Katri Rahkola

INCONSISTENT PRESENTATION OF SUSTAINABILITY-RELATED INFORMATION TO THE STAKEHOLDERS OF AN APPAREL COMPANY

ABSTRACT OF THE MASTER'S THESIS

Unit
Department of International Business Management

Author	Supervisor
Katri Rahkola	Jan Hermes

Title
Inconsistent presentation of sustainability-related information to the stakeholders of an apparel company

Subject	Type of the degree	Time of publication	Number of pages
International Business Management	Master's Thesis	September 2023	65

Abstract
Sustainability and sustainable development are common concepts today although they are complex and difficult to define. The complexity of sustainability has translated to sustainability reporting through which companies seek to communicate about their sustainability-related actions to their stakeholders. Especially in the apparel industry consumers are increasingly demanding more transparent and clear communication about sustainability as they find it difficult to understand currently.

This research therefore examines how sustainability discourse is presented in a sustainability report and how the presentation attempts to affect the stakeholders' perceptions of the case company's sustainability. The aim of the study is to demonstrate the importance of adequate presentation of sustainability-related information. The study is conducted as a critical discourse analysis, and it utilizes a sustainability report of an apparel company as its data.

The analysis demonstrates that the sustainability discourse is formed through various characteristics. Most of the characteristics seek to influence the way in which the stakeholders view the company's sustainability, but objective language is used as well. While objective language is otherwise desirable in a sustainability report to ensure clear presentation of information, together with influencing characteristics it increases unclarity. There is however also a positive finding as the sustainability report of the case company also seeks to create dialogue with the stakeholders, which is recommended by the previous research. When the findings of the study are reflected against a wider political situation, it is concluded that with proper presentation of information, sustainability reports can drive sustainability transformation through collaboration between states, companies, and consumers. |

CONTENTS

FIGURES

TABLES

1   INTRODUCTION

1.1   Theoretical background

Sustainability, sustainable development, and corporate social responsibility (CSR) are widely discussed and debated topics today. Companies seek to communicate their efforts towards sustainability with various tools, one of which is a sustainability report (also known as CSR report) which has similar characteristics as an annual report (Higgins & Coffey, 2016). Reviewing existing literature and research, utilizing scientific databases such as Ebsco and ProQuest, and Google Scholar in addition, has demonstrated why there is a need to research sustainability reporting in the apparel industry more, as the following paragraphs justifies.

Previous literature suggests that engaging in CSR activities, such as sustainability reporting, can offer multiple benefits to companies. For example, it has been studied that CSR may positively affect corporate reputation (Branco & Rodrigues, 2006; Du, Bhattacharya & Sen, 2010; Pérez, 2015; Pfau, Haigh, Sims, & Wigley, 2008) or help companies to generate more profit (Branco & Rodrigues, 2006). According to Milne and Gray (2013) however, the current sustainability report guidelines and frameworks, such as the Global Reporting Initiative (GRI) and the triple bottom line (TBL), are not sufficient to guide sustainable corporate behavior. This is because the guidelines and consequently the reports are based on ambiguous descriptions of sustainability which has led companies to digress from the fact that they should reconfigure their business activities in the favor of sustainable development. Therefore, although sustainability reporting guidelines encourage companies for example to act in a more accountable way and to improve their practices, the confusion among the definitions and descriptions has also led to misleading reporting practices in which companies present themselves to be more sustainable than they are. (Milne & Gray, 2013.)

This raises a question of whether sustainability reporting in its current state can be considered as a reliable source of information to stakeholders. Companies are increasingly expected by consumers to engage in more transparent and reliable sustainability reporting practices (Abernathy, Stefaniak, Wilkins & Olson, 2017; Byrd

& Su, 2020), specifically considering the apparel industry (White, Nielsen & Valentini, 2017). Higgins and Coffey (2016) find that transforming the narrative nature of sustainability reports into a dialogue could initiate change towards better reporting practices. They propose that inviting stakeholders to the sustainability discourse would open the reporting to criticism and thus would help in changing managers' perceptions of sustainability, but to do that the findings of their research need to be expanded (Higgins & Coffey, 2016). Bhatia (2012) suggests examining whether sustainability reports are genuinely created for providing information to stakeholders or merely for the purpose of promoting company image.

According to Gonçalves and Silva (2021), consumers still lack receiving sustainability-related information in a clear and transparent way which enables them to make decisions about which products are most sustainable. Greenwashing will continue to be present in the sustainability communication if the sharing of information is not based on appropriate scientific methodology and guidelines which are created outside companies. (Gonçalves & Silva, 2021.) White, Nielsen, and Valentini (2017) agree by stating that consumers' reaction to CSR activities and communication are less researched in the apparel industry, especially considering engaging stakeholders in the sustainability dialogue. When studied from this perspective, CSR communication could act as a driver improving the industry's practices. The industry lacks clear and consistent approach to CSR, which has resulted in incoherent sustainability discourse and consequently confusion among consumers. The research calls for more comprehensive attention to communication management focusing on the structuring, organizing, implementing, and documenting of CSR practices and processes, as well as investigating how sustainability is communicated. (White, Nielsen & Valentini, 2017.)

The reason for choosing a company from the apparel industry for this study lies in the unsustainable practices across the industry. Apparel industry is one of the most polluting industries in the world, especially due the massive production volumes (Thorisdottir & Johannsdottir, 2019). The industry's social responsibility issues have also been a major concern both for the media and research (White, Nielsen & Valentini, 2017). A Finnish apparel business, Luhta Sportswear Company (henceforth Luhta) is chosen as the case organization as it is the biggest company in the apparel

industry in Finland (Luhta Sportswear Company, 2022a). A study conducted by a non-profit organization Eettisen kaupan puolesta ry (2021) revealed that brands operating under Luhta are at the bottom when comparing sustainability of Finnish clothing brands, and some of them were not sustainable enough to be included in the list.

Another motivating factor behind this study is to continue the work of the researcher's bachelor's thesis (Knuuttila, 2020), and thus to contribute to its findings. The thesis (Knuuttila, 2020) examined how Lidl Germany attempted to advertise with their sustainability report 2016–2017 instead of only providing information to their stakeholders, utilizing the framework for identifying advertising strategies by Janich (2013). This paper furthers the results of the previous study by offering a different perspective in a form of a critical discourse analysis. This study also provides a different context both regarding the industry and the country compared to the previous research with the Finnish apparel company Luhta.

1.2 Objective and research question

As the objective of this study is to examine how the presentation of sustainability discourse can influence the impression which the stakeholders have of the company's sustainability, the results of the research address the following research question:

- How is sustainability discourse presented to the stakeholders of the company and how does it attempt to affect their perception of the company's sustainability?

Various stakeholders, such as consumers and partners, are deserved to receive consistent and clear information about the sustainability-related issues of a company. As the case company is the biggest apparel company in Finland and one of the biggest in the Nordics (Luhta Sportswear Company, 2022a), it can be expected to lead in terms of sustainability and its communication. The results of the study can both act as a tool for reflection for the case company but also as a theoretical foundation which contributes to clarifying the meaning of proper sustainability reporting practices. The sustainability discourse is examined by analyzing what discourse characteristics does the sustainability report have and what different kinds of discourses are realized

through them. Detailed explanation and justification of the chosen methodology, critical discourse analysis (CDA), is provided below in chapter 3, Methodology.

1.3   Research approach and structure

This research is conducted as a qualitative document analysis, more specifically critical discourse analysis, and it proceeds as follows. The introduction introduces the theoretical background, objective, and research question of the study, after which the literature review elaborates on the theoretical aspects relevant to the research. Various sustainability-related issues are presented and discussed, including sustainability in the apparel industry. After that the methodology of the study is explained and justified, followed by the analysis. In the analysis detailed examination of the sustainability report's (Luhta Sportswear Company, 2022b) discourses and their characteristics is presented. The analysis is complemented with discussion in which the findings of the analysis are reflected against the previous literature. The paper ends with conclusion which includes summary of the results, theoretical contribution, managerial implications, research limitations, and suggestions for future research.

2 LITERATURE REVIEW

2.1 The history of sustainability and sustainable development

The concept of sustainability is understood and defined in different ways which has made some to consider it meaningless (Dresner, 2012, pp. 69–80). The purpose here is to combine different perspectives regarding sustainability, sustainable development, CSR, and sustainability reporting to form an understanding of how these concepts are perceived in the context of this study. As the purpose of this research is not to examine content but to analyze how sustainability discourse is presented in a sustainability report, a precise definition of what is sustainable is not needed. It is however important to understand how sustainability, and other key sustainability-related terms, can be defined to be able to understand and evaluate the discourse around it.

Originally the concept of sustainability was derived from environmentalism and defined as "the ability of a society or company to continue to operate without compromising the planet's environmental condition in the future" (Jimenez & Pulos, 2016, pp. 25–26). According to Dresner (2012, p. 1), the first time when sustainability was used as a concept similarly compared to today's general understanding of it was by the World Council of Churches in 1974. The need for the concept rose from a concern that the developing world was not paying attention to the environment as people all over the world suffered from poverty and deprivation. (World Council of Churches, 1974, as cited in Dresner, 2012, p. 1.) Since then, the concept of sustainability has broadened to include also social issues alongside environmental ones.

In 1980 the International Union for Conservation of Nature and Natural Resources introduced the concept of sustainable development in the World Conservation Strategy. At the time sustainable development was defined as "the integration of conservation and development to ensure that modifications to the planet do indeed secure the survival and well-being of all people". (International Union for Conservation of Nature and Natural Resources, 1980, as cited in Dresner, 2012, pp. 31–39.) The World Conservation Strategy had many similarities with the Brundtland report (World Commission on Environment and Development, 1987, as cited in

Dresner, 2012, p. 1.), discussed further below, as it for example recognized the importance of conservation in overcoming the threats of development, such as satisfying human needs and improving the human life. The World Conservation Strategy however was not universal and lacked credibility to be accepted politically, which is something the Brundtland report was able to provide. (Dresner, 2012, pp. 31–39.)

The concepts of sustainability and sustainable development became more established in 1987 as the United Nations World Commission on Environment and Development, chaired by Norwegian prime minister Gro Harlem Brundtland, published a report called Our Common Future, also known as the Brundtland report. They saw sustainable development as a method to navigate through the competing demands of environmental protection and economic development, defining it as development which "meets the needs of the present without compromising the ability of future generations to meet their needs". Sustainable development was thus according to the Brundtland report both about equity between generations and equity within generations. (World Commission on Environment and Development, 1987, as cited in Dresner, 2012, p. 1.)

2.2 Sustainable development today

2.2.1 Definition of sustainability

As the term sustainable development was created to bring environmental issues into economics in a subtle way, which does not directly interfere with growth, balancing between the two has resulted in vague definitions. Some have claimed that the term is thus meaningless, but others see that nevertheless the concept has helped to bring environmental issues forward, and that over time as people learn more about environmental issues and terminology, the concept of sustainable development will also become clearer. It has also been argued what the word "development" within the term sustainable development means, for instance, does it mean purely economic growth or is it rather non-material improvement of human life. The definition of sustainable development in the Brundtland report, "sustainable development is development that meets the needs of the present without compromising the ability of

future generations to meet their own needs", is often criticized due its lack of defining what the word "development" signifies. Dresner concludes that at least pursuing merely economic wealth does not make people happier and therefore improve the quality of human life. (Dresner, 2012, pp. 69–80.)

The Brundtland report identifies meeting the basic needs, recognizing environmental limits, and equity both between and within generations as crucial elements of sustainable development (World Commission on Environment and Development, 1987, as cited in Dresner, 2012, pp. 69–80). Thus Dresner (2012, pp. 69–80) recognizes that sustainable development is not that vague concept although it is often seen as overly complex and complicated, and the problem rather lies on the operational definition and furthermore balancing between the different dimensions of it. Pope, Annandale, and Morrison-Saunders (2004) agree that the biggest difficulty regarding integrating sustainability into practice is to transfer the competing environmental, social, and economic dimensions of it into a situation where all win instead of merely compromise. Clayton and Radcliffe (1996, pp. 208–240) also find that the relationship between domains which have different qualities is in the core of sustainability's complexity, which might never be resolved due to the different nature of these domains.

The concept of sustainable development has been seen as contestable, as are many other political concepts, but it does not mean that the concept is meaningless, as it rather means that people have different conceptions of how it should be understood and act upon (Dresner, 2012, pp. 69–80). That is why it is important for companies to clearly communicate to their stakeholders how they define the concept and what does it mean to them. Dresner (2012, pp. 69–80) further discusses that it is more important to focus on the values behind sustainable development rather than on a precise definition. The definition of sustainable development presented in the Brundtland report (World Commission on Environment and Development, 1987, as cited in Dresner, 2012, p. 1) is still applicable today and serves as a good broad starting point for organizations to start reflecting their own definition of sustainability. Another good starting point is the 17 sustainable development goals (SDGs) by United Nations (UN) (2022). According to their agenda sustainable development means "peace and prosperity for people and the planet, now and in the future" (United Nations, 2022).

