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Transforming companies' business model for good and putting it in practice

The case study of a food wholesaler

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Abstract

In this paper, the organizational framework of a company wishing to transform its business model toward a net positive impact is investigated. The study goes through different methods to measure impact and thus identify strengths and challenges for the company to build on their sustainability strategy. Then, the definition of the strategy is discussed, with regards to the formulation of a corporate purpose, mission, vision, and goals structuring the sustainability roadmap. Finally, the implementation of such a strategy is studied, in a way that involves all stakeholders in the process.

This paper takes the scope of a wholesaling firm, aiming to adopt a more sustainable behavior, as a case study. The research was conducted through twenty-five interviews with different stakeholder groups within the company.

The stakeholder engagement approach is used to measure key impacts of the sector, such as supply chain management, packaging, and waste management. This assessment is used to develop a sustainability strategic framework leading the transformation of the corporate model, with three operational goals: act for climate and reduce food waste, participate in the construction of a more sustainable supply chain, and promote well-being and diversity towards employees, suppliers, customers and communities. Through the scope of stakeholders, the implementation of a roadmap is investigated, to ensure that the transformation comes alive, through the supply chain, employees, and communities.

Keywords Sustainability, impact assessment, purpose, strategy

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Preface

I would like to express my gratitude to all those who have supported me during the completion of this Master's Thesis.

First and foremost, I extend my sincere appreciation to Professor Henri Schildt for his invaluable guidance, insightful instructions, and continuous support. His expertise and availability have greatly contributed to the clarity and organization of my work.

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Additionally, I would like to extend my thanks to the employees of the company who participated in my study. Their willingness to share their experiences and provide valuable insights during the interviews greatly enriched my understanding and the outcomes of my research. I am truly grateful for their time and contributions.

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List of abbreviations

GRI: Global Reporting Initiative Guidelines

BIA: Business Impact Assessment

B Corp: Benefit Corporation

CSR: Corporate Social Responsibility

ESG: Environmental, Social and Governance

DE&I: Diversity, Equity & Inclusion

1. Introduction

1.1. Context of the study

In 2022, Patagonia, an American brand proposing technical clothing for mountain sports and surfing, received the award Best For the World. This is the result of a long journey undertaken by the company since its creation. The company, created by Yvon Chouinard in 1972 had always put activism at the heart of the brand's DNA, to act for the planet. It was the first company to donate 1% of its turnover to environmental causes. In 2018, Patagonia formulates its corporate purpose as "We are in business to save our home planet". The act of consumption becomes a militant act. Recently, Yvon Chouinard, the founder, transferred his shares to an NGO for the protection of the planet, representing 100% of annual profits (Patagonia, 2023).

Cases like Patagonia are not as isolated as before. We are at a tipping point, where enlightened companies that were once isolated are now forming a movement. Many people feel disappointed by the results of the COP26 in Glasgow, where a lot of promises were made but few actions were taken. More than ever, companies need to demonstrate their contribution to society. The time has come for companies to create meaning. Only organizations with a positive impact will prosper, chosen by employees, consumers, and investors.

- Employees are committed, as 4 out of 5 employees would choose to join a company committed to the ecological transition, given an equivalent offer (Edelman trust Barometer 2022);

- Consumers are acting politically and are more demanding as impact brands grow 6x faster than others (Purpose Led Growth Kantar Consulting 2020);

- Investors are informed, as 88% of investors place ESG performance on the same level as financial performance when making an investment choice (Edelman trust Barometer 2021).

It is important to demonstrate that it is possible to set up virtuous models, to commit brands to impact, to involve all our employees for real, to set up more collaborative governance arrangements with our stakeholders, for people and the planet to thrive.

1.2 Interest of the study

On December 16, 2022, the Official Journal of the European Union published the final text of the Corporate Sustainability Reporting Directive (CSRD). This publication is the culmination of a process that lasted several months. In practice, the CSRD introduces transformative changes designed to strengthen the place of sustainable development issues in corporate strategy, governance, and risk management, and therefore the responsibility of management bodies regarding a very broad public with very diverse needs and expectations.

This initiative is impacting a lot of sectors, especially the food distribution sector. Indeed, although food distribution follows a pretty simple scheme, Klaus Grunert (2011) points out that even if food products are presented to support sustainability, some barriers still remain for the consumer to make responsible choices. Those barriers are presented in the foregoing Fig.1. Food distributors need to adopt more sustainable behavior to convince consumers of their engagements, as a corporate. Moreover, more than assuring quality food, food distributors are experiencing practical sustainability issues with regard to their activity, concerning the consumption of resources, land occupation, biodiversity, waste, and in particular food waste and packaging, among others. As a company, food distributors' impact on people and planet is a major concern that also influence consumer behavior face to the company's products.

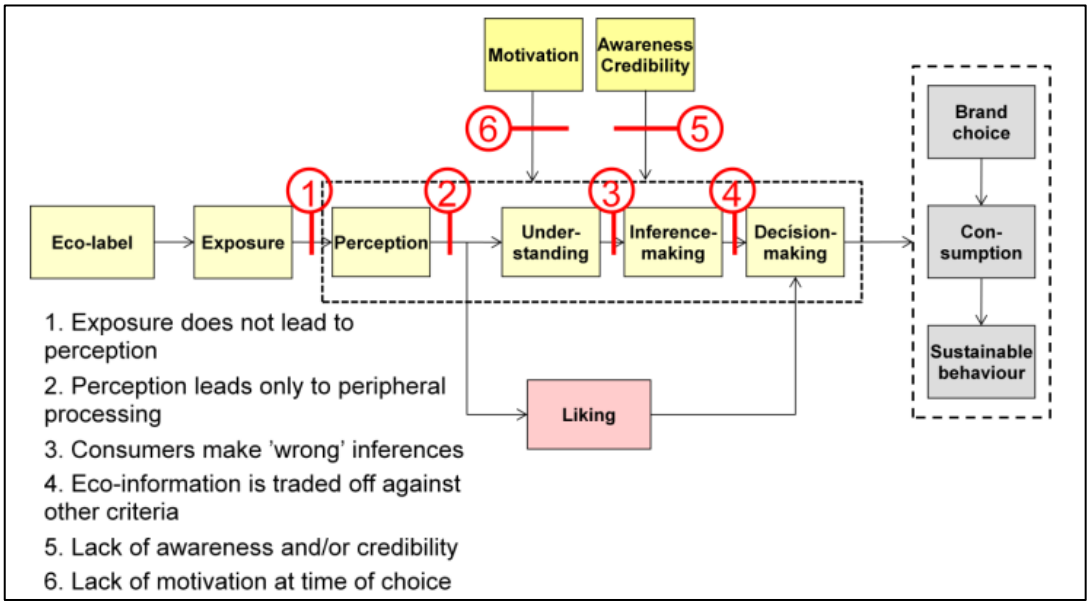

Figure 1: Hierarchy of effects of eco-labels and potential barriers (Grunter, 2011)

Defining a mission statement and a clear roadmap to achieve a net positive impact on people and the planet appears necessary for food distributors to keep their attractivity as sellers, by responding to the will of consumers to make responsible choices. However, as described by Raghu Garud and Joel Gehman (2012), sustainability is not a goal to reach, but a journey to undertake. They describe this journey as "transitions from one set of sociotechnical requirements to another".

1.3. Problematization

The goal of this study will thus be to understand what the set of sociotechnical requirements for a fine food distribution company is, aiming to transform its business model to set purpose and sustainability at the core of its operations.

To guide this study, the objective described above has been depicted in the form of two research questions. The first research question (RQ1) will help to define the process, obstacles, challenges, and possible solutions for a fine food distribution company to find a credible, reliable and sustainable business model.

RQ1: How can a food distributor measure its impact and transform its model to adopt a sustainable business?

By answering RQ1, a mission statement, a purpose, a vision ,and engagements will be proposed. However, these engagements must be translated into robust and practical actions to influence the company by adopting a behavior compliant with customers wishes, which brings up to research question number 2 (RQ2).

RQ2: How to bring purpose to life?

1.4 Structure

To answer those questions, the study will be organized as follows. First, the state of the art will be established through the literature review. The literature review delves into the crucial aspect of measuring the impact of companies and the integration of stakeholders. It explores the tools and methodologies available to assess the environmental, social, and economic performance of organizations. By understanding these measurements, the study aims to demonstrate how they can be translated into a powerful mission statement, which serves as the guiding principle and the north star of the company. This mission statement encapsulates the core values and aspirations of the organization, driving its commitment to sustainability. Furthermore, the study examines the process of converting the mission statement into tangible actions and implementing a comprehensive sustainability strategy. It emphasizes the importance of aligning organizational objectives with sustainability goals to achieve meaningful and lasting change in the business practices.

Then, empirical research will be conducted to measure the impact of the studied company based on the results of the literature review and through insightful interviews with key stakeholders. By gathering valuable perspectives and data, the study aims to gain a comprehensive understanding of the company's environmental, social, and economic performance. Building upon this assessment, the study then

embarks on the task of formulating a mission statement that aligns with the company's values, goals, and sustainability aspirations. This mission statement serves as a guiding framework that encapsulates the essence of the company's purpose and sets the direction for its future actions. Drawing upon the findings from the interviews, the study proposes a series of actionable steps to breathe life into the mission statement. These actions are designed to address specific challenges, leverage opportunities, and drive positive change within the organization, ultimately leading it towards a more sustainable and responsible future.

2. Literature Review

The aim of this chapter is to provide insights from the literature on the two previously cited research questions. After a better understanding of what is companies' impact and how to measure it, this chapter will discuss on the link between companies' impact and their purpose. After doing so, this chapter will present the different methods to bring purpose to life, to influence the impact of the company.

2.1. Measurement of the impacts of a company

The primary focus of this study is to delineate the multifaceted influence of corporations and contemplate the diverse methodologies employed to gauge their effects. The research delves into two distinct avenues: the materiality assessment, which identifies pertinent impacts, and the B Corporation certification, a recognition of businesses excelling in societal and environmental criteria. Additionally, the study draws a correlation with food wholesalers, aiming to enhance comprehension of their societal and planetary impacts. The investigation strives to elucidate their influence on both individuals and the environment. The materiality assessment involves identifying and prioritizing a company's significant economic, social, and environmental impacts, aiding in strategic decision-making and transparency. On the other hand, the B Corporation certification signifies businesses meeting rigorous standards of social and environmental performance, accountability, and transparency. By delving into these concepts and their implications, this research contributes to a deeper understanding of corporate impact evaluation and its wider consequences.

2.1.1. Definition

According to the Cambridge dictionary, an impact is a "*powerful effect that something, especially something new, has on a situation, person or an*

environment". Making an impact is thus a marked effect, a mark of influence on society and it applies to every entity interacting on our planet. Impact can be defined more broadly as "the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development" (Chen 2021).

Thus, one can differentiate two kinds of impact: the well-known negative impact, causing impairment and damages as effects, and the recently developed positive impact. Positive impact refers to influences and actions that create value or reduce harm to the environment and society. This concept transforms the approach to sustainability in our society and emerges in companies after they reach a limit with traditional sustainable business models. Indeed, the current sustainable model consists of thinking of sustainability habits in companies as a way of doing less harm to the environment and people. This model reaches an obvious limit, as doing less harm can't resolve the harm already done (Lichtenthaler, 2021, Polman & Winston 2021).

A new sustainable business model emerged, with a net positive impact. The net positive impact reframes companies' business models from doing less harm to doing more good, i.e. giving more than they take (Baddipudi, 2023). Net positive impact business models consist of a combination of reducing the negative impact made by companies through their activities on society and enhancing their positive impact, to create value for people and the planet as a result of their influence. This concept completely changes the approach to innovation, growth, and development goals for companies. (Lichtenthaler, 2021, Polman & Winston 2021).

To implement such acconcept, corporate social responsibility, the creation of shared value, positive psychology and social entrepreneurship, as well as innovation are keys. (Lichtenthaler, 2021). The pioneer to use this model is the brand Unilever, led by its CEO Paul Polman, who transformed the framework the brand was using to lean into its purpose, continue to invest in the future, and improve the firm's top and bottom lines. This long-term strategy (seven years) enabled the company to become very resilient to crisis, and unlock more value than

its competitors (Baddipudi, 2023). This approach emphasizes the need to stop opposing purpose and profits (Grimes, Gehman 2016).

