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Embedding Sustainability in Organizational Culture through Employee Engagement: a Maturity Model

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Abstract

In recent years, sustainability has received increasing attention from various stakeholders. While it is recognised that sustainability needs to be deeply embedded in an organization's culture, there is a lack of clarity and consensus on what this entails.

In the first chapter of the thesis, a systematic literature review and a series of nested literature reviews are undertaken to address the critical gap in understanding and integrating sustainability. The aim is to clarify the concept of cultural embeddedness of sustainability, paying particular attention to themes such as organizational culture and employee engagement. Recognising the fragmented nature of existing sustainability approaches, a key contribution of this study is the development of a comprehensive framework for the cultural embeddedness of sustainability. This model outlines the key steps and best practices for organizations to embed sustainability in their culture. In particular, this literature review has highlighted the critical role of employee engagement in promoting cultural embeddedness of sustainability.

Building on this foundation, the second chapter presents empirical findings derived from qualitative research involving 26 Italian companies. By comparing the research findings with the literature, it was possible to empirically validate the proposed framework and provide practical insights and inspiration on how organizations can effectively integrate sustainability through employee engagement. Ultimately, this thesis aims to provide organizations with a valuable tool to guide their sustainability efforts and assess their maturity in this journey.

Key-words: cultural embeddedness of sustainability, employee engagement, sustainability, organizational culture.

Abstract in italiano

Negli ultimi anni, la sostenibilità ha ricevuto una crescente attenzione da parte di vari stakeholder. Sebbene si riconosca che la sostenibilità debba essere profondamente radicata nella cultura di un'organizzazione, mancano chiarezza e consenso su cosa questo comporti.

Nel primo capitolo della tesi, viene intrapresa una revisione sistematica della letteratura e una annessa serie di analisi della letteratura per affrontare questa lacuna nella comprensione e nell'integrazione della sostenibilità. L'obiettivo è chiarire il concetto di incorporazione culturale della sostenibilità, prestando particolare attenzione a temi quali la cultura organizzativa e il coinvolgimento dei dipendenti. Riconoscendo la natura frammentaria degli approcci alla sostenibilità esistenti, un contributo fondamentale di questo studio è lo sviluppo di un modello completo per l'integrazione culturale della sostenibilità. Questo modello delinea i punti chiave e le migliori pratiche per le organizzazioni per incorporare la sostenibilità nella loro cultura. In particolare, l'analisi della letteratura ha evidenziato il ruolo critico del coinvolgimento dei dipendenti nel promuovere l'integrazione culturale della sostenibilità.

Partendo da queste basi, il secondo capitolo presenta i risultati empirici derivati da una ricerca qualitativa che ha coinvolto 26 aziende italiane. Confrontando i risultati della ricerca con la letteratura, è stato possibile convalidare empiricamente il modello proposto e fornire spunti pratici e ispirazione su come le organizzazioni possono integrare efficacemente la sostenibilità attraverso il coinvolgimento dei dipendenti. In definitiva, questa tesi mira a fornire alle organizzazioni uno strumento prezioso per guidare i loro sforzi di sostenibilità e valutare la loro maturità in questo percorso.

Parole chiave: incorporazione culturale della sostenibilità, coinvolgimento dei dipendenti, sostenibilità, cultura organizzativa.

Contents

Introduction

In recent years, sustainability has become a prominent concern to the corporate agenda, driven by the growing attention from stakeholders (Bansal & Roth, 2000).

This heightened focus on sustainability has extended across various dimensions, encompassing product sustainability, supply chain sustainability, social sustainability and environmental sustainability. In fact, sustainability has permeated many aspects of modern business, leading to numerous studies which delve into various facets and offer quantifiable insights into organizational performance and the impacts of production cycles (Crane, 2000).

One of the key research gaps in the scientific literature is the ambiguity regarding the concept of cultural embeddedness of sustainability. While it is widely acknowledged that sustainability needs to be deeply ingrained within an organization's culture, there is a lack of clarity and consensus on what this entails. Existing corporate actions often focus on specific aspects of sustainability, such as environmental practices or social responsibility, without considering the holistic integration of sustainability into the organizational culture (Linnenluecke & Griffiths, 2010; Santana & Lopez-Cabrales, 2019).

Therefore, the primary objectives of this research endeavour encompass a multifaceted approach, with the foremost aim being to critically examine and elucidate the concept of the cultural embeddedness of sustainability (Horak et al., 2018; Romano & Ferreira, 2022; Wijethilake et al., 2023). By focusing into the intricate relationship between sustainability and culture, this research seeks to gain a comprehensive understanding of how sustainability practices are deeply rooted within cultural customs and norms.

Additionally, this research recognizes the significance of examining salient themes such as employee engagement and organizational culture and their relationship with sustainability (Matinaro & Liu, 2017; Van Looy et al., 2005). These themes play a pivotal role in facilitating the execution of sustainable practices within organizations. Employee engagement, for instance, involves fostering a sense of commitment, motivation, shared responsibility and accountability among employees towards sustainability goals (Potoski & Callery, 2018). Organizational culture, on the other hand, shapes the values, norms, and behaviours that support sustainable practices and contribute to the development of a sustainable organizational culture (Linnenluecke & Griffiths, 2010).

RQ 1: How can the notion of cultural embeddedness of sustainability be defined and conceptualized?

Moreover, there is a need for a holistic and comprehensive framework that guides organizations in integrating sustainability into their cultural fabric. Existing literature often provides fragmented approaches to sustainability, lacking a structured and systematic framework that encompasses all dimensions of sustainability.

To capture the transformative nature of organizational change in the context of sustainability, it is essential for a framework to draw upon traditional change management models. These models, such as the one initially introduced by Lewin and subsequently developed by various scholars like Schein, provide a solid foundation for understanding organizational change dynamics (Cummings et al., 2015). However, it is crucial to acknowledge that the unique nature of the challenges posed by embedding sustainability within an organization's culture necessitates a revaluation and reinterpretation of existing change management models. This is essential to effectively address the specific cases associated with the process of sustainability integration.

Subsequently, this research undertakes an in-depth exploration and delineation of the best practices employed by corporate leadership within a systematic framework (Beck et al., 2023; Mariani et al., 2022). In fact, the successful inculcation of a sustainability-oriented culture requires a robust framework that outlines the most effective practices to be implemented by companies (Globocnik et al., 2020; Stoughton & Ludema, 2012).

Through a thorough analysis of existing literature, this research strives to construct a comprehensive framework that will serve as a guiding tool for organizations. This framework will provide a clear and coherent trajectory for organizations to follow as they seek to integrate sustainability into their organizational culture, moreover it will offer a structured approach, outlining key steps and best practices for organizations to adopt, facilitating a successful integration of sustainability principles into their organizational culture. Ultimately by identifying and synthesizing the most efficacious practices from the literature, this research aims to provide organizations with a comprehensive set of guidelines that align their leadership practices with sustainability goals. Furthermore, this research will provide comprehensive definition of each sustainable practice, and, when possible, it will address the potential methodologies used to assess and evaluate the implementation of specific sustainable practices within organizational contexts (Henriques et al., 2023; Klein et al., 2021).

Through this research, organizations will be provided with valuable tools to measure their progress, identify areas for improvement and make informed decisions to improve their sustainability initiatives.

RQ 2: Which practices are bound to the implementation of a cultural embeddedness of sustainability within organizations?

The analysis of systematic literature reviews results underscored the relationship between employee engagement and cultural embeddedness of sustainability. Consequently, this study embarked on empirical research to validate literature results and further investigate initiatives and practices that enable organizations to leverage employee engagement as a lever to foster a culture of sustainability. This research aims to validate the tool developed from the literature review, understand the practical implementation of sustainable practices within organizations and their awareness regarding this topic, exploring real-world strategies and the reasons behind them.

RQ 2_Empirical: Which practices are bound to the implementation of a cultural embeddedness of sustainability within organizations?

The first chapter of the thesis, which is dedicated to the systematic literature review, starts with a section providing an explanation of some concepts to build a theoretical background about sustainability and its relationship with organizations. The second section focuses on explaining the research design, which is based on an initial systematic review of the literature around the concept of cultural embeddedness of sustainability and continues with a nested systematic literature review to delve deeper into practices connected with implementing a culture of sustainability. The third section is dedicated to the results of the analysis performed on the sample. It starts with a descriptive analysis of the sample. Then, the main themes emerging from the literature are addressed, leading to the definition of cultural embeddedness of sustainability. After that it has been possible to develop and explain two frameworks and their practices, which are comprehensively described, classified and analysed in their assessment methodologies. The fourth and final section provides the conclusions drawn from the previous considerations. Moreover, two sub-sections are dedicated to the theoretical and practical implications of the research. Finally, the research agenda sub-section builds solid foundations for potential future research objectives based on the frameworks and is followed by a discussion about the limitations of the conducted systematic literature review.

The second chapter of the thesis is dedicated to the qualitative research built from the results of the literature review. It starts with an introduction of resuming the relationship between sustainability and employee engagement and the model developed. The second section is dedicated to the methodology, providing an explanation of the process of sample selection, data collection and data review. The third section starts with a within analysis applied to the case studies, followed by a cross-case analysis and concluded with the actual results and considerations emerged from the interviews. In this section particular attention is given to a comparison between empirical findings and literature result, and the development of the propositions derived from this analysis. The fourth and final section provides the conclusions drawn from the previous analysis. Moreover, four sub-sections are dedicated to exploring first the managerial and practical implications of the research,

and then the future research agenda and the main limitations of the performed research.

Finally, the study terminates with the overall conclusion of the research, coming from both the previous analysis.

1   Systematic literature review

The first chapter of the dissertation is dedicated to systematic and comprehensive literature reviews on the topic of cultural embeddedness of sustainability.

The first section provides an explanation of some concepts to build a theoretical background upon which the concept of cultural embeddedness of sustainability can be properly interpreted.

The second section is focused on explaining the design of the research. It starts with a first systematic literature review around the concept of corporate sustainability, employee engagement and organizational culture. Followed by five nested systematic literature to delve deeper into practices and assessment methodologies connected with implementing a culture of sustainability.

The third section is dedicated instead to the results of the analysis performed on the sample. It starts with a descriptive analysis of the publications studied. It continues with a definition of the concept of cultural embeddedness of sustainability, started from the themes emerged from the literature. Then a framework to embed sustainability within the culture of organizations is developed and explained. Each practice within this framework is thoroughly discussed and analysed in its assessment methodologies. From these analysis a second framework focused on employee engagement is developed.

The fourth and final section starts provides the conclusions drawn from the previous analysis. Moreover, two sub-sections are dedicated to exploring first the theoretical and then the practical implications of the research. Finally, the research agenda sub-section builds solid foundations for future research objectives. In conclusion, a sub-section is dedicated to discussing the main limitations of the systematic literature review.

1.1.   Theoretical Background

The notion of sustainability has garnered considerable attention in recent years, emerging as an imperative of utmost significance for organizations spanning diverse industries (Bansal & Roth, 2000; Brundtland, 1987).

In 1987, the World Commission on Environment and Development discussed the general concept of sustainability as "development that meets the needs of the present

without compromising the ability of future generations to meet their own needs" (Brundtland, 1987).

As a result, the concept of sustainability has gained increasing attention from scholars, particularly in the realm of organizational studies, leading to the emergence of the concept of corporate sustainability and sustainable development (Sneddon et al., 2006).

Contemporary firms face mounting pressures, both internally and externally, compelling them to place greater emphasis on their environmental performance, bringing them to increase their efforts towards developing sustainability reports or complying to international standards (Morioka & de Carvalho, 2016).

The escalating pressure has prompted organizations to transition from a singular emphasis on maximizing shareholders' wealth to a more balanced approach that incorporates environmental and social goals. Recognizing the interconnectedness of economic, environmental, and social dimensions, organizations are increasingly acknowledging the importance of addressing sustainability concerns alongside financial considerations. Consequently, organizations are embracing a more holistic perspective that integrates environmental and social considerations into their overarching strategic objectives (Dhanda & Shrotryia, 2021)

Corporate sustainability encompasses a comprehensive approach that entails the integration of environmental, social, and economic considerations into an organization's strategies, operations, and cultural fabric (Bansal & Roth, 2000).

Corporate sustainability addresses the interplay between a corporation and its environment, emphasizing the significance of economic, environmental, and social dimensions through the Triple Bottom Line approach (Elkington, 1998). Rather than solely focusing on economic sustainability, this approach underscores the necessity of strong emphasis on all three dimensions, aiming to create long-term value for multiple stakeholders (Epstein & Buhovac, 2017). Consequently, a corporation cannot completely disentangle its economic sustainability from its social and environmental sustainability (Elkington, 1998).

The environmental dimension of sustainability emphasizes the need to minimize negative impacts on ecosystems, conserve natural resources, and address climate change (Bansal & Roth, 2000). It involves adopting practices such as energy efficiency, waste reduction, and the use of renewable resources to ensure the long-term health and well-being of the planet (Epstein & Buhovac, 2017).

Social sustainability focuses on promoting the well-being and fair treatment of individuals and communities (Bansal & Roth, 2000). This dimension encompasses aspects such as fair labour practices, human rights, diversity and inclusion, and community engagement (Parmar et al., 2010). Organizations committed to social

sustainability strive to create positive social impact by addressing poverty, inequality, and promoting access to education and healthcare (Bansal, 2005).

The economic dimension of sustainability involves incorporating responsible financial practices and considering the long-term economic viability of organizations. This includes adopting sustainable business models, promoting innovation, and creating shared value by aligning economic growth with sustainability goals (Epstein & Buhovac, 2017).

Given the inherent interconnectedness of the economic, social, and environmental dimensions, sustainability can be characterized as a complex and "wicked" problem (Kantabutra & Ketprapakorn, 2020; Neugebauer et al., 2016). This complexity warrants an approach that endeavours to integrate diverse perspectives surrounding corporate sustainability into an inclusive and encompassing definition (Christen & Schmidt, 2012).

The concerted efforts of organizations have resulted in the emergence of new initiatives aimed at fostering and promoting organizational engagement with sustainability. A notable milestone occurred in 2015 when the United Nations General Assembly introduced a set of 17 principles known as the Sustainable Development Goals (SDGs). These goals established a transformative agenda for sustainable development, encompassing a wide range of social, economic, and environmental objectives (UN, 2015).

In recent years, organizations have made efforts to address sustainability through working on issues such as pollution, resource conservation, and stakeholder relations (Crane, 2000). However, scholars argue that achieving corporate sustainability requires cultural change and transformation within organizations (Post & Altman, 1994; Stead & Edward Stead, 2017). It is not solely about implementing specific initiatives but also about aligning business strategy and organizational culture with sustainability objectives (Porter et al., 2006).

In order to facilitate such transformative processes, organizations must acquire the necessary capabilities to drive sustainable development. This entails cultivating a proactive organizational culture that shapes the way sustainability is conceptualized, practiced, and experienced (Baumgartner, 2014).

Ultimately, a proactive organizational culture plays a pivotal role in driving the transformation towards sustainability, shaping organizational behaviours, and fostering a shared commitment to sustainable development. It empowers organizations to proactively address environmental, social, and economic challenges while contributing to the well-being of society and the preservation of the planet (Silvestre & Fonseca, 2020).

1.2. Methodology

The methodology section is subdivided into two different systematic literature reviews which are intended to provide, through their combination, an analysis which progressively expands its depth. The first delves into the concept of cultural embeddedness of sustainability and the general approaches bounded to its implementation within organizations. Then a subsequent and nested research endeavour was conducted to enhance the methodological rigor and comprehensiveness of the study on organizational sustainability practices, in particular entering more in depth with specific practices used to implement a culture of sustainability and their assessment methodologies.

1.2.1. First systematic literature review

This systematic literature review provides an exploration of the concept of the cultural embeddedness of sustainability and offers insights into the different approaches for implementing it within organizations c. The study provides a rigorous and comprehensive examination of the extant literature and establishes the foundation for the development of a holistic framework aimed to implement a culture of sustainability into organizational contexts (Magistretti et al., 2021).

The study proceeds following the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) methodology to conduct the systematic literature review, which ensures transparency, replicability, and comprehensive reporting of the review process (*PRISMA*, n.d.).

In order to identify the relevant literature, the sample has been built using the SCOPUS database.

To explore a novel concept such as cultural embeddedness of sustainability and a set of best practices used for its implementation, it was necessary to establish an effective and comprehensive set of keywords, to be used in the database search in order to retrieve a sample of relevant documents aligned with the research objectives.

The final configuration of the research query (Table 1) has been the result of a process that started with an exploratory analysis of previous research and literature reviews to build familiarity with the concept and preliminary trials on SCOPUS to evaluate the effectiveness of different research queries.

Table 1: Research Query first literature review.

Research Query	(("corporate sustainability" AND "organizational culture") OR "employee engagement" OR "organizational culture").

Each term has been carefully chosen, exploiting the preliminary examination of the previous literature to understand which terms could be connected to this topic (Table 2).

Table 2: Research Terms

Research terms	Definitions
Corporate sustainability	How organizations embed sustainability values and behaviours within their cultural fabric (Bansal & Roth, 2000).
Organizational culture	Exploring organizational culture helps understand how sustainability becomes embedded within the mindset, routines, and social dynamics of employees and stakeholders (Linnenluecke & Griffiths, 2010).
Employee engagement	By examining employee engagement, you can investigate how sustainable practices and values influence employees' attitudes, behaviours, and sense of purpose in their work (Potoski & Callery, 2018).

The results so obtained have been filtered to narrow their scope by limiting the research to the fields of:

- Business, Management and Accounting
- Social Sciences

Moreover, the research was limited to Articles and Reviews, marked as "final" and written in English.

Upon applying the final research string, a total of 5001 publications were initially obtained. Subsequently, a systematic process of selecting the most relevant articles was undertaken, involving multiple steps to ensure the inclusion of high-quality and pertinent research.

The first step involved screening the titles of the publications to assess their relevance to the research topic. This initial screening aimed to identify articles that align with the scope and objectives of the study. Publications that demonstrated a possible connection to the embeddedness of sustainability and its implementation within organizational contexts were prioritized for further evaluation.

In the next step, the quality of the journals was assessed based on Scimago and "Associazione Italiana Ingegneri Gestionali" (AiIG) classifications. These classification systems provide indicators of the scholarly quality and impact of journals in various

disciplines (*SJR: Scientific Journal Rankings*, n.d). Journals with low rankings and reputations were discarded during this selection process.

Finally, a thorough review of the abstracts of the remaining publications was conducted. This step aimed to assess the content, methodology and relevance of each article in more detail. By analysing the abstracts, it was possible to identify articles that offered valuable insights, addressed the research objectives, and provided a solid foundation for the study. As a result of this review, a set of 60 documents was considered as eligible to the study.

Additionally, during the selection process, papers originating from predatory journals were identified and excluded from the final sample. Predatory journals are characterized by deceptive practices and lack of rigorous peer-review processes, which can compromise the quality and reliability of the research published within them (Richtig, 2018). By eliminating papers from predatory journals, it has been ensured that the final sample of articles consisted of reputable and trustworthy sources.

As a result of this exclusion, the final sample of papers was further refined, resulting in a reduced set of 45 papers.

By employing this rigorous and systematic approach to the selection process, it has been ensured that only high-quality and relevant publications were included in the study. The screening of titles, assessment of journal quality, and review of abstracts allowed for a comprehensive evaluation of the articles and facilitated the identification of the most suitable research materials.

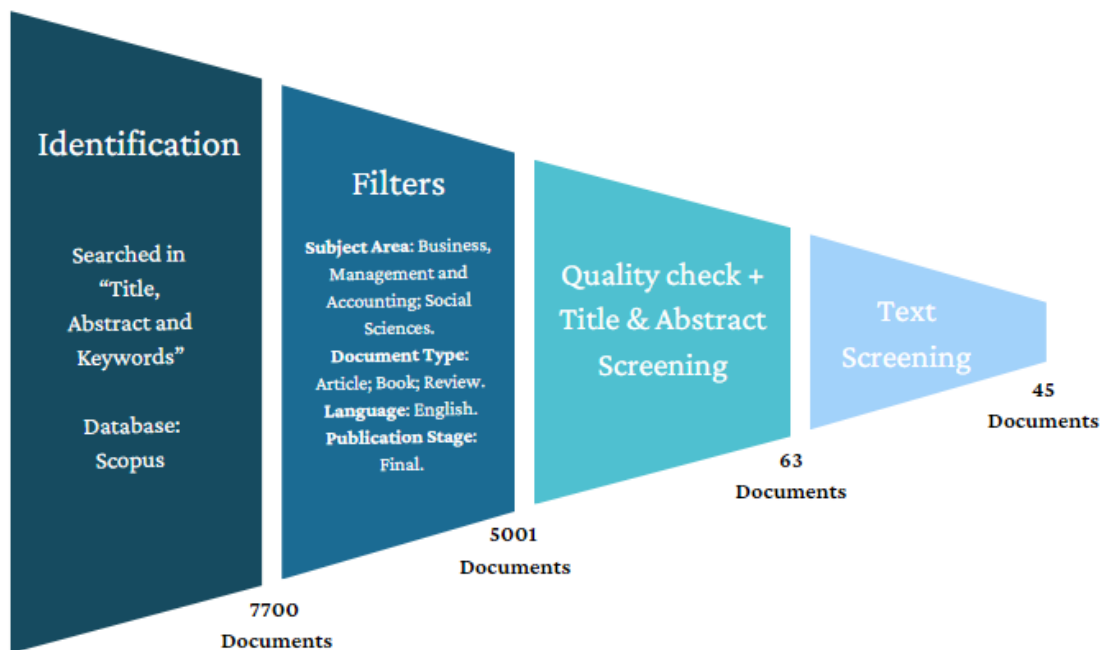The whole selection process can be seen in the following picture (Figure 1).

Figure 1: Filtering process and definition of the final sample of the first systematic literature review

1.2.2. Second systematic literature review

This research endeavour involved conducting five separate systematic literature reviews, each focused on the distinct aspects, which have been identified thanks to the previous systematic literature review, that characterise the creation of a culture of sustainability inside organization.

Through these reviews, the research sought to elucidate the mechanisms through which sustainability practices are implemented and assessed within organizations. By systematically analysing a wide range of academic works, the research aimed to identify the underlying principles, frameworks, and strategies that drive the adoption and successful implementation of sustainability practices within each pillar. The reviews also aimed to evaluate the existing assessment methods used to measure the effectiveness and impact of these practices.

Aligned with the initial systematic review, these subsequent literature reviews were conducted in strict adherence to the guidelines set forth by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) methodology. Furthermore, the identical set of filters was employed to ensure consistency across all reviews.

Each query was developed connecting the concept of "corporate sustainability" to several terms identified in the previous review, trying to enter more in depth in the definition of each practice (Table 3).

Table 3: Research Queries nested literature reviews

Research Query – Pillar 1	"Corporate sustainability" AND ("measur*" OR "assess*" OR "metrics" OR "monitor" OR "audit" OR "follow up" OR "fail" OR "report")
Research Query – Pillar 2	"Corporate sustainability" AND ("mission" OR "value" OR "simplify" "educate" OR "trigger" OR "encourage" OR "recognize" OR "incent*" OR "employee engagement" OR "promote" OR "purpose" OR "motivat*")
Research Query – Pillar 3	"Corporate sustainability" AND ((develop AND strategy) OR "back cast" OR (engage AND stakeholders) OR "roles" OR "responsibility" OR "open innovation" OR "share" OR "collaborate")
Research Query – Pillar 4	"Corporate sustainability" AND ("mission" OR "values" OR "role model" OR "model" OR "train" OR "exempl*" OR "goal" OR "challenge" OR "encourage" OR "initiat*" OR (develop processes) OR (develop products) OR "commit*" OR "listen" OR (allocate resources) OR "recruit" OR

	"leadership" OR "awareness" OR "competition" OR "engage" OR "volunt*")
Research Query – Pillar 5	"Corporate sustainability" AND ("benchmark" OR "scan" OR "supply chain" OR "collaborate" OR "community" OR "compare" OR "influence" OR "partner" OR "share" OR "impact" OR "peers")

Building upon the preceding methodology, a rigorous evaluation process was employed to assess the quality of journals, as well as to ascertain the relevance of titles and abstracts. This screening procedure ensured that only scholarly publications meeting predetermined criteria were included in the study, resulting in a final sample of 157 paper without duplicates.

The general selection process can be seen in the following picture (Figure 2), while the selection process applied for the specifics pillar can be found in the Appendix.
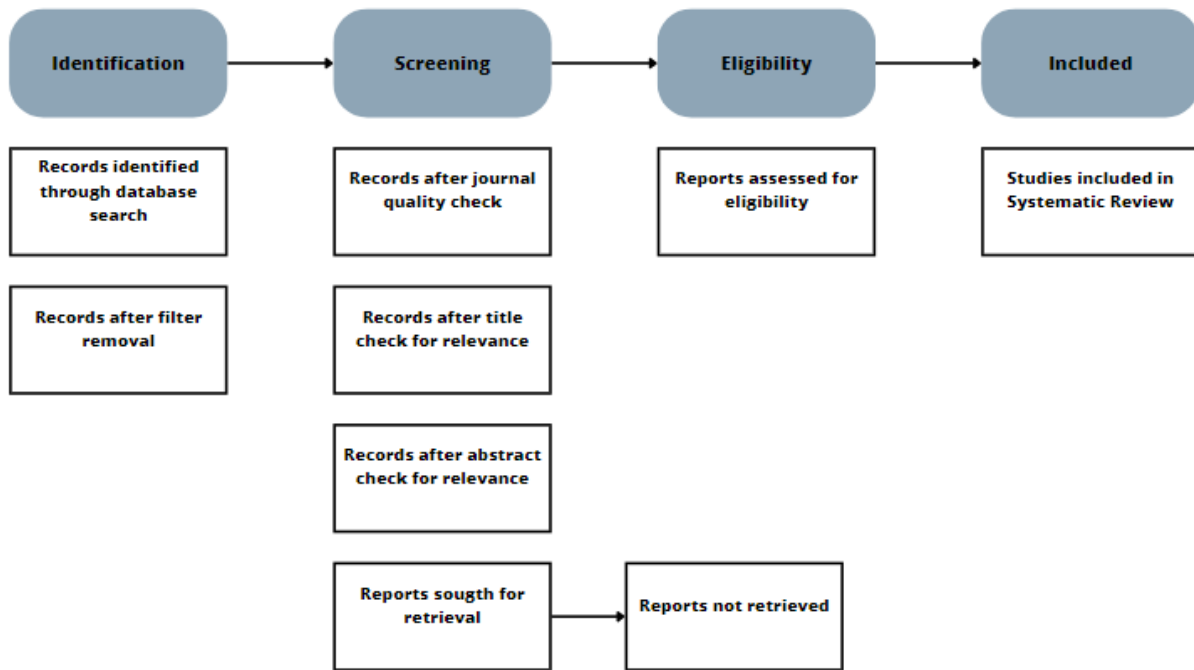
Figure 2: Example of the filtering process and definition of the final sample

1.3.   Results

1.3.1. Sample Analysis

The goal of this sub-section is to provide insights gathered from the descriptive analysis of the sample of documents.

An analysis of the selected papers revealed a discernible increase in publications on sustainability topics over the past 16 years, indicating a heightened interest in this area of research (Figure 3) (West & Bogers, 2014). The downfall in 2023, is caused by the

fact that the sample was built in February of that year, therefore not taking into account the documents published in the whole of 2023.
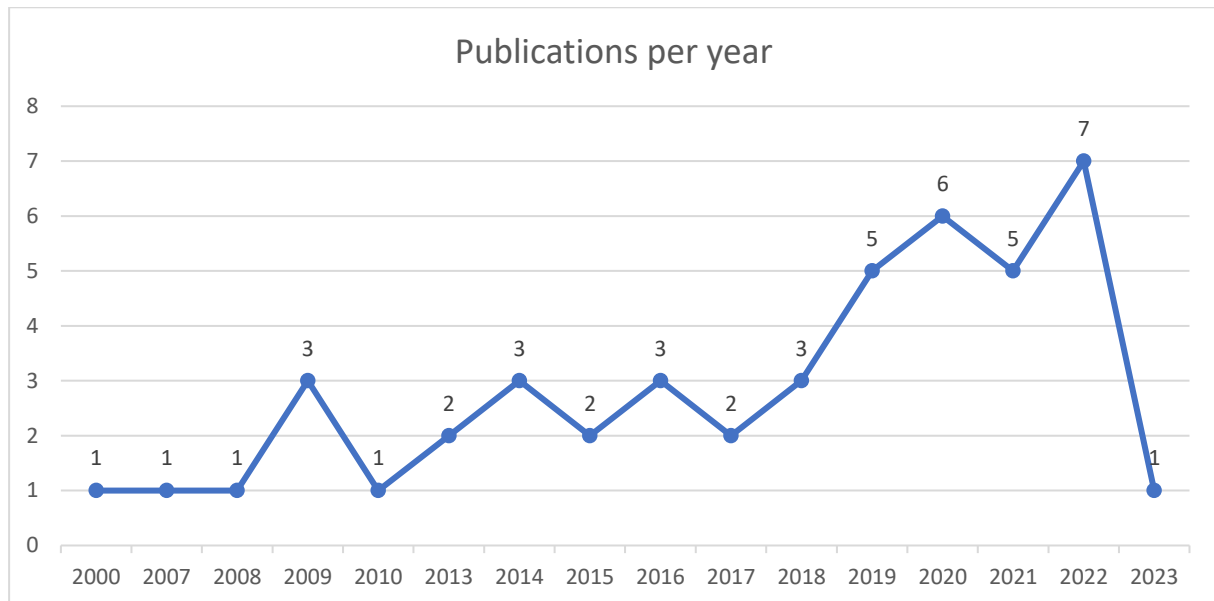
Figure 3: Publications of the sample distributed per year (n=46)

The sample shows that a wide variety of journals have published articles about the implementation of sustainability (Figure 4). As it was expected, some of the journals most frequently appearing in the sample are focused on sustainability (Journal of Cleaner Production; Corporate Social Responsibility and Environmental Management).
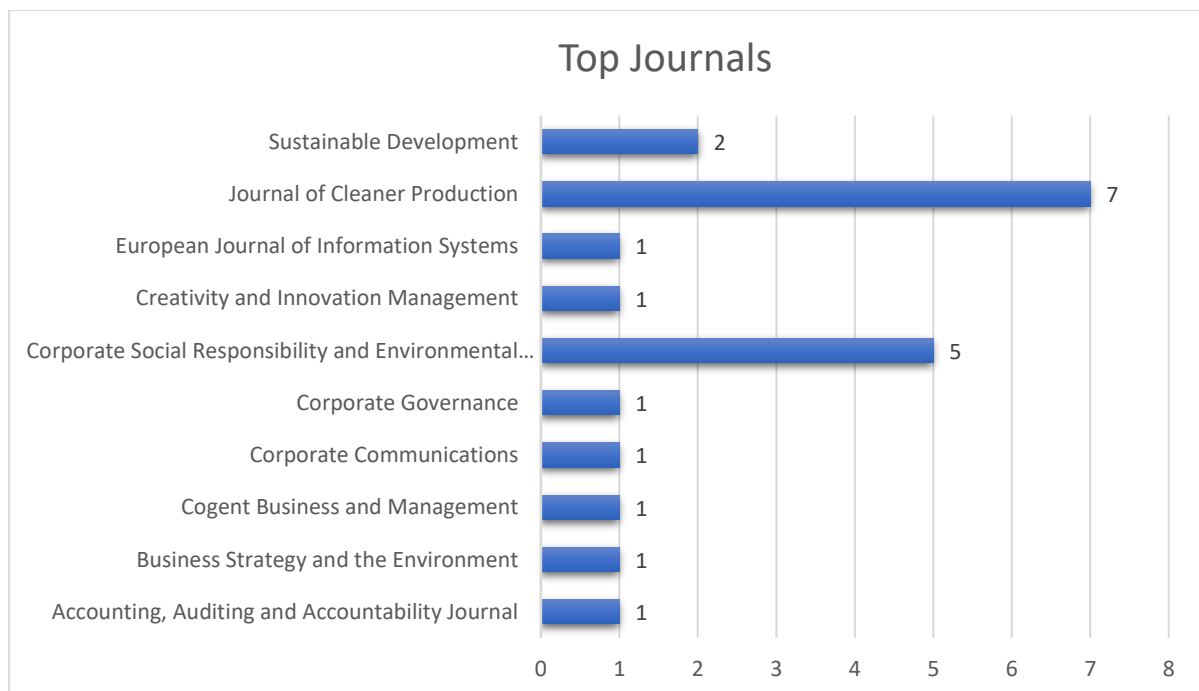
Figure 4: Top journals of the sample (n=46)

The research methods employed in the selected studies showcase a heterogeneous approach, encompassing three main fields: qualitative, quantitative, and literature review (Figure 5). The analysis reveals an equal distribution among these approaches, indicating a balanced consideration of different research methodologies. The qualitative methods employed in the studies primarily involved case studies, focusing either on a single firm or multiple firms within a specific context. On the other hand, the quantitative methods adopted in the analysed papers primarily relied on questionnaires as a means of data collection. Lastly, literature reviews were utilized in some studies, serving as a valuable method to systematically summarize and synthesize existing knowledge and theories relevant to the research topic.

Research Methodologies

Methodology	Count
Systematic literature review	2
Quantitative based on questionnaire	6
Quantitative	10
Qualitative Case study on multiple firms	7
Qualitative Case study on a single firm	7
Literature review	11
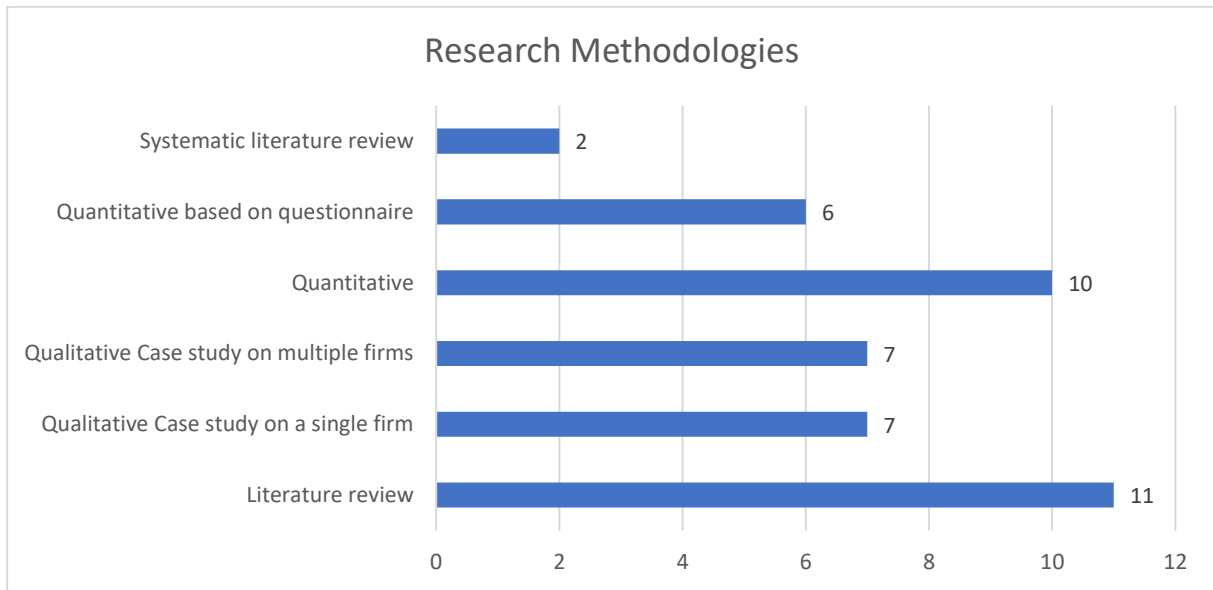
Figure 5: Research methodologies applied in the sample (n=45)

1.3.2. Themes emerging from the literature

From the first systematic literature review, it has been possible to identify five themes connected to the definition and implementation of cultural embeddedness of sustainability.

The first theme focuses on evaluating the degree to which sustainability is presently ingrained within an organization's culture. This evaluation is conducted by assessing the current state of the organization, commonly referred to as the "as-is" situation. In order to assess the situation, companies have to adopt different methods to monitor their performances, either by checking their compliance to standards or by developing assessment methods specific for their needs (Engert & Baumgartner, 2016). This foundational step serves as a benchmark for gauging the organization's sustainability performance and identifying areas of potential improvement (Searcy, 2016).

The second theme emphasizes the importance of addressing employees' motivations, fostering a shared sense of urgency, and instilling a collective "survival anxiety" (Hestad et al., 2020; Schein, 1996). These considerations cultivate the necessary

conditions for effectuating cultural change, as they directly target individual and team motivations to engage in sustainable practices. In order to increase individuals' motivation, it is necessary to work on their understanding of the problem ensuring that they realize the importance of sustainability and that they are aware of all the possible forms of support their organization is offering (Gabler et al., 2017).

The third theme underlines the critical need to develop and prepare the organizational capabilities required to achieve the desired cultural shift. This step is vital, as it ensures that the organization's processes and knowledge base are adequately equipped to adapt to new ways of working that prioritize sustainability (Baumgartner, 2014). In this stage it is very important that managers have clear strategic and communication plan focusing on how the organization will be changed in order to implement a culture of sustainability (White, 2009).

The fourth theme delineates the specific considerations integral to facilitating long-term cultural transformation. This involves refining and redefining organizational values, beliefs, and practices to better align with the newly established sustainable objectives (Linnenluecke & Griffiths, 2010). By transforming the core elements that define an organization's culture, a supportive environment is created to enable the realization of sustainable goals and values (Linneberg et al., 2019).

The fifth and final theme identified addresses the necessity to consolidate and fortify the cultural embeddedness of sustainability process. This stage emphasizes the importance of remaining cognizant of the organization's external environment, allowing for a thorough understanding of the company's positioning and potential sustainability inputs from external sources (Rego et al., 2017). Particularly important is also considering how the company is able to influence the external environment, both through acting on its supply chain and on its competitors (Hestad et al., 2020).

1.3.3. Definition of cultural embeddedness of sustainability

The cultural embeddedness of sustainability within an organization is a complex and multifaceted process that involves deeply integrating sustainability values, principles, and practices into the company culture (Romano & Ferreira, 2022). It goes beyond mere adoption of sustainable practices and instead encompasses the integration of sustainability into the organization's purpose, identity, values, beliefs, and norms (Jones, 2016; Matinaro & Liu, 2017). This integration requires a comprehensive approach that extends to all aspects of the organization's operations and behaviours.

