportunities both for future research and as a development framework in organizations.

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Appendices

Appendix 1. Balanced sustainability communications approach elements as categories for benchmarking and semi-structured interview analysis

The following table introduces the theory-based themes analyzed from the benchmarking and semi-structured interviews. In addition to the themes described in the table, other observations were made from both benchmarking and interview materials. These are discussed in chapters 4.1 and 4.2.

Table 6. Theory-based analysis themes (see e.g., Ajalyi & Mmutle 2020; Christensen & al. 2013; Frig & Uusitalo 2021; Glavas & Willness 2020; Jones & Comfort 2019)

Why: Communication motives	Society-serving	The content implies that the reason for the sustainability topic or action in question is done for the benefit of society.
	Self-serving	The content implies that the reason for the sustainability topic or action in question is done for the benefit of the company.
How: Communication strategies	Informing	One-way communication without evidence of interaction with stakeholders.
	Interactive	Communication with evidence of interaction with stakeholders, for example: <ul style="list-style-type: none"> – interactive partnership with stakeholders – business engagement with local communities – external public’s endorsement of sustainability activities – active encouragement for the stakeholders to comment or participate in the discussion
What: Message types	Aspirations	All levels of aspirational content: from the company-level purpose to action or case-specific ambitions. <ul style="list-style-type: none"> – sustainability or sustainability-focused company purpose, vision, or ambition explicitly expressed – the wording of the purpose/vision or ambition used – an implication that such purpose/vision/ambition exists – aspirational language, in general, is used (inspirational, goal-oriented, something that is not a reality yet – using phrases like “striving to be the leading”, “force for good” etc.)

	Commitments	<ul style="list-style-type: none"> – Expressing long-term targets or key performance indicators (KPIs) – Implication that such KPIs exist – More loosely expressed commitments (“we are committed to...”)
	Humbleness	<ul style="list-style-type: none"> – Expressing the complexity of the topic for the company and the whole industry – Acknowledging and accepting imperfectness or incompleteness – Admitting failures or not being able to achieve targets
	Proof points	Using storytelling or other ways of communication to explain what is being done to achieve more sustainable business practices.
	Follow-up and reporting	Presenting numbers or other information to explain how far the company is from completing its commitment or KPIs.
Stakeholders¹		E.g., stakeholder analysis, finding out about stakeholder expectations, dialogue, and collaboration.

¹Not examined in benchmarking

Appendix 2. Benchmarked companies and channels

Table 7 lists the URL addresses the benchmarking materials were saved as screenshots from. Screenshots of all benchmarked contents were taken on December 10 and 11, 2022.

Table 7. Benchmarked companies and channel URL addresses

	Website sustainability section or similar	Press releases	News/blogs/articles	LinkedIn
adidas	www.adidas-group.com/en/sustainability	www.adidas-group.com/en/media/news-archive	www.gameplan-a.com	www.linkedin.com/company/adidas
Decathlon	sustainability.decathlon.com	www.decathlon-united.media/en_GB/news	www.decathlon.com/pages/all-blogs	www.linkedin.com/company/decathlon-group
Nike, Inc.	about.nike.com/en/impact	about.nike.com/en/newsroom	about.nike.com/en/volumes/a-culture-of-innovation	www.linkedin.com/company/nike
Rossignol	www.grouperossignol.com/en/respect	-	www.grouperossignol.com/en/news	www.linkedin.com/company/rossignol-group
Under Armour	about.underarmour.com > Purpose	about.underarmour.com/en/stories/press-releases.html	about.underarmour.com/en/stories.html	www.linkedin.com/company/under-armour
VF Corporation	www.vfc.com/responsibility	www.vfc.com/news/archive/press-release	www.vfc.com/news/archive/featured-story	www.linkedin.com/company/vf-corporation

Appendix 3. Semi-structured interview themes and questions

Opening remarks from the interviewer:

- Introduction of the thesis topic
- Other interviewees are from the group and brands communication and sustainability teams
- Explaining the anonymity of the interviewee
- Do you have any questions before we start?
- Agreeing if the interview can be recorded

Interview for a group representative

Background

- Describe your role in the Group sustainability/communications team.