Now that the notion of impact is defined as well as the different concepts related to its implementation, the next two parts will present two different methods used to measure the impact of a company.

2.1.2. Materiality assessment

Assessing the overall impact of a company often relates to measuring the efficacity and sustainability of its business models. Materiality assessment is a tool used to better understand not only the context in which the company is evolving but also its stakeholders. The result of this assessment is a better understanding of where the company has the most impact internally and externally, which helps corporate select the environmental, social, and governance topics they have the most influence on (Garst, Maas, Suiis 2022). The purpose of materiality assessment is to identify, select, and prioritize the topics that have the most significance to companies and their stakeholders. This tool is often used to help firms define their roadmap towards positive impact, by highlighting where they have the most influence and identifying the appropriate content for the preparation of their reports (Calabrese, Costa, Levialdi, Menichini 2016). It can be used as a driver to develop non-financial reports, favoring the expectations of all stakeholders, and providing greater accountability for the company (Torelli, Balluchi, Furlotti 2020).

The fundamental of a materiality assessment is to determine the Global Reporting Initiative Guidelines (GRI) relevant to the company and report them with a certain coefficient corresponding to their level of importance (Calabrese, Costa, Levialdi, Menichini 2016). The mission of GRI is to enable transparency and open dialogue about impact by providing global sustainability disclosure standards (Chen 2021). To define its impacts, organizations should take into account their values, policies, strategies, goals, and core competencies (Longo, Mura, Vagnini, Zanni, 2021). The analytic hierarchy process can be used, as this technique permits the assessment of performance through both quantitative and qualitative data. The foregoing Table 1.

presents the six steps of the materiality assessment method (Garst, Maas, Suiis 2022).

	Description	Practical Insights for Implementation and Reporting
Choosing Materiality Perspective	Deciding when an environmental, social, and governance topic is material according to the firm	• Be specific in the materiality perspective(s) used in the assessment • Do not refer to the general "stakeholder view" as stakeholders might have diverse perspectives on materiality
Specifying Topics	Identifying topics to include and frame the topics to fit the context of the firm	• Avoid bucketing topics under very general, abstract labels • In contextualizing labels, use the same level of specificity and similar framings for all topics
Determining Information Sources	Selecting the information sources that give insights on the materiality of the topics	• Select information resources that represent stakeholders beyond the firm's value chain and network • Report if, how, and why stakeholders' views are weighted
Calculating Materiality Scores	Collection of data to calculate the materiality scores	• When developing a questionnaire, clearly indicate how participants should compare the multiple topics (e.g., what is meant with "impact"?) • Take into account recency bias and knowledge of the participants
Selecting Material Topics	Combining scores to rank and select the most material topics	• Record and report the heterogeneity of views between and within stakeholder groups • Set the thresholds for materiality in advance of combining the scores
Materiality Cycle	Using the materiality results and handling dynamic materiality	• Plan how to record changes in materiality over time • Reflect with other departments how the results are relevant for their strategies and activities

Table 1: The six stages comprising the materiality assessment process (Garst, Maas, Suiis 2022).

To understand the role of a company in influencing stakeholders' decision-making, companies can implement a stakeholders' engagement process through the materiality assessment. To do so, the lens must focus on the interests and expectations of companies' relevant stakeholders, the main opportunities and issues considering peers and competitors, and public policies and regulations (Longo, Mura, Vagnini, Zanni, 2021). Application of the materiality analysis respecting

stakeholder engagement in the reporting process achieves a high report quality for stakeholders (Torelli, Balluchi, Furlotti 2020).

The application of materiality assessment disclosure is positively correlated with financial performance, lower leverage, and better corporate governance. Those disclosures are also used by corporations to report on their impact through sustainability reporting. This tool is well valued as it integrates stakeholders and provides better transparency and accountability for the company (Farooq 2021). Nonetheless, the outcomes of the evaluation ought to encompass more than just identifying mutually beneficial situations; they should also encompass tensioned topics, which highlight significant societal impact but lack a viable business rationale (Garst, Maas, Suiis 2022).

2.1.3 The B Corp Certification

B Certification is a third-party certification accorded to companies that are adopting sustainable business models. Those companies are called B Corp (B Corporation 2023). The organization administering certifications is called B Lab. Created in 2006, B lab is a nonprofit organization, that presents itself as "*the nonprofit network transforming the global economy to benefit all people, communities, and the planet*" (B Lab 2023a).

B Lab used a certification tool called Business Impact Assessment (BIA), to assess the overall positive social and environmental impact of the company. To measure this impact, the BIA is divided into 5 pillars: Governance, Workers, Community, Environment and Customers. In each pillar, categories of criteria are defined to capture the impact of the company, declined under questions. The categories are presented in the foregoing Table 2. (B Lab 2023b). To get the B Certification, companies first need to demonstrate high social and environmental performance by reaching at least 80 points out of 200 at the BIA (B Lab 2023c). The BIA is a free tool at the disposal of every company that measures its impact based on this methodology on its own. To this date, more than 150.000 businesses have used this tool to measure, manage, and improve their positive impact performance (B Lab 2023b).

	BIA				
Pillar	Governance	Workers	Communities	Environment	Customers
Indicators	Mission & Engagement	Financial Security	Diversity, Equity & Inclusion	Environmental Management	Customer Stewardship
	Ethics & Transparency	Health, Wellness & Safety	Economic Impact	Air & Climate	
	Governance Metrics	Career Development	Civic Engagement & Giving	Water	
	Mission Locked	Engagement & Satisfaction	Supply Chain Management	Land & Life	

Table 2. The 5 pillars of the BIA and the 5 indicators measured by pillars (B Lab, 2023b)

The B Certification is also conditioned on legal commitment by amending bylaws to include accountability towards stakeholders, and formally balancing profit and purpose (Honeyman 2014) and transparency commitment by making all information proofing their impact measure available on the B Corp website (B Lab 2023c).

This method is used by all types of companies, including multinationals, such as Danone and its 49 certified subsidiaries around the world, the first large enterprise to reach the certification (B Lab 2023d). More than measuring the impact of a company, the B movement contributes to the sustainable development of companies by advocating for the behaviors companies must adopt, to consider profits as a means of achieving positive social and environmental ends (Stubbs, 2017). The strategic approach of B Lab involves four interconnected initiatives aimed at fostering systemic change (Cao, Gehman, Grimes 2017):

(a) fostering a community of Certified B Corporations;

(b) advocating for legislation that establishes a novel corporate structure adhering to elevated standards of purpose, accountability, and transparency;

(c) expediting the expansion of "impact investing" through the implementation of B Lab's impact investment rating system;

(d) rallying support for the movement by disseminating the narratives of Certified B Corporations.

After defining the concept of impact and developing 2 different methods used to measure the impact of companies on their environment, the last part of this study will explore what is already in place and measured in the food distribution sector, as well as the major impacts associated with this sector.

2.1.4 Food wholesaling context

Food distribution involves a lot of stakeholders. Those multiple interactions and stages in the procurement process favor food waste (Mesiranta, Närvänen, Mattila 2022). Wasted food refers to any food that is not used for its intended purpose. In 2019, 66.2 million pounds of wasted food were generated in the United States (excluding food waste from food manufacturing and processing sector) with 20% of this coming from food retailers (EPA 2019). The management of wasted food by food distributors has a major influence on its impact. It can have a positive impact on communities if the food is distributed to charity or donated, but it can have a terrible environmental impact if the wasted food is landfilled. The foregoing Fig.3 presents the food retail sector’s wasted food management profile in the United States in 2019 (EPA 2019).

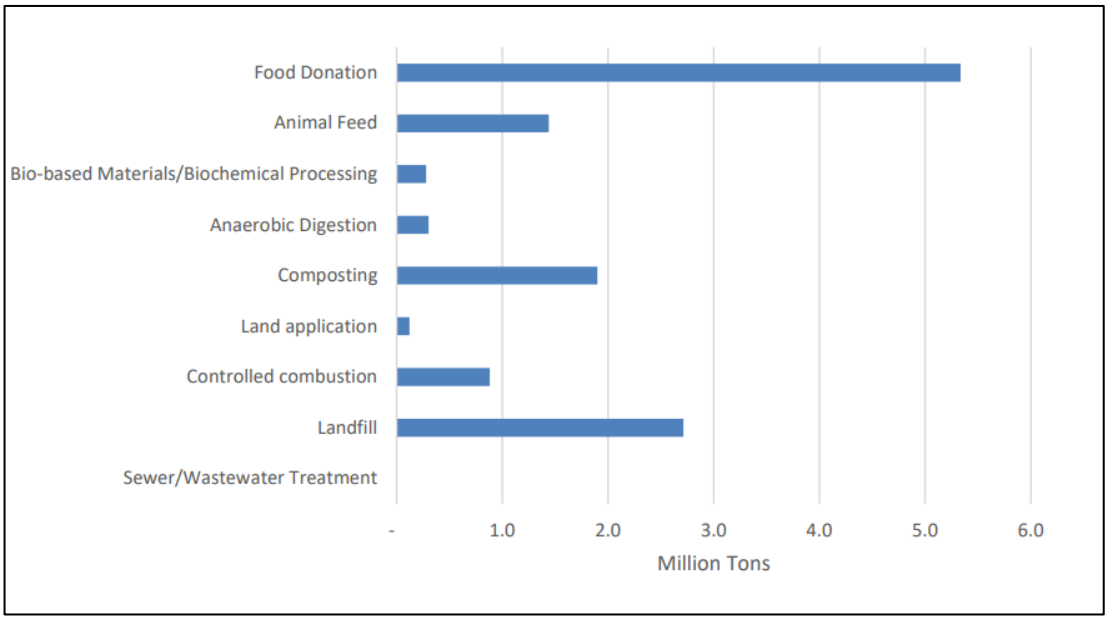

Figure 2: Food Retail Sector Wasted Food Management Profile in The United States in 2019 (EPA 2019).

Another impactful aspect of food distribution is packaging. Food and its packaging represented almost half of all municipal solid waste in the US in 2014 (EPA 2014). The environmental impact of food packaging can be divided into two categories (Molina-Besch 2019):

- Direct environmental impact refers to the impact generated during the production and disposal of packaging materials.

- Indirect environmental impact is caused by the packaging's effect on the entire life cycle of the food product, such as its influence on food waste and logistical efficiency. This aspect is not adequately considered in the current measurement of packaging's impact.

When assessing the impact of food packaging, it is essential to incorporate the packaging's functionality in terms of food preservation and waste reduction. This is particularly crucial since packaging is frequently designed for single-use and portion-based purposes (Frojan, Bisquert, Buche 2023).

Finally, a major impact of food distribution is its procurement. Procurement impacts food waste, which impacts the environment through the waste of resources and the wellbeing of communities, but also impacts climate through the amount of greenhouse gas emissions related to food transport across the world. The primary driver behind deforestation, changes in land use, and the loss of biodiversity, food procurement is one of the biggest challenges in term of impact of the sector (Wrap 2022). In France, for example, the carbon footprint of food represented 2 096 tons of CO2 equivalent per person and per year in 2017, making it the third biggest contributor to the carbon footprint of the country. 46% of this footprint is contained in imports for intermediate and final use (French ministry of ecological transition and territorial cohesion 2022).

Some food retailers have already considered the previous impacts reported and engaged, themselves in measuring their influence on society. To this date, 68 food distributors are certified B Corp. The pioneer of this initiative is KeHE Distributors, an employee-owned food distribution company who collaborate with supply chain partner in the specialty, natural/organic and fresh product marketplace in North America, under the purpose "*We SERVE to make lives better™".* By obtaining B Corp certification, they demonstrate their consistent commitment to utilizing their business's influence in order to tackle social and environmental issues, all while maintaining accountability to their shareholders, employees, customers, suppliers, and the planet. KeHE has earned acknowledgement for achieving a commendable score in the BIA's Workers Pillar (B Lab 2023e).

