



CSR report comparison and recommendations for sustainable Finnish clothing brands and fast fashion brands: Marimekko& Uniqlo

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Abstract:

This scholarly analysis investigates the Corporate Social Responsibility (CSR) reports of Marimekko and Uniqlo, two prominent fashion brands, to evaluate their sustainability practices using diverse analytical frameworks. The study critically assesses whether the CSR narratives of these companies align with the United Nations Development Goals and incorporate the principles of the triple bottom line into their sustainability strategies. Through a meticulous review of their CSR and sustainability disclosures, this research scrutinizes the congruence between the companies' professed sustainable commitments and their actual practices. Overall, this paper provides insights into the CSR activities of distinct brands, proposing actionable recommendations for the fashion industry to enhance its sustainability measures, thereby promoting greater environmental and social well-being.

Keywords:

Corporate Social Responsibility (CSR), sustainability, fashion industry, Marimekko, Uniqlo, fast fashion, ethical production, CSR practices.

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1 Introduction

Corporate Social Responsibility (CSR) has garnered global attention and gained new significance within the global economy. The growing interest in CSR is attributed to the rise of globalization and international trade, leading to greater business complexity and a call for increased transparency and corporate citizenship. Additionally, as societal needs surpass government capacities, businesses are increasingly being looked upon to play a role in addressing these needs. Consequently, there is a shift towards focusing on the societal role of businesses, with forward-thinking companies seeking to distinguish themselves through active engagement in CSR initiatives (Jamali & Mirshak, 2007). This thesis delves into corporate social responsibility (CSR) in fashion industry, explicitly analyzing and comparing the CSR practices of two brands: Finnish sustainable fashion champion Marimekko and global fast fashion giant Uniqlo.

Marimekko has never been about disposable fashion. Rooted in an optimistic outlook on life and a sincere desire to inspire through timeless and insightful design. They aim to create timeless, durable design classics that can be cherished and used for generations (Marimekko, n.d.). In contrast, Uniqlo prioritizes environmentally friendly clothing production and aims to minimize its impact on the environment. They promote inclusive and safe work environments that respect human rights. Additionally, Uniqlo pledges to share these values with customers and stakeholders, working together to create a society where everyone can flourish. Their ongoing commitment is to contribute to the development of a more sustainable society (Uniqlo, n.d.).

This paper conducts a textual analysis of the CSR reports, CSR activities, and sustainability performance of Marimekko and Uniqlo. It examines the content and performance of both companies in their CSR reports. Additionally, the paper analyses whether Marimekko and Uniqlo's sustainability practices align with their statements in the reports. The aim is to encourage them towards more responsible and transparent sustainable business models. Ultimately, the paper advocates for the fashion apparel industry to adopt more cautious and ethical sustainability reporting practices. Through this analysis, this thesis aims to shed light on sustainability in the fashion industry, providing valuable insights for consumers, brands, and stakeholders alike. It hopes to

contribute to future research on the transparency and limitations of sustainable development.

1.1 Problem Statement

The importance of social issues and the natural environment for society and businesses has undergone significant changes in today's era. Over the past fifty years, as the term "sustainable development" has entered the business world, there has been a growing emphasis on sustainability. Many companies have recognized the importance of sustainable development and have started to emphasize their social and environmental goals. This raises several questions, such as how seriously businesses take these goals, whether sustainable development is merely a fashionable buzzword, whether it has substantive implications for operational processes (de Lange et al., 2012; Bansal, 2005; Hoffman, 1999; GRI, 2011). Šontaitė-Petkevičienė's (2015) research suggests that corporate social responsibility (CSR) has become one of the most important drivers of corporate reputation. Organizations of all types and sizes can enhance their corporate reputation by engaging in CSR activities (Šontaitė-Petkevičienė, 2015).

Although corporate social responsibility (CSR) reports from major fashion companies cover a wide range of themes and areas, there are still deficiencies and issues of consistency when evaluated against sustainability indices like the United Nations Sustainable Development Goals (SDGs) and literature on CSR. It is crucial to examine the extent to which companies commit to these sustainability goals and the real impact of these initiatives on their operations. Assessing the authenticity and effectiveness of a company's sustainability and CSR efforts is particularly important for its long-term development.

This paper juxtaposes Marimekko, a beacon of Nordic design achievement, with Uniqlo, a leader in fast fashion, providing insights into the evolving landscape of sustainable practices within the industry. By analyzing and comparing CSR reports from different sectors of the fashion industry, this study identifies areas where improvements are needed. This analysis aids companies in better operational management and in making a positive impact on society and the environment, rather than contributing negatively.

1.2 Research aim & questions.

This paper aims to analyse and compare the CSR reports of two distinct fashion companies, Marimekko and Uniqlo. Utilizing existing literature on corporate social responsibility and the United Nations Sustainable Development Goals (SDGs), this study examines the scope and themes covered in the CSR reports of these companies, their relevance to the SDGs, and the degree of this relevance. The analysis extends to in-depth reviews of the companies' sustainability and CSR reports, as well as related news and websites, focusing on how their sustainability statements relate to the triple bottom line and their level of relevance.

The primary objective of this paper is to gain a comprehensive understanding of how sustainability branding differs between sustainable brands and fast fashion companies, including the alignment of reported content with actual practices, and the effectiveness of these practices. Moreover, the paper concludes with recommendations for improving the CSR reports of these companies and their practices to ensure their continued growth and sustainability.

To achieve these goals, this thesis examines these three questions:

1. How well do the CSR statements of the companies align with the sustainable development goals outlined by the United Nations?
2. To what extent do the CSR statements cover all three elements of the triple bottom line?
3. Are the CSR statements merely virtue signalling, or do they also indicate concrete actions and results?

The first question investigates the consistency between the CSR and sustainability performances of the companies and the UN SDGs, aiming to explore how their CSR activities contribute to or deviate from the broader global sustainability agenda set by the UN. The second question explores whether the CSR activities and sustainability statements of Marimekko and Uniqlo engage with all three elements of the triple bottom line. The final question seeks to determine whether the CSR statements of these companies serve merely as tools to enhance their reputation or if they truly embody actionable initiatives that have tangible impacts and outcomes.

1.4 Scope of this thesis

This study mainly focuses on the content and structure of each company's CSR reports and documents and thoroughly analyses what it covers and omits. The analysis will be guided by the United Nations SDGs and relevant CSR literature, identifying areas of alignment and divergence with these frameworks. Based on the study, this thesis will provide specific recommendations to improve the CSR reporting of both brands.

This research analysis will focus on the latest CSR reports available during the study period. The analysis will be limited to publicly available information, recognizing the potential limitations of obtaining comprehensive data on a company's internal operations. While the findings will provide valuable insights into the specific brands studied, generalizability to other sustainable and fast fashion brands may be limited due to individual company differences.

2 Theory

2.1 Fashion and textile industry

The textile and fashion industry boasts a vast and intricate supply chain, encompassing every stage, from raw material sourcing to final product sales. This process spans across diverse domains, including agriculture, petrochemical production, manufacturing, logistics, and retail, and exerts a multifaceted negative impact on the environment (Niinimäki et al., 2020).

In their 2020 article, Niinimäki et al. discuss the significant environmental impacts of the textile and fashion industry. They identify major issues such as high resource consumption, which includes extensive use of water, materials, chemicals, and energy, leading to environmental pollution and resource depletion. Additionally, they highlight the hazardous chemical usage in textile production that poses risks to environmental health, workers, and consumers. This industry also contributes to pollution through textile wastewater and gas emissions, damaging ecosystems. Furthermore, a considerable amount of textile waste is managed through incineration, landfilling, or

exportation to developing countries, exacerbating environmental problems. This study underscores the critical need for the industry to shift towards more sustainable practices to mitigate these impacts (Niinimäki et al., 2020).

Fast fashion has exacerbated these problems. Compared to 2000, fashion brands now produce nearly twice as much clothing, resulting in accelerated resource consumption, increased chemical use, and a more significant textile waste problem (Niinimäki et al., 2020).

Niinimäki et al. (2020) highlight that the fashion industry has been widely criticized for its inadequate attention to environmental and social issues, thereby bringing the non-financial costs of fashion into global discussions. This industry's environmental impacts are extensive and severe, contributing to various ecological problems. For instance, the fashion industry is responsible for producing up to 10% of global CO₂ emissions, which amounts to more than 1.7 billion tons annually. Additionally, it contributes approximately 35% of the primary microplastic pollution in oceans, totalling about 190,000 tons per year. Annually, the industry also generates over 92 million tons of textile waste, much of which ends up in landfills or is incinerated, including unsold products (United Nations Climate Change, 2018; Quantis, 2018; The Carbon Trust, 2011; Dahlbo, Aalto, Eskelinen, & Salmenperä, 2017; Ellen MacArthur Foundation, 2017). Moreover, the fashion industry is the second-largest consumer of water, utilizing roughly 1.5 trillion liters per year, and accounts for about 20% of industrial water pollution, primarily from textile treatment and dyeing processes (Global Fashion Agenda & The Boston Consulting Group, 2017).

2.2 Marimekko and Uniqlo

2.2.1 Marimekko

Marimekko is a textile and clothing company from Finland known for its bold colours and vibrant prints. The company was founded in 1951 by founder Armi Ratia, who was dedicated to creating a unique Finnish design style and integrating it into everyday life. Marimekko's products include clothing, homewares, stationery, and accessories. Its

designs are inspired by nature, folklore, and modern art and feature bright colours, geometric shapes, and abstract patterns. Marimekko has an extensive fan base around the world, and its products are sold in more than 40 countries. In addition to its retail business, Marimekko is actively involved in exhibitions, collaborations, and branding events, promoting Finnish design around the world.

Marimekko has many features and has gained many consumers who like Nordic design. Marimekko's designs are known for their bold colours and distinctive prints, breaking away from traditional aesthetic concepts and adding a splash of colour to homes and apparel. Marimekko's designs are inspired by Finnish nature, folklore, and art, embodying a unique Finnish design style. Marimekko's products are made of high-quality materials and exquisite craftsmanship. They are not only beautiful and durable but also practical. Marimekko's design philosophy advocates an optimistic lifestyle, encouraging people to enjoy life and embrace nature (Marimekko, n.d.).

Marimekko is committed to being a sustainable company and has integrated its sustainability goals into its strategy. The company aims to reduce greenhouse gas emissions by 50% by 2030 and become carbon neutral. Direct emissions from Marimekko's facilities and vehicles and purchased energy account for less than 1% of its total emissions. On the other hand, other indirect emissions from its value chain (Figure 1) account for more than 99% of its total emissions (Marimekko, n.d.).

Carbon footprint of Marimekko's entire value chain

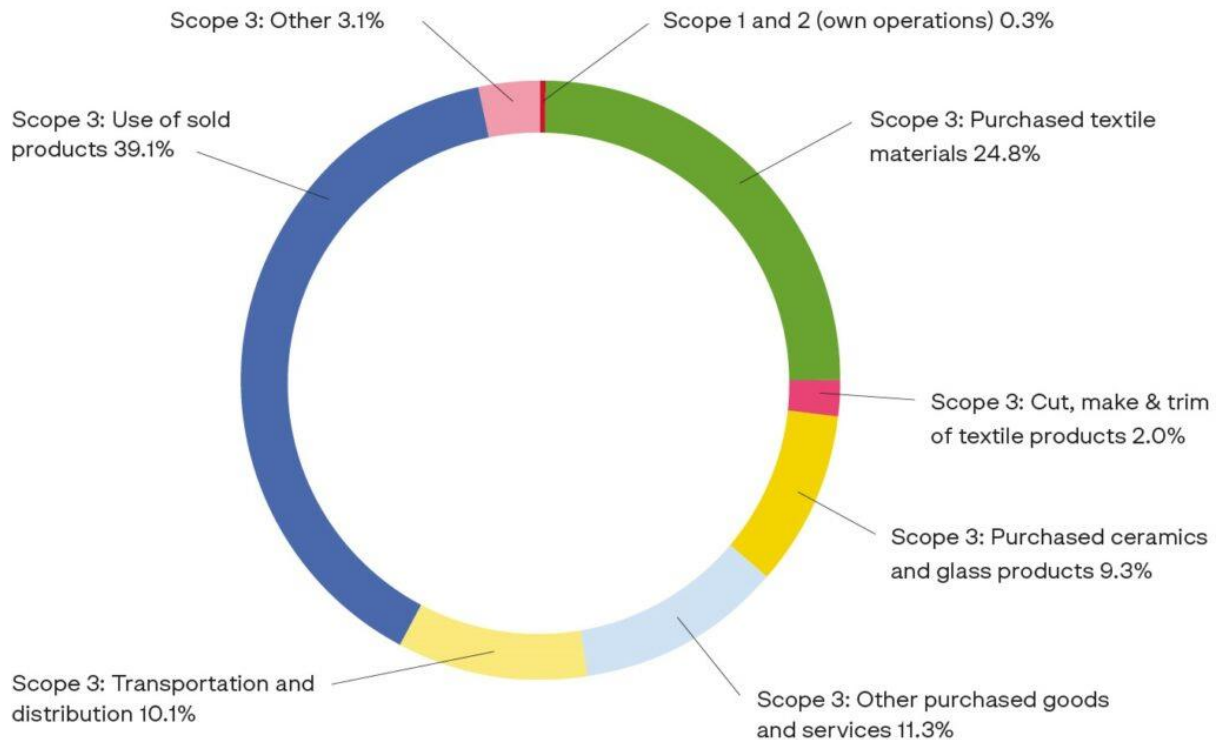


Figure 1, Carbon Footprint of Marimekko's Entire Value Chain (Marimekko, n.d.)