To achieve cultural embeddedness, organizations need to incorporate sustainability into their decision-making processes, ensuring that sustainability considerations are taken into account when setting goals, making strategic choices, and evaluating outcomes progress (Beck et al., 2023; Mariani et al., 2022). This includes the establishment of clear and measurable sustainability targets, tracking progress, and regularly reporting on sustainability performance. Furthermore, embedding

sustainability into employee training and development programs is crucial, as it helps foster awareness, knowledge, and skills related to sustainability among all employees (Globocnik et al., 2020; Stoughton & Ludema, 2012).

In order to create a culture of sustainability, organizations should also encourage employee engagement and collaboration on sustainability issues. By motivating and involving employees in the development and implementation of sustainability initiatives, organizations can tap into their creativity, expertise, and commitment to effectively drive sustainable practices throughout the organization (Van Looy et al., 2005). This engagement helps ensure that all employees understand and are aligned with the company's sustainability goals, creating a shared sense of purpose and commitment goals (Klein et al., 2021). Promoting this kind of employee engagement is fundamental to establish long-term changes and the creation of a supportive environment.

Furthermore, the acknowledgment of the company's impact and influence on the external environment resonates with employees' commitment to sustainability, and thus its spreading within the organization. When employees perceive the company's external commitment, it tends to foster increased responsibility and motivation to actively contribute to sustainability (Rego et al., 2017; Hestad et al., 2020).

Overall, the process of embedding sustainability into an organization requires ongoing efforts, from setting a clear purpose and vision that aligns with sustainable principles, to integrating sustainability into everyday practices and operations. It also necessitates the active engagement and empowerment of employees at all levels of the organization (Bazel-Shoham et al., 2023). When successfully embedded, sustainability becomes ingrained in the organization's culture, driving long-term business success while contributing to a more sustainable future (Henriques et al., 2023).
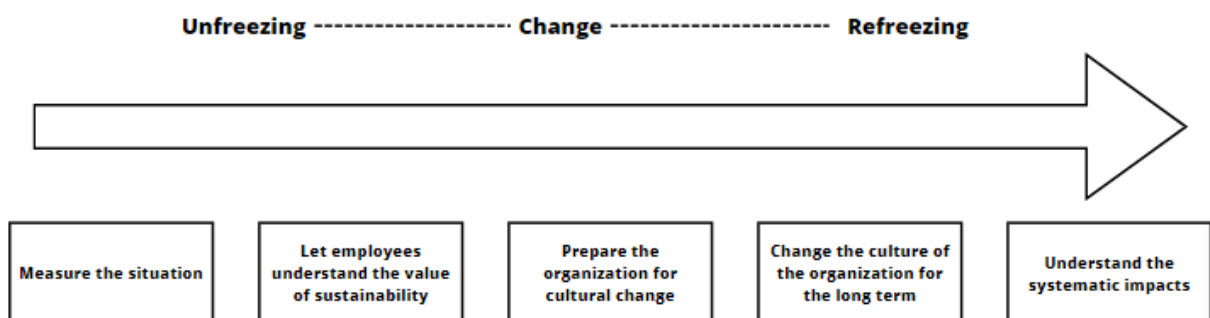
1.3.4. Introduction to the model

Figure 6: Pillars of the model

The definition of cultural embeddedness of sustainability and the themes emerged from the literature have built the foundation of the "Cultural Embeddedness of Sustainability Model". In fact, the five cornerstones of the model (Figure 6) precisely

come from the five themes at the basis of the definition of cultural embeddedness of sustainability.

The developed model follows a chronological axis, starting from the short-term and progressing towards the long-term. To initiate the transformation process, organizations must address the "quasi-stationary equilibrium" by either increasing the forces for change or reducing the forces that maintain the status quo. However, it is crucial to recognize that the future of change is uncertain, which may create uncertainties and impact individuals' worth, abilities, and competences. Therefore, people within the organization are often resistant to change unless they are convinced of the need to move away from the status quo (Hussain et al., 2018).

Moreover, recognizing the significance of Kurt Lewin's model in discussions related to organizational culture and change management (Burnes, 2004), it has been adopted as an overarching framework to enhance the methodological rigor of the work and its comprehensibility. Particularly important are his consideration "changing as three steps" (Cummings et al., 2015), that despite facing some criticism, it is still used as an important source of inspiration and starting point for new works (Burnes, 2019). Consequently, by incorporating Lewin's model, the research benefits from a widely recognized and validated framework that delineates key stages in the change process.

The first key concept is "unfreezing," which involves preparing employees for change, a stage of disconfirmation of the previous assumptions. It requires creating an environment in which individuals are open and receptive to new ideas and approaches, creating a sense of psychological safety (Schein, 1996). This means that individuals within the organization should be open to new concepts without fear of criticism or negative consequences. This may involve addressing any resistance or barriers to change, promoting awareness and understanding of the need for change, and fostering a sense of urgency among employees (Cummings et al., 2015; Harris & Crane, 2002).

Following the unfreezing stage is the "change process" stage, which requires active involvement and engagement of employees. In this stage, leaders play a crucial role in supporting and guiding the changes within the organization. They need to provide clear direction, communicate effectively, and encourage employee participation. Additionally, knowledge sharing becomes critical during this stage, as it helps individuals acquire the necessary skills, competences, and understanding to embrace the changes (Wenger et al., 2002; Hussain et al., 2018; Dent & Goldberg, 1999; Burnes, 2004). It is worth noting that in this phase, the term "change" is used among the various definitions given to the second stage of Lewin's model, that usually can be addressed with different names.

Finally, the model emphasizes the importance of the "refreezing" stage, where the changes are internalized and solidified for the long-term. In this stage, the organization ensures that the transformed behaviours, practices, and values become the new norm.

This involves embedding the changes into the organizational culture, reinforcing them through policies and processes, and providing ongoing support and reinforcement to sustain the changes over time (Schein, 1996; Dent & Goldberg, 1999).

Unfreezing ------------------- **Change** --------------------- **Refreezing**

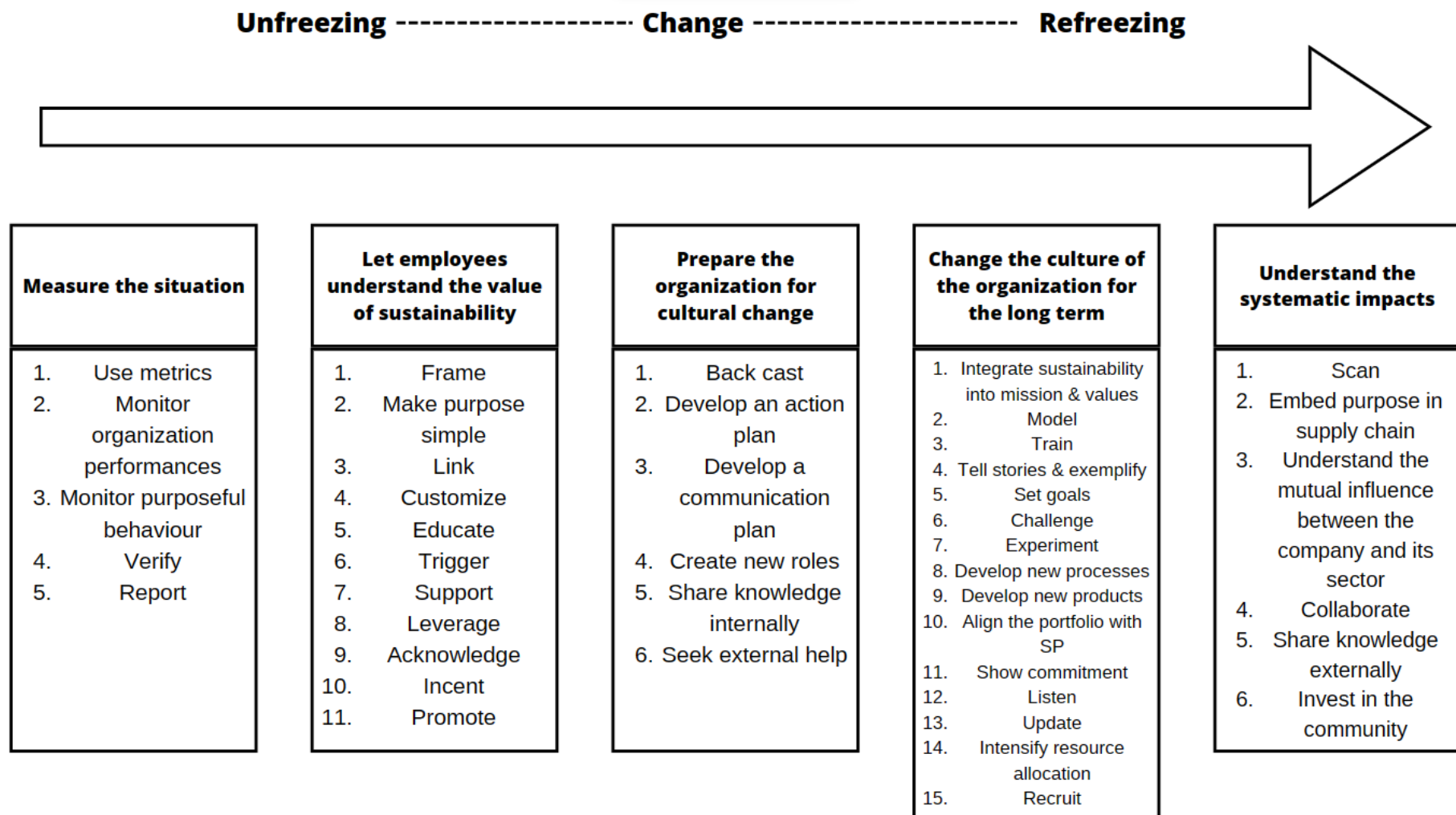| Measure the situation	Let employees understand the value of sustainability	Prepare the organization for cultural change	Change the culture of the organization for the long term	Understand the systematic impacts
1. Use metrics 2. Monitor organization performances 3. Monitor purposeful behaviour 4. Verify 5. Report	1. Frame 2. Make purpose simple 3. Link 4. Customize 5. Educate 6. Trigger 7. Support 8. Leverage 9. Acknowledge 10. Incent 11. Promote	1. Back cast 2. Develop an action plan 3. Develop a communication plan 4. Create new roles 5. Share knowledge internally 6. Seek external help	1. Integrate sustainability into mission & values 2. Model 3. Train 4. Tell stories & exemplify 5. Set goals 6. Challenge 7. Experiment 8. Develop new processes 9. Develop new products 10. Align the portfolio with SP 11. Show commitment 12. Listen 13. Update 14. Intensify resource allocation 15. Recruit	1. Scan 2. Embed purpose in supply chain 3. Understand the mutual influence between the company and its sector 4. Collaborate 5. Share knowledge externally 6. Invest in the community

Figure 7: Cultural Embeddedness of Sustainability Model

1.3.5. Cultural Embeddedness of Sustainability Model

1.3.5.1. Pillar 1: Measure of the initial situation

Use metrics: Create or adopt ways to measure progress toward sustainability to turn loosely defined concepts into tangible goals and metrics.

Measuring environmental performance or relevant issues can be done through different approaches, either voluntary adhering to non-mandatory standards or developing parameters and assessment methods specific for the kind of issue the company is facing (Pranugrahaning et al., 2021; Ajmal et al., 2018). Developing correct performance indicators and assessment methods in the realm of sustainability is needed but also very difficult (Engert & Baumgartner, 2016).

In fact, being committed to sustainability standard and guideline is particularly important since it allows to give clear directions to the company's sustainability strategy (Pranugrahaning et al., 2021).

The choice to integrate sustainability may lead some organizations to voluntarily adhere to non-mandatory standards, implementing sustainability management system regulations such as SA 8000, GRI and ISO Standards (Santana & Lopez-Cabrales, 2019; Murmura et al., 2017).

Ethical standards such as SA 8000 can have multiple benefits, they can be used as a tool to internalize corporate sustainability, eventually inside Integrated-Management-Systems (IMS), which can result both in having better internal relationships with and among employees but also to increase the company's transparency towards external stakeholders (Murmura et al., 2017).

Additionally, the incorporation of green performance indicators serves as a strategic approach to enhance employee engagement. By actively demonstrating a commitment towards environmentally responsible practices, organizations signal their dedication to sustainability. Consequently, employees become cognizant of the company's efforts and feel a sense of accountability towards the shared environmental goals (Santana & Lopez-Cabrales, 2019).

Monitor organization performance: Verify that performance meets predefined sustainability goals and targets.

A key objective for managers is to assess the performance of their organizations throughout all stages of strategy implementation, including the pre-implementation, implementation, and post-implementation phases. In order to effectively evaluate sustainability efforts, it is crucial to translate the sustainability strategy into measurable goals that can be easily assessed (Engert & Baumgartner, 2016).

Furthermore, it is imperative to establish effective management control procedures that promote transparency in the monitoring process. These procedures should emphasize the importance of achieving a delicate equilibrium between performance indicators and areas of interest, ensuring that relevant aspects are adequately assessed (Engert & Baumgartner, 2016).

Collecting information on sustainable performance improvements is vital to assess the success of sustainability initiatives and determine whether further actions are needed to foster continuous organizational improvement. Through regular data collection and analysis, organizations can gain insights into their performance and make informed decisions regarding future sustainability actions (Wijethilake et al., 2023).

Moreover, it is crucial to ensure that the right supporting metrics are measured and assessed to monitor progress transparently. By providing these measures to each facility or business unit within the organization, there is a sense of both internal and external pressure to address pertinent sustainability issues. It is important to note that this pressure stems from a recognition of the efforts undertaken, rather than fear of punishment (Dhanda, 2013). This approach fosters a positive and proactive culture of sustainability within the organization.

Lastly, by implementing a comprehensive monitoring system, organizations can effectively track their performance against predefined sustainability goals and targets (Baumgartner, 2014). This enables them to identify strengths, weaknesses, and areas for improvement, leading to enhanced sustainability practices and long-term success (Maas et al., 2016; Johannsdottir & McInerney, 2018; Ajmal et al., 2018).

Monitor purposeful behaviour: Define a methodology to monitor the coherence of people's behaviour, actions and sayings with the organizational purpose.

To truly understand the state of sustainability inside an organization and their alignment with the company's strategic direction, it's important to establish a system for monitoring people's behaviours.

The pro-environmental behaviours exhibited by employees exert a significant influence on a company's progress towards sustainability. Consequently, it becomes crucial to develop robust mechanisms for evaluating and assessing these behaviours. By establishing indicators, organizations can effectively hold employees accountable for their actions, thereby fostering a culture of environmental stewardship and enhancing overall environmental management practices (Van Lieshout et al.,2021).

Organizations should be able to continuously monitor the progress of sustainability proposals in people's actions and verify whether they are meeting their commitments (Silvestre, et al., 2022). Moreover, the monitoring of these kind of behaviours allows the development of timely feedback that can help the adjusting employees

performance towards the desired direction, but also stimulate their interests (Ojo et al., 2022).

Verify: Conduct sustainability performance assessments to monitor the situation and its progress.

The pursuit of sustainability necessitates the continuous assessment and monitoring of sustainability performance. This serves the purpose of comprehending the correctness of the chosen path and evaluating the progress being made (Maas et al., 2016). Achieving a high level of transparency and accountability is essential to verify established commitments, which constitutes a core concern for organizations (Silvestre et al., 2022).

Internal and external auditing plays an important role in attaining these levels of transparency and accountability (Sroufe, 2017; Maas et al., 2016), particularly in response to the growing demand for transparency within the realm of supply chain management (Sroufe, 2017).

Audit procedures serve multiple purposes for companies. Firstly, they facilitate continuous improvement as goals are met, highlighting areas of improvement and injecting new impetus into sustainability performance (Stindt, 2017). Secondly, audits serve as a means to demonstrate not only the achievement of goals but also to show the quality of production processes to external stakeholders (Sroufe, 2017).

Report: Document sustainability performance and progress by publishing internal and external environmental, sustainability or CSR reports and by reporting on plans and commitments.

Although companies often commence reporting due to internal motivations (Lozano et al., 2016), the act of reporting assumes a critical role for organizations. It serves as the primary mechanism for making the adoption of sustainability principles and corresponding actions visible to stakeholders. In fact, the measurement and disclosure of performance in sustainability reporting enhances transparency towards both internal and external stakeholders, a key driver in the realms of sustainability (Sroufe, 2017).

Moreover, the heightened recognition of the importance for companies to exhibit socially responsible behaviour towards employees and sustainability has prompted organizations to intensify their reporting efforts, disclosing their actions and policies (Santana & Lopez-Cabrales, 2019). Adopting recommended reporting frameworks such as the Global Reporting Initiative (GRI) and the Carbon Disclosure Project (CDP) can enhance and certify the capacity of organizations to report both sustainable and financial information (Sroufe, 2017; Lesnikova & Schmidtova, 2020).

Furthermore, sustainability reporting significantly influences organizational change management, as it can drive transformative shifts in the organization's reputation, practices, and metrics (Sroufe, 2017). The publication of sustainability reports plays a crucial role in facilitating cultural change within organizations by creating an environment conducive to shifting employee behaviours and core assumptions (Linnenluecke & Griffiths, 2010).

While challenges related to data collection and companies' willingness to disclose negative aspects may arise, the benefits of sustainability reports outweigh the disadvantages, in fact these reports offer valuable advantages, including increased transparency, promotion of sustainability efforts, enhancement of reputation, and facilitation of dialogue with stakeholders (Lozano et al., 2016). They serve as a powerful communication tool to showcase the company's commitment to sustainability, attracting socially minded investors and partners; providing a platform for engaging stakeholders and fostering collaboration and co-creation of sustainable solutions (Lozano et al., 2016).

1.3.5.2. Pillar 2: Let employees understand the value of sustainability.

Frame: Understand sustainability as a key issue and its implication

Recognizing sustainability as a key problem and opportunity is essential to engage employees in organizational efforts (White, 2009). Effecting behavioural changes among employees requires addressing their beliefs, providing relevant information about sustainability, and appealing to their feelings and values regarding sustainability (Lozano, 2013). Therefore, organizations should primarily work on programs that stimulate employees' awareness of the need and value for corporate sustainability.

Managers play a crucial role in synthesizing complex sustainability issues in a manner that employees can comprehend and appreciate the significance of the problem. This process helps employees develop a sense of ownership and responsibility toward sustainability (Dentoni & Veldhuizen, 2012). Empirical evidence suggests that employees who possess a greater understanding and concern about sustainability are more likely to be engaged in sustainability initiatives (Law et al., 2017). Therefore, it becomes imperative for managers to bridge the gap between sustainability concepts and employee comprehension, enabling them to grasp the importance of sustainability within their organizational context.

Furthermore, stimulating emotional attachment and cultivating positive feelings while framing sustainability is particularly impactful. This approach facilitates a connection between employees and sustainability issues, fostering a sense of personal relevance and commitment to future sustainable actions (Geradts et al., 2022).

Make the purpose simple: Be sure the sustainable purpose is simple and understandable for all the stakeholders and has a meaning for the organization.

An effective sustainable purpose is characterized by brevity, clarity, future orientation, and the ability to inspire. It should clearly convey the organization's commitment to sustainability and provide a clear direction for its future actions (Kantabutra & Ketprapakorn, 2020).

For example, B Corps companies emphasize the importance of connecting their socially sustainable purpose with the specific issue they are addressing and ensuring its clarity among the company's members. This clear articulation of purpose helps align employees' understanding of the company's goals and fosters a shared commitment to sustainability (Stubbs, 2017).

Ambiguity surrounding the company's definition of sustainability and its purpose can lead to inconsistencies in practices and behaviours, undermining the organization's overall commitment to sustainability. To address this, the sustainable purpose should be shared with every member of the organization's network and explicitly stated (Gabler et al., 2017). This ensures that all employees are informed and understand the organization's direction, which is essential for sustainable development (Lesnikova & Schmidtova, 2020).

Link: Bring sustainability down to the individual level by connecting organizational sustainability activities to personal sustainability activities.

To effectively integrate sustainability within organizations, it is crucial for companies to establish a tangible and relatable connection between sustainability and their employees (White, 2009). One effective approach is to emphasize the link between sustainable behaviours and employees' personal lives, encouraging them to incorporate sustainable concepts and knowledge into their daily routines (Aagaard & Ritzén, 2020).

By demonstrating how sustainability practices align with employees' personal values and benefit their own well-being, organizations can foster a sense of relevance and meaning (Geradts et al., 2022). Employees are more likely to engage with sustainability initiatives when they understand how such actions positively impact not only the environment and society but also their own lives.

In this regard, organizational leaders play a crucial role in making sustainability personal and integrating it into their own lives. When leaders embrace sustainability as a core value and actively demonstrate sustainable behaviours in their personal lives, it sends a powerful message to employees and reinforces the organization's commitment to sustainability (Haney et al., 2020).

Customize: Create customized and sustainable messages according to the specifications of the target group.

Effective communication and connection with diverse stakeholders within an organization require the development of tailored sustainability messages that cater to the unique specifications of each target group. Customized engagement actions, adapted to the characteristics and preferences of the audience, are essential for promoting effective sustainability communication (Vieira Nunhes et al., 2022).

To deliver these customized messages, organizations can leverage existing communication channels such as meetings or code of conduct, while also creating dedicated platforms exclusively focused on sustainability communication, such as internal newspapers for employees (Vieira Nunhes et al., 2022). By utilizing a variety of communication channels, organizations can reach different stakeholders and ensure that sustainability messages are conveyed to their intended audiences.

It is crucial to recognize and consider the personal experiences of organizational members when crafting these messages. By understanding their perspectives and backgrounds, messages can be tailored in a captivating manner that aligns with their values, ultimately fostering greater engagement through personalized communication. This personalized approach enables organizations to effectively connect with employees on an individual level, increasing their involvement and commitment to sustainability initiatives (Geradts et al., 2022).

Educate: Increase the level of awareness and understanding of sustainability by providing information to employees.

Learning and education play a fundamental role in raising awareness and promoting understanding of sustainability topics. It is essential to disseminate the purposes and benefits of sustainability to a wide range of individuals. In particular, a key focus should be on educating workers in a manner that resonates with their own communities and aligns with their interests (Fenwick, 2007). Through education that connects sustainability with workers' own contexts and concerns, organizations can foster a sense of ownership, commitment, and shared responsibility for sustainable practices, driving positive change at both individual and collective levels (Law et al., 2017).

The development of internal human capital through ongoing education programs is crucial for fostering awareness and understanding of the various challenges and issues related to corporate sustainability. By providing employees with opportunities for continuous learning and skill development, organizations can enhance their capacity to address sustainability issues effectively (Baumgartner & Ebner, 2010).

Trigger: Create events that help set things in motion to encourage or convince individuals of the importance of sustainability for the organization.

Events can serve as powerful catalysts for change within organizations. When leaders are exposed to external ideas and motivations that align with sustainability principles, it can inspire them to reconsider their current practices and embark on a transformative journey (Dentoni & Veldhuizen, 2012).

At the same time, seminars and workshops offer a focused environment for employees to learn about sustainability and understand its importance. These events provide a space for dialogue, knowledge sharing, and skill development, enabling employees to gain a deeper understanding of sustainability concepts and practices. By attending these events, employees can be empowered to become advocates for sustainability within their organization and influence positive change (Shahzad et al., 2020).

Moreover, events can help highlight the negative implications of current practices and behaviours; by bringing attention to the harmful consequences of unsustainable actions, individuals can develop a heightened awareness and motivation to change their behaviours and embrace more sustainable alternatives (Haney et al., 2020).

Support: Provide support for employees to make sustainability decisions in their personal lives.

After establishing the interdependence between individual sustainable actions and the organization, it becomes imperative to cultivate a sustainable culture by facilitating the adoption of sustainable choices among employees, both within the workplace and in their personal lives. An essential driver for promoting and sustaining these initiatives is the perceived level of organizational support by employees (Temminck, 2015).

To foster sustainability support, organizations can take proactive measures such as actively encouraging employees to submit suggestions for environmental changes or proposing technological innovations within the organization (Temminck, 2015). These positive initiatives help create an environment where employees feel empowered to contribute to sustainable practices and initiatives.

The alignment between the support provided by supervisors and the organization, in terms of policies and values, holds significant importance. In fact, any inconsistencies in this alignment can lead to perceptions of hypocrisy, thereby impeding environmental behaviours and undermining the effectiveness of corporate sustainability initiatives (Yun et al., 2022). Given their intermediary position within the organizational hierarchy and their regular informal interactions with employees, supervisors have the unique opportunity to serve as the primary source of support. Consequently, they play a crucial role in either solidifying the new organizational structure or impeding its diffusion (Pellegrini et al., 2018; Linneberg et al., 2019).

The support provided by top management holds paramount importance in this context of fostering a sustainable culture within organizations. The endorsement and active involvement of top management play a crucial role in influencing employees' perceptions and behaviours related to environmental practices. When top management consistently demonstrates support for sustainability, it establishes a clear message that sustainable actions are valued and prioritized throughout the organization (Dangelico, 2015).

Leverage: Encourage and support activities initiated by individuals or small groups.

Leveraging employees' initiatives and suggestions proposed by individuals or small groups is crucial for establishing a sustainable culture that is embraced throughout the organization. By allowing and nurturing an open work environment where employees are empowered to share and pursue their ideas related to sustainable practices, organizations can enhance employee competences and engagement. This approach fosters a sense of ownership and involvement among employees, leading to increased commitment to sustainable initiatives (Linneberg et al., 2019).

To promote employee participation and stimulate their innovativeness, it is important to provide dedicated time for employees and managers to develop and propose new sustainability initiatives (Dentoni & Veldhuizen, 2012). 12By allocating specific resources and creating opportunities for idea generation, organizations can tap into the collective creativity and expertise of their employees. This not only increases employee engagement but also generates innovative solutions and approaches to sustainability challenges (Linneberg et al., 2019).

Acknowledge: Recognize sustainability efforts and give them priority.

Recognizing sustainability efforts as a top priority for a corporation is crucial in order to identify and prioritize the most significant initiatives that need to be addressed (Pranugrahaning et al., 2021). Moreover, this evaluation allows companies to focus on tackling issues that have the potential for immediate positive outcomes, thereby facilitating the development of momentum in the desired direction. By concentrating on quick wins, organizations can generate early successes that build confidence and drive further progress towards sustainability goals (Silvestre et al., 2022).

Recognizing the effort some member may undertake is another example of how organizations can further show their commitment to be sustainable, influencing employees' affective commitment (Pellegrini et al., 2018).

To foster a supportive environment for sustainable practices, organizations should establish a platform where the commendable sustainable efforts of their employees are acknowledged and applauded. One effective method for achieving this is through the implementation of a weekly newsletter, which serves as a means to recognize and

highlight the accomplishments of individuals who have demonstrated exemplary commitment to sustainability within the organization (Temminck, 2015), but also as a place where it's possible to award projects and prioritize them (Dangelico, 2015).

Incent: Linking compensation to the achievement of established sustainability goals.

Firms should strive to achieve congruence between their employees' personal attitudes towards corporate sustainability and their incentive system. This alignment is essential because when employees perceive that their personal values and efforts towards sustainability are acknowledged and rewarded, it enhances their motivation and engagement in adopting and promoting sustainable behaviours (Huber & Hirsch, 2017).

Thoughtfully designed incentives play a crucial role in achieving alignment across an organization, promoting a shared direction and fostering employee loyalty. By structuring incentives effectively, organizations can encourage individuals at all levels to work towards shared goals and objectives. Such incentives not only motivate employees to contribute their best efforts but also cultivate a sense of loyalty to the organization (Baumgartner & Ebner, 2010).

Furthermore, by aligning the incentive system with environmental sustainability performance, organizations send a powerful message to their employees. This message emphasizes that achieving sustainability goals is a significant objective for the company. It communicates the organization's commitment to prioritize and recognize environmentally responsible practices (Huber & Hirsch, 2017).

Lastly, to mitigate opportunism and excessive risk-taking among managers, it is recommended to incorporate long-term triple-bottom-line-based incentives into their managerial compensation structures. By aligning managerial incentives with a broader perspective that encompasses social, environmental, and financial outcomes, organizations can encourage responsible and sustainable decision-making. This approach incentivizes managers to consider the long-term impact of their actions on various stakeholders, beyond short-term financial gains (Stahl et al., 2020).

Promote: Promote employees with sustainability values and skills to more prestigious positions.

Assigning more significant roles to employees who hold similar sustainability values to those the organization aims to foster is an effective strategy for cultivating a sustainable workforce. By recognizing and elevating individuals who exhibit strong sustainability values, organizations can demonstrate their commitment to sustainability and create role models for others to emulate. This practice not only aligns organizational values with individual career advancement but also reinforces the importance of sustainability within the organization (Stahl et al., 2020).

Developing a fair career plan that incorporates sustainability indicators is essential in promoting a sustainable workforce. By integrating sustainability criteria into career progression assessments, organizations can ensure that employees' commitment to sustainability is recognized and rewarded. This approach provides a clear pathway for employees to advance based on their sustainability competences and contributions, encouraging a culture of sustainability throughout the organization (Santana & Lopez-Cabrales, 2019).

1.3.5.3. Pillar 3: Prepare the organization for cultural change.

Back cast: Imagine a different future and identify the actions needed to achieve it.

In the process of transforming the culture of an organization, it is crucial to begin by defining a desirable future scenario. This involves envisioning a future state that aligns with the desired culture and values of the organization. By clearly defining this future scenario, the organization gains a clear vision to work towards (Baumgartner, 2014)

Once the desirable future scenario is established, it is then important to reflect upon it and analyse how it can be realistically achieved. This retrospective analysis allows for a deeper understanding of the necessary steps, activities, and strategies that need to be implemented to reach the envisioned scenario (Baumgartner, 2014).

By undertaking this forward-thinking approach of envisioning the future and then retrospectively examining the path to achieve it, the organization can develop a comprehensive and strategic plan for cultural transformation, with long-term visionary goals that prioritize the strategically relevant steps and activities (Kurucz et al., 2017).

Develop an action plan: To build an implementation strategy to make the transformation happen.

Once the future development, stakeholders' expectations, and long-term sustainable vision have been taken into account, it is crucial to further elaborate the strategy plan by identifying specific actions that support the company's competitive position and progress towards sustainability (Baumgartner, 2014). This involves translating the strategic vision into actionable steps that align with the organization's competitive strategy, whether it is based on cost leadership, product differentiation, or other relevant factors (Baumgartner & Ebner, 2010).

Considering the complex and multifaceted nature of sustainability issues, characterized by their wickedness and salience, it is essential to establish continuous feedback and learning loops throughout the development and implementation of the

strategic plan (Neugebauer, 2019). This iterative process allows for the refinement and adaptation of the strategy based on new insights, changing circumstances, and emerging opportunities or challenges. By actively seeking feedback and engaging in a learning-oriented approach, organizations can enhance the effectiveness and responsiveness of their sustainability strategy (Baumgartner, 2014).

Develop a communication plan: Develop a communication strategy aimed at engaging stakeholders in the sustainable purpose shift.

The role of communication in influencing organizational culture is significant, as it has the power to motivate, align the organization towards a common purpose and systematically emphasize the company's values (Kantabutra & Ketprapakorn, 2020). Open and visionary communication practices play a crucial role in shaping the culture of an organization, therefore it is essential for management to recognize the importance of effective communication and actively work towards fostering a culture of communication within the organization (Linnenluecke & Griffiths, 2010; Farrukh et al., 2022). For this reason, managers should be trained and always prepared for dialogues with employees (Linneberg et al., 2019).

A well-designed communication plan is essential in facilitating the engagement of stakeholders in the sustainable purpose shift of an organization. It plays a vital role in raising awareness about sustainability and effectively conveying the policies and actions undertaken by the organization (Engert & Baumgartner, 2016). Furthermore, ensuring that the communication channels utilized by the company effectively connect with all stakeholders is of utmost importance to encourage their active participation (Linneberg et al., 2019; Amini & Bienstock,2014).

Create new roles: Develop or expand new roles within the organization that will have responsibilities linked to sustainability.

Introducing specific roles dedicated to sustainability within an organization has a legitimizing effect, as it signifies a genuine commitment to stakeholders and highlights the prioritization of sustainability (Strand, 2014). These roles are essential for ensuring accountability in developing and implementing the organization's sustainability strategy (Sanchez-Planelles et al., 2022). One example of such a role is that of "Sustainability Ambassadors" (White, 2009).

Sustainability Ambassadors hold the responsibility of implementing sustainability initiatives within their respective areas of influence within the organization. They act as advocates and drivers of sustainable practices, promoting and facilitating the adoption of sustainability principles at various levels. These individuals bridge the gap between the overall sustainability strategy and its practical implementation within specific departments or teams (Aagaard & Ritzén, 2020).

However, it is important to note that the establishment of these roles should not be mere "window dressing" for legitimacy purposes. Instead, they should serve as entry points for dialogue and discussions, encouraging conversations about the corporation's impact and its role in society (Strand, 2014).

Share knowledge internally: Foster internal collaboration among actors with different knowledge and skills to leverage organization's diversity.

The interaction among managers and employees plays a vital role in fostering a culture of sustainability within organizations, particularly due to the interdisciplinary nature of sustainability topics that often require diverse competences (Engert & Baumgartner, 2016). Recognizing the importance of collaboration and knowledge sharing, organizations can facilitate the formation of networks that connect employees across different functions who share common sustainability interests by encouraging these individuals to connect and work together, organizations can leverage their collective expertise and perspectives to address sustainability challenges more effectively (White, 2009; Linneberg et al., 2019).

In addition to informal networks, organizations can also promote internal sharing of information through the establishment of cross-functional teams. These teams consist of employees from various backgrounds and skill sets, coming together to collaborate and tackle complex sustainability issues. This promotes an engaged and collaborative work environment, enabling the sharing of insights, best practices, and innovative ideas (Hestad et al., 2020).

Seek external help: Seek input from people outside the organization to improve internal practices, processes, or systems, adopting an open innovation approach.

The practice of seeking external help and embracing an open innovation strategy enables organizations to leverage both internal and external ideas to advance their technology and enhance sustainability performance. Collaboration with external parties brings valuable knowledge and best practices, contributing to improved sustainability outcomes and the infusion of external knowledge into the organization (Van Lieshout et al., 2021; Harangozó & Zilahy, 2015; Lozano, 2013).

To encourage such interactions with the external environment, it is recommended to establish targets related to open innovation, emphasizing the importance of incorporating a percentage of innovation from external sources (White, 2009).

External actors, such as sustainability experts, can serve as sources of inspiration and bring legitimacy to the organization, both internally and externally (Wassmer et al., 2017). Furthermore, external change agents play a critical role in stimulating sustainable investments and guiding the organization towards more sustainable paths. Their unique perspectives help overcome cognitive and organizational inertia

by identifying path dependencies and providing the necessary knowledge for change (Hoppmann et al., 2018). By leveraging the expertise and insights of external actors, organizations can accelerate their sustainability efforts and foster innovation for positive environmental and social impact.

1.3.5.4. Pillar 4: Change the culture of the organization for the long-term

Integrate sustainability into mission & values: Put sustainability as a value inside the organization's mission and vision statements.

Integrating sustainability explicitly into the organization's mission statement is a crucial step to signal its centrality and commitment to sustainability throughout the entire organization. By incorporating this concept into the mission statement, organizations communicate the importance of sustainability as a guiding principle, inspire employees and demonstrate the company's dedication to sustainable practices. (White, 2009; Lesnikova & Schmidtova, 2020; Epstein, 2008).

The integration in the mission statement should go beyond mere words as it fosters emotional commitment among all members of the organization. When sustainability is clearly articulated as a core value, it helps align employees' personal values with the organization's sustainability goals, fostering a sense of shared purpose and commitment (Kantabutra & Ketprapakorn, 2020).

Furthermore, an explicit commitment to sustainability in the mission statement can attract and recruit individuals who align with the organization's values and are motivated by sustainability (Kantabutra & Ketprapakorn, 2020).

It is important to recognize that this practice alone may not ensure a shared understanding of sustainability among all individuals within the organization. However, it is a crucial starting point for all members to be aware of the organization's commitment to sustainability, even if their conceptions of sustainability may differ (Engert & Baumgartner, 2016).

Model: Putting in place sustainability behaviours that organizational leadership wants employees to emulate.

An indispensable practice for fostering a culture of sustainability is the demonstrated commitment of the higher-level executives in prioritizing sustainability throughout the decision-making process. When corporate leadership exhibits a strong commitment and active engagement towards sustainability goals, they gain credibility and serve as influential role models for the entire organization. As a result, sustainability becomes a shared priority pursued by all members of the organization.

In fact, leaders bear the responsibility of their actions and should demonstrate ownership and accountability for their behaviour. By being role models for ethical conduct, leaders set a powerful example for others within the organization (Agarwal & Bhal, 2020).

During times of crisis, it is especially crucial for top managers to serve as role models and exemplify core values to inspire and motivate other members of the organization. Their actions and behaviours should demonstrate resilience, adaptability, and a commitment to the organization's values, fostering a sense of unity and determination among employees (Kantabutra & Ketprapakorn, 2020).

The significance of trickle-up efforts is just as important as a traditional trickle-down approach, especially when it comes to fostering a sustainable vision that is embraced by the entire organization. Specifically, the involvement of "green champions" is crucial as they are employees who actively promote behaviours that reinforce the organization's sustainability image. These champions serve as early adopters, paving the way for the adoption of sustainable practices throughout the industry. By recognizing and empowering these individuals, organizations can stimulate positive change from within, encouraging the widespread adoption of sustainable behaviours and values (Gabler et al., 2017).

Train: Training managers and employees about topics related to sustainability.

In order to successfully implement sustainability within an organization, it is crucial to ensure that employees are equipped with the necessary qualifications and understanding of the implications of sustainability in their daily business activities. Training plays a pivotal role in achieving this objective (Engert & Baumgartner, 2016).

However, it is important to note that training should not be limited to the development of technical skills alone. It should also serve as a means to impart the values of the organization and foster behavioural changes among employees. By incorporating sustainability values into the training process, employees can gain a deeper awareness and understanding of the environmental challenges and their role in addressing them (Linnenluecke & Griffiths, 2010). In fact, well-designed training programs, should provide employees not only knowledge about sustainability but also encouragement and motivation to personally engage with sustainable practices (Law et al., 2017).

Therefore, training plays a fundamental role in developing both technical and non-technical capabilities necessary for achieving environmental and social performance within an organization (Longoni et al., 2014). By enhancing employees' environmental knowledge, skills, and attitudes, organizations can foster a culture of sustainability and empower employees to contribute to sustainable practices in their work and beyond (Engert & Baumgartner, 2016).

