

# UNIVERSITY OF TWENTE.

BEHAVIOURAL, MANAGEMENT AND SOCIAL SCIENCES

## **Crafting the Sustainability Illusion: a Taxonomy of Fashion Industry Sustainability Washing**

Master's Thesis in Environmental & Energy Management 2023-2024

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## ACKNOWLEDGMENTS

I would like to express my deepest gratitude to my first supervisor, Dr. Florence Metz. Her insightful guidance, unwavering encouragement, and thoughtful feedback have been instrumental throughout my master's journey. It has been an immense privilege to learn from such a dedicated and inspiring professional.

I also extend my heartfelt thanks to my second supervisor, Dr. Imad Ibrahim, for his valuable input, which has greatly contributed to the development of my research.

To my family—no words can fully express the depth of my appreciation for your unwavering support, endless belief in me, and your guidance. My father—my role model, my sister Boutaina—my best friend, and my aunt Gheitha—the coolest ever. Your love has been my foundation throughout this journey, and I carry it with me in everything I do. Karim, Steffi, and Samy—you made me feel at home away from home, and your constant support and companionship have meant more than I can say.

I would also like to honor the memory of my mother and M. Their presence continues to guide and inspire me every day, and I dedicate this achievement to them.

Lastly, I am deeply humbled by the love and encouragement I have received from friends and extended family, near and far. The relationships I have been fortunate enough to cultivate throughout my life have woven together a sense of home that travels with me, no matter where I am in the world. For that, I am forever grateful.

## ABSTRACT

The fashion industry is increasingly scrutinized for "sustainability washing," a term coined in this thesis to describe misleading claims about both environmental and social responsibility practices. By blending aspects of greenwashing and social washing, sustainability washing highlights the gap between brands' public sustainability narratives and their actual practices. This research introduces and applies the Sustainability Authenticity and Integration Matrix (SAIM), a framework designed to critically assess this misalignment.

Using H&M, Inditex (Zara), and VF Corporation (The North Face) as case studies, the SAIM evaluates two key dimensions: Narrative Authenticity, which examines the clarity and truthfulness of brands' sustainability communications through Instagram posts, and Practice Integration, which assesses the depth and impact of their sustainability initiatives as detailed in Corporate Social Responsibility (CSR) reports. Through this framework, the study categorizes each brand's efforts into distinct quadrants of sustainability performance.

The findings contribute to academic discourse by offering a novel approach to identifying and analyzing sustainability washing. The SAIM framework provides a valuable tool for consumers, scholars, and industry professionals to better understand the complexities of sustainability claims in the fashion industry.

**Keywords:** Sustainability Washing, Greenwashing, Social Washing, Fashion Industry, Corporate Social Responsibility (CSR), Sustainability Authenticity and Integration Matrix (SAIM), Narrative Authenticity, Practice Integration, Environmental Sustainability, Social Sustainability.

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# 1 INTRODUCTION: *The Fabric of Dissonance*

## 1.1 BACKGROUND & PROBLEM STATEMENT

In July 2020, Boohoo—a prominent player in the fast fashion industry—was thrust into the spotlight, not for its trendy, affordable clothing, but for its deeply troubling labor practices (Smith, 2022). Despite promoting its “Ready for the Future” collection as a step toward sustainability, Boohoo was embroiled in a scandal when an investigation revealed that workers in its Leicester factories were being paid as little as £3.50 an hour, far below the UK’s minimum wage (Dale, 2022). Worse still, these factories were operating in unsafe conditions during the height of the COVID-19 pandemic, exposing workers to unnecessary health risks (New, 2021). Similarly, in 2018, luxury fashion house Burberry faced public outcry after revealing it had destroyed over \$37 million worth of unsold products, including clothing and cosmetics, to maintain the exclusivity of its brand (BBC, 2018). Despite its outward commitments to sustainability, Burberry’s practice of burning unsold goods highlighted a glaring contradiction. While the company claimed that energy was recovered from incinerating the products, this justification did little to mitigate the environmental harm caused by destroying perfectly usable goods (Hallberg & Eike, 2022). This disconnect between public sustainability claims and actual practices highlights a critical issue in the fashion industry—one that this thesis aims to explore.

Boohoo and Burberry cases are not isolated incidents within the fashion industry. The sector is responsible for nearly 20% of global wastewater and around 8-10% of global carbon emissions, contributing more to climate change than international aviation and shipping combined (Quantis, 2018; UNEP, 2019). Additionally, the industry employs over 75 million people worldwide, many of whom work under conditions that fail to meet basic labor standards (ILO, 2019).

In response to these kinds of scandals, a growing body of literature has emerged that seeks to unpack the phenomenon of greenwashing, traditionally understood as misleading consumers about a company’s environmental practices (de Freitas Netto et al., 2020). While greenwashing has been a significant focus in sustainability research, much of the existing literature concentrates primarily on environmental metrics such as waste management and carbon emissions (Zhao et al., 2023; Kim et al., 2022; Adamkiewicz et al., 2022). Consequently, there is a critical gap in addressing social washing—the practice of making misleading claims about labor practices and broader social impacts (Pope & Wæraas, 2016).

The overlooked aspects of social sustainability in the fashion industry can be attributed to several interrelated factors. Firstly, environmental impacts are often more quantifiable, thus making them easier to incorporate into sustainability assessments and reports, in contrast to social impacts, which involve more complex and qualitative evaluations that are challenging to standardize and measure (Dyllick, 2002; Siano et al., 2017; Seele & Gatti, 2017). Secondly, there is a pronounced market drive towards environmental sustainability, fueled by consumer demand for 'greener' products, which may not equally emphasize social conditions (Smith et al., 2021). Lastly, regulatory frameworks and reporting standards have traditionally been more developed for environmental sustainability, leading to a lag in integrated approaches that encompass social justice (Green et al., 2022).

This research adopts the widely accepted definition of sustainability encompassing environmental, social, and economic dimensions, as per the United Nations Sustainable Development Goals (SDGs), reflecting an integrated approach to truly sustainable practices (UN, 2015; Visser, 2011). To bridge the understanding of both greenwashing and social washing, this

this thesis incorporates a comprehensive view supported by recent scholarly discussions advocating for a holistic understanding of sustainability and aims to fill the existing gap in the literature by broadening the concept of “sustainability washing” (Beske and Seuring, 2014; Caruana and Crane, 2008). In this thesis, this term specifically targets the discrepancy between public-facing sustainability claims and the actual practices as reported by fashion brands. This integrative perspective highlights how consumers are often misled by superficial sustainability narratives (Laufer, 2003).

Existing frameworks often fail to integrate both environmental and social dimensions into a single comprehensive matrix, leaving a gap in tools that can effectively evaluate the full spectrum of sustainability washing. To address this dual gap in research and practice, this research develops and applies a new analytical framework: the Sustainability Authenticity and Integration Matrix (SAIM). This matrix critically analyzes the alignment—or lack thereof—between the sustainability claims made by fashion brands on platforms like Instagram and the actual practices detailed in their Corporate Social Responsibility (CSR) reports. The SAIM assesses the depth of integration of sustainability into the operational and ethical frameworks of these companies and the authenticity of their public claims, providing a nuanced understanding of their greenwashing and social washing practices, collectively referred to as "sustainability washing", if present.

Specifically, this thesis examines major global fashion players like H&M, Inditex (Zara), and VF Corporation (The North Face) as an empirical inquiry. The brands selected for this study are not chosen with the presumption of guilt but rather for their prominent role in the fashion industry and their significant public-facing sustainability narratives. Instead of presuming the presence of sustainability washing in these brands, this research seeks to explore whether their sustainability claims align with their operational realities using the SAIM.

Through the deployment of the SAIM, this research aims to fill a critical gap in sustainability washing by offering a holistic assessment framework that contributes to both academic discourse and practical evaluation tools, providing insights for industry standards and consumer understanding.

## **1.2 RESEARCH OBJECTIVE**

### ***Theoretical (Reasoning):***

The theoretical objective of this research is to enhance the conceptual understanding of sustainability washing in the fashion industry. This study aims to develop the SAIM, a framework designed to critically assess the alignment between a brand's public-facing sustainability claims and their actual corporate practices. Integrating insights from cross-industry literature to address both environmental and social aspects of sustainability, this contribution seeks to fill existing gaps in the literature, offering a robust tool for scholars and practitioners to better understand and combat misleading sustainability practices. Specifically, the theoretical objectives include:

- Establishing detailed criteria for assessing both Narrative Authenticity and Practice Integration.
- Creating scoring continuums for Narrative Authenticity and Practice Integration.

- Designing the SAIM matrix to integrate scores from both dimensions.
- Identifying four quadrants within the matrix to differentiate genuine sustainability efforts from superficial marketing tactics.

***Empirical:***

Empirically, this research seeks to apply the SAIM to a select group of prominent fashion companies—H&M, Zara, and The North Face. By analyzing both Instagram posts and CSR reports, the study assesses the clarity, specificity, and verification of sustainability claims, as well as the depth and integration of actual sustainability practices. The empirical objective includes:

- Evaluating the Narrative Authenticity of sustainability claims on social media.
- Assessing the Practice Integration of sustainability efforts as detailed in CSR reports.
- Applying the SAIM matrix to categorizing brands into one of the four quadrants.
- Identifying instances of sustainability washing, if present.

This comprehensive approach aims to shed light on the prevalence and nature of sustainability washing in the fashion industry, offering both theoretical advancements and practical applications.

### **1.3 RESEARCH QUESTION**

At the core of this study is the quest to uncover the extent and intricacies of sustainability washing within the fashion industry. This quest is encapsulated in the primary research question:

*“How can we identify, analyze, and critically reflect on sustainability washing strategies in the fashion industry?”*

Subsequently, the following are the subquestions:

- *What are the key dimensions of the developed SAIM, and how do these dimensions manifest in the practices and communications of H&M, Zara, and The North Face, as seen in their CSR reports and on social media?*
- *To what degree do H&M, Zara, and The North Face engage in practices that align or contrast with the identified sustainability washing strategies within the developed taxonomy, based on their CSR reports and social media narratives?*



## 2 THEORETICAL FRAMEWORK: *Patterns of Pretense*

### 2.1 WEAVING A SUSTAINABILITY WASHING DEFINITION

Greenwashing, initially defined as the misrepresentation of a company's environmental practices to appear more sustainable than they are, forms the basis for understanding broader concepts of sustainability washing (Delmas & Burbano, 2011). Over time, the concept has evolved to encompass a wide array of deceptive practices, including the exaggeration of minor sustainable actions and the omission of significant unsustainable practices (Parguel, Benoît-Moreau, & Larceneux, 2011).

This thesis builds upon the established definitions of greenwashing and extends them to include social washing, thereby encompassing a holistic view of sustainability washing. Social washing refers to misleading claims about a company's social practices, such as labor rights, community engagement, and equitable treatment (Pope & Wæraas, 2016). This extension addresses a significant gap in the literature by evaluating both environmental and social dimensions of companies, particularly in the fashion industry, where such issues are prevalent (Montiel & Delgado-Ceballos, 2014).

Sustainability washing, as conceptualized in this thesis, involves misleading claims about a company's overall sustainability efforts, integrating both environmental and social dimensions. This practice can create a false perception of a company's commitment to sustainability, leading to misinformed consumer choices and undermining genuine sustainability efforts in the industry (Marquis, Toffel, & Zhou, 2016).

To assess both the authenticity of public-facing claims and the depth of actual practices, I introduce the SAIM. The SAIM evaluates two key dimensions:

- ***Narrative Authenticity***: This dimension focuses on the clarity, transparency, and truthfulness of sustainability claims made by brands on social media platforms, specifically Instagram. It assesses how well these claims align with the information provided in CSR reports, the availability of supporting information, and the realism of the claims. (Lyon & Montgomery, 2015).
- ***Practice Integration***: This dimension examines the depth and comprehensiveness of sustainability practices as detailed in CSR reports. It evaluates how well these practices are integrated into the company's core business operations, the quality of measurable outcomes, and the company's commitment to long-term sustainability goals. (Delmas & Montes-Sancho, 2011).

By analyzing both dimensions, the SAIM provides a comprehensive tool for identifying discrepancies between what companies claim publicly and what they practice internally. This approach not only highlights instances of greenwashing but also extends the analysis to social washing, thereby addressing a significant gap in the current literature (Walker & Wan, 2012).

## 2.2 GREENWASHING IN THE LOOM OF LITERATURE

Greenwashing, a multifaceted concept within the fashion industry, has been extensively studied through various scholarly perspectives (Horiuchi et al., 2009). This section synthesizes key works that have shaped the understanding of greenwashing, integrating comprehensive frameworks and definitions. This foundation sets the ground for the introduction of the SAIM, categorizing the literature into themes that hint at the dimensions of Narrative Authenticity and Practice Integration.

### *Theme 1: The Sins of Greenwashing*

The "Seven Sins of Greenwashing" framework, developed by Blesserholt (2021), provides a comprehensive understanding of how companies can mislead consumers about their environmental practices (Delmas & Burbano, 2011).