2.2.2 Uniqlo

Uniqlo, founded in 1984, is the core brand of Japan's Fast Retailing Company and has become a world-renowned clothing brand. Adhering to the core concept of "Life is better in clothes.", Uniqlo is committed to providing consumers with high-quality, comfortable, and reasonably priced clothing to meet people's daily wearing needs. Uniqlo's products cover multiple categories, such as men's and women's clothing, children's clothing, underwear, socks, etc., and are mainly basic models. The design team adheres to a people-oriented approach, pays attention to details, and constantly innovates to create classic and versatile clothing favoured by consumers of different ages (Uniqlo, n.d.).

As of August 2023, Uniqlo has more than 2,300 stores around the world, covering Asia, Europe, North America, and other regions. Its success is inseparable from an efficient supply chain system and strict quality control. Uniqlo is also actively involved in practices in environmental protection and sustainable development, committed to

reducing its impact on the environment and creating more excellent value for society (Uniqlo, n.d.).

One of the secrets of Uniqlo's success lies in its business model, which controls the entire process. From design and production to sales, every link is strictly controlled to ensure product quality and efficiency (Fast Retailing, n.d.). Uniqlo cooperates with the world's top fabric technology experts to continuously develop innovative materials and select high-quality natural materials to create classic and versatile essential clothing. This not only meets the needs of global consumers but also establishes Uniqlo's leading position in the market. In today's digital era, Uniqlo actively uses the Internet to establish direct contact with consumers, quickly capture market trends, and transform them into actual products to meet the changing needs of consumers (Fast Retailing, n.d.).

To sum up, Marimekko is a clothing company that pays great attention to sustainability. They have their own environmental philosophy and commitment to future sustainability. In contrast, Uniqlo is an entirely different company, although it also contributes to corporate social responsibility. According to the article by Jang et al. (2012), they listed many famous fashion clothing brands as fast fashion clothing brands. Among them is Uniqlo. Uniqlo is also a well-known fast fashion brand.

As consumers' perception of fashion evolves continuously, their demands are also escalating year by year. To maintain profitability, fast fashion apparel companies must adopt a "quick-to-market" strategy while seizing fashion elements that their competitors have yet to embrace. Therefore, enhancing market responsiveness and agility and incorporating consumer preferences into the design process of product development is crucial for apparel companies to maximize their profits (Bhardwaj & Fairhurst, 2010; Christopher et al., 2004).

2.3 History of Corporate Social Responsibility

The study of corporate social responsibility (CSR) emerged in the 20th century and has witnessed rapid development, particularly in the past 50 years (Cavrou, 1999; Carroll,

2009). Carroll (2009) notes that CSR and its related concepts have been extensively practiced and studied across various countries and historical periods. Building on this foundation, recent decades in Europe have seen a significant surge in interest in CSR, evidenced by numerous research outputs from both scholars and practitioners. These contributions manifest in formally published works, academic research projects, academic conferences, and consulting services. Following Europe's lead, Asian countries have increasingly focused on CSR policies and practices, with related research progressively gaining momentum. (Carroll, 2009).

From the perspective of the historical evolution of CSR, Murphy (1978) and Carroll (2009) divide the development of corporate social responsibility into four eras, showing the evolution of corporate social responsibility in different historical periods:

The era of charity (before the 1950s): The fulfilment of corporate social responsibility is mainly reflected in donating to charities.

The Age of Consciousness (1953-1967): People began to realize the overall responsibility of enterprises and the importance of participating in community affairs.

Problem Age (1968-1973): Enterprises began to pay attention to specific social issues, such as urban recession, racial discrimination, and pollution.

The Age of Response (August 1974-present): Enterprises have begun to take positive actions to solve social responsibility issues, including adjusting the board structure, reviewing corporate ethics, and social performance disclosure.

This highlights the gradual deepening of corporate social responsibility and the continuous improvement of practice and shows the critical role of enterprises in social development.

Moreover, as early as Bowen's research in his book (1953), discussions on social responsibility emerged. He initially defined the social responsibility of business as the obligation of businesspeople to adopt specific policies, make certain decisions, or engage in actions that are considered desirable within the framework of our societal goals and values. He clarified that this does not imply that businesspeople should alter their values based on societal criticism. Instead, they may have a duty to do so due to their immense power and influence. Bowen further asserted that "public responsibility," "social obligation," and "business ethics" are synonymous with social responsibility (Bowen, 1953, p. 6). Carroll highlights Bowen as one of the earliest figures to articulate

the meaning of social responsibility in his article. Bowen conceptualized the term "social responsibility doctrine" as the notion that businesses voluntarily assuming social responsibility can be a viable means of improving the economy (Carroll, 2009; Bowen, 1953).

To summarize, a comprehensive understanding of corporate social responsibility is a complex and evolving process. As Carroll mentioned in his book (Carroll A, 1979):

The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.

Carroll further argued in his book that companies may also voluntarily take on social responsibilities in spite of there is no legal compulsion. Fulfilling societal expectations can often align with business interests. However, some companies prioritize shareholder demands or profitability and choose to neglect societal expectations (Carroll A, 1979).

2.4 Corporate Social Responsibility (CSR)

This section delves into the basic concepts underpinning this study, providing the basic definitions and classifications. CSR theory explains the idea and importance of CSR and illustrates its criticality in helping companies develop sustainably.

In the book by David Crowther and Güler Aras, the broadest definition of corporate social responsibility concerns what the relationship between global corporations, national governments, and individual citizens is or should be. This definition deals more with the relationship between a company and the local society in which it lives or operates. Another definition involves the relationship between a company and its stakeholders (David & Güler, 2008).

Carroll proposed a comprehensive framework outlined in his book to enhance public acceptance of CSR. This framework, depicted as a pyramid in Figure 2, identifies four critical social responsibilities: economic, legal, ethical, and philanthropic. While these responsibilities have always existed to some extent, Carroll emphasizes the growing importance of moral and philanthropic practices (Carroll, 1991).

The pyramid model illustrates the progressive nature of CSR. Companies must first fulfil their economic responsibilities by generating profits and ensuring financial viability. They must then comply with legal frameworks and ethical standards. Finally, responsible companies strive to contribute positively to society through philanthropic activities and good corporate citizenship (Carroll, 1991).

The four dimensions of CSR:

- **Economic responsibilities:** A company's primary responsibilities are to generate profits, provide returns to shareholders, and ensure financial viability. Enterprises serve as the primary monetary unit of the entire society. Enterprises make profits by producing products and services that meet the needs of consumers and society. Obtaining maximum profits is the direct purpose of the establishment of an enterprise, and it is also the driving force for its continued existence. Without financial responsibility, there is no point in taking on other responsibilities. The main elements of economic responsibility are that the company generates profits, provides returns to shareholders, and ensures financial viability. It aims to maximize profit by following legal operations, maintaining competitive advantages, improving operational efficiency, and achieving sustainable development so enterprises can fulfil their economic responsibilities and succeed (Carroll, 1991).
- **Legal responsibilities:** Companies can do whatever it takes to maximize profits. In order to fulfil the "social contract" between enterprises and society, enterprises should achieve their economic mission within the legal framework (Carroll, 1991). While making maximum profits, companies must also abide by laws and regulations. Companies in different countries or regions should abide by local laws and regulations.
- **Ethical responsibilities:** Besides complying with laws, companies must follow social ethics and bear responsibilities to stakeholders such as consumers, employees, shareholders, and communities (Carroll, 1991).
- **Philanthropic Responsibilities:** These refer to some behaviours done by enterprises in response to social expectations and to help social development. Like the concept of volunteering, philanthropy provides an actual social contract that helps create a more inclusive society. Philanthropy can be in the areas of healthcare, education, housing, and child protection. It can also protect science and technology, sports,

culture, and natural heritage. The purpose of the company's philanthropic activities is to spread humanitarian messages to society (Carroll, 1991).

To give a few examples:

For consumers: Enterprises must ensure the quality and safety of products and services and must not deceive or mislead consumers.

For employees: Enterprises must provide fair treatment and a good working environment and respect the rights and interests of employees.

For shareholders: Enterprises must ensure the transparency of information disclosure and the fairness of decision-making and protect the interests of shareholders.

For the community: Enterprises must actively participate in social welfare undertakings and assume environmental protection responsibilities.

In addition, corporations should consciously abide by laws and regulations because the law is the bottom line of social norms of behaviour. At the same time, companies also shoulder critical ethical responsibilities. Carroll believes that the moral responsibility of enterprises is reflected in doing the right, just, and fair things and "avoiding or minimizing the impact on stakeholders. In recent years, with the change in social concepts, the environment, employees, and consumers have also been established. They are essential stakeholders of the company. Therefore, companies also need to take into account their environmental responsibilities while fulfilling their obligations to shareholders (Carroll, 1991).

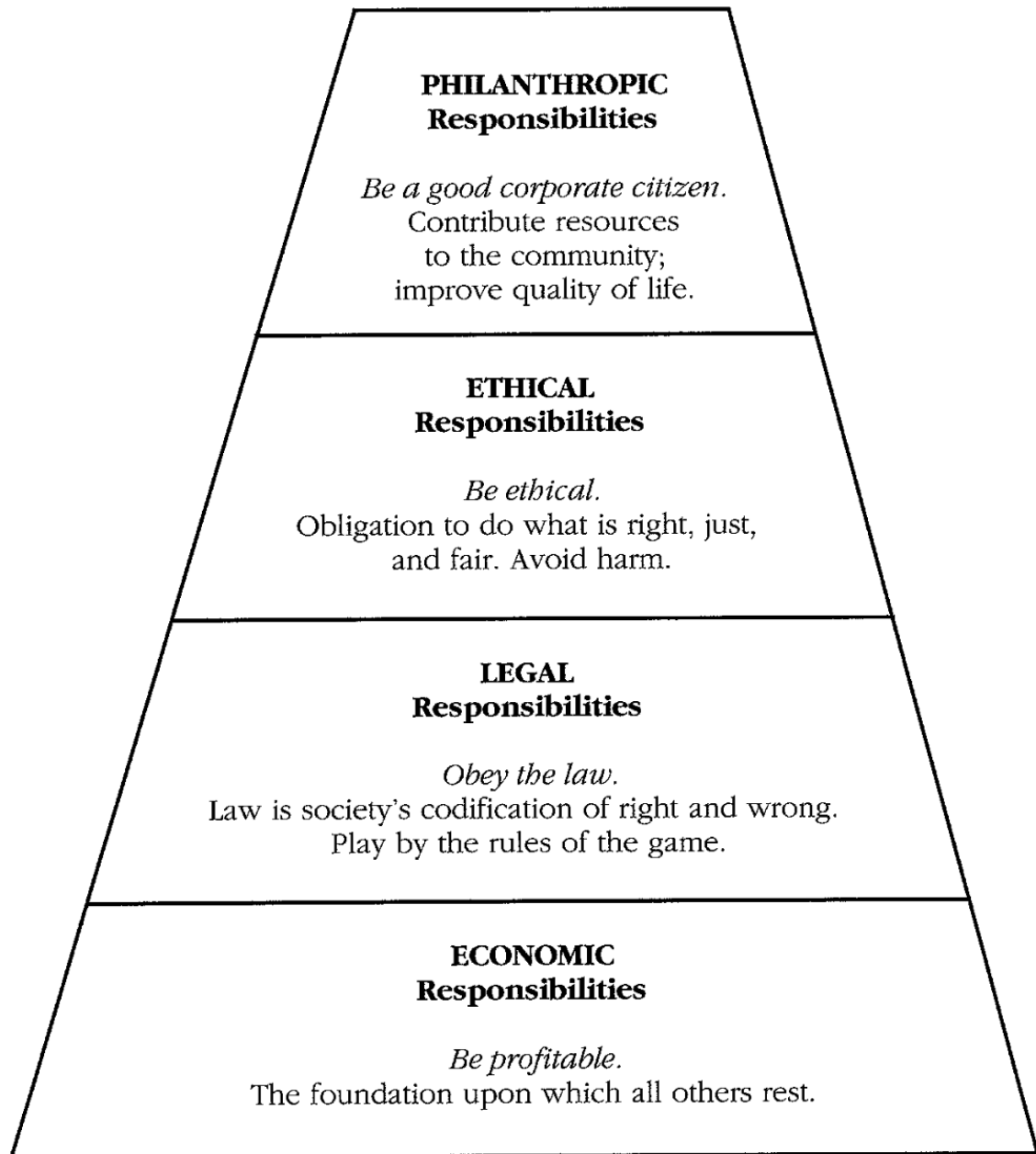


Figure 2. The Pyramid of Corporate Social Responsibility (Carroll, 1991).

2.5 The Role of CSR

In recent years, corporate social responsibility has become an essential issue in the global business field. A large number of studies have shown that responsible enterprises can create a win-win situation for themselves and society. The advantages of CSR are reflected in many aspects, the first of which is to enhance the communication between enterprises and stakeholders (Książak, 2017; Arnold, 2010).

In 1979, Carroll pointed out in his book that the term "society" is broad in the context of corporate social responsibility, covering not only communities but also the environment, employees, consumers, and other stakeholders. Therefore, CSR should not only fulfil its obligations to the community but also focus on building good relations with all stakeholders (Carroll, 1979).

Improving the exchange between enterprises and stakeholders is one of the critical goals of the CSR report. Through active communication with stakeholders, enterprises can better understand their needs and expectations and formulate more sustainable development strategies. At the same time, good communication also helps to enhance the reputation of enterprises among stakeholders and build trust and loyalty.

Księżak (2017), in his article, concludes the benefits of CSR to the company's internal and external benefits. Księżak (2017) first divided the benefits of corporate social responsibility for companies into the following aspects:

- Reduce the risk

Corporate social responsibility can help enterprises reduce legal, reputational, and operational risks. For example, if an enterprise actively fulfils its environmental protection obligations, it reduces the risk of being punished by law due to environmental pollution.