Tell stories & exemplify: Use stories and examples to convey desired sustainability behaviors.

Utilizing storytelling and examples is a powerful way to communicate and reinforce desired sustainability behaviours within an organization. Sharing stories and real-life examples can help employees connect with the values and principles of sustainability on a deeper level and connect them with their actual experiences (Pless et al., 2012). Therefore, both employees and customers should be made living ambassadors and storytellers of the company's sustainability activities (Aagaard & Ritzén, 2020).

Particularly, participants in sustainability programs can play a significant role in this process. Encouraging them to share their personal stories and experiences can inspire and motivate others, creating a ripple effect that spreads the learned values and encourages broader engagement in sustainable practices (Agarwal & Bhal, 2020).

Set goals: Develop organizational goals and objectives that are sustainable and measurable, for BUs, departments, and individuals.

The development of a culture of sustainability requires the establishment of long-term goals. However, this approach may lead to ambiguity and low relevance for employees. Therefore, it is crucial to implement goal-setting processes that enhance employees' trust and motivation. One effective strategy is to involve employees in the goal-setting process and provide support in developing the necessary skills (Agarwal & Bhal, 2020).

Organizations should establish measurable goals that are aligned with sustainability principles at both the organizational and individual levels. This approach enables organizations to continuously raise the bar for their sustainability goals, promoting ongoing improvement (White, 2009). Additionally, setting individual goals related to sustainability allows employees to be held accountable and provides them with clear directions for their contributions to the organization's sustainability efforts (Gabler et al., 2017).

Challenge: Create internal competitions to build interest in sustainability, generate new ideas and identify and recognize good ideas

Implementing internal company competitions can effectively generate interest and engagement in sustainability issues among employees. By fostering a sense of healthy competition, employees are motivated to explore and develop innovative ideas related to sustainability, which can then be further developed and implemented by management if deemed promising (Engert & Baumgartner, 2016).

Experiment: Encourage employees to develop new solutions developed by them aligned with the company's sustainability values.

In the pursuit of embedding sustainability within an organization's culture, it is crucial to foster an environment that promotes tolerance towards employees' experimentation and potential failure. This approach encourages a proactive organizational climate, enabling employees to actively engage with existing sustainable practices and explore new ones (Linneberg et al., 2019). Managers play a vital role in this process by encouraging experimentation, even if it means supporting employees' mistakes and providing them with a high degree of freedom in achieving goals (Fenwick, 2007).

Additionally, organizations should create opportunities for employees to be actively involved in social and environmental management. This can be achieved through activities such as problem-solving teams and suggestion plans, allowing employees to contribute their ideas and initiatives to enhance sustainability efforts within the organization. By involving employees in these activities, organizations tap into the creativity of their workforce, fostering a sense of ownership and engagement towards sustainability goals (Santana & Lopez-Cabrales, 2019).

*Develop new business processes***:** Create new procedures and internal systems that support sustainability.

To effectively address sustainability impacts within an organization, it is essential to gain awareness of the business process which have the greatest impacts. This understanding enables targeted improvement efforts aimed at reducing environmental and social impacts. By identifying and prioritizing the key areas of impact, organizations can allocate resources and implement strategies to address these areas more effectively (White, 2009).

Continuous investment in state-of-the-art technologies is crucial for enhancing process efficiency and reducing sustainability impacts. By adopting and integrating advanced technologies, organizations can optimize their operations, minimize resource consumption, and mitigate environmental impacts. Keeping pace with technological advancements ensures that processes are aligned with the best available practices for sustainability (Wijethilake et al., 2023).

In addition to technology investments, developing new quality management practices can contribute to further improvement in sustainability. Quality management practices focus on enhancing product performance, reducing waste, and increasing overall efficiency. By integrating sustainability criteria into quality management practices, organizations can systematically address environmental and social aspects, driving continuous improvement and promoting sustainable outcomes (Wijethilake et al., 2023).

Develop new products: Create new sustainable products or services that show the organization's commitment.

Motivation for developing new, more sustainable products can stem from both external and internal factors. External factors such as policies, compliance with regulations, and meeting suppliers' requests can influence an organization's sustainability practices and serve as drivers for developing sustainable products aligned with sustainability goals (Arnold & Hockerts, 2011). However, internal motivation is equally important. Organizations should view the development of sustainable products as a means to act on their own sustainable goals and demonstrate their commitment to sustainability. By integrating sustainability into their product development strategies, companies can showcase their dedication to environmental and social responsibility, enhancing their reputation and competitive advantage (Arnold & Hockerts, 2011).

Investing in product standardization is another key aspect of sustainable product development. Standardization increases efficiency and ensure consistent sustainability performance across product lines. By establishing standardized criteria and guidelines, organizations can drive continuous improvement and optimize their products' environmental and social performance (Wijethilake et al., 2023).

Lastly, regular evaluation of products' environmental performance enables organizations to make informed decisions, identify opportunities for innovation, and continually enhance their sustainability practices (Arnold & Hockerts, 2011).

Align the portfolio with the sustainable purpose: Make sure that an organization's product and service portfolio reflects its commitment to the sustainable field.

Aligning the product and service portfolio with the organization's sustainable purpose is crucial to demonstrate a genuine commitment to the sustainable field. It entails ensuring that every product and service offered by the organization reflects and contributes to sustainable principles and practices (Teixeira & Canciglieri Junior, 2019).

Moreover, in response to the growing awareness among consumers and intensifying market competition regarding the environmental impacts of products, it is crucial for organizations to incorporate environmental factors into the evaluation of their product portfolio. This proactive approach demonstrates a commitment to sustainability inside the organization and resonates with environmentally conscious consumers (Lozano, 2019).

Show commitment: Make the organization and managerial commitment public.

Leaders play a crucial role in enabling and encouraging sustainability through actions within and outside organizations. Publicly committing to sustainability goals and

initiatives within the organization sends a strong message and sets the tone for sustainability efforts (Fenwick, 2007). Similarly, external commitments demonstrate the organization's dedication to sustainable practices and build trust among stakeholders (Benn et al., 2006).

To ensure a clear and prioritized approach to sustainability, leaders should explicitly communicate how sustainability issues are prioritized within the organization. This provides clarity and guidance to employees, reinforcing the organization's commitment to sustainability and enabling effective decision-making aligned with sustainability goals (Silvestre et al., 2022).

Establishing dedicated committees or teams focused on sustainability showcases a specific governance system dedicated to sustainability matters. This demonstrates that sustainability is not merely a buzzword but a tangible commitment with dedicated resources and accountability (Pranugrahaning et al., 2021).

Fostering shared associations and partnerships is an effective strategy for organizations to showcase their dedication to sustainability while also positively impacting employees. Through collaborative efforts with like-minded entities, organizations can establish governance structures that promote sustainability practices and foster collective action, consequently engaging and empowering employees in sustainable initiatives (Beckmann et al., 2014).

Listen: Listen to opinions and feedback of the employees towards sustainability topics.

To foster employee engagement, it is crucial to make them feel involved and valued in the process of change. This can be achieved by emphasizing collective decision-making and providing multiple spaces for discussion. By giving employees a voice and involving them, organizations create a sense of ownership and empowerment. Employees become active participants in shaping the sustainable transformation and are more likely to feel connected to the organization's goals and initiatives (Hestad et al., 2020).

Creating feedback opportunities is another important aspect of engaging employees. Leaders should establish feedback loops that allow for regular and constructive communication between leaders and employees, as well as among different units and stakeholders involved in the process. By actively encouraging feedback and incorporating it into decision-making processes, leaders demonstrate a commitment to listening and valuing the perspectives of all stakeholders (Fenwick, 2007; Hestad et al., 2020).

Moreover, in an open environment, employees are more likely to become proactive in suggesting improvements, contributing innovative ideas, and actively participating in the organization's sustainable transformation (Linneberg et al., 2019).

Update: Act repeatedly to keep employees informed and up to date on sustainability initiatives and progresses.

After employees have been engaged toward sustainable issues, spreading information and keeping employees well-informed about sustainability initiatives are crucial steps in keeping high awareness and continue promoting corporate sustainability (Linnenluecke et al., 2009).

Channels such as newsletters, internal communications platforms, and company-wide announcements can be utilized to share important sustainability updates, initiatives, and successes (Temminck et al., 2015). In fact, to effectively and repeatedly spread sustainable messages, organizations should use both formal and informal communication channels targeted to all the stakeholders (Wijethilake et al., 2023).

Intensify resources allocation: Allocate more time and money to back up the sustainability commitment.

Insufficient allocation of resources can be a significant barrier to employee engagement in sustainability efforts (Linneberg et al., 2019). When organizations allocate limited resources, such as time, money, and personnel, to sustainability initiatives, it sends a message about the importance placed on sustainability within the strategic priorities of the organization. Explicitly dedicating resources to sustainability initiatives demonstrates a commitment to the cause and ensures that it remains a focus within the organization's overall strategy. By allocating specific resources, organizations signal that sustainability is a priority and provide the necessary support for employees to actively engage in sustainable practices (Andersson & Bateman, 2000).

This allocation of resources becomes even more critical when connected to innovation. Explicitly committing and allocating additional resources to innovation for sustainability purposes not only provides a sense of assurance but also fosters a culture of continuous improvement and creativity in addressing sustainability challenges (Gabler et al., 2017).

Recruit: Create a recruitment and selection process in line with sustainability to identify and hire the right people.

An integral practice for upholding the values and principles of sustainability is to establish a recruitment and selection process that ensures the hiring of human capital whose values and skills align with the culture of sustainability. This includes identifying and recruiting individuals who exhibit moral traits and possess attributes that are in line with the company's direction and sustainability objectives (Agarwal & Bhal, 2020). Therefore, it is important that the Human Resources are trained to check potential employees' sensitivity towards the environmental issues and hire those who embrace green principles and firm's sustainability goals (Stahl et al., 2020).

Integrating sustainability into the attraction phase of the recruitment process is crucial for organizations to attract candidates who are interested and willing to engage in environmental activities. One effective way to achieve this is by incorporating green aspects into the job description and recruitment materials. By including sustainability-related language and information in job postings, organizations can signal their commitment to environmental responsibility and attract candidates who align with those values. This can involve highlighting the organization's sustainability initiatives, emphasizing the importance of environmental stewardship in the role, or describing how the position contributes to the company's sustainability goals (Santana & Lopez-Cabrales, 2019).

In addition to the recruitment phase, it is imperative to consider employees' environmental performance when promoting them to senior positions. By incorporating environmental criteria into the evaluation process, organizations can ensure that individuals who have consistently demonstrated commitment to sustainability are given the opportunity to contribute and lead sustainability efforts at higher levels within the organization (Farrukh et al., 2022).

1.3.5.5. Pillar 5: Understand the systematic impacts.

Scan: Look outside and spend effort in readapting systems and processes to capture external information related to sustainability opportunities and threats.

In order to stay ahead and identify opportunities for sustainable development, successful organizations adopt a practice of scanning their industry and surrounding environment to gather relevant information. This scanning process involves actively seeking information from various sources such as conferences, consultants, and competitor documents to gain insights into emerging trends, technologies, and best practices (Anderson & Bateman, T. S., 2000).

Scanning the external environment is a powerful tool for organizations to stay informed about sustainability-related opportunities. By monitoring industry developments, regulatory changes, and emerging societal trends, organizations can identify potential avenues for incorporating sustainability into their business strategies and operations. This approach enables them to anticipate and adapt to evolving sustainability challenges and capitalize on emerging opportunities (McDermott et al., 2018).

At the managerial level, being attentive to the external environment becomes even more crucial. Managers play a critical role in scanning the environment, capturing relevant stimuli, and translating them into actionable insights for the organization (Rego et al., 2017).

*Embed purpose in the supply chain***:** Ensure that also the suppliers are committed and point to a purpose aligned with the one of the company.

Integrating sustainability into supply chain management poses several challenges, ranging from resource constraints to the need for educating suppliers and customers about the concept of sustainability (Morali & Searcy, 2013). However, despite these challenges, organizations should foster a long-term sustainability culture by working with suppliers who share their values.

Collaborating with suppliers that align with the company's values is crucial for creating a sustainable supply chain. This alignment ensures that sustainability principles and practices are upheld throughout the supply chain, from sourcing raw materials to delivering the final product. By selecting suppliers who share the organization's commitment to sustainability, organizations can establish a foundation for sustainable practices and create a shared vision for environmental and social responsibility (Stubbs, 2017).

Furthermore, integrating sustainability criteria into the supplier selection process is vital. This involves evaluating suppliers based on their environmental performance, social responsibility, and adherence to ethical standards. By incorporating sustainability criteria in the selection process, organizations can actively support and promote suppliers who demonstrate a commitment to sustainable practices (Neumüller et al., 2016).

*Invest in the community***:** Contribute to social, volunteer and community causes by encouraging employees to contribute.

Investing in the community should go beyond a mere response to community pressure. Instead, the purpose should be to genuinely disseminate the company's sustainable message among all stakeholders. By investing in community initiatives aligned with sustainability goals, organizations can actively contribute to social and environmental well-being, create positive impacts, and build strong relationships (Wijethilake et al., 2023).

Moreover, providing opportunities for employees to engage in sustainable initiatives can be beneficial. Allowing employees to take paid or unpaid leave to participate in volunteer initiatives related to sustainability enables them to cultivate their commitment to sustainability outside the workplace. Through these experiences, employees gain valuable insights, knowledge, and a deeper understanding of sustainability issues, which they can bring back to the company (Angus-Leppan et al., 2010; Szczepańska-Woszczyna & Kurowska-Pysz, 2016).

Understand mutual influences between the company and its industry: Properly understand the wider ever-changing impacts of global challenges on the company and the company's influence on them, using a robust sustainability framework.

To achieve true sustainability, it is essential to consider the entire value chain and its various stakeholders. This includes suppliers who provide the raw materials, distributors who transport and handle the products, consumers who purchase and use the products, and the end-of-life network responsible for the disposal or recycling of products. Each stage of the value chain plays a crucial role in the overall sustainability performance of an organization (Searcy, 2016).

Organizations are advised to shift their focus from solely internal operations and extend their efforts towards fostering cooperation and collaboration across the value chain. This means providing guidance and incentives in order to encourage cooperation and collaboration, enhancing their sustainability performance and creating a more holistic approach to sustainability across the entire value chain (Kurucz et al., 2017).

Collaborate: Create a bond with other organizations and partners to work together to achieve sustainability goals.

Creating partnerships and establishing working relationships with external stakeholders, such as regulators and environmental NGOs, is crucial for organizations to develop environmental standards and advance their sustainability agenda. By collaborating with these stakeholders, organizations can access valuable expertise, knowledge, and resources that can support the development and implementation of sustainable practices (Kantabutra & Ketprapakorn, 2020).

For small and medium-sized enterprises (SMEs) that often face resource constraints and limited bargaining power, collaboration becomes even more essential in achieving their sustainability goals. Collaborating with partners allows SMEs to pool resources, share best practices, and leverage collective strengths to overcome individual limitations and enhance their sustainability performance (Das et al., 2020).

Collaboration also fosters higher levels of transparency and information sharing among trusted actors. By engaging in collaborative efforts, organizations can build trust and establish open lines of communication, which are essential for addressing sustainability challenges effectively and fostering innovation (Stubbs, 2017).

Furthermore, organizations that are deeply connected and actively collaborate with other actors have been found to have the most positive socio-ecological impacts (Hestad et al., 2020).

Share knowledge externally: Foster the sharing of information with the outside, to improve the sustainability performances of everyone.

Fostering the sharing of information with external stakeholders is a powerful strategy to improve sustainability performance across the board. By actively engaging in external communication and stakeholder engagement, organizations can influence and shape environmental sustainability practices (Johannsdottir & McInerney, 2018).

External communication and engagement involve establishing channels of communication with stakeholders such as customers, suppliers, industry associations, regulators, and the wider community. Through effective communication, organizations can disseminate information about their sustainability efforts, goals, and achievements. This transparent sharing of information helps to build trust, enhance reputation, and demonstrate a commitment to environmental sustainability (Engert & Baumgartner, 2016).

1.3.6.   Assessment methodologies

The literature provides a wide range of insights and methodologies for assessing the presence of sustainability practices inside organizations. However, there is considerable variation in the extent to which different practices are mentioned and addressed in the literature. Some practices have received consistent attention and have well established assessment methods, while others have been relatively neglected.

In this section, an evaluation of the literature coverage of assessment practices will be presented (Table 4, in green the practices with high coverage). This assessment aims to identify the degree of attention and development that various sustainability practices have received in the literature. By understanding the degree of coverage of assessment practices, it is possible to identify areas that in the future will require more attention and further research.

Subsequently, the section focuses on discussing assessment methodologies for the most studied practices. These methodologies have been recognized and employed in the literature, providing reliable frameworks for assessing the presence and effectiveness of sustainable practices. By highlighting these assessment methodologies, the section aims to provide practical tools and approaches that can be utilized to evaluate the impact and performance of sustainability practices in different contexts.

Table 4: Coverage analysis

Use metrics	Frame	Back cast	Integrate sustainability into mission	Scan
Monitor organization performance	Make the purpose simple	Develop an action plan	Model	Embed purpose in the supply chain
Monitor purposeful behaviour	Link	Develop a communication plan	Train	Understand mutual influences between the company and its industry
Verify	Customize	Create new roles	Tell stories & exemplify	Collaborate
Report	Educate	Share knowledge internally	Set goals	Share knowledge externally
	Trigger	Seek external help	Challenge	Invest in the community
	Support		Experiment	
	Leverage		Develop new business processes	
	Acknowledge		Develop new products	
	Incent		Align the portfolio with the purpose	
	Promote		Show commitment	
			Listen	
			Update	
			Intensify resources allocation	
			Recruit	

Use metrics:

In order to assess the implementation of sustainable practices within organizations, it is essential to utilize appropriate metrics and evaluation methods. One effective approach is to adopt a Plan-Do-Check-Act (PDCA) model, which goes beyond mere compliance and emphasizes continuous improvement.

The PDCA model involves four key steps: planning, implementation, monitoring, and corrective action. In the planning phase, organizations establish policies and procedures that align with their sustainability goals and objectives.

Once the plan is in place, the organization moves on to the implementation stage. Sustainable practices and initiatives are integrated into daily operations, with employees actively involved in executing the defined strategies.

Monitoring performance is a critical aspect of assessing sustainable practices. Companies can utilize internal audits or enlist the services of third-party auditors to

conduct comprehensive assessments of their social performance against relevant standards or frameworks.

The final step of the PDCA model is taking corrective action. If deviations or areas for improvement are identified through monitoring and evaluation, organizations need to respond promptly and implement corrective measures. This may involve revising strategies, adjusting processes, or providing additional training and support to employees.

This approach not only ensures accountability but also fosters a culture of continuous improvement, enabling organizations to make meaningful progress towards their sustainability goals. (Murmura et al., 2017).

Monitor organization performance:

Monitoring organizational performance in terms of sustainability requires the use of various evaluators and metrics to assess progress and ensure compliance with sustainable practices. One approach is to utilize sustainability-focused goals and key performance indicators (KPIs) that are specifically personalized to measure sustainability performance. These KPIs can include metrics such as greenhouse gas (GHG) emissions, stakeholder engagement, sustainability reports, reporting to the board, and internal or external auditing. These metrics function as enablers for assessing progress towards sustainability goals (Sroufe, 2017).

Integrated management systems (IMS) offer a holistic framework for measuring sustainability performance within organizations. IMS enables the integration of different management systems, such as quality, environmental, and health and safety systems, into a single cohesive system. By using IMS, organizations can assess their sustainability performance using a triple bottom line approach, which takes into account economic, social, and environmental factors. This comprehensive approach allows organizations to monitor and manage their sustainability progress effectively (Gianni et al., 2017).

Another valuable tool for assessing sustainability within organizations is life cycle assessment (LCA). LCA evaluates the environmental impact of a product or service throughout its entire life cycle, considering factors from resource extraction to use and end-of-life disposal. By conducting an LCA, organizations can gather quantifiable information about the environmental impact of their products or services and make informed decisions to improve their sustainability performance (Lozano, 2019).

Monitor purposeful behaviour:

Monitoring purposeful behaviour within an organization is crucial for assessing the presence of an ethical climate. An ethical climate is shaped by the shared perceptions that employees hold regarding the company's policies, practices and the behaviours

that are rewarded and supported. To assess the ethical climate, specific questions can be formulated to evaluate employees' perspectives on ethical considerations within the organization. For example, evaluating the employees' perceptions around sentences like "What is best for everyone in the company is the major consideration here" and "It is very important to follow the company's rules and procedures" can provide insights into the prevailing ethical climate (Guerci et al.,2015).

In addition to assessing the ethical climate, it is important to measure the impact of human resource management (HRM) practices on shaping and influencing that climate. To facilitate this measurement, it is possible to question employees around three categories of HRM practices, following the work developed by Guerci et al. (2015):

1. Ability enhancing practices: These practices aim to improve employees' skills, knowledge, and abilities. They include training programs, career development opportunities, mentoring and coaching initiatives, and performance feedback.

2. Motivation enhancing practices: These practices aim to increase employees' motivation and engagement in their work. They include rewards and recognition programs, performance-based incentives, and employee involvement in decision-making processes.

3. Opportunity enhancing practices: These practices aim to provide employees with the technical and organizational means to engage in ethical behaviour. They include creating a supportive work environment, providing resources and tools for ethical decision-making, and encouraging open communication channels.

Report:

Assessing reporting actions in the context of sustainability is essential for organizations to ensure compliance, enhance transparency, and manage reputation. A widely recognized and accepted method for measuring and reporting sustainability is the Global Reporting Initiative (GRI). GRI emphasizes the concept of materiality, focusing on issues that are most significant to the organization and aligning reporting within and across business units and organizations (Sroufe, 2017).

To effectively integrate sustainability management practices into business activities and report on them, organizations must follow a systematic process. It involves selecting the most material sustainability issues and taking appropriate actions to address them, while also disclosing relevant information. The materiality matrix is a commonly used tool to prioritize issues based on input from both external and internal stakeholders (Pranugrahaning et al., 2021).

Moreover, following the classification of Baumgartner & Ebner (2010), it is possible to evaluate the maturity of reporting activities, which can be categorized from "beginning" to "outstanding." At the "beginning" stage, companies may have just started considering sustainability issues in their corporate communication, while at the "outstanding" stage, sustainability issues are fully integrated into both corporate communication and distinct sustainability/annual reports. In outstanding reporting, organizations define clear goals and measures, communicate them effectively, and provide reliable and comprehensive sustainability reports. Achieving the outstanding level of reporting activities demonstrates a strong commitment to sustainability and enhances the organization's credibility.

Frame:

To evaluate organizational members' perception of their corporate identity regarding environmental issues, a study conducted by Linnenluecke et al. (2009) employed specific measures. Respondents were asked to assess the extent to which they perceived their company as an environmental leader within the industry. This measure aimed to capture the degree to which employees believed their organization was at the forefront of environmental initiatives and practices. Additionally, respondents were asked to rate the extent to which they viewed reducing environmental impact in company operations as central to their organization's identity. This measure aimed to capture the employees' perception of the importance placed on environmental sustainability practices as a core aspect of the company's identity.

Educate:

An employee survey can be used to get feedback on how well corporate sustainability policies are understood and diffused within a firm. The survey can be structured in a two-part approach.

The first part of the survey aims to assess employees' awareness of the organization's sustainability policy. This section may include questions such as understanding the goals of the sustainability policy, its key principles, and the organization's commitment to sustainability.

The second part of the survey focuses on evaluating employees' comprehension of specific sub-policies related to sustainability. The purpose of this section is to determine the depth of employees' knowledge and understanding of the specific policies that support the organization's sustainability efforts.

By administering this survey, organizations can understand the level of familiarity employees have with the sustainability procedures. The results of the survey can guide organizations in developing targeted education programs to enhance employee knowledge and engagement with sustainability practices (Linnenluecke et al., 2009).

Acknowledge:

In the pursuit of sustainability, organizations often face the challenge of managing trade-offs between the three dimensions of the triple-bottom-line. While organizations strive to optimize performance in all three dimensions, there may be situations where decisions and actions in one dimension come at the expense of another. Balancing these trade-offs is crucial for achieving long-term sustainability.

To effectively address these trade-offs, organizations need to conduct adequate materiality analysis and assessment. Materiality analysis involves identifying, selecting, and prioritizing sustainability issues based on their importance and relevance to the organization's operations, stakeholders, and sustainability goals. It provides guidelines for determining which issues should be given priority and attention in decision-making processes (Silvestre et al., 2022).

Incent:

Integrating environmental indicators into employee performance evaluation can play a significant role in shaping the interpretation of sustainability within organizations. By incorporating environmental indicators, organizations signal the importance of environmental performance and encourage employees to consider sustainability in their day-to-day activities.

To assess the integration of environmental indicators into performance evaluation, a survey was developed by Linnenluecke et al., (2009). The survey asked employees to report on the extent to which environmental indicators were included in reward and planning systems. This measure aimed to capture the degree to which environmental performance was considered and incentivized in employee evaluations.

In addition to evaluating the integration of environmental indicators, it is also important to assess employees' perceptions of incentives related to sustainability. Pellegrini et al., (2018) suggest using questions such as "Our organization provides excellent incentives and rewards for promoting higher propensity to sell green products and promoting sustainability initiatives" to evaluate employees' perception of the incentives provided by the organization for promoting sustainability.

Back cast:

Back casting is an approach used for planning sustainable strategies, and it can be effectively applied to sustainability through the principles of the Framework for Strategic Sustainable Development (FSSD). The framework is composed of four principles that direct the creation of a sustainable organization and aid in the establishment of objectives.

The first principle stresses the significance of avoiding the increase of substances extracted from Earth, reducing reliance on non-renewable resources and transitioning towards more sustainable alternatives.

The second principle is to prevent the concentration of substances produced by society. This calls for encouraging the use of greener production methods and technologies.

The third principle emphasizes the need to protect and conserve nature, preventing its degradation through physical means. It involves minimizing the impacts of human activities on the environment.

The fourth principle underlines the significance of fostering environments that promote people's wellbeing and meet their needs while not jeopardizing the capacity of future generations to do the same.

Organizations can see a desired future state in accordance with these principles and establish a target date for achieving it by using the back casting approach. It is possible to identify and carry out particular strategic measures and activities to get toward the goals by working backward from this future state. This strategy aids firms in prioritizing tasks, identifying the necessary processes, and integrating sustainability concepts into their strategies (Baumgartner, 2014).

Develop an action plan:

To develop an action plan for implementing sustainability within an organization, an integrated management systems approach can be adopted. This approach aligns with the Plan-Do-Check-Act cycle of continuous improvement and enables the evaluation of each stage through a set of key questions (Appendix).

In the planning phase, key questions can be asked to guide decision-making. For example, organizations can assess if they have mechanisms in place to identify stakeholders' requirements and if sustainability integration is addressed in their strategic plans.

During the implementation phase, the focus is on assessing competences and activities within the organization. Questions may revolve around whether procedures address social, ecological, and economic aspects in an integrated manner, and if the organization effectively manages its internal knowledge of sustainability.

In the checking phase, organizations evaluate the outcomes of their sustainability actions. This can involve mechanisms to assess the effectiveness of integration and the use of performance indicators and targets to monitor progress.

The acting phase involves taking corrective actions based on the evaluation results. Organizations can assess whether they have mechanisms in place for continuous improvement across various dimensions of their business.

To evaluate the extent of integration at each stage of the PDCA cycle, organizations can answer several diagnostic questions that can help decision-makers assess the progress towards sustainability goals and identify areas for improvement (Asif et al., 2011).

Share knowledge internally:

First it is necessary to evaluate the degree to which a company's information systems correspond to sustainability needs. Doing this involves three key steps: identifying necessary data, redesigning the survey system, and implementing it. By following this methodology, organizations can assess if their information flows can address the dimensions of sustainability.

Finding the precise data and information sources that are pertinent to sustainability within the firm is crucial to start with, in fact by determining the data needed, organizations can ensure that their information systems capture the necessary information.

The next step involves redesigning the survey system to collect relevant information. This may involve modifying existing survey questions or developing new ones that specifically address sustainability-related aspects.

Once the survey system is redesigned, it can be implemented within the organization. This entails administering the survey to employees and relevant stakeholders, who can provide insights into the organization's information systems and their alignment with sustainability needs.

This methodology enables organizations to periodically evaluate the alignment of their information systems with sustainability needs (Caldelli & Parmigiani, 2004).

The knowledge management process of organizations usually encompasses three dimensions: acquisition, dissemination, and application. It is possible to assess each dimension through specific questions.

The acquisition dimension, focused on the organization's ability to gather knowledge, can be measured using items adapted from Darroch's research. For example, questions like "Our organization is quick to detect changes in customer preferences and their adoption" can be included.

The dissemination dimension pertains to sharing knowledge within the organization. It can be evaluated through addressing practices such as arranging coaching and training sessions for knowledge transfer, as exemplified by the question "Our organization actively organizes coaching and training sessions for knowledge dissemination".

Lastly, the application dimension, which involves effectively applying knowledge to achieve organizational goals, can be assessed with questions like "Our organization responds promptly to changing technology" can provide insights into the organization's agility and adaptability.

This methodology provides a structured approach to assess knowledge management practices, enabling organizations to identify strengths and weaknesses in their knowledge-related processes (Shahzad et al., 2020).

Show commitment:

Companies seeking to integrate sustainable practices into their business operations should demonstrate a strong commitment to sustainability. One important aspect of measuring commitment to sustainability is evaluating the ethical leadership demonstrated by managers within the organization. Ethical leadership is characterized by sustainable and consistent behaviours in investment and practices. Moreover, demonstrating integrity in decision making processes and aligning their personal values with sustainable goals is crucial.

The level of commitment can be assessed by examining the extent to which managers consistently integrate sustainability into their actions and investments (Silvestre et al., 2022).

To further measure commitment, a framework combining three ESG criteria with four commitment strategies has been proposed. These commitment strategies include individual self-commitments, collective self-commitments, a service for collective self-commitment, and a service for individual self-commitment.

Employees and stakeholders who make personal commitments to sustainability goals and accept responsibility for their actions are considered to be making individual self-commitments. Collective self-commitments require setting collective goals for sustainability and cooperating as a group to accomplish them. Services for collective and individual self-commitments involve providing support, training, and engagement programs to help stakeholders make and maintain commitments to sustainability goals. By utilizing this framework, organizations can assess their governance practices and determine the effectiveness of their commitment strategies. It provides a structured approach to evaluate the level of commitment and identify areas for improvement (Beckmann et al., 2014).

Develop new product/process:

When developing a new product, it is crucial to consider diverse factors such as resources availability, identifying material aspects, considering the needs and synergies the innovation intends to produce, and involving relevant stakeholders throughout the process (Silvestre et al., 2022).

One approach to integrating environmental considerations into the product development process is Design for the Environment (DFE) or eco-design. DFE involves incorporating environmental factors into the design of the product or service. This can include considerations such as material elimination, process optimization, energy efficiency, and end-of-life considerations (Lozano, 2019).

A four-phase technique can be used to examine and assess the process of developing a new product. The first phase, "Strategic Planning", involves developing a sustainability strategy that aligns with the company's goals and stakeholder expectations. In this phase, material aspects must also be identified, sustainability goals must be assessed for viability, and resources must be effectively allocated.

The second phase, "Project", which focuses on implementing the sustainability strategy within the process, ensures that environmental and social aspects are taken into account throughout the project.

The "Production" phase involves analysing production models to lessen their negative environmental and social impacts. This can include optimizing manufacturing processes, taking energy efficiency measures, and addressing potential environmental risks. Additionally, estimating assembly time based on sustainable processes and identifying and mitigating potential problems during production are essential in this phase.

The fourth and final phase, "Marketing Plan", involves presenting the sustainable product to customers. This phase includes describing the product's sustainability features and benefits, monitoring its performance, recording any detected failures, and staying responsive to evolving customer demands (Teixeira & Canciglieri Junior, 2019).

Embed purpose in the supply chain:

Sustainable supply chain management has emerged as a crucial consideration for companies worldwide as they strive to align with sustainable development goals and integrate purpose into their operations.

To assess suppliers' adherence to the company's purpose and sustainability goals, qualitative goals can be established, such as reducing carbon emissions; these goals should be used as benchmark for evaluating suppliers' performance and commitment

to sustainability. Various data acquisition methods can be employed to identify and assess potential alternatives. Techniques like life cycle assessment, material flow analysis, and criticality assessment can provide valuable insights into suppliers' environmental impacts and sustainability practices (Stindt, 2017).

Green supplier selection is another crucial aspect of sustainable supply chain management. Companies can monitor and evaluate suppliers based on green criteria provided by frameworks like KLD, DJSI, GRI, and B-Corp (Antolín-López, et al., 2016; Lechler, et al., 2019). Moreover, regular audits can be conducted to ensure compliance and measure the success of sustainability efforts. Comparing audit results against previous goals or tracking the number of supplier audits conducted can provide insights into their progress made in achieving sustainability targets (Morali & Searcy, 2013).

Collaborate:

Assessing the effectiveness of collaborative efforts in sustainability initiatives requires taking in considerations several factors.

One important factor is resource dependency, which means that both actors have to understand that what can be achieved through collaboration is greater than what can be accomplished individually. Commitment is another critical factor in collaborative efforts, it reflects the willingness of partners to share their resources and efforts to achieve common sustainability goals.

When organizations share common objectives and perceive clear advantages from the partnership, they are more likely to work together synergistically and achieve greater impact in addressing sustainability challenges. Therefore, establishing overlapping goals between partners is essential for essential and long-term collaborations.

During collaboration it is particularly important to work towards converging work culture, which refers to the compatibility and alignment of values and norms between collaborating organizations, in order to maximise its benefits.

Lastly, intensive communication is a fundamental aspect of successful collaboration. Regular and open communication channels among partners enable effective information sharing and coordination, this ensures that all stakeholders are well-informed and aligned throughout the collaborative process (Harangozó & Zilahy, 2015).

Assessing the maturity level of collaboration can provide insights into the effectiveness of sustainability networks. Following Baumgartner & Ebner (2010) classification, the maturity level can range from "beginning" to "outstanding." A higher maturity level indicates that the company plays a proactive and leading role in sustainability networks, actively engaging with stakeholders such as business partners and NGOs.

Companies at an outstanding level demonstrate a strong commitment to communication and collaboration, resulting in more impactful sustainability initiatives.

Invest in the community:

A key component of corporate sustainability is community investment, so it's necessary to take this into account when planning organizational decisions.

It means to systematically assess a company's contribution to the local community through the actions and engagement of its employees. Adopting relevant indicators such as the KLD, DJSI, or B-Corp, can be a mean for companies to effectively measure their commitment to the community and identify areas for improvement.

The B-Corp certification is a widely recognized indicator used to evaluate a company's social and environmental performance. B-Corp assesses employee engagement within the community, highlighting a company's dedication to social and environmental sustainability. By measuring employee involvement in community programs companies can demonstrate their commitment to creating a positive impact beyond their immediate operations.

Moreover, measuring a company's contribution to the community through employee engagement helps identify opportunities for improvement and enables the implementation of initiatives that positively impact the local area (Antolín-López et al., 2016).

1.3.7. Classification of practices

In this section, a comprehensive examination of the practices developed in the framework are going to be presented and classified among different criteria (Table 5):

1. The criteria used to classify the unit of implementation are based on the level at which the practice is implemented within an organization. The unit of implementation refers to the specific entity responsible for implementing and doing the practice.

   - Individual: The practice is implemented at the individual level, focusing on the actions and behaviours of individuals.

   - Team: The practice is implemented at the team level, engaging a group of individuals working together towards a common goal.

   - Organization: The practice is implemented at the organizational level, encompassing the entire organization and its various departments or functions.

2. The criteria used to classify the timeframe of a practice take in consideration the time span during which the practice is expected to be implemented.

   • Short-term: This timeframe typically refers to practices that have a relatively brief duration or that can be implemented within a specific, limited period.

   • Long-term: This timeframe refers to practices that have an extended or ongoing duration, typically spanning beyond a year.

3. The criteria used to classify participation are based on the level of engagement for individuals or groups in the implementation of a practice.

   • Voluntary: Participation in the practice is optional and based on individual discretion. Individuals have the choice to engage or not in the practice.

   • Mandatory: Participation in the practice is compulsory and required for individuals. It is a mandatory part of their roles or responsibilities within the organization.

4. The criteria used to classify the initiative typology are based on the nature and duration of the practice being implemented.

   • One-time initiative: The practice is a singular event or activity with a defined start and end. It is not intended to be ongoing or repeated.

   • Continuous initiative: The practice is ongoing and sustained over time. It does not have a specific end date and is intended to be consistently implemented or maintained.

5. The criteria used to classify the bottom-up or top-down approach are based on the decision-making within the organization regarding the implementation of a practice.

   • Bottom-up: The practice is driven by employees within the organization. Actions originate from individuals at lower hierarchical levels and are then implemented in the organization.

   • Top-down: The practice is initiated by the management within the organization. Practices are established by top-level management and then implemented in the organization.

6. The criteria used to classify internal or external involvement are based on the stakeholders that are engaged in the implementation of a practice.

   • Internal involvement: The practice primarily involves stakeholders within the organization.

   • External involvement: The practice involves stakeholders outside the organization.