Like sustainability and sustainable development, CSR remains as a complex and controversial concept, thus difficult to define and understand. Jimenez and Pulos (2016, p. 22) define CSR broadly as the ethical role of a corporation in society. It however depends on the user of the term and their agenda how the concept is used in practice. When used by corporations, CSR usually refers to actions and policies which have a positive impact on society and/or environment. CSR is often confused with sustainability due to its increased emphasis on the media, for example. Compared to a older definition of sustainability, "the ability of a society or company to continue to operate without compromising the planet's environmental condition in the future", CSR is much broader as it also includes the social dimension, i.e., a company's ethical relationship to their various stakeholders. (Jimenez & Pulos, 2016, pp. 22–26.)

The current understanding of sustainability and sustainable development are very closely related to CSR. Based on the discussion above about sustainability and sustainable development, CSR describes how the concepts are viewed and implemented in the context of business. There are a couple of common CSR frameworks which explain how organizations can address sustainability in their practices and operations, namely the TBL by Elkington (1997) and the pyramid of CSR by Carroll (2016). The TBL of sustainability by Elkington (1997, pp. 69–94) consists of economic, environmental, and social bottom lines, which stand for economic prosperity, environmental equality, and social justice., but it however has been argued to be too vague for example by Milne and Gray (2013). The CSR pyramid by Carroll (2016) on the other hand consists of four different responsibilities that sustainable organizations should comply with: economic responsibilities (being profitable), legal responsibilities (obeying laws and regulations), ethical responsibilities (doing what is just and fair, avoiding harm), and philanthropic responsibilities (being a good corporate citizen).

2.2.2 Inevitable change regarding sustainability

According to Clayton and Radcliffe (1996, pp. 208–240), it is the responsibility of the rich western people to find solution to environmental problems. The environment is chancing, possibly into a direction where life for humans is no longer possible on Earth, and the consumption habits of the rich western people are creating a great

negative effect on the environment. They are also the ones who have the means – wealth, skills, resources, and power – to make the change happen. (Clayton & Radcliffe, 1996, pp. 208–240.) Carroll (2016) shifts the attention from individuals to companies, still sharing the main idea of who are mainly responsible to initiate change. The author suggests that the power to make change is centered in a few major companies in the USA, as their decisions affect the society and the lives of citizens greatly (Carroll, 2016).

The current mechanisms holding the power resist change, and therefore attitudes, perceptions, and expectations need to change to create solutions (Clayton & Radcliffe, 1996, pp. 208–240). Constructing the change is hard however, because the concept of sustainability is complex and unclear (Dresner, 2012, pp. 69–80). The act to change however needs clear, simple, and feasible steps to be realized and that is why the transformation process needs a system which is accompanied by constant feedback. As future needs and goals change, the system can adapt to those changes and serve as consensus of what actions are needed at that moment. It is impossible to predict all the future goals, as our environment and knowledge of it keeps changing constantly. Adaptable system and clear and tangible steps based on the current situation are therefore arguably the most feasible way to change. (Clayton & Radcliffe, 1996, pp. 208–240.)

It is impossible to create an everlasting sustainability as the world keeps changing, and it is consequently impossible to predict all possible outcomes to specific actions. It can however be argued that the key point of sustainability is to act in a precautionary manner and to try to eliminate and reduce as many threats as possible. It is also impossible to create a fixed plan with a timetable for how to transform into a sustainable way of life. The emphasis therefore remains on a flexible approach focusing on decision-making processes, ensuring that they can cope with changes and uncertainty. Apart from flexibility also long-term commitment, investment, reorganization, and training are in the core in transforming policies and practices sustainable. (Clayton & Radcliffe, 1996, pp. 208–240.)

The constantly changing nature of sustainability is present also in a wider political situation. Sustainability transformation involves different kinds of political dynamics;

to achieve objectives related to sustainable development, both states and markets are required. They are expected to work together instead of being separate actors, and their efforts are reinforced by the public. (Scoones, 2016.) Scoones (2016) presents in addition that sustainability transformations cannot be ordered, managed, or controlled, as they are to arise from different political alliances, diverse knowledge, collective force. Different political actors must therefore come together to achieve mutual understanding on the matter as well as to be able to achieve increased sustainability on a larger scale in the society.

2.3 Sustainability reporting

2.3.1 Complexity and difficulties regarding sustainability reporting

Higgins and Coffey (2016) find sustainability reporting as a possibility to understand sustainability issues and to create more visibility to the challenges. Through communication with different stakeholders, a sustainability report can drive change in companies and encourage them to establish more accountability and transparency in their operations (Higgins & Coffey, 2016). According to Bhatia (2012), sustainability reports seem to be created to serve rather public relations purposes than to represent company practices accountably and transparently. The researcher further explains that the reports combine both factual reporting and promotional discourse and thus they can be divided into three different inter-discourses of promotion, goodwill, and self-justification. Although the paper states that sustainability reports are combinations of both fact-based reporting and promotional discourse, it is argued that promotion is the more prominent aspect. The reasoning for this is twofold. Firstly, in today's global and highly competitive business environment public relations and promotion are essential in surviving. Secondly, sustainability reporting raises confusion as it is still loosely defined and therefore no one is entirely sure how it should be practiced. (Bhatia, 2012.)

In addition to the terms of sustainability, sustainable development, and CSR, sustainability reporting is consequently complex. The most central problem rises from the difficulty of clearly and universally defining those terms, as e.g., Bhatia (2012) concluded in the discussion above. Milne and Gray (2013) had also raised the problem of reporting guidelines, such as the GRI as insufficient to guide corporate behavior, as

they are based on vague descriptions of sustainability and CSR, such as the TBL discussed above. The confusion concerning these issues is thus one of the key factors behind this study, as it seeks to clarify the ambiguousness and create direction for future sustainability reporting.

Sustainability discourse is also facing another problem, greenwashing, which concerns both sustainability reporting but also marketing. Greenwashing means that an organization is exaggerating or misstating the impact of their operations on the environment (Jimenez & Pulos, 2016, pp. 26–27). Although there are more regulations and public pressure towards organizations to act more truthfully (Jimenez & Pulos, 2016, pp. 26–27), greenwashing is still a concern regarding sustainability reporting (Christensen, Hail & Leuz, 2021) and other CSR communication.

Many apparel brands, for example, use today words such as "conscious" and "sustainable" while promoting their collections without clearly stating how the products can be described with those words. Usually only a small proportion of the product is made from organic cotton or recycled material, which is a step into a more sustainable direction but might mislead the customer to think that the product is entirely responsible and sustainable starting from the production due to all information is not being transparently disclosed. In addition to exaggerating environmental friendliness, the social impact of productions is often misstated. A study by Byrd and Su (2020) also found that consumers have difficulties to understand sustainable labeling of apparel brands, although they are increasingly interested in environmentally and socially sustainable apparel. Sustainability reports could be a way to inform and educate customers better, with the expectation that the report would clarify the vague concepts and provide transparent information instead of merely promoting company image.

The results of the study by Higgins and Coffey (2016) suggest that progress has been made considering sustainability reports, as sustainability is taken seriously and implemented in strategies, although the results were different between the case companies. They however found a similarity that the reports are mostly narrative in nature, even though sustainability reports are supposedly stakeholder oriented. According to the researchers, the key issue is to transform these reports into a dialogue,

so the stakeholder would be able to participate in the discourse by providing feedback and by challenging companies' perceptions about sustainability. That could enforce the needed change in management's perceptions from seeing sustainability as a means towards a target into being a goal itself. (Higgins & Coffey, 2016.)

2.3.2   Reasons for participating in sustainability reporting

There are different reasons why companies participate in sustainability reporting in the first place. Previous studies have shown that engaging in CSR activities, e.g., sustainability reporting, often brings various benefits to companies. The most emphasized benefits are the positive effect of CSR activities on corporate reputation (Branco & Rodrigues, 2006; Du, Bhattacharya & Sen, 2010; Pérez, 2015; Pfau, Haigh, Sims, & Wigley, 2008) and increased profits (Branco & Rodrigues, 2006). Emphasizing the benefits gained by organizations in return for engaging in CSR activities and implementing sustainability into their practices however seems to undermine the core idea of sustainability. Based on what has been discussed, CSR should be based on values and principles (Dresner, 2012, pp. 69–80), so it appears contradicting if those values based on sustainability are not the core reason to engage in CSR activities.

Ali, Frynas, and Mahmood (2017) found that there are certain characteristics which affect sustainability reporting in a supporting manner, e.g., company size, industry, profitability, and corporate governance mechanisms. Highly socially visible companies, that is companies which are large, have high profitability, and operate in high profile industries, appear to place more importance on social and environmental issues. They also face more outside pressure which encourages them to disclose information regarding these issues, and regarding every kind of organization, political, social, and cultural factors affect sustainability reporting practices. While these characteristics and factors apply to both developed and developing countries, there are also differences between them. In developed countries regulators, shareholders, creditors, investors, environmentalists, and the media are largely behind the motivation in sustainability reporting, whereas in developing countries international buyers, foreign investors, international media concerns, and international regulatory bodies are main motivating factors. In addition to these differences, developing countries face far

less public pressure towards sustainability issues and sustainability reporting, which indicates that their public is less informed and interested in social and environmental issues, and could benefit from information and education about them. (Ali, Frynas & Mahmood, 2017.)

Motivation behind CSR communication is a concern for stakeholders, since according to Du, Bhattacharya, and Sen (2010), stakeholders are often interested in CSR activities, but they are also suspicious about the organization's motivation behind their CSR communication. CSR communication may fail and in turn create backlash, if stakeholders remain sceptic and consider the organization's motives as external and thus artificial and merely symbolic (Abernathy et al, 2017; Du, Bhattacharya, and Sen, 2010). It thus seems that transparent CSR communication with at least some internal motivation behind it, which in turn includes integrating sustainability into practices, serves organizations best.

As sustainability is a popular issue today, it also has its place in politics. In addition to the pursue of non-profit organizations and individuals to make change in national and international policies in favor for increased sustainability, governments have their role in encouraging CSR activities. For example, in Finland the government is increasingly demanding integration of sustainability in state-owned companies (Valtioneuvosto, 2023). In 2022 the expectations have been met in terms of integrating sustainability into strategies and management's rewarding systems but for example science-based targets were at a low level. It is stated that the government is a demanding owner, and the promising results demonstrate this. (Valtioneuvosto, 2023.) It can therefore be stated that although the motive for sustainability reporting in case of government-owned companies in Finland is external, which does not exclude the presence of internal motivation, the results show that it has been effective.

In Finland also other than state-owned companies are expected to publish sustainability-report. Since 2016 due to European Union (EU) directive it has been mandatory in Finland to practice sustainability reporting if the organization is large, has a significant impact on the society, employs around 500 employees per year, and has revenue of over 40 million euros (Työ- ja elinkeinoministeriö, 2023). It was however loosely defined how the reporting should be practiced although some

guidelines were published (Työ- ja elinkeinoministeriö, 2023). In January 2023 a new EU directive, the Corporate Sustainability Reporting Directive came into effect strengthening the rules, including larger body of companies which should do the reporting and European Sustainability Reporting Standards according to which the reporting must be done (European Commission, 2023). It is notable that the Corporate Sustainability Reporting Directive was not effective in the time the report of the case company of this study was published. It however indicates progress in the field and is used to reflect the findings of the research later in chapter 5, Discussion.

Due to the positive effects on for example customer behavior, Abernathy et al. (2017) agrees with Bhatia (2012) that sustainability reporting could be understood merely as a tool for marketing and promotional purposes. As discussed already above, concentrating on the benefits of participating in CSR activities, here in sustainability reporting in particular, deviates from the core idea of sustainability. It can be debated whether it matters what is the reasoning why organizations engage in CSR activities. After all, some agree with Friedman (1970) that companies exist only to generate maximum profits to their shareholders which is also all that is expected from them regarding CSR. Considering that view, the whole existence of companies would collide with the idea of sustainability discussed in this paper. The ones who create sustainability-related problems are however not the ones who suffer from the consequences (Clayton & Radcliffe, 1996, pp. 208–240) but they are the ones who have the means to do something about it (Carroll, 2016; Clayton & Radcliffe, 1996, pp. 208–240).

Sustainable development however considers also economic issues, and the existence of companies is necessary in a market economy. It can thus be argued that it is acceptable that the main motivation behind companies' engagement in CSR activities is something else than purely sustainable values and an aspiration to do better for the sake of people and the planet. It would be naive to claim that companies would exist solely to make the world a better place – there is always the agenda to generate profit. It is however necessary for their credibility to integrate sustainable values into core business activities to avoid customers' suspicions and bad reputation (Abernathy et al, 2017; Du, Bhattacharya, and Sen, 2010), and consequently to communicate about those values accurately. Sustainability reports can therefore serve as a tangible tool for

both companies and their stakeholders to act as drivers for change; stakeholders while demanding transparency, and companies while transforming their practices and reporting about them transparently.