- Improve profitability

Corporate social responsibility can help enterprises improve their brand image, enhance customer loyalty, and attract investors, thus improving profitability. For example, if an enterprise actively participates in social welfare activities, it will enhance the public's positive impression of it and attract more consumers and investors.

- Enhance competitiveness

Today, more and more consumers consider corporate social responsibility performance when buying products or services. Therefore, corporate social responsibility can help enterprises enhance their competitiveness.

Moreover, in Księżak's study (2017), it mentions that corporate social responsibility can bring the following benefits to corporations:

- Build a good brand image

Corporate social responsibility can help corporations build a good brand image and enhance the public's positive impression. For example, if an enterprise actively supports education, it will be regarded as a corporation with a sense of social responsibility, thus winning public recognition.

- Improve customer loyalty

Corporate social responsibility can improve customer loyalty. Consumers will be more inclined to enterprises that actively fulfil their social responsibilities when buying products or services. For example, if an enterprise produces safe and environmentally friendly products, it will win the trust of consumers and thus improve customer loyalty.

- Attract and retain talents

Corporate social responsibility can attract and retain talent. Excellent employees are more willing to work for enterprises that actively fulfil their social responsibilities. For example, if an enterprise provides good working conditions and benefits, it will attract more outstanding talents to join.

- Reduce operating costs

Corporate social responsibility can help enterprises reduce operating costs. For example, if an enterprise actively saves energy, it will reduce energy consumption and thus reduce operating costs.

- Improve community relations

An organization's CRS efforts can be divided into four categories: environmental, ethical, philanthropic, and economic.

As a result, Corporate social responsibility can improve community relations.

Corporations can give back to the community by participating in community activities, donations, etc., to establish a good relationship with the community.

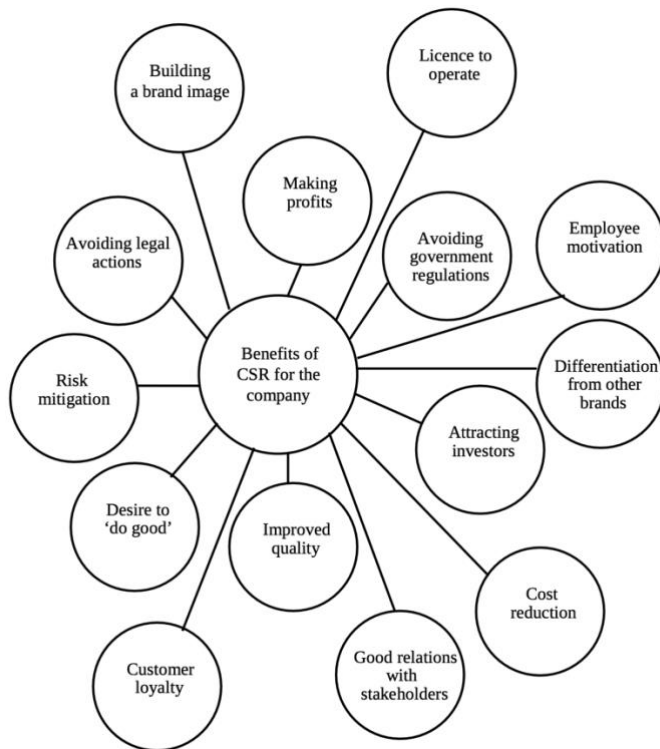


Figure 3 The benefits of CSR for the company (Książak, 2017)

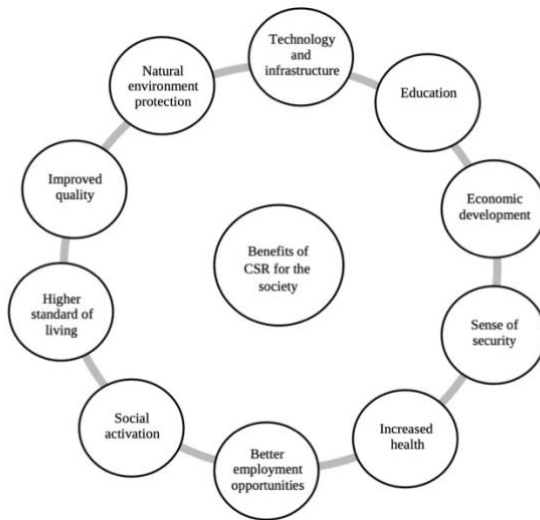


Figure 4 The benefits of CSR for society (Książak, 2017)

Further, Książak (2017) discusses the impact of corporate social responsibility on society. As mentioned, the company can not go against shareholders' wishes, create profits, and bear legal duties to shareholders and employees. However, it can also bear responsibilities to consumers, communities, and the environment. The social responsibility of enterprises has an impact on society in these aspects:

- Improve the natural environment

CSR can help improve the natural environment, including protecting biodiversity, reducing pollution, saving resources, etc. For example, enterprises can protect the environment by adopting cleaner production technologies and reducing carbon emissions (Księżak, 2017).

- Promote economic development

CSR can promote economic development, including creating employment opportunities, promoting scientific and technological innovation, and promoting social equity. For example, enterprises can promote economic development by investing in education and supporting small and medium-sized enterprises (Księżak, 2017).

- Improve social civilization

CSR can improve social civilization, including improving education levels, improving medical conditions, and maintaining social stability. For example, enterprises can enhance social civilization by donating funds to schools and building medical facilities (Księżak, 2017).

Specifically, CSR can make the following impact on society:

- Promote sustainable development

CSR can help enterprises achieve sustainable development while meeting contemporary people's needs without compromising future generations' ability to meet their needs. For example, enterprises can achieve sustainable growth by developing green products and adopting renewable energy (Księżak, 2017).

- Create shared value

CSR can help enterprises create shared value, that is, create value for the enterprise itself and society. For example, enterprises can create shared value by participating in social welfare activities and providing employment assistance (Księżak, 2017).

- Maintain social harmony

CSR can help maintain social harmony and promote social fairness and justice. For example, enterprises can maintain social harmony by respecting employees' rights and interests and safeguarding consumers' rights and interests (Księżak, 2017).

Generally, CSR is the responsibility of companies to society and a necessary condition for the long-term development of enterprises. Only by actively implementing CSR can corporations develop sustainably and build a community of shared future for humanity.

2.6 CSR Report

Corporate social responsibility has been widely discussed since the 1950s and continues to these days. The company is also committed to engaging in different social responsibility activities to respond to the company's external expectations. Corporations' CSR activities that are responsible for their communities, business partners, employees, and the environment will significantly influence their purchasing decisions (Rodrigues & Borges, 2015). For companies, CSR reports are essential for stakeholders to understand corporate social responsibility activities. An organization's CSR efforts can be divided into four categories: environmental, ethical, philanthropic, and economic.

The United Nations Industrial Development Organization (UNIDO) outlines the critical areas of focus for Corporate Social Responsibility (CSR) today, including the following ten aspects:

1. Environmental Management: How companies can reduce their environmental impact and take action to address climate change and protect biodiversity.
2. Eco-efficiency: How companies can improve resource efficiency, reduce waste, and promote a circular economy.
3. Responsible Sourcing: How companies can ensure their supply chains meet social and environmental responsibility standards and support sustainable agriculture and fisheries.
4. Stakeholder Engagement: How companies can effectively identify and engage with their stakeholders.
5. Labour Standards and Working Conditions: How companies can ensure their employees enjoy human rights and dignity, provide safe and healthy working conditions, and oppose child labour and forced labour.
6. Employee and Community Relations: How can companies support employee development and well-being, give back to communities, promote social development, and build strong community relationships?
7. Social Equity: How companies can promote social justice and fairness, reduce income inequality, and support disadvantaged groups.

8. Gender Balance: How companies can promote gender equality, empower women, and eliminate gender discrimination.
9. Human Rights: How companies can respect and protect human rights, address violations, and implement human rights due diligence.
10. Good Governance and Anti-Corruption Measures: How companies can establish effective governance mechanisms, prevent, and combat corruption, and ensure transparency and accountability (Unido, n.d.).

In Finland, the Accounting Act amendment, which was approved on December 29, 2016, mandates certain types of large companies to publish CSR reports. This legislation, based on the EU Directive, requires companies to report on their policies and practices related to environmental, employee, social, human rights, anti-corruption, and bribery issues. The report should also briefly describe the company's business model and explain the risks associated with its policies and how they are managed (Ministry of Economic Affairs and Employment, n.d.).

In contrast, the United States does not have mandatory CSR reporting requirements. Companies have the discretion to decide whether or not to publish CSR reports, and the content and format of the reports are relatively unrestricted (Cote, 2021).

Despite these differences, there is a growing emphasis on CSR reporting worldwide. An increasing number of countries and regions are exploring establishing mandatory or semi-mandatory CSR reporting frameworks to encourage businesses to fulfil their social responsibilities and contribute to sustainable development.

Nevertheless, the KPMG Survey of Sustainability Reporting 2022 provides an extensive review of sustainability practices among 5,800 companies in 58 countries. This report marks a notable trend towards adopting mandatory and regulated sustainability reporting, moving away from the largely voluntary framework of the past decades (KPMG, 2022).

Five key trends identified in the report are:

1. There is overall growth in sustainability reporting, with companies increasingly adopting standards that focus on stakeholder materiality assessments.
2. Enhanced reporting on climate-related risks and carbon reduction targets, aligning with recommendations from the Task Force on Climate-related Financial Disclosures (TCFD).
3. There is a growing awareness of biodiversity risks, though less than half of the companies recognize it as a business risk.
4. Although many companies report on the UN Sustainable Development Goals (SDGs), the focus has been on the quantity rather than the quality of the reporting.
5. Climate risk reporting is more prevalent than reporting on social and governance risks (KPMG, 2022).

The survey also reflects a global consensus on the importance of ESG considerations in business, indicating that an overwhelming majority of the world's top 250 companies report on sustainability. However, it also suggests the need for improvement in how companies quantify and report the financial impacts of ESG risks and benefits (KPMG, 2022).

2.7 Reporting frameworks that support corporate social responsibility (CSR) reporting

Despite the lack of a unified CSR reporting framework, there are several established frameworks that can provide companies with valuable insights and guidance in fulfilling their social responsibilities.

2.7.1 The United Nations Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) are a blueprint for a sustainable future issued by the United Nations that aims to create a more equitable and sustainable future for all by 2030. Each goal addresses complex global challenges, from ending poverty and hunger to ensuring clean water and sustainable development. There are some goals related to the fashion industry (United Nations Department of Economic and Social Affairs, n.d.).

12. Responsible consumption and production

This goal refers to achieving resource efficiency and sustainability, reducing waste, and reducing material and resource waste from the life cycle of production and consumption (United Nations Department of Economic and Social Affairs, n.d.). Muthu (2014a) and Olofsson (2018) discussed the apparel industry's environmental impact throughout the garment life cycle, from raw materials to disposal. He also emphasized that starting from the procurement of raw materials, clothing companies need a lot of resources, such as land, water resources, chemicals, etc. Although cotton is considered superior in terms of biodiversity and soil quality, cotton production uses large amounts of water and pesticides. There are also synthetic fibres that consume less water during the use phase. However, they are still non-renewable resources, require a lot of energy to produce, emit greenhouse gases, and pose waste management challenges. Therefore, this goal of SDGs advocates enterprises to actively adopt energy-saving and emission-reduction technologies, optimize production processes, and reduce resource consumption and pollution emissions. It points the way for corporate CSR activities (Muthu, 2014b; Olofsson, 2018).

Another goal is Goal 5, "Gender Equality". Historically, the textile and apparel industry were first established in developing countries because capital requirements and start-up costs are relatively low, and production does not require highly skilled labour. The industrialization of developing economies, especially those transitioning from agriculture, has created a pool of cheap surplus labour, especially young and female labour (English, 2013& Olofsson). The phenomenon of gender-determining wages is still common (English, 2013& Olofsson, 2018). This objective serves as a robust assessment of an enterprise's ability to foster an environment where women and girls enjoy complete and adequate participation in political, economic, and social spheres, including equal opportunities at all levels of decision-making (United Nations Department of Economic and Social Affairs, n.d.).

Another key metric for assessing a company's sustainability performance is its water resource management. The sixth SDG focuses on ensuring "clean water and sanitation for all." This goal includes a specific target to improve water quality by 2030 by reducing pollution, eliminating waste dumping, minimizing the release of hazardous chemicals, halving the proportion of untreated wastewater, and significantly increasing

global water recycling and safe reuse (United Nations Department of Economic and Social Affairs, n.d.). Contaminated water directly impacts human health and ecosystems, posing immediate and severe threats (Muthu, 2014b& (Olofsson, 2018)). This SDG thus assesses whether a responsible company has integrated robust water pollution control measures into its development strategy. It also evaluates the company's track record in avoiding pollution incidents.

2.7.2 Global Reporting Initiative (GRI)

The GRI Framework, the sustainability reporting framework developed by the Global Reporting Initiative, is a set of standard guidelines for how organizations disclose their economic, environmental, and social impacts (Global Reporting Initiative, 2013).

For companies, GRI has the following important implications:

1. Increase transparency and accountability:
 - By publicly disclosing its sustainability performance, companies can demonstrate their commitment and actions towards sustainability to their stakeholders.
 - The GRI framework provides clear reporting standards to help companies hold themselves accountable for their sustainability performance.
2. Enhance investor and public confidence:
 - High-quality sustainability reports can enhance a company's image and enhance investor and public confidence in the company.
 - Investors and the public are paying more and more attention to a company's performance in sustainable development and regard this as an essential basis for investment decisions.
3. Promote sustainable development practices:
 - The GRI framework can help companies identify and assess sustainability risks and opportunities.
 - By setting sustainability strategies and goals and regularly tracking and reporting on progress, companies can continue to improve their sustainability performance.
4. Promote stakeholder engagement:
 - GRI encourages companies to identify and understand stakeholder needs and expectations and incorporate these into reporting.