Table 5: Classification of practices

	Practices	Unit of implementation: specific entity responsible for implementing and doing the practice.	Timeframe: time span during which the practice is expected to be implemented.	Participation: nature of engagement of individuals or groups.	Temporal nature: nature and duration of the practice.	Approach: decision making within the organization.	Involvement: nature of the stakeholders involved.
Pillar 1	Use metrics	Organization	Long-term	Mandatory	Continuous	Top-down	Internally
	Monitor organization performance	Organization	Long-term	Mandatory	Continuous	Top-down	Internally
	Monitor purposeful behaviour	Individual and team	Long-term	Mandatory	Continuous	Top-down	Internally
	Verify	Organization	Short-term	Mandatory	Continuous	Top-down	External
	Report	Organization	Short-term	Mandatory	Continuous	Top-down	External

Pillar 2	Frame	Individual and team	Long-term	Voluntary	Continuous	Top-down	Internally
	Make the purpose simple	Organization	Long-term	Voluntary	Continuous	Top-down	Internally
	Link	Individual	Long-term	Voluntary	Continuous	Top-down	Internally
	Customize	Individual	Short-term	Voluntary	One-time	Top-down	Internally
	Educate	Organization	Long-term	Mandatory	One-time	Top-down	Internally
	Trigger	Organization	Short-term	Voluntary	One-time	Top-down	Internally
	Support	Individual	Long-term	Voluntary	Continuous	Top-down	Internally
	Leverage	Individual and Team	Short-term	Voluntary	One-time	Bottom-up	Internally
	Acknowledge	Organization	Long-term	Voluntary	One-time	Top-down	Internally

	Incent	Organization	Vary	Mandatory	Continuous	Top-down	Internally
	Promote	Individual	Long-term	Voluntary	One-time	Top-down	Internally
Pillar 3	**Back cast**	Organization	Long-term	Voluntary	One-time	Top-down	Internally
	Develop an action plan	Organization	Long-term	Mandatory	One-time	Top-down	Internally
	Develop a communication plan	Organization	Long-term	Mandatory	Continuous	Top-down	Internally
	Create new roles	Organization	Long-term	Voluntary	One-time	Top-down	Internally
	Share knowledge internally	Individual	Long-term	Voluntary	Continuous	Top-down	Internally
	Seek external help	Organization	Short-term	Voluntary	One-time	Top-down	External
Pillar 4	**Integrate sustainability into mission & values**	Organization	Short-term	Voluntary	One-time	Top-down	Internally

	Model	Individual	Long-term	Voluntary	Continuous	Top-down	Internally
	Train	Organization	Short-term	Mandatory	One-time	Top-down	Internally
	Tell stories & exemplify	Individual	Long-term	Voluntary	Continuous	Bottom-up	Internally
	Set goals	Organization	Long-term	Mandatory	One-time	Top-down	Internally
	Challenge	Individual and team	Short-term	Voluntary	One-time	Top-down	Internally
	Experiment	Individual and team	Long-term	Voluntary	Continuous	Bottom-up	Internally
	Develop new business processes	Organization	Long-term	Mandatory	One-time	Top-down	Internally
	Develop new products	Organization	Long-term	Mandatory	One-time	Top-down	Internally
	Align the portfolio with the	Organization	Long-term	Voluntary	Continuous	Top-down	Internally

	sustainable purpose						
	Show commitment	Organization	Long-term	Voluntary	Continuous	Top-down	Internally
	Listen	Organization	Long-term	Voluntary	Continuous	Bottom-up	Internally
	Update	Organization	Long-term	Voluntary	Continuous	Top-down	Internally
	Intensify resources allocation	Organization	Long-term	Voluntary	Continuous	Top-down	Internally
	Recruit	Organization	Short-term	Mandatory	One-time	Top-down	Internally
Pillar 5	**Scan**	Organization	Long-term	Voluntary	Continuous	Top-down	External
	Embed purpose in the supply chain	Organization	Long-term	Voluntary	Continuous	Top-down	External
	Understand mutual influences between the	Organization	Long-term	Voluntary	Continuous	Top-down	External

	company and its industry						
	Collaborate	Organization	Long-term	Voluntary	Continuous	Top-down	External
	Invest in the community	Individual	Long-term	Voluntary	One-time	Bottom-up	External
	Share knowledge externally	Organization	Long-term	Voluntary	Continuous	Top-down	External

Analysing the statistics derived from the categorization of practices, it possible to see how 69% of the practices have been found to be implemented at the organizational level. This strategic focus signals the company's ambition and need to reach an all-encompassing transformation, working on the company's culture instead of isolated departments or individuals.

Embedding sustainability within the culture is gradual process, requiring long-term changes and initiatives, as identified by 74% of the practices. Changing the culture cannot be done by companies that look for quick solutions, instead it requires constant efforts over time. To confirm that, the majority of practices (58%) envisage an effort continuous over-time, and even the one-time initiatives should be reproposed and updated across time, acknowledging the for adaptability and evolution in sustainability practices to remain relevant.

The top-down approach, comprising 80% of the classified practices, suggests a strategic direction where management takes the lead in planning and implementing these practices, in fact decisions regarding this theme originate mostly from top management and are only then disseminated throughout the organization, ensuring an alignment with the company's objectives.

However, the significant focus on internal stakeholders (80%) and reliance on voluntary adoption (67%) requires the company to draw attention to active participation from employees, emphasizing the need to foster a culture where employees are engaged and empowered to contribute.

1.3.8. Focus on Employee Engagement practices

The literature review has highlighted the critical role that employee engagement plays regarding cultural embeddedness of sustainability. In fact, employee engagement has been seen in many practices as a crucial lever to actively incorporate sustainability within the corporate culture, thus employees' mindset and behaviours.

In the following table (Table 6), a brief summary of the literature previously addressed shows how employee engagement is related to the practices identified in the Cultural Embeddedness of Sustainability model.

Table 6: Employee engagement practices

Use metrics	By actively demonstrating a commitment towards environmentally responsible practices, organizations signal their dedication to sustainability. Consequently, employees become cognizant of the company's efforts and feel a sense of accountability towards the shared environmental goals (Santana & Lopez-Cabrales, 2019)
Monitor purposeful behaviour	Establishing monitoring systems for employee behaviours aids in fostering environmental stewardship (Van Lieshout et al., 2021).
Frame	Stimulating emotional connections and aligning personal values foster employee commitment to sustainability initiatives (Geradts., 2022; White 2009).
Make the purpose simple	Clear, concise sustainable purpose aligns actions and fosters commitment among stakeholders (Kantabutra & Ketprapakorn, 2020).
Link	Linking sustainability activities to personal behaviours cultivates employee engagement by emphasizing the relevance of sustainable actions to

	individual well-being (Geradts et al., 2022).
Customize	Customized sustainability messages engage individuals by aligning with their values and preferences (Geradts et al., 2022).
Educate	Providing education on sustainability topics tailored to workers' contexts fosters ownership and commitment, driving positive change (Fenwick, 2007; Law et al., 2017).
Trigger	"Strategic events, like seminars and workshops, inspire leadership reconsideration and empower employees to advocate for sustainability (Dentoni & Veldhuizen, 2012; Shahzad et al., 2020).
Support	Employees' egagement for sustainability thrives through proactive encouragement, aligning policies, and top management endorsement (Temminck, 2015; Dangelico, 2015).
Leverage	Encouraging and supporting employee-initiated sustainability activities fosters ownership and engagement, enhancing commitment to sustainable initiatives (Linneberg et al., 2019).

Acknowledge	Prioritizing and recognizing sustainability efforts fosters momentum, confidence, and engagement (Silvestre et al., 2022; Pellegrini et al., 2018).
Incent	Aligning incentives with sustainability values enhances employees' motivation and loyalty (Huber & Hirsch, 2017; Stahl et al., 2020).
Develop a communication plan	Effective communication cultivates engages stakeholders in sustainability efforts (Kantabutra & Ketprapakorn, 2020; Engert & Baumgartner, 2016)
Create new roles	Sustainability roles, like Sustainability Ambassadors, drive dialogue and engagement to sustainability (Strand, 2014; Aagaard & Ritzén, 2020).
Share knowledge internally	The creation for instance of cross-functional teams fosters the development of an environment engaged to sustainability (Hestad et al., 2020).
Integrate sustainability into mission & values	By incorporating sustainability into the mission, organizations inspire employees and demonstrate the company's dedication to sustainable practices. (White, 2009; Lesnikova & Schmidtova, 2020; Epstein, 2008).
Model	Executive commitment to sustainability sets the tone, fostering a shared priority and inspiring employees' efforts (Agarwal & Bhal, 2020; Gabler et al., 2017).
Train	Training programs should provide employees not only knowledge about sustainability but also encouragement

	and motivation to personally engage with sustainable practices (Law et al., 2017).
Tell stories & exemplify	Using storytelling and real-life examples cultivates a deeper connection to sustainability values, engaging employees through relatable experiences (Pless et al., 2012).
Set goals	Involving employees in goal-setting fosters trust and motivation, aligning individual contributions with sustainability efforts (Agarwal & Bhal, 2020; Gabler et al., 2017).
Challenge	Internal company competitions spark engagement by motivating employees to innovate in sustainability (Engert & Baumgartner, 2016).
Experiment	Fostering tolerance for experimentation encourages employee engagement in exploring sustainable practices and innovation (Linneberg et al., 2019).
Show commitment	Leadership commitment and clear communication prioritize sustainability, fostering employee engagement and trust in sustainability initiatives (Fenwick, 2007; Silvestre et al., 2022).
Listen	Fostering open communication channels creates ownership and empowerment, enhancing employee engagement in sustainability (Hestad et al., 2020)
Update	Maintaining employee awareness on sustainability initiatives through diverse communication channels ensures ongoing employees' engagement (Linnenluecke et al., 2009; Temminck et al., 2015).

Intensify resource allocation	Insufficient resources hinder employee engagement; dedicating specific resources signals priority and supports sustainability efforts (Linneberg et al., 2019; Andersson & Bateman, 2000).
Invest in the community	Investing in community initiatives aligns with sustainability goals, fostering positive impacts and employee engagement (Wijethilake et al., 2023; Angus-Leppan et al., 2010).

1.3.9. Cultural Embeddedness of Sustainability through Employee Engagement Maturity model

63% of the practices under consideration were found to have a strict relationship with the level of employee engagement. Where employee engagement is intended as a potent mechanism for fostering alignment, motivation, bottom-up initiatives, and strictly related to leadership as a disseminator of values (Bhattacharya et al., 2022; Baumgartner, 2020).

Therefore, a strategic decision was made to develop an additional tool with specific emphasis on employee engagement, acknowledging the critical role that engaged workers play in creating an organization's sustainable culture (Figure 8). This framework operates similarly to a maturity model, with employee engagement serving as the lever. This structured framework serves as a roadmap for the development of cultural embeddedness of sustainability, helping organizations understanding where they stand and what their next steps will be. As the company invests more in these practices and progresses in its endeavours, the organization matures further in integrating sustainability deeply within its culture.

Unfreezing ------------------- **Change** --------------------- **Refreezing**

Measure the situation	Let employees understand the value of sustainability	Prepare the organization for cultural change	Change the culture of the organization for the long term	Understand the systematic impacts
1. Use metrics 2. Monitor purposeful behaviour	1. Frame 2. Make purpose simple 3. Link 4. Customize 5. Educate 6. Trigger 7. Support 8. Leverage 9. Acknowledge 10. Incent	1. Develop a communication plan 2. Create new roles 3. Share knowledge internally	1. Integrate sustainability into mission & values 2. Model 3. Train 4. Tell stories & exemplify 5. Set goals 6. Challenge 7. Experiment 8. Show commitment 9. Listen 10. Update 11. Intensify resource allocation	1. Invest in the community

Figure 8 Cultural Embeddedness of Sustainability through Employee Engagement Maturity model

1.4. Conclusions

1.4.1. Theoretical implications

The study highlights the critical importance of cultural embeddedness of sustainability through a detailed examination of the practices that contribute to the establishment of a sustainable organizational culture.

Given the novelty and ambiguity surrounding the concept of cultural embeddedness of sustainability and the associated practices, the explicit definitions and characterizations of practices provided by the study can help clarifying their meaning and understanding. This clarity helps not only enhancing the scholarly discourse on sustainability, but enables also future researchers to eventually compare this framework with alternative applications.

Moreover, the analysis of the current assessment methodologies and the evaluation of their coverage in the literature can help shed light on a phase that is often underestimated in sustainability research. Understanding the actual degree of attention received by assessment methodologies is crucial to be conscious of their strengths and limitations, this acknowledgement can guide future research efforts in the field of sustainability, informing the direction of research endeavors and highlighting areas where new approaches or improvements are needed.

Thanks to an exhaustive analysis, from implementation to assessment, of the practices related to establishing a sustainable organizational culture, this research paves the way for further advancements in the field. A solid theoretical foundation is provided to future studies to build upon, enabling researchers to explore specific aspects, investigate contextual variations, and refine the framework. Ultimately, this research contributes to the ongoing scholarly dialogue and progress in the field of sustainability, promoting a deeper understanding of how organizations can effectively embed sustainability in the organizational culture.

Furthermore, the specific attention given to employee engagement can help shed further light on this theme and its relationship with employee engagement, in particular to the importance of initiatives that foster in employees a sense of empowerment and personal identity.

The specific focus given to employee engagement within the context of sustainability clarifies its importance and explore in greater detail its relationship with sustainability. In fact, initiatives that promote empowerment and personal engagement to sustainable values foster a sense of self within the company, resulting in ongoing support to company's sustainable efforts.

1.4.2. Practical implications

The frameworks outlined in this research provides significant insights that can be used by managers and practitioners in their fields. Managers can use these frameworks as a guide and a comprehensive roadmap useful to assess the current state of sustainability within organizations and to identify the necessary future steps for cultivating a culture of sustainability (Engert & Baumgartner, 2016).

By utilizing these frameworks, it is possible to systematically navigate the process of implementing sustainability initiatives, ensuring that the actions and procedures implemented align with the organization's sustainability objectives.

Furthermore, the frameworks can serve as a valuable tool for evaluating the success of sustainability implementation efforts. By using the framework as a benchmark, organizations can assess their progress, identify areas for improvement and track their performance over time (Searcy, 2016). This enables them to continuously monitor and enhance their sustainability practices, ensuring that their goals are achieved in a sustainable manner.

Moreover, the analysis of assessment methodologies potentially allows organizations to make more informed decisions about which methodologies to adopt and employ in order to assess the implementation of sustainability practices and their progress over time. By critically evaluating assessment methodologies, organizations can gain insights into their strengths and limitations, as well as their alignment with their specific sustainability goals and organizational context. This knowledge can assist organizations in selecting the most appropriate assessment methodologies that best suit their needs and objectives.

Additionally, the formulation of a framework strictly related to employee engagement drives managers to adopt more participatory paradigm, placing employees at the forefront and adopting an inclusive approach. Doing this can lead organizations to shift from traditional hierarchical change management model to more collaborative ones.

Overall, nurturing a culture of sustainability is crucial for achieving long-lasting organizational transformation. The all-encompassing approach presented in this research empowers organizations to make tangible advancements in their sustainability pursuits.

1.4.3. Limitations

Researching nascent concepts, such as cultural embeddedness of sustainability, presents challenges and limitations. This subsection is dedicated to acknowledging and addressing the main limitations, thus helping future researchers who will strive to examine these topics in detail.

One significant limitation arises from the time-bound nature of research, especially in literature reviews. These reviews rely on existing knowledge available at the time of completion, potentially missing new studies and findings that emerge afterward. This limitation emphasizes the importance of continuous engagement with evolving research, including periodic updates and the incorporation of post-review developments.

Despite implementing a systematic literature review, limitations remain in terms of the comprehensiveness of the contextual landscape and available information. One significant limitation is the potential incompleteness in covering the research topic. Despite using rigorous search strategies and inclusion criteria, relevant studies may be inadvertently overlooked due to variations in terminologies or the absence of specific keywords within the literature.

Furthermore, the limitation is compounded by the possibility of language and publication bias. Systematic reviews primarily rely on studies published in major databases and journals, which are often dominated by research conducted in specific languages (e.g., English). Consequently, studies published in other languages or in non-indexed sources may be missed, resulting in a potential bias in the reviewed literature.

To mitigate these limitations, it has been adopted a systematic and transparent approach to the literature review process, where the inclusion criteria and search strategies have been clearly articulated.

One last limitation worth considering is the potential challenge posed by the abundance of information encountered during the systematic literature review process. While conducting a comprehensive review can yield a substantial amount of data and insights, the sheer volume of information may present difficulties in synthesizing and analysing the findings effectively. The extensive quantity of literature can inadvertently lead to oversimplification or the risk of overlooking valuable insights. The need to condense a vast body of knowledge into a cohesive and concise narrative may potentially result in the loss of details or the inability to capture the full complexity of the research topic.

1.4.4. Future research agenda

Although this study provides valuable insights into the implementation of culture of sustainability inside organization there are still different possible avenues to be explored.

Among the possible topics that could lead a future research agenda we can list:

1.4.4.1. Pillar 1: Evaluating and refining assessment methods

Further research should explore and evaluate the effectiveness of various assessment methods and tools for accurately gauging an organization's sustainability

performance. This research endeavour involves not only evaluating the existing assessment techniques but also developing new and innovative assessment methods tailored to specific industries or company sizes, enabling targeted improvements and interventions.

Developing and validating industry-specific indicators and metrics that align with the unique sustainability challenges faced by different sectors will enable organizations to esteem their sustainability performance using indicators that are directly relevant and meaningful to their operations. Such tailored assessment techniques can provide deeper insights and facilitate targeted sustainability improvements within specific industries.

In addition to industry-specific assessments, it is essential to consider the varying sizes and capacities of organizations. Small and medium-sized enterprises often encounter very different challenges compared to larger firms. Implementing and reporting on sustainability practices can be made difficult by resource constraints and differences in specific situations. Thus, future research should focus on developing simplified yet robust assessment tools that are accessible for SMEs.

Comparing the effectiveness of compliance-based assessments, which primarily focus on ensuring adherence to regulatory requirements, with customized assessment methods, can provide valuable insights. Understanding the strengths and weaknesses of each approach will enable organizations and researchers to strike a balance between compliance and advancing sustainability practices beyond mere regulatory obligations.

1.4.4.2. Pillar 2: Investigating the role of intrinsic and extrinsic motivators

Understanding the relative importance of intrinsic and extrinsic motivators in driving employees' commitment to sustainability initiatives should be examined in further research, doing so organizations can gain insights into what drives employees to actively engage in sustainable practices.

Understanding the interplay between intrinsic motivators, such as personal values and environmental consciousness, and extrinsic motivators, such as rewards and recognition, is crucial, identifying the most effective motivational factors that significantly influence employees' commitment to sustainability initiatives can enable organizations to focus on the ones that matter most.

Furthermore, research should explore the barriers and facilitators inside organizations that enhance or hinder the effectiveness of motivators in driving employee commitment to sustainability. This may include examining organizational culture, leadership styles, and the presence of sustainability-oriented policies and practices.

1.4.4.3. Pillar 3: Enhancing organizational capabilities

Future research should explore the various mechanisms that organizations can use to facilitate a cultural shift towards sustainability, studying the practices useful to enhance their capabilities in driving and sustaining a culture of sustainability.

Strategic planning also plays a crucial role in preparing the organization for sustainability. Future studies should investigate how organizations can integrate sustainability considerations into their strategic planning processes, this includes examining the alignment of resources and budgets and the establishment of performance metrics and accountability mechanisms.

Additionally, future research should explore the most effective communication strategies for fostering awareness, understanding and engagement among employees regarding the importance and benefits of sustainability. This may include examining the use of internal communication channels, such as newsletters and social media platforms, as well as the role of leadership communication in driving cultural change. Investigating how organizations can effectively communicate sustainability-related messages to different employee groups and overcome resistance will be essential for successful cultural transformation.

Organizational structure also plays a significant role in shaping culture. Future research should explore how organizational structures, such as centralized versus decentralized decision-making processes, impact the adoption and integration of sustainability values and practices (Linnenluecke et al., 2009). Understanding the relationship between organizational structure and cultural transformation will guide organizations in designing structures that support sustainability goals.

1.4.4.4. Pillar 4: Understanding the mechanisms of cultural transformation

Research should delve deeper into the processes and mechanisms by which organizational values, beliefs, and practices are transformed in the context of sustainability.

One crucial area of investigation is the role of leadership, research should explore the leadership behaviours and strategies that effectively foster sustainability-oriented cultures. This includes examining how leaders can articulate a compelling vision for sustainability, act as role models, and empower employees to embody sustainable values. Investigating the leadership practices that facilitate cultural transformation will provide valuable insights for organizations seeking to foster a sustainable culture.

Another avenue of investigation is the role of training and development programs. Research should assess the effectiveness of different training approaches, in equipping employees with the competences necessary to understand and contribute to sustainability initiatives. Furthermore, it would be valuable to explore the optimal

timing, frequency, and delivery methods for sustainability training programs to ensure maximum impact.

1.4.4.5. Pillar 5: Exploring the dynamics of external environment influence

Future studies should examine how organizations interact with and influence their external environment in the context of sustainability, with particular attention to their supply chain and competitors. This research area focuses on understanding how organizations can shape the broader business landscape to promote new sustainable practices.

Researchers should explore effective strategies for encouraging suppliers and partners to adopt sustainable practices, examining collaborative initiatives, such as supplier engagement programs, responsible sourcing policies and sustainable procurement practices.

Furthermore, research should address the competitive dynamics in the business landscape through an examination of how organizations can differentiate themselves through sustainability-related competitive advantages and how they can influence their competitors to adopt sustainable practices; strategies such as sharing best practices and setting sustainability standards can help spreading the adoption of sustainable practices across the sector.

Lastly, research should address the impact of the public sector through policies and legislation on promoting sustainability practices in organizations and shaping the overall business landscape. Research should examine the effectiveness of different policy instruments, such as environmental regulations, tax incentives, and sustainability reporting requirements, in driving organizational sustainability efforts.

2 Qualitative Research

The second chapter of this thesis is dedicated to qualitative research on the topic cultural embeddedness of sustainability and employee engagement.

Building from the results of the literature review, the first section is dedicated to the relationship between employee engagement and cultural embeddedness of sustainability, resuming the framework of Cultural Embeddedness of Sustainability though Employee Engagement Maturity model previously developed.

The second section is dedicated to the methodology, providing an explanation of the process of sample selection resulted in 26 case studies, following with a design of the interview and data collection process, and concluding with the process of data review and data triangulation.

The third section starts with a within analysis applied to the case studies, followed by a cross-case analysis and concluded with the actual results and considerations emerged from the interviews. In this section particular attention is given to a comparison between empirical findings and literature result, and the development of the propositions derived from this analysis.

The third section starts with a within analysis applied to the case studies, followed by a cross-case analysis and concluded with the actual results and considerations emerged from the interviews.

The fourth and final section provides the conclusions drawn from the previous analysis. Moreover, four sub-sections are dedicated to exploring first the managerial and practical implications of the research, and then the future research agenda and the main limitations of the performed research.

2.1. Introduction

Within companies there is a rising awareness of the urgency to integrate sustainability and social responsibility aspects into their regular business activities (Casey & Sieber, 2016).

Polman & Bhattacharya (2016) state that the problem is that not enough businesses have figured out how to connect their workers' beliefs and support for sustainability with the day-to-day activities of the business and the employees themselves. Put differently, the difference rests not in the why but in the how of integrating sustainability.

Even though some businesses are adopting sustainable principles these days, it appears that their operationalization is taking longer than expected because of a lack of ability in encouraging staff participation.

Workers aspire to a greater purpose for their careers, extending beyond their duties and paycheck collection. Employees' perceptions of their companies' purpose not only shape their sustainability behaviours at work but also influence their autonomy and freedom to implement sustainability initiatives, reinforcing their engagement in sustainability (Bhattacharya et al., 2022). Businesses that enable individuals to reconcile their personal beliefs with the company's interests will cultivate a highly motivated and effective staff that they can take pride in working for (Baumgartner, 2020).

In light of the growing interest in the concept of cultural embeddedness of sustainability and its relationship with employee engagement, this chapter of the thesis delves into empirical research aimed at studying this phenomena and related practices. In particular, building upon the insights of the literature review and synthetized in the Cultural Embeddedness of Sustainability through Employee Engagement Maturity model, this research aims to uncover not only if there is empirical support but also to potentially discover variations and different insights.

The primary approach is to engage in in-depth interviews with professionals, i.e., sustainable managers, who have a deep knowledge and practical experience in the field of sustainability. After having comprehensively analysed the literature around this topic, the objective is to gain insights into how these experts define and conceptualize the notion of cultural embeddedness of sustainability into specific initiatives and practices. Capturing their experiences and perspectives is essential to have a comprehensive understanding of the ways in which culture shapes and is shaped by sustainability practices.

Furthermore, this research in conjunction with a work on Sustainable Reports of the interviewed companies, aims to provide a deeper understanding on which practices are deemed most impactful, gain insights into the motivation behind their

implementation, and have a comprehensive overview of the current state of sustainability within organizations.

RQ 2_Empirical: Which practices are bound to the implementation of a cultural embeddedness of sustainability within organizations?

2.2.   Theoretical background

2.2.1.   Cultural Embeddedness of Sustainability through Employee Engagement Maturity model

After the literature research, a framework focused on employee engagement has been developed (Figure 9) From the literature has been identified five different pillars that shape the process of embedding sustainability within the company's culture.

The cultural transformation towards sustainability starts with an assessment of the current situation, serving as the first step to comprehend the company's existing practices and the prevailing sentiments (Engert & Baumgartner, 2016; Searcy, 2016). Subsequently, to foster employee engagement it is necessary to build a relationship founded on a deepened awareness of sustainability's significance (Gabler et al., 2017). Clearly, the organization has to be meticulously prepared, diligently planning and disseminating information about sustainability (Baumgartner, 2014; White, 2009). Values and behaviours of employees are central to this transformation, thus initiatives should be designed to foster an environment where sustainability becomes intrinsic (Linnenluecke & Griffiths, 2010; Linneberg et al., 2019). Finally, this cultural shift should not be confined within organizational boundaries, but it extends to the broader external environment across the whole value chain (Hestad et al., 2020).
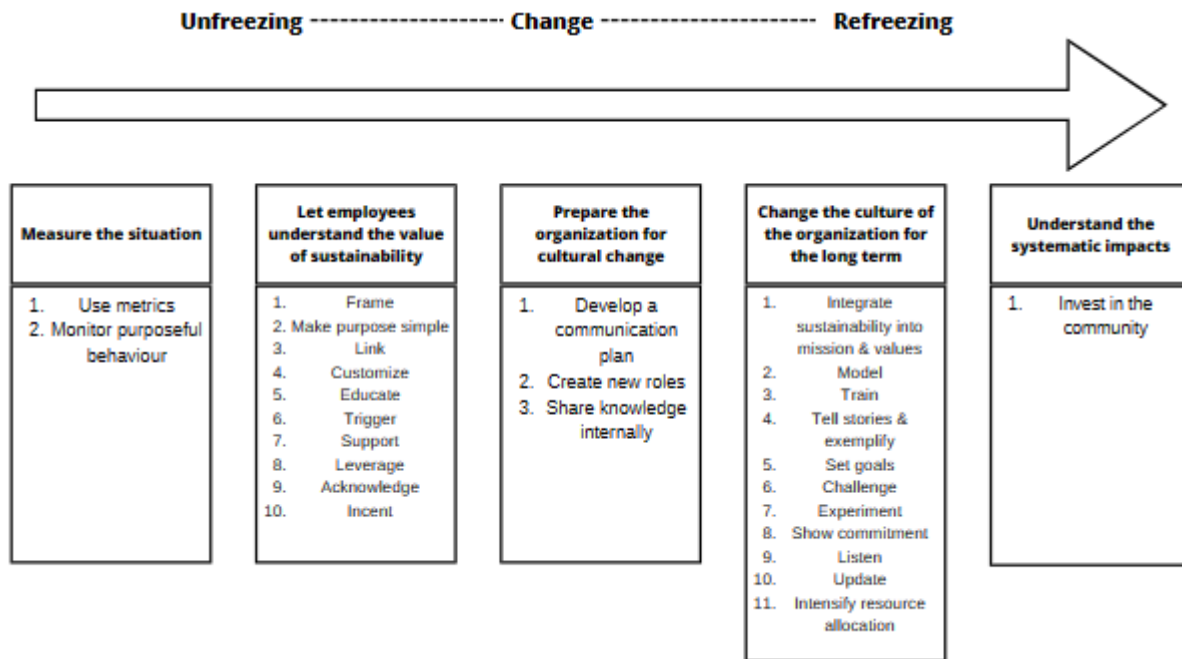
Figure 9: Cultural Embeddedness of Sustainability through Employee Engagement Maturity model

2.3. Research methodology

The design of the research process is detailed in this section, commencing with a discussion of the reasons and motivations behind adopting a multi-case study approach and a methodology that combines inductive and deductive approaches. Subsequently, the selection process and an overview of the sample is provided, followed by the interview design and the theory behind it. Then, it is outlined the research protocol employed during data collection and the methodology applied to conduct the data analysis. Lastly, the section concludes with a description of the data triangulation phase conducted through sustainable reports.

2.3.1. Qualitative analysis approach

The research process followed two postulates proposed by Schutz (1973):

- Postulate of logical consistency: The conceptual framework and methodology used by the researcher must be as clear as possible and adhere to the rules of formal logic.
- Postulate of subjective interpretation: The research should keep in mind the participant's subjective viewpoint and the setting in which the phenomena was studied. For this reason, it has been decided to report exact quotes from the interviews to accompany the researcher's reflections.

A case-study technique appears to be the most fitting approach, given the exploratory nature of the research. In fact, this method enables a thorough comprehension of the

essence and intricacy of the subject (Yin, 2003). However, due to the complexity of the topics under investigation, a versatile and flexible tool was thought crucial. As a result, semi-structured interviews were chosen because they may be modified to meet the particular requirements and peculiarities of each case study (DiCicco-Bloom & Crabtree, 2006).

The case study approach, based on the examination of real-life scenarios, offers a holistic understanding of the phenomena in its actual setting (Boblin et al., 2013). In fact, studies that use case studies to develop and refine new theoretical frameworks, often prove to be valuable, as they enable testing and comparison of findings (Bartunek et al., 2006).

Furthermore, it has been decided to adopt multiple case studies, that includes 26 companies in total. This approach enables examination of the study issue in a variety of unique circumstances and scenarios, as a result the researcher is given the tool identify recurring patterns, both similarities and differences (Yin, 2003; Stake 1995). This supports the validity of the study's findings, leading to stronger and more robust results (Baxter & Jack, 2008).

This research integrates inductive and deductive approaches (Fereday & Muir-Cochrane, 2006). Indeed, the systematic literature reviews and the model of Cultural Embeddedness of Sustainability through Employee Engagement are the foundation of the qualitative research. Then, to validate and expand the results, an inductive methodology has been applied through "in vivo" coding performed on the interviews' transcripts. The sequent section on data review process will provide a more in-depth review of this phase.

2.3.2. Sample selection

The initial phase consisted in the identification of a preliminary pool of companies. In order to consider companies already actively pursuing sustainability initiatives, it has been chosen to draw from a list of 200 companies published by Il Sole 24 Ore, leading Italian newspaper specializing in economic, financial, and legislative information. The list was developed in collaboration with Statista, a German online platform that specializes in data collection, visualization, and ranking. The list was published in the occasion of the second edition of Sustainability Leaders 2022, a project designed to recognize and reward the efforts of the companies most committed to transition towards environmentally friendly behaviours.

Participation in the study was entirely voluntary, nonetheless Statista conducted also an unsolicited analysis of 1500 large and medium-sized enterprises. However, specific eligibility criteria were established for the company's inclusion in the study:

- The company must issue a sustainability report and a consolidated balance sheet or have the criteria data for the fiscal year 2020.

- The registered office of the company must be in Italy.

- In the case of a foreign group, it can only participate with the reporting of its Italian companies.

- The company must not be in any of the conditions set out in Article 80 of Legislative Decree 50/2016.

The list of the 200 companies, presented in alphabetical order, with the prevailing sector of activity and the link to the company website is available at: lab24.ilsole24ore.com/leader-sostenibilita-2022/.
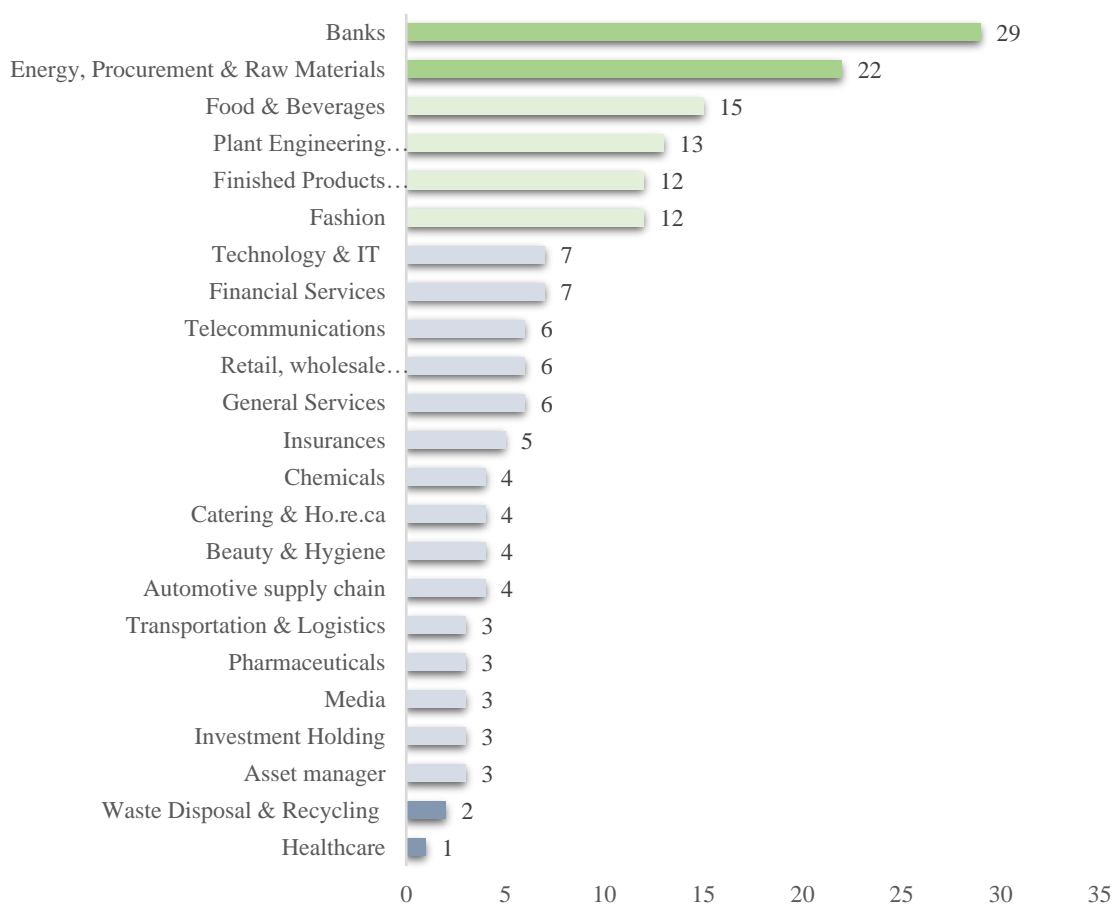
Figure 10: 200 Sustainable Leaders divided by sector

To establish contact with the companies were used several strategies using multiple channels to maximise the chances of connecting with them.

Firstly, LinkedIn has been used to contact sustainability figures, such as Sustainability Managers and Officers, and, in case the first were not found, Human Resources representatives. This allowed to establish a direct channel of communication with those most directly involved with sustainability initiatives. Additionally, an effort to get in touch with the businesses has been made through the company's default email account and the Investor Relation address.

When possible, it has been decided to connect with sustainability managers because they can be seen as hybrid figures, change agents that merge Human Resources competences and sustainability skills. Furthermore, they are supposed to be the ones with the broadest view about sustainability within the company, usually being the initiators of sustainability initiatives.

Instead in the case of Human Resources managers they were contacted as they are usually one of the most involved figures in cultural processes, therefore being connected to actions needed to support cultural change towards sustainability (Guerci & Pedrini, 2013).

The response rate has been of 13%, resulting in 26 case studies and 36 interviews.

2.3.3. Overview of the sample

The sample to be studied is composed by companies deemed as "Sustainability Leaders", it is expected that they have reached a quite advanced level of their journey towards sustainability. This has been done to allow the identification of initiatives and practices carried out by some of the most virtuous sustainability companies in Italy. Following the list of the companies contacted and analysed in the study:

Case 1: Coima

Coima operates in the management of real estate assets. The group has a turnover of 29.830 million EUR and employs 275 people. Coima's vision is to create value for its customers and society, offering innovative solutions that meet their needs and expectations while being responsible for the company and the environment.

Case 2: IGD Group

IGD Group is an Italian company in the asset management sector, owning and managing properties in Italy and Romania, mainly in the segment of shopping malls. The company has a turnover of 135,257 thousand euros and employs 166 people. IGD's values focus on ethics, responsibility towards all its stakeholders and sustainable growth.

Case 3: Sparkasse

Sparkasse is bank that operate in Germany, Italy and other European countries. The group has a turnover of 306,3 million EUR and employs 1889 people. The group is committed to promoting financial inclusion, social cohesion, and environmental sustainability, using its expertise and resources to support local communities and projects.

Case 4: BPER Banca

BPER Banca is one of the largest banking group in Italy, with a net operating income of 2,652 million euros and 21,088 employees. The group has a vision of being a

company that helps people and communities. BPER Banca is also committed to environmental and social responsibility, supporting various initiatives and projects.

Case 5: Intercos

Intercos is an Italian based cosmetics and beauty company that has a turnover of 835.597 million euros and a workforce of 5,383 employees. Their vision is to adopt a visionary approach to beauty while adopting fair business practices and strong moral and ethical principles.

Case 6: Autogrill

Autogrill is an Italian catering company that operates in 30 countries. The company has a revenue of 11.4 million euros and employs 40,898 people. Autogrill is committed to protecting the environment, reducing its impact along the entire production process, through an efficient use of resources and promotion of virtuous behaviors.

Case 7: Mapei

Mapei is an Italian company that produces and sells chemicals products mainly in the national market. It has a revenue of 3,997 million euros and 11,438 employees. Sustainability for Mapei is a duty to people and the planet, a commitment to future generations, which results in durability of projects, innovation of solutions, and operators' wellbeing.

Case 8: Enel

Enel is an Italian energy company with a strong presence in Italy, Spain and South America. The company has a revenue of 140,517 million euros and employs 65,124 people. Enel has a vision of delivering energy, sustainability and innovation to its customers, taking into account its stakeholders needs. Enel's objective is to embark on a path of sustainable growth while respecting nature and human rights, supported by a solid governance structure.

Case 9: NWG

NWG is a group of companies that operates in the field of renewable energy and green technologies in the Italian market. The group has a turnover of 300 million euros and employs 150 people. NWG's vision is to create a more sustainable future for the planet and its inhabitants.

Case 10: DeLonghi

DeLonghi is a global leader in domestic appliances, especially in the coffee industry. The company has a revenue of 3,158.4 million euros and employs 9450 people. DeLonghi is an Italian company, with a strong presence in Europe and North America. The company has a vision of delivering desirable objects, emotions, and authentic experiences to its customers, while being committed to create sustainable workplace and paying attention to environmental and social impacts.

Case 11: Andriani

Andriani is a company that operates in the food industry. The company has a revenue of 65 million euros and a workforce of 153 employees. Andriani is an Italian company, with a strong presence in the Italian market. The company believes in a sustainable economy where the company is engaged with all stakeholders, delineating good practices for every actor involved.