2.4   Sustainability and sustainability reporting practices in the apparel industry

According to Cai and Choi (2020), the apparel industry has not yet realized that economic growth goes hand in hand with social and environmental sustainability. Major concern among researchers considering CSR in the apparel industry seems to be supply chain management and more specifically social issues. The concentration on the socially responsible supply chain management has risen from real life events, hence the CSR research's focus has been well justified. Consumers consider apparel companies only to be as sustainable as all the companies along their supply chain, and therefore transparent communication about CSR activities along the supply chain is essential. (White, Nielsen & Valentini, 2017.) The environmental problems of the apparel industry are also clear; especially the massive production volumes create a significant amount of pollution. The apparel industry is consequently considered as one of the most polluting industries in the world. (Thorisdottir & Johannsdottir, 2019.)

White, Nielsen, and Valentini (2017) found that implementing CSR into business strategies is at a low level in the apparel industry. Companies should improve their practices by considering their stakeholders' aspirations better, and by consequently communicating about them and implementing them into their strategies. In other words, the study calls for improved customer engagement. The study also highlights a contradicting issue as apparel companies are encouraging their customers to over-consume and exploiting cheap labor while reaching for public and social credibility by doing good for ethical reasons – the pursuit to increase profits behind it all. (White, Nielsen & Valentini, 2017.)

A study by Byrd and Su (2020) investigated US consumers' attitudes and perceptions towards sustainable apparel and apparel labeling and found that although consumers are increasingly interested in environmental and social sustainability regarding apparel, they found sustainability labeling hard to understand. They have in addition difficulties in knowing which brands sell sustainable apparel and which labels are

valid. Demand for transparency in the apparel industry by the customers has clearly grown, and companies are seeking among other matters to disclose information about their production methods more transparently to meet the customers' demands. The study suggest that companies should invest more in marketing, promotion, and education to better communicate their sustainability and thus reach their customers better. (Byrd & Su, 2020.) To avoid greenwashing, it could be better to focus on the education in the sustainability reports to provide consumers with accurate and transparent information about a company's operations and actions in a clear form. The reports could then act as a basis for the companies' CSR communication which could work together with marketing – reports would focus on the neutral representation of facts and marketing on the promotion of those.

3   METHODOLOGY

3.1   Research methods

The aim of this study is to examine current sustainability reporting practices including the perspectives of presentation, purpose, and audience of sustainability discourse. To address the aim of the research, the research question is:

- How is sustainability discourse presented to the stakeholders of the company and how does it attempt to affect their perception of the company's sustainability?

The research is conducted as a critical discourse analysis. According to van Dijk (1993), CDA concentrates on how discourse is used to abuse power and how this dominance results in injustice and inequality. That said, unlike other discourse analysis methods, CDA is more interested in social issues which are attempted to be understood through analyzing discourses. CDA furthermore seeks to take a sociopolitical stance regarding both a certain discipline as well as society in a larger scale while with the aim to initiate change in favor of the ones who suffer from the injustice and inequality. The focus of CDA is on social power which is gained from the access to socially valued resources, such and wealth and knowledge in addition to participation to discourse and communication, and which involves control. Control can be both practices both through action and cognition, the latter being the focus of discourse analysis. Cognitive control power is gained through persuasive and other kinds of strategic ways "to change the mind of others in one's own interests". (Van Dijk, 1993.)

CDA serves the aim of this study as it brings a sociopolitical aspect to analyzing discourse. Through the chosen method the study can address the social power relationship between the case company and its stakeholders and more specifically if and how the company achieves cognitive control over their stakeholders. The study furthermore attempts to take a stance in the current political climate as elaborated in chapter 5, Discussion. The following paragraphs explain how CDA is conducted in this research.

Fairclough (2003, p. 26) defines that discourse as an element of social practices is realized in three ways: genres (ways of acting), discourses (ways of representing), and styles (ways of being). Different genres are different ways of (inter)acting through speaking or writing, for example an interview is a genre. Discourses represent different issues as a part of social practices, and there can be different perspectives to a specific discourse. It is worth noting that here discourse is used in two senses: "abstractly, as an abstract noun, meaning language and other types of semiosis as elements of social life; more concretely, as a count noun, meaning particular ways of representing part of the world". Style considering discourses describes the social or personal identities, e.g., using language as a resource for self-identifying. (Fairclough, 2003, p. 26.)

CDA focuses on the linguistic choices through which the case company seeks to portray how their reporting contributes to sustainability (Higgins & Coffey, 2016). The main textual aspect investigated in the report sustainability report 2021 by Luhta (2022b) is discourse, which describes the way how the content of the report is presented. Analyzing various discourse characteristics provides detailed information on how different issues are presented to the audience of the sustainability report. Analyzing different discourses provides insight to how specific issues are represented and from what perspectives, elaborating therefore how sustainability is presented. The results of the analysis contribute to the aim of the study as the way of presentation determines how reliable source of information the report is. Utilizing textual elements which seek to influence the impression the reader has on the company and deriving their attention from the facts is regarded as misleading, whereas neutral presentation is reliable.

According to Fairclough (2003, p. 26), discourses are ways of representing the world, including aspects and phenomena of the material world, social world as well as mental world such as thoughts and feelings. There are different representations of specific issues of the world, as different discourses and perspectives arise from different relations people have to the world and to each other. Discourses thus are not representing the real world as it is, as they rather represent how different people see it, and moreover they can for example complement one another or compete with another. (Fairclough, 2003, pp. 123–124.)

According to Fairclough (2003, p. 193), discourses can be analyzed from the perspective of following questions: What discourses are drawn upon in the text, and how are they textured together; is there a significant mixing of discourses, what are the features that characterize the discourses which are drawn upon (semantic relations between words, collocations, metaphors, assumptions, grammatical features)? This study focuses on what discourses are found in the sustainability report by Luhta and what characteristic do they have. Fairclough (2003, p. 129–133) suggests reflecting two following aspects when identifying different discourses in a text: what does the discourse represent and from what perspective or angle is the discourse presented.

One of the most distinguishing elements of different discourses is the specific words chosen, as the vocabulary used has a great impact on how the world is represented. It is however also important to examine the relationship between the words, that is semantic relations. Semantic relations between words include synonymy (meaning identity), hyponymy (meaning inclusion), and antonymy (meaning exclusion). (Fairclough, 2003, pp. 129–133.) An example sentence: A company's PR team released a sustainability report which explains how the business seeks to reduce their carbon footprint. In this example, a company and the business are synonyms, PR team is a hyponym to a company, and reducing carbon footprint is antonymy to polluting (which is not mentioned in the example). Collocations mean co-occurrence of words in texts, meaning that a certain word is frequently preceded or followed by other words, whereas metaphors are words which are usually not related to each other, used together. (Fairclough, 2003, pp. 129–133.) An example of a collocation is "more sustainable future", and an example of a metaphor is "at the heart of our business".

In addition to the features mentioned above, grammatical features and assumptions have a part in differentiating discourses (Fairclough, 2003, pp. 129–133). Grammatical features include for examples the usage of a certain pronoun or the passive voice. Assumptions can be categorized into three main types: existential assumptions (assumptions about what exists), propositional assumptions (assumptions about what is or can be or will be the case), and value assumptions (assumptions about what is good or desirable) (Fairclough, 2003, pp. 55–58). In this study existential assumptions are excluded from the analysis as statements of what kinds of things exist do not try to influence the audience's opinions, and there would be merely an extensive list of

things. In terms of assumption the analysis instead focuses on the more active assumptions which are propositional and value assumptions. They elaborate more on for example what the case company considers as sustainable and what kind of practices they consider good.

Below is a summarization on how the discourses are studied in this research. Later in this study in chapter 5, Discussion the characteristics and different discourses are reflected upon the theoretical framework which was formulated from the literature review.

a.) How are the following discourse characteristics realized in the report:
- vocabulary
- semantic relations between words (synonymy, hyponymy, antonymy)
- collocations
- metaphors
- assumptions
- grammatical features?
b.) What different discourses do these characteristics formulate considering following standpoints:
- what part of the world the discourse represents
- from what perspective or angle is the discourse presented?

3.2   Data collection

This study investigates the sustainability report 2021 by Luhta (2022b). The company was founded in 1907 in Lahti, where their headquarters are still located. The family-owned business has 82 stores, sales in over 50 countries, and total personnel of 1320. The turnover of the company was 196 million euros in 2021 and it is the leading apparel company in Finland (Luhta Sportwear Company, 2022a), and thus it was chosen to this study. It can be argued that a leading company in apparel industry should be also leading in terms of sustainability in the field. The company owns multiple brands: Luhta, Icepeak, Rukka, Torstai, Dachstein, Ril's, Your Face, Ois, Sinisalo, Skila, and Tokka Tribe (Luhta Sportswear Company, 2022a). The sustainability report (Luhta Sportswear Company, 2022b) is obtained from the company's website.

Sustainability report was chosen as data because it has a specific purpose to share sustainability-related information (Luhta Sportswear Company, 2022b), and therefore its function is clearer than sustainability reporting in a larger scale. The report consists of 46 pages, and it is written in English, although there is also a Finnish version available. The sustainability report 2021 by Luhta (2022b) consists of 46 pages and nine different sections: Luhta in Brief, Personnel, Introduction, We are Luhta Sportswear Company, UN Sustainable Development Goals, Our Sustainability Priorities, Sustainability in Actions, Key Achievements in 2021, and Key Targets for 2022.

4 ANALYSIS OF DIFFERENT DISCOURSES AND THEIR CHARACTERISTICS

To address the research question, how is sustainability discourse presented to the stakeholders of the company and how does it attempt to affect their perception of the company's sustainability, the analysis focuses on the characteristics which derive from a neutral tone and therefore seeks to affect the sustainability report's audience's view on the company's sustainability. The analysis furthermore describes how and what kinds of discourses the characteristics formulate. By neutral language is meant objective factual text which merely narrates the information. The neutral parts are not analyzed to same degree as the other characteristics nor examples of them are included.

In the following sub-chapters is analyzed how various discourse characteristics formulate different sustainability-related discourses in the sustainability report 2021 by Luhta. Figure 1 below illustrates the different discourses. In the middle there is the part of the world the discourses represent which is in all cases Luhta as a sustainable company. The perspectives from which the discourse is presented are illustrated with the six surrounding balls. Their respective sub-chapters begin with giving an overall view of the discourse, followed by a table presenting all the characteristics formulating the discourse and detailed analysis of those characteristics accompanied by examples. All the examples, in other words direct quotations and other references to a report refer to the sustainability report 2021 by Luhta (Luhta Sportswear Company, 2022b) which serves as the data of this study. To avoid excess repetition and thus to ensure the flow of the text, only page numbers without the author nor the year of the publication are given in the following referencing in this chapter.

While the example sentences of the characteristics do not give the whole context to a specific characteristic, they are presented to offer some insight to the report so that the analysis is illustrated to the reader also without reading the sustainability report. The examples are randomly chosen from the report. The front page, table of contents, nor the picture pages are included in the analysis (pp. 1–3, 7, 9, 15, 19 , 25, 29, 43, 44). It is worth noting that the author of the report varies which can affect the way of presentation. Same characteristics are in addition in some cases used to formulate

different discourses but in a different way which makes it possible for one characteristic to formulate different discourses.

Figure 1. Categorization of different discourses.

4.1 Knowledge through long history

Luhta argues that because of the knowledge which they have gained from their long history, they are sustainable. They rely on emphasizing that they have a long history in their field as a Finnish apparel company, which is expressed through vocabulary, antonymy, collocations, metaphors, and assumptions. Being a Finnish company paired with their long history has accumulated their knowledge, which in turn has made it possible for them to answer the challenges of the pandemic as well as addressing the responsibilities of being a sustainable company. They argue that because of their knowledge and experience, they know what they are doing. Table 1 below summarizes the characteristics which formulate this discourse. Outside the characteristics there are also neutral language used considering personnel and Luhta as a responsible corporate citizen as the analysis below shows.

Table 1. Discourse characteristics of knowledge through long history.

Vocabulary	Semantic relations between words	Collocations	Metaphors	Assumptions
"Finnish"	the pandemic was difficult but still quite easy (antonymy)	"years of experience" and "Finnish"	"with flying colors"	Finnish is good (value)
"most" and "effect"		"many" and "many"	"risen to a challenge"	family business is good (value)
				large team of professionals is good (value)
				"best" and "good" (propositional and value)

The word "Finnish" is used in the sustainability report by Luhta in a way which creates a value assumption that Finnish heritage, products, and design are good things. In the following example "Finnish" is more specifically used together with expressing how knowledge has been passed down in the company through generations: "Active people in more than fifty countries around the world wear the clothing of our brands that represent our Finnish heritage and the know-how that has been passed down through several generations in our company" (p. 8). The second example states how Finnish design is one of the reasons why the company has survived well from the Covid-19 pandemic: "Finnish design, our own organization in Suzhou, China, and our more than 100 years of experience in the industry enabled us to make quick decisions and find creative solutions that fit the evolution of our business" (p. 10). Thirdly, "Finnish" is used to positively appeal to the readers' feelings with the value assumption that family businesses are good, and thus Luhta is good as such: "Luhta is a 100% Finnish family-owned business" (p. 4).