2.2. Organizational framework for a sustainability strategy

"*Values and goals chosen in Boardrooms and factory floors and service cubicles will have much to do with our very survival as a species… to think that profit is the purpose of the firm is like thinking that the purpose of life is breathing. Profit is not purpose but constraint, a necessity for survival from which the deeper meanings can flow*." -- Robbins (cited in Benefiel, 2007)

The central focus of this study revolves around comprehending the process of delineating a company's purpose that extends beyond mere profit generation. The initial segment scrutinizes the significance and rationale behind pivotal concepts like purpose, mission, vision, and values, which serve as the foundational core of organizational structure within companies. Subsequently, the crafting of these concepts is explored, followed by an examination of their practical implementation within the context of the food distribution sector. Understanding how to define a company's purpose is crucial when shaping a strategy to embed sustainability at the core of its operations. By establishing a purpose that transcends profits, businesses can align their objectives with broader societal and environmental goals. Purpose-driven companies are better positioned to drive sustainable practices and contribute positively to society and the planet. Such a strategic approach facilitates the integration of sustainable practices throughout the company's activities, from sourcing to distribution. This study endeavors to illuminate the intrinsic link between purpose-driven business models and the successful integration of sustainability, ultimately guiding companies toward responsible and impactful practices in the pursuit of a more sustainable future.

2.2.1. The essence of purpose-driven organization

In the organization of the company, a strategic and meaningful framework must be set to structure its objectives and goals beyond generating profit. Companies' purpose, mission, vision, and values are strategic tools so that the company can serve as a basis for shared expectations, and articulate its long-term goals (Pearce, 1982).

The company's purpose can be defined as the result of the company's activities for someone or something else, highlighting the meaningful impact it creates for others. A vision statement represents the projection of a company, depicting where the company aims to be in a few years. A mission statement describes the core business of the company, without projecting into the future. It serves as a framework for management and staff. Values encompass the desired culture within the company, defining the principles and beliefs that guide its operations. Finally, principles provide a structure for activities and offer employees a set of guidelines

to follow (Kenny 2014).

Purpose-driven organizations frameworks are also led by clear and effective business models, guiding a company's success. Business models are not just about generating profit but about creating and delivering value to customers while maintaining a sustainable and profitable operation. They serve as a crucial framework for aligning a company's activities, resources, and strategies toward achieving its objectives. A well-crafted business model is essential for any company aiming to succeed. It serves as the foundation for strategic decision-making, value creation, and sustainable growth, enabling a company to navigate challenges, seize opportunities, and deliver meaningful offerings to its customers (Magretta, 2002).

Furthermore, the pivotal significance of recognizing and effectively conveying a company's "why" or purpose can be underscored. This foundational aspect functions as a dynamic propellant for accomplishments. By clarifying the underlying purpose, a company not only establishes a well-defined trajectory but also forges profound bonds with stakeholders. When an organization genuinely conveys its purpose, it sparks involvement, allegiance, and resonance within both its workforce and its customer base. This purpose-centric approach confers a unique competitive advantage by guiding strategic decisions and fostering a culture firmly rooted in meaningful contributions. The strength of this purpose transcends mere financial gains, kindling long-lasting impact and resonating with individuals who align with the company's values and aspirations (Sinek, 2009).

Purpose-led companies have a lot of benefits in several aspects of their organization when integrating all their stakeholders in the process. This chapter will discuss the benefits with regard to consumer, employee, and investor relationships.

From the consumer’s perspective, purpose-driven companies enjoy the following advantages:

- They achieve greater strategic clarity, as a well-defined purpose helps reshape the value proposition of the business, providing lasting benefits to customers and contributing to long-term growth (Malnight, Buche, & Dhanaraj, 2019).

- They enhance reputation management, as evidenced by a survey revealing that 62% of customers expect companies to take a stance on issues like sustainability, transparency, or fair employment practices (Accenture, 2018),
- They have a positive impact on innovation and company growth, as purpose-driven brands grow twice as fast as others (Kantar Consulting's new Purpose report, 2020).

Concerning the benefits of purpose-driven companies on employees, studies showed that it helps when it comes to:

- In terms of talent acquisition, 64% of prospective employees would reject a job offer if the company's values do not align with their own (Cone Communications Millennial Employee Engagement Study, 2016).
- Employee performance is positively influenced by a sense of purpose, as it, along with autonomy and mastery, serves as a crucial driver of employee engagement (Gallup's employee performance pool, 2018).
- Purpose-driven companies experience reduced turnover rates, with 40% higher levels of employee retention compared to their competitors (Deloitte Insights, 2020).

Finally, concerning investors, the engagement of companies in a more socially responsible business model benefits their financial health, when shifting from shareholder primacy to "stakeholder capitalism". With a focus on generating enduring value, the primary objective is to effectively cater to the needs and interests of all stakeholders, including investors, employees, communities, suppliers, and customers (Business Roundtable, 2019). Furthermore, high financial returns are often associated with ethical business behavior and companies that go beyond ethical standards. Companies that adopt a stakeholder-focused approach, explicitly prioritizing the well-being of employees, customers, suppliers, business partners, investors, local communities, the environment, and society, have consistently exhibited superior financial returns in comparison to conventional ethical companies (Ferran, & Sperry, 2022).

Combining profit and a social mission within a company can present various tensions and challenges due to the inherent complexity of balancing financial goals with broader societal objectives. Tensions in learning arise from the intersection of distinct timeframes, as organizations pursue long-term growth, scalability, and adaptability, while simultaneously aiming for immediate stability and certainty (Smith & Lewis, 2011). For social enterprises, these tensions become evident in various arenas. Firstly, financial outcomes like profits, revenues, and expenses can be promptly quantified, whereas social mission outcomes such as poverty alleviation, literacy improvement, and addressing economic inequality often demand a prolonged perspective (Hoffman, Badiane, & Haigh, 2010). These divergent timeframes can prompt conflicting strategic directives. For instance, in work integration social enterprises, the immediate objectives of delivering quality work, satisfying client needs, and securing future job placements for employees might clash with the extended ambitions of cultivating skills for enduring and stable employment (Smith et al., 2007).

New models argue that traditional view of businesses being solely profit-driven or focused on philanthropy is limited and outdated and that businesses can generate economic value while simultaneously addressing social and environmental issues, which ultimately benefits both society and the company. Shared value emerges by aligning business objectives with social needs, benefitting both financial performance and societal well-being. Addressing societal challenges through innovative products, services, and operations becomes a source of competitive advantage for companies (Porter, Ramer, 2011).

The benefits of purpose-led companies are the unification of the corporate, the motivation of stakeholders to be more engaged within the company, and a broader impact. Purpose-driven organizations foster brand legitimacy, higher employee engagement, and overall performance, as long as the construction and implementation of the notions of purpose, mission, and values are made accordingly for all stakeholders in the firm.

2.2.2. Process to build a sustainability framework for companies

Strategic initiatives such as the definition of a company's purpose can be viewed as performative endeavors during ongoing journeys, particularly in terms of constitution of opportunities (generating momentum for novel ideas involves soliciting participation from others to engage potential stakeholders), constitution of business models (business models serve as experimental platforms for projecting ideas outward and connecting with stakeholders, so that stakeholders engage in discussions and influence the meaning assigned to emergent relationships) and constitution of markets (interactions between regulatory institutions and markets, as well as the roles of corporations, shape the performative processes) (Garud, Gehman, & Tarchen, 2017).

To transition from being driven solely by profit to being driven by purpose, companies can pursue three primary approaches: staying responsive to emerging trends, building trust with stakeholders, and addressing key pain points in their operations (Malnight, Buche, & Dhanaraj 2019). The key steps to formulating a reason for existence for a company are thus to identify the main stakeholders and align impact metrics with stakeholder categories. The purpose must resonate with all of them and "make them feel it" (Kenny, 2022). Leaders and companies that have successfully established a clear corporate purpose have generally followed one of two approaches: a retrospective approach that builds upon their heritage, or a prospective approach that involves a shift in their value proposition (Malnight, Buche, & Dhanaraj 2019). Philosophy emerges as the most prominent component of purposes, explicitly expressing corporate beliefs, values, and aspirations (Fitzsimmons, Qin, & Heffron, 2022).

Depending on the stage of the strategic step forward toward a purpose definition, a company can distinguish three types of purposes: activistic, win-win and corporate purposes. The foregoing Figure 4 presents the three different types of purpose detailed by the practitioners' calling stage, meaning the age of their reflection. The goal is thus to tend toward a corporate purpose (Fontana, Frandsen & Morsing, 2023).

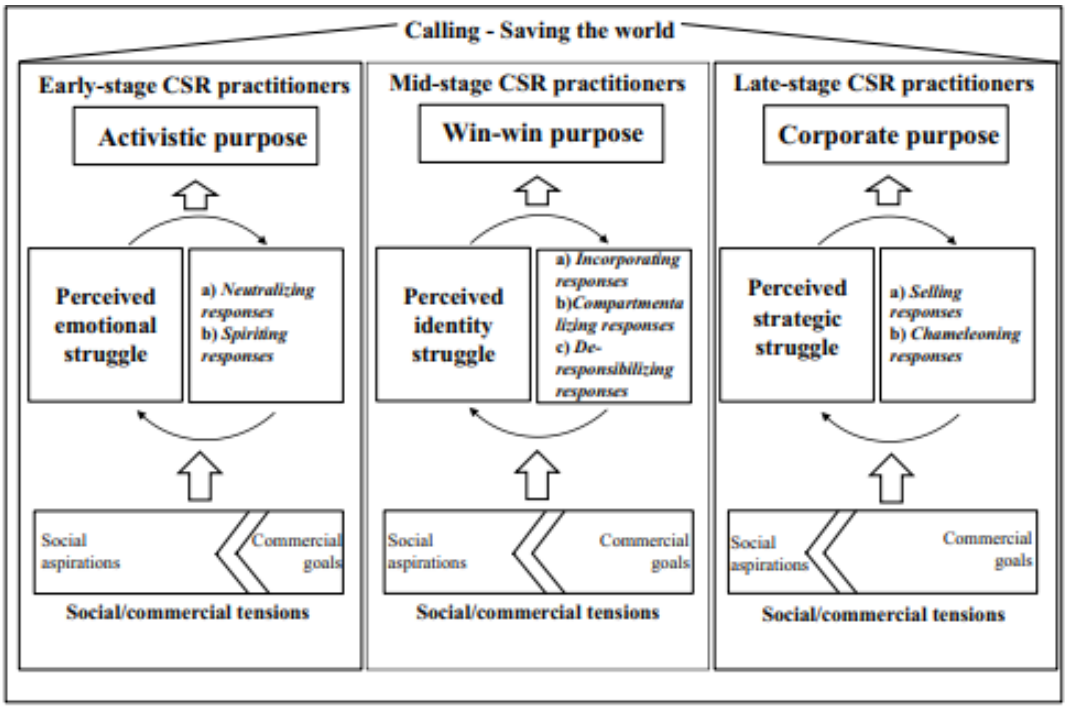

Figure 3: Three types of purpose depending on practitioners' calling on Corporate Social Responsibility (CRS) stage (Fontana, Frandsen & Morsing, 2023).

Corporate leaders and communicators responsible for crafting purpose-related statements need to consider implications related to brand personality, rhetorical theory, and corporate ethos (Fitzsimmons, Qin, & Heffron, 2022). Companies effectively showcase brand personality by frequently communicating distinctive attributes through mission and vision statements published on their websites (Ingenhoff and Fuhrer, 2010). They integrate elements of mission, brand personality traits, and corporate ethos appeals across their purpose, mission, and vision statements to convey their corporate identity to both internal and external stakeholders. Those aiming to lead with purpose can develop mission statements that prioritize the company's fundamental beliefs, values, aspirations, and the impact it has on customers, communities, or society (Fitzsimmons, Qin, & Heffron, 2022). The process of values work involves four interconnected processes, including linking local concerns to action networks, implementing values practices, and engaging in ongoing discussions and negotiations. It is a continuous cycle of network reconfigurations rather than a one-time, top-down process, where value practices are consistently performed (Gehman, Treviño & Garud, 2013).