1. **Sin of Hidden Trade-off:** Focusing on one narrow environmental attribute while neglecting other significant issues.
2. **Sin of No Proof:** Making environmental claims that cannot be substantiated by accessible information or a reliable third-party certification.
3. **Sin of Vagueness:** Using poorly defined or broad claims that lead to consumer misunderstanding.
4. **Sin of Worshipping False Labels:** Implying a third-party endorsement that does not exist.
5. **Sin of Irrelevance:** Presenting claims that may be truthful but are unimportant or unhelpful to consumers seeking environmentally preferable products.
6. **Sin of Lesser of Two Evils:** Making claims that may be true within the product category but distract from the greater environmental impacts of the category as a whole.
7. **Sin of Fibbing:** Making outright false environmental claims.

These sins highlight the discrepancies between what companies claim and what they actually practice, which is crucial for evaluating both Narrative Authenticity and Practice Integration (Blesserholt, 2021).

### *Theme 2: Deceptive Manipulation in Greenwashing*

Deceptive manipulation refers to strategic efforts by companies to shape public perception through misleading information, significantly impacting their reputation and legitimacy (Siano et al., 2017). This concept is critical in understanding the various tactics employed by companies to appear more sustainable than they are in reality.

Building on this, Seele and Gatti (2017) discuss various degrees of greenwashing, emphasizing how companies can vary in their approach from minor misleading claims to outright deception:

- **Deceptive Greenwashing:** Intentional and systematic misleading communication about environmental practices.

- **Ambiguous Greenwashing:** Vague or misleading claims that are not easily verifiable.
- **Misleading by Omission:** Highlighting positive environmental aspects while ignoring significant negative impacts.

These typologies help to understand how greenwashing can vary in expression and impact, further emphasizing the role of **Narrative Authenticity**. By identifying the different layers and types of deception, this theme underscores the complexity of assessing genuine sustainability claims (Seele & Gatti, 2017).

### *Theme 3: Greenwashing Tactics and Practices*

This theme examines the criteria for identifying and categorizing greenwashing tactics, offering tools to systematically assess corporate sustainability narratives and practices (Lyon & Maxwell, 2011). Alizadeh et al. (2024) propose a five-element framework to identify greenwashing tactics:

- **Misleading:** Making false or unsubstantiated claims of environmental benefits.
- **Concealing:** Highlighting positive aspects while hiding negative environmental impacts.
- **Vagueness:** Using unclear or overly broad claims.
- **Overselling:** Exaggerating the significance of environmental actions.
- **Irrelevance:** Making truthful but unhelpful environmental claims.

This framework is essential for assessing both Narrative Authenticity and Practice Integration by providing a structured approach to evaluate the transparency and depth of sustainability claims and practices. It highlights the necessity of scrutinizing the substance of corporate sustainability efforts and the accuracy of their public narratives (Alizadeh et al., 2024).

### *Towards Sustainability Washing*

While the current literature primarily addresses greenwashing, the concepts and frameworks discussed provide a solid foundation for extending the analysis to social washing. Social washing involves misleading claims about labor practices and social impacts, similar to how greenwashing pertains to environmental claims (Pope & Wæraas, 2016). By integrating both greenwashing and social washing, I introduce the broader notion of sustainability washing.

Pope and Wæraas (2016) discuss how companies misrepresent labor practices and social impacts, similar to environmental greenwashing. They highlight the various tactics used to create a false perception of social responsibility, such as selective disclosure and exaggerated claims (Pope and Wæraas, 2016).

Building on this, Kim et al. (2022) highlight how firms exaggerate social impact to gain consumer trust without significant changes in practice. They underscore the importance of examining both social and environmental claims to assess the overall authenticity of a company's sustainability efforts.

The SAIM framework, developed in this study, utilizes insights from established themes to evaluate both the authenticity of sustainability narratives and the integration of genuine sustainability practices. This matrix-based evaluation positions major fashion brands according

to their sustainability efforts, providing a nuanced understanding of their practices and revealing the true extent of their commitment to sustainability.

### 2.3 THE SAIM

The SAIM evaluates the discrepancy between public-facing sustainability claims and actual practices within the fashion industry. Focusing on two key dimensions—Narrative Authenticity and Practice Integration—the SAIM provides a clear framework to identify and understand different sustainability washing strategies. By analyzing both dimensions, this approach highlights instances of greenwashing and social washing while distinguishing between superficial and genuine sustainability efforts.

In this section, I:

- **Introduce the two dimensions:** Narrative Authenticity and Practice Integration.
- **Define the criteria for each dimension:** Explain what each criterion measures and how it aligns with the overall goal.
- **Explain the scoring system:** Describe how each criterion is scored and what the scores represent.
- **Describe the continuum for each dimension:** Show how the scores translate into qualitative categories.
- **Discuss the matrix and quadrants:** Illustrate how the combined scores of both dimensions place a brand into one of four quadrants, each representing different sustainability washing strategies.

### 2.3.1 THE DIMENSIONS

To begin, I will delve into the dimensions of Narrative Authenticity and Practice Integration.

#### *Dimension 1: Narrative Authenticity (Public-Facing Claims on Social Media)*

This dimension assesses how accurately and transparently brands communicate their sustainability efforts on social media, specifically Instagram (See **Table 1**).

*Table 1. Criteria for Evaluating Narrative Authenticity*

<b>Criterion</b>	<b>Description</b>	<b>Reference</b>	<b>Scoring</b>	<b>Scoring Description</b>	<b>Example</b>
<i>Clarity of Claims within Instagram Posts</i>	Evaluates the clarity and specificity of the sustainability claims made on Instagram.	Aligns with the theme of Sins of Vagueness from Blesserholt (2021) and Siano et al. (2017).	0 = Vague and general claims.	Claims that are broad, unspecific, and do not provide clear information about the sustainability efforts.	"We are committed to sustainability."
			1 = Somewhat specific but not detailed.	Claims that offer some specific information but lack detailed explanations or context.	"We use eco-friendly materials in our products."
			2 = Clear and specific claims.	Claims that provide	"Our clothing line uses 100% organic cotton certified by XYZ standard, reducing water usage by 50%."

			detailed and specific information about the sustainability efforts, including how they are implemented.		
<i>Availability of Supporting Information</i>	Assesses whether supporting information for the claims is provided and accessible.	Related to Sin of No Proof (Blesserholt, 2021).	0 = No supporting information.	No additional information or evidence is provided to support the claims.	A post claims sustainability but does not link to any reports, certifications, or detailed descriptions.
			1 = Supporting information available but not easily accessible.	Some supporting information is provided, but it is difficult to access or not directly linked.	The post mentions a report but does not provide a link or directs users to a hard-to-navigate section of the website.
			2 = Detailed supporting information easily accessible.	Clear links and references to detailed supporting information are provided.	The post includes a direct link to a detailed sustainability report or certification document.
<i>Availability of Third-Party</i>	Assesses whether third-party verification	Related to Sin of No Proof and ensuring credibility of	0 = No mention of third-party verification.	The post discusses sustainability efforts but does	"We are committed to reducing our environmental impact." with no reference to third-party validation.

<i>Verification Information</i>	or certification is mentioned and accessible in the posts.	claims through independent verification (Blessersholt, 2021).		not mention any third-party verification or certification.	
			1 = Limited mention but not easily verifiable.	The post mentions third-party verification but does not provide accessible links or detailed information.	"Certified by renowned environmental standards," but without links or references to specific documents or certification bodies.
			2 = Comprehensive mention and easy access.	The post includes specific third-party certifications and provides direct links to detailed verification documents.	"Our sustainability practices are verified by ISO 14001 and Fair Trade certifications. [Link to certification documents]."
<i>Consistency with CSR Reports</i>	Measures the alignment between claims made on Instagram and the information	Emphasizes the Deceptive Greenwashing theme from Seele and Gatti (2017).	0 = Inconsistent with CSR reports.	The information provided on Instagram significantly contradicts the CSR reports.	The Instagram post claims "100% renewable energy," but the CSR report states only 50% renewable energy usage.

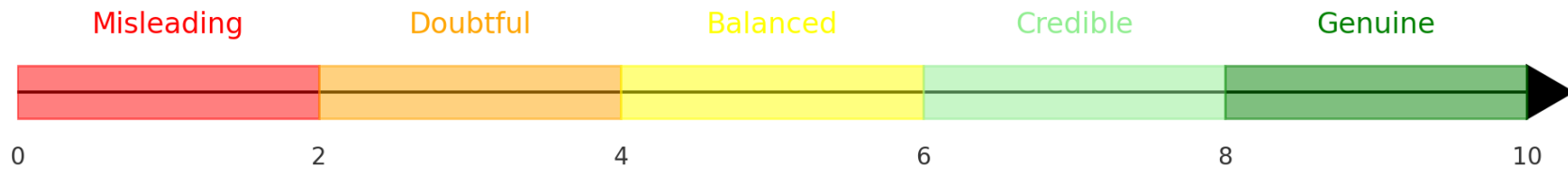
<i>Realism of Claims</i>	provided in CSR reports.		1 = Some discrepancies.	The information provided on Instagram has minor inconsistencies with the CSR reports.	The Instagram post highlights "major strides in reducing emissions," while the CSR report details minor reductions.
			2 = Fully consistent with CSR reports.	The information on Instagram accurately reflects the data and achievements reported in the CSR report.	The Instagram post accurately reflects the data and achievements reported in the CSR report, such as "50% reduction in carbon emissions, as detailed in our 2023 CSR report."
	Assesses whether the claims are realistic and balanced, or overly positive.	Based on Siano et al. (2017) regarding deceptive manipulation in communications.	0 = Overly positive and exaggerated.	Claims that are highly optimistic and unrealistic.	"We have completely eliminated our environmental impact."
			1 = Balanced but with some exaggerations.	Claims that are mostly realistic but slightly exaggerated.	"We are leading the industry in sustainability efforts."
			2 = Realistic and balanced claims.	Claims that provide a truthful and balanced view of sustainability efforts.	"We have reduced our carbon footprint by 20% and continue to work towards more sustainable practices."



**Dimension 1: Continuum for Narrative Authenticity**

Each brand is scored on a continuum based on their performance against the criteria for Narrative Authenticity (See **Figure 1**). This continuum ranges from "Misleading" to "Genuine," providing a detailed perspective on the authenticity of a brand's sustainability communications on social media (See **Table 2**). This assessment is crucial for identifying potential sustainability washing tactics and ensuring that public-facing claims are both accurate and trustworthy.

**Figure 1. Continuum for Narrative Authenticity Axis**



**Table 2. Scoring of Narrative Authenticity**

<b>Score Range</b>	<b>Description</b>	<b>Example</b>
<i>Misleading: 0-2 points</i>	Posts in this category provide vague, broad, or unspecific sustainability claims without any detailed information or supporting evidence. They fail to align with CSR reports and lack third-party verification. These posts may include overly optimistic and unrealistic claims, resulting in a high risk of sustainability washing.	A brand claims "We are committed to sustainability" without providing specific initiatives or supporting documents, and such claims are not reflected in the CSR report.
<i>Doubtful: 2-4 points</i>	Posts offer some specific information but still lack comprehensive details and accessible supporting evidence. They may mention third-party verification but do not provide verifiable links. There may be minor inconsistencies with CSR reports, and claims are somewhat exaggerated.	A brand states "We use eco-friendly materials" with limited details and difficult-to-access supporting links. The CSR report mentions this initiative but with less enthusiasm and fewer details.
<i>Balanced: 4-6 points</i>	Posts are moderately clear and provide some supporting information that is accessible. They align reasonably well with CSR reports but might not cover all details comprehensively. There is mention of third-party	A brand posts "We have reduced our emissions by 20%" and links to a section of the CSR report, which also confirms this reduction, though not in great detail.

	verification with some accessible links. Claims are realistic but could still be improved in specificity.	
<i>Credible: 6-8 points</i>	Posts are clear and specific, with detailed supporting information and accessible links. They align well with CSR reports and include verifiable third-party certifications. Claims are balanced and realistic, though there may be room for minor improvements in detail.	A brand states "Our clothing line uses 100% organic cotton certified by XYZ standard, reducing water usage by 50%" with direct links to certification documents and detailed sections of the CSR report.
<i>Genuine: 8-10 points</i>	Posts are very clear and highly specific, with detailed and easily accessible supporting information and comprehensive third-party verification. They are fully consistent with CSR reports, providing a realistic and balanced view of sustainability efforts.	A brand claims "We have achieved a 50% reduction in carbon emissions through renewable energy initiatives, as detailed in our 2023 CSR report," with direct links to both the CSR report and certification documents.

**Dimension 2: Practice Integration (CSR Reports)**

This dimension evaluates the depth and integration of a brand's sustainability practices as detailed in their CSR reports (See **Table 3**).