As seen in the examples above, "Finnish" is often paired with a picture of a long history which is used to convince the reader that the company knows what they are doing considering multiple issues including sustainability. The collocation of "years of experience" and "Finnish" is used to strengthen the idea of the company knowing what they are doing. The following examples demonstrate this: "Finnish design, our own

organization in Suzhou, China, and our more than 100 years of experience in the industry enabled us to make quick decisions and find creative solutions that fit the evolution of our business", "Our products and operations are backed by 115 years of experience and a large team of professionals", and "Our products and operations are backed by 115 years of experience and a large team of professionals" (pp. 10, 12, 46). In the last example there is also a value assumption that a specifically a large team of professionals is a good thing. Information of the personnel is also presented in a neutral way in form of tables in the report (pp. 4–5).

The company's emphasis on the Finnish family-owned business is questionable because it can be perceived that the value assumption is good automatically in terms of sustainability. The benefits which being a Finnish company bring to their home region Lahti is described with a neutral tone in the report (p. 41) but the style of presentation is so different compared to the beginning of the report that the two issues are not easily connected to each other. There is a similar effect with the long history as although their knowledge from their long history is explained for example considering their close partnerships with manufacturers to ensure ethicality (pp. 22–24), the presentation differs from the examples above.

The metaphor "with flying colors" tells the reader that Luhta survived from the challenges of the Covid-19 pandemic well and easily: "We have risen to these challenges with flying colors, thanks to the creative, courageous and collaborative efforts of our people and the excellent performance of our teams" (p. 10). In the same example "risen to a challenge" further describes how overcoming the difficulties of a challenging time was indeed a challenge although they were able to survive it laudably. The following example further strengthens the idea that the company survived well from the pandemic: "Finnish design, our own organization in Suzhou, China, and our more than 100 years of experience in the industry enabled us to make quick decisions and find creative solutions that fit the evolution of our business" (p. 10). The collocation of "many" and "many" also reinforces this message: "The difficult period during the pandemic has affected us all in many ways and in many different contexts" (p. 10). There is therefore an antonymy between the pandemic being on one hand hard but on the other not that hard due to their skilled workforce and long experience in the

field amongst other things. This antonymy is confusing as the reader cannot clearly know what the company tries to communicate.

The words "best" and "good" contain two types of assumptions. First, they make a propositional assumption that the things described as "best" or "good" are that in Luhta's opinion, in other words meaning indicating that Luhta knows what is best or good in terms of sustainability. Second, they consequently make a value assumption that those things are in general considered good. The following examples demonstrate these assumptions: "In outdoor clothing, durability is the best form of sustainability because it reduces the premature disposal of products" and "Every day we sell the leftover food from lunch to our employees at a low take-away price, which is a good way to minimize waste" (pp. 26, 37). Through "most" and "effect" (presumably meant to be the word "effective") it is communicated that the company knows how to best reduce the number of clothes which end up as waste: "Increasing the number of monomaterial products enables products to be recycled into new clothing, which is the most effect way to reduce the amount of textiles that end up as waste" (p. 33). The kinds of definite expressions which are presented in this paragraph are unconvincing to use as although they are reasoned in the report, it is however hard to prove that something is absolutely the best ways to do something regarding sustainability for example, as the word "best" suggests.

4.2   Passion for sustainability

Luhta seeks to convince the audience of their sustainability report that as they are passionate about sustainability, they are therefore a sustainable company. As table 2 shows, the discourse is mostly based on vocabulary choices, but it is also formed through hyponymy, synonymy, collocations, metaphors, assumptions, and grammatical features. The company argues that sustainability is the basis of their business alongside customers and consumers as they make sustainable products. This key point of the discourse is demonstrated through various characteristics, mainly emotional vocabulary as already stated above.

Table 2. Discourse characteristics of passion for sustainability.

Vocabulary	Semantic relations between words	Metaphors	Assumptions	Grammatical features
"passion"/"purpose"	the basis of the business: customer, consumer, products, and sustainability (hyponymy)	"at the heart"	Luhta's sustainability-related targets are ambitious and that their energy consumption is at a low level (propositional) and they both are desirable things (value)	"we" instead of passive
"dedication"/"committed"/"firm"	Luhta and "we" (synonymy)	"do/play our patr"	solar panels are good (value)	
"want"				
"believe"				
"embolden"				
"proud" and "fortunate" and "hard"				
"ambitious"				
"must"				
"immediately"				
"significant(ly)"/"big"				
"even"				
"natural"				
"promote" and "sustainability"/"social responsibility"/"circular economy"				
"shoulder"				

In the following quote is summarized how Luhta defines their passion and purpose, in other words what they want to do:

> Our passion and purpose is to promote sustainability by providing positive consumer experiences and value to our personnel, partners and investors through the design and responsible production of durable and timeless clothing, footwear and accessories (Luhta, 2022b, p. 8).

Using specifically the words "passion" and "purpose" influence how the message is presented, for example instead of using the word "goal". "Passion" indicates that the company really does want to promote sustainability. They do not only want to do it, but they also have strong feelings attached to the issue which make them work for it harder. "Purpose" in turn indicates that they see that promoting sustainability is more than just a goal or target for them; it is the reason to operate.

The core of the company, in other words the basis of the business is said to be the customer, end consumer, products, and sustainability. These are therefore co-hyponyms of the basis of the business. The basis of the business is formulated with "at the heart of" and "our business is based" as the following examples demonstrate: "At the heart of what we do and how we do it is the customer and end consumer and the products developed with usage, style and sustainability in mind", "Our business is based on creating products that stand the test of time in terms of quality and design", "Sustainability is thus at the heart of our operations [...]", "Our customers and end consumers are at the heart of our business", and "Fairness, equality and respect for human rights have been at the heart of what we do since the company was founded" (pp. 8, 12, 22). The metaphor "at the heart" is furthermore used to attach emotion to the company. They are not just a business since they have a heart; they have feelings which indicates they truly care as the rest of the examples of the metaphor demonstrate: "Recyclable materials have been at the heart of Torstai's sustainability development, and in the coming season the collection will also have a monomaterial product – a garment manufactured from a single raw material that is easily and 100% recyclable" and "At the heart of Rukka Motorsport products is the Defence & Comfort performance standard to which the riding outfits are designed and manufactured to maximize the safety and protection of the motorcyclist" (pp. 26, 40).

Using the words "dedication", "committed", and "firm" indicates that the company has strong feelings for operating sustainably, and therefore they are ready to work hard to achieve that: "Without this dedication, we would not have been able to build a

sustainability strategy for our company amidst the global turbulence", "We are committed to advancing the UN Sustainable Development Goals, and we monitor the prevailing global megatrends", and "We are firm believers that corporate taxes are necessary to support the welfare of our society" (pp. 10, 13, 22). The word "want" has similar effects as it indicates that certain issues are something Lutha wants to do instead of something they have to do: "Sustainability is thus at the heart of our operations; through our products, we want to be part of building a more sustainable future" (p. 12). With the word "believe" the company on the other hand communicates that they have faith in certain sustainability-related issues: "We believe that raising the national minimum wage is an important key to raising the wage level" (p. 24).

The word "embolden" is used to make the reader feel that the company has in fact done something brave and moreover something they should be applauded for. When talking about the Covid-19 pandemic, the managing director Juha Luhtanen states in the report: "The experience emboldened us to assess the situation, and we decided to build a comprehensive sustainability program and targets that reflect today's world" (p. 10). It is communicated to the reader that the company is brave to assess their situation, also considering sustainability, and therefore bold that they decided to establish the sustainability program. When talking about solar panels to the logistic center in Nastola, it is said that their installation is more of a value-based decision instead of economic one, making it thus a value assumption that value-based decisions are better than economic ones: "Above all, however, it is a value choice for the company and an example of sustainability actions for the 2020s" (p. 38).

The company uses the word "proud" to communicate that they are indeed proud of the word they have done, which indicates they have in their opinion done great work both regarding quality and quantity. Their efforts towards sustainability are not taken granted as it has been conscious input: "We are proud to share with you this journey towards a more sustainable future" and "We are proud of and fortunate to have our very long partnerships, both in terms of the careers of our own personnel and our carefully selected contract manufacturers" (pp. 10, 12). The latter example talks more about how they appreciate their long partnerships, and the word "fortunate" emphasizes the effect of "proud" by indicating that the company knows that they have also been lucky in addition to hard work. The word "hard" furthermore highlights the

effect of "proud" in terms of stating that they have put a lot of work into their sustainability program: "We have worked hard during the past year to build our sustainability program" (p. 13).

The word "ambitious" is used to communicate to the reader of the report that the sustainability-related goals set for Torstai are not easy to achieve and on the contrary require a lot of work instead: "Our individual brands, like Torstai, have even more ambitious carbon-neutrality targets" and "We have set ambitious targets for Torstai: We believe that the entire Torstai collection will be carbon neutral by 2025 and it will align fully with the circular economy thinking in about five years" (pp. 20, 26). The word "immediately" is used in two ways in the report. First, it emphasizes that the company is willing and able to react quickly: "To immediately reduce our carbon footprint, in 2021 we switched to renewable sources of energy for electricity and heating" (p. 20). Second, it emphasizes how a more sustainable option was right away appealing to them: "When Esa Torniainen came to our headquarters to present Paptic® in autumn 2018, it immediately sounded like an interesting option" (p. 36). "Shoulder" is on the other hand used to describe how the company cares about their responsibility considering their riding gear and how they thus take it seriously: "We shoulder our responsibility by offering a warranty of up to five years on our riding gear and we actively keep in touch with regular consumers and a large number of test riders to gather feedback for the continuous development of our gear and service" (p. 40).

In the report sustainability report by Luhta "Luhta" and "we" are used as synonyms with one exception where "we" refers supposedly to generally everyone: "The difficult period during the pandemic has affected us all in many ways and in many different contexts" (p. 10). "We" is used throughout the text as a grammatical choice as it is narrated from a "we" perspective, and the usage of "Luhta" is more of an exception. Using the third person of the plural, "we" instead of the passive voice has an influence on the tone of the report. By using "we", the company is presented to be more familiar and warmer to the reader (for example, compare "we have made" versus something has been made). "We" indicates that there are actual people doing something instead of a passive expression that something has happened in the company: "We engage in cooperation with goods suppliers and factories […]" versus "Compliance is monitored by both Luhta and external auditors" (pp. 23–24). In some parts of the text, where the

tone of the text is neutral, "Luhta" is used instead of "we" to change the tone to be more professional and businesslike: "In purchasing Luhta follows the principles of responsible sourcing" (p. 22). All the examples including "we" are not presented as they are used in most of the sentences in the report in either "we", "us", or "our" form.

Using the world "natural" indicates that fairness and equality are important and an integrated part of their business: "Promoting fairness and equality is a natural part of our business" (p. 22). "Natural", as well as the other vocabulary and grammatical choices presented this far in the analysis, are used to bring additive emotional aspect to the sustainability report which derives from a neutral professional tone. The word "promoting" in the example further indicates that those are not merely values that they utilize in their operations as they want to promote them elsewhere as well. The word "promote" is also used elsewhere in the report. Using the word "promote" with "sustainability", "social responsibility", and "circular economy" presents Luhta as an advocate of those issues: "During 2021 we developed a concept to promote the potential of the circular economy" (p. 28). The metaphor "do/play our part" is on the other hand used to communicate to the reader of the report that the company believes that they have a specific responsibility regarding sustainability: "We want to play our part to raise awareness of the environmental impact of our industry and the opportunities for a circular economy as well as to increase transparency in our sector" (p. 46). When comparing "promoting" with "play our part", the latter is more active as it indicates that they are doing something whereas the former describes a more supportive action, as described above. "Promoting" is therefore somewhat unclear presentation as it leaves it open that does the company for example merely promote circular economy thinking or do they apply it also to their practices.

With the word "significant(ly)" is communicated how big and impactful Luhta's sustainability-related actions are: "We also bring significant investments to our region, such as the EUR 20 million investment to upgrade the Nastola logistics center in 2019–2020" (p. 22). The word "big" is similarly used to indicate that a target or an action is meaningful in terms of sustainability and requires a lot of work: "These are big targets that don't happen overnight; that's why we have built a roadmap to help us improve the recyclability of our products and increase the use of ecological materials year after year" and " A product that is assembled using a single material is a big and significant

step towards the goal, as recycling technologies are constantly evolving" (pp. 26, 33). Both vocabulary choices make the evaluation of Luhta's sustainability-related activities instead of leaving the decision to the audience of the report. For example, regarding the investment in Nastola, instead of merely stating that they have done an investment of 20 million and leave it to the reader to decide whether it is big or good thing, they also state that it is significant.