Finally, professionals aspiring to lead with purpose should place emphasis on the organization's dedication to social, community, and environmental matters when formulating purpose statements. To effectively convey their commitment, they should strive for honest, genuine, and positive communication, showcasing competence in assuming responsibility and dependability, and expressing enthusiasm through bold and imaginative language. Incorporating a first-person perspective, acknowledging both internal and external stakeholders, and integrating specific corporate values such as honesty, collaboration, excellence, or integrity are additional strategies for companies striving to exhibit purpose-driven leadership in their corporate statements (Fitzsimmons, Qin, & Heffron, 2022).

2.2.3. Food wholesaling context

In the food distribution sector, some companies have paved the way towards transforming businesses, by prioritizing corporate purpose and incorporating social and environmental considerations into their operations.

a. Danone: Danone is a French multinational food distributor that is committed to promoting health through its purpose of "bringing health through food to as many people as possible." They focus on providing nutritious and sustainable food products while addressing social and environmental challenges. They also developed a vision “Danone, One Planet. One Health” and four core values as their “moral compass”: humanism, openness, proximity, and enthusiasm (We are Danone, 2023).

b. Whole Foods Market: Whole Foods Market, an American multinational food retailer, is renowned for its commitment to offering products free from hydrogenated fats, artificial colors, flavors, and preservatives. Its core purpose revolves around "nourishing people and the planet." This purpose is upheld through the prioritization of six core values: providing high-quality natural and organic products, ensuring customer satisfaction, fostering the growth and happiness of team members, cultivating win-win partnerships with suppliers, promoting profitability and prosperity, and

demonstrating care for the community and the environment. In addition, Whole Foods Market has established leadership principles that view every team member as a leader responsible for customer happiness. This leadership extends to collaborating on new projects and collectively determining the best approaches for problem-solving (Whole Food Market, 2023).

c. Sysco: Sysco, one of the largest food distributors in North America, focuses on its purpose of " connecting the world to share food and care for one another". Its mission is “Delivering success for our customers through industry-leading people, products and solutions”. They aim to provide their customers with high-quality, diverse food offerings while minimizing environmental impacts and supporting local communities, which they express through the following values: “Rooted in Integrity, Committed to Inclusion, Drive Together, Define Excellence, Grow Responsibly” (Sysco 2023).

d. Unilever: Unilever, a major consumer goods company representing 127,000 employees and 400 brand names in over 190 countries, has the purpose of "making sustainable living commonplace" and works towards providing sustainable and nutritious food solutions to their customers while reducing their environmental footprint. Unilever developed a strategic compass to structure their actions, which is to deliver growth that is consistent, competitive, profitable, and responsible (Unilever a, 2023).

This study highlights the strategic advantages of purpose-led companies towards long-term development and provides examples from the food wholesaler sector. Incorporating purpose statements alone is insufficient for companies; they must also accentuate the actions undertaken to translate that purpose into tangible practices in order to establish organizational legitimacy (Fitzsimmons, Qin, & Heffron, 2022).

2.3. Bring purpose to life

The previous chapter centered on understanding the process of defining a purpose for companies beyond profit. It delves into the significance of concepts like purpose, mission, vision, and values as foundations in organizational structure. The crafting of these concepts is explored, and example from the food distribution sector. This chapter embarks on an exploration of the practical implementations employed by purpose-driven companies to put strategy into practice. Commencing with an illumination of the predominant challenges intrinsic to these endeavors, the study proceeds to examine techniques for translating leaders' aspirations into tangible manifestations. Moreover, the chapter delves into real-world instances within the food wholesaler and retailer domain to underscore practical applications. The significance of methodological frameworks cultivated within the literature, such as ecosystem orchestration, robust action strategy, and brand activism, is paramount in this context. These methodologies, gleaned from existing literature, furnish invaluable tools for purpose-driven companies to forge effective paths. By integrating those tools, businesses can amplify their capacity to materialize purposeful objectives. This chapter aspires to shed light on the interplay between these methodologies and the practical implementation of purpose-driven strategies, cultivating a comprehensive understanding of how they steer businesses toward sustainable and impactful trajectories in the contemporary landscape.

2.3.1. Theoretical implications

Bringing a purpose statement to life implies a change in the organizational mindset of the company from volume to value selling (Malnight, Buche, & Dhanaraj 2019). It is a continuous journey, not a destination. It requires a fluid perspective, acknowledging the relational and intertemporal aspects, and sustaining the ability to embark on ongoing journeys for policy, strategy, and research (Garud & Gehman, 2012). Enterprises hesitate to pursue institutional entrepreneurship for transformation due to high uncertainty in gaining organizational change legitimacy (Liu, Zhou, Liu & Xin, 2021).

When taking the transformative journey to bring the intentions of purpose-driven companies to life, several mechanisms can be challenging. First, resistance to change can come from employees through “organizational cynism”, that occurs when employees feel that organizations cannot be trusted and relied upon (Abraham, 2000). This negative attitude yields detrimental outcomes for organizational performance, employee commitment, satisfaction, and change initiatives (Grama & Todericiu, 2016). The mental model of resistance to change, held by employees at all levels, interferes with successful change implementation (Dent & Goldberg, 1999).

Second, resistance to change can come from an inappropriate leadership style. Charismatic leadership significantly impacts organizational culture by appealing, persuading, and leading followers. In contrast, paternalistic leadership, focused on a family-like environment and personal care, does not influence organizational culture directly. Paternalistic leaders prioritize building relationships and motivation within the current culture, aligning with existing norms. They symbolize sacrifice and protectionism, acting in the organization's interests over personal gain. (Sürücü & Yeşilada 2017).

To address critical change resistance issues, organizations must prioritize performance, resilience, and investments in human, natural, social, financial, and material capital. Trust, often underestimated, is a vital business asset. By cultivating customer loyalty, engaging employees, securing dependable suppliers, garnering support from shareholders, and contributing to prosperous societies, companies can achieve several benefits. These advantages include increased revenues, decreased costs, and higher profits. However, trust is not attained through profit-seeking alone; it emerges as a byproduct of solving people's problems, reflecting intrinsic purpose (Mayer & Roche, 2021).

2.3.2. Methodology

To begin with, leaders must carefully consider how to integrate purpose into their overall strategy. This can be achieved through two essential tactics: transforming

the leadership agenda and permeating purpose throughout the entire organization. Adopting an "outside-in" approach to meet the needs of stakeholders becomes crucial. The leadership team realized the importance of fostering a higher level of collaboration among different business segments and functions (Malnight, Buche, & Dhanaraj, 2019). Implementing participatory architecture, embracing multivocal inscription, and promoting distributed experimentation are effective strategies that can robustly address significant sustainability challenges (Ferraro, et al., 2015). The more intelligent thinking is ingrained within the business, the more effectively key stakeholders' interests are considered as an integral part of conducting business (Devalle, Gromis di Trana, Fiandrino, & Vrontis, 2021).

In the face of evolving societal and organizational dynamics, it becomes crucial to adopt a framework that boldly deviates from conventional leadership beliefs and is specifically designed for purpose-driven companies and the adoption of sustainable business models. Robust action perfectly aligns with these requirements. Robust action entails leaders embracing ambiguity, prioritizing short-term accomplishments, and embracing oblique movement instead of linear progress. We delve into three effective strategies: participatory architecture, multivocal inscription, and distributed experimentation, exploring their effectiveness in tackling major challenges. The foregoing Table 3 presents three types of robust action strategies (Etzion, Gehman, Ferraro & Avidan, 2015).

Strategy	Participatory architecture	Multivocal inscription	Distributed experimentation
Definition	A structure and rules of engagement that allow diverse and heterogeneous actors to interact constructively over prolonged timespans.	Discursive and material activity that sustains different interpretations among various audiences with different evaluative criteria, in a manner that promotes coordination without requiring explicit consensus.	Iterative action that generates small wins, promotes evolutionary learning, and increases engagement, while allowing unsuccessful efforts to be abandoned.
Dimension	Structural	Interpretive	Practice
Builds upon	Governance of the commons (Ostrom, 1990; Dietz et al., 2003) Hybrid forums (Callon et al., 2009)	Interpretive flexibility (Pinch & Bijker, 1987) Strategic use of ambiguity (Jarzabkowski & Sillince, 2007; Sillince et al., 2012)	Small wins (Weick, 1984; Plowman et al., 2007) Experimentalist governance (Sabel & Zeitlin, 2012)
Examples	Global Reporting Initiative (GRI)	Sustainable development United Nations Principles for Responsible Investing (PRI)	Greenhouse gas reduction initiatives Forestry Stewardship Council

Table 3: Three types of robust actions strategies (Etzion, Gehman, Ferraro & Avidan, 2015).

To effectively implement and prioritize a meaningful purpose within organizations, a practitioner-centric approach called "ecosystem orchestration" offers a concrete methodology. This approach challenges existing business models and practices, leading to some discomfort but also providing a unique opportunity for purpose clarification and collective growth within the business ecosystem. The following steps outline the process:

a. Create purpose-based metrics for assessing and monitoring progress.

b. Identify the stakeholders who are pertinent to the organization's purpose.

c. Analyze their objectives, capabilities, relationships, and challenges.

d. Determine the critical strategic pain points within the ecosystem that the organization intends to tackle.

e. Establish baseline performance metrics and implement tracking mechanisms to measure the impact on these strategic pain points.

f. Identify, experiment with, and implement interventions that specifically

address these pain points.

g. Evaluate the impact of these interventions on both purpose-driven outcomes and performance metrics.

Although the steps may appear linear, the process allows for interactive feedback loops between them, acknowledging the dynamic nature of design processes. This approach emphasizes the practical implementation of purpose-driven strategies, ensuring organizations align their value-creation model with their defined purpose. By adopting ecosystem orchestration, organizations can navigate the complexities of the changing landscape and achieve meaningful and impactful outcomes (El Ouarzazi, 2021).

Applications of the previous methodology can be found in the literature. This chapter will present three of them that can be applicable to most companies. The first one is concerning the implementation of metrics to create cross-sector partnerships serving the company's purpose. Implementing a lifecycle approach in partnership management involves adapting key performance indicators (KPIs) over time. However, measuring the multi-level impact of partnerships remains incomplete. Successful partnerships create social spaces to address community-level challenges (Murthy & Coline-Jones, 2021).

The second application is the measurement of non-financial forms of capital: Natural, Social & Human capital. Measuring non-financial forms of capital involves identifying performance metrics that, when effectively managed, positively influence outcomes. This measurement can be achieved in a practical manner by utilizing a limited number of key indicators that capture at least 80% of the observed data variance, ensuring stable and comparable results across various sectors and geographical areas, and establishing a direct link to economic outcomes, such as community productivity, workplace well-being, or efficient utilization of natural resources (Cordaro, Desdoigts, von Geibler & Senik, 2021).

The third application involves brand activism, where brands align activist messaging, purpose, and values with pro-social corporate practices. This authentic brand activism not only contributes to significant social change but also strengthens

brand equity. On the other hand, when brands detach their activist messaging from their purpose, values, and practices, they engage in inauthentic brand activism, commonly referred to as "woke washing." This deceptive practice can deceive consumers and result in harm to both brand equity and the potential for meaningful social impact (Vredenburg, Kapitan, Spry, & Kemper, 2020).