Case 12: Fratelli Carli

Fratelli Carli is a family-owned company that produces and sells products typical of the Mediterranean cuisine. The company has a turnover of 158.844 million euros and employs 378 people. It operates mainly in Italy, but also exports its products to other European countries. Fratelli Carli's vision is to offer its customers the best of the Mediterranean tradition while respecting the environment and local communities.

Case 13: Illy

Illy is an Italian company that produces and sells high-quality coffee, with 567.7 million euros of revenues and 1,230 employees. Its values and objectives are creating long-term value through sustainability, transparency and valorisation of people.

Case 14: InfoCamere

InfoCamere is the IT company of the Italian Chambers of Commerce that manages the official data of Italian companies. The company has a turnover of 107.083 million euros and employs 1,070 people. InfoCamere is committed to corporate, environmental, and governance responsibility, focusing on the importance of sharing and disseminating innovation as a response to change.

Case 15: Way2Global

Way2Global is an Italian translation and interpreting company. The company has a turnover of 3.214 million euros and employs 13 people. Being a certified Benefit Corporation, Way2Global is committed to innovation and sustainability.

Case 16: Helvetia

Helvetia is a provider of insurance products, with a total operating income of 10,389.4 CHF and 12000 employees. It is headquartered in Switzerland but operates in the Italian and European market. The company is aware of the great importance of environmental, social and governance issues and integrates them in its values and strategy.

Case 17: Unipol

Unipol is a financial and insurance group. With a turnover of 14,983.7 million euros and a workforce of 12,370 employees is a key player in the Italian and European market. The company's vision is to offer trustworthy solutions that generates values

for all stakeholders, addressing economic and social change and creating an inclusive environment.

Case 18: Italmobiliare

Italmobiliare is an Italian investment holding company with a turnover of 170,7 million euros and 1005 employees. Italmobiliare's vision is to be a recognized strategic partner of entrepreneurs committed to the development of models of excellence, with sustainability as a key driver.

Case 19: Mundys

Mundys is a global mobility company that operates in Italy and 10 European countries, providing transport infrastructure concessions and digital service platforms. The company has a turnover of 7,427 million euros and employs 23,719 people. Mundys is committed to sustainability and innovation, aiming to create efficient mobility for all its stakeholders.

Case 20: Mediaset

Mediaset is an Italian media company, owned by the holding company MFE (MediaForEurope). It operates in the entertainment industry, focusing mainly on television broadcasting. With a turnover of 2,801.2 million euros and 4,858 employees, Mediaset is an influential presence in both the Italian and Spanish markets. Mediaset's vision is founded on a focus on transparency and rigor in their activites, importance of human resources and diversity and inclusion, and a strong commitment to environmental and social well-being.

Case 21: Recordati

Recordati is a pharmaceutical company that develops and commercialises medicines. The company has a revenue of 1,853.3 million euros and employs 4,300 people. Recordati operates in around 150 countries, with a strong presence in Italy, Europe, and North America. The company's values focus on attention towards the environment and sustainability, with the aim to have a positive impact in the countries where it operates.

Case 22: Manni Group

Manni is a global leader in steel processing and engineering solutions for sectors, such as construction, energy, and mobility. The company has a turnover of 962 million euros and employs 1,259 people. Manni operates in more than 50 countries, with a strong presence in Italy and Europe. The company is committed to doing business that enables development in harmony with the environmental and social context in which it operates.

Case 23: STO Group

STO Group is a German company that specializes in products and systems for building coatings. It has a revenue of 1787.4 million euros and 5,735 employees. STO Group has a global presence, including Italian and German market. The company's mission is building with conscience, which means achieving long-term success while valuing sustainability and transparency.

Case 24: Reti S.p.A

Reti S.p.A. is an Italian company that specializes in the telecommunications and technology sector, offering digital transformation solutions to its customers. Its turnover is of 27.802 million euros and it employs 355 employees. Their aim is to promote individuals and communities through digital transformation and sustainable innovation, focusing on the social commitment of technological solutions.

Case 25: Sesa

Sesa is an IT and digital technology company in Italy that offers integrated solutions and services for businesses. The company has a revenue of 2,390 million euros and employs 4,163 people. Sesa is committed to sustainability and social responsibility, aiming to create and distribute value to all its stakeholders, protect the environment, and promote digital inclusion and education.

Case 26: Fastweb

Fastweb is an Italian telecommunications and digital technology company. The company has a revenue of 2.5 billion euros and employs 3,168 people. The company operates in around 150 countries, with a strong presence in Europe and North America. Fastweb is committed to sustainability, aiming to promote digital inclusion and education, investing in people and communities.

2.3.4. Design of the interview process

The approach chosen for this study involves the utilization of semi-structured interviews, one of the most widely employed method for engaging with individuals. Semi-structured interviews offer an excellent mean to explore social issues and delve into the interviewee's own perspective more freely (DiCicco-Bloom & Crabtree, 2006).

This method was particularly effective for addressing the complexities of a multidimensional theme as the cultural embeddedness of sustainability. In fact, through semi-structured interviews respondents were given the opportunity to share their thoughts and viewpoints within a flexible interview structure, providing their rich understanding of the subject (DiCicco-Bloom & Crabtree, 2006).

The interview process consists of a series of structured questions which can be supplemented with follow-up inquiries, with the primary objective of developing a

comprehensive understanding of interviewee's vision and perspectives. To that aim, the questions were purposefully designed to be open-ended, allowing respondents enough opportunity to share their expertise and experiences connected to the questions (DeMarrais & Lapan, 2004).

The core elements of the interview are defined by a set of structured key questions. This structure allows both the interviewer and the respondent to prepare for the interview, while also providing flexibility to eventually diverge and explore specific ideas or responses in greater detail as the conversation unfolds (Gill et al., 2008).

2.3.5.   Data collection

The data collection process in this study drew from a variety of different sources, this allows to develop a more comprehensive understanding of the topic. The triangulation of data collected through different channels, including interviews, emails, and secondary sources, strengthen the robustness of the findings (Carter et al., 2014).

Prior to conducting interviews, the information gathered from secondary sources, more specifically, corporate websites and annual reports, played a crucial role in improving the understanding of the case studies and their contextual relevance.

Moreover, in order to fully take use of the benefits of semi-structured interviews, which include the ability to ask respondents for further explanation on particular issues, it was crucial for the interviewer to have a solid knowledge of the company and its business. As a result, the interviews were more focused, enabling in-depth discussion of topics relevant to the companies.

The interview protocol was structured around five main sections (Table 7: Research Protocol), and the questions were made to make the most of the interviewee knowledge and firsthand experience while affording them the freedom to expand the conversation by introducing topics of particular relevance to them. As a result, in some interviews the questions were adapted to the flow of the interview, reformulating or skipping questions based on previous answers.

The interview starts with some icebreaking questions aimed at getting an overview of the company, the respondent role, and its relationship with sustainability. Additionally, it helped clarifying the interview's purpose and put the interviewees at ease (Bullock, 2016).

Then, the subsequent questions were crafted to gather insights in each of the stages of the Cultural Embeddedness of Sustainability model.

According to good research practices, all the participants were given the interview's questions in advance, and, with their consent, the interviews were recorded and transcribed to facilitate the subsequent coding of the results (Linneberg & Korsgaard, 2019).

During and after the interviews, to complement the results, some secondary resources were additionally exploited: Company's website; Annual report; Sustainability report, Documents shared during the interview (e.g., PowerPoint presentations).

Table 7: Research Protocol

Gaining a general overview of the company and the role of the respondent
The concept of sustainability is evolving beyond its traditional definition, which has a focus on economic and environmental sustainability. Now it is becoming increasingly relevant on the social level, reasoning on an interconnected system of people, companies and community. In your opinion, what could be a broader, future-oriented definition of sustainability?
Could you explain the importance of sustainability within your company, both on a strategic and cultural level? In particular, I would like to understand how sustainability fits into the purpose, i.e., its fundamental aim and the impact it wants to create in the world, and into the mission, i.e., the specific goals and concrete actions the company takes to achieve that aim.
Who is responsible for implementing sustainability within the corporate culture? And what are his tasks and responsibilities?
What is your role within the company and how does it relate to sustainability? What are your tasks and responsibilities?
What skills and expertise do you consider essential for your role?
Employee engagement
When sustainability becomes an important part of corporate strategy, thus necessitating a cultural change, how important is it to involve employees, (and what is their role)?
Pillar 1 & 2
Which basic activities and practices can be undertaken as a starting point to make employees understand the importance of sustainability within an organization?
Which are the key points on which these practices focus? Is there any way to assess employees and their attitude towards sustainability issues?

Pillar 3
How does the transfer of information and values within the company take place, e.g., after the hiring of a new employee? Are there formal or informal moments of information exchange?

Pillar 4
What practices have you implemented in order to actively engage employees?
How is diversity handled at the level of various business divisions, both in terms of preparation for sustainability and acceptance of change?
Do you think that sustainability should be a leadership responsibility and then be distributed within the organization or can it also arise from group or individual employee ideas? If the latter, do you have experience of such actions?
Is it possible to consider leadership as one of the main agents of cultural change, i.e., as the one who most encourages and makes this change possible? What characteristics or actions distinguish it?
Which actions have you developed to maintain changes in the long term and not let them be just passing ones?

Pillar 5
Can you tell me how this cultural change is actually implemented? What are the criteria by which certain actions are taken and certain actors are involved?

Conclusions
What are the most common obstacles or challenges in incorporating sustainability into corporate culture?

2.3.6. Data review process

A coding process was conducted to analyse the collected data. This analysis was supported by the previously conducted systematic literature reviews, that helped the process of sense-making of the findings of the empirical research.

The research analysis was an iterative and reflexive process, that was based on the procedures described by Fereday & Muir-Cochrane (2006), Boyatzis (1998), and Thomas (2006).

First of all, guided by the literature reviews, a general coding template has been developed. This method, following the so called "template approach", facilitated a consistent and systematic approach to data analysis. The codes were categorized into five themes following the themes identified by the literature review and embedded in the developed framework.

After that, a data cleaning process was undertaken to format all raw data into a common format. Utilizing Microsoft Teams, it has been possible to generate an initial transcript of the interviews. However, the software's transcription was not flawless,

therefore, the interview's had to be rewatched in order to clean and correct the initial transcript. (Jenks, C. J. 2018).

With a cleaned dataset, the texts were closely reviewed to gain a general understanding of the results and their correspondence with the initial categorization (Thomas, 2006).

The next step consisted in selecting segments of text that were deemed relevant to the objective of the research and classified in the first categorization. This was accomplished by highlighting the pertinent sentences in the text and transcribing them in an Excel file. (Thomas, 2006)

Thematic codes, developed before and during the coding process to encompass the qualitative richness of the phenomena, were structured with a code name, a definition specifying the theme's scope, and a general description (Boyatzis, 1998).

The research process involved the utilization of the previously categorized text segments to analyse and code recurring themes within the five distinct pillars, leading to the creation of deeper branches within the coding tree. This method was executed manually with the use of an Excel sheet, which was essential for organizing and keep an overview of the work. Additionally, the use of an Excel file facilitated comparisons between case studies. The process of linking codes was crucial to the study since it represented the process of identifying themes and patterns present in the data. As this process progressed, themes within each specific data group started to cluster, revealing a deeper understanding of the research findings. (Fereday & Muir-Cochrane, 2006).

Lastly, within and cross case analysis were conducted to increase the generalizability of the variables identified and easily compare them across case studies (Ayres et al., 2003). In case of overlapping codes, where text segments could potentially belong to more than one category, they were assigned to all the relevant categories.

2.3.7.   Data triangulation and in-depth analysis

After conducting the data review process, when respondents identified an interesting theme or practices, it has been decided to further extend the work on that companies' Sustainable Reports.

First of all, the purpose of this work has been to provide more clarity on the implementation of the selected practices by gaining a deeper perspective on them. Second, it strengthened the findings' reliability and robustness (Carter et al., 2014).

The analysis of the reports was conducted through the use of targeted keywords that helped scanning the report and identifying practices (Figure 11).

USE METRICS	MONITOR PURPOSEFUL BEHAVIORS			
KPIs monitoring metrics	behaviour actions monitoring			
FRAME	**LINK**	**SUPPORT**	**EDUCATE**	**TRIGGER**
opportunity understand emotional awareness	link individual everyday activities everyday actions	support encouragement easier employee suggestion	educate inform formation explain learn	trigger initiate events disrupt display
SHARE KNOWLEDGE INTERNALLY	**DEVELOP A COMMUNICATION PLAN**	**DEVELOP AN ACTION PLAN**	**CREATE NEW ROLES**	
cross event	communication plan	action strategy plan	role ambassador	
INTEGRATE SUSTAINABILITY INTO MISSION & VALUES	**TRAIN**	**EXPERIMENT**	**UPDATE**	
mission value	train courses formation practice	experiment develop ideas develop solution research	update inform up to date progress news	
MODEL	**SHOW COMMITMENT**	**INTENSIFY RESOURCE ALLOCATION**	**LISTEN**	**SET DIRECTION**
model example commitment behaviours management	commitment press release communications company publication	allocate resources allocation resource disposal allocate assets	listen opinion feedback ask	vision guide strategic
EMBED PURPOSE IN THE SUPPLY CHAIN	**INVEST IN THE COMMUNITY**			
supplier value chain external stakeholders	community contribution			

Figure 11: Keywords used

2.4. Results

In order to respect the concern of some companies, it has been decided to face the results analysis anonymously. From now on, the 26 letters of the international alphabet will be used to identify the 26 case studies (Table 8).

To initiate the interview process and build a connection with the respondents, a series of icebreaking questions were used. The answers resulted in interesting insights about participants opinions and considerations regarding sustainability and, most significantly, their professional roles within their organizations.

The concept of sustainability coming from the interviews, is various related to a growing awareness and realization of the company's impacts and responsibilities. *"Inherent in sustainability is, by definition, a view to the future, and there is no univocal definition of sustainability, there are those that are more accredited, those that are less accredited. But there is one thing that unites them all, it is this unavoidable vision of the future, and when we talk about the future, we cannot ignore the social aspect" – Case Q.*

Companies are reflecting on their purpose and their role within the context, and in particular the communities, they operate in. Sustainability is becoming a holistic approach, taking in consideration all the aspects of a company. From a business model able to help the development of society taking in consideration environmental, social and economic variables, to new ways of generating value. *"The concept of sustainability that we see today is related more to a concept of awareness [...] in which the company reflects deeply on why it exists, what is its purpose, what is its role within the social context" – Case A.*

64% of the respondents held positions directly associated with "sustainability" or related terminologies such as ESG. On the other hand, the remaining participants mainly originated from the realm of human resources. In these cases, their involvement in the research process came either from a lack of a formally designated sustainability role in their companies, making them the closest role with partially similar competences, or due to recommendations from other interviewees who identified their contribute as potentially meaningful to the research.

The interviews conducted with sustainable managers offered valuable insights into the nature of their role within organizations. Historically, sustainability-focused positions primarily revolved around communication aspects. However, the contemporary landscape reveals a notable shift: these roles are not just growing in presence but also in their scope of responsibilities and depth of organizational knowledge.

Respondents emphasized that the nature of their work was strongly related to soft skills rather than hard, technical skills. In fact, given the novelty of these positions and the fact that individuals often transitioned from different roles within their organizations, they recounted having to independently build sustainability expertise

through their own efforts and interests. *"I think the curiosity component is crucial, in the sense that I am not born and have not studied sustainability specifically" – Case K.*

Furthermore, respondents highlighted their role as a bridge between the company's vision and the diverse functions. *"Our role is to build bridges and generate doubt within the company" – Case A.*

The importance of relational skills and empathy was underscored also with the understanding of these qualities as instrumental in gaining support and keep everybody on board. *"It is a role where you have to create empathy with the various business functions. [...] You have to be able to read the context, the scenario well and also to try find the moment when you can make proposals" - Case Y.*

Table 8: Case studies

Case	Data Sources	Industry	Role of the interviewee	Time spans of the interviews	Medium of the interview
A	Interviews, emails, secondary data	Media	• Senior Manager of Financial and Sustainability Reporting	• 75 min	Physical
B	Interviews, emails, secondary data	Technology & IT	• Commercial Director & Impact Manager • Commercial Expert & Corporate Sustainability	• 40min • 30 min	Physical
C	Interviews, emails, secondary data	Insurance	• Head of Sustainability	• 35 min	Digital
D	Interviews, emails, secondary data	Beauty & hygiene	• Sustainability Project Manager	• 85 min	Digital
E	Interviews, emails, secondary data	Insurance	• Sustainability Manager • Head of Transformation	• 45 min • 45 min	Digital

			and HR Competence Center		
F	Interviews, emails, secondary data	Investment holding	• Chief Sustainability and Innovation Officer • Human Resource	• 35 min • 30 min	Digital
G	Interviews, emails, secondary data	Pharmaceuticals	• ESG Manager	• 40 min • 35 min	Digital
H	Interviews, emails, secondary data	Telecommunication	• Sustainability Manager	• 45 min	Digital
I	Interviews, emails, secondary data	Plant engineering & construction	• Sustainability Officer	• 70 min	Digital
J	Interviews, emails, secondary data	Technology & IT	• Stakeholder, IR and Corporate Sustainability Officer	• 50 min	Digital
K	Interviews, emails, secondary data	Asset manager	• Director Planning, Controlling and Investor Relations & Head of Sustainability Committee	• 45 min	Digital
L	Interviews, emails, secondary data	General services	• Head of human resources management • Director of finance and administration	• 40 min • 39 min	Digital
M	Interviews, emails,	General services	• Founder & CEO	• 35 min • 50 min	Digital

	secondary data		• Marketing Specialist		
N	Interviews, emails, secondary data	Finished products & consumables	• Group Sustainability Director	• 55 min	Digital
O	Interviews, emails, secondary data	Food & beverages	• Sustainability Coordinator	• 40 min	Digital
P	Interviews, emails, secondary data	Banking	• ESG Specialist • ESG Specialist	• 35 min • 35 min	Digital
Q	Interviews, emails, secondary data	Energy, Procurement & Raw materials	• Sustainability Manager • Head of People Sustainability	• 75 min	Digital
R	Interviews, emails, secondary data	Catering & Ho.re.ca.	• Sustainability Manager • Sustainability Manager	• 70 min • 30 min	Digital
S	Interviews, emails, secondary data	Food & beverages	• Sustainability Officer	• 45 min	Digital
T	Interviews, emails, secondary data	Plant engineering & construction	• Head of Human Resources	• 41 min	Digital
U	Interviews, emails, secondary data	Chemicals	• Corporate Environmental Sustainability Group Leader • Events and Sponsorship manager	• 37 min • 42 min	Digital

V	Interviews, emails, secondary data	Food & beverages	• HSE Manager	• 35 min	Digital
W	Interviews, emails, secondary data	Investment holding	• Chief Sustainability Officer	• 55 min	Digital
X	Interviews, emails, secondary data	Banking	• Head of ESG & Sustainability • Head of People Management	• 45 min • 45 min	Digital
Y	Interviews, emails, secondary data	Energy, Procurement & Raw materials	• Sustainability Manager	• 46 min	Digital
Z	Interviews, emails, secondary data	Asset manager	• Sustainability Officer	• 52 min	Digital

2.4.1. Within analysis

Conducting within-case analysis is instrumental for validating the variables extracted within each individual case. This process assumes significance due to its implications for the generalizability of the findings (Ayres et al., 2003).

Case	Pillar 1 - Measure the situation	Pillar 2 - Let employees understand the value of sustainability	Pillar 3 - Prepare the organization for cultural change	Pillar 4 - Change the culture of the organization for the long term	Pillar 5 - Understand the systematic impacts
A	Aware of the increasing future importance sustainability will have, the company has started its journey towards sustainability through an initial assessment of the general sustainable sentiment inside the organization. *Understanding their degree of awareness on sustainability issues their degree of*	The company views sustainability as a driver of value, starting from employees' sentiment and cultivating a culture of awareness. *Sustainability is not just compliance, […], it is something that in the long run has positive effects on our business.*	The company creates opportunities for employees to access to news, and education on sustainability through tailored initiatives. *The intranet certainly, as a very efficient channel of communication, lately it has been renovated among other things as a structure and as an operational mode and it is the day-by-day*	Employees play a vital role, they should have a clear prioritization of sustainability issues. The key is to establish cyclic approaches, avoiding isolated initiatives. *The only quote-unquote secret is to give a certain cyclicality.*	The company places a strong emphasis on stakeholder engagement activities to foster awareness of the actors and impacts within its operational sphere. *At the systemic level, the main activity to have awareness, awareness of the actors and impacts that the company operates, are stakeholder engagement activities,*

	alignment and knowledge of corporate strategy is an important thing.		***communication** channel of what our group is doing, both in the area of content, but also especially in the area of sustainability.*		*which we do mainly aimed at identifying the materiality of our issues.*
B	The company is committed to monitoring indicators aligned the benefit purposes. Additionally, a sustainability survey test employee interest and prioritizes initiatives on that. *We implemented a **sustainability survey**, in which we asked people to rate a series of initiatives that we wanted to purse […] So this survey also really tests their interest in sustainability.*	The company places a primary focus on investing in employees with initiatives beyond the workplace. To ensure alignment between company values and employee practices, there is work on awareness. *The initiatives that we pursue are different, [...] A whole series of initiatives that then **try to bring sustainability into everyday life** as well.*	All the stakeholders have to be kept constantly informed through well-planned communications. ***Communications are released periodically** to make everybody aware of what we're doing, how we're doing it, why maybe certain choices are being made.*	The company's commitment to sustainability is embedded in the statute, though this and other initiatives actively tries to bring sustainability within the culture. *The fact that we have **crystallized our commitment** to sustainability within the statute is really a guarantee that it is not just a one-off initiative.*	The company is committed to spread a culture of sustainability to external stakeholders, such as suppliers. To do so it is important to explain them their role in the ecosystem and the impact they can have. *Our concept of sustainability is more oriented towards the social part, i.e., the **relationship with our employees, customers and suppliers**, and*

					above all also with the territory.
C	[No matches from the interviews]	The company wants to make employees experience sustainability in order to feel its moral opportunities. This stems from an identity path strongly wanted by the management. *There is a set of practices, which make the environment in which they work consistent with the strategic dictates and then they find the same alignment that they find in the **day-to-day practices** of the company.*	[No matches from the interviews]	The company works on employee engagement through socially valuable activities and solidarity actions, fostering group pride. Employees more interested to sustainability asked to help and used to help diffuse the culture, while people less predisposed have to be personally engaged. *If there are people within the company, who have an interest in sustainability, and even informally, **they start to take actions** in this regard, this helps a lot.*	[No matches from the interviews]

D	[No matches from the interviews]	The company has to explain sustainable values to employees. *Then here comes the whole principles of the company, which has to be good at **explaining it to its employees** to get them all working in the same direction.*	The company emphasizes widespread communication on sustainability progress through various means. *Try to organize moments in company life dedicated to **sharing what the company is doing** on esg issues, for example through webinars recorded and then shared with the company population.*	Employees have to be educated and engaged through training, events, formal and informal moments. Leadership is the one responsible of making clear the importance of sustainability. *The top management who is then responsible for the conduct of the company's strategy and should make it clear how and to what extent considerations, **esg criteria are being integrated into the running of the company**.*	Stakeholder involvement is important. Externally, the company extends its sustainability commitments to suppliers, formally urging them to align with the company's sustainability vision. *It is important to involve as many stakeholders as possible, **understanding which stakeholders** are potentially impacted, directly or indirectly, and invite them to participate.*
E	To assess the situation and employees' perceptions, the company	Sustainability is not to be seen as a cost, instead the business return must	Sustainability is integrated in the company's strategy and plan, local	Employee engagement is seen as fundamental to make them feel as key	The company actively engages various external stakeholders in sustainability

	continuously spread surveys to collect feedback and conduct benchmark analysis. *Through a survey we collect feedback from employees just scores, ratings, we have benchmarks because it is already the second time, we have done this survey, the first time two years ago, so we have a historical trend but we also have benchmarks […] **we have a culture survey.***	highlighted and explained within the company. *It is still difficult to make a clear connection between investment in sustainability and return at the business level [...] as long as it is seen as a **cost**, there is **resistance.***	ambassadors from each department have been designated to advance specific initiatives. *We have appointed local ambassadors from each direction who can **take forward individual department initiatives** aimed at improving those more critical elements of the survey.*	players within the company. Employees' have to be continuously listened by the leadership, trained and informed to upgrade their skills and competences. *On the employees side we are working on a training discourse because sustainability is an issue that is constantly in the making, **skills need to be updated.***	initiatives. […] *Because this system works if all parties involved know where we want to go and **everyone contributes their part.***
F	Sustainability is continuously monitored these aspects through surveys. *We have a **well-being survey** that is done every three to six*	The company employs a phased approach—informing, training, and engaging stakeholders emotionally and rationally to underscore the	The company methodically addresses material issues and future goals, constructing action plans. *We define the material issues, we identify*	The company fosters an open environment, employees are encouraged to share ideas, empowering a culture where change is embraced and resistance is	The company emphasizes a responsibility to address environmental and social impacts within the supply chain.

	months in which we measure key performance indicators with respect to human beings.	importance of sustainability. ***You first inform, then you train, then you engage.*** *So first you have to inform that sustainability is important and why. [...] People are people, they have a brain and therefore they have to be engaged from not only a rational but also an emotional point of view. They have to understand the why of things.*	*where we are today, where we should go to mitigate risk,* ***to seize opportunities, we build action plans****, which of course include both economic and non-economic resources to support, this is included in long-term business planning.*	addressed. Courageous leadership inspires employees and leverages the risk-taking and creative profile of younger stakeholders as a bridge to communicate across diverse generations. *Leadership has to have the courage to* ***make an example,*** *[...] you somehow unleash the courage from the employees, if you do it first, because you set an example.*	*For us it is important not so much to exclude those that are not in line with expectations but to act on the* ***responsibility*** *that a large and structured company like us must have.*
G	The company has continuous monitoring through benchmarking of issues related to personnel wellbeing	Each corporate department is urged to adopt a mindset where sustainability is integral to the corporate culture and	[No matches from the interviews]	Dialogue is encouraged between employees but also with top management, which has to clearly show its	The company actively promotes its beliefs and values throughout the value chain.

	and general sustainability. *Our environmental impacts are significant impacts that need to be* **constantly monitored** *and we certainly monitor as well all the esg issues that relate to personnel.*	strategy, transcending its role as a dedicated function. *We need to get the concept across that* **sustainability is not a cost**. *[…] It can therefore also be seen as a competitive and innovation lever.*		commitment through speed and perseverance. *One of the prerequisites for sustainability to then take a certain speed rather than another* **depends on the commitment that is placed and shown by top management**, *and this helps a lot in decision-making activities and therefore helps the sustainability function a lot when interfacing with other heads of function to go and define objectives.*	*We also put a lot of effort into safeguarding and promoting the practices and values we believe in* **along the value chain**, *hence through our supplier involvement, verification and engagement projects.*
H	The company reports annually on its targets, under the directors' control. *[…] Targets that we report on in the benefit*	The company believes that changing behaviours require a fundamental change in perspective from only considering	Open webinars provide valuable information for all. Additionally, seminars featuring key figures are	Top-level directives provide strategic support, but effective implementation often originates from bottom-level	[No matches from the interviews]

	company impact report once a year, however, are targets that we monitor monthly and quarterly are presented to the board and every six months, also to the company's board of directors. [Speaking about monitoring sustainability targets N/A].	economic impacts in decisions to incorporating environmental considerations. *It means starting to think differently, starting to **think not only from the point of view of the economic impact** that certain actions have.*	conducted, addressing sustainability concerns within all departments. *It is important to **involve employees** and we try to do this by organizing both webinars open to all with information, which can be useful to all.*	employees actively engaged in daily tasks. *A directive from above in my opinion is important, because support at a strategic level is important.*	
I	The company consistently monitor its strategic parameters related to sustainability performances. *This year's objective is to monitor all the parameters we have put in the strategic plan in a more punctual, **more realistic, more live***	The company focus on creating internal awareness ensuring follow-up on intentions and involving everybody. *The thing we are focusing on so much right now is to **create awareness internally.***	The company maintains an internal newsletter and periodic communications on sustainability goals. They have evolved their 'BSP' business sustainability plan into a strategic three-year plan, focusing on measurable KPIs.	Active employee involvement in sustainability is crucial for lasting changes. Leaderships is seen as the guiding wheel setting goals and responsibilities for each member. *I have to say that the thing that leaves the most lasting impression on people is the **active***	[No matches from the interviews]

	and consistent manner […].		*We need to keep an eye on our plan, look if there are actions we need to take faster or not, and thus also **give a temporal coherence** to what our esg path is.*	***involvement, done not in a digital way but in a personal way.***	
J	The company monitors all the relevant data, including the ones on personnel's wellbeing, through KPIs. *When a company goes to define targets, **it is unthinkable not to monitor the data** […].*	The company stimulates employees' awareness and emphasizes the importance of these values in collaboration with educational activities and human resources managers. *[…] must and can **stimulate employees' awareness** of the topic and the importance of these values.*	The strategy is centrally planned, with sustainability ambassadors representing the group's values and promoting activities. *We have identified ESG ambassadors, i.e., sustainability ambassadors, who **represent the group's values and act as bearers of activities**, initiatives related to the sustainability theme, but above all, they act as bearers of information*	Employee engagement is highly valued and reached through continuous activity renewal, welfare programmes, training, and board involvement. *Employee involvement is certainly essential for the success of those sustainability programmes that have been defined at group level.*	In order to provide long-term value for all stakeholders, the company is working to enhance worker and family welfare, including suppliers, consumers, and the community. *It is important for us to **generate lasting value for all stakeholders**, […] ability to contribute to the well-being of communities.*

			and awareness-raising on the subject.		
K	The company periodically monitors the state of sustainability through surveys. *We have structured a periodic path, so not every year, but **periodically, of listening** through surveys to understand the company climate.*	[No matches from the interviews]	The company regularly involve employees its strategies and activities, in fact communication is crucial, using tools like reports, newsletters, email, and intranet. *Over the years we have structured a way to **periodically involve our colleagues** on sustainability, firstly by informing them of the macro strategies the group had undertaken and secondly to involve them in the actual operational activities.*	The group aims to involve all departments in sustainability work, through informing them and regularly listening. *Involving stakeholders also means listening to them, trying to understand their needs, their visions, their proposals.*	The company's sustainability vision involves all stakeholders, including employees, customers, local authorities, associations, and the community, aiming for medium to long term sustainability. *Here, then, is a **wide-ranging vision** that is necessary precisely in order to aim for the medium to long term.*

L	The company annually assess employees' skills, evaluate performance targets, and consult employees through surveys and climate analysis. *It is very important to talk to employees, either **through surveys, to identify material issues** and see what their perception is and the sensitivity and impact.*	The company tries to promote sustainability practices outside the workplace. *So that it becomes a way of life where we can in some way be **drivers of this change also through our employees** [...] and therefore set up a virtuous mechanism in which, in short, everything comes back to us from trust and a relationship of respect with employees and cooperation.*	The company has implemented sustainability courses for employees, promoting a culture of sustainability through educational materials and an eLearning platform. Sustainability ambassadors act as spokespersons for both bottom-up and top-down needs. They have also contributed to the drafting of a two-year sustainability plan, focusing on macro-objectives and sustainable actions. *There are **ambassadors** who are those who have more specific training on sustainability issues*	The company changed its vision and mission to incorporate new values in sustainability storytelling. Employee engagement is crucial for sustainability, as it mirrors the company's image therefore, continuous engagement initiatives are implemented. *We then changed our vision and mission, identifying the way of sustainability **storytelling to incorporate new values**.*	[No matches from the interviews]

			and are those who organise, in their areas of expertise (since we have divided the company into areas of influence of each ambassador), discussions, events to prompt discussion on these issues periodically.		
M	Great attention is given to monitoring sustainable behaviours, through appropriate indicators and surveys. *Finally at the end of the year we always conduct a final **employee survey** on the various aspects of sustainability.*	The company aims to give employees existential meaning, making them feel part of a higher plan, fostering cooperation and trust. *What we are aiming for is to **give meaning** to the employees on an existential level as well, to make them feel that they are an active part of a higher plan, which is simply to change the*	Plenary sessions and annual sustainability reports are done to share information. *To make sure that **employees are made aware** of the report, which can be quite a heavy document, we invented this new playful, gamification solution.*	The company has shared its commitments at statute level. Moreover, leaders have to communicate by their actions to show their commitment. *The secret of us benefit societies is precisely that **we enshrine this commitment at the level of the statute**, with that you make a*	The company has a particular focus on initiatives and actions that impact on the external environment and their communities. *The fourth area is **Community**, the territory you belong to, you must also be able to perform and generate a positive social and environmental impact for the benefit of*

		world, with a lot of humility, in solidarity with other benefit societies [...] resulting in higher cooperation and trust from them.		*solemn promise, you make a commitment from which you cannot then deviate.*	*stakeholders in the territory outside the company perimeter. And the last one is customers [...].*
N	[No matches from the interviews]	The organisation wants to instil in its workforce the fact that sustainability is essential due to market demand and the potential for long-term competitive advantage. *Perhaps one of the most difficult objectives is to get people to understand that **being sustainable is not a choice**.*	Sharing information within the company is fostered through traditional channels. *We have an intranet within which is presented the manifesto describing our sustainability goals. The three pillars, i.e. people, processes and products, are re-presented, and within them the initiatives we have launched.*	Employee engagement is essential, and the company promotes the generation of spontaneous initiatives. Leadership's dedication is the first lever used to emphasise its importance. *The key lever is that there should be a **clear commitment from the highest management bodies***	High attention is given to all stakeholders, including suppliers and customers. *So the difficulty is to **make today's community understand** that it is not a choice, but that it is a path we have to take.*

| O | [No matches from the interviews] | The company initiated the sustainable transformation. Through a concerted effort to involve all colleagues in understanding the importance of their actions, fostering awareness and aligning them with the reality of the work environment.

*We **try to involve** all other colleagues as much as possible about the importance of our actions.* | The company's planning started with internal analysis, interviews with top management, and defining a strategic plan.

*You **know the reality in which you are immersed**, you know the people, you start to understand what the processes are.* | Involving employees in sustainable development activities is crucial for a benefit company. Despite reluctance to change, integrating aspects impacting sustainable development into activities is important.