- Establishing effective communication mechanisms with stakeholders can help companies better understand and respond to their sustainability challenges (Global Reporting Initiative, 2013).

GRI provides comprehensive guidance and tools to help companies prepare sustainability reports. Here are some steps:

1. Determine the reporting scope: Determine the organizational scope to be reported and the reporting period.
2. Select a reporting option: Select one appropriate for your organization, such as Comprehensive Reporting, Core Reporting, or Briefing Notes.
3. Identify relevant issues: Identify sustainable development issues relevant to the organization based on its industry, size, and activity characteristics.
4. Collect data: Collect performance data related to the selected topic.
5. Prepare reports: Prepare sustainability reports according to the requirements of the GRI framework.
6. Verify reports: Consider external verification of reports to increase the credibility of the report (Global Reporting Initiative, 2013).

2.7.3 ISO 26000

International Organization for Standardization was founded in 1947. The International Organization for Standardization (ISO) is a non-governmental organization that develops voluntary international standards. These standards cover a wide range of topics related to technology and business, aiming to improve quality, ensure safety, and promote efficiency (ISO 26000:2010).

One prominent ISO standard is ISO 26000, published in 2010. Unlike some ISO standards that provide specific technical requirements, ISO 26000 functions as a guidance document. It offers recommendations for businesses and organizations on how to operate socially responsibly. If companies use ISO 26000 as a reference, ISO 26000 encourages organizations to consider several key factors when conducting their business activities (ISO 26000:2010):

1. Societal well-being: This includes aspects like human rights, labour practices, and community involvement.

2. Environmental impact: The standard emphasizes minimizing adverse environmental effects and promoting sustainable practices.
3. Legal and regulatory compliance: Following all applicable laws and regulations is crucial for responsible operation.
4. Political environment: Understanding the political landscape can help organizations navigate risks and opportunities.
5. Organizational diversity: The standard encourages fostering a diverse and inclusive workplace (ISO 26000:2010).

By understanding the fundamental theories of corporate social responsibility (CSR), this paper conducts a detailed analysis of the CSR reports and sustainability documents of two companies. The role and meaning of CSR aid in a deeper exploration of why these companies utilize CSR reports and engage in CSR activities, as well as support subsequent discussions and conclusions. This research utilizes the United Nations Sustainable Development Goals (SDGs) as one of the analytical frameworks to assess the CSR reports and sustainability performance of the two companies. This approach not only lays the foundation for detailed analysis but also helps to investigate whether the companies have incorporated the UN SDGs into their sustainability declarations, thus more effectively addressing the research questions.

3 Methodology

This paper will use the content analysis method to analyse the content analysis of corporate social responsibility policies and documents of the two companies to be able to comment on what the company should and can do.

The selected qualitative research method for this study is the textual analysis approach. Gephart (1993) argues that textual analysis offers a valuable tool for uncovering the practices and processes that shape organizational interpretations of events (Gephart, 1993). This thesis adopts a similar approach by analysing the CSR policies and documents of two companies. Through this content analysis, we can gain insights into how these companies construct and communicate their CSR commitment (Bryman & Bell, 2011).

Text analysis is the process of interpreting and studying various forms of text. It covers a wide range of text types, including written, spoken, and visual text, such as images, advertisements, etc. Text analysis aims to extract information from text and interpret and analyse it. It can be used for various purposes, such as understanding a group's thoughts and behaviour. Analyse text to understand the perspectives, values, beliefs, and behaviour patterns of different groups. Text analysis can also study social phenomena (McKee, 2003).

Consequently, textual analysis emerges as the most suitable methodology for this thesis. This method will be employed to examine the Corporate Social Responsibility (CSR) reports of Marimekko and Uniqlo. The analysis will then be utilized in their CSR report to provide commentary on the current CSR strategies of both companies, drawing differences between their reports. Additionally, recommendations will be offered for potential improvements and areas requiring further development in future reports.

Regarding the collection of data, this paper will obtain relevant text materials from the public documents of the two companies, such as the company's official website and other public channels. Material types include annual reports, mission statements, shareholder reports, CEO speech transcripts, press releases, advertising, public relations materials, etc (Bryman & Bell, 2011).

Bryman and Bell (2011) explain how the non-reactive nature of the document helps. The “response effect” means that the way the data is collected can affect the results. Because two company documents are not created for specific research, they are unlikely to be influenced by the presence or expectations within the company. This makes the data in the document more reliable and valid (Bryman & Bell, 2011). Furthermore, the data underpinning this study originates from two reputable clothing companies. These companies' official annual reports and data undergo rigorous verification by accountants and auditors, thereby ensuring the data's reliability and strengthening the credibility of this analysis.

In order to ensure the authenticity and traceability of data sources, the data sources used in this study to analyse the data in the next chapter are as follows:

- Fast Retailing. (2022). *Sustainability Report 2022 AN AGE OF OPPORTUNITY*.
https://www.fastretailing.com/eng/sustainability/report/pdf/sustainability2022_en_p rint.pdf#page=1&pagemode=thumbs&zoom=80.
- *Sustainability | FAST RETAILING CO., LTD.* (n.d.). FAST RETAILING CO., LTD. <https://www.fastretailing.com/eng/sustainability/>.
- Marimekko. (2023). *Sustainability Review 2022*.
<https://company.marimekko.com/app/uploads/2023/05/Sustainability-Review-2022.pdf>.

4 Analysis and results

This chapter is divided into three sections, analysing the performance of two fashion industry companies in sustainability reporting from various perspectives. A brief summary at the end of the chapter will encapsulate the analysis results.

Initially, Section 4.1 evaluates the performance of the two companies in terms of sustainability, specifically examining which Sustainable Development Goals (SDGs) indicators each company covers and to what extent. Following this, Section 4.2 delves into the companies' measures and policies, assessing their alignment with the triple bottom line—economic, environmental, and social aspects—to determine if these actions are consistent with the companies' core philosophies and advocacies. Finally, Section 4.3, the most critical part of the chapter, analyses the different statements made by companies on sustainability(saying) and the specific steps they take to achieve these sustainability goals(doing). Moreover, the analysis explores whether these companies have provided sufficient evidence to demonstrate the effectiveness of their measures(proving).

Through this structured analysis, the chapter aims to comprehensively evaluate the efforts and effectiveness of these fashion companies in promoting sustainable development.

4.1 Using the SDGs framework

This chapter analyses the extent to which two companies cover the SDGs, such as which specific goals they address. Any measures or propositions related to the SDGs mentioned in their reports, even if meeting only one of the SDG indicators, will be discussed in this section. It is important to note, however, that this analysis cannot guarantee the effectiveness or suitability of the measures mentioned in the companies' reports; rather, it evaluates these companies' efforts based on the existing SDGs.

With the increase in population and per capita consumption, societal pressures have intensified, culminating in a historic global political agreement. In September 2015, 193 countries signed the United Nations Sustainable Development Goals for 2030, also known as the SDGs or "Global Goals," aimed at addressing many global challenges, including environmental issues. By actively participating in and adhering to the SDGs, businesses gain access to a clear long-term policy framework that not only enhances their market relevance and appeal but also guides investment and innovation, aiding companies in anticipating and adapting to future market demands. Furthermore, the SDGs provide a direction for reducing risks and costs, facilitating a shift towards more sustainable business models, thus ensuring long-term success and competitiveness. (Pedersen, 2018)

4.1.1 Marimekko

SDG	Marimekko's Actions
SDG 5: Gender Equality	Providing equal employment opportunities and actively supporting the advancement of women and the LGBTQ+ community
SDG 6: Clean Water and Sanitation	Reducing water use and ensuring that all operations are water neutral
SDG 7: Affordable and Clean Energy	Investing in renewable energy and energy efficiency technologies, reducing carbon footprint
SDG 8: Decent Work and Economic Growth	Creating a decent work environment and promoting fair and sustainable working conditions throughout the value chain
SDG 9: Industry, Innovation and Infrastructure	Developing sustainable products and services
SDG 10: Reduced Inequalities	Reducing income gaps and promoting equitable development
SDG 11: Sustainable Cities and Communities	Reducing greenhouse gas emissions from logistics and transportation
SDG 12: Responsible Consumption and Production	Reducing waste, improving material traceability, and using sustainable materials
SDG 13: Climate Action	Reducing greenhouse gas emissions and addressing climate change
SDG 16: Peace, Justice and Strong Institutions	Ensuring suppliers adhere to social responsibility standards and combating corruption
SDG 17: Partnerships for the Goals	Collaborating with other organizations to promote sustainable development

Figure 5 Marimekko's actions to the SDGs (Marimekko,2023)

Marimekko has taken a leading role in promoting sustainability in the fashion industry. The company has set ambitious goals for itself and is making significant progress in several areas related to SDGs.

SDG 5: Gender Equality

Marimekko recognizes the importance of gender equality for its corporate culture and operations. The company is committed to providing equal employment opportunities and actively supports the advancement of women and the LGBTQ+ community (Marimekko,2023).

SDG 6: Clean Water and Sanitation

Marimekko has made significant progress in reducing water use, as outlined in its sustainability report. The company is committed to ensuring all operations are water-neutral by 2030 (Marimekko, 2023).

SDG 7: Affordable and Clean Energy

Marimekko has successfully reduced its carbon footprint through a series of initiatives, including investing in renewable energy and energy-efficient technologies (Marimekko,2023).

SDG 8: Decent Work and Economic Growth

Marimekko is focused on creating a decent work environment and is committed to promoting fair and sustainable working conditions throughout its value chain. This includes ensuring that its suppliers adhere to social responsibility standards (Marimekko,2023).

SDG 9: Industry, Innovation, and Infrastructure

Marimekko is contributing to the development of sustainable infrastructure by investing in water purification projects in Uganda. These projects provide clean, affordable water to local communities, which reduces the need for firewood, protects wildlife habitats, and frees up women's time so that they can participate more fully in work and community activities (Marimekko,2023).

SDG 10: Reduced Inequalities

Marimekko is committed to reducing greenhouse gas emissions by aligning with the goals of the Paris Agreement. The company is doing this by choosing low-carbon transportation methods and investing in renewable energy (Marimekko,2023).

SDG 11: Sustainable Cities and Communities

Marimekko has set a goal of reducing logistics emissions per kilogram of transported product by 50% by 2025. The company is on track to achieve this ambitious goal by choosing cleaner transportation modes and optimizing routes (Marimekko,2023).

SDG 12: Responsible Consumption and Production

Marimekko is committed to reducing its environmental footprint by reducing waste, improving material traceability, and using sustainable materials. This is reflected in the company's commitment to reducing greenhouse gas emissions from its operations and increasing the use of Oeko-Tex certified chemical-free textiles (Marimekko,2023).

SDG 13: Climate Action

Marimekko is making progress in reducing greenhouse gas emissions from its logistics and transportation operations, demonstrating its commitment to climate action.

SDG 16: Peace, Justice, and Strong Institutions

To ensure compliance with Marimekko's sustainability standards, the company's supplier factories are regularly audited by external experts and visited by Marimekko employees. The company also uses questionnaires to trace the origin of the materials it uses.

SDG 17: Partnerships for the Goals

Marimekko believes that collaboration is the best way to address common challenges, particularly those facing the textile and fashion industries. By working with other organizations, Marimekko can more effectively develop and implement sustainable practices and drive broader change.

4.1.2 Uniqlo

SDG No.	Goal Title	UNIQLO's Activities
1	No Poverty	Donating clothing to refugees and displaced people
2	Zero Hunger	Donating clothing to refugees and displaced people
3	Good Health and Well-being	Providing help in crisis situations (e.g., COVID-19)
4	Quality Education	Providing leadership training and educational opportunities
4	Quality Education	Cooperation with museums to promote culture and art
5	Gender Equality	Providing leadership training and educational opportunities
6	Clean Water and Sanitation	Implementing measures to reduce water pollution and water consumption
7	Affordable and Clean Energy	Improving energy efficiency in stores and supply chains, developing functional clothing that reduces energy consumption during use
8	Decent Work and Economic Growth	Partnering with ILO to improve working conditions in Asia
10	Reduced Inequalities	Partnering with ILO to improve working conditions in Asia
11	Sustainable Cities and Communities	Clothing donation support in emergencies and disasters
12	Responsible Consumption and Production	Reimagining LifeWear for sustainable development
14	Life Below Water	Participating in beach cleanups (e.g., World Cleanup Day)
15	Life on Land	Participating in community cleanups (e.g., World Cleanup Day)
16	Peace, Justice and Strong Institutions	Active discussions on environmental and human rights issues
17	Partnerships for the Goals	Dialogue with stakeholders and participation in industry initiatives

Figure 6 Uniqlo's actions to SDGs (Fast Retailing, 2022; Fast Retailing, n.d.)

Uniqlo's various activities clearly reflect its support and commitment to SDGs. Here are some specific examples:

SDG 1: No Poverty and SDG 2: Zero Hunger

Uniqlo donates clothing to refugees and displaced people around the world, meeting their basic needs while demonstrating a deep understanding of and support for SDGs 1 and 2 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 3: Good health and well-being

Uniqlo's support during global crises such as COVID-19 demonstrates its strong commitment to SDG 3 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 4: Quality education

By providing leadership and education opportunities for women and seniors, Uniqlo helps them realize their power, closely aligned with SDGs 5 (gender equality) and 4 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 5: Gender equality

Uniqlo provides leadership and educational opportunities to empower women and seniors, aligned with SDG 5 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 6: Clean water and sanitation

Uniqlo demonstrates its contribution to SDG 6 by implementing environmentally friendly measures throughout its product lifecycle to reduce water pollution and water use (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 7: Affordable and clean energy

Uniqlo's commitment to SDG 7 is reflected in its efforts to improve energy efficiency in stores and supply chains and to develop functional apparel to reduce consumer energy consumption (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 8: Decent work and economic growth and SDG 10: Reduced inequality (Fast Retailing, 2022; Fast Retailing, n.d.).