2.3.3. Food wholesaling context

In the food distribution sector, some companies have paved the way towards transforming businesses, by adopting organizational practices to change their business models and provide concrete actions toward purposeful implementation.

a. Marks & Spencer and the Sustainability Scorecard

In the past decade, Marks & Spencer (M&S), a prominent British retailer, has prioritized sustainability across its supply chain to address business needs and meet growing customer demand and has decided to actively collaborate with suppliers to promote sustainability. In 2010, they introduced a Sustainability Scorecard to monitor suppliers' progress in aligning with the company's sustainability objectives. The scorecard assesses suppliers based on three pillars: environment, human resources, ethical trade, and lean manufacturing. By providing a "window" for audits, M&S fosters goodwill and accountability without disrupting production. The program, including the scorecard, has resulted in significant savings through waste reduction and environmental efficiency, amounting to £160 million in the 2014/15 business year and a total of £625 million since 2007. M&S's emphasis on sustainability and partnership with suppliers highlights their commitment to minimizing environmental impact and demonstrates leadership in the retail industry (Murthy, Barry & Ellis, 2021).

b. Unilever's Sustainable Living Plan

Unilever has exemplified its purpose-driven approach through The Clean Future initiative. By investing in research and development, Unilever is actively seeking innovative alternatives to traditional chemical ingredients. The Clean Future

initiative represents an innovative and transformative approach to revolutionizing Unilever's sustainability efforts. One of its key objectives is to eliminate carbon derived from fossil fuels in their Home Care formulations and replace it with renewable or recycled carbon by 2030. However, Unilever's commitment extends beyond carbon reduction. The company has set ambitious targets across its entire value chain, aiming to achieve a deforestation-free supply chain by 2023, achieve net zero carbon emissions from all products by 2039, halve the greenhouse gas impact of products by 2030, make product formulations biodegradable by 2030, and reduce their use of virgin plastic packaging by 50% by 2025. Additionally, Unilever is committed to ensuring that all plastic packaging is reusable, recyclable, or compostable by 2025 and incorporating at least 25% recycled plastic in their packaging by the same year. By pushing the boundaries of innovation and embracing these ambitious goals, Unilever is driving significant positive change. (Unilever b, 2023).

c. Sysco focus on diversity, equity & inclusion

Sysco was named one of America's Most JUST Companies for its commitment to serving its people and planet (number one in the food and drug retailer industry). It put purpose into practice based on four pillars: people, product, planet, and governance. A focus has been placed on promoting diversity, equity, and inclusion (DE&I) throughout the organization, establishing robust structures, allocating resources, and encouraging behaviors that ensure inclusivity and equal opportunities for all associates. The company launched the Sysco Gives Back Volunteer Recognition Program, which resulted in associates collectively contributing 10,500 hours of their time to various causes. and progress in promoting diversity within its U.S.-based workforce, with an achievement of 62% gender and ethnic diversity among associates in 2022. Furthermore, Sysco commits to sourcing products efficiently, ethically, and responsibly, ensuring the highest quality standards. The company prioritized efforts to combat deforestation while upholding human rights across its supply chain. The Cutting-Edge Solutions platform empowers customers to stay at the forefront of market developments. Sysco also conducted 175 audits across 17 countries to ensure adherence to ethical standards. Moreover, the company remained committed to practicing environmental

stewardship as part of its Recipe for Growth strategy, with investments in renewable energy and reduced-carbon solutions across various regions like the U.S., U.K., and Sweden. Sysco committed to a science-based target for reducing greenhouse gas (GHG) emissions and expanded its Sustainable Agriculture Program, promoting sustainable farming practices and strengthening its commitment to responsible sourcing. Finally, concerning governance, the firm implemented strong corporate governance, integrated three new independent directors to the Board, further enhancing the diversity of perspectives and expertise within the board, and integrated Environmental, Social and Governance (ESG) metrics into its structure of executive compensation (Sysco, 2022).

In conclusion, several companies within the food distribution sector have taken the lead in transforming their businesses by embracing organizational practices that drive meaningful change. All those firms' efforts are ongoing. These companies have recognized the importance of aligning their business models with a clear purpose and have taken concrete actions to implement sustainable practices throughout their operations. By doing so, they not only contribute to addressing societal and environmental challenges but also position themselves as industry leaders committed to creating long-term value. Their proactive approach serves as inspiration and sets a precedent for other organizations in the sector to follow suit. As more companies prioritize purpose-driven strategies and embrace sustainable practices, the food distribution industry as a whole can make significant progress towards creating a more responsible and resilient future.

2.4 Conclusion to the literature review

With the help of this literature review, the interest and scope of companies' impact measurement have been defined, and several techniques have been developed to assess the influence of a corporation on its environment. This impact assessment is necessary to better understand the influence of its environment on the company and vice versa and thus identify ways of improvement for transforming its business for

good, taking stakeholders into account.

This chapter also described a strategic framework for transforming the organization towards sustainable models, through the implementation of a corporate purpose and structuring the commitments of the company toward more sustainable behaviors. This change is supported by a change in mindset for leadership, to better accompany the corporate transformation. Guidelines have been provided to better understand the journey towards positive impact.

Finally, this literature review provided some insights on the sector of food wholesalers and retailers concerning impact measurement and purpose-driven companies. A series of literature gaps have been identified regarding the specific link between impact measurement and the implementation of corporate purpose in the context of food wholesalers. To address this void, the paper will now concentrate on establishing, presenting, and analyzing a comprehensive case study. This approach will provide a detailed and comprehensive depiction of the impact measurement and its use to develop a more purpose-led business model for a food wholesaler, offering a focused and thorough examination.

3. Methodology

In the upcoming chapter, the methodological decisions employed to carry out this study are outlined. Initially, the research methodology, including the research approach and research philosophy, is elaborated upon. Subsequently, the specific research context selected for this study is presented, providing a deeper understanding of the environment in which the data and information utilized in this study were gathered. Following this, the data collection procedures and the subsequent data analysis methods employed to derive the study's outcomes are described.

3.1. Research approach

In this section, the research approach employed in this study is introduced. After outlining the objectives and implications of the current research, this section examines the selection of a qualitative approach based on a case study methodology, drawing on existing literature to support this choice.

3.1.1. Research objectives

Impact measurement is a theoretical concept of the characterization of companies' business models that has a lot of applications for structuring the strategic framework of companies. This study has the objective of understanding the main results from impact assessments in the food wholesale sector and the outcomes of such assessments in terms of purpose definition. Some paths for transformations in companies' behavior according to their purpose's definition in this field will also be studied.

The study methodology is based on three main elements: a literature review, including academic sources as well as those from the press and works for the general public, interviews with stakeholders from the food distributor sector, analysis of questionnaires probing stakeholders considerations of the sector's influence on its environment to measure sector's impact, and, finally, the

development of a practical application incorporating the values of a food distributor as we have determined them.

Through the extensive literature review conducted, this study has first identified the significance and scope of impact measurement for companies, along with the development of various techniques to assess a company's influence on its environment. This impact assessment is crucial for comprehending the reciprocal relationship between the company and its environment and identifying areas for improvement and transformation towards sustainable business practices, while considering the interests of stakeholders. Secondly, the literature review has outlined a strategic framework for organizational transformation towards sustainable models, emphasizing the implementation of a corporate purpose and the establishment of commitments towards more sustainable behaviors. This transformation necessitates a shift in leadership mindset to effectively support the corporate journey. The guidelines provided offer valuable insights into the path towards achieving a positive impact. In a third phase, the literature review examined a set of strategies employed by purpose-driven companies. It addresses the key challenges associated with these initiatives and explores methods for translating leaders' intentions into tangible outcomes, such as establishing programs to collaborate with communities and the planet.

Additionally, the literature review has shed light on the food wholesaler and retailer sector, particularly in relation to impact measurement and purpose-driven companies. However, several gaps in the literature have been identified regarding the specific connection between impact measurement and the implementation of corporate purpose within the context of food wholesaling. These limitations in the literature review motivate the elaboration of two research questions:

RQ1: How can a food distributor measure its impact and transform its model to adopt a sustainable business?

RQ2: How to bring purpose to life in food wholesaling?

3.1.2. Research context: the case studied

The decision to focus on a single case study was made to facilitate an in-depth examination of a specific case, enabling a detailed exploration of its unique characteristics and contextual factors. This approach also ensures that the research remains within the time limitations imposed (Gagnon, 2012). Providing a complementary perspective and advancing the field of study is emphasized by the conduct of a thorough examination of a company's experience within its specific context and conditions of change (Diez-Busto, Sanchez-Ruiz & Fernandez-Lavida, 2021).

As exposed above, the subject of study for this research is an organization from the food wholesaler sector, that is willing to transform its business model for good. The subject of study presented itself in the form of a British branch of a large multinational fine food wholesaler firm, operating in eleven locations and having suppliers throughout the world. In order to respect the company's anonymity, the company will be referred to as Food Company Inc. in this paper. To safeguard the integrity of the organization, the sources used to create a profile of Food Company Inc. will be kept confidential to maintain anonymity.

Food Company Inc. is the British subsidiary of a larger food wholesaler, operating across Europe, The Middle East, and Asia. Its mission can be summarized as dedication to procuring and delivering extraordinary ingredients and distinctive gourmet products to discerning chefs worldwide, regardless of their culinary preferences and cooking techniques." (Food Company Inc., 2023). It serves more than 12,000 customers around the world with fine food products. Its customers are restaurants, caterers, hotels, bakeries, pastries, chocolatiers, and fine food retailers. Each subsidiary of the Food Company Inc group curates a distinct range of products and chooses its partners. Product portfolios gather fresh, frozen, ambient, and pastry products, as well as meat and seafood. They are country-specific and consist of offerings from partners collaborating with various Food Company Inc. locations worldwide, as well as from regional or local partners. When selecting partners or products, Food Company Inc. pays particular attention to the creation process and production methods employed. The company prioritizes artisanal craftsmanship

and recognizes the significance of the hands behind these exceptional products. It seeks to collaborate with artisans rather than industrial producers, who follow extensive production methods that prioritize animal welfare and environmental sustainability.

Within Food Company Inc., the hierarchical structure encompasses managers, senior managers, and directors. The organization is overseen by two boards of directors, one in the United Kingdom and another responsible for global operations, providing supervision for this intricate and highly hierarchical company (Food Company Inc., 2023). In terms of sustainability and quality commitments, the company affirms on its official website its dedication to providing responsive service, ensuring sustainable sourcing, and guaranteeing food safety and traceability. To further demonstrate its commitment to quality, the company holds BRC certification for storage and distribution, underscoring its adherence to high standards in these areas.

In January 2023, Food Company Inc. explored the potential of measuring its impact on its environment and strengthening its commitment to adopting more sustainable behavior. To do so, and with regard to the previous literature review, the materiality assessment has been privileged for the company, in order to identify the most significant economic, environmental, and social issues that might affect their operations and stakeholders. This materiality assessment will be considered a tool for the organization to understand and address the sustainability challenges and opportunities that are most relevant to their business and stakeholders. The impact associated with the company's activities will be evaluated in the scope of formulating its purpose and structuring the strategic transformation of the business for good, integrating sustainability. This decision provided an advantageous context for the subsequent study, as it enabled an examination of the process from its initial conceptualization to various pivotal stages over a six-month period.

3.1.3. Research methodology

The aim of this research is to use the methods that have emerged during the literature review with the views of stakeholders from Food Company Inc. who are

in a position to put them into practice.

Positioning this research within the interpretative paradigm appears fitting. The intent of this study isn't to merely investigate a phenomenon's prevalence, validate a theory, or draw generalized conclusions. Rather, its objective is to delve into a phenomenon and grasp its intricacies (Larkin, Shaw & Flowers, 2018) through an exploratory, descriptive, and all-encompassing lens.

To do this, a mixed method approached will be used, by conducting an interview with internal and external stakeholders from the firm. A mixed method approach research method refers to combining both qualitative and quantitative data collection and analysis techniques. The mixed methods approach aims to offer a more comprehensive and nuanced understanding of a research topic by leveraging the strengths of both qualitative and quantitative methodologies. The integration of the findings from both qualitative and quantitative analyses to draw conclusions and insights that are more robust and comprehensive than what either approach could provide alone (Creswell, 2017).

In this paper, the mixed method research method, qualitative techniques such as interviews and open-ended surveys will be used to gather rich, in-depth insights and subjective perspectives from participants. These qualitative data help capture the complexity and nuances of the research topic. At the same time, quantitative data collection methods, such as a questionnaire in this case, will also be employed to gather numerical data from the participants. This allows the identification of patterns or trends within the data. The combination of qualitative and quantitative approaches in a semi-qualitative research method provides researchers with a more holistic view of the research topic, blending the depth of qualitative understanding with the breadth of quantitative data. It enables researchers to explore complex phenomena, uncover underlying meanings, and validate findings through trend analysis.

For this company’s stakeholder survey, the decision was made to employ qualitative semi-directive interviews, conducted through videoconference, following a pre-prepared interview guide. The selection of a semi-structured

interview approach aimed to foster a genuine sense of trust through conversation, enabling a broad range of topics to be discussed, including obstacles and potential solutions. The oral format allows for flexibility and keeps the dialogue open, facilitating the exploration of new themes and ideas during the exchange. Following a semi-directive approach during interviews allows for the exploration of additional elements raised by the interviewee through the introduction of new questions. This flexibility enables the interviewee to introduce new ideas and address aspects that have not yet been discussed, fostering a truly constructive and interactive discussion (Duchesne, 2000). Interviews are completed by the person running the interview filling out a questionnaire. This approach will help with the data analysis, to distinguish trends and interpret results.