**Table 3. Criteria for Evaluating Practice Integration**

<b>Criterion</b>	<b>Description</b>	<b>Reference</b>	<b>Scoring</b>	<b>Scoring Description</b>	<b>Example</b>
<i>Depth of Social Responsibility Initiatives</i>	Assesses the comprehensiveness of social responsibility initiatives, such as fair labor practices, community engagement, and equitable treatment.	Aligns with Pope & Wæraas (2016) and their discussion on social washing.	0 = Minimal efforts, tokenistic.	The CSR report mentions social responsibility initiatives but lacks details or shows minimal effort.	"We support fair labor practices" with no further details or evidence of implementation.
			1 = Moderate efforts, some integration.	The CSR report provides some specific examples of social responsibility initiatives but	"We are working towards ensuring fair labor practices throughout our supply chain and have implemented these practices in a significant portion of our operations."

<i>Depth of Environmental Responsibility Initiatives</i>	Evaluates the comprehensiveness of environmental initiatives, including emissions reduction, sustainable sourcing, waste management, and overall environmental impact.	Corresponds to Alizadeh et al. (2024) and the Sin of Hidden Trade-off from Blesserholt (2021).		lacks comprehensive coverage.	
			2 = Extensive efforts, fully integrated.	The CSR report details comprehensive and well-integrated social responsibility initiatives across the company.	"We ensure fair labor practices across our entire supply chain, verified by third-party audits, and have detailed policies and results available."
			0 = Minimal efforts, tokenistic.	The CSR report mentions environmental initiatives but lacks specific actions or targets.	"We aim to reduce emissions" with no specific targets or actions.
			1 = Moderate efforts, some integration.	The CSR report provides specific examples of environmental initiatives but lacks comprehensive coverage.	"We have reduced emissions by 10% through improved logistics and energy efficiency in our factories."
			2 = Extensive efforts, fully integrated.	The CSR report details comprehensive environmental initiatives with	"We have achieved a 50% reduction in emissions through renewable energy initiatives, sustainable sourcing, and waste reduction strategies."

				clear targets and results.	
<i>Quality of Outcome Metrics</i>	Examines the presence and quality of metrics, data, and outcomes reported.	Reflects the Siano et al. (2017) emphasis on transparent and verifiable data.	0 = No measurable outcomes reported.	The CSR report discusses sustainability goals but provides no data or metrics on progress.	The report discusses general sustainability goals but provides no specific data or metrics on outcomes.
			1 = Some measurable outcomes, but not comprehensive.	The CSR report includes some metrics and outcomes, but they are limited in scope or detail.	The report provides data on a few key initiatives but lacks comprehensive metrics across all efforts.
			2 = Detailed and comprehensive measurable outcomes	The CSR report includes detailed and comprehensive metrics and outcomes, showing clear progress and impact.	The report includes specific metrics such as "50% reduction in water usage" and "20% increase in renewable energy use," with data supporting these outcomes.
<i>Integration of Sustainability into Core Business Practices</i>	Assesses how deeply sustainability practices are integrated into the core business operations,	Reflects the comprehensive integration theme from Pope & Wæraas (2016).	0 = No Integration.	Sustainability practices are not integrated into core business strategy and appear to be an afterthought.	Sustainability initiatives are mentioned in a separate section with no connection to the main business operations.

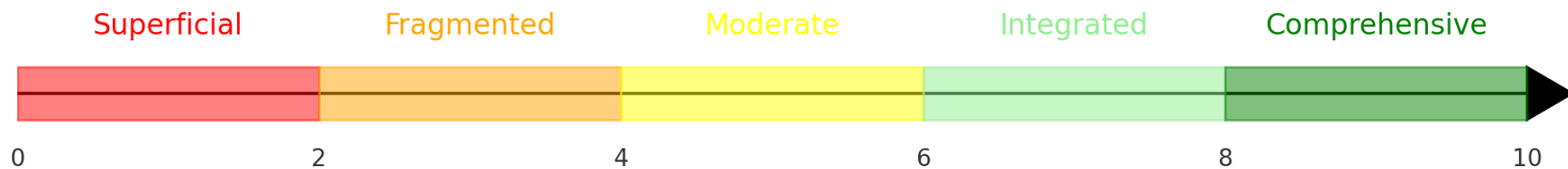
<i>Long-term Sustainability Planning</i>	decision-making processes, and overall company ethos.		1 = Partial Integration.	Some sustainability practices are integrated into core business strategy, but not comprehensively.	Certain departments or processes adopt sustainable practices, but it is not a company-wide effort.
			2 = Full Integration.	Sustainability practices are fully integrated into the core business strategy and decision-making processes.	Sustainability goals are a key part of the company's strategic planning and are reflected in all business operations.
	Assesses the company's commitment to long-term sustainability goals and planning.	Corresponds to the long-term planning and commitment discussed by Delmas & Montes-Sancho (2011).	0 = No Long-term Planning.	The CSR report does not mention any long-term sustainability goals or planning.	The report discusses current initiatives but does not outline future sustainability plans.
			1 = Some Long-term Planning.	The CSR report mentions some long-term sustainability goals, but they are not detailed or well-defined.	The report mentions goals for the next 2-3 years without detailed plans on how to achieve them.
			2 = Detailed Long-term Planning.	The CSR report outlines comprehensive and detailed	The report includes a detailed roadmap for achieving sustainability goals over the next 10-20 years.

			long-term sustainability goals and plans.	
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**Dimension 2: Continuum for Practice Integration**

Each brand is scored on a continuum based on their performance against the criteria for Practice Integration (See **Figure 2**). This continuum ranges from "Superficial" to "Comprehensive," offering a detailed perspective on the depth and integration of a brand's sustainability practices as detailed in their CSR reports (See **Table 4**). This assessment is vital for identifying genuine sustainability efforts, ensuring that sustainability practices are thoroughly implemented.

**Figure 2. Continuum for Practice Integration Axis**



**Table 4. Scoring of Practice Integration**

<b>Score Range</b>	<b>Description</b>	<b>Example</b>
<i>Superficial: 0-2 points</i>	The CSR report mentions sustainability initiatives in a superficial manner, with minimal detail or evidence of comprehensive efforts. There are no clear targets, metrics, or third-party verification. Initiatives appear as afterthoughts rather than integrated practices.	A CSR report that states "We support fair labor practices" without providing any details on implementation, metrics, or third-party verification.
<i>Fragmented: 2-4 points</i>	The CSR report includes some specific examples of sustainability initiatives but lacks comprehensive coverage and integration. There might be some targets and metrics, but	A CSR report that discusses "We have implemented fair labor practices in our supply chain" with some details but lacks a company-wide strategy or comprehensive verification.

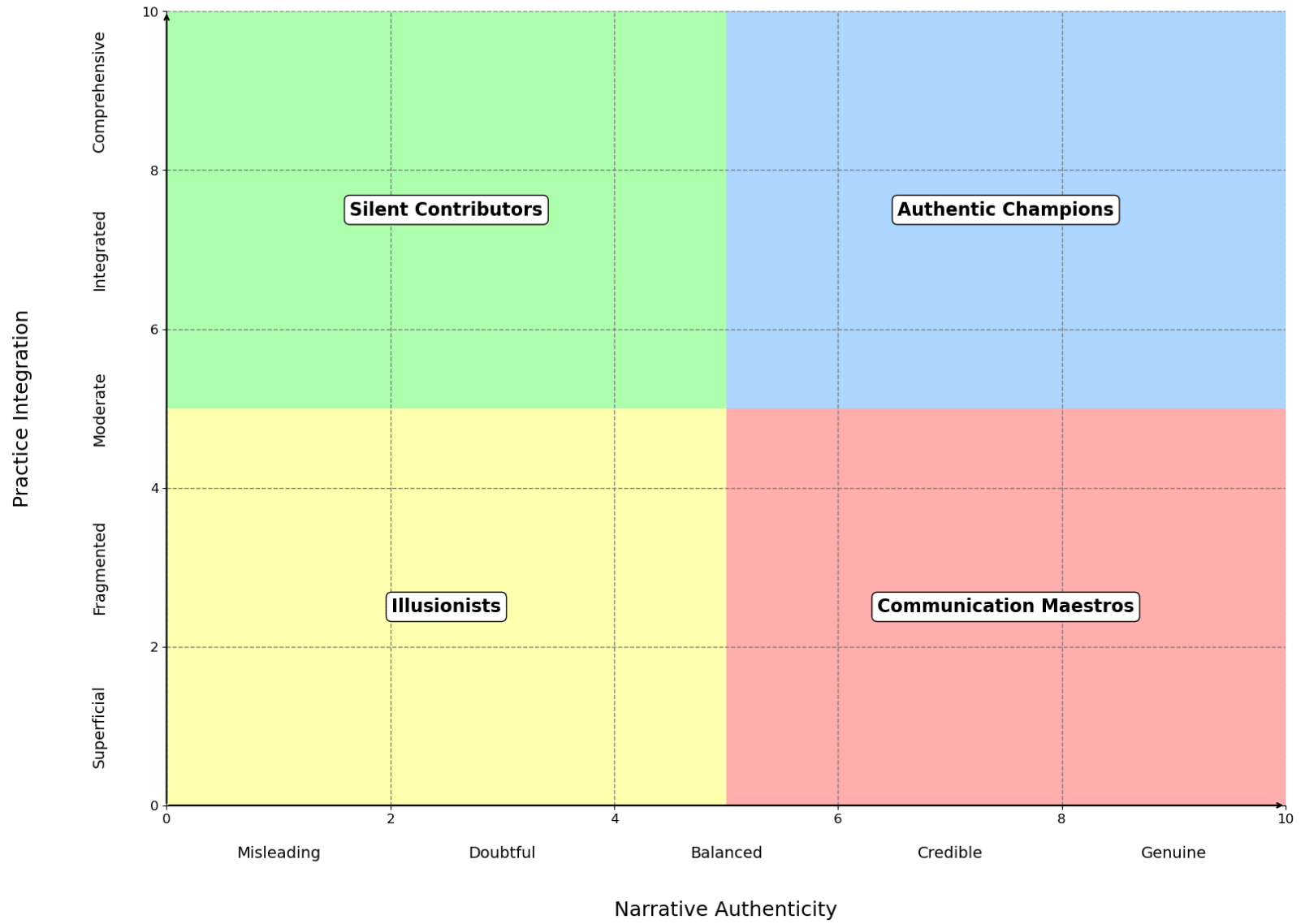
	they are limited in scope. Third-party verification is mentioned but not comprehensive.	
<i>Moderate: 4-6 points</i>	The CSR report provides a moderate level of detail and includes some comprehensive metrics and outcomes. There is a reasonable integration of sustainability practices, and third-party verification is present but could be more thorough. Long-term sustainability planning is mentioned but not fully detailed.	A CSR report that outlines "We have reduced emissions by 10% through improved logistics and energy efficiency in our factories," with some third-party verification and partial long-term plans.
<i>Integrated: 6-8 points</i>	The CSR report details extensive and well-integrated sustainability initiatives with clear targets, metrics, and third-party verification. Sustainability practices are significantly embedded into the business strategy, and there is a detailed long-term plan.	A CSR report that describes "We have achieved a 50% reduction in emissions through renewable energy initiatives, sustainable sourcing, and waste reduction strategies," with comprehensive third-party verification and a detailed 10-year sustainability plan.
<i>Comprehensive: 8-10 points</i>	The CSR report provides highly detailed and comprehensive sustainability initiatives, fully integrated into the core business strategy. There are clear and extensive metrics, comprehensive third-party verification, and a detailed long-term sustainability plan. The practices reflect a deep commitment to sustainability across all business operations.	A CSR report that includes "We ensure fair labor practices across our entire supply chain, verified by third-party audits, and have achieved a 50% reduction in water usage and a 20% increase in renewable energy use, with a detailed roadmap for the next 20 years," with full third-party certification and verification.

### 2.3.2 THE MATRIX

After evaluating brands based on Narrative Authenticity and Practice Integration, I can visualize these dimensions using the SAIM (See **Figure 3**). This matrix plots the scores of each brand on a two-dimensional grid, providing a clear and comprehensive overview of their sustainability communications and practices.

By plotting the scores on the SAIM, brands are categorized into one of four quadrants (See **Table 5**). Each quadrant represents a distinct approach to sustainability narratives and practices, from superficial efforts to comprehensive, genuine integration. This categorization helps to identify different sustainability washing strategies and highlights brands that truly commit to sustainable practices.