Uniqlo's collaboration with the International Labor Organization (ILO), particularly on improving working conditions in Asia, and support for Indonesia's employment insurance system, reflect its significant contribution to SDGs 8 and 10 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 11: Sustainable cities and communities

Uniqlo's clothing evacuation operations in emergencies and disaster relief benefit from its support of SDG 11, helping communities recover and rebuild (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 12: Responsible consumption and production

The reimagining and action plan of the LifeWear clothing concept in 2021 promotes industry innovation and development, demonstrating Uniqlo's positive response to SDG 12 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 13: Climate action

Uniqlo actively participates in community and beach clean-up activities such as "World Clean Up Day" to demonstrate its environmental responsibility and commitment to Sustainable Development Goals 14 Life below water and 15 Life on land (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 14: Life below water and SDG 15: Life on land

Uniqlo's participation in community and beach clean-up events such as World Clean Up Day reflects its environmental responsibility and commitment to Sustainable Development Goals 14 and 15 (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 16: Peace, justice, and strong institutions

Uniqlo makes a significant contribution to SDG 16 through active discussions of risk, environmental and human rights issues among company executives and other stakeholders (Fast Retailing, 2022; Fast Retailing, n.d.).

SDG 17: Partnerships to achieve the goals

Uniqlo has laid a solid foundation for SDG 17 by demonstrating its decision-making to improve business practices and address key issues through dialogue with all parties and participation in industry initiatives (Fast Retailing, 2022; Fast Retailing, n.d.).

In short, Uniqlo's extensive social responsibility activities and partnerships promote its own progress in sustainable development and make significant contributions to achieving global sustainable development goals.

4.1.3 Limitation

This analysis aims to assess whether two companies are progressing in line with the Sustainable Development Goals (SDGs) by examining the textual information in their reports. However, this method is limited in its ability to comprehensively judge the adequacy and effectiveness of the measures reported. Therefore, to conduct a more in-depth critical analysis, this study will explore whether there are indications within the reports that these companies have implemented sufficient measures.

In the third section of this analysis, namely the "saying, doing, proving" framework, the focus will be on analysing the public statements and commitments of the companies (what they claim), their actual actions and implementations (what they do), and the outcomes and evidence (what they prove). For example, how does Marimekko ensure

that their supply chain does not infringe on human rights? How much clothing has Uniqlo donated, and how much could they potentially donate? This analysis aims to evaluate the real-world effectiveness and sufficiency of the corporate social responsibility actions compared to their public commitments, in order to gain a more comprehensive understanding of their performance in sustainable development.

4.2 Analysis based on Triple bottom lines

This chapter will analyse the sustainability goals and measures of the two companies from the triple bottom line (TBL) dimension.

The TBL is an accounting framework that expands traditional reporting by incorporating three performance dimensions—social, environmental, and financial—commonly referred to as the 3Ps: People, Planet, and Profit, capturing the essence of sustainability by measuring an organization's impact on the world, including profitability, shareholder value, and contributions to social, human, and environmental capital (Savitz & Weber, 2006; Slaper, n.d.).

The TBL framework extends beyond traditional financial metrics to include environmental and social factors, offering a comprehensive tool for organizations to measure their sustainability. By integrating economic, social, and environmental dimensions, TBL supports organizations in achieving their sustainability goals, proving adaptable across various sectors including for-profit, non-profit, and government. This holistic approach not only guides firms more informed decision-making but also promotes accountability and alignment with broader societal and environmental objectives (Slaper, n.d; Elkington, 1994). The framework used in this chapter adopts the framework provided by the author Slaper, combined with the triple bottom line of corporate social responsibility depicted in the article by Affandi et al (2021). (Figure 7).



Figure 7 CSR triple bottom line (Affandi et al. 2021)

<http://www.csrambassadors.com/corporate-socialresponsibility-csrambassadors/triple-bottom-line/>

4.2.1 Marimekko

To initiate this chapter, the data sources employed in these 2 analyses (4.2.1&4.2.2) will be outlined below:

- Fast Retailing. (2022). *Sustainability Report 2022 AN AGE OF OPPORTUNITY*. https://www.fastretailing.com/eng/sustainability/report/pdf/sustainability2022_en_print.pdf#page=1&pagemode=thumbs&zoom=80.
- *Sustainability | FAST RETAILING CO., LTD.* (n.d.). FAST RETAILING CO., LTD. <https://www.fastretailing.com/eng/sustainability/>.

- Marimekko. (2023). *Sustainability Review 2022*.

<https://company.marimekko.com/app/uploads/2023/05/Sustainability-Review-2022.pdf>.

Sustainability Dimension	Analysis Points	Specific Issues/Indicators	Company Performance
Society (People)	Employee Well-Being	How does the company ensure that employees have a safe and healthy working environment?	Implement leadership key performance indicators to measure the quality of work Conduct employee engagement surveys
		Community Investment	What projects has the company invested in the local community?
	Fair Trade Practices	Does the company take measures to protect labor rights in the supply chain?	Yes, the company follows ILO regulations and strives for a transparent supply chain
	Diversity and Inclusion	What steps is the company taking to promote diversity and inclusion in the workplace?	Marimekko places high emphasis on DEI in its company culture
	Customer Satisfaction	What steps has the company taken to improve the quality of its products and services?	Improve product maintainability and repairability

Figure 8 Marimekko’s performance in the dimension of people (Marimekko, 2023)

Marimekko has shown a dedicated focus on the 'People' aspect of the Triple Bottom Line by fostering diversity, equity, and inclusion within their culture, promoting gender equality and workplace fairness, and ensuring a strong leadership culture that underpins employee well-being and performance. They actively engage in dialogue with stakeholders to enhance sustainability and maintain ethical business practices, underpinned by their Code of Conduct that integrates respect for human rights throughout their value chain.

Environment (Planet)	Resource Use	How does the company manage its natural resource use and waste generation?	Material recycling and reuse
	Energy Efficiency	What progress has the company made in improving energy efficiency and using renewable energy?	Buy renewable energy
	Greenhouse Gas Emissions	Has the company set targets to reduce greenhouse gas emissions?	Marimekko has set targets
	Circular Economy	Does the company adopt circular economy principles such as reusing, recycling and reducing waste?	Yes
	Biodiversity	Does the company's operations have an impact on biodiversity, and are there relevant protection measures?	they take measures to protect biological organisms from materials to production

Figure 9 Marimekko’s performance in the dimension of Planet (Marimekko, 2023)

Marimekko has made significant strides in the 'Planet' aspect of the triple bottom line. They have adopted a comprehensive approach to prolong product lifetimes through customer education on product care and introducing a second-hand marketplace. Waste minimization is a key focus, with initiatives to recycle textiles and upcycle materials, reducing waste generated in operations. Their energy consumption has shifted toward

renewables, with an impressive 91% of energy use now coming from renewable sources. Ambitious targets to slash greenhouse gas emissions by 2025 have been set, aligning with the Science Based Targets initiative (SBTi) and the Paris Climate Agreement. Embracing circular economy principles, they are transitioning to fully recyclable materials that maintain quality through multiple recycling processes. Furthermore, Marimekko is proactive in biodiversity conservation, avoiding materials from endangered or vulnerable species and planning broader actions to mitigate their environmental impact.

Economic (Profit)	Financial Performance	How is the company's profitability, revenue and cost management?	The company is profitable and the company's economic performance is good
	Market Position	Is there a continued growth trend?	Yes
	Economic Impact	What impact has the company had on the local and global economies?	Investments, wages and taxes paid demonstrate direct local economic impact
	Risk Management	How do companies identify and manage sustainability-related risks?	No information about risk management is mentioned

Figure 10 Marimekko's performance in the dimensions of Profit (Marimekko, 2023)

Within the "Profit" dimension of the triple bottom line, Marimekko demonstrates its commitment to sustainability through its comprehensive financial strategy. The company uses its Capital Markets Day to detail its new sustainability-focused strategy to investors and strengthens investor relations through ongoing discussions about sustainability with shareholders and investors. Marimekko is also active in industry networks, driving the widespread adoption of sustainable practices and deepening these practices through participation in global initiatives such as amfori BSCI and the United Nations Global Compact. In addition, the company's strong financial performance and commitment to open and transparent financial data demonstrate the effectiveness of its financial sustainability strategy. These efforts of Marimekko enhance its market position and emphasize the importance of environmental protection and social responsibility while pursuing economic growth. (Marimekko, 2023)

4.2.2 Uniqlo

Society (People)	Employee Well-Being	How does the company ensure that employees have a safe and healthy working environment?	Establishing a Human Rights Committee Assessing Human Rights Risks Establishing a Grievance Mechanism
	Community Investment	What projects has the company invested in the local community?	Provide opportunities for education and social engagement, Help empower children and young people
	Fair Trade Practices	Does the company take measures to protect labor rights in the supply chain?	Monitoring Production Partners' Labor Conditions Enhancing supply chain traceability in line with international guidelines
	Diversity and Inclusion	What steps is the company taking to promote diversity and inclusion in the workplace?	Global Diversity Leadership Team established to promote global diversity and inclusion Initiatives to employ people with disabilities Work-Life Balance Support Systems
	Customer Satisfaction	What steps has the company taken to improve the quality of its products and services?	lifewear initiatives Friendly customer center

Figure 11 Uniqlo's performance in the dimensions of People (Fast Retailing, 2022; Fast Retailing, n.d.)

Uniqlo demonstrates a multifaceted approach to social responsibility in the "People" dimension of its sustainability efforts. The company has established a Human Rights Committee to ensure employee well-being and created a grievance mechanism to address workplace issues. Investment in community projects, particularly focusing on education and empowering youth, illustrates its commitment to social engagement. Uniqlo monitors its production partners' labour conditions to protect workers' rights and enhances supply chain traceability, aligning with international standards. The establishment of a Global Diversity Leadership Team underlines the company's dedication to promoting workplace diversity and inclusion, with initiatives to employ individuals with disabilities. Uniqlo's efforts also extend to customer satisfaction, with the LifeWear initiative fostering a customer-centric approach and a commitment to improving the quality of products and services. These actions reflect Uniqlo's comprehensive efforts to ensure safe and healthy work environments, community development, fair trade practices, diversity and inclusion, and improved customer experiences.

Environment (Planet)	Resource Use	How does the company manage its natural resource use and waste generation?	The proportion of self-operated electricity from renewable energy in 2022 is 42.4%
	Energy Efficiency	What progress has the company made in improving energy efficiency and using renewable energy?	Improve transportation efficiency
	Greenhouse Gas Emissions	Has the company set targets to reduce greenhouse gas emissions?	yes, they do Honoring the goals set in the Paris Agreement on Climate Change
	Circular Economy	Does the company adopt circular economy principles such as reusing, recycling and reducing waste?	Create LifeWear Pursuing timeless design and durability Set up a clothing repair studio Recycle clothing for reuse
	Biodiversity	Does the company's operations have an impact on biodiversity, and are there relevant protection measures?	avoid and minimize the impact of its operations on biodiversity and commit to initiatives that protect biodiversity and restore biodiversity.

Figure 12 Uniqlo’s performance in the dimensions of Planet (Fast Retailing, 2022; Fast Retailing, n.d.)

Uniqlo has shown a proactive stance in environmental stewardship, with a notable increase in renewable energy use to 42.4% and the implementation of measures to enhance energy and transportation efficiency. The company has aligned its goals with the Paris Climate Agreement, indicating a commitment to reducing greenhouse gas emissions. Embracing the circular economy, Uniqlo has launched initiatives like clothing repair studios and recycling programs for reuse, while also addressing biodiversity by initiating efforts to minimize its operational impact on ecosystems and support regeneration. These initiatives reflect Uniqlo’s integrated approach to managing resource use and waste generation, contributing to the planet's health and sustainability.

Economic (Profit)	Financial Performance	How is the company's profitability, revenue and cost management?	Uniqlo Japan: Despite revenue decline, gross profit margin improved and profit increased significantly Uniqlo International: Profits and revenue increased significantly.
	Market Position	Is there a continued growth trend?	yes
	Economic Impact	What impact has the company had on the local and global economies?	Scholarships for Vietnamese Students Asia University Female Student Scholarship Program Supported by Fast Retailing Foundation
	Risk Management	How do companies identify and manage sustainability-related risks?	Crisis management framework for use in the event of a natural disaster in their store operating area.

Figure 13 Uniqlo’s performance in the dimensions of Profit (Fast Retailing, 2022; Fast Retailing, n.d.)

Uniqlo has demonstrated strong economic performance, with an improvement in gross profit margins and a significant increase in profit, despite a revenue decline in Japan. Uniqlo International echoed this positive trend with substantial gains in profits and revenue, signalling a continuous growth trajectory. The company has further contributed to societal development through scholarships for Vietnamese students and the Asia University Female Student Scholarship Program, supported by the Fast Retailing Foundation. Additionally, Uniqlo has a robust crisis management framework to address sustainability-related risks and ensure resilience in the face of natural disasters, underscoring their comprehensive approach to profit within the triple bottom line framework. (Fast Retailing, 2022)

4.2.3 Summary

Overall, both companies have performed excellently in the dimension of the triple bottom line (TBL), encompassing environmental, social, and economic aspects. The table illustrates the actions and slogans adopted by the two companies in response to various indicators. While both companies have taken diverse measures in managing resource utilization, waste management, greenhouse gas emissions, and chemical management in the environmental dimension, there are still gaps in the social and economic dimensions for Uniqlo and Marimekko. For instance, although both companies monitor the transparency and fairness of their supply chains, the fairness of employee compensation within the supply chain remains a pertinent issue in the social dimension. In the economic dimension, Marimekko has overlooked sustainable risk management, particularly in identifying business risks arising from environmental and social factors. In contrast, Uniqlo has undertaken proactive measures to prevent actual or potential risks by calculating unforeseen risks such as large-scale natural disasters or customer data breaches and ensuring proper risk management is crucial for sustainable growth of its business. The company regularly assesses potential risks associated with its operational activities and continually seeks to strengthen its framework for managing significant risks.