Ultimately, an inductive research strategy was favored over a deductive approach. Given that the fieldwork centers around discussions with entrepreneurs, each presenting their unique cases, the suitability of an inductive method becomes evident. This methodology enables a meticulous examination of the distinct characteristics of each new case. By opting for this approach, the study veers away from deductive analyses reliant on existing theories. The decision is further driven by the prior findings established, as there is a recognized need to comprehend the reasons behind potential improvements in the existing ecosystem. Adopting an inductive method allows for a comprehensive exploration of these reasons (Jebb, Parrigon & Woo, 2017).

3.2.Data collection

For this study, data was collected through twenty-nine semi-directive interviews over three months. Fourteen were run with employees (internal stakeholders) and fifteen with external stakeholders, divided between suppliers and customers. The interviewees have been chosen on a voluntary basis, with the willing of covering the majority of department within the company. Clients and suppliers have been interviewed among the closest to the company. By doing so, the sample is strong enough to cover all important stakeholders. The profiles of the interviewees are provided in Table 4., ensuring transparency and facilitating future result

presentations and discussions. To maintain the confidentiality and anonymity of the interviewees, a codification system has been implemented.

Code	Position	Role
MD1	Manager Director	Initiator of the initiative
HR1	Head of HR	Manage workforce
HP1	Head of Procurement	Manage sourcing
HO1	Head of Operations	Manage operational efficiency
HS1	Head of Sales	Manager sales
HF1	Head of Finance	Manage finance
PB1	Lead pastry Buyer	Manage pastry buyers
FV1	Fruits & Vegetables manager	Manage fruits & vegetables operations
QM1	Quality manager	Manager quality of products & services
QC1	Quality coordinator	Coordinate quality of products & services
MB1	Meat buyer	Buy meat
MM1	Marketing Manager	Manage marketing
EM1	E-Commerce & Marketing manager	Manage online sales and marketing
TM1	Transport manager	Manage transport internal & external
C1	Client 1	General Manager
C2	Client 2	Executive pastry chef
C3	Client 3	Sustainability Manager
C4	Client 4	Group chef
C5	Client 5	Procurement/ Sustainability Manager
S1	Supplier 1	Sustainability Manager
S2	Supplier 2	Chief Operating Officer
S3	Supplier 3	Director of legal & compliance
S4	Supplier 4	Export sales manager
S5	Supplier 5	Sustainability Manager
S6	Supplier 6	Sustainability Manager
S7	Supplier 7	Strategy and Growth group manager
S8	Supplier 8	Project Manager
S9	Supplier 9	Sustainability Manager
S10	Supplier 10	Sustainability Manager

Table 4: List of interviewees

The duration of each interview ranged from 30 to 40 minutes. To uphold data privacy and anonymity in compliance with company policy, the aforementioned

interviews were not recorded or formally transcribed; instead, comprehensive notes were diligently taken and compiled throughout the six-month period, forming the data source.

In order to run the materiality analysis, sixteen factors have been identified as having potential impact on Food Company Inc., based on the literature review. The factors are:

- Climate change,
- Resource and Energy Efficiency,
- Waste management,
- Land use and Biodiversity,
- Responsible local Sourcing and Products,
- Plastic and Packaging,
- Human and Labor Rights,
- Diversity, Equity and Inclusion,
- Occupational Health, Safety and Well-Being,
- Talent attraction, Development and Satisfaction,
- Access to basic Services,
- Business Ethics and Trust,
- Data Privacy & Security,
- Supply Chain Management,
- GHG emissions and Pollution,
- Food Waste.

Two questionnaires have been constructed prior to the interviews to collect the necessary information, one for the employees (internal stakeholders) and one for suppliers and customers (external stakeholders). The second one differs from the first one regarding the estimation of the level of influence and importance to internal stakeholders of the previous factors at Food Company Inc.. A question has also been added concerning practical sustainability issues experienced by external stakeholders. The two questionnaires can be found in Appendix 1.

3.3. Data analysis

Employing Clarke and Braun's (2006) thematic analysis method, data underwent scrutiny. This approach, consisting of a six-step protocol, was particularly apt given the vast number of interviews, which introduced redundancy across interviews and within the same interviewee's responses over time. The method aptly addressed the need to dissect contrasting perspectives on comparable topics. The six steps undertaken in this study were as follows:

- Gaining familiarity with the data by repeated readings to understand its contents.
- Coding the data by labeling essential features and data points, facilitating data reduction and relevance extraction.
- Identifying themes within the data to reveal central patterns and redundancy.
- Reviewing themes to ensure coherence among previously identified patterns.
- Defining and assigning names to the themes.
- Summarizing by linking the themes to weave a cohesive narrative and give voice to the data's insights.

In order to analyze the collected data, all responses have been codified to cross-check the answers to the interview questions, on a scale from one to five, with five corresponding to the highest level of impact of the assessed factor. The answers collected can be found in Appendix 2.

4. Findings

In the upcoming chapter, the findings of this case study will be presented, examining the data collected. Adhering to the analysis method employed, the results have been categorized into 3 significant themes, representing the three steps Food Company Inc. must consider to build its sustainability strategy and change its model for good. First, the four major impacts that stakeholders have reported as areas of influence of Food Company Inc. will be discussed, and then the formulation of a sustainability strategy based on stakeholder engagement will be investigated. These two parts will permit the study to answer RQ1. Finally, some applications encouraged by the interview results will be exposed, answering RQ2.

4.1.Sustainability ambitions from stakeholder engagement

Through the case study conducted via Food Company Inc., the data gathered and coded during the interviews permitted the company to put forward four areas of impact where it has an important and significant influence on its environment, and on its communities out of the sixteen factors identified. Indeed, the higher the score for the factor, the higher its impact/influence/importance was elevated for stakeholders. First, the supply chain management aspect was one of the concerns, and then plastic and packaging management have been frequently highlighted, as well as waste management. In the context of the food wholesaling sector, waste management and food waste management have been treated separately.

For the rest of the study, the term “impactful" refers to the ability to create a strong impact or effect on people or the planet, often resulting in notable and meaningful changes, the term "importance" refers to the level of significance, relevance, or value based on their perceived worth or impact on a particular context or situation. While both terms relate to the significance of something, "impactful" specifically emphasizes the tangible effects or outcomes, whereas "importance" focuses on the subjective evaluation of value or significance. Finally, the term “influence" refers to the power, effect, or sway that the company has over the thoughts, actions, or

decisions of others, often resulting in the ability to shape or modify their behavior, opinions, or outcomes.

4.1.1. Supply chain management

Supply chain management involves the effective coordination and supervision of all activities encompassing the sourcing, manufacturing, and distribution of high-quality food products, ensuring a seamless flow from suppliers to the company. It encompasses the strategic planning, coordination, and optimization of processes, resources, and information flows across the entire supply chain to ensure the timely and efficient delivery of products or services while minimizing costs and maximizing customer satisfaction. Supply chain management involves managing relationships with suppliers, logistics providers, manufacturers, retailers, and other stakeholders to achieve seamless integration and collaboration throughout the supply chain network. It plays a critical role in enhancing operational efficiency, reducing risks, improving inventory management, and fostering sustainability within the supply chain.

In the case of Food Company Inc. suppliers are mainly located in Europe, representing more than 75% of their products, but some products, such as meat, are coming from other continents, such as South America.

When analyzing the results from the interviews in the foregoing Fig. 5., One was able to distinguish a trend when looking at the importance of the factor combined with its impact on the business, as seen by employees.

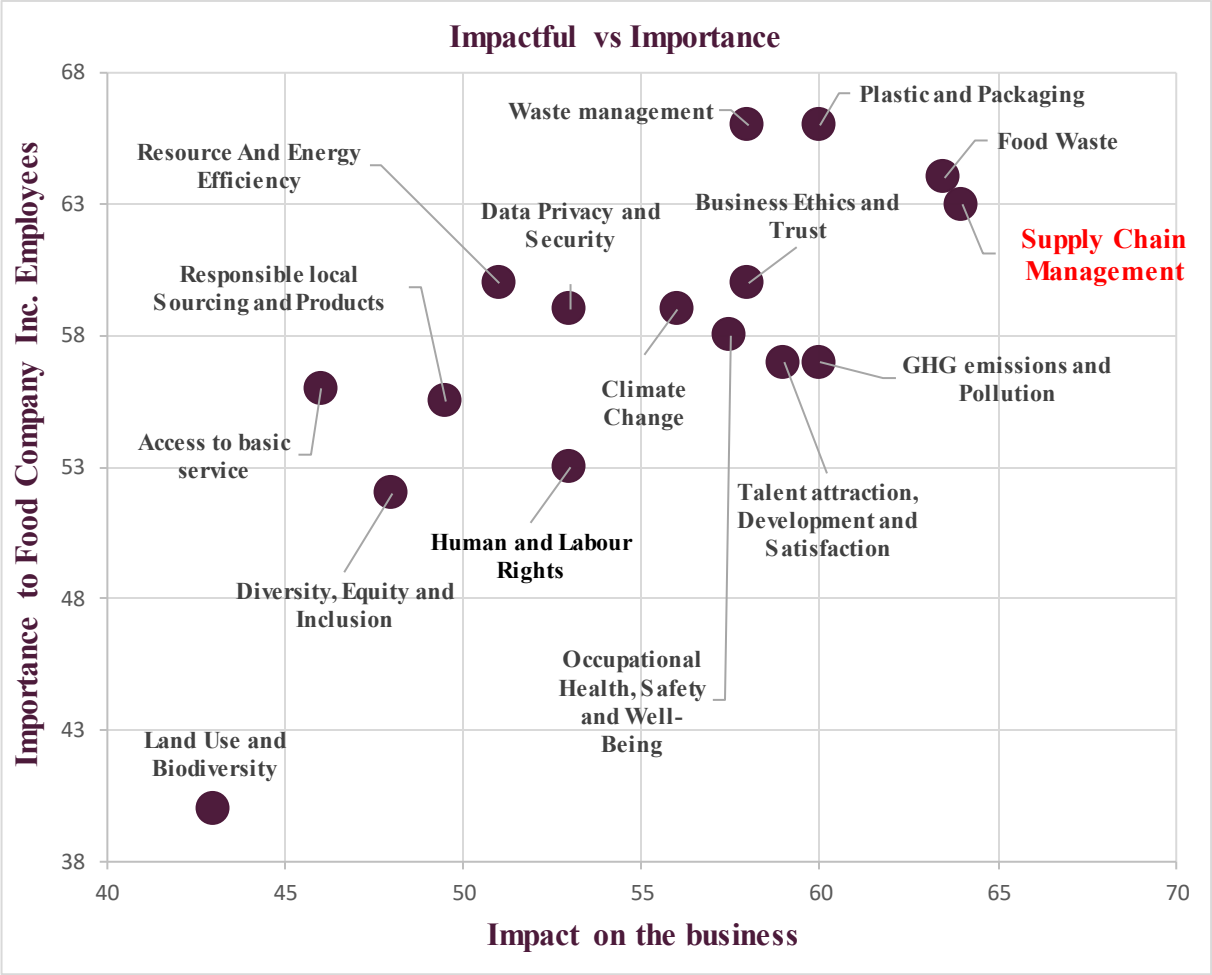

Figure 4: Importance of sustainability factors to Food Company Inc. employees versus their impact on business

Supply chain management appears to employees to be the factor that has the most impact on the food wholesaling business and is of the fourth highest importance.

When looking at all stakeholders and comparing the importance of sustainability factors to the business impact (on the foregoing Figure 6.), supply chain management becomes the top priority.