*Figure 3. Sustainability Authenticity & Integration Matrix*





*Table 5. SAIM Quadrants*

<b>Quadrant</b>	<b>Score Range</b>	<b>Characteristics</b>	<b>Potential Sustainability Washing Strategy</b>	<b>Example</b>
<i>Authentic Champions</i>	High Narrative Authenticity: 5-10, High Practice Integration: 5-10	These brands excel in both communicating and implementing their sustainability practices. They provide clear, specific, and verified sustainability claims on social media, fully consistent with their comprehensive and detailed CSR reports. Their sustainability practices are deeply integrated into their core business strategies, with measurable outcomes and long-term planning.	-	A brand that provides detailed and verified sustainability claims on Instagram, with CSR reports showing extensive and well-integrated sustainability practices and long-term planning.
<i>Communication Maestros</i>	High Narrative Authenticity: 5-10, Low Practice Integration: 0-5	These brands are highly effective in communicating their sustainability efforts on social media, providing clear, specific, and verified claims. However, their CSR reports reveal minimal actual efforts and integration of sustainability practices.	Overemphasis on Communication	A brand that makes detailed and attractive sustainability claims on Instagram but has CSR reports showing tokenistic efforts with little real impact.
<i>Illusionists</i>	Low Narrative Authenticity: 0-5, Low Practice Integration: 0-5	These brands provide vague and general sustainability claims with minimal supporting information and no third-party verification. Their CSR reports reflect tokenistic efforts towards sustainability, lacking detailed initiatives, measurable outcomes, or long-term planning.	Superficial and Tokenistic Efforts	A brand that makes broad and unsubstantiated sustainability claims on social media, with CSR reports showing minimal or superficial sustainability efforts.
<i>Silent Contributors</i>	Low Narrative Authenticity: 0-5, High Practice Integration: 5-10	These brands have comprehensive and well-integrated sustainability practices reflected in their CSR reports but fail to communicate these effectively on social media. Their Instagram posts may lack clarity, detail, or third-party verification, making it difficult for consumers to understand the true extent of their sustainability efforts.	-	A brand that has extensive sustainability initiatives and detailed CSR reports but does not effectively convey this information on social media.

### 3 RESEARCH DESIGN: *Crafting the Inquiry*

#### 3.1 CASE SELECTION & TIME FRAME

##### *Case Selection*

The study focuses on three prominent fashion companies: H&M, Zara, and The North Face. These brands were chosen based on several criteria:

- **Market Presence:** These companies have a significant global presence and influence in the fashion industry, making them relevant subjects for studying sustainability practices. Prior studies have shown that large companies with high visibility are more likely to face public scrutiny regarding their sustainability efforts (Joy et al., 2012).
- **Sustainability Claims:** They are known for their extensive public claims regarding sustainability, providing ample data for analysis (Bick et al., 2018).
- **Availability of CSR Reports:** These companies regularly publish detailed CSR reports, which are essential for evaluating their actual sustainability practices (Rinaldi et al., 2014).
- **Diversity in Brand Positioning:** The selected brands represent a range of market segments from fast fashion (H&M and Zara) to outdoor and performance wear (The North Face), allowing for a comprehensive analysis across different fashion sectors (Perry et al., 2015).

##### *Time Frame*

The time frame for data collection is the year 2023. This period was selected to ensure that the analysis reflects the most recent sustainability efforts and claims. Analyzing data from a single year provides a snapshot of current practices and claims, making the findings timely and relevant (Becker-Olsen et al., 2006).

#### 3.2 DATA COLLECTION

##### *Instagram Posts*

Instagram is chosen as the primary social media platform for data collection due to its visual and narrative nature, which brands commonly use to communicate their sustainability initiatives. With over 1 billion monthly active users, Instagram is a widely used platform, significantly influencing consumer perceptions and choices (Kemp, 2023). Prior research has also highlighted that Instagram plays a crucial role in creating sustainability narratives, making it a potential site for sustainability washing (Parguel, Benoît-Moreau, & Larceneux, 2011). Additionally, brands often post the same content across various social media platforms, such as Twitter and Facebook, making Instagram a representative source for analyzing public-facing claims (Smith, Fischer, & Chen, 2012).

Following the methodology used by Kent & Taylor (2016), who analyzed corporate use of social media for transparency, this research examines posts that specifically reference sustainability to evaluate Narrative Authenticity. The corpus was compiled by manually capturing screenshots of

Instagram posts that explicitly mention sustainability-related themes. The selection criteria included posts from the official Instagram accounts of H&M, Zara, and The North Face, posted in the year 2023. Each post serves as a unit of analysis, ensuring that the assessment of Narrative Authenticity is both detailed and comprehensive. This method of compiling and analyzing public-facing claims on social media has been previously employed in studies that seek to assess the gap between corporate rhetoric and reality, such as in Delmas & Burbano (2011).

**Table 6** provides a snippet from the collected Instagram posts:

*Table 6. Snippet of Original Empirical Data: Instagram Post*

<i>Brand</i>	<i>Date</i>	<i>Number of Posts</i>	<i>Sample Post</i>
<i>H&amp;M</i>	Jan- Dec 2023	2	AdwoaAboah wearing custom H&M for the Global Change Award last night in Stockholm. Dress in organic silk. Jewellery crafted from recycled brass. @HMFoundation #GlobalChangeAward#HM (H&M, 2023).
<i>Zara</i>	Jan- Dec 2023	2	EARTH HOUR #EarthHour #joinlife  EARTH HOUR IS AN INTERNATIONAL CAMPAIGN ORGANISED BY THE WORLD WIDE FUND FOR NATURE (WF) TO RAISE AWARENESS ABOUT CLIMATE. BIODIVERSITY AND NATURE  THE INITIATIVE INVITES YOU TO DEDICATE ONE HOUR TO DO ANY POSITIVE ACTION FOR THE PLANET ON THE LAST SATURDAY IN MARCH FROM 8:30 PM TO 9:30 PM.  WE HAVE SUPPORTED THIS INITIATIVE AT ZARA SINCE 2009 BY TURNING OFF THE LIGHTS IN OUR WINDOW DISPLAYS.  #EARTHOUR #JOINLIFE 60 EARTH HOUR (Zara, 2023).
<i>The North Face</i>	Jan- Dec 2023	5	Our vision is to make the world a more sustainable place to explore. So we designed this gear to live on (and on, and on).  📸: @cbezphotos & @austinsquire (The North Face, 2023).

### **CSR Reports**

CSR reports are comprehensive documents that provide detailed insights into a company's sustainability practices and commitments. These reports are critical for understanding the depth and integration of sustainability efforts within a company (Toppinen, Li, Tuppur, & Xiong, 2015). By analyzing the CSR reports from 2023, I can assess the actual practices against the public claims made on Instagram, following Kolk's approach on content analysis (Kolk, 2008). To access these CSR reports, I retrieved them directly from the official websites of H&M, Zara, and The North Face. This approach ensures that the data is current and accurate, reflecting the latest sustainability efforts of each brand.

Table 7 offers a snippet from the collected CSR passages:

*Table 7. Snippet of Original Empirical Data: CSR Report*

<i>Brand</i>	<i>Year</i>	<i>Sample CSR passage</i>
<i>H&amp;M</i>	2023	"Our climate goals are set high and results show that we reduced greenhouse gas emissions by 22 percent in 2023. This takes us even closer to our science-based targets that include a 56 percent reduction in greenhouse gas emissions by 2030 — being among the most ambitious in our industry" (H&M, 2023).  "We are committed to putting people at the centre of this transition, by supporting a workforce that is not only prepared for the changes in our industry, but will benefit from them. This requires upskilling and reskilling initiatives, alongside providing and supporting access to decent jobs" (H&M, 2023).
<i>Zara</i>	2023	"Our purpose is to offer them products conceived of and made with the utmost attention to detail, beautiful designs and excellent materials. Products into which we pour a great sense of responsibility, also taking into account their social and environmental impact" (Inditex, 2023).  "In 2023 we supported 910 social and environmental initiatives through partnerships with 476 community organisations, prioritising strategic, long-term projects. In addition, our people have dedicated more than 338,000 hours to community projects" (Inditex, 2023).
<i>The North Face</i>	2023	"We initiated one of the industry’s largest renewable energy tax equity investment in the footwear and apparel industry to fund the development of four utility-scale solar projects" (VF Corporation, 2023).  "1,300+ factory workers reached through VF’s gender-based violence and harassment training pilot in Bangladesh" (VF Corporation, 2023).

**3.3 DATA ANALYSIS**

The data analysis involved coding and color coding for scoring the sustainability claims and practices of the selected brands based on the criteria defined in the SAIM. This method builds on Parguel et al. (2011), who developed a greenwashing matrix to categorize corporate environmental claims based on their transparency and verifiability. Similar to their work, this study applies a quantitative coding scheme to assess Narrative Authenticity and Practice Integration, scoring each brand based on predefined criteria.

*Narrative Authenticity (Instagram Posts)*

Each brand's Instagram posts were evaluated to assess their Narrative Authenticity. The posts were organized into a table where each row represents a brand. Within each brand’s row, individual posts were assessed against the defined criteria. This structured approach ensured that

each post was thoroughly evaluated for clarity, supporting information, third-party verification, consistency with CSR reports, and realism of claims.

**Table 8** outlines how the posts for each brand were assessed:

*Table 8. Instagram Post Assessment*

<i>Brands</i>		<b>Clarity of Claims within Instagram Posts</b>	<b>Availability of Supporting Information</b>	<b>Availability of Third-Party Verification Information</b>	<b>Consistency with CSR Reports</b>	<b>Realism of Claims</b>
<i>H&amp;M</i>	Post 1					
	Post 2					
	...					
<i>Zara</i>	Post 1					
	Post 2					
	...					
<i>The North Face</i>	Post 1					
	Post 2					
	...					

**Practice Integration (CSR Reports)**

The CSR reports of each brand were analyzed to assess their Practice Integration. Relevant passages from the reports were identified and coded according to the criteria for Practice Integration. Each passage was added to the corresponding column for the related criterion. This method ensured that every aspect of the CSR reports was scrutinized for the depth of social and environmental initiatives, quality of outcome metrics, integration into core business practices, and long-term sustainability planning.

**Table 9** outlines how the CSR report passages for each brand were assessed:

*Table 9. CSR Report Assessment*

<i>Brand</i>	<b>Depth of Social Responsibility Initiatives</b>	<b>Depth of Environmental Responsibility Initiatives</b>	<b>Quality of Outcome Metrics</b>	<b>Integration of Sustainability into Core Business Practices</b>	<b>Long-term Sustainability Planning</b>
<i>H&amp;M</i>					

Zara					
The North Face					

**Color Coding for Scoring**

The scoring for each criterion (0, 1, 2) is represented using a color-coding system, with 0 as red, 1 as yellow, and 2 as green (See **Table 10**). This color coding applies to both dimensions. The detailed scoring criteria and the meaning of each score for each criterion have been previously explained.

**Table 10. Scoring Color Coding**

Score	0	1	2
Color			

**Aggregation of Scores**

For each brand, the individual scores from both dimensions—Narrative Authenticity and Practice Integration—were aggregated to produce an overall score. This combined score determined the brand’s position within the SAIM matrix. The aggregation process involved summing the scores for each criterion within the dimensions, with each component weighted equally. The aggregation of scores follows methodologies used in prior studies that have attempted to quantify sustainability efforts (Delmas & Montes-Sancho, 2011).

For Narrative Authenticity, each Instagram post was evaluated against the five criteria (Clarity of Claims, Supporting Information, Third-Party Verification, Consistency with CSR Reports, and Realism of Claims). Each criterion was scored from 0 to 2, with a higher score indicating a more authentic narrative. The scores for all posts were summed to produce the overall score for Narrative Authenticity, with a maximum possible score of 10.

Similarly, for Practice Integration, each CSR report was analyzed and scored against the five criteria (Depth of Social Initiatives, Depth of Environmental Initiatives, Quality of Outcome Metrics, Integration into Core Practices, and Long-term Sustainability Planning). The scores were summed to produce the overall score for Practice Integration, also with a maximum possible score of 10.

This process is summarized in the following steps:

- **Evaluation:** Each post and CSR report passage was scored on a scale of 0-2 for each criterion.

- **Summation:** The scores for each criterion within a dimension were summed to produce a total score for Narrative Authenticity and Practice Integration.
- **Plotting:** The total scores were used to position each brand within the SAIM matrix.

By using this systematic approach to coding and scoring, the analysis provides a clear and detailed evaluation of each brand's sustainability claims and practices, allowing for the identification of potential sustainability washing strategies. This method ensures that all aspects of both narrative and practice are thoroughly assessed, providing a comprehensive understanding of each brand's sustainability efforts.

## 4 RESULTS: *Revealing the Patterns*

This section presents the findings from my evaluation of the sustainability claims and practices of three prominent fashion brands: H&M, Zara, and The North Face. Using the SAIM, I assessed these brands based on two dimensions: Narrative Authenticity, which evaluates the clarity, specificity, and verification of sustainability claims made on Instagram, and Practice Integration, which examines the depth and integration of sustainability practices detailed in their CSR reports.

Furthermore, to provide transparency and allow the reader to follow how the assessments are built, **Tables 6 & 7** presents a snippet of the original empirical data from Instagram posts and CSR reports. While these snippets represent only a small portion of the data, the full Instagram posts and CSR reports are available online for a more comprehensive view of the brands' communications and practices (H&M, 2023; H&M, 2023; Zara, 2023; Inditex, 2023; The North Face, 2023; VF Corporation, 2023).

### 4.1 NARRATIVE AUTHENTICITY

#### 4.1.1 H&M

##### *Clarity of Claims (Score: 1)*

H&M's posts mention terms like "organic silk" and "recycled brass," adding some specificity (H&M, 2023). However, the lack of detailed explanations or context about these materials limits the clarity of the claims. For instance, the posts specify that a dress is made of "organic silk" and jewelry is "crafted from recycled brass," but do not elaborate on what makes the silk organic or the brass recycled (H&M, 2023).