4.3 Analysis based on “saying,” “doing” and “proving”

This section mainly analyses the sustainable performance of the two companies by analysing their sustainable goals, measures, and the results after implementing the measures. The analytical framework is designed to examine whether corporate social responsibility (CSR) policies are merely wishful thinking or virtue signalling (all talk with no serious action), symbolic gestures without a genuine pursuit of effectiveness (taking action but not caring about the outcomes), or if they are data-driven actions that not only prove the effectiveness of the measures taken but also measure outcomes to find more effective methods.

4.3.1 Marimekko

Marimekko is dedicated to transforming its ethos of "timeless design" into concrete measures:

- **Durable Products:** Marimekko emphasizes crafting styles that transcend time, aiming to reduce the need for frequent replacements and significantly minimize waste.
- **Functionality and Durability:** The company focuses on the practicality and durability of its products to ensure they withstand prolonged use without compromising quality or performance.
- **Sustainable Materials:** Marimekko advocates for the increased use of recycled and organic materials, which are now central to its product offerings.

Actions Taken:

- **Increasing Sustainable Materials:** Marimekko is actively increasing the proportion of sustainable materials in its products, integrating sustainability into its core product lines.
- **Circular Economy Innovations:** The company has introduced Marimekko Pre-loved, an online marketplace for second-hand items, and Marimekko Marimade, a collection featuring upcycled and recycled materials, reflecting business model innovation.
- **Product Lifecycle Services:** Marimekko has launched a new digital tool to ensure production quality and expanded services to prolong the lifecycle of its products, including maintenance and repair guides.

Evidence of Impact:

- **Launch of Marimekko Pre-loved:** The initiation of the online second-hand marketplace not only extends the life of products but also supports the circular economy, demonstrating the practical application of its timeless design philosophy.
- **Product Claims Proportion:** Despite a temporary increase in product claims in 2022 due to higher production volumes and the introduction of new suppliers, Marimekko is committed to maintaining its target, aiming to keep the figure within 0.5% by the end of 2025(Figure 14). This reflects the company's ongoing efforts in

material management and product quality, though more evidence is sought to verify the long-term changes.

**Share of products subject to claims,
target not more than 0.5% of
products sold**

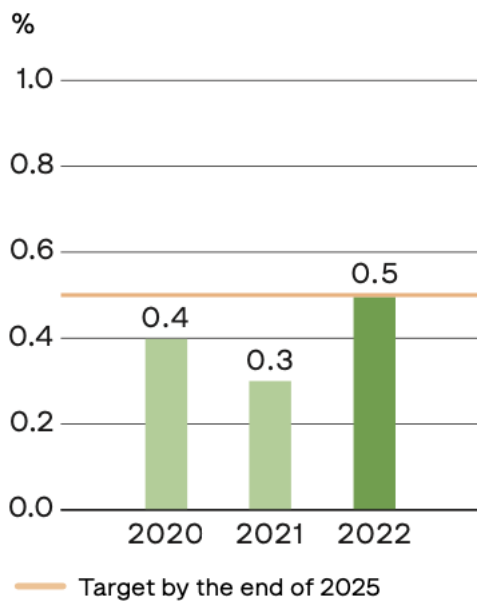


Figure 14 Share of products subject to claims (Marimekko, 2022)

Marimekko aims to slash emissions from its textile materials by 20% by 2025, shifting towards sustainable alternatives like organic or recycled materials. Marimekko has articulated a forward-thinking vision for its “products of tomorrow,” focusing on reducing environmental impact through strategic material choices and innovative practices. Here are the actions and proof:

- **Sustainable Textile Transformation:** The company reports that 25% of its total emissions stem from purchased textile materials. Progress includes increasing the proportion of recycled materials to 10%, organic materials to 6%, and decreasing conventional enhanced materials to 66%. The proof is below (figure 15):

Total energy consumption¹²

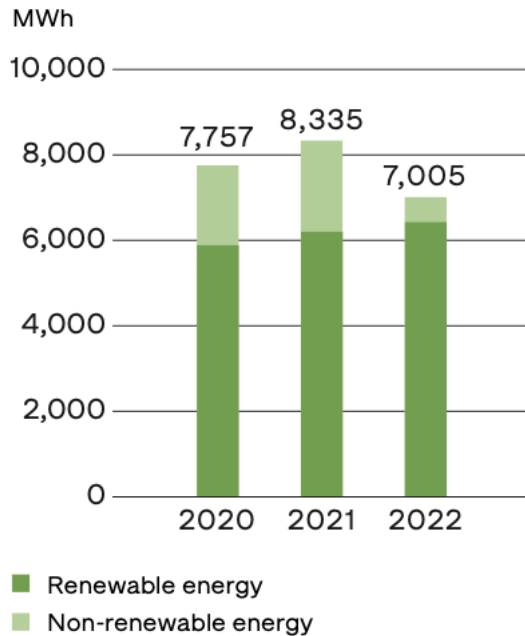


Figure 15 Total energy consumption (Marimekko, 2022)

- **Biodiversity:** Marimekko's product policy excludes materials from endangered species or high-conservation-value areas. The company has implemented environmental and chemical management principles for its internal printing factory and partner suppliers. The sustainable report did not mention the impact of this move. At least, Marimekko made an effort.
- **Commitment to the Science Based Targets Initiative (SBTi):** Marimekko is setting more ambitious, science-based targets, like halving greenhouse gas emissions by 2025, by continuing to shift towards lower-emission transportation modes and developing processes to reduce emissions across the value chain. The proof is below:

**Greenhouse gas emissions of logistics
per kg of transported product¹⁴**

Target to reduce by 50% from the 2018
baseline of 2.2 kgCO₂e/kg

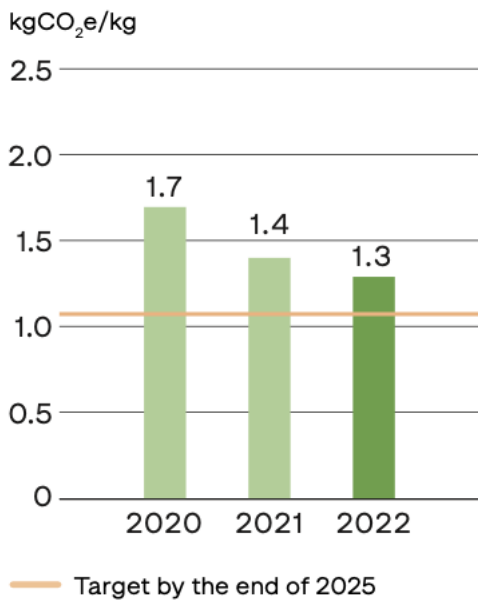


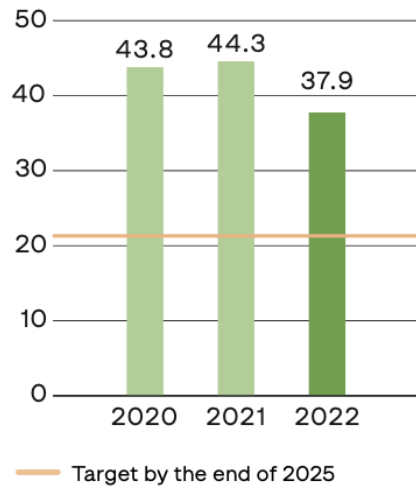
Figure 16 Greenhouse gas emissions of logistics (Marimekko, 2022)

- **Water Reduction:** The company has increased the use of materials with lower water demands, such as recycled and organic cotton. In 2022, the water scarcity score for its purchased textiles fell by 9% from the baseline year. The proof is below (figure

17):

Water scarcity score of textile materials per kg of sourced textiles²¹

Target to reduce by 50% from the 2019 baseline of 41.4



Water consumption per meter of fabric printed

Helsinki printing factory and headquarters

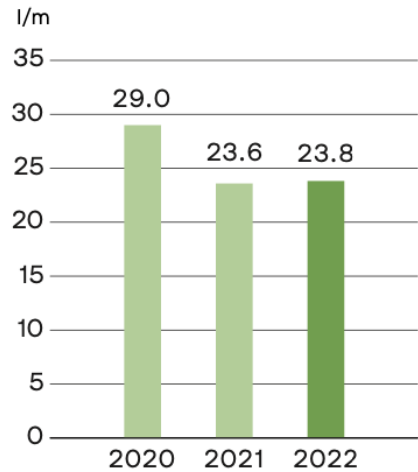


Figure 17 Water scarcity of textile material and water consumptions (Marimekko, 2022)

- **Waste Reduction and Recycling:** Marimekko aims to minimize waste and maximize recycling in line with waste hierarchy principles. Since early 2022, efforts have been ramped up for recycling end-of-life textiles and separately collecting and recycling plastic waste at its Helsinki printing factory. From 2020 to 2022, the total amount of waste at the Helsinki printing factory and headquarters was reduced, with an increase in waste recycled as material. The proof is below (figure 18):

Total amount of waste
Helsinki printing factory and
headquarters

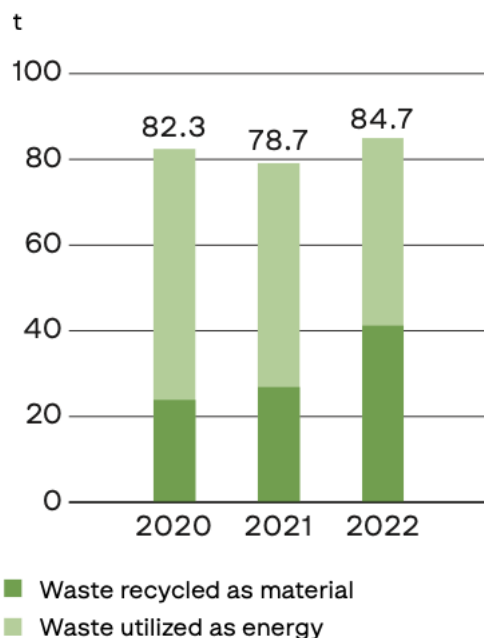


Figure 18 Total amount of waste (Marimekko, 2022)

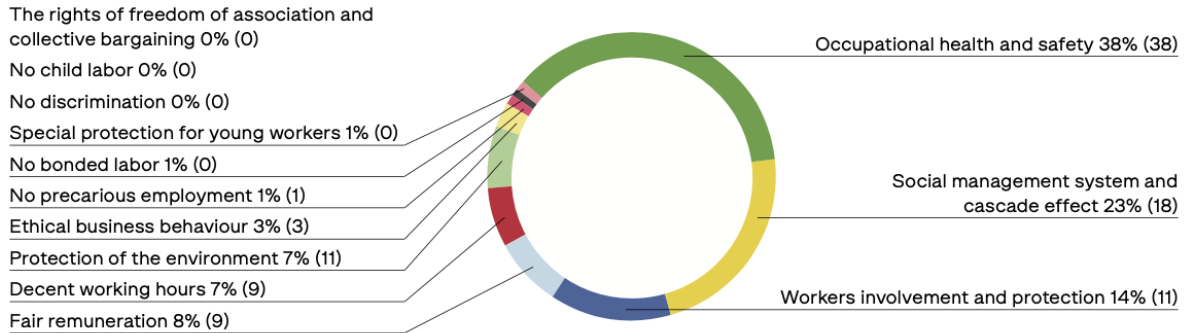
The third part of the CSR report, "Fairness and equality," mainly introduces Marimekko's initiatives and contributions in different fields to promote fairness and equality within the company, and for employee well-being and diversity.

1. Promoting human rights and safe working conditions:

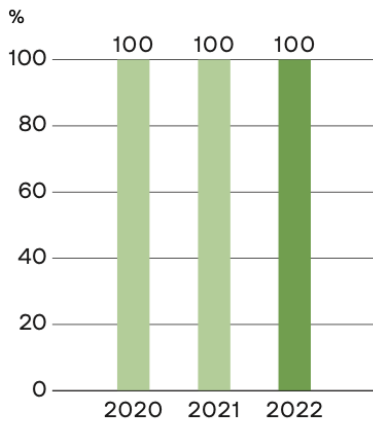
- Marimekko ensures that all suppliers from non-EU countries are audited and comply with their supplier code of conduct for human rights and safe working conditions.
- Marimekko's code of conduct for suppliers requires suppliers to comply with sustainability and human rights, including child labour and forced labour, freedom of association and the right to collective bargaining. Regular third-party audits and on-site visits of Marimekko employees are essential to ensure that suppliers' factories comply with sustainable development requirements.
- Marimekko is a member of international cooperation networks such as Better Cotton and Responsible Sourcing Network, aiming to promote the improvement of global supply chains.

The following is the evidence given in the report (figure 19):

amfori BSCI audit findings by area in 2022 (2021)², %



Share of purchases from audited suppliers in non-EU countries



Number of audits and audit results³

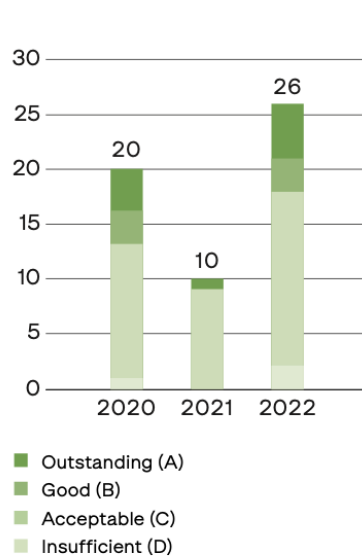


Figure 19 Proof of Fairness and Equality (Marimekko, 2022)

2. Created a positive workplace

- In order to improve the working environment, Marimekko has developed specific guidelines and processes for occupational health and safety, employee well-being, induction training, and employee participation, performance, and development.
- The Marimeter performance management model is used by Marimekko as a pillar of personal performance management and evaluation.