The role of sustainability communications

- How would you describe the current role of sustainability communications at Amer Sports (group-level)?
- Do you see benefits in being more active in sustainability communication? What kind of?
- Do you see challenges or risks in sustainability communication? What kind of?
- What do you think about transparency in sustainability communications? How transparent should Amer Sports be? Why?
- To best support Amer Sports' sustainability work (group level), what kind of role would you like to see for sustainability communications at Amer Sports (group level)? Why?
- What should the group-level sustainability communication results look like ideally? What should Amer Sports achieve with sustainability communications?

Stakeholders (internal and external)

- In your view, who are the most important stakeholders for Amer Sports Group's sustainability communications?
- What are their expectations towards Amer Sports?
- How well does Amer Sports meet these expectations today?
- What should Amer Sports do to meet the expectations better in the future?

Why: Motives

- What are the reasons or motives behind Amer Sports' sustainability work currently?
- Thinking about the motives of sustainability work at Amer Sports Group, in a scale from society-serving to self-serving, where would you place Amer Sports? Why?
[Interviewee is shown a scale on a Teams whiteboard and asked to place a mark on the scale according to what they think.]

How: Strategies (in an ideal but realistic situation)

- Should Amer Sports focus more on one-way communications (informing) or dialogue and co-creation (interactive) with their stakeholders? Why? Think about today and within the next couple of years.
(*Interactive* can mean interactivity in sustainability work, for example collaboration with partners and communities, or interactivity in sustainability communications, for example asking for comments and feedback or participating in discussions with consumers or industry.)
[Interviewee is shown two scales (today, future) on a Teams whiteboard and asked to place a mark on the scale according to what they think.]

What: Message types (in an ideal but realistic situation)

[The interviewer shows the message type descriptions and explains them briefly. Then she shows the message type matrix to the interviewee.]

- How would you rate these message types – please place them on the matrix according to:
 - how important is it for Amer Sports to use this message type in its sustainability communications and
 - how much each content type should be used in Amer Sports' communications, compared to the other message types.
 [Interviewee is asked to place a mark on the matrix according to what they think.]

Is there anything you would like to add or share about your wishes, needs, or ideas for Amer Sports' sustainability communications?

Interview for a Brand representative

Background

- Describe your role in the Brand organization.

The role of sustainability communications at Brand and Amer Sports Group

- How would you describe the current role of sustainability communications at [Brand name]?
- How do you see the current role of sustainability communications at Amer Sports (group level)?
- Do you see benefits in active sustainability communication? What kind of?
- Do you see challenges or risks in sustainability communication? What kind of?
- What do you think about transparency in sustainability communications? How transparent should Amer Sports as a group be? Why?

Brand sustainability communications stakeholders (internal and external)

- Who are the most important stakeholders for [Brand's] sustainability communications?
- What are their expectations towards [Brand]?
- How well does [Brand] meet these expectations today?
- What should [Brand] do to meet the expectations better in the future?

Brand's expectations towards Amer Sports group

- To best support the Brands' sustainability work, what kind of role would you like to see for sustainability communications at Amer Sports (group-level)? Why?
- What should the group-level sustainability communication results look like ideally? What should Amer Sports achieve with sustainability communications?

Why: Motives

- In your view, what are the reasons and motives behind Amer Sports' sustainability work currently?
- Thinking about the motives of sustainability work at Amer Sports Group, in a scale from society-serving to self-serving, where would you place Amer Sports? Why?
[Interviewee is shown a scale on a Teams whiteboard and asked to place a mark on the scale according to what they think.]

How: Strategies (in an ideal but realistic situation)

- Should Amer Sports focus more on one-way communications (informing) or dialogue and co-creation (interactive) with their stakeholders? Why? Think about today and within the next couple of years.

(*Interactive* can mean interactivity in sustainability work, for example collaboration with partners and communities, or interactivity in sustainability communications, for example asking for comments and feedback or participating in discussions with consumers or industry.)

[Interviewee is shown two scales (today, future) on a Teams whiteboard and asked to place a mark on the scale according to what they think.]

What: Message types (in an ideal but realistic situation)

[The interviewer shows the message type descriptions and explains them briefly. Then she shows the message type matrix to the interviewee.]

- How would you rate these message types – please place them on the matrix according to:
 - how important is it for Amer Sports to use this message type in its sustainability communications and
 - how much each content type should be used in Amer Sports' communications, compared to the other message types.

[Interviewee is asked to place a mark on the matrix according to what they think.]

Is there anything else you would like to add or share about your wishes, needs, or ideas for Amer Sports' sustainability communications?