##### *Supporting Information (Score: 0)*

The posts tag the H&M Foundation, which could be seen as an attempt to provide supporting information (H&M, 2023). However, they do not provide direct links or detailed references about the sustainability of the materials mentioned, making the supporting information inaccessible directly from the posts. This absence of direct and clear supporting information aligns with the "No Proof" sin identified in the criteria (TerraChoice, 2010).

##### *Third-Party Verification (Score: 0)*

There is no mention of third-party verification or certification for the "organic silk" or "recycled brass" claims in the posts (H&M, 2023). Verifiable claims might include certifications such as GOTS (Global Organic Textile Standard) for organic silk or Cradle to Cradle certification for recycled materials, but such details are absent (Global Organic Textile Standard, 2008; Kopnina, 2018). This lack of third-party verification further contributes to the posts being categorized as "Doubtful."

#### ***Consistency with CSR Reports (Score: 1)***

The H&M CSR report states a general commitment to increasing the percentage of recycled or sustainably sourced materials, which broadly aligns with the Instagram claims. However, the report does not specifically mention "organic silk" or "recycled brass" used in their products (H&M, 2023).

#### ***Realism of Claims (Score: 1)***

The claims about using organic silk and recycled brass are realistic within the context of H&M's broader sustainability commitments. However, without more specific information or verification, these claims appear somewhat general and slightly exaggerated. This reflects a lack of balance and realism, characteristic of the "Doubtful" category on the Narrative Authenticity continuum (Siano et al., 2017).

### **4.1.2 ZARA**

#### ***Clarity of Claims (Score: 2)***

Zara's Instagram posts clearly detail their sustainability efforts. For example, a post about Circ's innovative recycling process explains the challenges of separating polyester and cotton fibers and how Circ's process overcomes this to create new polyester and lyocell fibers (Zara, 2023). Another post straightforwardly communicates Zara's participation in Earth Hour, specifying their action of turning off the lights in their window displays since 2009 (Zara, 2023).

#### ***Supporting Information (Score: 0)***

While Zara tags relevant parties like Circ's Instagram page (@circ\_earth), there are no direct links or detailed references to additional supporting information (Zara, 2023). This lack of accessible information makes it difficult for users to find further details directly from the posts (Hassanein & Head, 2007).

#### ***Third-Party Verification (Score: 0.5)***

Zara partially mentions third-party organizations, which adds some credibility but does not fully substantiate their claims. For instance, the recycling process post does not reference certifications like GRS (Global Recycled Standard) or FSC (Forest Stewardship Council) (Boström, 2015; Marx & Cuypers, 2010). The mention of WWF in the Earth Hour post lends some credibility, but the lack of direct links or accessible verification documents limits the substantiation (Zara, 2023).

#### ***Consistency with CSR Reports (Score: 1)***

Zara's Instagram claims about the Circ collaboration align well with their CSR report, which highlights the launch of a collection made from recycled poly-cotton blends using Circ's



technology (Inditex 2023; Zara, 2023). However, the claim about participating in Earth Hour since 2009 is not specifically mentioned in the CSR report, leading to some inconsistency in this area (Zara, 2023).

### ***Realism of Claims (Score: 2)***

Zara's claims are realistic and balanced. The recycling process with Circ is credible and based on a detailed technological description (Zara, 2023). The claim about turning off lights for Earth Hour since 2009 is modest and realistic, adding to the overall credibility of Zara's sustainability claims (Zara, 2023).

## **4.1.3 THE NORTH FACE**

### ***Clarity of Claims (Score: 1.4)***

The North Face provides a range of posts with varying levels of detail. One post clearly describes the process of assessing and repairing gear by The North Face Renewed, making it ready for a second life (The North Face, 2023). Another post breaks down the circular design process into four specific pillars: Source Better, Minimize Waste, Maintain Durability, and Champion Cycleability, each explained with specific actions and goals (The North Face, 2023). However, some posts, like those discussing designing gear for sustainability, lack detailed explanations about the specific sustainability features, such as the materials used or production methods.

### ***Supporting Information (Score: 1)***

The North Face provides some supporting information but often requires additional steps to access it. For instance, posts mention that more information can be found via a "link in bio," which, while common on Instagram, does not provide immediate access to supporting details directly within the post. Direct links to detailed information are sometimes provided, ensuring the information is readily available, but this practice is not consistent across all posts.

### ***Third-Party Verification (Score: 0)***

The North Face does not mention any third-party certifications or verifications related to their sustainability claims in the analyzed posts. For instance, references to recognized certifications such as GRS (Global Recycled Standard) for materials or Cradle to Cradle certifications would significantly enhance the credibility of their claims (Boström, 2015; Kopnina, 2018). The absence of such references leaves the sustainability efforts less substantiated (Harbaugh et al., 2011).

### ***Consistency with CSR Reports (Score: 2)***

The North Face demonstrates strong alignment between their Instagram claims and their CSR reports. The CSR report emphasizes their commitment to circular design and sustainable practices, which aligns well with the Instagram posts. For example, the report discusses launching collections featuring recycled materials and circular design principles, reflecting the claims made in posts about renewing gear and minimizing waste (VF Corporation, 2023). This consistency adds significant credibility to their sustainability narrative (Siano et al., 2017).

**Realism of Claims (Score: 1.8)**

The claims made by The North Face are generally realistic and balanced. The descriptions of processes like gear renewal and the pillars of circular design are practical and align with industry standards for sustainability. Posts acknowledge challenges and potential failures in adopting regenerative practices, adding to the credibility and honesty of their narrative. However, some phrasing, such as gear designed to "live on (and on, and on)," could be seen as slightly exaggerated without specific details on achieving and measuring this durability (The North Face, 2023).

**4.1.4 SUMMARY OF AGGREGATED SCORES**

**Table 11.** highlights the varying degrees of Narrative Authenticity among the three brands. Each brand's placement on the Narrative Authenticity continuum provides insights into their approach to sustainability communication on social media.

*Table 11. Narrative Authenticity Aggregated Scores*

<b>Brand</b>	<b>Clarity of Claims</b>	<b>Supporting Information</b>	<b>Third-Party Verification</b>	<b>Consistency with CSR Reports</b>	<b>Realism of Claims</b>	<b>Overall Score (Max 10)</b>	<b>Continuum Placement</b>
<b>H&amp;M</b>	1	0	0	1	1	3	Doubtful
<b>Zara</b>	2	0	0.5	1	2	5.5	Balanced
<b>The North Face</b>	1.4	1	0	2	1.8	6.2	Credible

**H&M**

H&M's sustainability claims on Instagram fall into the "Doubtful" category on the Narrative Authenticity continuum (See **Figure 1**). While there is some mention of specific materials, the overall lack of detailed explanations, supporting information, and third-party verification undermines the credibility of their claims (Delmas & Burbano, 2011).

**Zara**

Zara's sustainability claims on Instagram fall into the "Balanced" category on the Narrative Authenticity continuum (See **Figure 1**). The brand provides detailed and specific information about its initiatives, though the availability of supporting information and third-party verification could be improved (Parguel, Benoît-Moreau, & Larceneux, 2011).

**The North Face**

The North Face's sustainability claims on Instagram fall into the "Credible" category on the Narrative Authenticity continuum (See **Figure 1**). This indicates that the brand provides clear and specific information about its initiatives, though there are areas needing improvement, particularly in terms of third-party verification and supporting information (Montiel & Delgado-Ceballos, 2014).

## 4.2 PRACTICE INTEGRATION

### 4.2.1 H&M

#### *Depth of Social Initiatives (Score: 1)*

H&M's CSR report highlights various social initiatives, including community engagement and gender equity programs. While these initiatives demonstrate a commitment to social responsibility and include some specific details, the report often lacks comprehensive descriptions of the actions or impacts. For example, the report mentions over 686,000 beneficiaries of community engagement activities but provides limited explanations of these activities and their outcomes (H&M, 2023). The nature of the community projects, the regions targeted, and the long-term impact on the beneficiaries are not fully detailed. Similarly, it notes that "34,561 colleagues participated in inclusion and diversity-related trainings," but does not provide thorough details on the specific competencies developed or how this training has translated into workplace changes or improved inclusion and diversity metrics within the company (H&M, 2023). This observation aligns with findings from Pope and Wæraas (2016), which emphasize the importance of detailed reporting in social initiatives to avoid perceptions of social washing (Marquis, Toffel, & Zhou, 2016; Dando & Swift, 2003).

#### *Depth of Environmental Initiatives (Score: 2)*

H&M demonstrates significant environmental efforts, with ambitious climate goals and substantial progress in reducing greenhouse gas emissions and freshwater consumption. Their investments in innovation and circular business models further underscore their commitment to environmental sustainability. For instance, the report highlights that H&M reduced scope 3 emissions by 22% from the 2019 baseline, excluding indirect use-phase emissions, and achieved an absolute plastic packaging reduction of 55% compared to their 2018 baseline (H&M, 2023). Additionally, H&M reports significant progress in sourcing sustainable materials, with 85% of materials in their collections being recycled or sustainably sourced in 2023 (H&M, 2023). These numbers are supported by concrete actions, such as the collaborative financing tool for supply chain decarbonization with DBS, the co-investment in a large-scale wind farm in Bangladesh, and the launch of Looper Textile Co., a joint venture aimed at extending the useful life of unwanted garments through reuse and recycling (H&M, 2023). This is consistent with Alizadeh et al. (2024), who emphasize the importance of setting and achieving specific environmental targets.

#### *Quality of Outcome Metrics (Score: 1)*

H&M's CSR report presents a range of measurable outcomes but often lacks comprehensive detail, particularly in social initiatives. For instance, while the report highlights achievements in worker safety improvements, such as the reduction of workplace accidents by 15% over the past year, it fails to provide in-depth data on the specific measures implemented and their broader impact on employee well-being (H&M, 2023). Similarly, while the report mentions efforts to improve supply chain transparency through the Higg Brand & Retail Module pilot, it does not detail the specific outcomes or improvements resulting from this initiative (H&M, 2023). The environmental metrics are more robust, with clear data on emissions reductions and sustainable material use, but the social impact metrics need greater depth and transparency. Therefore, while some measurable outcomes are reported, the lack of comprehensive and detailed metrics across all areas justifies a score of 1 (Hahn & Kühnen, 2013).

### ***Integration into Core Practices (Score: 2)***

H&M demonstrates a robust integration of sustainability into its core business operations and decision-making processes, as detailed in their CSR report. The company's strategic commitment to sustainability is evident in its ambitious goals, such as doubling sales while halving greenhouse gas emissions by 2030, as verified by the Science Based Targets initiative (H&M, 2023). Operationally, H&M invests in sustainable materials and circular business models, with initiatives like the Circular Innovation Lab driving innovation across the organization (H&M, 2023). Their governance structures, which include rigorous risk assessments and policies, support comprehensive sustainability integration. Such integration reflects a strong alignment with corporate governance best practices (Montiel & Delgado-Ceballos, 2014).

### ***Long-term Sustainability Planning (Score: 2)***

H&M has robust long-term sustainability goals, including achieving net-zero emissions by 2040 and making 100% of their materials from recycled or sustainably sourced materials by 2030 (H&M, 2023). Their planning is supported by detailed targets and governance processes. The report highlights ambitious climate goals, such as reducing absolute scope 1 and 2 GHG emissions by 56% by 2030 and achieving a 25% reduction in electricity intensity in their stores from a 2016 baseline (H&M, 2023). The report details various initiatives supporting these goals, including substantial investments in green bonds to finance eligible sustainability projects and the implementation of an internal carbon pricing mechanism to incentivize emission reductions within the company (H&M, 2023). These effective long-term planning and clear goals are essential for sustained progress in sustainability (Delmas & Montes-Sancho, 2011).

## **4.2.2 ZARA**

### ***Depth of Social Initiatives (Score: 1)***

Zara's CSR report highlights several social initiatives, including internal promotions, extensive training, and community engagement projects. For example, the report mentions that in 2023, Zara covered 72% of their vacancies through internal promotion and provided over two and a half million hours of training to their teams (Inditex, 2023). However, the report lacks specific outcomes of these training programs, such as the impact on employee performance or career progression. Additionally, Zara supported 910 social and environmental initiatives through partnerships with 476 community organizations, benefiting more than 4.3 million people (Inditex, 2023). Notable among these is the "Salta" employment integration program, which facilitated the hiring of over 1,800 individuals from vulnerable groups across 18 markets, including new regions like Canada, Kazakhstan, and Croatia (Inditex, 2023). While these initiatives indicate a commitment to social sustainability, they often lack specific metrics or follow-up data to illustrate the tangible outcomes of these projects, making it difficult to assess their full impact (Pope & Wæraas, 2016).