- The leadership KPI included in the Marimeter performance management model can be used to measure leadership and manage the quality of work.

The following is the evidence given in the report (figure 20&21):

Empowerment

The average of Marimeter Pulse employee survey statement: "Taking into consideration my role and responsibilities, I am satisfied with the way I am able to participate in decision making regarding my work"

2022

7.8

2021

7.2

Scale of 0-10 (Strongly disagree; Strongly agree)

Leadership KPI

"My manager supported me to succeed in my role"

2022

4.3

2021

4.1

Scale of 1-5 (Strongly disagree; Strongly agree)

eNPS (Employee Net Promoter Score)

eNPS measures the commitment of employees and their willingness to recommend the company

2022

41

2021

31

Results between -100 and 100

Wellbeing Index

The average of these two Marimeter Pulse employee survey statements: "I feel I'm in control of my own work."; "I have a good work-life balance."

2022

7.9

2021

7.6

Scale of 0-10 (Strongly disagree; Strongly agree)

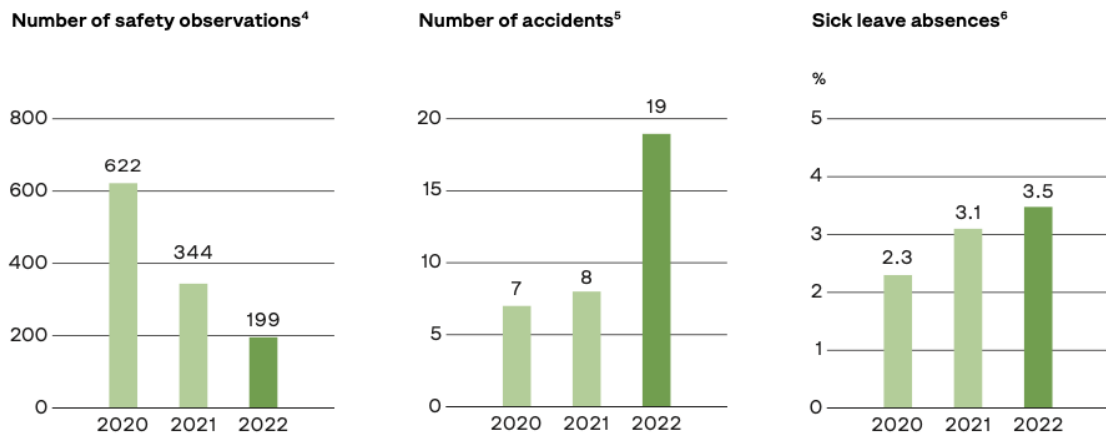


Figure 20&21 Proof of Fairness and Equality (Marimekko, 2022)

3. Human rights

- Marimekko is committed to promoting and supporting human rights in its supply chain and business operations through its own actions and participation in industry cooperation and initiatives.
- The company's due diligence process includes regular assessment and development to ensure that the company's practices continue to be consistent with its human rights commitments. In 2022, Marimekko paid special attention to the human rights impact assessment of the company's own employees.
- The company provides managers with regular training on recruitment, diversity, fairness, and inclusion, and collects valuable employee feedback through risk assessments, workplace surveys and employee engagement surveys.
- Marimekko provides a reporting channel for internal and external stakeholders on its official website to report any potential violations, including human rights incidents.

This is the evidence given in the report (figure 22):

Diversity at Marimekko

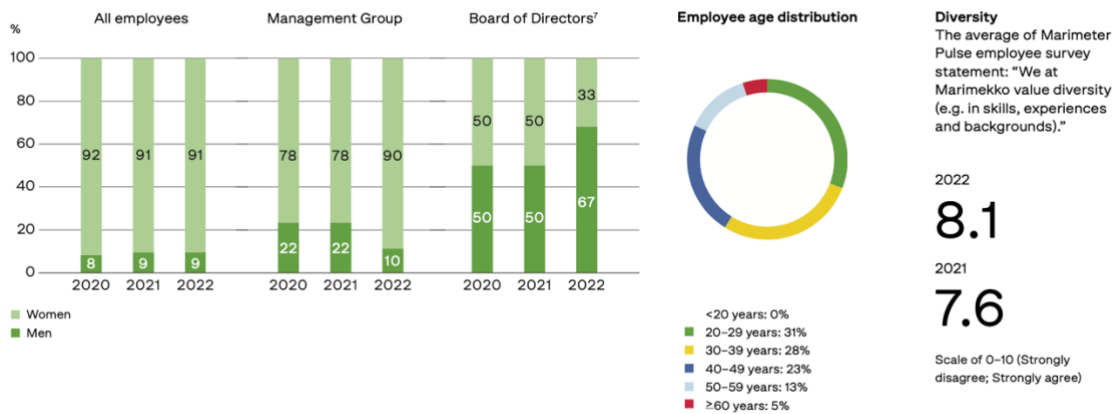


Figure 22 Diversity at Marimekko (Marimekko, 2022)

4.3.2 Uniqlo

Fast Retailing's LifeWear concept emphasizes that it is a core sustainable concept aimed at improving daily life. LifeWear embodies their commitment to creating versatile, high-quality everyday clothing that combines practical elegance with thoughtful details designed to meet life's every need. The "MADE FOR ALL" philosophy underscores the brand's commitment to inclusivity, ensuring LifeWear meets the needs of every customer.

The Positive Power of LifeWear is one of the concepts of Lifewear. The main propositions and measures of Fast Retailing Group are as follows:

1. Sustainable Supply Chain:

- Commitment to a 90% reduction in greenhouse gas emissions from operations by FY 2030 and achieving carbon neutrality by 2050.
 - Aims for a significant reduction in greenhouse gas emissions across all supply stages and plans to increase the proportion of recycled materials used in their products to approximately 50%. Uniqlo is promoting the use of low-emission and recycled materials to reduce greenhouse gas emissions and achieve its 2030 sustainability goals.
- Human Rights in Production:
- Plans to enhance transparency and traceability to the raw material level.
 - Sets a March 2022 goal to publish a list of all garment factories to achieve comprehensive traceability across the supply chain.

- Partners with the Fair Labor Association (FLA) to pursue a living wage for workers in their supply chain.
2. Clothing Recirculation and Repair:
- Uniqlo's initiatives to promote recycling and reuse, preventing clothes from being disposed of unnecessarily.
 - The introduction of the "RE.Uniqlo" recycling box for collecting clothes and the "Second Life Studio" in Germany for repairing clothes, advocating for a society that retains the value of clothes longer.
3. Innovation for Extended Life Cycle:
- Efforts to make it easier for customers to repair, reuse, or donate clothes through "Second Life" initiatives and Uniqlo's partnership with NPOs for clothes recycling.
 - Implementation of clothing recycling and repair services in line with the goals of a circular economy.

The proof is below:

Units: t-CO₂e; Scope: Fast Retailing

Scope 3 Categories	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
1. Purchased goods and services	4,694,117	4,373,497	4,161,926	4,243,676
Raw materials, fabric and garment production for UNIQLO and GU products (fiscal 2030 target boundary)	4,165,738	3,944,349	3,883,960	3,906,500
Compared to Fiscal 2019	-	-5.3%	-6.8%	-6.2%
2. Capital goods (not relevant)	-	-	-	-
3. Fuel and energy related activities	43,836	41,613	42,546	24,815
4. Upstream transportation and distribution	355,654	379,042	378,114	552,711
5. Waste generated in operations	120,006	109,636	107,578	83,335*
6. Business travel	6,655	7,139	7,060	14,822*
7. Employee commuting	61,120	65,314	56,402	54,554
8. Upstream leased assets (included in Scope 1 and 2)	-	-	-	-
9. Downstream transportation and distribution	-	-	-	-
10. Processing of sold products (not relevant)	-	-	-	-
11. Use of sold products (not relevant)	-	-	-	-
12. End-of-life treatment of sold products	438,926	463,751	429,219	764,228*
13. Downstream leased assets (not relevant)	-	-	-	-
14. Franchises	10,086	5,655	3,405	2,731
15. Investments (not relevant)	-	-	-	-

* Changed emission factors used or boundaries of activity data

Units: t-CO₂e; Scope: Fast Retailing

Scope	Items	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
Scope 1 (Fast Retailing Direct Emissions)	Gas	12,295	13,026	10,029	9,738
Scope 2 (Fast Retailing Indirect Emissions)	Electricity Location Based*1	308,691	298,205	291,190	286,113
	Market Based*2	298,566	279,281	275,419	159,047
Compared to Fiscal 2019 baseline (reduction rate of Scope 1 and market-based Scope 2 emissions)		-	-6.0%	-8.2%	-45.7%

Figure 23 Greenhouse gas emissions (Fast Retailing)

These tables provide data on Fast Retailing's environmental performance in terms of greenhouse gas emissions. Scope 1 covers direct emissions from its operations (such as natural gas use), and Scope 2 covers indirect emissions from electricity consumption. This significant reduction, particularly in market-based scope 2 emissions (a 45.7% reduction from fiscal 2019 to fiscal 2022), demonstrates the company's effective approach to energy management and the potential for increased use of renewable energy. The tables also reflect Scope 3 emissions, which include

various categories such as goods and services purchased, waste generated in operations and employee commuting.

Working Environment Monitoring Results at Garment Factories (Evaluation of Partner Factories)

Grade	Main description	FR Group (UNIQLO)	
		FY2022	FY2023
No important issues or zero-tolerance items	Important issues or zero-tolerance items were not observed	459 (246)	417 (234)
Important issues observed	Serious violations of the Code of Conduct (including insufficient provision of overtime pay, failure to grant statutory leave, failure to pay wages during paid leave, failure to pay social insurance premiums, long working hours, failure to provide breaks as stipulated in laws and regulations, failure to conclude employment contracts or provide adequate content)	78 (41)	85 (38)
Zero-tolerance items observed	Extremely serious violations of the Code of Conduct (including child labor, forced labor, oppression and harassment, discrimination, inadequate safety precautions in buildings, obstructing the formation of unions, unjustifiably dissolving strikes, taking retaliatory action against employees who file complaints, failure to pay wages, not meeting the minimum wage)	9 (4)	14 (5)

Note: From September 2020 we started gradually changing our monitoring methods to the Social & Labor Convergence Program (SLCP), the common assessment program for the apparel industry. By the end of August 2023, we had largely introduced the SLCP into all garment factories and major fabric mills, and we are now changing the disclosure of monitoring results to match the new monitoring framework.

Figure 24 Working environment monitoring results (Fast Retailing, n.d.)

Fast Retailing’s strict stance against certain unacceptable practices within its supply chain. The zero-tolerance issues they've identified encompass serious infringements like obstructing workers' rights to associate freely, failing to address harassment adequately, overworking young employees, problems with calculating leave entitlements, and expecting migrant workers to pay recruitment fees and other associated costs.

In fiscal year 2023, Fast Retailing raised its standards, especially concerning the treatment of migrant workers who are typically more susceptible to exploitation. They consider any costs imposed on migrant workers (such as recruitment fees, travel expenses, and passport renewals) as intolerable. Because of this stricter enforcement, the number of factories found with zero-tolerance issues has increased to 14. The company has made agreements for improvements with these factories and has seen the implementation of these changes in 10 factories as of February 2024. For the remaining four factories, two are making the required improvements, while Fast Retailing has cut ties with the other two for failing to meet the standards.

Proving that the measures taken by Uniqlo are effective is that in 2023, Uniqlo's business in 25 countries and regions collected nearly 1.1 million customer reviews. This feedback indicates a customer satisfaction rate of 88%.

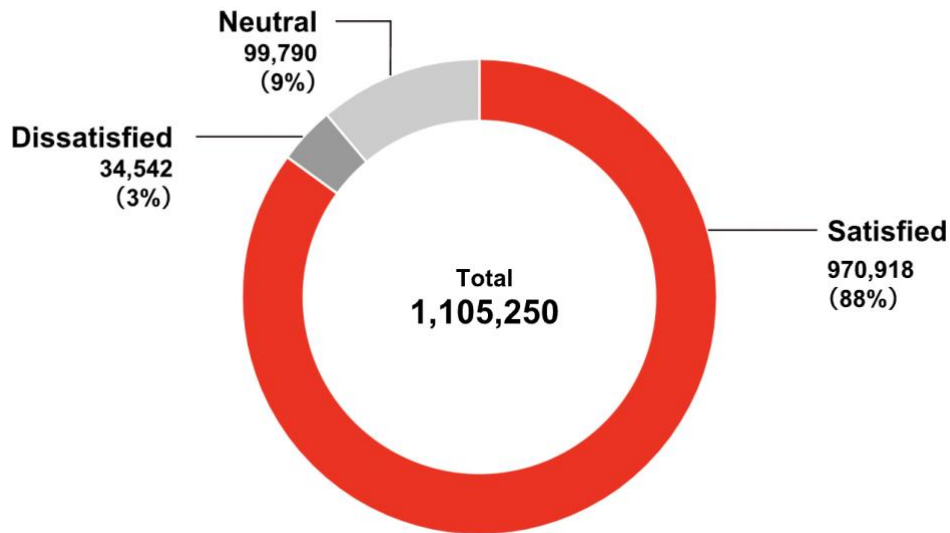


Figure 25 Customer Satisfaction Survey (Fast Retailing, n.d.)