The word "even" is used to describe that some of Luhta's sustainability-related targets are better even though the others are already good. In the following example it is described how Torstai's targets are even better although the company's carbon neutral target is already ambitious itself: "We have set a target to be carbon neutral at the Group level by 2030. Our individual brands, like Torstai, have even more ambitious carbon-neutrality targets" (p. 20). The other example describes how the company's energy consumption will decrease even more, although it is already decreased a lot: "Our energy consumption will decrease even further in the coming years, because although the global pandemic is gradually easing, the new policies we have put in place will not bring our travel volumes back to previous levels" (p. 38). The word "even" furthermore presents propositional assumptions that the company's sustainability-related targets are ambitious and that their energy consumption is at a low level, both of which can also be considered value assumption as desirable things. Like in the the paragraph above, the word "even" and its propositional assumption make the evaluation about whether Luhta's operations are sustainable on behalf of the reader.

In their sustainability report Luhta uses the word "must" to translate that specific issues cannot be negotiated or compromised as they are unquestioned: "Everyone must have the opportunity to work in humane conditions in a safe environment where everyone is equal" (p. 22). Although "must" is a quite definite word, it does not bring the same effect as other absolute vocabulary choices which are presented in this analysis. Instead, utilizing it communicates clearly to the reader what it unnegotiable and therefore important to the company.

4.3   Taking everything into consideration regarding sustainability

The discourse which is presented from the perspective that Luhta takes everything into consideration regarding sustainability is formed through vocabulary and collocations as table 3 demonstrates. Utilizing such definite vocabulary as described below raises however doubts on whether they are used in their exact meaning. There is for example an inconsistency regarding the word "entire". As it is also stated in the example below Luhta started their sustainability program in Spring 2021, covering their entire business operations (p. 6). Later in the report it is however stated that many aspects consider only their operations in Finland and more specifically their own offices and warehouse, not for example overseas production or resale facilities. (p. 20). Stating in the beginning of the report "covering our entire business operations" (p. 6) is therefore misleading to the audience of the report. Other factors as well, such as resale facilities, are not presented or mentioned in the report. It is understandable that a recently established program does not cover every aspect of the business, but implying so is deceptive presentation of information.

Table 3. Discourse characteristics of taking everything into consideration regarding sustainability.

Vocabulary	Collocations
"entire"/"all"/"every"/"always"/ "fully"/"100%"	"entire", "operations", and "to identify the climate impacts of"
"complete(ly)"	"we" and "understand"
"careful(ly)"/"comprehensive"/"selected"/"detailed"/ "systematically"/"extensive"	
"also"/"in addition"/"additionally"	

Using the word "entire" it is emphasized that the company really has considered the specific issue in its entirety, meaning that no small detail or part is left behind as the following example demonstrates: "In spring 2021 we started building Luhta Sportswear Company's Sustainability Program covering our entire business operations – from planning and sourcing to production and marketing" (p. 6). This makes the reader feel like the company has been careful and dedicated to the matter at hand,

meaning sustainability overall and detailed issues, such as the climate impacts of the operations. The collocation of "entire", "operations", and "to identify the climate impacts of" emphasizes their willingness to calculate the climate impacts of their entire operations in the future.

In the report "all" is in most cases used to emphasize that the company takes really everything of a specific issue into consideration, and in those cases, it causes the same kinds of associations as using the word "entire", which are carefulness and dedication. In the following example "all" indicates that the company has taken every single sustainability-related action into consideration: "We started preparing our sustainability program by mapping all the sustainability-related actions that had been implemented within our company in recent years" (p. 6). This indicates that they have done a careful job and really do know where their business stand in terms of sustainability. The word "every" is used with different words to make the same effect: "Everything we do is built into our sustainability program […]" and "Everyone must have the opportunity to work in humane conditions in a safe environment where everyone is equal" (pp. 10, 22). Similarly, "fully" and "100%" are used in the report to indicate that a something is definitely what is claimed to be: "Our Torstai brand has been using 100% recycled packaging materials since autumn 2020", and "For other brands, we identified different recyclable packaging materials options last spring; all of our brands will introduce new, fully recyclable packaging materials by the end of 2022" (p. 21).

By including the word "always" in their sustainability report, Luhta communicates that they or their suppliers do something always without exceptions: "Luhta's sustainability in terms of materials always stems from the intended use of the product, which the choice of material must support" (p. 26). The words "complete" and "completely" similarly indicate that an issue is something completely, without exceptions: "Products completely free from PFCs", "The trial, permitted by Trafi, the Finnish Transport Safety Agency, led to a complete overhaul of heavy equipment sizing at the beginning of 2019, and we made eco-truck transports a standard part of our logistics choices", and "At the end of 2021, we made the decision to completely phase out the use of traditional plastic bags and move to more sustainable bag options in our retail stores" (pp. 26, 34, 36).

The word "careful(ly)" is used in the sustainability report to indicate accuracy and precision regarding sustainability-related issues: "We are proud of and fortunate to have our very long partnerships, both in terms of the careers of our own personnel and our carefully selected contract manufacturers" (p. 12). The words "comprehensive", "selected", and "detailed" are used to achieve the same effect: "The experience emboldened us to assess the situation, and we decided to build a comprehensive sustainability program and targets that reflect today's world", "We do this by working with selected suppliers, improving our dyeing processes and always using PFC-free alternatives in water-repellency treatment", and "To achieve our target, we are currently working on a detailed plan to reduce emissions, to take renewable energy sources into use, and to offset our emissions" (pp. 10, 16, 20). "Systematically" and "extensive" in addition belong to this category: "We are systematically working to reduce the carbon footprint of our entire supply chain" and "As part of our sustainability strategy, we have started building an extensive material library for the entire Group, and our goal is to have the material library ready in spring 2022" (pp. 20, 21).

The word "also" is used in the report to communicate that the company is not doing just one thing because they are also doing something else related to it, and usually these are positive issues. It is also used in describing that something is not just this as it is also like this other good thing. Both ways seek to tell the reader that the company is doing or having multiple positive things considering sustainability instead of just one or a few. For example: "By making sustainable products, we are supporting a circular economy, but in many ways we are also creating opportunities for a better everyday life" and "Torstai's long-term work to develop sustainability and the focus on sustainability also sets the pace for our other brands" (pp. 12, 27). In the first example "also" emphasizes with "in many ways" that their production of sustainable products has more benefits than supporting circular economy as they also offer opportunities for better everyday life. The second example describes how Torstai has done so good work in terms of sustainability that it also can be leader for others. "In addition" and "additionally" have similar effects to "also". With them it is communicated that the company does not only that, but also this, indicating that they are working on multiple issues regarding sustainability: "Additionally, we are a member of amfori BSCI. Continuous, on-site factory audits are part of both amfori

BSCI's activities and our own North Star process" and "In addition to corporate taxes, Luhta pays property taxes and customs duties, and it collects VAT, payroll withholdings and social security contributions" (pp. 16, 41).

The collocation of "we" and "understand" are used together in the sustainability report as the following example demonstrates: "The safety and wellbeing of our staff is our top priority, but we also understand our impact on the broader community" (p. 46). Through this collocation the company seeks to convince and communicate to the reader that they truly understand what sustainability means, how big their impact is on both people and the planet and thus what is their role in a more sustainable future. That means that they have thoroughly familiarized themselves with information regarding sustainability and therefore they know what their impact, being a responsible corporate citizen, and being more sustainable involves, and how to act according to these issues.

4.4   Working continuously towards sustainability

Luhta seeks to communicate that they are sustainable through the discourse which describes them working actively and continuously on sustainability-related issues. Vocabulary, metaphors, and grammatical features formulate this discourse as table 4 demonstrates. The characteristics emphasize the message of Luhta being a sustainable company by doing active work for increased sustainability as it is further elaborated below but they do not make as strong effect as the others. The characteristics more like enliven the text rather than seeking to influence the audience's view of the company's sustainability. Regarding this discourse also neutral tone is utilized which makes a same kind of contradiction as described in sub-chapter 5.1, Knowledge through long history. Targets, workshops, projects, sustainability-related actions, and achievements are at least partly presented in a neutral manner (pp. 13, 30–31, 33–35, 37, 38, 40, 42, 45).

Table 4. Discourse characteristics of working continuously towards sustainability.

Vocabulary	Metaphors	Grammatical features
"long"	"a journey"	starting sentences with "we"

"continuous(ly)"/ "regularly"/"actively"/"consta ntly"	"sets the pace"	"working"
"creative"/"dynamic"	"leading the way"	
"currently"	"build"	
	"mapping"/"roadmap"	

The word "long" is used to express that they have done work towards increased sustainability for a long time: "In children's clothing, we have long built in room for growth to extend the life of the products" (p. 27). With "continuous(ly)" and "continue" the company shows that they are committed to ongoing, persistent work for sustainability-related issues. In the following example it speaks for the continuous improvement relating to social and environmental matters: "The update does not bring major changes to Luhta's requirements, but further clarifies our principles of continuous improvement in social responsibility and environmental protection" (p. 22). The regular and continuous work towards different sustainability-related issues is also expressed through "regularly", "actively", and "constantly": "It helps us to regularly monitor our contract manufacturers and to perform quality audits prior to and during production", "[…] and we actively keep in touch with regular consumers and a large number of test riders to gather feedback for the continuous development of our gear and service", and "We monitor this through systematic laboratory tests, in addition to which our products are constantly monitored by customs on a random basis" (pp. 35, 40, 27).

"We" is often used to begin a sentence which reinforces the message that the company is actively working towards sustainability. The following example is an entire paragraph form the report to demonstrate the grammatical pattern:

> We have worked hard during the past year to build our sustainability program. We have listened to our personnel and our customers in defining these targets. We are committed to advancing the UN Sustainable Development Goals, and we monitor the prevailing global megatrends. We identify how our own actions can help to influence the building of a more sustainable future for people and the environment. (p. 13.)

The word "work" and more specifically the grammatical choice to use the form "working" is similarly used to emphasize that the company is actively, currently, and continuously working on various sustainability-related issues: "We do this by working with selected suppliers, improving our dyeing processes and always using PFC-free alternatives in water-repellency treatment." (p. 15). The word "currently" further emphasizes that the company is doing something sustainability-related right now: "To achieve our target, we are currently working on a detailed plan to reduce emissions, to take renewable energy sources into use, and to offset our emissions" (p. 20).

As a journey means travelling from one place to another, using is as a metaphor gives the reader the sense that the company sees their sustainability program as transforming; they are now at one place, and once the program is completed, they are in a new, more sustainable place as a company: "We are proud to share with you this journey towards a more sustainable future" (p. 10). The metaphor "sets the pace" works in connection with "journey" as it is used to describe how Torstai's efforts towards sustainability work as a guideline for other Luhta's brands in terms of how to be more sustainable – in other words, how they are working along their sustainability "journey": "Torstai's long-term work to develop sustainability and the focus on sustainability also sets the pace for our other brands" (p. 27). "Leading the way" is used with the same influence as "set the pace": "Product development achievements – Torstai leading the way: monomaterial products in autumn-winter 2022 collection" (p. 42).

The metaphor of building something is used to reinforce the message that they are making something from start to finish: "We have worked hard during the past year to build our sustainability program" (p. 13). When comparing that the word "build" would be replaced with for example "make" in the previous example, "build" makes a stronger impact, as it relates to making something concrete and long-lasting, as "make" is much more ambiguous expression. "Build" is used together with "program", "strategy", "future", "material library", "roadmap, and "eco-design".

The words "mapping" and "roadmap" are used differently compared to their literal meaning in the report to demonstrate how wide issue sustainability and more specifically the sustainability program of the company is: "We started preparing our sustainability program by mapping all the sustainability-related actions that had been

implemented within our company in recent years" and "We have created a carbon footprint roadmap that we will use to identify the climate impacts of Luhta's entire operations during 2022 and 2023" (pp. 6, 17).

In the report, the word "creative" is used to tell the reader that the company is able to renew and to evolve to new directions, different from what they have used to: "Creative innovation enables us to continuously deliver dynamic design, quality products and effective marketing" and "Finnish design, our own organization in Suzhou, China, and our more than 100 years of experience in the industry enabled us to make quick decisions and find creative solutions that fit the evolution of our business" (pp. 8, 10). In the first example the word "dynamic" emphasizes the effect of "creative", indicating that the company can design rapidly in terms of what is what is expected currently in the market.