*Essential [speaking of the importance of involving employees], it is precisely one of our impact areas in the statute as a benefit company, [...] **you cannot carry out these activities if you are not a cohesive group that wants to get there.*** | [No matches from the interviews] |

P	The interaction with sustainable content and involvement in projects is tracked using KPIs and surveys. *[…] moreover, we carry out **regular listening activities** with our colleagues for the activation of new initiatives.*	The company does awareness-raising activities to focus on its workforce. *People are our real strength and are at the centre of our business plan. **Awareness-raising**, training, listening and active involvement of employees becomes fundamental for us.*	The company has a function dedicated to ESG-related communication and engagement campaigns. *The group has always shown great attention to ESG issues, preparing a Sustainability Plan and a Business Plan with sustainability-related targets over the years.*	The company's leadership promotes environmental awareness, ethical practices, and an inclusive working environment. *He/she has a clear, value-driven vision, makes informed and **balanced decisions**, and supports the development and well-being of the people he/she leads.*	The company plans to maximise the creation of value for all the stakeholders. *It also means **maximising the creation of shared value** for shareholders and other stakeholders and the wider community through a long-term strategic approach to Corporate Social Responsibility (CSR) and the development of innovative products, services and business models.*
Q	The company has structured targets and benchmarks regarding people sustainability.	The company wants to spread a vision of sustainability beyond its economic value.	Internal communication is highly valued and done with video and mail. Sustainability is integrated to	The leadership, helped by HR functions, has the task of spreading the company's vision to all employees being	[No matches from the interviews]

	You have to set **quantitative targets** *and monitor them with a well-structured process.*	**Sustainability is value** *so it is not just an aspiration or something many people are talking about today, but there is also value and especially financial, economic value.*	company's strategic planning. *So the path that has been taken and which I think alone demonstrates the importance that sustainability has assumed over the years in our company is the fact that it has also been linked to the business planning.*	the model and persevering in sustainable behaviours. *In my opinion vision and courage to be the example. These are the two elements I would mention above others of leadership and then also perseverance, because it carried on, of course adding pieces as it went along, but in a* **continuous and consistent manner**.	
R	The company associates each sustainable initiative to different quantitative KPIs. *Each initiative we associate it with a KPI, i.e. each initiative in the plan, we had 26 projects,*	Awareness and education are needed to ensure that sustainability is no longer seen as a cost by some functions. *In addition to awareness, we thought*	The company's sustainability governance avoids team silos, using Ambassador Champions as sounding boards for alignment and customization of	Employees are encouraged to share their ideas, thus leadership has to show its commitment and listen to them. *If the CEO and his leadership believe in it, it fills the whole*	[No matches from the interviews]

	each project is associated with a KPI as **quantitative as possible.**	*there was also a* **need for education**.	sustainability messages. *They are all aligned so we also tried to avoid localism in communication, we left room for customisation, but the key messages, the way we told the sustainability plan, our commitment and what we want to achieve together was driven by us.*	*company gear with oil, if* **there is the CEO's commitment** *and therefore there is a direction that facilitates all the processes, everything I told you about becomes a less cumbersome mechanism, and much smoother.*	
S	The company consistently monitor sustainability performances. *Moreover,* **becoming a benefit company is a kind of vaccination** *not to get sick. Because being a benefit company, the company has to make a so-called impact*	Employees are encouraged to actively be part of the value system. *In this context, where* **employees are an active part of the system***, it is indeed necessary to work on themselves for the company, so it goes*	[No matches from the interviews]	The leadership has to keep a broad vision and direct the sustainable efforts, engaging employees through structured training and physical involvement. *There is this concept of* **direct engagement***, so employees are crucial for*	The company involves external stakeholders along the value chain, showing its commitment, which is clarified and constantly updated in the impact report. *And there of course you take your stakeholders,*

	report every year and appoints an impact report manager and the impact report is signed by the CEO.	*without saying that value aspects must be created.*		*three reasons, one because they can have the culture and work more sustainably, two they can be ambassadors within the company and outside. Three, being many, you activate collective intelligence.*	*consumers, customers, suppliers, employees the communities with you so **it is not a solo journey**, but one that takes all possible stakeholders in the right direction.*
T	Employees sustainable sentiment is assessed through surveys. *Employee behaviour and attitude are also assessed with **surveys**.*	Company's work on education involves developing skills and behaviour guided by guidelines, reducing waste, and promoting fair ethical behaviours. *[...] skills, but also **behaviour guided by our guidelines**, reduction of all waste, e.g., fair ethical behaviour.*	The company calendars initiatives and has given the possibility to volunteers to assume sustainability roles with increased responsibilities. *We wanted to create, quite deliberately, an ambassadorship of sustainability within our employees.*	Involving employees in change and giving them guidelines and providing vision is essential to spread sustainability. Authentic leadership has the objective to maintain a fair level of commitment. ***Without leadership we clearly cannot provide the guidelines,** provide the vision for the future.*	The company believes in its responsibility to spread sustainability across the value chain. *True sustainability will be to create truly sustainable social fabrics, where sustainability will be translated into benefits and impacts, including social ones, that a company will have on its **own territory** and thus not exclusively on its own people.*

U	The company tracks the evolution of sustainability performance. *Then we have KPIs especially at the environmental level, at the level of HSE functions.*	The company works to make sustainability a part of everyone's lives by incorporating sustainability into its vision and guiding principles. *I think that the general sentiment should be focused on sustainability in everyone's lives […] then the eye gets used to seeing all the actions we take in the company through the lens of sustainability as well.*	The company integrates eLearning on environmental sustainability into its system, promoting presentations, seminars, and social networks. *In fact, we organise specific eLearning on environmental sustainability that is integrated into our system*	Internal reticence is decreasing due to increasing awareness and management's imprinting, which directs initiatives and actions. *I would say that what there is more and more of is the imprinting given by the management, which in its own words and actions directs everyone a bit, and on the other hand direct also the initiatives*	Outside parties like suppliers are consistently involved. *Let's say that our commitment doesn't stop at our own backyard, we try to extend it to the supply chain, so to suppliers and also to other stakeholders. That, in my opinion, is important.*
V	Employee sentiment monitoring is highly valued within the company. *We have structured assessment methodologies, so not*	[No matches from the interviews]	The company utilizes various communication methods, including brochures, emails, notice boards, collective meetings to effectively	The company encourages employees to become stakeholders, actively participating in cultural transformation and	[No matches from the interviews]

			communicate and receive feedback from employees.	sustainability opportunities.	
	every year, but periodically, we listen employees through surveys to understand the company climate.		*Brochures, envelope communications, notice boards, collection of suggestions in physical and electronic mailboxes, collective training meetings, **continuously renewed** and updated employee welfare plans, company climate surveys.*	*The **good example** is a concrete basic practice to show everyone the right practices for sustainability opportunities*	
W	The company has a well-positioned code of ethics, moreover they set quantitative objectives linked to sustainability objectives.	Emphasising sustainability as an economic lever is crucial; in reality, it began because the market demanded it. KPIs and a code of ethics are used to track sustainability.	The company is working on improving website and reporting tools for all portfolio companies, implementing a structured methodology for better communication and planning.	The company believes that everyone should be involved in change, as resistance to change exists. Visible leadership from the top is crucial, as employees will follow what they perceive.	The company aims to promote sustainability outside its company, serving as a reference for companies in the territory and fostering a sense of community.
	Even before the KPIs we have a code of ethics written in an extremely well-positioned way, we	*You have to make them understand what the*		*First of all, **leadership is done not with***	*The other is outside the company the social aspect is somewhat*

	*have **extremely comprehensive sustainability policies** that are an integral part of the code of ethics, we have a responsible investment policy that, for example, says which sectors we exclude from investments and how we manage investments from the due diligence phase to the holding and management period, up to when we even go on to realise them by selling them.*	*business case for sustainability is, because sustainable levers are **levers of success in business***	*Since things done in a hurry don't work well, we structure things. We set up a structured methodology, to make the approach: create a boarding of companies in the first year, **plan ahead** and all that.*	***words but with deeds** [...] So leadership has to be perceived, so again the most significant aspects are the examples, your behaviours, which are trivial, that is the way you interact under certain conditions.*	*covered by the community and **the people who basically live in our areas.***
X	The company aims to involve everyone in people management initiatives by surveying employee sentiment and	The company presents sustainability as an opportunity; in fact, to raise awareness, it's critical to highlight the potential	The company has formally instituted new roles, i.e., Sustainability Ambassadors. *Within each function there is an ambassador,*	Employees are involved through different initiatives such as communications and gamification, this	The company promotes cultural dissemination within and outside its boundaries. *So, to create therefore the dissemination of*

	sustainability questions. *In fact, we recently did a survey on the internal corporate climate and actually integrated questions on the topic of sustainability, to **understand how it was experienced**, how it was viewed or whether there is awareness or not. and this gives us a parameter to actually work on depending on the outcome*	opportunities and work on values and culture. *You can find yourself in front of a person to whom you initially have to **make understand the importance of sustainability**, so explaining the possibility that can arise from it.*	*basically this person is a bit of a **cross-functional arm** for the activities that need to be done within that department regarding sustainability.*	foster proposal of new initiatives from them. ***Everyone experiences it differently** and with each employee you have to start maybe different initiatives, so it is definitely a package of interventions that you build up.*	*culture both within, but also in the territory this was a bit of a goal we had set ourselves and therefore also **become** a bit of a **point of reference** as a partner for companies in the territory, precisely because we are attentive to this issue.*
Y	The employees' interests are monitored using a questionnaire in an effort to move them towards sustainability.	The company's financial benefits are a secondary effect; the main emphasis is put on the advantages and diversity that sustainability offers to	The company has strategic plan for sustainability which involves planning actions and collaborations among different functions. Monthly newsletter,	Top-down engagement is crucial, the leadership must engage in sustainability effort increasing its effects. Training and communication	Stakeholder engagement of external actors is constantly done, from local communities to supplier. *So from these roadmaps we then do stakeholder*

	*We evolve towards a much broader concept, where involvement, feeling listened to or **bringing diversity into the company means enrichment**.*	the organisation's employees. *If one starts with education, then at that point you can better understand what the company is doing and especially **the value that the company wants to convey**, and then a greater identification of the employee also comes out.*	blog, and influencers are used to identify receptive individuals. *We have a strategic plan for sustainability […] We then create focus groups from there **we understand what we actually need** to set as our goals. Then from there we create a kind of action plan and from this action plan the various corporate functions are then involved.*	initiatives are constantly done to engage employees. *It definitely takes leadership, it has to be able to **be a bit of a catalyst for attention on these issues** as well.*	*engagement **because we disseminate these topics** that are somehow discussed within the board with our stakeholders, from employees to suppliers, to the sales network, to technical studies, with the institutions.*
Z	Every actor is monitored based on different sustainability objectives. *Everyone has their own goals and everyone has their own sustainability goals; therefore,*	The company is actively showing the economic benefits of this integration and ensuring the sustainability aspect is integrated into the value system.	Planning initiatives are continuously updated; in particular, a three-year short-term plan is updated every year.	The company's decision-making process is distributed, requiring everyone to consider sustainability, thus training sessions are conducted annually to equip corporate	[No matches from the interviews]

everyone has defined their own sustainability goal each year that they have to contribute to it, which for some may be you have to do at least tot formation.	*Especially the **economic result** that this integration is bringing. [N/A speaking about the main lever to convince people]*	***Every year** we develop the three-year business plan.*	members with the necessary tools. The CEO emphasizes the importance of sustainability, directing resources to support managerial activities. ***Each corporate member must know** and have the tools to apply sustainability in their business, So one of the activities we definitely do is training.*

2.4.2. Cross-case analysis

The purpose of the cross-case analysis is to compare the experiences of all participants in order to identify similarities, differences, and patterns among cases. This could reveal group of firms that take comparable actions helping generalizability of findings (Ayres et al., 2003).

Case	Pillar 1 - Measure the situation	Pillar 2 - Let employees understand the value of sustainability	Pillar 3 - Prepare the organization for cultural change	Pillar 4 - Change the culture of the organization for the long term	Pillar 5 - Understand the systematic impacts
A	• *To begin with, an initial assessment of what is the sustainability sentiment of employees is important, to understand what is the maturity level of our employees, do they care about environmental issues? [...]* • *Every year a stakeholder engagement questionnaire is done within the company and circulated to all employees, all staff and all level. [...] Understanding their degree of awareness on sustainability issues their degree of alignment and knowledge of corporate strategy is an important thing*	• *Sustainability is not just compliance, it is not just something you must have, it should also be the lever to be able to generate value in the future and therefore it is something that in the long run has positive effects on our business.* • *[...] From formation then it is hoped to get to phase 3, culture improvement, not only of the corporate culture, which is something more static or pre-existing, but also of the culture of the individual employee.* • *The employee who is not cognizant of sustainability issues [...] is a weak link in the chain.*	• *Through information, I create opportunities during which the employee, should he or she deem it appropriate, can obtain news, viewpoints and training on these issues.* • *The intranet certainly, as a very efficient channel of communication, lately it has been renovated among other things as a structure and as an operational mode and it is the day-by-day communication channel of what our group is doing, both in the area of content, but also especially in the area of sustainability.* • *Set up a framework for mapping initiatives [...], benchmark analysis[...]. On this gap analysis was then hinged a roadmap of sustainability goals*	• *Employees are also internal change agents within the company; [...] they should have clear prioritization of these issues.* • *The only quote-unquote secret is to give a certain cyclicality, a certain periodicity, not to create spot initiatives but to really create institutional moments during the year, one of which is also the moment of sustainability reporting and which has now become precisely the cross and delight of some of our contributors.*	• *At the systemic level, the main activity to have awareness of the actors and impacts that the company operates, are stakeholder engagement activities, which we do mainly aimed at identifying the materiality of our issues.*

			• *that were then also publicly communicated.* • *It was a process that started bottom up as far as awareness is concerned, top down as far as then management and setting up a framework instead [N/A. speaking of planning sustainability].* • *The only quote-unquote secret is to give a certain cyclicality, a certain periodicity, not to create spot initiatives but to really create institutional moments during the year, one of which is also the moment of sustainability reporting and which has now become precisely the cross and delight of some of our contributors.*		
B	• *R2: We monitor a number of indicators on projects, within our statute we have four common benefit purposes. These four purposes then perhaps find application or otherwise relevance within projects, so we ask our managers periodically to evaluate all the projects that they do.* • *R1: We implemented a sustainability survey, in which we asked people to rate, in order of preference, a series of initiatives that we wanted to pursue. So, this*	• *R1: The initiatives that we pursue are different, [...] A whole series of initiatives that then try to bring sustainability into everyday life as well.* • *R1: In the context of the value alignment between what we hope to be the way of being and thinking about the future of our employees and the way of being of the company, we believe that there has to be an alignment from this point of view, in the things that are put into practice every day between what the company does, how it does it and how a*	• *R1: Communications are released periodically which are designed with our marketing department, just to make everybody aware of what we're doing, how we're doing it, why maybe certain choices are being made rather than others [N/A speaking of how to generate alignment].*	• *R2: One of our sustainability pillars is really interdependence; therefore, we are trying to bring this culture of sustainability a little bit to all stakeholders external and internal to our company.* • *R2: The fact that we have crystallized our commitment to sustainability within the statute is really a guarantee that it is not just a one-off initiative it is really a commitment that the company has physically made in its statute, so much so that we are monitored on these issues by the board of Statutory auditors who periodically ask us for updates and review our impact report.*	• *R1: One of our sustainability pillars is really interdependence; therefore, we are trying to bring this culture of sustainability a little bit to all stakeholders external and internal to our company.* • *R2: The key is to explain to all stakeholders that they don't get yet another questionnaire to fill out that wastes people's time, but to explain that we are on a journey and that they can help us retrieve the information we need. Also explaining what their*

	survey also really tests their interest in sustainability.	*person in his or her daily life approaches certain issues.* • *R2: If the company invests in him, first and foremost in terms of training and growth, and for us this means social sustainability, i.e., working to form a class of people capable of performing their jobs in the best possible way, in doing so one takes home their own cultural baggage that goes beyond the application in the job.*			*role is within this whole ecosystem.* • *R1: Our concept of sustainability is more oriented towards the social part, i.e., the relationship with our employees, customers and suppliers, and above all also with the territory.*
C	• *[No matches from the interviews]*	• *When you talk to employees, it's not so much the training you give them as it is the practices by which you make them experience sustainability in the company. To make culture you have to make people experience the appropriateness of that culture and the opportunity of what this cultural model produces, otherwise it is not internalized.* • *There is a set of practices that you can put in place, which make the environment in which they find themselves working, consistent with the strategic dictates and then they find in those strategic dictates the same alignment that they find in the day-to-day practices of the company.*	• *[No matches from the interviews]*	• *If there are people within the company, who have an interest in sustainability, and even informally, they start to take actions in this regard, this helps a lot.* • *Let's say that on the one hand, we have worked on employee engagement, in socially valuable activities and then in solidarity actions by employees, to make them feel a part of the group's directions and make them proud to belong to the group, on the other hand, we have worked to help them adopt sustainable behaviors themselves.* • *There are those who are more predisposed to change management and those who are less, when we talk about sustainability we talk about cultural change management, so then there is important work to be done on the directors. [...] And so it is very challenging to bring all of them on board. We have done various training courses, various awareness-raising events.*	• *[No matches from the interviews]*

D	• [No matches from the interviews]	• Then here comes the whole values component of principles, of values of the company, which has to be good at explaining it to its employees to get them all working in the same direction and then facilitate the execution of the various projects. • And then awareness-raising activities are all the more effective the more they are hooked to a company's planning.	• The company must equip itself with governance mechanisms, that is, mechanisms for managing the life of the company, that protect the company's image, that promote concepts of ethics, concepts of transparency, mechanisms that clearly guarantee a conformity, a compliance of companies with laws. • You definitely need to communicate as much as possible and include as many stakeholders as possible about how sustainability is progressing. • Try to organize moments in company life dedicated to sharing what the company is doing on esg issues, for example through webinars recorded and then shared with the company population.	• Employees involvement is fundamental [...] People who get involved on projects and therefore have to provide data, information, to be motivated to do so need a context. So they need to be engaged from the beginning, educated on what is the direction of the company and the vision of the company with respect to these issues. • With top management the best way is to organize dedicated meetings and then set up a committee that encompasses if not all the first lines at least the executives who most can have a say and bring input on these issues and have them question how the company is performing with respect to these issues and figure out together with them what the direction can be and how to possibly adjust it. [on how to engage the top management N/A]. • The top management who is then responsible for the conduct of the company's strategy and should make it clear how and to what extent considerations, esg criteria are being integrated into the running of the company.	• It is important to involve as many stakeholders as possible, understanding which internal stakeholders are potentially impacted, directly or indirectly, and invite them to participate. • Outwardly, I was giving you the example of the fact that sustainability commitments today are also shared with suppliers. • Thus, suppliers are formally asked to adhere to the company's sustainability vision.
E	• R1: Through a survey we collect feedback from employees just scores, ratings, we have benchmarks because it is already the second time we have done this survey, the first time two years ago, so we have a historical trend but we also have	• R2: Today, it is still difficult to make a clear connection between investment in sustainability and return at the business level. [...] as long as it is seen as a cost, there is a resistance somehow to putting additional energy and resources into it.	• R2: We have an annual business plan that is always being enriched with new activities and that is designed to handle local needs but takes into account all the demands and objectives of the parent company, and so it is an integrated plan that starts from Helvetia's strategy, which is somewhat lowered to us from above and is then interpreted and	• R1: Engagement, that is, the involvement of employees, is to make them feel that they are key players in the life of the company, that they can have an impact on their organization. For instance, getting all employees to voice their opinions through a survey on organizational culture. • R2: Change has to be addressed at various levels, certainly there are those who	• R1: In general, however, there is an activity of involvement of different types of stakeholders in all the sustainability activities that we carry out, so there is also an activity of involvement towards the outside world, which is particularly aimed at involving our distribution partners. Because this system works if all parties involved

	benchmarks […] we have a culture survey.		*grounded locally. […] Today, in Helvetia's strategy, sustainability has a space of its own and is therefore a strategic pillar.* • *R2: We have appointed local ambassadors from each direction who can take forward individual department initiatives aimed at improving those more critical elements of the survey.* • *R1: Each year we will have to understand what is needed to supplement our work plan and always provide for continuity initiatives or new tools to remain and spread culture in this sense.*	*embrace it and then maybe you have to use these figures to help you promote change in the company. There are those who, obviously also by character, have resistance, because change always puts you in a situation maybe of discomfort and then you have to be prepared, you need to have the tools to accompany the change.* • *R1: What I find, is that sometimes there is the difficulty of bringing everybody on board, in the sense that there are people who maybe are inclined to believe in it and bring change in the company and then there are people who are more reluctant.* • *R2: Twice a year as extra elements of communication we have introduced townhalls, so moments when the whole executive committee connects via teams with the whole company and tells a little bit about what the goals, strategies and main projects of the market unit are, and there is a direct channel, question and answer through chat and e-mail, where the executive answers questions that come from anyone in the company. [Speaking about the importance of listening N/A].* • *R1: As is being done on the employee side, […] we are also working on a training discourse because sustainability is an issue that is constantly in the making, skills need to be updated.* • *R1: Each year we will have to understand what is needed to supplement our work plan and always provide for continuity initiatives or new tools to remain and spread culture in this sense.*	*know where we want to go and everyone contributes their part.*

				R2: Today, it is still difficult to make a clear connection between investment in sustainability and return at the business level. [...] as long as it is seen as a cost, there is a resistance somehow to putting additional energy and resources into it.	
F	• *R1: We have a well-being survey that is done every three to six months in which we measure key performance indicators with respect to human beings.*	• *R1: We have discussed at length: are sustainability and innovation enablers or drivers?* • *R2: Today they are drivers. Tomorrow they should only become enablers.* • *R1: You first inform, then you train, then you engage. So first you have to inform that sustainability is important and why. [...] People are people, they have a brain and therefore they have to be engaged from not only a rational but also an emotional point of view. They have to understand the why of things.* • *R2: You can understand the importance of sustainability only if you are informed*	• *R2: We define the material issues, we identify where we are today, where we should go to mitigate risk, to seize opportunities, we build action plans, which of course include both economic and non-economic resources to support, this is included in long-term business planning.* • *R1: Then you have to give people the basic skills to be able to make sure that sustainability does not remain something external to the organization in the company, but is something embedded in the mindset, in our daily agenda.*	• *R1: Those lower down, if we want to talk about hierarchy, feel authorised, empowered, and free to come and say, "I had this idea".* • *R2: Change happens only if people change, otherwise it can not happen, so it's important to face those who may resist the change.* • *R2: You need leadership that is capable of admitting mistakes in order to be able to correct it or because it is something that you are learning by doing it, so these are the main characteristics. It is no coincidence that you have mostly women leading these functions, much easier culturally for a woman to admit that she has made a wrong decision and then question herself.* • *R1: Leadership has to have the courage to make an example, [...] you somehow unleash the courage from the employees, if you do it first, because you set an example.* • *R2: When you have a plurality of stakeholders, you need to use the higher risk-taking profile of perhaps younger people and their creativity, making them act as a bit of a bridge to interpret this in a language that is understandable even for*	• *The same thing about suppliers, suppliers for us are important business partners also create a lot of environmental and social impacts, so for us it is important not so much to exclude those that are not in line with expectations but to act on the responsibility that a large and structured company like us must have to help its supply chain improve, that is our logic.*

				someone coming from a totally different generation.	
G	• R1: The sustainability function periodically presents the progress of sustainability projects, new target proposals, and the non-financial statement to the Sustainability and Risk Control Committee, rather than specific benchmarks, e.g. last year I had also presented a benchmark on the targets, so a bit of scenario analysis and then went on to implement an increasingly defined strategy. • R1: Our environmental impacts are significant impacts that need to be constantly monitored and we certainly monitor as well all the esg issues that relate to personnel.	• R1: We need to get the concept across that sustainability is not a cost. […] It can therefore also be seen as a competitive and innovation lever. • R1: Each corporate department has to develop a mindset such that some issues are not topics of the sustainability function but are actually part of the corporate culture and strategy.	• [No matches from the interviews]	• R1: As far as internal initiatives are concerned, we are always open to dialogue and listening to initiatives that may come from within, and in going above all to work on the definition of the sustainability plan; • R1: There can be different predispositions from the different actors, and you realise this because you interface with them. How you manage it, you manage it by persevering. • R2: I think that's kind of the role of the sustainability function to demonstrate, to promote, to persevere in this process of change. • R1: You have to fight a bit with some functions that believe in it more and others that believe in it a bit less. So try a little bit to overcome some resistance, to show that sustainability is also business.; • R1: One of the prerequisites for sustainability to then take a certain speed rather than another depends on the commitment that is placed and shown by top management, and this helps a lot in decision-making activities and therefore helps the sustainability function a lot when interfacing with other heads of function to go and define objectives.	• R2: We also put a lot of effort into safeguarding and promoting the practices and values we believe in along the value chain, hence through our supplier involvement, verification and engagement projects.
H	• […] Targets that we report on in the benefit company impact report once a year, however, are targets that we	• So changing behaviour is not easy, it takes time and it takes perseverance. I am thinking especially of environmental	• it is important to involve employees and we try to do this by organising both webinars	• A directive from above in my opinion is important, because support at a strategic level is important. In my opinion the direction is important that it comes from	• [No matches from the interviews]

	monitor monthly and quarterly are presented to the board and every six months, also to the company's board of directors. [Speaking about monitoring sustainability targets N/A]	*behaviour because for a company it means starting to think differently, starting to think not only from the point of view of the economic impact that certain actions have, for example in the choice of suppliers or in the development of new products, etc., that is not only looking at the economic aspect, but also starting to think about the environmental impact, and considering it as one of the selection criteria.*	*open to all with information, which can be useful to all.* • *We have seminars with key figures who can help us address sustainability issues even within marketing, sales [...] because these figures then have to go into their respective departments and pass on. Because it is important that we say that there are not only employees but also managers who take on this sensitivity towards sustainability so that they can also influence the choices that are made.* • *We have given ourselves annual targets on these three pillars in our plan, and so we have given ourselves targets that also affect the way many people work because we have social targets but also environmental targets.*	*the top, but then the implementation of initiatives often actually comes from the bottom, that is, it comes from the people who work every day.* • *Human Capital did some work on values, but also the management itself, when we changed the company's strategy and precisely when we created the purpose, then a great deal of work was also done there to educate people, to involve, to explain to all employees.* • *We have given ourselves annual targets on these three pillars in our plan, and so we have given ourselves targets that also affect the way many people work because we have social targets but also environmental targets.* • *I think that, for example, the choice we have made to become a benefit company, can in some way help to ensure that these issues are always kept under control, continuously updated every three months, and therefore there are also kpi's that become company targets, just as there are financial targets, there are also sustainability targets. So I think this can also help to ensure that it is not a fire that then burns out.*	
I	• *This year's objective is to monitor all the parameters we have put in the strategic plan in a more punctual, more realistic, more live and consistent manner. Because only in this way we can*	• *The thing we are focusing on so much right now is to create awareness internally. [...] you also have to explain to your colleagues who work every day in production what it means, why make certain adjustments to the machinery, why change the machinery? [...] it's right*	• *We have an internal newsletter, as sustainability we also do periodic communications on what concerns our esg goals.* • *Transparency in an unambiguous manner towards all our stakeholders, both internal ones that are our*	• *[We have an internal newsletter, as sustainability we also do periodic communications on what concerns our esg goals] however I have to say that the thing that leaves the most lasting impression on people is the active involvement, done not in a digital way but in a personal way.*	• *Transparency in an unambiguous manner towards all our stakeholders, both internal ones that are our employees, and external ones, i.e., customers, suppliers, partners, universities, local communities, companies that also collaborate with us on the*

	really understand if we are on track with our goals.	*to give a follow-up to our intentions, even to those who don't sit in the office like me, but work in production on a day-to-day basis.*	*employees, and external ones, i.e., customers, suppliers, partners, universities, local communities, companies that also collaborate with us on the ground, is extremely important and is also a sign of reassurance.;* • *We have always had a plan called a 'bsp' business sustainability plan where every year, together with the various process owners of the various companies, i.e. certain figures within each business unit, we would draw up an annual plan in which we would then identify the kpi, obviously with resources, costs, time and whatnot. Now we have even decided to evolve this BSP into a strategic plan.* • *It is a three-year plan that takes into account measurable kpi and for each kpi there is also the process owner of the various business units who can make a positive contribution to the evolution of these goals.;* • *We need to keep an eye on our plan, look if there are actions we need to take faster or not, and thus also give a temporal coherence to what our esg path is.*	• *We must have a guiding wheel from above to set us on the right path and to give us the necessary resources, both in terms of time and money, to continue this process.* • *Each of us, who has a managerial role, has a parameter of our goals, parameterized to whether or not we achieve the esg goals that are in the strategic plan. Therefore, in a voluntary manner, responsibility is given to each manager in the group.*	*ground, is extremely important and is also a sign of reassurance.*
J	• *When a company goes to define targets, it is unthinkable not to monitor the data, [...] more than 70/80% of the KPIs that the*	• *In my opinion, it is essential to cultivate these values, which are in fact the expression of environmental, social and organizational sustainability,*	• *It is necessary that the setting of the strategy, the sharing of ESG issues, comes from the top, thus it has to be centrally planned.*	• *Employee involvement is certainly essential for the success of those sustainability programs that have been defined at group level. Because in my opinion it is in that way that staff become*	• *it is important for us to generate lasting value for all stakeholders, [...] ability to*

	company has defined, are on the personnel level, on the social level, so certainly the relevance of people is really strong.	since the sustainability manager, in cooperation also with the managers of training and human resources, must and can stimulate employees' awareness of the topic and the importance of these values.	• We have identified ESG ambassadors, i.e. sustainability ambassadors, who represent the group's values and act as bearers of activities, initiatives related to the sustainability theme, but above all, they act as bearers of information and awareness-raising on the subject. • continuous renewal of activities, hence, renewal of the welfare plan, training, with ever greater involvement of employees in decision-making processes. [N/A speaking of what should be done in the long term].	protagonists and feel active, instead of passively suffering what are the company's sustainability policies, so certainly getting them involved in the processes is an activity that brings really relevant benefits. • The involvement of people is crucial, certainly, but especially of the board of directors, i.e., the company's top management, because if the managers, the executives, the board of directors do not believe in the path of sustainability that the company and the group want to take, that company will hardly be able to achieve results; • Then a key moment in the creation of a sustainable environment is definitely training. • continuous renewal of activities, hence, renewal of the welfare plan, training, with ever greater involvement of employees in decision-making processes. [N/A speaking of what should be done in the long term].	contribute to the well-being of communities. • So, as I was saying, certainly the welfare plan because the company has been engaged for over 10 years in identifying concrete initiatives to promote and increase the individual welfare of workers, not only individual, but also and above all family welfare. • […] Include suppliers, customers, human resources, indeed, the community in which we operate.
K	• Since the beginning we have structured a periodic path, so not every year, but periodically, of listening through surveys to understand the company climate.	• [No matches from the interviews]	• Over the years we have structured a way to periodically involve our colleagues on sustainability, firstly by informing them of the macro strategies the group had undertaken and secondly to involve them in the actual operational activities. • The important thing is communication, involving people, making them understand	• all other departments are involved [...] so it is already clear from here that we wanted to extend all sustainability work to all souls of the group. • It is fundamental [Speaking of involving employees]. Over the years we have structured a way to periodically involve our colleagues on sustainability, firstly by informing them of the macro strategies the group had undertaken and secondly to	• From this wide-ranging vision of sustainability, which means involving all the stakeholders that revolve around the company, starting with those who work in it and ending with customers, but also local authorities, local associations and all the so-called community that lives around our product. Here, then, is a wide-ranging vision that is necessary precisely

			in what direction we are going, and we have many tools for this, starting with the actual report, which is of course always shared internally, but also a series of other more practical tools such as newsletters rather than the website itself or real structured moments of sharing with them. • *regarding to the employees specifically, the dissemination of information is, of course, continued with the classic tools of e-mail, rather than the website, the intranet, rather than the quarterly newsletter with which all information on results, on the progress of activities is conveyed.* • *we asked ourselves what kind of activities we would have to cover in the years ahead based on the logic of sustainability and when, how and with what resources we would be able to realise or concretise them.*	*involve them in the actual operational activities.* • *Involving stakeholders also means listening to them, trying to understand their needs, their visions, their proposals, which we have done on several occasions, including our colleagues to see if there were also valid operational proposals from below to take into account.* • *Actually, I don't think there are any particular differences, let's say that once we shared with everyone the path we were taking, here the important thing is the integration of sustainability within all activities, within the business, then there were no more different approaches or interpretations.*	*in order to aim for the medium to long term.*
L	• *R1: We assess three soft skills each year, which we declare at the beginning of each year and at the end of the year an evaluation is made by the manager on the exercise of these skills and, obviously, performance targets are also assigned, therefore at the end of the year the evaluation is both on skills and performance.*	• *R2: Sustainability is precisely through the propagation of these messages, of these practices also outside the work environment, so that it becomes a way of life where we can in some way be drivers of this change also through our employees [...] and therefore set up a virtuous mechanism in which, in short, everything comes back to us from trust*	• *R2: With my management and staff, we also administered sustainability courses for all employees. We also created very short pills in our eLearning platform.* • *R2: There are ambassadors who are those who have more specific training on sustainability issues and are those who organize, in their areas of expertise (since we have divided the company into*	• *R1: We then changed our vision and mission, identifying the way of storytelling sustainability to incorporate new values.* • *R1: Without employee engagement, nothing could be done because that is what sustainability is anyway. It is a way of being, it is not a set of laws and for it to become a way of being, there has to be a clear corporate culture that leads to that.*	• *[No matches from the interviews]*

- *R1: It is very important to talk to employees, either through surveys, to identify material issues and see what their perception is and the sensitivity and impact.*

- *R2: We have also recently introduced climate analysis, i.e. we consult employees a lot by administering very simple questionnaires.*

and a relationship of respect with employees and cooperation.

- *R1: To do an onboarding of everything we also went back to just basic concepts. So the dissemination of culture, also with these educational pills, even before seeing how we do it, we see why we do it.*

- *R1: There are ambassadors who are those who have more specific training on sustainability issues and are those who organise, in their areas of expertise (since we have divided the company into areas of influence of each ambassador), discussions, events to prompt discussion on these issues periodically.*

areas of influence of each ambassador), discussions, events to prompt discussion on these issues periodically.

- *R1: Precisely in order to initiate a culture that is also increasingly felt from below, because sustainability must start with a message that is not imposed but felt, we have activated sustainability ambassadors, people not in organizational roles, who would participate with me and act as spokespersons within the company for both bottom-up and top-down needs.*

- *R2: Together with these figures [Sustainability Ambassadors], who were clearly very important in defining a two-year sustainability plan for the first time, which was 21/ 22, precisely with initiatives that came from them and the employees, as well as those that perhaps the company was aiming to achieve, they also contributed and actively contribute to the drafting of the sustainability plan itself, clearly talking with their top management, but also with all the people who collaborate internally.;*

- *R1: We have macro-objectives that are derived from the materiality analysis that are then declined into objectives, actions within the plan [...] Then*

- *R2: For us it is fundamental, it is something without which we would not be complete, but precisely because our employees are our mirror so how they feel in reality is then the image of the actual company and there must always be homogeneity between what we say about us outside and what is the internal feeling,*

- *R2: These are very complicated and time-consuming actions. Sensibility on such issues does not arise overnight, it is constant, continuous work and there is resistance, especially from those who have experienced different phases of life in the company.*

- *R1: A credible leader is a leader who, in any case, knows how to adapt to different conditions and knows how to respond authoritatively to problems, which emerge because it is easy to be a leader in positive situations and great harmony, it is more difficult to be a leader when one has to manage situations, perhaps of conflict. The fundamental characteristic of the leader is that of credibility.*

- *R2: The company must then be consistent every time it operates in its meritocratic policies, in its growth paths, in its business development, in its organizational choices, this is fundamental.*

- *R1: Involvement initiatives must be continuous.*

			identified future strategic lines and future actions to be taken by the company are translated into sustainable actions because they must always be implemented according to certain guidelines, as well as speed of action and all that is business anyway.		
M	• *R1: First and foremost, we use as our benchmark, as a metric to measure and monitor our sustainable development path, the B impact assessment, which is the bcorp [...] Then our management system has become an integrated quality and sustainability management system, because we have half, about fifty KPIs that are environmental and social sustainability. [...] Finally at the end of the year we always conduct a final employee survey on the various aspects of sustainability.* • *R2: […] you have to take inspiration from the diversity that already exists in the company and then start from what they already believe in […].*	• *R1: What we are aiming for is to give meaning to the employees on an existential level as well, to make them feel that they are an active part of a higher plan, which is simply to change the world, with a lot of humility, in solidarity with other benefit societies [...] resulting in higher cooperation and trust from them.* • *R2: When approaching a type of company like us there has to be a sharing of values, but in my opinion, you have to take inspiration from the diversity that already exists in the company and then start from what they already believe in, so you don't have to inculcate new values, but rather you have to bring them out and give everyone the opportunity to share what they already do.*	• *R1: Dialogue with stakeholders is fundamental and employees are our privileged stakeholders.* • *R2: We have tried to bridge the information gap and have therefore established plenary sessions in which we update on what is happening in the company, thus sharing information among all employees, and in addition we draw up the sustainability report every year. To make sure that employees are made aware of the report, which can be quite a heavy document, we invented this new playful, gamification solution.*	• *R1: The secret of us benefit societies is precisely that we enshrine this commitment at the level of the statute, with that you make a solemn promise, you make a commitment from which you cannot then deviate.* • *R1: Leading by example and communicating with facts, I mean I don't like to preach, I don't like to show off.* • *R2: Positivity that is, always seeing the world in a positive light [to convey enthusiasm and interest to employees].*	• *R1: The fourth area is Community, the territory you belong to, you must also be able to perform and generate a positive social and environmental impact for the benefit of stakeholders in the territory outside the company perimeter. And the last one is customers. The area of customers, how you express and practise sustainability towards customers.*

N	• *[No matches from the interviews]*	• *Perhaps one of the most difficult objectives is to get people to understand that being sustainable is not a choice, it is the new model that we as a company must follow if we want to be in a competitive position (also because the consumer is asking us this, so if we want to continue to be present in the market, our products and us must be sustainable).*	• *We have an intranet within which is presented the manifesto describing our sustainability goals. The three pillars, i.e. people, processes and products, are re-presented, and within them the initiatives we have launched.*	• *There are several spontaneous initiatives, because typically sustainability leads to better work, to virtuous work. There are several events, what we try to do is to intercept these initiatives and channel them towards what are our most strategic objectives.* • *Making people feel that everyone can contribute is in our opinion one of the best ways to spread this kind of sensitivity. ;* • *We try to involve those who feel more distant from certain initiatives when possible [...], ideally there are events and occasions that should be precisely those that convey this sensitivity to those who are a little more distant.* • *The key lever is that there should be a clear commitment from the highest management bodies*	• *I see it in the first instance, when from the outside we have stakeholders, such as suppliers and customers at the beginning and end of the supply chain who make demands of us, submit proposals to us for collaboration in achieving ESG goals.* • *Within the pillars we have identified initiatives that are obviously relevant per area, so within our pillars, for example, we have activated Streams that also involve suppliers, so for example specific audits are defined at the suppliers, rather than those investigations are made so that working conditions are verified.* • *So the difficulty is to make today's community understand that it is not a choice, but that it is a path we have to take.*
O	• *[No matches from the interviews]*	• *We try to involve all other colleagues as much as possible about the importance of our actions, updating them on what we are doing and the goals we want to achieve in the future so that they are aware and, on our side, aware of the values of the reality in which they are working.*	• *An activity of this kind can only start with an internal analysis, an analysis of the context with interviews with top management at the beginning, then gradually downwards, and then with the definition of a strategic plan. You know the reality in which you are immersed, you know the people, you start to understand what the processes are.*	• *Essential [speaking of the importance of involving employees], it is precisely one of our impact areas in the statute as a benefit company, [...] you cannot carry out these activities if you are not a cohesive group that wants to get there.;* • *there will always be a certain reticence to change, I have doubts all the time, [...] for a colleague who has been used, for example for 20 years, to always be working in the same way, integrating aspects that impact on sustainable*	• *[No matches from the interviews]*