### ***Depth of Environmental Initiatives (Score: 1)***

Zara demonstrates several impactful projects and initiatives that underline their commitment to environmental sustainability. Among their key achievements is the Circ x Zara collection, which marked a milestone in recycling blended textiles, underscoring Zara's commitment to sustainable materials and innovative solutions (Inditex, 2023). Nonetheless, there is insufficient information on the volume of recycled materials produced and how this collection influences Zara's broader

material sourcing strategy. Additionally, Zara expanded its Zara Pre-Owned platform to 16 markets by 2023, promoting sustainable consumption by encouraging customers to repair, resell, and donate used garments, thus reducing textile waste (Inditex, 2023). Despite this expansion, the report lacks comprehensive metrics on how much textile waste has been diverted due to this initiative. This gap in detailed impact reporting aligns with findings by Delmas and Blass (2010), who argue that robust and transparent metrics are crucial for assessing the true effectiveness of corporate sustainability efforts.

### ***Quality of Outcome Metrics (Score: 1)***

The CSR report includes measurable outcomes and targets, but there is a need for more detailed and consistent data. For instance, Zara's report highlights their commitment to using sustainable fibers, stating that by 2030, 100% of their fibers will have a smaller environmental impact, with 40% coming from conventional recycling processes, 25% from next-generation fibers, and 25% from organic or regenerative farming practices (Inditex, 2023). While these goals are commendable, the report does not provide interim targets or detailed progress metrics for 2023, making it difficult to gauge their current standing and incremental progress toward the 2030 goal (Siano et al., 2017).

### ***Integration into Core Practices (Score: 1)***

Zara has made commendable strides in embedding sustainability into its core operations, yet these efforts remain only partially integrated. For instance, while Zara has established ambitious targets such as transitioning to 100% renewable energy in its stores by 2022 and reducing water consumption by 25% in the dyeing and finishing processes by 2025, the focus on renewable energy is commendable, but the CSR report does not sufficiently detail the integration of these goals into daily operational practices, such as how energy efficiency is managed in logistics or within the supply chain (Inditex, 2023). Moreover, Zara has introduced sustainable collections like the Join Life range, which uses organic and recycled materials, highlighting a move towards more sustainable product offerings (Inditex, 2023). However, these collections represent a fraction of Zara's overall product line, indicating that sustainability practices are not yet fully integrated into the broader business model. Additionally, while Zara's support for community projects and internal employee initiatives show a commitment to social sustainability, these efforts lack a comprehensive approach that ties them directly to the core business strategy. This aligns with findings in the literature suggesting that while many companies initiate sustainability programs, comprehensive integration into all business practices remains a significant challenge (Baumgartner, 2014).

### ***Long-term Sustainability Planning (Score: 1)***

While Zara demonstrates a commitment to long-term sustainability goals, the CSR report indicates that their planning remains somewhat fragmented and lacks comprehensive detail. For example, Zara has announced intentions to implement water-efficient processes in 25% of their production by 2025 (Inditex, 2023). However, the report provides limited information on the specific steps, timelines, and interim milestones required to achieve this target. Furthermore, Zara's commitment to achieve carbon neutrality by 2040 in its supply chain involves numerous complex steps, including reducing emissions, increasing energy efficiency, and possibly purchasing carbon offsets (Inditex, 2023). However, the CSR report lacks a detailed roadmap on how Zara plans to engage with suppliers to reduce emissions, what specific technologies or practices will be adopted to enhance energy efficiency, and how progress will be measured and

reported annually. Research suggests that effective long-term sustainability planning requires not only ambitious goals but also clear, actionable pathways and regular reporting on progress (Epstein & Buhovac, 2014).

### **4.2.3 THE NORTH FACE**

#### ***Depth of Social Initiatives (Score: 1)***

The North Face's CSR report illustrates the company's dedication to social responsibility, though it reveals areas where more detailed impact assessment is needed. In 2023, The North Face engaged over 170,000 individuals across seven countries through the VF Worker & Community Development program, emphasizing worker rights and health and safety standards (VF Corporation, 2023). However, the CSR report lacks specific outcomes of the VF Worker & Community Development program, such as improvements in worker conditions or long-term benefits for the communities involved. Internally, The North Face implemented the IDEA Learning Journey, focusing on diversity, inclusion, and allyship, and encouraged employee volunteerism, contributing over 46,000 hours in community service (VF Corporation, 2023). Yet, the report does not provide detailed metrics on the tangible benefits to the community from volunteer activities. The absence of specific, measurable outcomes complicates the assessment of their initiatives' effectiveness and long-term impact, echoing wider critiques of CSR reporting for its need for greater transparency and accountability (Pope & Wæraas, 2016).

#### ***Depth of Environmental Initiatives (Score: 2)***

The North Face demonstrates extensive efforts in environmental responsibility, integrating sustainability deeply into their operations. For instance, The North Face has implemented a significant program to support regenerative agriculture. They have collaborated with regenerative design firms and farming communities to produce regeneratively sourced natural rubber, which is now used in products like the SURFACE CTRL™ outsoles for their footwear, reflecting a deep alignment of sustainability with their operational strategy (VF Corporation, 2023). Additionally, the company has made significant investments in renewable energy, such as one of the industry's largest renewable energy tax equity investments, expected to generate 47K MWh of renewable energy from solar projects in South Carolina (VF Corporation, 2023). Additionally, they have achieved 80% of their goal to source 50% recycled polyester by FY26 as of FY22 (VF Corporation, 2023). These comprehensive initiatives reflect a strong integration of environmental practices, aligning with the broader expectations of corporate environmental responsibility (Porter & Kramer, 2011).

#### ***Quality of Outcome Metrics (Score: 1)***

The North Face's CSR report includes some measurable outcomes, particularly in the environmental domain, but lacks comprehensive metrics across all areas of their CSR initiatives. For instance, the report provides specific data on their greenhouse gas (GHG) emissions, highlighting a 42% reduction in Scope 1 and 2 GHG emissions from the FY17 baseline, achieving 76% of their 2030 science-based target (VF Corporation, 2023). However, the report lacks detailed metrics and specific outcomes for their social initiatives. For instance, the VF Worker & Community Development program reached over 823,000 people since 2017, but the report does not provide comprehensive data on the improvements in worker conditions or economic benefits to the communities involved in these social initiatives. This absence of detailed, measurable outcomes in the social domain limits the overall assessment of their CSR

effectiveness, aligning with academic perspectives that emphasize the importance of detailed metrics in assessing the real-world impact of CSR initiatives (Eccles, Ioannou, & Serafeim, 2012).

***Integration into Core Practices (Score: 2)***

The North Face demonstrates a substantial integration of sustainability practices into its core business operations, decision-making processes, and overall company ethos. For instance, The North Face’s commitment to circularity is demonstrated through the launch of their Circular Design products in FY23 (VF Corporation, 2023). These products are designed to be disassembled and recycled at the end of their life, showcasing their commitment to reducing waste and promoting product longevity. Moreover, their executive leadership team oversees environmental and social responsibility strategies, with progress reported biannually to the Governance and Corporate Responsibility Committee of the Board of Directors (VF Corporation, 2023). They also engage in a comprehensive audit program to evaluate factory working conditions and mitigate risks, demonstrating a systemic approach to sustainability governance (VF Corporation, 2023). These initiatives and structural integrations indicate that sustainability is a core aspect of The North Face’s business strategy, aligning with academic perspectives that stress the importance of integrating sustainability into all facets of business operations for long-term success (Porter & Kramer, 2011).

***Long-term Sustainability Planning (Score: 2)***

The North Face demonstrates detailed and comprehensive long-term sustainability planning, as evidenced by their CSR report. For example, the company is committed to transitioning to 100% renewable energy across all owned-or-leased facilities by FY26 (VF Corporation, 2023). As of FY22, they have secured renewable energy credits and generated on-site renewable energy equivalent to 29% of their global electric usage (VF Corporation, 2023). Additionally, The North Face's participation in regenerative agriculture practices across its supply chain further demonstrates a forward-thinking approach to sustainability. They have collaborated with various partners to scale the production of regeneratively sourced natural rubber and other materials, aiming to improve biodiversity and soil health while reducing environmental impact (VF Corporation, 2023). Furthermore, through initiatives like the Naked Delivery pilot program, they aim to eliminate single-use plastic retail store bags and plastic shoe wrap by the end of FY24 (VF Corporation, 2023). This program has already diverted approximately 9,000 kg of single-use plastic from landfills (VF Corporation, 2023). In terms of social sustainability, The North Face has set ambitious goals to improve the lives of 1 million workers and their communities by FY26 and 2 million people by FY31 through the VF Worker & Community Development program (VF Corporation, 2023). Overall, such comprehensive strategies are essential for fostering long-term sustainability in corporate practices (Dyllick & Hockerts, 2002).

**4.2.4 SUMMARY OF AGGREGATED SCORES**

**Table 12** shows the aggregated scores for Practice Integration, revealing distinct approaches and levels of commitment to sustainability among the brands:

*Table 12. Practice Integration Aggregated Scores*

<b>Bran d</b>	<b>Social Initiatives</b>	<b>Environment al Initiatives</b>	<b>Outcom e Metrics</b>	<b>Core Integratio n</b>	<b>Long- term</b>	<b>Overall Score</b>	<b>Continuu m Placement</b>
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	Planning (Max 10)						
<b>H&amp;M</b>	1	2	1	2	2	8	Integrated
<b>Zara</b>	1	1	1	1	1	5	Moderate
<b>The North Face</b>	1	2	1	2	2	8	Integrated

***H&M***

H&M’s sustainability practices, as detailed in their CSR report, place the brand in the "Integrated" category on the Practice Integration continuum (See **Figure 2**). This reflects a substantial commitment to sustainability across various dimensions, highlighting significant efforts in long-term planning, environmental initiatives, and integration into core business practices. However, there are areas where increased specificity and transparency could enhance their overall performance, particularly in social responsibility initiatives.

***Zara***

Zara’s sustainability practices, as detailed in their CSR report, place the brand in the "Moderate" category on the Practice Integration continuum (See **Figure 2**). This reflects a balanced approach to integrating sustainability into their operations, with notable efforts in both social and environmental initiatives. However, some areas require more detailed evidence and consistent application to strengthen their overall impact.

***The North Face***

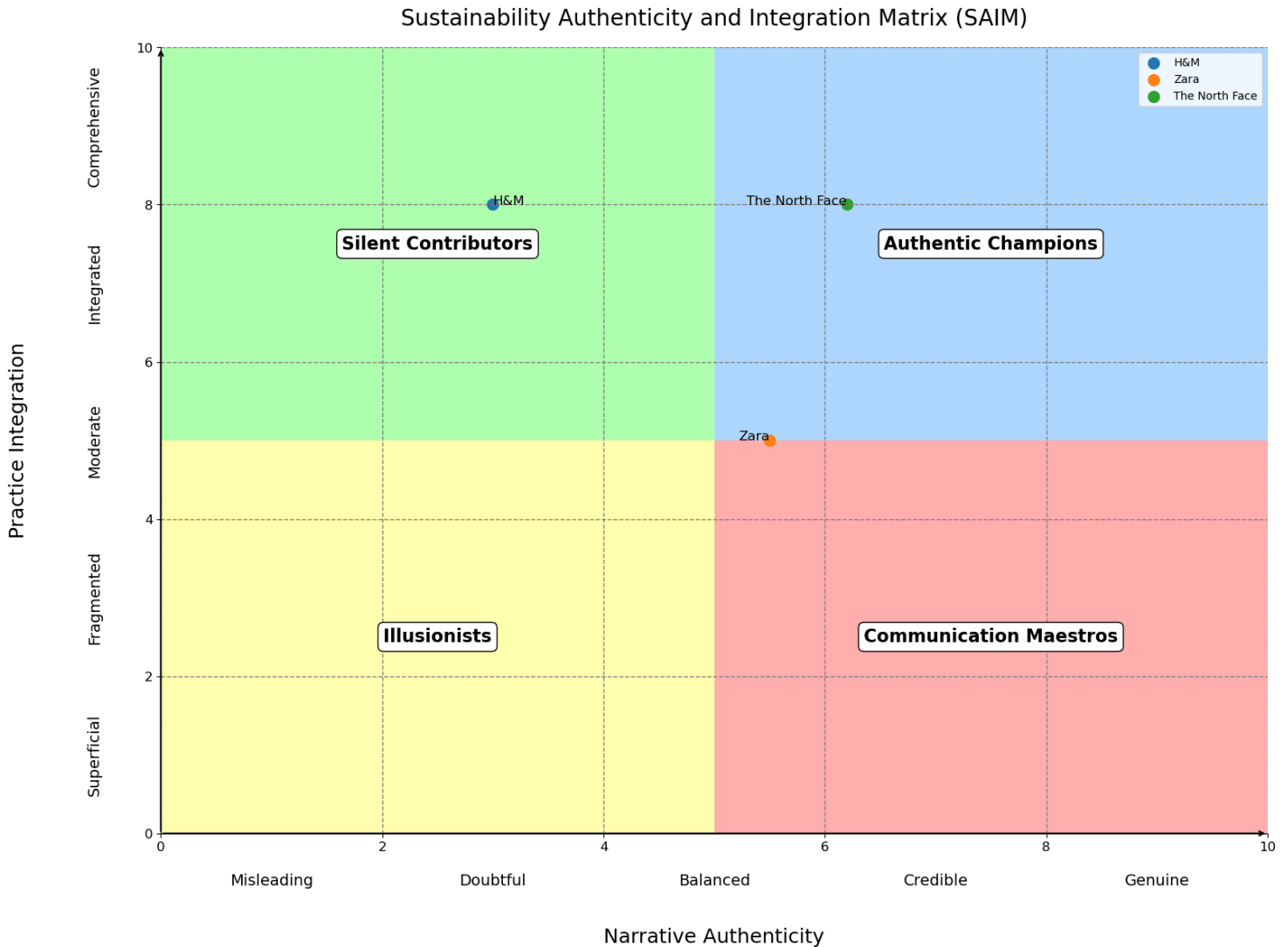
The North Face demonstrates a strong commitment to sustainability, as reflected in their CSR report, which places them in the "Integrated" category on the Practice Integration continuum (See **Figure 2**). This score indicates that The North Face has extensively incorporated sustainability practices into their core business strategies, showing notable efforts in both social and environmental initiatives.