4.5   Sustainable production

The discourse of producing sustainable products in a responsible way is one of the perspectives through which Luhta attempts to convince their audience that they are sustainable. As table 5 shows, the discourse is formulated by vocabulary, hyponymy and antonymy, collocations, metaphors, and assumptions. Most of the characteristics emphasize the message which the company is seeking to communicate by utilizing more enlivening tone than a neutral language in a similar way as in the case of the discourse considering the continuous work towards sustainability in the sub-chapter 4.4 above. The last characteristic of this sub-chapter differs from this as one characteristic tries to do the evaluation of Luhta's products instead of the reader as elaborated in the last paragraph. Neutral tone is also used considering this discourse which created a same kind of contradiction as discussed in sub-chapters 4.1, Knowledge through long history and 4.4, Working continuously towards sustainability. Clear water in production, carbon footprint, supply chain monitoring, monomaterials, and motorist gear is presented at least partly through neutral language (pp. 16, 20, 22–24, 33, 35, 40).

Table 5. Discourse characteristics of sustainable production.

Vocabulary	Semantic relations between words	Collocations	Metaphors	Assumptions
"long"	Luhta's products – quality and design (hyponymy)	"design" and time-related words	"stand the test of time"	Luhta is not a fast fashion company (propositional)
"together"/"cooperation"/"collaboration"	sustainability versus fast fashion (antonymy)	("more" and) "sustainable" and "future"/"choices"/etc.	"beacon"	Luhta's products last longer than their competitors'
"strong" and "dialogue"		"many" and "many"	"next level"	Luhta is doing better than expected (propositional)
"already"				

Luhta's definition of sustainable production concentrates on the products being sustainable and on their partners. The way how Luhta's products are described can be categorized to their two hyponyms which are quality and design:

> Our business is based on creating products that stand the test of time in terms of quality and design. Sustainability is thus at the heart of our operations; through our products, we want to be part of building a more sustainable future. (p. 12)

The collocation of "design" and different time-related words are used to emphasize that Luhta makes products to truly last time both regarding durability and style. The following example demonstrates that this timelessness is one of the main reasons why they present their products as sustainable: "Luhta does not make fast fashion; our products are always designed to last and are made from high-quality materials. And when also the design withstands the test of time, you don't have to buy new as often" (p. 17). With the metaphor "stand the test of time" it is an idea is conveyed to the reader of the report as if time would test the products of the company, reinforcing therefore the impression of durable and timeless products: "By designing products that stand the test of time, we are doing our part to leave behind a better world than the one we came into" (p. 10).

The examples mentioned in the paragraph above (pp. 12, 17) present an antonymy of sustainability and fast fashion. These are not presented in a contradicting way as it is

described how Luhta does not see themselves making fast fashion as their products last both considering durability and style, and thus they are sustainable. Fast fashion is mentioned to emphasize the difference between fast fashion and Luhta and therefore utilized to argument why the company considers themselves as sustainable. The example from page 17 also makes a propositional assumption that Luhta is not a fast fashion company.

The word "sustainable" has varying collocations which all emphasize that the company seeks to be more sustainable. The most frequent collocation with the word is with "future" as the following example demonstrates: "Sustainability is thus at the heart of our operations; through our products, we want to be part of building a more sustainable future" (p. 12). The collocation of "sustainable" and "choices" indicates that Luhta has indeed made a conscious choice to utilize or to provide sustainable alternatives instead of unsustainable ones: "Examples of the more sustainable choices used in our collections include recycled and recyclable polyester and a PFC-free water-repellency treatment." (p. 17). The collocations are on some occasion paired additionally with "more", the usage of which is strengthens the message of sustainable.

The metaphor of a beacon is used to emphasize how exemplary the Torstai brand is regarding sustainability: "The Torstai brand is the beacon of our sustainability story, which, among other things, became the first sports brand in the world to join the Fairtrade Cotton Program in 2016" (p. 26). The metaphor of a "next level" is similarly used to present a propositional assumption that Luhta is doing better than expected: "Gore-Tex provides weather protection in wind and heavy rain without compromising comfort, while Kevlar/Aramid reinforcements, used in body armor, take protection to the next level" (p. 40). Both metaphors indicate that Luhta is doing above the expected level of what is required from them regarding sustainability.

The collocation of "many" and "many" reinforces the message on how wide and complex it is to operate internationally: "International production and distribution involves many pairs of hands in many different places, and while it can be difficult to observe or monitor the steps in between, human rights belong to everyone" (p. 22). The word "long" is on the other hand used to emphasize how Luhta has long and committed partnerships with their employees and supplier, for example: "The majority

of Luhta's manufacturing is done in China where we have long and close cooperation relationships with our contract manufacturers" (p. 22). With the word "already" is communicated that the company takes sustainability into account in an early phase: "Luhta does not make fast fashion, and sustainability starts already at the design phase, taking into account both quality and timelessness of the design" (p. 27).

By utilizing the words "together", "cooperation", and "collaboration" the company expresses to the audience of the report that they work with their stakeholders, not merely making them work for the company as they wish: "We are aware that through our activities we are able to contribute to the sustainable development of society also more generally, and we want to participate in creating a sustainable future and in increasing operational transparency together with our partners and personnel", "Working on a new operating model, in which the identification of responsible materials is more active and in collaboration with procurement stakeholders", "In collaboration with our logistics partner Speed Oy, we set out on a five-year eco-truck trial in 2013", and "Expand the materials library – stakeholder collaboration together with material and chemical partners" (pp. 22, 31, 33, 45). Utilizing the words "strong" and "dialogue" strengthens the message discussed above that the company seeks to work openly with their partners: "In terms of materials, we are linked to the development of technology and materials, and we are engaged in a strong dialogue with our existing partners on investments in innovation and investments in materials and fibers" (p. 27).

The following example reinforces the message that Luhta's products last long: "That's why we design and develop products that last longer, have less impact on the environment and are easier to repair, recycle or reuse" (p. 26). The part "we design and develop products that last longer" makes a propositional assumption that Luhta's products last longer than those of their competitors, suggesting that their competitors' products do not last as long. That is why again the report makes evaluation on behalf of the stakeholders, especially on behalf of the end consumer in this case. If the products last longer than those of the competitors, the consumers would see that when using them. As the company does not refer to any other apparel brands specifically, they do not have grounds to argue that their products last longer as it is presented in the example above.

4.6   Communication with the stakeholders

The last discourse is presented from the perspective that Lutha seeks to communicate with their stakeholders, which is also their target audience as is explained in the analysis below. The characteristics which formulate this discourse create dialogue, emphasize the way how Luhta communicates with their stakeholders, and establish transparency. The emphasizing is similar as the other discourses, working continuously towards sustainability and sustainable production in sub-chapters 4.4 and 4.5 above. The summary of the characteristics is presented in table 5 below, from which can be seen that the discourse is realized through vocabulary, hyponymy, synonymy, collocations, assumptions, and grammatical features.

Table 5. Discourse characteristics of open communication with the stakeholders.

Vocabulary	Semantic relations between words	Collocations	Assumptions	Grammatical features
"hope"/"enjoy"	target audience – consumers, Luhta's partners, business partners, and personnel (hyponymy)	"increase"/"improve" and "transparency"	there is room for improvement for Luhta (propositional)	dialogue/"you"
"encourage"	"increase"/"improve" (synonymy)		transparency is desirable (value)	
"enable"	challenge and opportunity/choice			
"also"				

It is stated in the report that "The goal of our Sustainability Report is to provide consumers, our partners, business partners and our personnel with information about our sustainability work and its focus areas, and to communicate our progress and our targets" (p. 6), from which can be concluded that consumers, Luhta's partners, business partners, and personnel are the target audience of the sustainability report. Those are thus co-hyponyms of the target audience, whom the company has listened to in defining their sustainability targets: "We have listened to our personnel and our customers in defining these targets" (p. 13). Luhta therefore states that they communicate with their stakeholders regarding their sustainability work, in other words involves them in it through dialogue. In the sustainability report the second

singular pronoun "you" is furthermore used to address the reader directly and therefore to open a dialogue with their audience: "If you have any questions about the report, please contact our Director of HR and Sustainability, Annamaria Väli-Klemelä (first-name.lastname@luhta.fi)" (p. 6).

With "hope" it is communicated to the reader of the report that the company wants the audience of the report to enjoy being part of their sustainability process: "We hope you enjoy being part of our journey towards a more sustainable future." The word "enjoy" furthermore indicates that making efforts towards more sustainability is something positive as it can be enjoyed of. (p. 46.) The word "encourage" in turn more actively communicates with the reader that they do not merely wish that consumers would do something as they try to motivate them to make them to take more sustainable actions in real life: "In the first phase of the ReUse program, we encourage consumers to recycle our used products through these chains" and "We encourage the use our products for as long as possible and repairing when necessary" (pp. 28, 39, 49).

The word "enable" is used in two senses; it describes how something has made it possibly for Luhta to do sustainability-related activities and how the company brings possibilities to their stakeholders: "The feedback we receive through this channel enables us to further improve our operations" and "We want to use the concept to enable our consumers to extend the useful life of their textiles by reuse and recycling" (pp. 24, 28). "Enable" thus both acknowledges the importance of other factors than "we" (addressed in chapter 4.5) when it comes to being sustainable and making it possible for the customers to be sustainable as well.

In the following examples "also" is used in a relation to something they need to acknowledge in addition to something else: "We understand that sustainability also means transparency, so through this program we are improving communications about our sustainability activities", "Sustainability is a broad and complex issue, so while our material library will help us to make better raw material choices, we also need to consider other production processes, transport, use and final disposal of the garment to get a truly holistic view of our operations", and "When ordering ingredients, it is also important to minimize waste through good planning and by taking into account factors like holidays and vacation periods and their impact on the number of people

visiting the restaurant" (pp. 6, 21, 37). For example, in the third example, they are doing already other actions to minimize food waste, but state that good planning is in addition something they need to consider. With "also" comes a propositional assumption that the issues mentioned in the examples are something in which the company has room for improvement, which in turn speaks for transparency in admitting that they are not so to speak ready with sustainability.

Through the collocation of "increase" and "transparency" is not only communicated that increasing transparency is something the company aspires as it also forms a value assumption that transparency good and worth to aspire: "To manage our supply chain and increase the transparency of our operations in high-risk countries, we have developed the North Star process" (p. 35). "Improve" is in the report a synonym to "increase": "We aim to improve transparency and to protect human rights also in global production chains" (p. 22). The antonymy between a challenge and an opportunity or a choice also demonstrates the attempts to be more transparent. They admit that they still do have difficulties in terms of sustainability while also bringing sustainable possibilities to their stakeholder (similar to "enable" which is discussed above): "The supply of responsible materials remains a challenge in the volume segment in which we operate" and "It is important to us that we know our value chain and that we can produce sustainable choices for consumers" (pp. 12, 27).

5   DISCUSSION

In this chapter the findings of the analysis are compared and discussed with the previous literature which is presented in chapter 2 of this paper. The discussion includes reflecting the results also against a wider political situation as the methodological choice, CDA suggests. Before the actual discussion however a summary of the findings is presented in figure 2 below. The figure is an adaptation of figure 2 from the beginning the previous chapter 4, Analysis of different discourses and their characteristics. In the upper part of the figure 2 is what the discourses represent, which is Luhta as a sustainable company, with a summarization of the results – inconsistent presentation of sustainability discourse. Below that are the different discourses and the key findings of how their respective characteristics attempt to influence the stakeholders of the company.
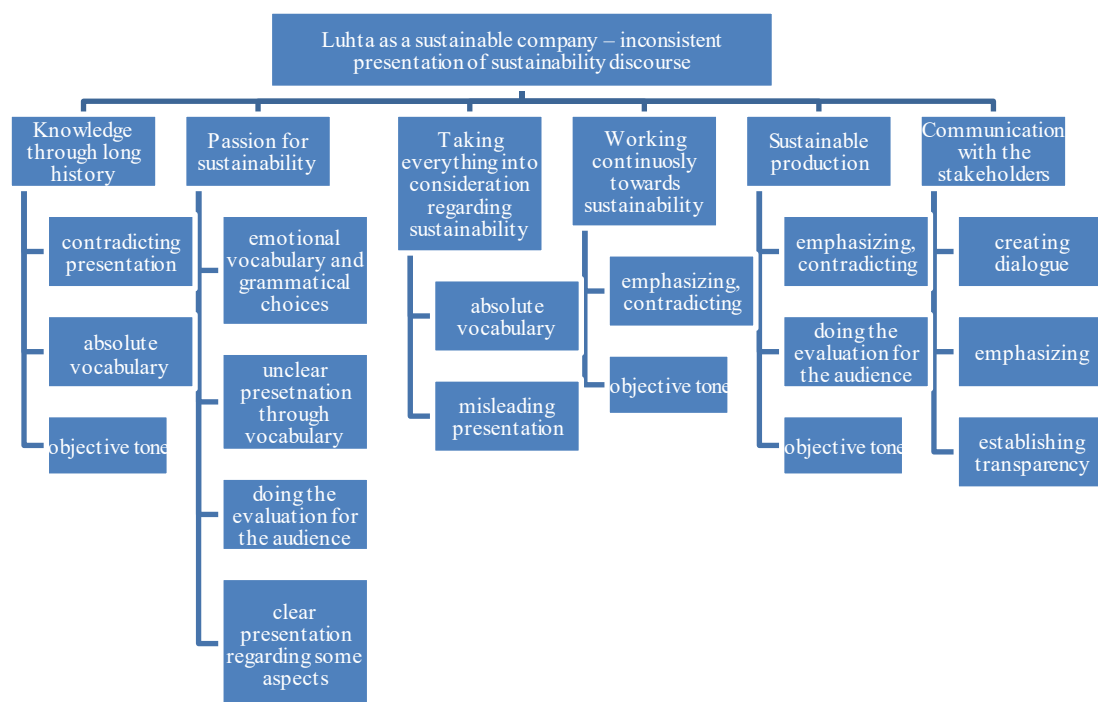

Figure 2. Summary of the findings.