				• *development issues into his activities is not trivial.* • *It must always be a different voice from the one of our operations. The greatest risk of all activities is that once you have projects to follow, you start to lower and lower your sights, in order to keep to the timetable and achieve that goal. This, however, makes you lose a broader panoramic view.* • *So a guide is necessary, because when you are locking yourself away to complete your daily routine, another stimulus will immediately come to you.* • *Sustainability is necessarily seen as an evolving process. Keeping the focus high on this issue is crucial.*	
P	• *R2: We use some communication KPIs related to interactions with the proposed content and monitor active participation on almost all of our initiatives (both in terms of employee activity and in terms of environmental/social impact), moreover we carry out regular listening activities with our colleagues for the activation of new initiatives.*	• *[No matches from the interviews]*	• *R2: We have an Internal Communication Function that prepares ESG-related communication and engagement campaigns for our employees. Among the tools used we have email and company intranet.* • *R1: The Group has always shown great attention to ESG issues, preparing a Sustainability Plan and a Business Plan with sustainability-related targets over the years. Turning to the strategic importance of Sustainability, our Group has structured a path of sustainability through the adoption of an integrated*	• *R1: People are our real strength and are at the centre of our business plan. Awareness-raising, training, listening and active involvement (for different skills and directions of work) of employees becomes fundamental for us.* • *R2: Sustainable leadership is certainly characterised by its long-term vision, promotes environmental and social awareness and is committed to ethical and responsible practices. [...] A good leader (be it the bank itself as an 'actor' or the individual ESG manager within the company) obviously demonstrates strong listening skills, inspires trust and builds an inclusive working environment for the latter (shareholders, employees, institutions, customers, other). He/she has a clear, value-driven vision, makes*	• *R1: It also means maximising the creation of shared value for owners/shareholders and other stakeholders and the wider community through a long-term strategic approach to Corporate Social Responsibility (CSR) and the development of innovative products, services and business models.*

			strategy, that is capable of combining business growth and financial solidity with social and environmental sustainability, creating shared value in the long term. In confirmation of this, the Group has always shown great attention to ESG issues, preparing over the years a Sustainability Plan and an Industrial Plan with sustainability-related objectives.	informed and balanced decisions, and supports the development and well-being of the people he/she leads.	
Q	• R1: You have to set quantitative targets and monitor them with a well-structured process. • R2: We do a structured benchmarking, we define what are those KPIs, those indicators that regard People sustainability and then we take all the activities and we coordinate them with specific KPIs in order to generate alignment of actions and behaviours among employees.	• R2: Sustainability is value, so it is not just an aspiration or something many people are talking about today, but there is also value and especially financial, economic value.;	• R2: Before coming out externally with news, internal communication is done with interviews, videos, writing, etc. So the HR world, together with the business of reference, exploits internal communication to engage people, using various communication techniques to spread what are the most important points.; • R2: So the path that has been taken and which I think alone demonstrates the importance that sustainability has assumed over the years in our company is the fact that it has also been linked to the business planning, and this helps showing the importance of sustainability also in the company.	• R1: Employee involvement is crucial, HR historically has a constant dialogue with global internal communication, precisely to try to convey the company's vision, to make that synergy. ; • R2: In my opinion vision and courage to be the example. These are the two elements I would mention above others of leadership and then also perseverance, because it carried on, of course adding pieces as it went along, but in a continuous and consistent manner.	• [No matches from the interviews]
R	• R1: Each initiative we associate it with a KPI, i.e. each initiative in the plan, we had 26 projects, each	• R1: For some functions sustainability is a cost, this has to change;	• R2: The governance of sustainability in the company was designed precisely so as not to create yet another team silo	• R1: there was something like an open survey by all the people to generate ideas and solutions that could enable us to	• [No matches from the interviews]

	project is associated with a KPI as quantitative as possible.	• *R1: In addition to awareness, we thought there was also a need for education.* • *R1: How we designed this engagement with people... we started in a way, not pyramidal, but I would say of concentric circles, in the sense that I would see the diffusion of a communication strategy, of internal stakeholder engagement, not so much as top down, but from the centre towards the outer layers of the company, overcoming some blockages because in any case for some functions sustainability is a cost, for some functions it slows down processes.* • *R1: we started with the strategy in 2021, 2022 was the year, how should we say baseline, to measure everyone, we should then have given an update this year with 2023, to give us future targets, but now that we are basing ourselves, we have to do the work all over again.*	*that was separate from the processes, communicating what the company is doing.* • *R1: We use several Ambassador Champions, also as a sounding board for the sustainability messages, this content, which has been branched out within our group communication ecosystem, starts from the centre and is amplified and distributed through the ambassador network. They are all aligned so we also tried to avoid localism in communication, we left room for customisation, but the key messages, the way we told the sustainability plan, our commitment and what we want to achieve together was driven by us.*	*change office management habits and make us more sustainable,* • *R2: The governance of sustainability in the company was designed precisely so as not to create yet another team silo that was separate from the processes;* • *R1: If the CEO and his leadership believe in it, it fills the whole company gear with oil, if there is the CEO's commitment and therefore there is a direction that facilitates all the processes, everything I told you about becomes a less cumbersome mechanism, and much smoother.*	
S	• *Moreover, becoming a benefit company is a kind of vaccination not to get sick. Because being a benefit company, the company has to make a so-called impact report every year and*	• *one has to untie, a purely profit-driven approach, with short cadences compared to a long-term strategic approach of sustainability, and here in this case these two tensions are temporally different, even*	• *[No matches from the interviews]*	• *there is a traditional structured training part, the video course part, to foster more culture to action, so they can be more involved in the initiatives.;*	• *Being a stakeholder company means that the company knows where it wants to go and has to guarantee some benefits along this chain.;* • *And there of course you take your stakeholders, consumers,*

	appoints an impact report manager and the impact report is signed by the CEO. • *This system is really a vaccination system against forgetting, against not doing things, also because then it is also very difficult to recover if one has a negative gap. This situation makes sure that all people are kept on target [N/A speaking of being a bcorp];*	*though they go in the same direction.* • *In this context, where employees are an active part of the system, it is indeed necessary to work on themselves for the company, so it goes without saying that value aspects must be created.*		• *Then there is also a volunteer part, people who get involved in education, in spreading the word to their colleagues.* • *there is this concept of direct involvement, so employees are crucial for three reasons, one because they can then have the culture and themselves work more sustainably, two they can be ambassadors within the company and outside, contributing willingly data and approaches. Three, being many, you activate the collective intelligence.* • *In the sustainability leadership model, one must have a mix of contextual analysis, a strategic vision of the effects that possible actions can bring about, a goal orientation because one must still, in small steps, move forward and achieve goals step by step; and finally, one must have a systemic vision, which also means a strategic vision, of a system in which one does not just do a simple operation, but that operation brings with it many other factors and one must take them into account.*	*customers, suppliers, employees the communities with you so it is not a solo journey, but one that takes all possible stakeholders in the right direction.*
T	• *Employee behaviour and attitude are also assessed with surveys.*	• *(talking about training) [...] skills, but also behaviors guided by our guidelines, reduction of all waste, e.g. fair ethical behaviors.* • *We also have informal events, for example we have company clean ups, so they are days, clearly paid for employees, where they don't come to work, but we get together for example*	• *what we do is calendar all the initiatives well this allows us to maintain a fairly constant level of commitment.* • *Creating culture, education as we have done. We gave training courses with specialised partners precisely on the introduction to sustainability topics.* • *We wanted to create, quite deliberately, an ambassadorship*	• *It is crucial, it is unavoidable. Their role is of being addressed by the change. (talking about involving employees);* • *We also have informal events, for example we have company clean ups, so they are days, clearly paid for employees, where they don't come to work, but we get together for example and clean an area, clean up a beach, so absolutely.* • *It is an indispensable aspect because it indicates the guidelines that must be*	• *true sustainability will be to create truly sustainable social fabrics, where sustainability will be translated into benefits and impacts, including social ones, that a company will have on its own territory and thus not exclusively on its own people.*

		and clean an area, clean up a beach, so absolutely.	*of sustainability within our employees. We wanted to allow employees who spontaneously participated in these courses of introduction to sustainability and the circular economy to then be able to access a certification, also free of charge for them, and thus clearly become part of the ambassadoring model, who must also be a socially committed employee.*	*clearly followed and every manager must, in any case, make such a change. Without leadership we clearly cannot provide the guidelines, provide the vision for the future.* • *the sustainable leader must also be an authentic leader in his or her private life.* • *With continuity of messages and with communication events, even simply with flyers, with posters, then launching messages in all types, even with trivial screensavers, but everything is needed. (Speaking about how to maintain continuity of commitment)*	
U	• *R1: Then we have KPIs especially at the environmental level, at the level of HSE functions.*	• *R1: In my opinion, internally the reticence is passing because, as we said before, everyone's awareness is increasing […] Sometimes you need event with really earthy examples to convince them.* • *R2: I think that the general sentiment should be focused on sustainability in everyone's lives […] then the eye gets used to seeing all the actions we take in the company through the lens of sustainability as well.* • *R2: The mission has been changed to also be shaped by these values (N/A. of sustainability).*	• *R1: In fact, we organise specific eLearning on environmental sustainability that is integrated into the Mapei system.;* • *R1: It is very important of course and this is done through both training, there are e-learning for new employees, there are presentations that are always made within courses, seminars...* • *R1: There are definitely, as we said, the educational courses, the eLearning, then our website and also partly the social networks. Also in our magazine, Mapei reality magazine, every two months there is an article on sustainability.;* • *R1: the importance of the group, the group's sense of belonging, which is very important to us,*	• *R2: It takes a bit of running in actually, I mean it takes the first few years to really understand what you are doing and why you are doing it.;* • *R1: In my opinion, internally the reticence is passing because, as we said before, everyone's awareness is increasing […] Sometimes you need event with really earthy examples to convince them.* • *R1: I would say that what there is more and more of is the imprinting given by the management, which in its own words and actions directs everyone a bit, and on the other hand direct also the initiatives.*	• *R1: For example with suppliers as a roadmap right now we have added some questions, some Kpis in the supplier evaluation, so in the questionnaire that we release to evaluate suppliers. As a roadmap we always have in mind what Europe is asking us to do, which is to go at least 55% CO2 by 2030 and decarbonisation by 2050, so everything we are doing, starting with greenhouse gas emission measures, Scope 1, 2 and 3, we are doing it right then, with a view to going to reduce where we impact most for us it is clear where we have to reduce, so we are working on that.* • *R2: there is a willingness to participate in initiatives that are local, as well as those that are a*

		• R1: Then there is an increasing dissemination of the principles of sustainability.	*but also the building of a group working on these issues that grows stronger and stronger as we go along and that succeeds by being united in proselytising.*		*bit more far-reaching. So even the sponsorships and initiatives we do are a form of community support.* • *R2: Let's say that our commitment doesn't stop at our own backyard, we try to extend it to the supply chain, so to suppliers and also to other stakeholders. That, in my opinion, is important.*
V	• *We have structured assessment methodologies, so not every year, but periodically, we listen employees through surveys to understand the company climate.*	• *[No matches from the interviews]*	• *Brochures (e.g. employee handbook), envelope communications, notice boards, collection of suggestions in physical and electronic mailboxes, collective training meetings, continuously renewed and updated employee welfare plans, company climate surveys.;* • *Devoting hours to training and educating employees through meetings and training/educational material is another excellent method of transmission; moreover, setting up listening points and/or privileged communication channels gives value to the topic and optimises the receipt of feedback.*	• *A modern company wants its employees to become 'Stakeholders' in order to fully support its mission. They should be involved at an early stage so that they become the first actors in the cultural transformation.* • *The 'good example' is a concrete basic practice to show everyone the right practices for sustainability opportunities* • *Devoting hours to training and educating employees through meetings and training/educational material is another excellent method of transmission; moreover, setting up listening points and/or privileged communication channels gives value to the topic and optimises the receipt of feedback.*	• *[No matches from the interviews]*
W	• *Even before the KPIs we have a code of ethics written in an extremely well-positioned way, we have extremely comprehensive*	• *You have to talk to the people you need to convince, you have to speak managerial language, you have to make them understand what the business*	• *This is an interesting topic, because there is a lot of room for improvement here, because clearly it applies to us and it applies to all the companies in the*	• *So it's good to get everyone involved, sooner or later it has to be done, […] let them then be the bearers.*	• *[No matches from the interviews]*

	sustainability policies that are an integral part of the code of ethics, we have a responsible investment policy that, for example, says which sectors we exclude from investments and how we manage investments from the due diligence phase to the holding and management period, up to when we even go on to realise them by selling them.. • *Just opening our sustainability report, which is a compendium of the annual report, you see that we have set quantitative objectives that are then carried over into strategic plans, but also into ESG plans, into annual sustainability plans, [...] Now we have redefined the rewards, the so-called long term incentive, which goes over three years, and even in that there is a not inconsiderable component of 20% that is linked to the achievement of sustainability objectives. So this is a matter of consistency.*	*case for sustainability is, because sustainable levers are levers of success in business.*	*portfolio. The simplest tools are obviously the website and the reporting, which is then integrated with the sustainability reporting, and we are working on that. [...] Sometimes it is easier to do than to tell, so there are many things that are still not sufficiently communicated.* • *Since things done in a hurry don't work well, we structure things. We set up a structured methodology, to make the approach: create a boarding of companies in the first year, plan ahead and all that.*	• *By definition, resistance to change exists, it is a law of physics whereby any form of change from previous attitudes, previous visions is problematic to manage, but you have to acknowledge and face that.;* • *You need visible leadership from the top […] It is a very dangerous risk to go out and instil, solicit, suggest, promote virtuous behaviour on the part of our employees, colleagues, and then perhaps being those who do not lead by example.* • *The great mass of people working in productive companies, will always follow what leadership they perceive.* • *First of all, leadership is done not with words but with deeds [...] So leadership has to be perceived, so again the most significant aspects are the examples, your behaviours, which are trivial, that is the way you interact under certain conditions;*	
X	• *R1: The other thing with the aim to involve everyone, is that in some initiatives that*	• *R2: you can find yourself in front of a person to whom you initially have to make*	• *R2: We have a Welcome on Board initiative for all new hires, and we have decided to make them*	• *R1: So our task is then actually to manage, beyond the scope of mere communication, to get colleagues*	• *R2: the other is outside the company the social aspect is somewhat covered by the*

		we do with people management rather than communication they are to survey the sentiment of our employees, also including questions related to sustainability. […] In fact, we recently did a survey on the internal corporate climate and actually integrated questions on the topic of sustainability, to understand how it was experienced, how it was viewed or whether there is awareness or not. and this gives us a parameter to actually work on depending on the outcome.; • R2: the ESG plan, which spans several years, is translated into performance targets of our employees.	understand the importance of sustainability, so explaining the possibility that can arise from it.; • R2: when the company undertakes and defines strategic lines then it is clear that all the people should be made aware and then involved. • R2: It is clear that cultural change is a journey, it is not something that is defined overnight, it is not the introduction or launch of a new product, but it is actually changing what is the culture of the company, what are the values of the company, what every employee who lives this company has in his or her head, that is what every employee associates when he or she thinks of the company; • R1: It becomes an awareness-raising issue, so we continue to bring these issues to the attention of colleagues and people reflect on them, so this is certainly important. • R2: when after many years, we come out with a value system in which we talk about sustainability, diversity, inclusion, all the issues that then fall under this acronym ESG then, it is clear that at this moment you are also	immediately understand our strong cultural footprint in sustainability. • R1: Already for a couple of years now, we have been running various training but also information courses on, for instance, diversity and then doing talks, where anyone who wanted to could sign up. • R2: Within each function there is an ambassador, in fact we wanted to identify an ESG contact person, so basically this person is a bit of a cross-functional arm for the activities that need to be done within that department regarding sustainability.	involved at every level, to manage to reach precisely all the levels.; • R1: Last year we also created a kind of game, so through gamification we are able to engage people even particularly heterogeneous groups of people who then find themselves working or otherwise investing even free time on a common goal. • R2: we also receive proposals for initiatives from colleagues. • R2: everyone experiences it differently and with each employee you have to start maybe different initiatives, so it is definitely a package of interventions that you build up.; • R2: their commitment was very strong on this issue.	community and the people who basically live in our areas. • R2: So, to create therefore the dissemination of culture both within, but also in the territory this was a bit of a goal we had set ourselves and therefore also become a bit of a point of reference as a partner for companies in the territory, precisely because we are attentive to this issue.

		• *spreading what is the culture, the new culture of our company.*			
Y	• *delivery of questionnaires that are increasingly refined to understand the characteristics and also the level of satisfaction of employees, something that until now was perhaps not considered.* • *as you get to know the company population better, you also get to know more about some aspects that you didn't even consider until now, so maybe you realise that actually within the company, there is an activist who is attentive to environmental issues and you can 'exploit' their values.*	• *Up to now it has always been thought that business is only a financial economic aspect. Instead, we must evolve towards a much broader concept, where involvement, feeling listened to or bringing diversity into the company means enrichment, it also means growth, so ultimately indirectly economic growth.* • *if one starts with education, then at that point you can better understand what the company is doing and especially the value that the company wants to convey, and then a greater identification of the employee also comes out.*	• *we have a strategic plan for sustainability […] We then create focus groups from there we understand what we actually need to set as our goals. Then from there we create a kind of action plan and from this action plan the various corporate functions are then involved.* • *So we have a monthly newsletter, where we have a working table between sustainability, communication, human resources and the IT department, where we basically go and identify what might be issues of interest and we develop them within this blog.* • *we are thinking about creating influencers, thus identifying individuals within the company population who are perhaps the most receptive and sensitive to certain issues and involving them.*	• *It is crucial to involve employees. Initially always a top-down involvement and this makes it very difficult to involve employees initially, because they are very complex concepts and many times also very far from the mindset.* • *Stakeholder engagement is fundamental, today is evolving towards what is actually stakeholder management.* • *you don't just make change top down, but there must be a clear involvement of all the various corporate functions.* • *New employees have a greater focus on environmental and social aspects, because the new generations are certainly more sensible on this topic, but many times inside companies you find older people, or at least people of an age where it is more difficult to involve them in some way on certain issues.* • *it definitely takes leadership, being able to be a bit of a catalyst for attention on these issues as well.*	• *So from these roadmaps we then do stakeholder engagement because we disseminate these topics that are somehow discussed within the board with our stakeholders, from employees to suppliers, to the sales network, to technical studies, with the institutions.*
Z	• *Everyone has their own goals and everyone has their own sustainability goals; therefore, everyone has defined their own sustainability goal each year that they have to contribute to it, which for some may be*	• *Especially the economic result that this integration is bringing. [N/A speaking about the main lever to convince people].* • *on a daily basis there is this urge from our CEO to delve*	• *Each corporate member must know and have the tools to apply sustainability in their business, So one of the activities we definitely do is training […] We do more than a dozen training sessions a year, where we delve into topics that are both general*	• *decisions within the company are extremely distributed, i.e. there is not just one person who decides, everyone who has to make a decision must know that they have to take sustainability aspects into account.*	• *[No matches from the interviews]*

	you have to do at least tot formation.	*into these issues and he wants to get feedback, he wants to see how the sustainability aspect is concrete within the value system.*	*on what sustainability is and specific, more technical.* • *Yes, every year we develop the three-year business plan that is updated year by year, where each business component has to develop what the business strategies are with at least a three-year perspective. Then after that, actually for sustainability issues we have a long-term plan that sees to 2030 and 2050.*	• *So I have to say that if there are difficulties, they are there because perhaps the effect of these dynamics is not understood, and I have to say that culturally there is no rejection of doing something sustainable.;* • *[the CEO thinks that sustainability is] so important to dedicate resources that could govern and deepen the issues in such a way that all managerial activities within our value chain, could be supported by sustainability skills.* • *on a daily basis there is this urge from our CEO to delve into these issues and he wants to get feedback, he wants to see how the sustainability aspect is concrete within the value system.* • *each corporate member must know and have the tools to apply sustainability in their business, So one of the activities we definitely do is training […] We do more than a dozen training sessions a year, where we delve into topics that are both general on what sustainability is and specific, more technical.*	

2.4.3. Employee engagement

88% of the case studies have emphasized that employees' engagement and, consequently, their active involvement in sustainability activities is fundamental. *"I have to say that the thing that leaves the most lasting impression on people is the active involvement, done not in a digital way but in a personal way" – Case I.*

Employees play a central role in driving sustainability efforts within the company. For instance, [Case A, V, W] have identified employees as the most important actors and change agents in the context of sustainability initiatives. *"A modern company wants its employees to become 'Stakeholders' in order to fully support its mission. They should be involved at an early stage so that they become the first actors in the cultural transformation" – Case* They need to be addressed by change efforts and become advocates of sustainability. *"Employees are also internal change agents within the company; […] they should have clear prioritization of these issues" – Case A.* As highlighted by [Case B, C, E, K, L, O, S, Z] there is high interdependence among different actors and function within a company. Therefore, it's crucial to ensure that employees are not just passively accepting sustainability initiatives, but they feel a sense of belonging and connection to the broader organization mission. *"We have worked on employee engagement, in socially valuable activities and then in solidarity actions by employees, to make them feel a part of the group's directions and make them proud to belong to the group" – Case C. "Engagement, […] is to make them feel that they are key players in the life of the company, that they can have an impact on their organization" – Case E.*

Figure 12: Coding tree

2.4.4.   Pillar 1 – Measure the situation

2.4.4.1. Monitoring

In commencing their journey towards sustainability, 81% of the respondents highlighted the importance of monitoring the current situation. Companies employ various assessment techniques that range from simpler methodologies to more virtuous and comprehensive approaches.

Use metrics

Companies [Case H, I, J, Q, R, U, W, Z] take a simplified approach to monitoring sustainability by focusing on technical aspects. They rely on KPIs that measure tangible outcomes, revolving around the impact of sustainable initiatives on the company's operations. *"This year's objective is to monitor all the parameters we have put in the strategic plan in a more punctual, more realistic, more live, and consistent manner. Because only in this way we can really understand if we are on track with our goals" – Case I.* This data-driven approach is widespread among the analysed company since it does not differ from traditional measuring systems, not requiring huge adaptation efforts.

These measurements are particularly useful to align employees with company's values. *"We do a structured benchmarking, we define what are those KPIs, those indicators that regard People sustainability and then we take all the activities and we coordinate them with specific KPIs in order to generate alignment of actions and behaviours among employees" – Case Q.* Furthermore, implementing these metrics increase employees' sense of responsibility, making them understand how their goals contributes to company's sustainability objectives. *Everyone has their own goals and everyone has their own sustainability goals; therefore, everyone has defined their own sustainability goal each year that they have to contribute to it" – Case Z*

Monitor purposeful behaviour

Other companies [Case A, B, E, F, G, K, L, M, P, T, V, X, Y] are committed to deeply understand the sustainability sentiment and changes in the organizational culture resulting from new initiatives. They go beyond simple metrics, engaging in more comprehensive assessment. These companies employ climate surveys designed to explore the sustainable mentality within the company. *"We have structured assessment methodologies, so not every year, but periodically, we listen employees through surveys to understand the company climate" – Case V.* These surveys not only measure the perception and attitudes of employees towards sustainable efforts, but also gain insight about the general awareness about company's efforts and progress. *"Understanding their degree of awareness on sustainability issues their degree of alignment and knowledge of corporate strategy is an important thing" – Case A.*

In addition to surveys, these companies employ whistleblowing systems that allows operators to report behaviors not respecting the code of ethics or corporate

sustainability guidelines, in total anonymity *e.g., whistleblowing channel p. 69 – Case A (report)*.

The most progressive companies [Case A, B, M, P, R, Y] actively leverage the surveys' results. They have specific mechanisms in place to exploit the insights gained and adapt their efforts. Directing the initiatives towards the areas that resonate most with their employees, they optimize their sustainability efforts driving further engagement and ownership among employees. *"We implemented a sustainability survey, in which we asked people to rate a series of initiatives that we wanted to pursue for each of our four sustainability pillars. So this survey also really tests their interest in sustainability, which is useful above all for us to then put down, in a context of course where resources are not infinite, first the initiatives that employees also feel are closest" – Case B.* For instance, in [Case Y] the formalized mechanism used to actively leverage the result is the creation of focus groups *e.g., The focus group aimed to collect the perceptions of the stakeholders involved regarding how the company addresses sustainability issues p.54 Case Y (report).*

2.4.5. Pillar 2 – Let employees understand the value of sustainability

2.4.5.1. Sustainability as an opportunity

An effective engagement inside companies is key to build a strong and long-lasting commitment to sustainability. As highlighted by 65% of the companies interviewed, in order to establish a relationship with employees, it is crucial for companies to overcome the current view of sustainability as a mere regulatory compliance or an externally imposed burden. If employees are able to see the opportunities connected to sustainability, they will be more inclined in adopting sustainable behaviours.

Frame

Respondents from [Case A, D, E, F, G, N, Q, R, V, Z] frame sustainability as an important business move, presenting it as a source of long-term business benefits, consequently being an advantage rather than a liability *"Sustainability is not just compliance, […], it is something that in the long run has positive effects on our business" – Case A.*

The view of sustainability projects and initiatives as costs should be removed from the company's mindset as this could result in inadequate time and resource allocation. *"Today, it is still difficult to make a clear connection between investment in sustainability and return at the business level. [...] as long as it is seen as a cost, there is a resistance somehow to putting additional energy and resources into it" – Case E.*

 When sustainability is seen as an enabler of innovation and growth, it can become a competitive advantage in the long run. Furthermore, it is important to note that nowadays it is still possible to partially see sustainability as a choice, but it is important to understand that it is an unavoidable future reality. *"We need to get the concept across*

that sustainability is not a cost. […] It can therefore also be seen as a competitive and innovation lever" – Case G. Exactly aimed to increase awareness, companies engage employees through initiatives internal to the office workplace *e.g., through internal engagement and awareness-raising policies aimed at its employees and initiatives launched in its offices, which aim to promote a greater understanding of the importance of correct waste management, energy saving, environmental protection and biodiversity p.179 – Case G (report).*

Link

As highlighted by [Case B, C, L, M, U, X, Y], the lever used on employees is related to the moral need for employees and companies to adopt sustainability. People inside the organization should be convinced that businesses have social responsibility and thus their work can have an important meaning and purpose. In this way employees would become more engaged and see themselves as positive change agents even outside the company's boundaries. *"Sustainability is precisely through the propagation of these messages, of these practices also outside the work environment, so that it becomes a way of life where we can in some way be drivers of this change also through our employees [...] and therefore set up a virtuous mechanism in which, in short, everything comes back to us from trust and a relationship of respect with employees and cooperation" – Case L.* These companies adopt many different services that impact on employees' daily lives, from *agreements with parking lots, restaurants, dentists, nursery school p. 59 - Case B (report)* to *psychological counseling agreement with insurance and business volunteering day p. 48 – Case X (report).*

Support

As underscored by [Case B, C, L], connected to the "link" practice there is the need to support employees in their decisions of moving sustainability also outside the company's boundaries. *"To make culture you have to make people experience the appropriateness of that culture and the opportunity of what this cultural model produces" – Case C.* Therefore, there are initiatives that gives the opportunity to experience sustainability and support those that want to try, for instance [Case C, report] offers sustainable home-work travel plans through company's shuttle, or [Case L, report] offers loans to those that want to buy means of transport with low carbon emissions exactly in order to spread sustainability. *"Sustainability is through the propagation of these messages, of these practices also outside the work environment"- Case L.*

2.4.5.2. Work on awareness

65% of the respondents underscored the importance of generating awareness regarding the need of sustainability among employees in order to cultivate a culture of sustainability. *"[…] must and can stimulate employees' awareness of the topic and the importance of these values" – Case J.*

Educate

As highlighted in [Case C, D, F, I, J, L, M, P, R, T, Y], educational endeavours were undertaken to give the workforce a good understanding of the need of sustainability. *"The thing we are focusing on so much right now is to create awareness internally. [...] you also have to explain to your colleagues who work every day in production what it means, why make certain adjustments to the machinery, why change the machinery?" – Case I.* These programs were actuated through different medium, such as company's meetings *e.g., discovering sustainability: dialogue with many voices. It is a course including basic notions on the concept of sustainability, its declinations and how it fits into the business context – Case H (report),* or webinars, *e.g., webinar on sustainability issues p. 107 – Case L (report).*

The topics addressed by these practices is various, comprehending both environmental and social sustainability *e.g., initiatives to promote employee D&I involvement p. 112 – Case P (report); e.g., dedicated to the dissemination of good practices for the environment such as the communication of projects p.20 – Case Y (report).*

Trigger

Linked to educating employees spreading the importance of sustainability, it is fundamental to make them reason on these issues in order to internalize them, as identified by [Case F, L, M, T]. *"It becomes an awareness-raising issue, so we continue to bring these issues to the attention of colleagues and people to reflect on them" – Case Y.* Keeping an ongoing dialogue contributes to creating a culture where sustainability becomes ingrained in employees' thinking and actions. This is done for instance through events with experts *"Parole Ostili project" – Case A.* or messages directed to employees *e.g., creation of the Manni Group Magazine dedicated to raising awareness p.54 – Case I (report),* providing several opportunities for discussions and learning moments.

2.4.6. Pillar 3 - Prepare the organization for cultural change

2.4.6.1. Planning

Creating a comprehensive strategy and thoughtfully planning organizational changes to integrate sustainability has been highlighted by 73% of respondents as a crucial driver in maintaining long-lasting employee engagement.

Develop an action plan

Several respondents [Case E, F, I, J, K, O, P, T, Z] identified the importance of developing long-term action plan. These plans initiate from analysing the company's situation and the most material issues. *We define the material issues, we identify where we are today, where we should go to mitigate risk, to seize opportunities, we build action plans, which of course include both economic and non-economic resources to support, this is included in long-term business planning – Case F.* This kind of planning is necessary in order to

maintain a consistent level of commitment throughout the organization and over time. *"What we do is calendar all the initiatives well this allows us to maintain a fairly constant level of commitment" – Case T.* Such structured planning demonstrates the company's seriousness regarding sustainability, underscoring its importance to employees. *So, the path that has been taken and which I think alone demonstrates the importance that sustainability has assumed over the years in our company is the fact that it has also been linked to the business planning, and this helps showing the importance of sustainability also in the company – Case Q.*

Create new roles

Employee engagement in sustainability initiatives often benefits from the creation and formalization of new roles with sustainability responsibilities. The most cited by [Case E, F, H, J, L, R, T, X, Y] is the role of Sustainability Ambassadors. *"We have identified ESG ambassadors, i.e. sustainability ambassadors, who represent the group's values and act as bearers of activities, initiatives related to the sustainability theme, but above all, they act as bearers of information and awareness-raising on the subject" – Case J.*

As highlighted in [Case F], they act as bridges between top-down sustainability initiatives and their practical execution, helping to translate them into actionable steps for employees. Their role is especially crucial when there is a diversity of stakeholders with varying levels of familiarity with sustainability. *"When you have a plurality of stakeholders, you need to use the higher risk-taking profile of perhaps younger people and their creativity, making them act as a bit of a bridge to interpret this in a language that is understandable even for someone coming from a totally different generation". – Case F.* As highlighted by [Case R], they become advocates of sustainability messages going beyond their tasks and spreading sustainability messages. *"We use several Ambassador Champions, as a sounding board for the sustainability messages […]"- Case R.*

2.4.6.2. Knowledge sharing

The results of the interviews reveal that 88% of the respondents emphasize the importance of knowledge sharing as a fundamental practice during the cultural transformation. However, it's worth noting that different companies adopt distinct approaches when it comes to fostering knowledge sharing during change initiatives.

Develop a communication plan

[Case B, D, H, I, K, M, N, P, Q, U, V, W, Y] focus on transparent communication regarding sustainability. When employees are kept well-informed about the company's sustainability actions and goals, it fosters a sense of transparency, and consequently trust. *"Transparency in an unambiguous manner towards all our stakeholders, both internal ones that are our employees, and external ones, […] is extremely important and is also a sign of reassurance" – Case I.* This enhances employees understanding of the company's commitment increasing alignment, providing clarity to what the company is doing and aligning words to facts, therefore demonstrating the authenticity of its

intentions. *Communications are released periodically which are designed with our marketing department, just to make everybody aware of what we're doing, how we're doing it, why maybe certain choices are being made rather than others [speaking of alignment within the company].* Companies adopt several different means: Sustainability Reports, Annual Reports, eLearning, magazines, newsletters, emails, intranet.

Share knowledge internally

[Case H, L, M, R, V] underscore the importance of fostering internal collaboration, creating opportunities for information sharing among employees and between employees and leadership. *The governance of sustainability in the company was designed precisely so as not to create yet another team silo that was separate from the processes – Case R.*

To do so it useful to design formalized moments in which employees are encouraged to share their expertise and feedback with the leadership. *"[…] setting up listening points and/or privileged communication channels gives value to the topic and optimizes the receipt of feedback" – Case V.* For instance [Case H] has formalized an educational event where the sustainability team and employees discuss together sustainability issues *the OTT Learning Programme also included an in-depth focus on sustainability, during which the issues of sustainability at 360 degrees and their integration into corporate projects and initiatives were addressed with the company's sustainability team p.108 – Case H (report).* Leveraging these mechanisms an creating shared responsibility, it is possible to leverage different perspectives and foster the generation of innovative solutions.

2.4.7. Pillar 4 - Change the culture of the organization for the long term

2.4.7.1. Change values and behaviours

Working on the core values and assumptions at the foundation of employees' behaviours is of paramount importance because these elements shape the trajectory of a company's journey towards sustainability. The majority of the companies (69%) have recognized this significance and have taken actions to align the company's desired sustainable values with the employees' ones.

Integrate sustainability into mission and values

Recognizing the importance of the mission statement as a guide for employees, [Case B, H, L, M, U] decided to reimagine it, explicitly incorporating sustainability values. *"The mission has been changed to be shaped by these values (N/A. of sustainability)" – Case U.* This decision can be seen as an act of storytelling to clarify new values and a foster a collective understanding of the organization's responsibility and commitment. This endeavour typically aligns with a concurrent renewal of the company's strategy *e.g., "you are future" – Case H (report).*

Train

[Case A, D, E, F, J, L, S, T, U, V, W, Z] underscore the importance of training and development practices with the objective of equipping the workforce with the necessary skills and competences to adapt to change. As sustainability is a constantly evolving topic, training has to keep pace and evolve to ensure that everybody has the right skills. *"As is being done on the employee side, […] we are also working on a training discourse because sustainability is an issue that is constantly in the making, skills need to be updated" – Case E.* Giving employees the right skills is fundamental since it fosters a culture to action, employees are prepared to take proactive actions. *"There is a traditional structured training part, the video course part, to foster more culture to action, so they can be more involved in the initiatives" – Case S.* The content of training activities ranges from sustainable development *e.g., management training on sustainable development issues p. 137 – Case F (report)*, social sustainability *e.g., training courses on social sustainability issues: Teamwork, Family, Leisure pp. 82-83 - Case E (report)*, anti-corruption *e.g., specific training sessions on anti-corruption issues p. 31 – Case D (report)* and health and safety *e.g., safety and health training p. 89 – Case A (report).*

Experiment

Engaging employees goes beyond simple participation, it also means empowering them to share their ideas and insights. [Case C, E, F, G, K, N, P, R, X] underscore the importance for employees to feel comfortable sharing their opinions and concerns related to sustainability. *"Those lower down, if we want to talk about hierarchy, feel authorized, empowered, and free to come and say «I had this idea»" – Case F.* Doing this, it is possible to create a sense of ownership and, consequently, a proactive environment. *If there are people within the company, who have an interest in sustainability, and even informally, they start to take actions in this regard, this helps a lot – Case C.* This environment fosters bottom-up initiatives which can lead to innovative solutions. *There are several events, what we try to do is to intercept these initiatives and channel them towards what are our most strategic objectives – Case N.*

Update

[Case J, K, L, T] highlighted the need to sustain commitment and keep behavioural changes in the long-term by giving consistent reminders and continuous updates to employees. Consistent communication to ensure that messages keep their novelty and visibility, spreading them across different channels. *"With continuity of messages and with communication events, even simply with flyers, with posters, then launching messages in all types, even with trivial screensavers, but everything is needed. [N/A Speaking about how to maintain continuity of commitment]" – Case T.* Additionally, it is important to continuously update activities and initiatives in order to keep them aligned with employees evolving values. *"Continuous renewal of activities, hence, renewal of the welfare plan, training, with ever greater involvement of employees in decision-making processes" – Case J.*

2.4.7.2. Leadership

Leadership's role in driving sustainability efforts within an organization is undeniably significant, as 88% of the interviewees have emphasized. In different cases it has served as the primary initiator of the process of cultural transformation *"it stems from an identity path desired by the management" – Case C.*

Model

Effective leadership in the realm of sustainability requires setting an example and maintaining credibility, as underlined by [Case F, L, M, Q, T, U, V, W]. Leaders who lead by example inspire their teams by actively participating in sustainability efforts and demonstrating personal attachment to the cause. *"You need visible leadership from the top […] It is a very dangerous risk to go out and instill, solicit, suggest, promote virtuous behaviour on the part of our employees, colleagues, and then perhaps being those who do not lead by example" – Case W.* When leaders walk the talk, it not only motivates employees but also reinforces the organization's values and principles. *"Leadership has to have the courage to make an example, [...] you somehow unleash the courage from the employees, if you do it first, because you set an example" – Case F.*

In order to show case their actions some companies have managers participate to training sessions alongside employees *e.g., management participation in training days and sessions on sustainability issues p. 137 – Case F (report),* or make them personally share their intentions *e.g., personal testimonies are given from 14 managers with respect to the long-term wishes for their department p. 47 – Case Q (report).*

Show commitment

Leadership commitment to sustainability, as emphasized by [Case D, G, J, L, N, P, Q, R, W, X, Z], is an important lever especially to the eyes of employees. In order to maintain credibility, leaders must be consistent in their support for sustainability, ensuring that their words and actions align. *"A credible leader is a leader who, in any case, knows how to adapt to different conditions and knows how to respond authoritatively to problems, […] it is more difficult to be a leader when one has to manage situations, perhaps of conflict. The fundamental characteristic of the leader is that of credibility" – Case L.*

When employees perceive genuine commitment in the decision making, they will be more engaged and trustworthy towards the company's sustainability initiatives. *"If the CEO and his leadership believe in it, it fills the whole company gear with oil, if there is the CEO's commitment and therefore there is, a direction that facilitates all the processes, everything I told you about becomes a less cumbersome mechanism, and much smoother" Case R.* The company, through its leaders, can show its commitment by making public statement about their efforts *e.g., sponsorships and environmental advertising campaigns – Case N (report),* or voluntarily participating to certification and projects *joining the United Nations Global Compact p. 10 – Case W.*

Intensify resource allocation

The commitment of the company and its leadership to sustainability is often shown also by resource allocation, impacting on the speed of the integration [Case E, G, I, Z]. This kind of top-down support is needed to ensure that employees have the necessary support to continue the implementation and ideation of sustainability initiatives. *"We must have a guiding wheel from above to set us on the right path and to give us the necessary resources, both in terms of time and money, to continue this process" – Case I.* This commitment is then deployed on allocation of time and resources to the development of specific sustainability initiatives. *"[the CEO thinks that sustainability is] so important to dedicate resources that could govern and deepen the issues in such a way that all managerial activities within our value chain, could be supported by sustainability skills" – Case Z*

Listen

Respondents from [Case E, F, G, K, P, V] highlighted the importance of leadership's willingness to actively listen to employees. *"Involving stakeholders also means listening to them, trying to understand their needs, their visions, their proposals, which we have done on several occasions […]" – Case K.* This approach signifies a commitment to engaging with all stakeholders, valuing their input, and integrating their perspectives.

Examples of initiatives done to empower employees and give them specific platforms where they can voice their opinions are the ones of [Case E, P]. *"Twice a year as extra elements of communication we have introduced townhalls, so moments when the whole executive committee connects with the whole company […] and answer questions that come from anyone in the company" – Case E.* e.g., *Listening desk for managing work dialogue between employee and personnel management p. 119 – Case P (report).*

Set direction

Interviewees across [Case D, H, I, J, O, P, Q, R, S, T, U, Y] have highlighted that leadership is the one responsible of having a systemic view to sustainability because they must direct the efforts and provide the future vision. *"We must have a guiding wheel from above to set us on the right path" – Case I.* Furthermore, leadership have to maintain a broad vision within the company. Leaders who possess this broader perspective can see beyond isolated sustainability initiatives and instead comprehend the overarching sustainability goals and objectives of the organization. Steering the organization towards sustainability, top management have to create a sense of purpose and direction among employees. *"The greatest risk of all activities is that once you have projects to follow, you start to lower and lower your sights [...]. This, however, makes you lose a broader panoramic view. So, a guide is necessary, because when you are locking yourself away […] another stimulus will immediately come to you" – Case O.*

2.4.8.   Pillar 5 – Understand the systematic impacts

2.4.8.1. Involve external stakeholders

62% of the respondents identified collaborating with external actors as a crucial factor in ensuring long-term commitment to sustainability.