In the latest sustainability report, another concept mentioned by Fast Retailing Group is Sustainability Starts with Society. Fast Retailing Group's commitment to building a stable and healthy society through its business practices emphasizes respect for diversity and cooperation with a wide range of stakeholders, including customers. Their social contribution activities, such as the "Power of Clothing" project, supported approximately 7.5 million people in 2021, with efforts worth 3.2 billion yen. Their support for educational programs, women, and people with disabilities, and raising awareness of global apparel support issues through Uniqlo's social business initiatives in Bangladesh. Fast Retailing has also pledged to provide 10 billion yen in social donations, aiming to support 10 million people and further spread positive influence through clothing. Their diversity initiatives include increasing opportunities for women and people with disabilities, as well as promoting understanding and inclusion of different sexual orientations and gender identities.

As a global company, Fast Retailing recognizes the seriousness of the growing refugee crisis around the world. They work with UNHCR, UNHCR and other organizations to

donate clothing, provide employment opportunities in their stores and manage self-reliance programs to help support people in distress.



Figure 26 Donation in 2023 (Fast Retailing, n.d.)

In fiscal 2023, Fast Retailing donated approximately 4.16 million items. This brings the total number of donations since their program began to approximately 54.63 million items (2006 to August 2023).

As a major brand of the Fast Retailing Group, Uniqlo is committed to making LifeWear clothing accessible and accessible to everyone, emphasizing the inclusivity and comfort of fashion. It illustrates the importance of customer feedback in product development, highlighting how insights can directly shape the design and functionality of a clothing range. Uniqlo has adapted its product offerings based on specific customer needs, such as those during the COVID-19 pandemic and for people with disabilities, as well as general customer feedback. This approach is exemplified by initiatives like the AIRism range and support for women's health through products like GU's Triple Guard shorts and AIRism absorbent hygiene shorts. In addition, Uniqlo actively seeks to create shopping environments where everyone, regardless of ability, can enjoy the retail experience, as evidenced by activities tailored to customers with disabilities and ensuring the availability of clothing products that meet diverse needs.

The last theme is the "giving back to the world" section mentioned in Fast Retailing's sustainability report. Fast Retailing Group's various efforts in global community engagement. These efforts include empowering the next generation, such as by providing scholarships to Asian students; supporting people in crisis, such as by donating clothing; contributing to emergency and disaster support; promoting culture and the arts; participating in local environmental initiatives; and promoting diversity

cultural and inclusive initiatives. These actions demonstrate the company's commitment to social responsibility and the positive impact its initiatives are having around the world.

Overall, the data sources employed in these 2 analyses (4.3.1&4.3.2) will be outlined below:

- Fast Retailing. (2022). *Sustainability Report 2022 AN AGE OF OPPORTUNITY*. https://www.fastretailing.com/eng/sustainability/report/pdf/sustainability2022_en_print.pdf#page=1&pagemode=thumbs&zoom=80.
- *Sustainability | FAST RETAILING CO., LTD.* (n.d.). FAST RETAILING CO., LTD. <https://www.fastretailing.com/eng/sustainability/>.
- Marimekko. (2023). *Sustainability Review 2022*. <https://company.marimekko.com/app/uploads/2023/05/Sustainability-Review-2022.pdf>.

4.3.3 Summary

In summary, the sustainability performances of Marimekko and Uniqlo are verifiable. However, this does not necessarily mean that their measures are sufficient to address the issues identified or to achieve their visions for sustainability.

Marimekko supports its efforts towards the triple bottom line and sustainability goals extensively through textual descriptions and charts in its reports. However, upon analysis, Marimekko's CSR report reveals that these efforts lack persuasiveness. For instance, although Marimekko emphasizes human rights equality and has taken steps to increase corporate diversity, the evidence provided is sparse. The evidence overlooks internal issues such as wage equality among employees, gender pay gaps, fair wages for employees of different nationalities, and wage equality along the supply chain.

Marimekko's goals are also quite ambitious, which makes these measures seem minor in comparison. Furthermore, Marimekko's attempt to demonstrate its commitment to reducing waste through the design of durable products and the use of sustainable materials by providing claim rates is far from sufficient; thus, more evidence is needed to convince the public. Lastly, Marimekko's efforts to protect biodiversity through

chemical regulation do not mention any outcomes or impacts, making it hard to believe in the effectiveness of this action.

On the other hand, Uniqlo also shares similar shortcomings. Uniqlo aims to achieve water-saving and waste reduction goals through material transformation. However, this initiative lacks compelling evidence as the report fails to provide relevant data or visual proof to substantiate the reduction in wastewater. Like Marimekko, Uniqlo has implemented measures such as clothing recycling and repair to practice a circular economy, but the evidence of customer satisfaction does not show the impact of these initiatives. This only represents that they are taking action, but whether it is effective still requires further proof. In the analysis, Uniqlo's commitment to fairness and justice in the supply chain and the very limited evidence they provide of environmental monitoring of their supply chain reveals that Uniqlo needs to provide more substantial evidence when fulfilling its promises. Finally, Uniqlo's commitments to human rights, equality, and diversity, as well as the evidence provided, are inadequate and inconsistent.

5 Discussion

5.1 Introduction

This chapter delves deeper into the outcomes of the study, elucidating the research questions posited at its inception:

1. How well do the CSR statements of the companies align with the sustainable development goals outlined by the United Nations?
2. To what extent do the CSR statements cover all three elements of the triple bottom line?
3. Are the CSR statements merely virtue signalling, or do they also indicate concrete actions and results?

This chapter delves into the sustainability performance of Marimekko and Uniqlo by addressing the research questions posed. It discusses the alignment or discrepancies in

their sustainability goals, policies, and initiatives. Additionally, it offers tailored recommendations for both companies.

5.2 Discussion on research 1

SDG No.		UNIQLO	Marimekko
1	No Poverty		
2	Zero Hunger		
3	Good Health and Well-being		
4	Quality Education		
5	Gender Equality		
6	Clean Water and Sanitation		
7	Affordable and Clean Energy		
8	Decent Work and Economic Growth		
9	Industry, Innovation, and Infrastructure		
10	Reduced Inequalities		
11	Sustainable Cities and Communities		
12	Responsible Consumption and Production		
13	Climate Action		
14	Life Below Water		
15	Life On Land		
16	Peace, Justice, and Strong Institutions		
17	Partnerships for the Goals		

Figure 27 Comparison of two companies' sustainability reporting coverage of SDGs

The color-coded cells under the names of Uniqlo and Marimekko (figure 27) likely signify the specific Sustainable Development Goals (SDGs) that each company actively supports or has tailored initiatives for. Uniqlo shows a broad engagement across the SDGs spectrum, with a particularly strong emphasis on promoting donation, community well-being, and quality education. Marimekko, in contrast, appears to concentrate on fostering gender equality, ensuring access to clean water and sanitation, providing affordable and clean energy, striving for reduced inequalities, building sustainable cities and communities, encouraging responsible consumption and production, and taking climate action. This indicates that both companies have strategic commitments to a wide array of global objectives, yet they allocate their efforts differently, reflecting their unique business philosophies and sustainability agendas.

The corporate social responsibility (CSR) performances of the two companies broadly align with the United Nations Sustainable Development Goals (SDGs), although not fully with all of them. Uniqlo outperforms Marimekko in terms of the number of activities that align with the primary advocacies of the SDGs. However, this does not necessarily mean that Uniqlo's efforts are superior to those of Marimekko. As analysed in Section 4.3 of this paper, while both Marimekko and Uniqlo strive to support the SDGs, this does not guarantee that their measures are entirely persuasive or that they convincingly address the issues outlined in the SDGs. Therefore, this study recommends potential improvements in future reports for both companies as follows:

For Marimekko: Please continue to incorporate SDGs as benchmarks in your reporting, and where possible, annotate specific measures with corresponding SDG indicators alongside them. This approach will clarify for readers the company's efforts to support the SDGs. Future reports should include more data related to equality, gender equality, diversity, wage levels across nationalities, customer satisfaction, charitable activities, and supply chain wage levels. The company's data presentation is particularly effective, especially when comparing specific targets with current data in tabular form, which clearly demonstrates to the readers how far the company is from achieving its goals. Therefore, continue to provide such clear data visualizations.

For Uniqlo: In future reports, please include data on supply chain wage levels, gender equality, diversity, wage levels across nationalities, water resource utilization, and supply chain wage levels. There are valuable lessons to be learned from Marimekko's approach to data visualization; simple charts can effectively show the distance remaining towards achieving targets.

A robust CSR report does not need to be flawless or exaggerate its claims to mislead the public. Therefore, this study advises that both companies not only discuss the achievements and successful measures in their CSR reports but also candidly explore areas requiring further effort. This research encourages the companies to bravely discuss the shortcomings in sustainable development, the challenges faced, and why certain goals have not been achieved. Such discussions would significantly enhance the authenticity and credibility of corporate sustainability reporting.

5.3 Discussion on research question 2

In the discussion of the triple bottom line coverage by Marimekko and Uniqlo, it's evident that both companies have integrated the key dimensions of social, environmental, and economic sustainability into their operations, albeit with varying levels of emphasis and success. Marimekko appears to place a significant focus on environmental sustainability, adopting practices such as buying renewable energy and promoting material recycling, which strongly supports their environmental commitments. They also actively engage in social aspects, promoting diversity, equity, and inclusion within their corporate culture and community investments that support the circular economy. Economically, Marimekko shows a robust profile with a clear emphasis on maintaining profitability and market position. The only caveat might be Marimekko's almost negligible mention of any measures related to environmental risk management.

Uniqlo, on the other hand, demonstrates a comprehensive approach in integrating social responsibilities, particularly in employee well-being and diversity initiatives, which is complemented by strong economic performance internationally despite challenges in the Japanese market. Their environmental strategies are aligned with significant global benchmarks such as the Paris Agreement, although specific details on biodiversity initiatives are less pronounced compared to their other environmental efforts. Overall, both companies have made substantial strides in aligning their operations with the triple bottom line principles, though the depth and breadth of their engagements vary, suggesting areas for potential enhancement in aligning with global sustainability benchmarks.

5.4 Discussion on research question 3

Both Marimekko and Uniqlo demonstrate that their CSR statements extend beyond mere virtue signalling as they have implemented concrete actions towards sustainability. However, the real challenge lies in their ability to prove the effectiveness of these actions. The lack of robust, outcome-oriented evidence suggests that both companies

may need to enhance their measurement and reporting systems to offer clear evidence that their sustainability actions are not only well-intentioned but also effective. This discussion underlines the need for more transparent, data-driven accountability in corporate sustainability practices to ensure that CSR claims are substantiated by tangible outcomes, aligning corporate actions with global sustainability benchmarks more convincingly.

6 Conclusions

This study conducts a detailed analysis of the sustainability performance of Marimekko and Uniqlo, exploring their goals, strategies, and outcomes from multiple dimensions. In the fashion industry, brands that claim sustainability often make CSR and sustainability declarations. However, the question remains whether these declarations are merely for show or if the companies genuinely contribute to sustainable development. The findings of this research indicate that for both Marimekko and Uniqlo, their sustainability declarations are not just virtue signalling; their actions do contribute to sustainability. Yet, there is a significant gap between their proclaimed targets and their actual contributions, raising potential questions about their effectiveness. Marimekko, claiming to be a sustainable brand, does not fully align its sustainability declarations with its actions, and some efforts are inadequate. Uniqlo, despite being a fast fashion brand and facing similar issues as Marimekko, does not necessarily perform worse than the so-called sustainable brand. Both companies have made distinct contributions to sustainability, focusing on different targets and aspects.

This study primarily relies on data sourced from official documents and annual reports published by Marimekko and Uniqlo. Due to this dependence on corporate disclosures, there are inherent limitations to the research. Corporate documents may overly emphasize positive outcomes while minimizing or omitting negative information, potentially skewing the results towards the narrative companies wish to present to the public. Furthermore, the completeness of the data may be compromised as certain key information might be withheld by the companies for proprietary reasons, thus limiting the comprehensiveness of the analysis. Additionally, these public documents and annual reports typically reflect data from previous periods, meaning that this study may not

accurately capture the companies' current or most recent developments and changes. The transparency and credibility of this research could be enhanced through the analysis of third-party data or by employing methodologies such as interviews and surveys.

Ultimately, the findings of this study may provide insights for future research, particularly in scrutinizing the efficacy and authenticity of the sustainability actions taken by companies like Marimekko and Uniqlo. While their efforts extend beyond mere verbal commitments, they still fall short of their ambitious sustainability claims. This study suggests several potential directions for future CSR research:

1. Future research could focus on the effectiveness of specific CSR strategies employed by fashion companies. This could involve a deeper analysis of the impact of these strategies on environmental, social, and economic outcomes, helping to identify which practices yield the most tangible benefits. Researchers might explore the gap between the sustainability claims made by companies and the actual outcomes, which involves not only tracking these initiatives but also comprehensively measuring their impacts.
2. Examining the role of regulatory frameworks and policies in shaping corporate sustainability practices would help understand external pressures and incentives that drive or hinder genuine sustainability efforts. This analysis could reveal how external regulations and incentives either facilitate or obstruct companies' genuine efforts towards sustainability.

Additionally, the results of this study could offer several ideas for CSR experts in the fashion industry:

1. Understanding how consumer perceptions of a brand's sustainability efforts affect their purchasing decisions could be a valuable area of research. This includes studying the impact of transparency and authenticity in CSR reporting on consumer trust and loyalty.
2. Long-term studies that track the progress of companies over time in fulfilling their sustainability goals could provide insights into the consistency and long-term commitment of businesses to their CSR declarations.

3. Comparing the sustainability practices of fashion companies across different markets or within different segments of the fashion industry could highlight best practices and areas needing improvement.

By addressing these points, future research can build on the findings of this study to provide a more nuanced understanding of corporate sustainability in the fashion industry, thereby contributing to more effective CSR practices and policies.

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