The information in the sustainability report 2021 by Luhta (Luhta Sportswear Company, 2022b) is presented through six different discourses which are formulated through varying characteristics. As the analysis shows, some of the characteristics are contradicting or misleading themselves. In addition, the comparison between the characteristics which seek to influence the audience's perception of the company's sustainability and a neutral tone, the presentation of information is even more inconsistent. There are aspects which are positive, such as utilizing the neutral tone creating a dialogue, although presenting the same issue through unneutral characteristics and through neutral language is confusing. It however speaks for progress considering sustainability reports that there is other than appealing language used.

5.1 Inconsistent presentation of sustainability-related issues

The confusion among the concept of sustainability has led to misleading reporting practices where companies present themselves to be more sustainable than they are (Milne & Gray, 2013), in other words practice greenwashing (Jimenez & Pulos, 2016, pp. 26–27). This also applies partly to the case company of this study, Luhta and therefore the findings of the study agree with Christensen, Hail, and Leuz (2021) that greenwashing is still a problem in today's sustainability reports. The emphasis is on the word "partly", as the analysis demonstrates that although the information in the sustainability report by Luhta (2022b) is partly presented in a neutral, objective manner, most of the sustainability-discourse is presented through characteristics which seek to influence the readers opinions about the company.

Dresner (2012, pp. 69–80) suggests that to improve sustainability communication it would be important to define sustainability clearly, while it is more important to focus on the values behind the definition. As this study does not study content and focuses on the presentation of the sustainability discourse instead, it does not directly take a stand on the way sustainability is defined. This study however suggests that the presentation is as important as the definitions, as it can influence the audience's view on the company. The way sustainability discourse is presented is therefore seen here equivalent to defining. The discourses represent Luhta as a sustainable company from different perspectives and thus it can be argued that the whole report (Luhta, 2022b)

is an argument for what is sustainable. The presentation can therefore be considered as their definition of sustainability – while making an argument for why Luhta is sustainable the company is also stating what is sustainable in their opinion. The findings of the analysis however demonstrate that the presentation is inconsistent which relates to the problem discussed by Dresner (2012, pp. 69–80) and Milne and Gray (2013) that unclear definition leads to unclear sustainability communication.

According to the analysis, Luhta sees being sustainable more as a calling than as a mandatory part of their business which is demanded outside of the company. Sustainability is presented to be the core of the company along with customers and end consumers which indicates internal motivation towards sustainability. As Dresner (2012, pp. 69–80) has reflected, the word "development" in sustainable development is one of the reasons the term has been considered as undefined, more specifically the question has been that does development mean purely economic growth or overall improvement of life. According to the way Luhta presents sustainability in their sustainability report (Luhta, 2022b), their definition of sustainable development would lean more towards the latter of the question as the motive for sustainability is presented to stem from within the company.

Dresner (2012, pp. 69–80) and Pope, Annandale, and Morrison-Saunders (2004) agree on that the difficulty relating to defining sustainable development lies on the practical level, referring to how it is implemented with all dimensions of it, social, environmental, and economical, would be equal. Clayton and Radcliffe (1996, pp. 208–240) further state that the equality of the dimensions might never be reality. Regarding sustainable development and a company, it is important to communicate how it is understood, acted upon, and what are the values behind the actions (Dresner, 2012, pp. 69–80). White, Nielsen, and Valentini (2017) in addition find that apparel companies could integrate CSR better into their strategies. From the way the discourses are presented through their characteristics, it can be concluded that Luhta seeks to communicate that all three dimensions of sustainability, social, environmental, and economic, are equally important in their company. As it is characterized in many ways how sustainability is the basis for their operations, it indicates that sustainable aspects are aligned with companies' natural purpose to generate profits, as for example Friedman (1970) suggests. Since Luhta presents

sustainable production as one of the reasons why they consider themselves as sustainable company, their function to make profit is also their reason for being sustainable. Cai and Choi (2020) find that the apparel industry does not utilize the opportunity of bringing economic growth and social and environmental sustainability together. The discussion above however demonstrates that Luhta presents themselves being aware of the possibilities and being capable of making the different dimensions of sustainability to work together.

According to the analysis, Luhta furthermore expresses that sustainable development would be something else in addition to the economic growth, as the discourses presented in the analysis demonstrate how there are also other targets and aspirations for their sustainability-related actions than those of economic. That does not exclude that one of the motives behind their aspirations to be more sustainable would stem from benefitting economically because as Branco & Rodrigues (2006) and others (Du et al., 2010; Pérez, 2015; Pfau, et al., 2008) have studied, CSR can have a positive effect on corporate reputation and thus also increase profits (Branco & Rodrigues, 2006). White, Nielsen, and Valentini (2017) also think that being profitable is behind sustainability actions. These possible motives are however contradicting with the argument that CSR should be based on values and principles (Dresner, 2012, pp. 69–80). In the case of Luhta they present the main motivation being internal since they for example through emotional vocabulary choices try to convince the audience of their report (Luhta, 2022b) how they sustainability is a value question for them. The presence of external motives is nevertheless not excluded by the internal ones.

Ali, Frynas, and Mahmood (2017) suggest that large companies, to which Luhta can be included, appear to concentrate more on the sustainability issues compared to small businesses, but they also face a lot of external pressure to share about their sustainability-related activities. That is a problem for consumers because as it has been discussed, they are often suspicious towards the reasons between companies' sustainability communication and thus the speculations can result in unwanted results (Du, Bhattacharya & Sen, 2010). The way Luhta presents their reasons for participating can therefore affect the way their stakeholders perceive their sustainability. Their efforts to present themselves as being internally motivated might make the stakeholders suspecting due the style of presentation. The results found in

Finland however demonstrate that the external motivation can have positive results (Valtioneuvosto, 2023).

Utilizing both objective and emphasizing characteristics in the report (Luhta, 2022b) also makes the purpose of the report unclear. Although Luhta states in the report that they seek to inform their stakeholders (2022b), the presentation which attempts to appeal to the stakeholders says otherwise. Bhatia's (2012) suggestion that promotional aspect in more prominent in sustainability reports is therefore also true in the case of Luhta. According to Byrd and Su (2020), consumers have difficulties in understanding companies' sustainability labeling. When considering the inconsistency of the sustainability report by Luhta (2022b), the difficulties are not surprising. The problem reaches further than one company or one country as greenwashing affects wider in the society. As discussed above in the literature review, the Finnish government is making efforts to encourage increased sustainability and communication of companies (Valtioneuvosto, 2023; Työ- ja elinkeinoministeriö, 2023) as it is expected also from other EU countries (European Commission, 2023). As the results have been positive at least considering state-owned companies (Valtioneuvosto, 2023), guidelines might be effective as a part of motivating companies, although they have been criticized due basis on ambiguous definitions of sustainability (Milne & Gray, 2013). With better definition of sustainability including adequate presentation of information, as this study suggests, the guidelines could be more effective in the future.

As CDA is used to take a sociopolitical stance also in society on a larger scale (van Dijk, 1993), this study argues that companies have a responsibility to act according to the principles of sustainable development, to report about them, and more especially concentrate that the presentation of the sustainability-related actions is adequate, referring to objective and consistent style of presentation. Through discourse characteristics which attempt to influence how the stakeholders of Luhta perceive the company's sustainability Luhta gains cognitive control over their stakeholders because as van Dijk (1993) explains, cognitive control is achieved for example through persuasive strategies. The influencing discourse characteristics, especially misleading presentation through vocabulary, in Luhta's sustainability report (2022b) can moreover be considered as greenwashing since the company presents themselves in a way which makes them seem more sustainable than they are, as greenwashing is

defined by Jimenez and Pulos (2016, pp. 26–27). The characteristics moreover derive the reader's attention from mere information and especially together with the partly objective presentation they make the presentation of sustainability discourse inconsistent. It can thus be concluded that attention needs to be paid also to quality of the presentation of information alongside the quality of the content.

5.2   Creating dialogue in sustainability reports

Consumers are increasingly demanding more transparent and reliable sustainability reporting (Abernathy, Stefaniak, Wilkins & Olson, 2017; Byrd & Su, 2020; White, Nielsen & Valentini, 2017). As sustainability reports share information about the sustainability-related actions of companies, by demanding increased transparency in communication they are also demanding more transparent actions. As Higgins and Coffey (2016) suggest, sustainability reports can initiate sustainability change through dialogue with the stakeholders. Participating in the sustainability discourse therefore makes it possible for stakeholders to initiate change and to increase the level of transparency.

According to Higgins and Coffey (2016) and White, Nielsen, and Valentini (2017), inviting stakeholders to the sustainability discourse could initiate better sustainability reporting practices as it could open it to criticism and could thus help to change managers' perceptions of sustainability, leading to improved sustainability practices. During the analysis was found that Luhta already has dialogical elements in their sustainability report (Luhta, 2022b). In some parts of the text the reader is addressed directly with the pronoun "you" and furthermore asked to contact the company via email if questions or feedback should arise. They have also asked feedback from their personnel and customers in defining targets for their sustainability report. These aspects show that the company has in this regard right direction in their report. Higgins and Coffey (2016) continue that increasing the amount of dialogue could result in change in managers' perceptions of sustainability, which in turn has an effect how sustainability is practiced and implemented in a company's operations.

Through different discourse characteristics Luhta presents that they know their responsibility as a large apparel company. This relates to how Clayton and Radcliffe

(1996, pp. 208–240) and Carroll (2016) reflect that the ones who have the power and resources, meaning companies, should initiate the change towards sustainability. Clayton and Radcliffe (1996, pp. 208–240) continue the discussion by stating that the change requires clarity and adaptability, and they furthermore emphasize for example flexible decision-making processes, ability to cope with changes and uncertainty, long-term commitment, and training in sustainability transformation (Clayton & Radcliffe, 1996, pp. 208–240). The findings demonstrate that Luhta presents themselves in their sustainability report (2022b) as being able to be adaptable and committed, referring to the Covid-19 pandemic and long-term partnerships, although their adaptability considering the pandemic was presented inconsistently. The dialogue rather demonstrates Luhta's adaptability better since constant and timely feedback directly from the stakeholders can help to answer their needs better and to be aware of the current trends and biggest concerns regarding sustainability.

Higgins and Coffey (2016) argue that sustainability reports themselves can acts as drivers for change regarding sustainability, more specifically through stakeholder communication and the resulted increased level of transparency. Because in their sustainability report (2022b) Luhta seeks to engage their stakeholders into a dialogue, the company is through the report offering them a possibility to participate in sustainability transformation. Scoones (2016) furthers the idea of sustainability transformation to a larger political situation. According to Scoones (2016), sustainability transformation requires states and markets to come together since the phenomenon rises from interaction between actors such as political alliances, diverse knowledge, and collective force. By creating the possibility to influence their sustainability reporting, Luhta enables collaboration between the public and a company as they can for example exchange knowledge regarding sustainability-related practices. Considering that the Finnish government also expect companies to report about their sustainability-related actions (Työ- ja elinkeinoministeriö, 2023), in the sustainability report by Luhta (2022b) the cooperation between a company, a state, and the public comes together. In a larger scale if states require sustainability reporting, as for example EU countries are on an increased scale (European Commission, 2023), and if stakeholders are invited to the sustainability dialogue, there is a possibility to drive big changes regarding sustainability wider in the society.

Consumers think that an apparel company is as sustainable as their whole supply chain and therefore it is important to apparel companies to publish transparent information across their supply chain (White, Nielsen & Valentini, 2017). If states and consumers can drive change through the discourse in the sustainability reports, they also drive internationally in smaller businesses along the company's supply chain. While concentrating in adequate presentation of sustainability-related information as this study suggests, sustainability reports can serve as useful tools for states, companies, and consumers to initiate sustainability transformation in the society. Since the apparel industry is one of the most polluting industries (Thorisdottir & Johannsdottir, 2019), the effects of proper sustainability reporting from the apparel industry alone could make significant changes. Furthermore, the scientific studies form the basis for the increased knowledge of the public and states which put pressure on the companies which according to dada hold the power for change also considering sustainability. This study therefore also seeks to put pressure as a small step in a big political transformation.