Embed the purpose in the supply chain

As underscored by respondents from [Case B, D, E, F, G, J, K, N, P, S, T, U, X, Y], involving suppliers in the sustainability journey not only aligns them with your organization's values but also encourages them to support your sustainability efforts, creating a shared commitment to sustainability. *"The key is to explain to all stakeholders that they don't get yet another questionnaire to fill out that wastes people's time, but to explain that we are on a journey and that they can help us retrieve the information we need. Also explaining what their role is within this whole ecosystem" – Case B.* This external effort can help reinforcing the company's culture providing employees a stronger sense of directions. Companies have adopted certifications to formalize their relationship with suppliers, aiding them in transitioning towards sustainability *e.g., GRI 308 - Supplier Environmental Assessment, GRI 414 - Supplier Social Assessment p.13 – Case D (report).*

Invest in the community

Engaging with the community, as highlighted in [Case B, J, K, M, N, P, T, U, X, Y] fosters a positive perception of your organization as sustainable. Employees are more motivated and committed when they witness the positive effects of sustainability on their community. *"[…] from this wide-ranging vision of sustainability, which means […], local associations and all the so-called community that lives around our product. Here, then, is a wide-ranging vision that is necessary precisely in order to aim for the medium to long term" – Case K.* To show their investment in the communities companies either supported existing associations e.g. *an agreement aimed at work integration for disabled people – Case B (report)* or developed initiatives of their own e.g. *Foundation: a completely autonomous structure, aimed at social solidarity, promotes youth education, organizes seminars, events and training courses, carries out charity activities and promotes welfare initiatives p. 70 – Case J (report).*

2.4.9.   Comparison between empirical results and literature findings

According to Eisenhardt (1989) the researcher should compare the results to facts in the published literature and existing data to fully understand the findings and make the results more reliable.

First of all, the empirical research has given validity to the theoretical temporal sequence pillars and consequently practices:

Pillar 1: Both empirical research and literature reviews underscore the significance of commencing the sustainability transformation with an assessment of the existing scenario. In the literature, a descriptive methodology is frequently emphasised and the impact on employee engagement less direct. For example, using KPIs to monitor and regulate the situation might have an impact on staff engagement by displaying the company's commitment to sustainability.

On the other hand, empirical study emphasises the significance of assessing the sustainable sentiment already held by employees. This approach encourages initiatives and projects that resonate and come from the sustainable values embraced by employees themselves. Respondents emphasise framing their actions within the context of employee engagement even when they use descriptive practises like KPIs. As a result, there is a noticeable transition from a descriptive approach to a more participatory one in which employees are central to the process.

Table 9 Pillar 1: Comparison between practices identified from the literature and those discussed by respondents.

Practices and their relationship with employee engagement	Discussed by literature	Discussed by respondents
Use metrics	YES	YES
Monitor purposeful behaviour	YES	YES

Pillar 2: Both in literature and empirical research, the significance of fostering a deep understanding of sustainability's value among employees emerges as a crucial second step in the transformative journey towards sustainability. However, several practices identified by the literature have not found a match with empirical findings, leaving room for improvement. In fact, no respondent mentioned efforts to simplify the company's sustainable purpose in order to make sure that staff members genuinely comprehend the goal of this transition in a more straightforward way. Nonetheless,

there is empirical evidence supporting awareness-raising initiatives, thus underscoring the importance of spreading the importance of sustainability. Furthermore, the literature emphasizes the role of employee engagement practices such as leverage, acknowledge and incent, where employees' efforts are recognized and valued, often including economic rewards. Empirical results indicate a narrower application and importance of these practices, usually limited to managerial roles, underscoring no impact on employee engagement. On the other hand, greater emphasis is placed on working on employees' mindset and moral opportunities coming from sustainability.

As a result, there is an opportunity for companies to improve their sustainable behaviour by further focusing on acknowledging and incentivizing sustainability efforts at all levels within organizations. However, while acknowledging and incentivizing sustainability efforts across all levels within organizations can enhance sustainable behaviour, it may also prompt ethical inquiries. Introducing external motivations, such as monetary rewards, could potentially conflict with the intrinsic values associated with sustainability. This might raise questions about whether attaching external incentives aligns with the deeper moral and ethical principles underlying sustainable practices.

Table 10 Pillar 2: Comparison between practices identified from the literature and those discussed by respondents.

Practices and their relationship with employee engagement	Discussed by literature	Discussed by respondents
Frame	YES	YES
Make the purpose simple	YES	NO
Link	YES	YES
Customize	YES	NO
Educate	YES	YES
Trigger	YES	YES
Support	YES	YES
Leverage	YES	NO
Acknowledge	YES	NO

Incent	YES	NO

Pillar 3: Both empirical research and literature studies place a great value on a company's organizational readiness for a cultural transformation. In particular, professionals have strongly emphasized the necessity of long-term planning in order to maintain high levels of attention and continuous commitment among employees, where this relation with employee engagement has not been explicitly identified in the literature. In fact, interviewees have specifically highlighted the critical importance of having continuous actions to maintain the transformation's momentum, catalysing employees' efforts in the desired direction.

Furthermore, both empirical research and literature converge on recognizing the importance of disseminating knowledge regarding sustainability throughout the organization. This need involves not only top-down communication, but also emphasizes collaborative efforts to distribute and gather information among employees.

Table 11 Pillar 3: Comparison between practices identified from the literature and those discussed by respondents.

Practices and their relationship with employee engagement	Discussed by literature	Discussed by respondents
Develop a communication plan	YES	YES
Create new roles	YES	YES
Share knowledge internally	YES	YES
Develop an action plan	NO	YES

Pillar 4: Both literature and empirical research acknowledge the crucial role of empowering employees and nurturing sustainable values and behaviours within organizations. In fact, most of the practices identified in the literature have found a correspondence in empirical research. However, while internal competition among employees and setting specific goals for individuals and business units exist in various organizations, respondents have not highlighted these practices as pivotal for disseminating a culture of sustainability or for enhancing employee engagement. This

divergence with the literature could be connected to a more holistic approach to sustainability where the company's objective is to uniformly embed a culture of sustainability and managers are more focused on utilizing intrinsic motivators among employees. Moreover, an important finding from empirical research is the significance given to leadership. Respondents consistently emphasized leadership's role as powerful motivator and initiator of the journey towards sustainability, underscoring its crucial impact on employee engagement. In particular, what is not emphasized in the literature is the distinct role of leadership in setting a clear direction and guiding employees' efforts, connecting initiatives to a greater purpose and using this as a lever. This practice assume particular importance as it becomes leadership responsibility to channel employees through its words and actions.

Table 12 Pillar 4: Comparison between practices identified from the literature and those discussed by respondents.

Practices and their relationship with employee engagement	Discussed by literature	Discussed by respondents
Integrate sustainability into mission & values	YES	YES
Model	YES	YES
Train	YES	YES
Tell stories & exemplify	YES	NO
Set goals	YES	NO
Challenge	YES	NO
Experiment	YES	YES
Show commitment	YES	YES
Listen	YES	YES
Update	YES	YES
Intensify resource allocation	YES	YES
Set direction	NO	YES

Pillar 5: This pillar emerges as the least explored by respondents and the existing literature. Despite its underrepresentation, it is crucial for motivating employees by publicly demonstrating company's efforts and commitment to sustainability. Some respondents have recognised this aspect, emphasizing the importance of involving and guiding external stakeholders in the journey towards sustainability. In fact, acknowledgment from external sources not only builds trust in the company's endeavours but also cultivates a sense of shared responsibility among employees. Therefore, it is imperative for both literature and professionals to give greater attention to this pillar and its relationship with employee engagement.

Table 13 Pillar 5: Comparison between practices identified from the literature and those discussed by respondents.

Practices and their relationship with employee engagement	Discussed by literature	Discussed by respondents
Embed purpose in the value chain	NO	YES
Invest in the community	YES	YES

2.4.10. Propositions

As noted earlier, the concept of cultural embeddedness of sustainability is an intricate process. In order to successfully start this process, it is necessary to recognize the existent sustainable behaviours and mindset prevalent among employees. Often, employees may already be interested and engaged in sustainability, even if maybe not explicitly identified as sustainable activities. Organizations should identify this and use it as the foundation for spreading sustainability. Consequently, actively seeking input from the workforce regarding what they perceive as the most crucial sustainability issues helps in gaining new perspectives and fosters increased engagement and dedication from employees, leading to a participatory approach. When possible, aligning with employees' sustainable sentiment enhances their level of engagement because they personally resonate with these issues, creating a relationship rooted in transparency and clarity.

Proposition 1: The successful initiation of the process of cultural embeddedness of sustainability relies on the sustainable sentiment held by its employees. This

proposition posits that organizations with greater employee engagement in sustainability efforts will more effectively implement comprehensive sustainable practices. It can be explored by examining the link between employee participation in sustainability programs and the scope and effectiveness of these initiatives, using metrics like qualitative assessments of commitment to sustainability.

Spreading sustainability within a company's culture requires an approach aimed to convey its importance to employees. Sustainability should be framed as an opportunity rather than a compliance obligation. When employees perceive sustainability as a means to personal fulfilment, they are more likely to accept and comprehend its significance, becoming an integral part of their mindset. This means highlighting its benefits not only to the company's economic performance but, especially, to the personal and ethical purpose of individuals, creating a new sense of meaning in their roles. Consequently, successful conveyance of this mindset means that employees are aware and see sustainability opportunities in their day-to-day actions within and outside the company's borders, completely accepting a sustainability mindset.

Proposition 2: To efficiently embed sustainability within their culture, companies should dedicate a substantial portion of their internal communication efforts to sustainability topics. This way they will observe a measurable increase in employee engagement in sustainability practices. This proposition can be explored by comparing the frequency of sustainability-related communications with the subsequent rise in employee engagement in sustainability initiatives and the implementation of sustainable work practices, using metrics like adherence to sustainable practices in day-to-day work.

Embarking on the journey toward sustainability requires a robust long-term plan from companies to keep employees active and interested. This strategy means to go beyond immediate actions and encompasses a strategic roadmap with a series of initiatives designed to maintain consistent commitment to sustainability over time. Maintaining commitment from employees requires close attention and constant communication about sustainability efforts via the company's channel. This entails requesting feedback, encouraging internal communication, and sharing knowledge in all its forms.

Proposition 3: The level of employees' sustained commitment to integrating sustainability into corporate culture is positively correlated with the implementation of a comprehensive, long-term strategy that includes diverse initiatives and effective communication strategies. This proposition can be explored by conducting a study that tracks the evolution of sustainability initiatives and employee engagement over time, analysing the implementation of diverse sustainability initiatives, evaluating the

effectiveness of communication strategies and assessing changes in employee perceptions through regular surveys.

Embedding sustainability within a company's culture requires shaping the values and behaviours of the workforce. In order to do so, a committed leadership has to embody sustainability principles in their actions and decisions. Indeed, leaders serve as role models, guiding employees in the cultural shift and spreading the new sustainable purpose. In order for this shift to achieve long-lasting changes it is necessary that the new beliefs and behaviours become ingrained in the business's identity, becoming the new norms of the company.

Proposition 4: The alignment between employees' values and sustainable ones is dependent on a committed leadership able to guide long-lasting changes working on the purpose, fostering cultural embeddedness of sustainability. Based on this, organizations with leadership teams who consistently integrate sustainability into their strategic vision and decision-making processes will see a significant increase in the alignment of employee values with sustainable practices. This proposition could be measured by observing the growth in the number of sustainability initiatives proposed by employees as a signal of their commitment and sense of purpose.

A proactive approach involves extending the view to encompass all actors along the value chain, including suppliers and partners. Indeed, collaborating in sustainability efforts fosters transparency and increased trust within the company. Moreover, positively impacting the local community means empowering and supporting employees to engage actively in community initiatives. This engagement infers a sense of responsibility to the company, which is then shared by employees. These actions are crucial to consistently maintain sustainability within the corporate's culture, empowering employees to witness the impacts of their actions outside the company's boundaries.

Proposition 5: Maintaining cultural embeddedness of sustainability in the long term is dependent on a proactive approach towards the external environment and positive impact on the local community. This proposition means that organizations actively engaging with external environmental initiatives and contributing positively to their local communities will experience a sustained increase in internal sustainability practices over time. This hypothesis will be tested by measuring variables such as the number of external environmental projects participated in, the frequency of community engagement activities related to sustainability, and the internal adoption rate of sustainable practices and policies over a defined period.

2.5. Conclusions

2.5.1. Theoretical implications

This research with the help of practitioners undertakes a comprehensive exploration of the relationship between employee engagement and related sustainability practices, with the objective of shed further light on their impact on the concept of cultural embeddedness of sustainability.

Through this investigation, the insights emerged from the literature find empirical resonance are expanded. In fact, the new perspectives given by respondents underscore new significant insights and employee engagement implications.

A key contribution lies in the delineation of deeper sub-themes in relation to the ones previously identified and at the foundation of the Cultural Embeddedness of Sustainability Model. This subdivision can enhance the clarity of the model, enabling more detailed and granular classification of sustainability practices. Moreover, this effort can enable researchers to develop detailed thematic studies on each sub-categorization in order to delve even deeper into these concepts.

Furthermore, this research underscores the increasingly crucial role of leadership and authoritative figures in fostering sustainable culture, emphasizing behavioural approaches, such as leadership by example, rather than directives. By accentuating the significance of top management, the study addresses a point potentially not highlighted by the model, giving readers a more comprehensive understanding of the factors driving employee engagement and sustainability.

Lastly, empirical findings compared to literature results indicate a rise in participatory efforts among companies. The identification of more participatory processes and decision-making mechanism can signify a shift from traditional change management paradigms. In fact, while recognizing and integrating these established paradigms as the foundation of the framework, it is important to recognize the renewal of the approaches needed to meet the evolving dynamics related to sustainability.

2.5.2. Practical implications

This research provides interesting insights that could prove to be beneficial for companies looking to embark in a transformative journey towards sustainability. The validation and refinement of the Cultural Embeddedness of Sustainability model focused on Employee Engagement increase its importance as a valuable tool for practitioners, since it provides a comprehensive framework to actively engage employees in sustainability initiatives.

Furthermore, since the majority of the interviews were conducted with individuals responsible for driving sustainable transformation within their organization, this study offers an opportunity for these practitioners to learn and compare themselves to their counterparts in different companies. In particular, the deepened perspective on leadership behaviours and their impact on employee engagement can be a source of inspiration for these change agents, facilitating the execution of their sustainability strategies.

The range of practitioners interviewed presents an opportunity to gain an overview of sustainability practices and their integration within the company's culture across the Italian market, therefore identifying the best practices implemented by some of the most sustainable companies across the country.

Moreover, the typology of interviews conducted allow to go beyond a mere overview of the most used practices, but allow to understand the prevailing mindset and ideology adopted behind these practices, giving a deeper understanding of the maturity in the reasoning of practitioners. This offers a perspective into the various approaches and commitments held by managers within Italian companies.

Furthermore, the comparison between empirical findings and existing literature can help shed slight on areas within sustainable transformation that might require heightened attention from practitioners. This can signal areas for potential improvement where managers can concentrate their efforts.

Leveraging the expertise received from the respondents, this research provides useful inspiration for readers that can apply the developed framework, learning from interviewee's direct experience and considerations.

2.5.3. Limitations

Given the limited sample size in terms of both cases and interviewees, there is a possibility that certain practices and considerations related to engaging employees in the cultural transformation towards sustainability may have not been captured in the study. In fact, it is possible that specific practices inherent to the process of implementing a culture of sustainability, which may have been discussed in the literature, could not be coded, and thus included in the final results, due to their absence in the interviews. Consequently, additional interviews could have broadened the depth of the findings. As a result, this research cannot claim to have empirically gathered all possible considerations of the subject and future research might eventually enrich its findings.

Moreover, it is essential to acknowledge the selection criteria, the case studies were chosen based on the Sustainability Leader ranking by Sole 24 Ore and Statista, which considers Italian companies. Consequently, there may exist a bias associated with geo-

political characteristics, that could narrow the research's applicability and generalizability.

The coding process employed an inductive technique, therefore the final codes may have been influenced by the researcher's subjective perceptions. An alternative team of coders, with different experiences and expertise, could have arrived at different outcomes in terms of coding structure compared to what is described in this paper.

The subject of sustainability is often managed by a single individual within organizations, as a result some cases were explored through a single interview. While this approach provides valuable insights, it should be recognized that relying on one interview may introduce limitations in recognizing potential respondent bias, to mitigate this limitation, the analysis of companies' sustainability reports was incorporated to complement the insights received from interviews.

Lastly, despite efforts to craft the questionnaire using open-ended and standardized question in order to avoid the creation of leading or biased queries, it could still be possible that certain questions have been inadvertently framed in a way that unintentionally guides respondents to particular directions during their responses.

2.5.4. Future research agenda

While this empirical research has contributed several insights, there may be several different avenues upon which future research can be built upon.

This research has primarily used interviews focused on studying the actual situation of organizations, future research could embark on evaluating the evolution of culture of sustainability over a certain span of time. An extended temporal perspective would allow to examine trends, patterns and potential correlations, offering insights into the relative effectiveness of various sustainability initiatives.

Furthermore, future research endeavours may broaden the research sample and its geographical scope. Firstly, expanding the sample involves including more diverse organizations across various industries, sectors and organizational sites. An analysis across a broader sample of organizational contexts can help understand how sustainability practices and strategies manifest differently in various settings.

Moreover, extending the geographical scope of the research might involve overcoming national borders examining situations in different countries. By doing so, it would be possible to gain a more comprehensive perspective on how external factors such as cultural or regulatory ones affects sustainability initiatives.

In addition, this sample might not exhaustively represent all possible practices connected to cultural embeddedness of sustainability, additional research might be done to empirically expand the findings starting from different samples of case studies.

In addition, certain emergent insights from the study might deserve to be further investigated through targeted investigations. For instance, one area deserving future investigation concerns the characteristics that distinguish sustainable leaders. While these characteristics have emerged from the current research, there is an opportunity for more in depth investigation. Future studies could delve into the qualities that define sustainable leadership, thus offering a better understanding of attributes that drive the creation of a sustainable culture.

3   Conclusion and future development

Through a systematic literature review and qualitative research, this thesis has defined the concept of cultural embeddedness of sustainability and developed two useful frameworks to support its implementation.

The first chapter of the thesis engaged in a comprehensive overview of the existing literature. Following the adoption of the PRISMA methodology, a first systematic literature review has been developed. This review has led to the identification of five significant themes related to the definition and implementation of cultural embeddedness of sustainability.

Consequently, in order to delve deeper in each of the themes identified, five nested systematic literature reviews have been developed. These reviews have increased the robustness of the previous systematic literature review and allowed to identify a series of practices that can be used to spread sustainability within the company's culture.

The insights gained from the literature shed further light on the impact of employee engagement on this theme, consequently it has been decided to conduct qualitative research with a particular focus on the relationship between employee engagement and cultural embeddedness of sustainability.

The first output of the thesis is the contribution to the literature through the definition of cultural embeddedness of sustainability.

The cultural embeddedness of sustainability within an organization refers to the extent to which sustainability values and practices are deeply integrated into the company's culture (Romano & Ferreira, 2022). This integration extends to the core of the company, infusing sustainability into its purpose, identity, beliefs, and norms (Jones, 2016; Matinaro & Liu, 2017). It demands a comprehensive approach across all operational dimensions, incorporating sustainability into decision-making processes, integrating sustainability into training and education programs, fostering employee engagement, and acknowledging the company's external impact (Beck et al., 2023; Mariani et al., 2022; Globocnik et al., 2020).

After understanding and defining the concept of cultural embeddedness of sustainability, it has been possible to develop the Cultural Embeddedness of Sustainability model. This model is developed across five different pillars and themes that address the definition and implementation of this complex topic and allow to give a temporal direction to its implementation. First of all, it is important to start from an assessment of the current sustainability situation within the company, then the focus

shift to employees' motivations, spreading the importance of sustainability and the necessity of a cultural change. At the same time, the organization should be well prepared and develop the necessary organizational capabilities. In order for this transformation to be effective in the long-term values and beliefs of employees should be redefined to better align with sustainable ones. Lastly, the organization should be cognizant of its external impacts and address them.

After having identified employee engagement as a recurrent theme and a lever to actively incorporate sustainability inside culture, the culmination of the research is the development of the Cultural Embeddedness of Sustainability through Employee Engagement Maturity model.

This model is at the foundation of the qualitative research, which engaged 26 Italian companies, aiming to empirically validate the framework while potentially discover differences and insights.

Through this research, it has been possible to find real-world support to the majority of the practices. Moreover, this investigation has allowed for a deeper comprehension of the motivations propelling the implementation of these practices, potentially serving as a source of inspiration for the readers. Furthermore, the comparative analysis between empirical and literature findings has shed light on the increase in participatory efforts undertaken by practitioners, diverging from the more descriptive methodologies prevalent in the literature. This shift underscores an evolving landscape wherein sustainable leaders are increasingly aware of intrinsic motivators over the extrinsic ones.

Researching a novel concept such as cultural embeddedness of sustainability presents inherent limitations.

First of all, they come from the methodology of systematic literature reviews. Due to the time-bound nature of literature reviews, studies emerging post-completion may be missed. Additionally, the abundance of information encountered during the review process poses challenges in synthesizing findings effectively, potentially leading to oversimplification or overlooking valuable insights. Moreover, reliance on major databases and English-dominated publications may introduce language and publication biases, excluding studies published in other languages or non-indexed sources. To address these limitations, a systematic and transparent review approach was adopted, clearly articulating inclusion criteria and search strategies.

The research faced limitations stemming from the geopolitical bias that existed in the sample. Focusing on Italian companies may have led to losing best practices and initiatives internationally relevant, possibly limiting generalizability. Furthermore, there may be bias coming from respondents' individual experiences and interviewers. In the first case, it has been mitigated through data triangulation conducted on

sustainable reports. In the second case, it has been mitigated through transparency in the creation of the research protocol and coding process.

This study provides some possible future directions to be taken by researchers to deepen the understanding of cultural embeddedness of sustainability.

First, a more thorough examination of the interaction between intrinsic and extrinsic motivators and how they directly relate to sustainability is an important direction for future research. Considering the moral and ethical aspects of sustainability practises, there is a strong case to investigate the ways in which these motivators affect and may propel employee engagement. It is critical to examine if intrinsic motivators, such as ethical considerations, alignment with organizational purpose, and personal values have a greater influence on promoting long-term interest and dedication to sustainability. Gaining knowledge of the complex relationships between these drivers may be extremely helpful in fostering long-term employee engagement in sustainability projects.

Furthermore, an area for future research lies in identifying the specific characteristics and attributes connected to individuals who effectively propagate sustainability within organizational culture. Delving deeper into the traits, behaviours, and leadership styles that successful sustainability agents exhibit could offer a clearer roadmap for cultivating and nurturing sustainable leadership.

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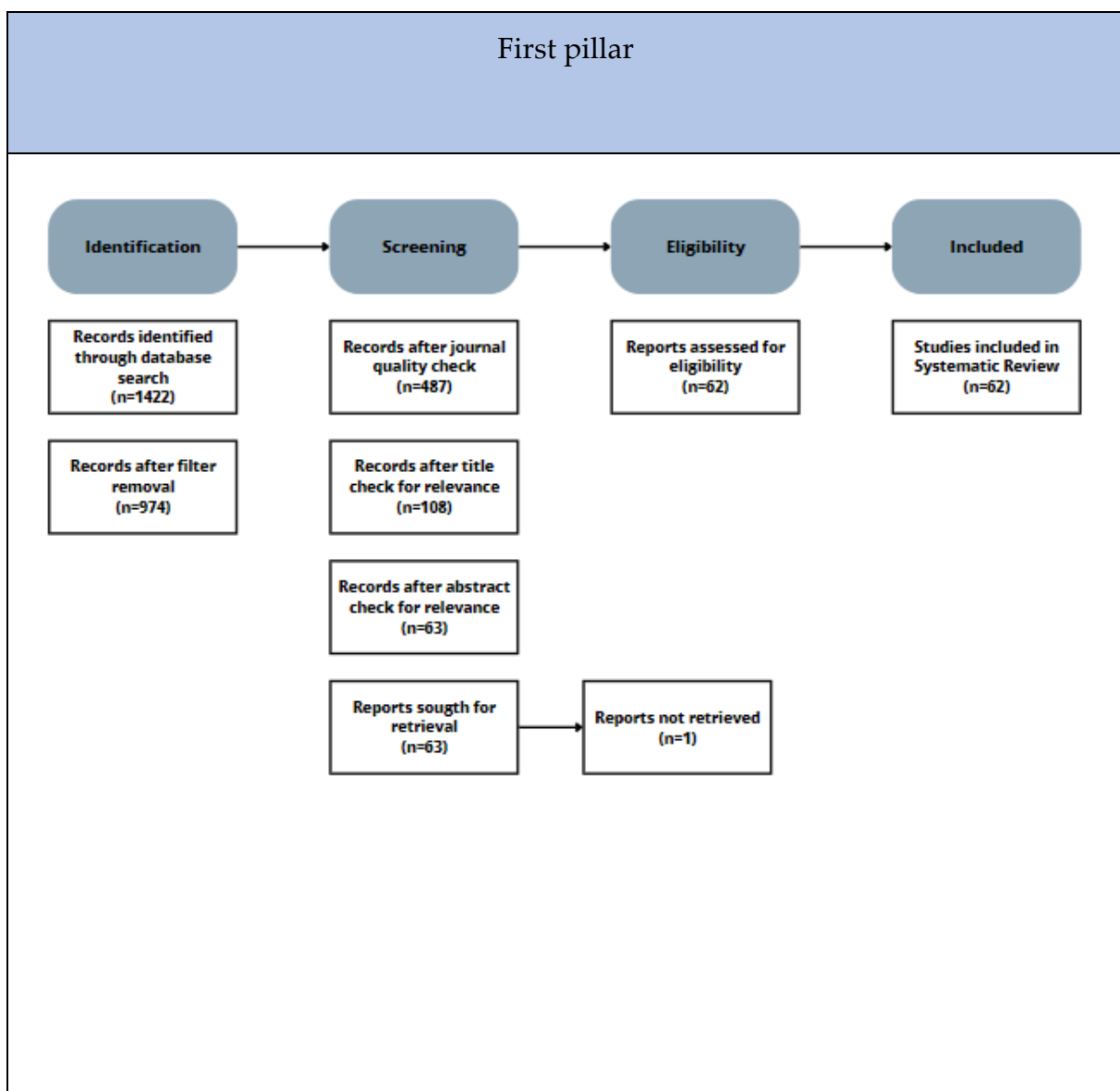
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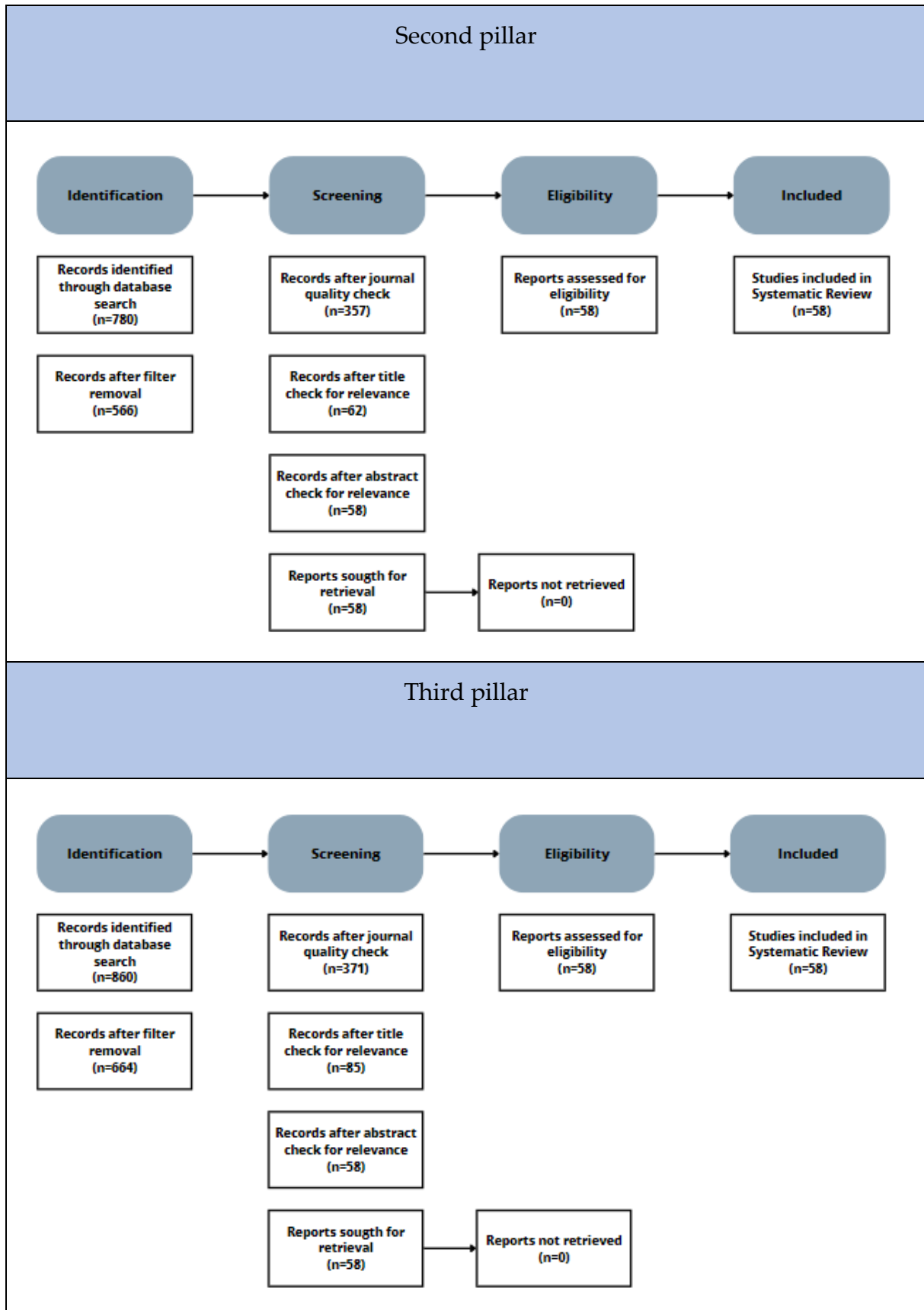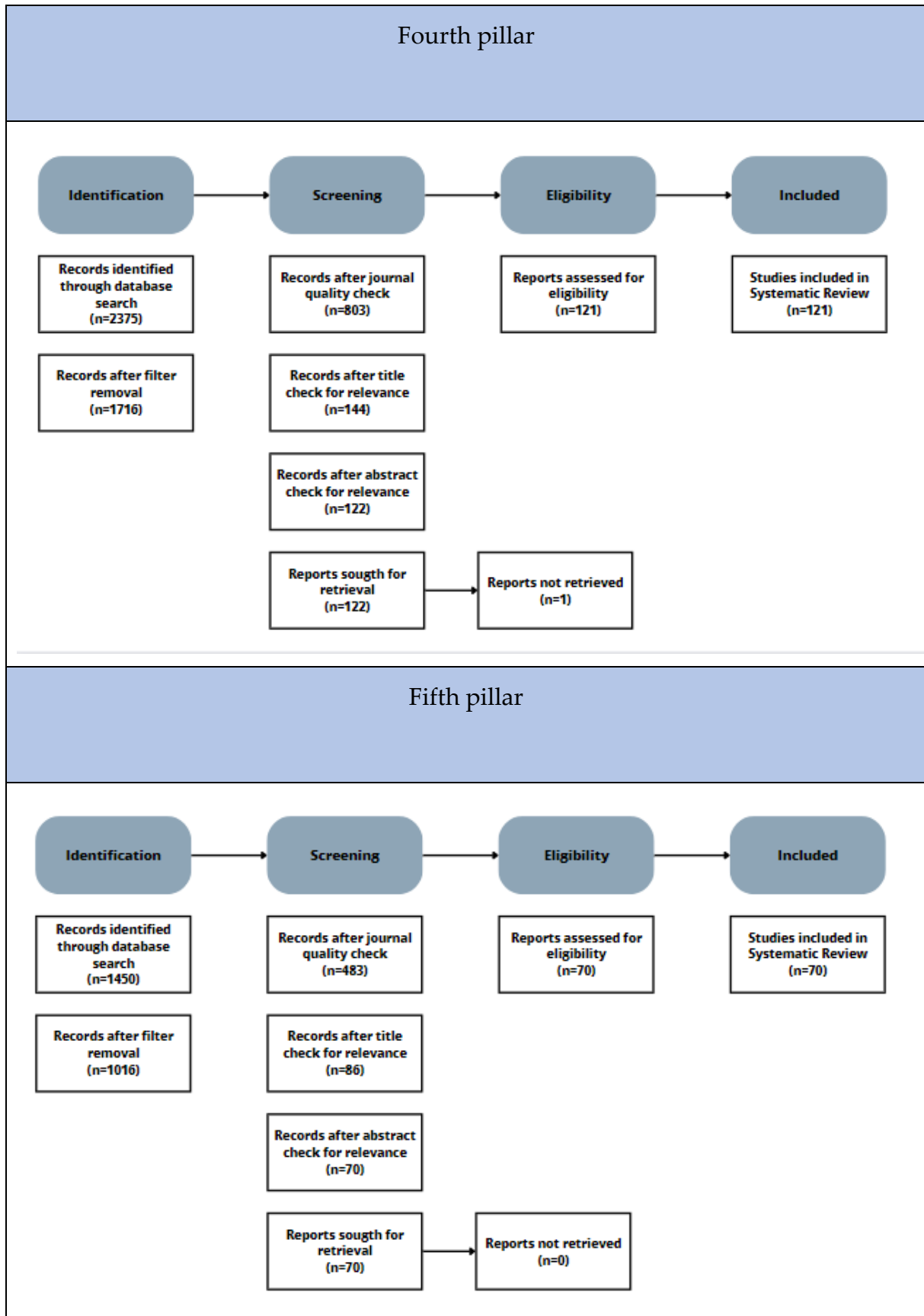
A Appendix A

A.1. Second systematic literature review

A.1.1. PRISMA methodology

Second pillar

Identification	Screening	Eligibility	Included

Records identified through database search (n=780)

Records after journal quality check (n=357)

Reports assessed for eligibility (n=58)

Studies included in Systematic Review (n=58)

Records after filter removal (n=566)

Records after title check for relevance (n=62)

Records after abstract check for relevance (n=58)

Reports sougth for retrieval (n=58) → **Reports not retrieved (n=0)**

Third pillar

Identification	Screening	Eligibility	Included

Records identified through database search (n=860)

Records after journal quality check (n=371)

Reports assessed for eligibility (n=58)

Studies included in Systematic Review (n=58)

Records after filter removal (n=664)

Records after title check for relevance (n=85)

Records after abstract check for relevance (n=58)

Reports sougth for retrieval (n=58) → **Reports not retrieved (n=0)**

Fourth pillar

Identification	Screening	Eligibility	Included
Records identified through database search (n=2375)	Records after journal quality check (n=803)	Reports assessed for eligibility (n=121)	Studies included in Systematic Review (n=121)
Records after filter removal (n=1716)	Records after title check for relevance (n=144)		
	Records after abstract check for relevance (n=122)		
	Reports sougth for retrieval (n=122)	Reports not retrieved (n=1)	

Fifth pillar

Identification	Screening	Eligibility	Included
Records identified through database search (n=1450)	Records after journal quality check (n=483)	Reports assessed for eligibility (n=70)	Studies included in Systematic Review (n=70)
Records after filter removal (n=1016)	Records after title check for relevance (n=86)		
	Records after abstract check for relevance (n=70)		
	Reports sougth for retrieval (n=70)	Reports not retrieved (n=0)	

A.1.2. Analysis of the sample

Publications per year

Top journals

Research Methodologies

Methodology	Count
Systematic literature review	3
Quantitative based on questionnaire	24
Quantitative	21
Qualitative Case study based on multiple firms	13
Qualitative Case study based on a single firm	15
Qualitative based on interviews	7
Qualitative	1
Qualitative	14
Literature review	33
Conceptual paper	4

B   Appendix B

B.1.   Sources used for each case study

Case	Data Sources
Mediaset	Interviews, emails, secondary data ([Sustainability Report](#))
Reti	Interviews, emails, secondary data ([Sustainability Report](#))
Unipol	Interviews, emails, secondary data ([Sustainability Report)](#)
Intercos	Interviews, emails, secondary data ([Sustainability Report](#))
Helvetia	Interviews, emails, secondary data ([Sustainability Report](#))
Mundys	Interviews, emails, secondary data ([Sustainability Report](#))
Recordati	Interviews, emails, secondary data ([Sustainability Report](#))
Fastweb	Interviews, emails, secondary data ([Sustainability Report](#))
Manni	Interviews, emails, secondary data ([Sustainability Report](#))
Sesa	Interviews, emails, secondary data ([Sustainability Report](#))
Gruppo IGD	Interviews, emails, secondary data ([Sustainability Report](#))
InfoCamere	Interviews, emails, secondary data ([Sustainability Report](#))

Way2Global	Interviews, emails, secondary data ([Sustainability Report](#))
DeLonghi	Interviews, emails, secondary data ([Sustainability Report](#))
Andriani	Interviews, emails, secondary data ([Sustainability Report](#))
BPER	Interviews, emails, secondary data ([Sustainability Report](#))
Enel	Interviews, emails, secondary data ([Sustainability Report](#))
Autogrill	Interviews, emails, secondary data ([Sustainability Report](#))
Illy	Interviews, emails, secondary data ([Sustainability Report](#))
STO	Interviews, emails, secondary data ([Sustainability Report](#))
Mapei	Interviews, emails, secondary data ([Sustainability Report](#))
Fratelli Carli	Interviews, emails, secondary data ([Sustainability Report](#))
Italmobiliare	Interviews, emails, secondary data ([Sustainability Report](#))
Sparkasse	Interviews, emails, secondary data ([Sustainability Report](#))
NWG	Interviews, emails, secondary data ([Sustainability Report](#))
Coima	Interviews, emails, secondary data ([Sustainability Report](#))

B.2. Transcripts of interviews

The QR code provided contains complete interview transcripts (available also at this link). To ensure privacy, the thesis adopts a specific naming convention: the interviewer is referred to as "P", while in case studies with multiple respondents, they are denoted as "R1" and "R2". Moreover, the company's name within the transcript has been replaced with "***" for confidentiality purposes.

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