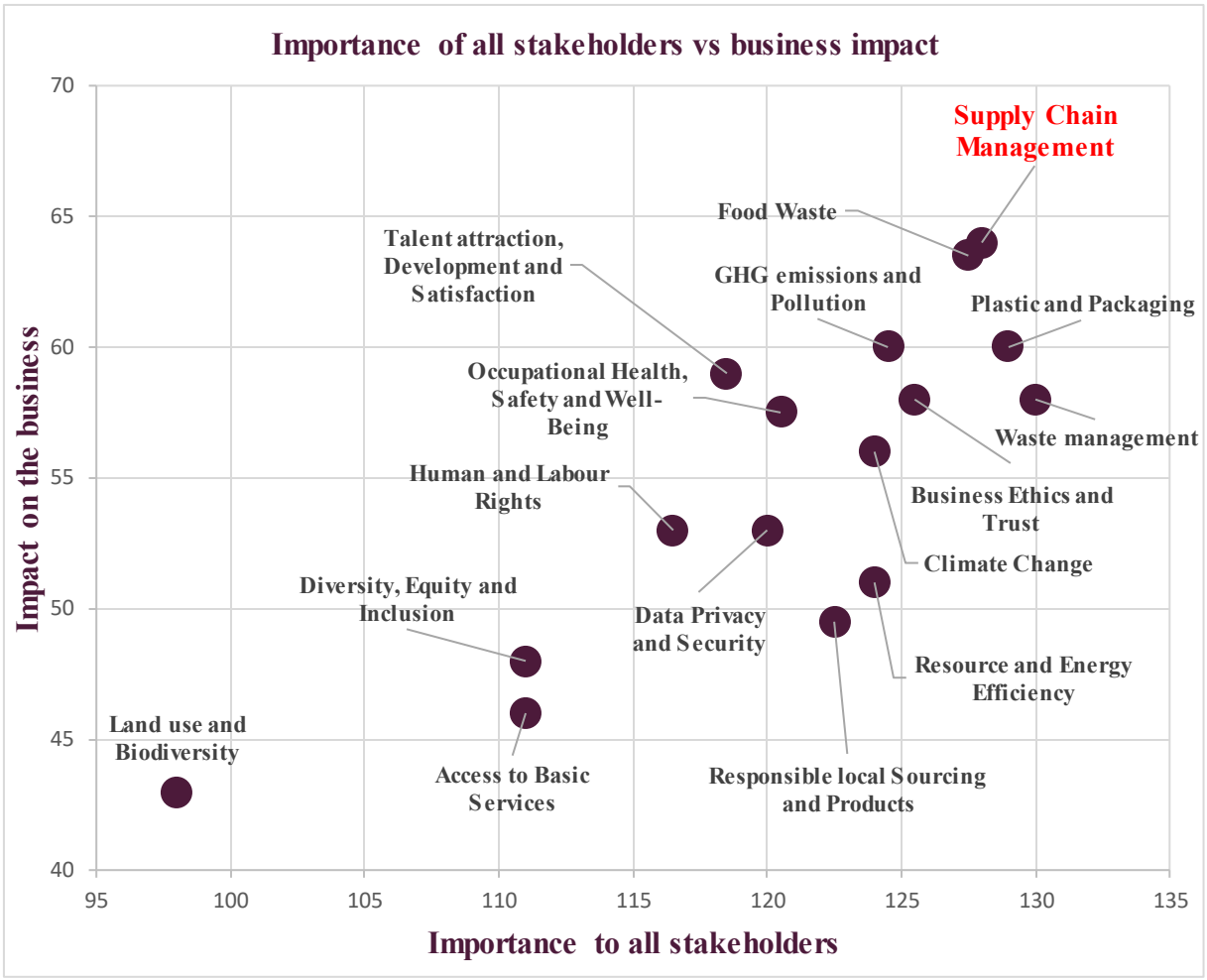

Figure 5: Importance of sustainability factors to Food Company Inc. and all stakeholders versus their impact on business

Those results are completed with extracts from one of the supplier interviews, S5. When asked about a practical sustainability issue they experience on a day-to-day basis, S5 answered:

> *[…] It is absolutely infuriating to witness the colossal environmental impact of the food supply chain, with its rampant greenhouse gas emissions, excessive water usage, and mindless deforestation. It's high time we wake up and start managing this supply chain in a sustainable manner to alleviate the burden it places on our planet. […]* (S5).

Furthermore, C1 acknowledged during its interview concerning sustainability expectations from his suppliers:

> *Supply chain management plays a crucial role in achieving external sustainable accreditation, such as certifications like B Corp. By ensuring that our supply chain adheres to sustainable practices, we can meet the stringent criteria set by external accreditation bodies. This involves evaluating our suppliers' social and environmental performance, promoting transparency and ethical sourcing, and actively collaborating to drive sustainability improvements throughout the entire chain [...].* (C1)

Through this explanation, C1 points out a significant factor: supply chain management is thus a major sustainability issue in the case of food wholesaling due to several factors. First, the food supply chain has a significant environmental impact, including greenhouse gas emissions, water usage, and deforestation. Managing the supply chain in a sustainable manner can help reduce these environmental footprints. Second, ethical considerations such as fair trade, labor rights, and animal welfare are crucial in the food industry. Effective supply chain management ensures responsible sourcing practices, fair treatment of workers, and humane treatment of animals. Lastly, consumer demands for transparency, traceability, and sustainable products necessitate sustainable supply chain practices in food wholesaling to meet these expectations and maintain consumer trust. Overall, effective supply chain management in food wholesaling is essential for achieving sustainability goals, addressing environmental and social impacts, and meeting consumer expectations for a more sustainable food system.

4.1.2. Waste management

Waste management refers to the systematic and responsible handling, disposal, and reduction of waste generated during business operations. It involves implementing strategies and practices to minimize waste generation, promote recycling and reuse, and ensure the proper disposal of waste materials.

When analyzing the results from the interviews in the foregoing Figure 7, a discernible pattern emerged when assessing the significance of the waste management factor in conjunction with its influence.

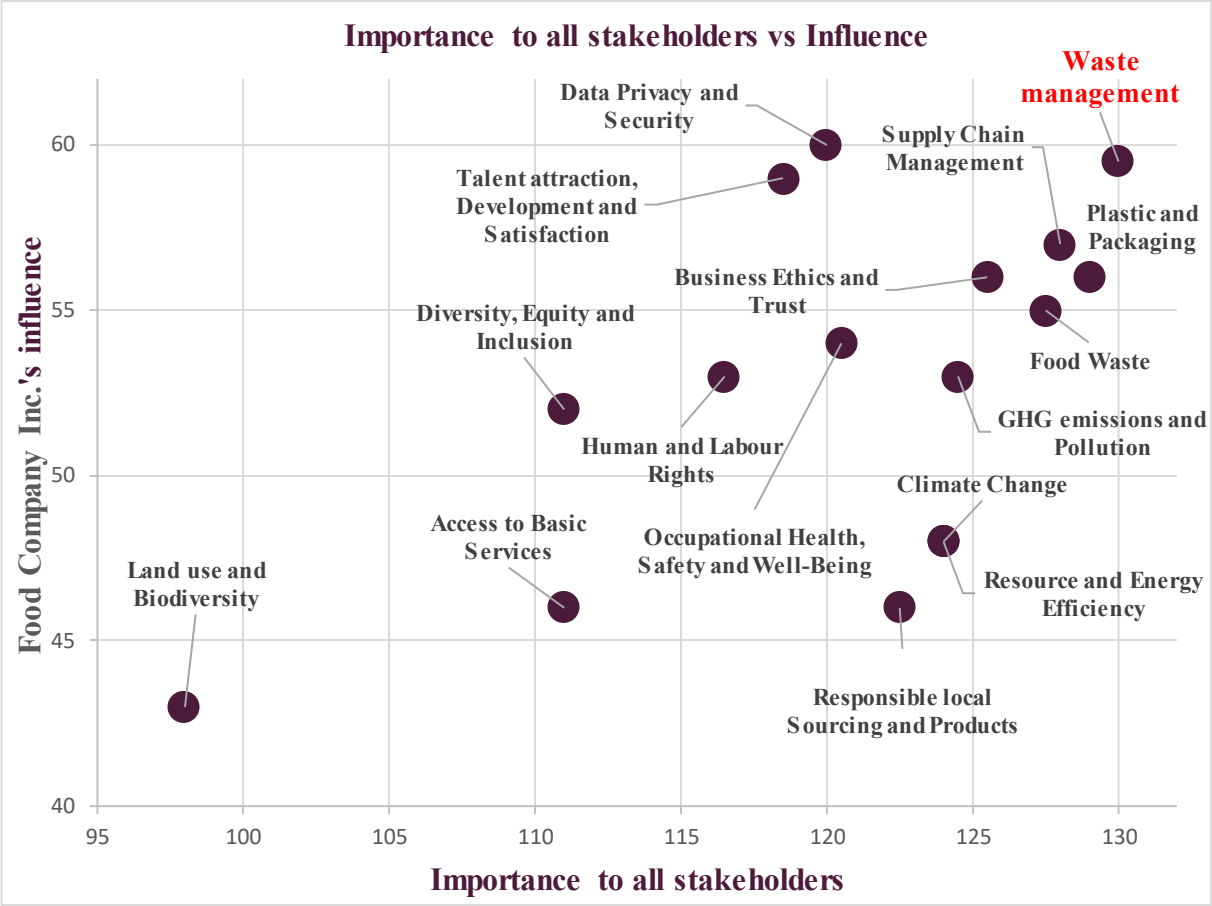

Figure 6: Influence on sustainability factors to Food Company Inc. all employee versus importance to all stakeholders.

Waste management is a major area of importance internally for Food Company Inc. Effective waste management includes measures such as waste segregation, recycling programs, composting, and working towards a circular economy by reducing the reliance on single-use items. It also entails compliance with regulations and standards related to waste management, promoting employee awareness and engagement, and seeking innovative solutions to minimize the environmental impact of waste. By prioritizing waste management, companies can reduce their ecological footprint, conserve resources, mitigate pollution, and contribute to a more sustainable future. However, in the case of food wholesaling, waste covers a large area of activity. The interviewees distinguished two categories that are eligible for sustainability ambitions: food waste and plastic and packaging.

4.1.3. Food waste management

Food waste management refers to the practices and strategies implemented to minimize, control, and responsibly handle food waste generated throughout the food supply chain, including production, processing, distribution, and consumption.

According to the results from the interviews with all stakeholders, food waste is part of the top three priorities in terms of sustainability actions and areas of impact. Indeed, looking at Figure 8, food waste appears to have a major importance for the stakeholders and a significant impact on Food Company Inc.'s business.