**4.3 SAIM MATRIX RESULTS**

The SAIM visually represents the alignment between a brand's public-facing sustainability claims (Narrative Authenticity) and their actual corporate practices (Practice Integration). The matrix plot showcases the placement of H&M, Zara, and The North Face, as illustrated in **Figure 4**.



**Figure 4.** Placement of H&M, Zara, & The North Face in the SAIM



### 4.3.1 H&M: *Silent Contributors*

H&M is positioned in the “Silent Contributors” quadrant, reflecting their strong Practice Integration (score: 8) but weak Narrative Authenticity (score: 3). This placement suggests that while H&M has integrated sustainability into their core business practices and long-term planning, their public-facing communications on sustainability are insufficiently detailed and lack verification. This indicates a risk of their genuine efforts not being fully recognized by consumers and stakeholders.

#### *The Challenge of Evaluating Incomplete Narratives*

The positioning of H&M in the “Silent Contributors” quadrant highlights a broader issue faced across the fashion industry: *How can we accurately assess sustainability efforts when public communications on Instagram are vague or incomplete?* In the case of H&M, the SAIM helps us identify this discrepancy between what is said on social media (Narrative Authenticity) and what is done in the CSR (Practice Integration), but the lack of transparency in their sustainability

claims makes it difficult to determine whether this is a case of deliberate sustainability washing or merely poor communication.

In this instance, the SAIM framework reveals the limitations of public-facing claims. While H&M appears to be making substantial internal efforts through their CSR, their lack of verification and detail on platforms like Instagram undermines their credibility. This reflects the broader challenge in sustainability analysis: *Can we rely on external claims alone?* The answer, as demonstrated here, is no. We need both internal data and external transparency to form a balanced evaluation.

#### **4.3.2 ZARA: *Boundary of Communication Maestros and Authentic Champions***

Zara is positioned exactly at the boundary of the "Communication Maestros" and "Authentic Champions" quadrants with a Narrative Authenticity score of 5.5 and a Practice Integration score of 5. This unique positioning suggests that Zara is quite effective in communicating their sustainability initiatives but could further strengthen the integration of these practices into their operations. The boundary placement indicates that Zara is clearly at the lower end of the "Authentic Champions" quadrant and the higher end of the "Communication Maestros" quadrant. This reflects their relative strength in sustainability communication, but also indicates that there is significant room for improvement in internal sustainability practices.

#### ***How Can We Measure the Gap Between Communication and Practice?***

Zara's positioning raises a critical question about the balance between strong sustainability messaging and substantive operational changes. *How can we differentiate between a brand that is skilled at presenting sustainability narratives and one that genuinely integrates sustainability into its business model?* Zara's case exemplifies a broader issue in the fashion industry, where some brands excel in crafting compelling sustainability stories but fall short when it comes to fully embedding those values into their operations.

The SAIM reveals that while strong sustainability communication is important, it must be backed by tangible actions that are consistently applied across the company's operations. Zara's placement at the boundary suggests that they are making progress, but there is still significant room for improvement.

#### **4.3.3 THE NORTH FACE: *Authentic Champions***

The North Face is firmly positioned in the "Authentic Champions" quadrant with higher scores of 6.2 in Narrative Authenticity and 8 in Practice Integration. This placement indicates that The North Face not only effectively communicates its sustainability initiatives but also demonstrates substantial internal practices that align with these claims. Their strong alignment between claims and practices enhances their credibility and demonstrates a genuine commitment to sustainability.

#### ***Can We Truly Identify Authentic Champions?***

The North Face's positioning as an Authentic Champion raises a crucial question: *Can we fully trust the alignment between claims and practices?* In this case, the SAIM framework shows that

The North Face has successfully integrated sustainability both in their public narratives and internal practices. However, the broader question remains: *Does this mean The North Face is free from sustainability washing altogether?*

While The North Face performs well across both dimensions, it's important to note that even the most credible brands may still face scrutiny in an evolving sustainability landscape. No brand is immune to the potential for overselling their achievements, and continued transparency, third-party verification, and measurable outcomes are critical for maintaining their position as an Authentic Champion. The SAIM framework proves useful here in differentiating brands that perform well holistically, but it also reminds us that ongoing accountability is essential.

## **5 DISCUSSIONS: *Stitching Together Insight***

### **5.1 INTERPRETING THE PATTERNS**

In examining the broader landscape of sustainability efforts within the fashion industry, distinct patterns emerge in how sustainability initiatives are communicated and implemented. These patterns, as revealed through the analysis of H&M, Zara, and The North Face, reflect wider industry practices and underscore the complexities involved in aligning public narratives with genuine operational practices.

#### **5.1.1 H&M**

##### ***Internal Practices vs. Public Communication***

H&M's placement in the "Silent Contributors" quadrant underscores a significant discrepancy between their internal sustainability efforts and public-facing communications. This scenario raises the critical question of why a major brand like H&M, with its extensive sustainability initiatives, does not communicate these efforts effectively. It could be a strategic oversight or a deliberate choice to under-communicate to avoid scrutiny (Delmas & Burbano, 2011). The detailed initiatives in the CSR reports contrast sharply with the vague and general claims on social media, indicating a disconnect that undermines the brand's credibility.

From an analytical standpoint, this discrepancy raises the question: *Is under-communication a form of sustainability washing?* This scenario fits within the broader narrative of corporate risk management but also complicates our understanding of sustainability washing.

##### ***Strategic Under-Communication: A New Form of Sustainability Washing?***

One hypothesis for H&M's conservative public disclosures is a strategic decision to avoid attracting undue scrutiny. Over-communication can lead to increased public and regulatory scrutiny, which brands might wish to avoid as a risk management strategy (Lyon & Montgomery, 2015). This strategy might be aimed at minimizing the risk of backlash or negative publicity should any claims be challenged (Bowen, 2013). However, this approach can backfire, leading to underappreciation of genuine efforts and potential consumer skepticism. Consumers increasingly demand transparency and detailed information about brands' sustainability practices, and failing to meet these expectations can erode trust and loyalty (Schultz & Block, 2015).

Thus, the case of H&M challenges traditional definitions of sustainability washing, which often focus on overstated claims. Here, the risk lies not in overstating efforts but in failing to make them visible enough for proper evaluation. In this case, the SAIM framework provides valuable insight into how discrepancies between internal practices and public communication can reveal hidden dynamics of sustainability washing. The lack of detailed sustainability claims on Instagram reduces the company's exposure to criticism but simultaneously makes it difficult for external stakeholders to assess whether H&M's efforts are substantial or tokenistic. This raises important questions about whether SAIM and similar frameworks are sufficiently equipped to capture these subtler forms of sustainability washing, where the absence of information, rather than misinformation, becomes the key issue.

### ***H&M Foundation and Foundation Association washing: Blurred Lines of Accountability***

The H&M Foundation is a global non-profit organization operating independently and funded by the Stefan Persson family, who are the founders and principal owners of the H&M Group (H&M Foundation, 2023). The foundation's mission is to foster long-term positive change by supporting individuals, communities, and innovative projects (H&M Foundation, 2023). Despite this independence, H&M frequently tags the H&M Foundation in their Instagram posts, which can create confusion about the source of their initiatives. This practice, which I have termed "Foundation Association Washing," inflates H&M's perceived sustainability commitment without holding the corporation accountable to the same standards (Marquis & Toffel, 2012).

By tagging the H&M Foundation in Instagram posts, H&M may unintentionally blur the lines between its own operational sustainability efforts and the independent projects of the Foundation. This association might lead consumers to overestimate the direct impact of H&M's operational practices based on the foundation's activities (Chen & Gavius, 2015). The strategic separation between H&M and the H&M Foundation allows for a flexible and credible focus on long-term sustainability goals without direct corporate accountability (Lyon & Montgomery, 2015). Yet, this strategy also enables H&M to benefit from the positive image and goodwill generated by the foundation's projects (Chen & Gavius, 2015).

In this context, Foundation Association Washing represents a specific tactic within the broader category of sustainability washing, where the boundaries between independent initiatives and corporate actions become deliberately or unintentionally unclear. The role of the SAIM in identifying this blurred boundary highlights how difficult it can be to assess a company's true sustainability commitment when public narratives are entwined with unrelated initiatives.

### **5.1.2 ZARA**

#### ***Cusp of Credibility and Over-Communication***

Zara's position on the boundary between the "Authentic Champions" and "Communication Maestros" quadrants highlights the delicate balance they face between credibility and over-communication. While their sustainability claims are relatively clear and well-communicated, the SAIM analysis reveals that their internal practices have not yet fully caught up with their public narrative. This raises the question: *At what point does strong sustainability communication become a liability if it is not backed by equivalent internal efforts?* As previous research suggests, this disconnect can lead to consumer skepticism and perceptions of superficiality if the

public narrative is perceived as exceeding the company's actual practices (Peloza, Loock, Cerruti, & Muyot, 2012).

### ***Can Over-Communication Lead to Sustainability Washing?***

Zara's position raises a crucial question for the broader fashion industry: *Can over-communication itself be considered a form of sustainability washing?* While traditional sustainability washing is often associated with false or exaggerated claims, over-communication can also distort the reality of a brand's sustainability efforts by giving the impression of greater progress than what has been achieved. In this case, Zara is on the cusp of being seen as a credible leader in sustainability, but the risk of over-communication looms if their internal practices fail to match their external messaging.

Zara's approach might be strategic, aiming to maintain a strong public image while gradually improving internal practices. This could be seen as a way to balance the immediate need for positive public perception with the longer-term goal of substantial sustainability improvements (Porter & Kramer, 2006). In this context, over-communication does not necessarily imply deliberate deception but rather reflects a potential imbalance between Narrative Authenticity and Practice Integration. The SAIM results suggest that while Zara is progressing towards greater alignment between their internal practices and public narrative, their current position leaves them vulnerable to criticism if the gap between communication and action is not addressed (Torelli, Monga, & Kaikati, 2012).

### **5.1.3 THE NORTH FACE**

The North Face stands out as an "Authentic Champion," successfully integrating both Narrative Authenticity and Practice Integration. Unlike brands that risk being perceived as engaging in sustainability washing, The North Face mitigates this risk by consistently aligning its public narrative with its internal practices (Du, Bhattacharya, & Sen, 2010).

#### ***What Does It Mean to Be an Authentic Champion?***

The case of The North Face raises an important question for the broader sustainability discourse: *What distinguishes an "Authentic Champion" from other brands in the fashion industry?* In the context of sustainability washing, it is not merely the presence of sustainability initiatives that matters, but the degree to which these efforts are verifiable, transparent, and fully integrated into the company's operations. The North Face's success in this area suggests that authenticity in sustainability lies in a brand's ability to consistently align its external claims with internal actions, thereby minimizing the gap that often leads to consumer skepticism.

However, even for brands positioned as "Authentic Champions," ongoing transparency remains essential. *Can we ever fully eliminate the risk of sustainability washing, even for the most credible brands?* The North Face's case suggests that while alignment between narrative and practice is key, maintaining long-term credibility requires continuous improvement in transparency, as consumer expectations evolve (Marquis & Toffel, 2012).

## 5.2 LIMITATIONS & RECOMMENDATIONS

Having interpreted the patterns in sustainability communications across the fashion industry, it is crucial to reflect on the limitations of this study and propose future research directions to address the broader challenges in evaluating sustainability narratives and practices.

### *Temporal Scope*

A significant limitation of this study is its focus on a single year, specifically 2023. In fact, analyzing data from only one year may overlook seasonal variations, short-term campaigns, or recent improvements that have yet to be fully integrated into public communications (Peloza et al., 2012). Additionally, brands may temporarily adjust their sustainability messaging in response to external pressures, such as consumer demand or regulatory changes, which could lead to short-term sustainability efforts that do not reflect their long-term strategies. This temporal limitation can result in an incomplete or potentially misleading picture of a brand's long-term sustainability commitment and performance (Rindfleisch et al., 2008). However, it is important to acknowledge that even within a single year, the study offers a robust analysis of the current strategies and communications employed by the brands (Delmas & Montes-Sancho, 2011). Future research could expand the time frame to capture multi-year trends and better account for the progression and evolution of sustainability strategies (Peloza et al., 2012). This approach would also account for seasonal variations and short-term campaigns that a single-year snapshot might miss (Peloza et al., 2012).