6   CONCLUSIONS

In this chapter the main findings are presented along with limitations to the research and suggestions for future research. As the purpose of this study is to examine how the presentation of sustainability-related discourse can influence the impression which the stakeholders have of the company's sustainability, the results of the research address the following research question:

- How is sustainability discourse presented to the stakeholders of the company and how does it attempt to affect their perception of the company's sustainability?

Addressing the first part of the research question, the results of the analysis demonstrate that the sustainability discourse of the sustainability report 2021 by Luhta (2022b) is presented through six different discourses which are formulated by various characteristics. All the discourses represent the same part of the world – Luhta as a sustainable company. The sustainability report (Luhta Sportswear Company, 2022b) therefore tries to prove and argument why and how Luhta defines themselves as sustainable. The perspectives from which the discourses are presented, in other words the main arguments why Luhta is sustainable, are the following: knowledge through long history, passion for sustainability, taking everything into consideration regarding sustainability, working continuously towards sustainability, sustainable production, and communication with the stakeholders.

Addressing the second part of the research question, the characteristics formulating the discourses are the factors which seek to influence the stakeholders' perception of the company's sustainability. The characteristics include vocabulary choices, semantic relations between words, collocations, metaphors, assumptions, and grammatical features. Although it was not the focus of this study, during the analysis was also found that the information is sometimes presented with a neutral language which however makes the presentation of the sustainability discourse contradictory. As figure 2 demonstrates, some characteristics present information in a misleading way, which is why the company can be argued to practice greenwashing according to the definition by Jimenez and Pulos (2016, pp. 26–27) that the company presents them to be more

sustainable than they are. Luhta's efforts to create dialogue with their stakeholder however show great potential that the sustainability reports may improve in the future.

As it is a part of the chosen methodology of this study, CDA, the discussion in chapter 5 reflects the findings of the analysis in a wider political situation. It is shown that different political factors are interested and thus demanding more sustainable actions and reporting of them from companies (European Commission, 2023; Työ- ja elinkeinoministeriö, 2023; Valtioneuvosto, 2023) but there is a problem of unclear reporting practices (Dresner, 2012, pp. 69–80; Milne & Gray, 2013). This study addresses the problem by stating that with adequate presentation of sustainability-related information, referring to a style of presentation which do not seeks to influence the perception of the stakeholders but to present information in a neutral and objective way, sustainability reports can drive change also wider in the society as Higgins and Coffey (2016) suggest. Since sustainability transformation requires amongst other things collaboration between states and markets, sustainability reports can bring consumers, companies, and states together to initiate the needed change.

This study in addition addresses the suggestion by Bhatia (2012) to examine whether the main function of sustainability reports is to provide information or to promote company image. The findings show that like Bhatia (2012) suggests, the promotional aspect is still more prominent also in the sustainability report by Luhta (2022b). As discussed above however, the presence of neutral language and dialogue prove that there is also positive direction in Luhta's sustainability report (2022b). The research reinforced the previous foundings relating to the topic that currently sustainability reports do not merely provide sustainability-related information to stakeholders but also seek to influence the stakeholders' opinions (Knuuttila, 2020).

Since consumers are increasingly demanding companies to engage in transparent and reliable sustainability reporting practices (Abernathy, Stefaniak, Wilkins & Olson, 2017; Byrd & Su, 2020; White, Nielsen & Valentini, 2017), it is important that the issue is taken seriously at a managerial level. The effect of improving the sustainability reporting practices would also transfer elsewhere in the society because if companies performed more aligned with the principles of sustainable development, the effects would be seen throughout the society concerning all three aspects of sustainable

development: economic, social, and environmental. Higgins and Coffey (2016) suggest that through dialogue consumers can affect the attitudes of managers and therefore they can initiate change in the sustainability reporting practices. This study further argues that the presentation of the sustainability-related information is as important as the content as clear and transparent information is demanded by consumers (Abernathy, Stefaniak, Wilkins & Olson, 2017; Byrd & Su, 2020).

There are various limitations to this research which affect the credibility of it. Firstly, the scope of the study is limited as it consists of only one company, one country, and one report. It is notable that English is not the researcher's first language, and it might affect the analysis although the English version was chosen to avoid the difficulty and possible misunderstandings as the study utilizes methodology which is in English . It is also a limitation that the study does not evaluate content and thus it does not contribute to whether the information provided is reliable or sufficient in terms of a sustainability report. Finally, qualitative analysis and especially CDA require to some degree subjective interpretation which is not as credible as objective reflection.

Suggestions for future research also address the research limitations mentioned above. Content analysis of the same sustainability report would complement the CDA by determining the credibility of the content in addition to the presentation of it. The results of the study could also be reinforced by analyzing other CDA elements, namely genre and style, or by including whole sustainability communication in the analysis. Conducting research on multiple companies from different countries would give better insight to whether the phenomena is similar outside the sustainability report 2021 by Luhta (2022b), especially elsewhere in the apparel industry. Finally, interviewing the stakeholders of Luhta and analyzing their views and opinions would offer insight on how the attempts of the presentation of the information has succeeded.

REFERENCES

Abernathy, J., Stefaniak, C., Wilkins, A., & Olson, J. (2017). Literature review and research opportunities on credibility of corporate social responsibility reporting. *American Journal of Business 32*(1), 24–41. doi:10.1108/AJB-04-2016-0013

Ali, W., Frynas, J. G. & Mahmood, Z. (2017). Determinants of corporate social responsibility (CSR) disclosure in developed and developing countries: A literature review. *Corporate Social Responsibility and Environmental Management, 24*(4), 273–294. doi:10.1002/csr.1410

Bhatia, A. (2012). The corporate social responsibility report: The hybridization of a "confused" genre (2007–2011). *IEEE Transactions on Professional Communication*, *55*(3), 221–238. doi:10.1109/TPC.2012.2205732

Branco, M. C. & Rodrigues, L. L. (2006). Corporate social responsibility and resource-based perspectives. *Journal of Business Ethics*, *69*, 111–132. doi:10.1007/s10551-006-9071-z

Byrd, K. & Su, J. (2020). Investigating consumer behaviour for environmental, sustainable and social apparel. *International Journal of Clothing Science and Technology, 33*(3), 336–352. doi:10.1108/IJCST-03-2020-0040

Cai, Y. J. & Choi, T. M. (2020). A United Nations' Sustainable Development Goals perspective for sustainable textile and apparel supply chain management. *Transportation Research Part E: Logistics and Transportation Review, 141,* 102010. doi:10.1016/j.tre.2020.102010

Carroll, A. B. (2016). Carroll's pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility*, *1*(1), 1–8. doi:10.1186/s40991-016-0004-6

Christensen, H. B., Hail, L. & Leuz, C. (2021). Mandatory CSR and sustainability reporting: economic analysis and literature review. *Review of Accounting Studies, 26*(3), 1176–1248. doi:10.1007/s11142-021-09609-5

Clayton, A. M. H. & Radcliffe, N. J. (1996). *Sustainability: A systems approach.* New York, NY: Routledge.

Dresner, S. (2012). *The principles of sustainability* (2nd ed). New York, NY: Routledge.

Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International journal of management reviews, 12*(1), 8–19. doi:10.1111/j.1468-2370.2009.00276.x

Eettisen kaupan puolesta ry (2021). *Ränkkää brändi 2021: suomalaisten vaatemerkkien ilmasto-, ympäristö- ja ihmisoikeustyö ja läpinäkyvyys.* Retrieved

from https://eetti.fi/wp-content/uploads/2022/01/eetti_rankkaabrandi_vaatteet2021.pdf

Elkington, J. (1997). Cannibals with forks: The triple bottom line of 21st century business. Oxford, England: Capstone.

European Commission (2023, August 17). *Corporate sustainability reporting.* Retrieved from https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en.

Fairclough, N. (2003). *Analysing discourse: Textual analysis for social research.* Retrieved from https://edisciplinas.usp.br/pluginfile.php/270695/mod_folder/content/0/ii.%20Norman_Fairclough_Analysing_discourse.pdf

Fischer, J., Manning, A. D., Steffen, W., Rose, D. B., Daniell, K., Felton, A., Garnett, S., Gilna, B., Heinsohn, R., Lindenmayer, D. B., MacDonald, B., Mills, F., Newell, B., Reid, J., Robin, L., Sherren, K., & Wade, A. (2007). Mind the sustainability gap. *Trends in ecology & evolution*, *22*(12), 621–624.

Gonçalves, A., & Silva, C. (2021). Looking for sustainability scoring in apparel: A review on environmental footprint, social impacts and transparency. *Energies, 14*(11), 3032. doi: 10.3390/en14113032

Higgins, C. & Coffey, B. (2016). Improving how sustainability reports drive change: A critical discourse analysis. *Journal of Cleaner Production*, *136*, 18–29. doi:10.1016/j.jclepro.2016.01.101

International Union for Conservation of Nature and Natural Resources (1980). *World Conservation Strategy: Living Resources Conservation for Sustainable Development*. Gland, Switzerland: IUCN

Janich, N. (2013). *Werbesprache. Ein Arbeitsbuch* (6th ed). Tübingen: Narr Francke Attempto Verlag.

Jimenez, G. C. & Pulos, E. (2016). *Good Corporation, bad corporation: Corporate social responsibility in the global economy*. State University of New York at Geneseo: Open SUNY Textbooks.

Knuuttila, K. (2020). Der nachhaltigste Discounter Deutschlands: Eine Analyse der werblichen Funktion des Nachhaltigkeitsbericht von Lidl Deutschland (Bachelor's thesis). Retrieved from http://jultika.oulu.fi/files/nbnfioulu-202005272198.pdf

Luhta Sportswear Company (2022a). *Annual Report 2021*. Retrieved from https://view.taiqa.com/luhta/luhta-sportswear-company-annual-report-2021#/page=1

Luhta Sportswear Company (2022b). *Sustainability Report 2021.* Retrieved from https://view.taiqa.com/luhta/luhta-sportswear-company-sustainability-report-2021-en#/page=8

Milne, M. J. & Gray, R. (2013). W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting. *Journal of business Ethics, 118*(1), 13–29. doi:10.1007/s10551-012-1543-8

Friedman, M. (1970, September 13). A Friedman doctrine: The social responsibility of business is to increase its profits. *The New York Times Magazine.* Retrieved from https://www.nytimes.com/1970/09/13/archives/a-friedman-doctrine-the-social-responsibility-of-business-is-to.html

Pérez, A. (2015). Corporate reputation and CSR reporting to stakeholders: Gaps in the literature and future lines of research. *Corporate Communications: An International Journal, 20*(1), 11–29. doi:10.1108/CCIJ-01-2014-0003

Pfau, M., Haigh, M. M., Sims, J. & Wigley, S. (2008). The influence of corporate social responsibility campaigns on public opinion. *Corporate Reputation Review, 11*(2), 145–154. doi:10.1057/crr.2008.14

Pope, J., Annandale, D. & Morrison-Saunders, A. (2004). Conceptualising sustainability assessment. *Environmental impact assessment review, 24*(6), 595–616. doi:10.1016/j.eiar.2004.03.001

Scoones, I. (2016). The politics of sustainability and development. *Annual review of environment and resources, 41,* 293–319. doi:10.1146/annurev-environ-110615-090039

Thorisdottir, T. S. & Johannsdottir, L. (2019). Sustainability within fashion business models: A systematic literature review. *Sustainability, 11*(8), 2233. doi:10.3390/su11082233

Työ- ja elinkeinoministeriö (2023, August 17). *Vastuullisuusraportointi: Vastuullisuusraportointi velvoitettavaksi – mitä vaaditaan ja keneltä?* Retrieved from https://tem.fi/vastuullisuusraportointi.

United Nations (2022, September 9). Do you know all 17 SDGs? Retrieved from https://sdgs.un.org/goals#.

Valtioneuvosto (2023, August 17). *Hallituksen vuosikertomus 2022.* Retrieved from https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164917/VN_2023_40.pdf?sequence=4.

Van Dijk, T. A. (1993). Principles of critical discourse analysis. *Discourse & society, 4*(2), 249–283. doi:10.1177/0957926593004002006

White, C. L., Nielsen, A. E. & Valentini, C. (2017). CSR research in the apparel industry: A quantitative and qualitative review of existing literature. *Corporate*

social responsibility and environmental management, 24(5), 382–394. doi:10.1002/csr.1413

World Commission on Environment and Development (1987). *Our Common Future*, Oxford: Oxford University Press.

World Council of Churches (1974). Report of Ecumenical Study Conference on Science and Technology for Human Development. Geneva: World Council of Churches.