### *Cherry-Picking and Comparability*

One critical observation is the potential for brands to "cherry-pick" what aspects of their sustainability efforts they highlight. This selective emphasis can impact the comparability of results. While the SAIM framework ensures that both environmental and social dimensions are evaluated, it does not categorize the analysis into specific thematic areas within those dimensions (e.g., waste reduction vs. labor rights). Instead, it focuses on the alignment between narrative and corresponding practices, which means that brands may selectively emphasize more marketable or less costly initiatives, while underreporting others (Delmas & Burbano, 2011). This selective reporting can create an imbalance in perceived sustainability efforts, which must be considered when comparing different brands (Lyon & Montgomery, 2015). As a result, the SAIM's broad categories may miss some nuanced differences between brands' sustainability strategies, which should be considered when interpreting and comparing the findings. Future research could benefit from incorporating thematic subcategories, providing greater insight into where they excel or fall short in specific areas (Lyon & Maxwell, 2011).

### *CSR Reports as a Limitation*

In this thesis, sustainability washing is defined as the discordance between what is said (public claims) and what is done (actual practices). CSR reports were chosen as the empirical material to represent Practice Integration or "what is done" because they offer the most detailed and structured information on a brand's sustainability actions. However, it is important to acknowledge that even CSR reports may not fully reflect the reality of a company's internal practices (Kolk, 2008). Despite their depth, they remain a form of self-reported communication,

where brands control the narrative. This means they are subject to the same biases and strategic presentation issues as other forms of corporate communication (Lock & Seele, 2016). While it would be challenging to find a better alternative for assessing Practice Integration on this scale, future research could complement these reports with third-party sustainability audits and assessments or employee testimonials to provide a more objective and well-rounded assessment of a company's sustainability practices (Gray, Kouhy, & Lavers, 1995).

### ***Intercoder Reliability***

One limitation of this study is the absence of intercoder reliability testing. While this study used a single coder to evaluate the data, the complexity and subjectivity of certain criteria, particularly within Practice Integration, suggest that having multiple coders could have enhanced the reliability of the results (Lombard et al., 2002). For example, assessing Narrative Authenticity for Instagram posts involved relatively straightforward binary coding (e.g., presence or absence of third-party verification), which would likely produce high convergence among coders. However, the process of coordinating with additional coders for such a detailed assessment, given the specific requirements of this framework, was not feasible within the constraints of this study.

### ***Consumer Perception***

While this study successfully applied the SAIM to assess sustainability claims and identify instances of sustainability washing, it did not examine how these practices influence consumer behavior. Future research should explore whether the identification of sustainability washing—such as tactics like "Foundation Association Washing"—has a tangible impact on consumer trust, loyalty, or purchase decisions. *Does uncovering misleading sustainability claims genuinely affect how consumers perceive and engage with these brands, or are consumers more focused on price and convenience, regardless of the ethical implications?*

Incorporating consumer surveys or focus groups into future studies would help gauge how consumers respond to sustainability communications, and whether they can detect instances of sustainability washing. This approach would provide critical insights into whether brands' sustainability efforts—or the lack thereof—truly influence consumer choices (Du, Bhattacharya, & Sen, 2010).

### ***Can AI Bridge the Gap? Enhancing the SAIM Framework for Greater Consumer Impact***

While this study focused on a single year and three brands, future research could benefit from integrating Artificial Intelligence (AI) tools such as Natural Language Processing (NLP) and sentiment analysis. These tools could process larger datasets more efficiently, providing insights into sustainability claims and consumer sentiment that might be challenging to capture through manual analysis alone (Hartmann et al., 2023). AI could help analyze social media posts and CSR reports in greater depth, identifying patterns, themes, and sentiment shifts that reveal how brands communicate sustainability over time (Camilleri, 2017).

However, in this study, AI tools were not employed due to several constraints:

- **Data Access and Resources:** The study lacked access to the large-scale datasets necessary for effective AI implementation. AI systems excel when trained on extensive datasets, allowing for the identification of trends over time (Raschka et al., 2020).
- **Complexity of CSR Reports:** CSR reports often contain ambiguous and highly technical language, which makes it difficult for general AI models to analyze without pre-trained models. Developing specialized models trained on sustainability-specific language would be necessary to allow AI to accurately interpret the content and avoid misclassifications (Raschka et al., 2020; Lock & Seele, 2016). This study, constrained by time and resources, did not have access to such field-specific models, further limiting the application of AI.

Future research could overcome these challenges by utilizing larger, labeled datasets that represent the complexities of sustainability communication. Advances in AI models, such as RoBERTa and other deep learning algorithms, could be fine-tuned for sustainability contexts, making them more accurate in assessing both Narrative Authenticity and Practice Integration (Rolnick et al., 2019). These tools would allow researchers to detect subtle forms of sustainability washing, offering a more objective and scalable evaluation of corporate sustainability efforts (Hartmann et al., 2023).

One key limitation of this study was its focus on a single year, which may have led to an incomplete picture of brands' long-term sustainability strategies. AI tools could process multi-year datasets and track the evolution of sustainability claims over time, revealing whether these efforts are temporary responses to external pressures like consumer demand or regulations, or reflective of genuine, long-term commitments (Parguel et al., 2011). Sentiment analysis could also track how consumers react to sustainability claims, providing insights into changes in consumer perception and trust over time (Siano et al., 2017).

Currently, the SAIM evaluates Narrative Authenticity and Practice Integration without diving into specific thematic areas, such as labor practices or environmental impact. AI could address this limitation by grouping sustainability claims into thematic clusters (e.g., waste reduction, water conservation), allowing researchers to assess which themes brands emphasize and which they underplay. This would help mitigate the issue of brands cherry-picking easy sustainability topics, offering a more nuanced understanding of their actual sustainability efforts (Delmas & Burbano, 2011; Pope & Wæraas, 2016).

A practical challenge of this study was the time-intensive nature of analyzing CSR reports, which are often lengthy and detailed. Manual analysis of these reports can be highly time-consuming, particularly when evaluating the consistency between public-facing sustainability claims and actual practices. AI could assist by automating parts of this process, enabling quicker data extraction and categorization of sustainability themes (Rolnick et al., 2019; Elshawarby, 2018). This would allow for more thorough analysis without sacrificing the depth required for accuracy, ultimately making it easier to compare brands' practices across multiple dimensions.

Looking beyond research efficiency, the real innovation lies in the potential to use AI to bring the SAIM framework directly to consumers. The SAIM, which evaluates brands based on their



Narrative Authenticity and Practice Integration, could be transformed into an AI-powered app that automates this evaluation process. This app would allow consumers to access clear, AI-driven sustainability ratings for brands without needing to engage with complex CSR reports or technical jargon. Consumers could simply input a brand name, and the app would assess the brand's social media claims and CSR reports in real time, using the SAIM's criteria to provide an easy-to-understand sustainability score. By making the evaluation process accessible and transparent, this app would empower consumers to make informed, sustainability-conscious choices without having to navigate the intricate details behind sustainability reporting (Parguel et al., 2011).

However, it is important to be cautious about over-relying on technology. While AI can process large volumes of text and identify trends, it still struggles with complexity and nuance, especially in CSR reports that often contain technical jargon and ambiguous claims (DFGE, 2019). Even with advanced tools, the risk remains that AI could misinterpret or oversimplify complex sustainability issues, which is why manual verification and qualitative judgment are still necessary. In particular, manual analysis remains critical for interpreting the subtle nuances of sustainability narratives and ensuring that claims are not simply taken at face value. Therefore, AI should be used as a supplement to human analysis, not as a standalone solution. By leveraging both technology and qualitative analysis, future research could provide a more comprehensive and nuanced understanding of sustainability efforts across the fashion industry (Delmas & Burbano, 2011; Torelli et al., 2012).

## **6 CONCLUSIONS: *The Final Embroidery***

Reflecting on the SAIM Matrix and its application, several key findings and insights emerge, alongside challenges in measuring sustainability washing and its broader implications.

### ***Evaluating the Ease of Categorization: Clarity or Complexity?***

The SAIM matrix proved effective in categorizing sustainability claims across the two dimensions of Narrative Authenticity and Practice Integration, but the ease of doing so varied. Narrative Authenticity was relatively straightforward, as many indicators, such as third-party verification and supporting information, were binary and easy to code (Marquis & Toffel, 2012). Consistency with CSR reports was also fairly straightforward, as it involved cross-referencing stated claims with documented practices. However, evaluating criteria like clarity and realism of claims introduced more nuance. Determining the clarity and realism of claims involved assessing the comprehensiveness, specificity and tone of the information provided, which could sometimes be subjective (Parguel, Benoît-Moreau, & Larceneux, 2011).

By contrast, assessing Practice Integration posed a greater challenge. Depth of social and environmental initiatives, quality of outcome metrics, integration into core practices and long-term sustainability planning required thorough examination and interpretation of the detailed content provided in CSR reports, which demanded a higher level of scrutiny (Lyon & Montgomery, 2015).

### ***Blurring the Boundaries: The Challenge of Categorizing Sustainability***

Rather than clearly separating brands into distinct quadrants, the SAIM matrix highlighted how sustainability practices often exist on a gradient, especially for companies like Zara. Zara's placement on the boundary between Authentic Champions and Communication Maestros underscores the complexity of trying to categorize companies that may be in transition or exhibit mixed sustainability performance (Delmas & Montes-Sancho, 2011).

Rather than being a limitation, this blurring of categories reflects the real-world complexity of sustainability practices. Brands are rarely static in their efforts, and the SAIM's ability to capture this nuanced performance is a testament to its flexibility. It allows for a more comprehensive view of companies that may be strong in one dimension, such as Narrative Authenticity, but still developing in Practice Integration (Pelozo et al., 2012). This gradient approach can also highlight areas where brands are in a state of evolution, offering insights into how companies can progress from communication-driven strategies to more integrated and authentic sustainability practices. The SAIM's ability to accommodate these shifts is essential in an industry where sustainability efforts are constantly evolving (Rindfleisch et al., 2008).

### ***Significance of Sub-Categories: No One-Size-Fits-All***

The study showed that no single indicator could fully capture Narrative Authenticity; rather, a holistic approach is necessary. For example, third-party verification alone cannot indicate the robustness of a brand's sustainability efforts without also considering the clarity and realism of their claims. Similarly, Practice Integration was largely determined by environmental initiatives and long-term planning, but social initiatives were equally important to provide a balanced view (Green & Pelozo, 2011). This reveals the importance of maintaining a comprehensive framework that includes both social and environmental metrics.

### ***Feasibility and Applicability of the SAIM Framework: Does It Hold?***

The SAIM framework proves feasible for experts or individuals with a deep interest and understanding of sustainability issues, particularly due to the availability of CSR reports and social media posts. However, when considering broader applicability, it becomes evident that the detailed and often complex nature of CSR reports may limit its practicality for general consumers. While the framework is effective in providing in-depth insights into corporate sustainability practices, the average consumer, faced with lengthy and jargon-filled reports, might find it difficult to navigate such evaluations. This suggests that while the SAIM is well-suited for expert analysis, it may not easily translate into a tool for everyday consumer decision-making without significant adaptation, as we explored with the potential of AI earlier.

### ***Trust in the Criteria: Balancing Confidence and Reflection***

Reflecting on the trustworthiness of the SAIM criteria, I remain confident in their ability to provide a comprehensive and nuanced evaluation of sustainability practices and communications. By addressing multiple dimensions of sustainability—environmental and social—the framework achieves a balanced assessment. However, it is important to acknowledge the inherent challenges in evaluating such complex topics. Certain indicators within Practice Integration, such as the depth of social initiatives or long-term sustainability planning, are more subjective. This subjectivity requires clear guidelines for evaluators to maintain consistency and reliability (Marquis & Toffel, 2012). Without such consistency, the risk of varying interpretations arises, underscoring the ongoing challenge of evaluating sustainability in a scientifically sound way.

Yet, this complexity mirrors the broader challenge companies face as they navigate the sustainability transition. It is not just about being sustainable, but also about communicating sustainability authentically—an equally challenging task. The risk of oversimplification or selective emphasis, as demonstrated in this study, reveals how delicate the line is between genuine efforts and perceived sustainability washing.

This challenge prompts a larger question: *How do we, as researchers, consumers, and businesses, ensure that sustainability is not just a narrative but a commitment embedded in everyday practice?* The answer lies in continuously refining our tools, such as the SAIM, while embracing the collective responsibility of holding brands accountable.

In closing, it is essential to recognize that this research, though detailed and systematic, represents a small step in a much larger journey. Sustainability is not a destination, but an evolving process—one that requires companies and consumers alike to be engaged, informed, and vigilant. As we move forward, the true measure of success will be in the alignment of words and actions, promises and practices. In this way, the future of sustainability lies not only in the hands of corporations or policymakers but also in the collective power of informed choices.

As we face an era of unprecedented environmental and social challenges, perhaps the most inspiring takeaway is that the tools to effect meaningful change are already within reach—waiting for each of us to use them.

“

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