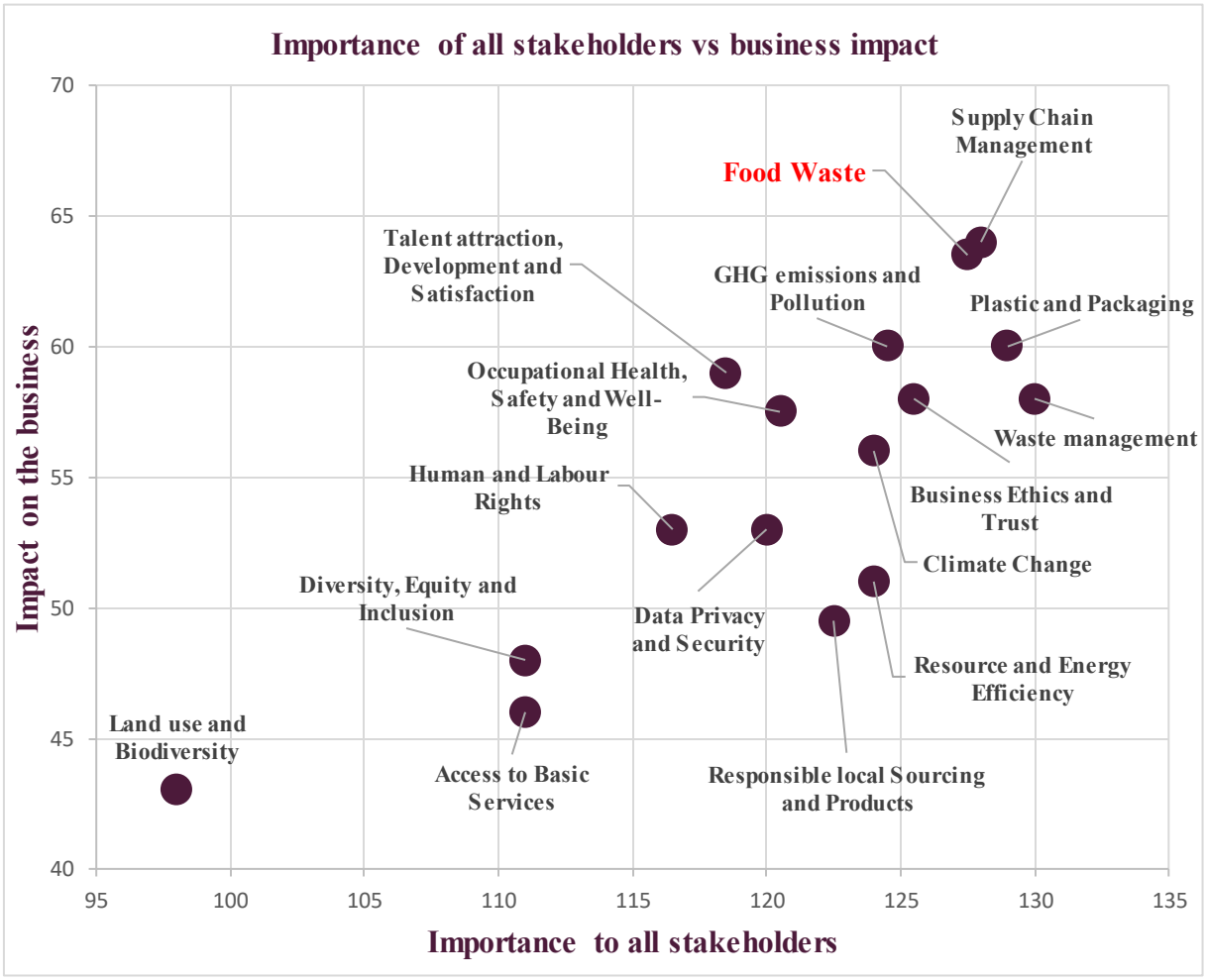

Figure 7: Importance of sustainability factors to Food Company Inc. and all stakeholders versus their impact on business

Supplier S7 addressed its concern about food waste and its importance in its

interview:

> *As a supplier, one practical sustainability issue we face on a day-to-day basis is food waste. It is a constant challenge to accurately measure and manage the amount of food that goes to waste throughout our operations. We strive to minimize waste at every stage, from production to distribution, but it requires ongoing monitoring, analysis, and improvement.* (S7)

With this testimony, S7 acknowledges that food waste management involves various measures such as prevention, reduction, recovery, and recycling. This can include initiatives such as improving inventory management, optimizing production processes, implementing donation programs to redistribute surplus food to those in need, diverting food waste to composting or anaerobic digestion facilities for energy generation or fertilizer production, and raising awareness among consumers to reduce food waste at the household level. Effective food waste management aims to minimize the environmental, social, and economic impacts associated with food waste, promote resource efficiency, and contribute to a more sustainable and resilient food system.

4.1.4. Plastic and packaging management

Plastic and packaging management in food wholesaling refers to the practices and strategies employed by food wholesalers to effectively handle, reduce, and responsibly manage the use of plastic materials and packaging throughout their operations.

On the foregoing Fig. 9, plastic and packaging appear as factors of high importance for Food Company Inc. employees. In the minds of stakeholders, the company can also have a large influence on its management.

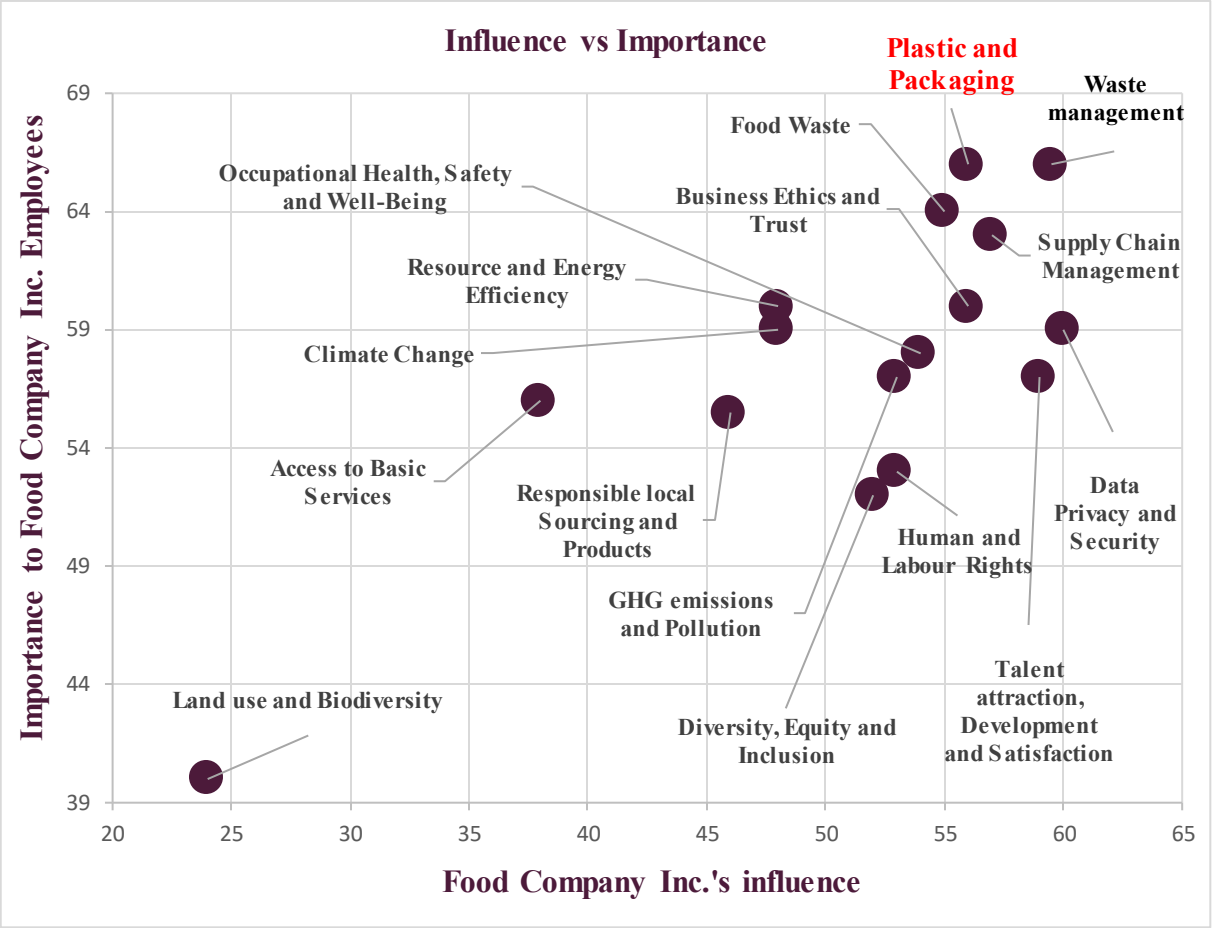

Figure 8: Importance of sustainability factors to Food Company Inc. employees versus business influence.

When interrogated on the sustainability issue experienced on a day-to-day basis, HO1 responded:

> *I must notice that I witness the reckless overuse and disposal of packaging and plastic in our society. We live in an era of convenience where single-use plastics have become the norm, suffocating our planet with waste and pollution. It's time to rethink our packaging practices and embrace sustainable alternatives. We can forge a future where packaging is responsible, minimal, and truly sustainable.* (HO1)

Through this explanation, HO1 emphasizes the possibilities offered by plastic and packaging management for his company. It involves measures such as assessing the environmental impact of plastic packaging, exploring alternatives to single-use

plastics, implementing recycling and waste management programs, optimizing packaging design to minimize waste, promoting reusable or compostable packaging options, and collaborating with suppliers and customers to create a more sustainable and efficient packaging system. The goal is to minimize the negative environmental impact associated with plastic use in food wholesaling while ensuring the safe and efficient delivery of products to customers.

4.2. Implementation of a purpose raised from sustainability ambitions

After analyzing the potential areas of impacts and their importance as identified by Food Company Inc. stakeholders, the next step is to formulate a sustainability framework based on stakeholders' engagement to answer RQ1. Through the case study, the impacts raised in the previous section and nourished by interviews will be exposed, as will the formulation of a purpose, a vision, a mission, and activable sustainability goals.

4.2.1. Purpose

As a reminder, the reason of establishing a corporate purpose in a company is to define the fundamental reason for its existence beyond just making profits. It serves as a guiding principle that aligns the organization's values, mission, and goals. A well-defined corporate purpose helps to inspire and unite employees, customers, and other stakeholders around a shared vision and set of values. It provides a sense of direction and clarity, helping the company make decisions and prioritize actions in a way that reflects its core values. In the case of Food Company Inc., the need to establish a purpose guiding the company's activities emerged through interviews with employee HR1:

> *Our top sustainable priorities are centered around company engagement on sustainability […] [to] ensure that sustainability practices are integrated into*

our daily operations and decision-making processes. […] By prioritizing company engagement, packaging sustainability, and customer collaboration, we strive to create a positive impact and contribute to Food Company Inc.'s overall sustainability goals.

Through this explanation, HR1 emphasizes the need for the formulation of a purpose to gather the sustainability ambition of the company.

A food wholesaler with a strong interest in supply chain efficiency, food waste management, and sustainable packaging can have the following purposes:

Purpose 1: Supply Chain Optimization and Efficiency:

The food wholesaler aims to streamline its supply chain operations to ensure a consistent and timely flow of goods from producers to retailers. By utilizing advanced technology, data analytics, and inventory management systems, the wholesaler seeks to minimize stockouts, reduce excess inventory, and improve overall supply chain visibility. This purpose aligns with the goal of delivering fresher products to retailers while minimizing the risk of food spoilage and waste. By optimizing routes, storage, and distribution processes, the wholesaler can contribute to reducing transportation-related emissions and enhancing the overall sustainability of the supply chain.

Purpose 2: Sustainable Food Waste Management and Packaging Solutions:

The food wholesaler is dedicated to reducing food waste at every stage of its operations. This includes collaborating with suppliers to implement better forecasting and inventory management practices, thus minimizing overproduction and excess inventory that can lead to food waste. Additionally, the wholesaler actively seeks innovative packaging solutions that are eco-friendly and reduce plastic usage. This purpose entails exploring options such as biodegradable, compostable, or reusable packaging materials. By adopting sustainable packaging and waste management practices, the wholesaler aims to contribute to a circular economy, reduce its environmental footprint, and promote environmentally conscious business practices within the food industry.

Both purposes demonstrate the wholesaler's commitment to supply chain efficiency, reducing food waste, and addressing environmental concerns related to plastic usage and packaging materials. These goals not only benefit the wholesaler's bottom line but also contribute to more sustainable and responsible practices in the broader food distribution industry.

For Food Company Inc. the second purpose, "Sustainable Food Waste Management and Packaging Solutions," would likely be a more suitable choice. This purpose aligns well with the social and environmental performance standards, showcasing their commitment to responsible business practices.

Indeed, the company places a strong emphasis on environmental sustainability, responsible waste management, and the reduction of a company's environmental impact. The second purpose directly addresses these aspects by focusing on sustainable food waste management and eco-friendly packaging solutions. This demonstrates the company's dedication to minimizing its environmental footprint and promoting responsible resource usage. It underlines an impact multiple areas and provide tangible demonstrations for the company to showcase their progress and results in reducing waste and adopting environmentally friendly practices.

While both purposes have merit, the second purpose appears to align more closely with the values of Food Company Inc. It demonstrates a clear dedication to environmental responsibility, waste reduction, and sustainable practices, which are all essential components of achieving sustainability goals inside the company. Thereby, the proposed formulation for the purpose is:

P: Dedicated to fostering a circular economy, we contribute to a more environmentally conscious and socially responsible food industry, by focusing on sustainable food waste management and embraces eco-friendly innovations.

4.2.2. Vision

As a reminder, the reason for establishing a corporate vision in a company is to

create a compelling and inspiring future direction that guides and motivates employees, stakeholders, and the organization as a whole. It serves as a long-term aspirational goal that helps shape strategic decision-making, fosters a sense of unity and purpose, and provides a clear framework for setting objectives and priorities.

For Food Company Inc., there is a need for a scalable vision as an entity of a larger group. To build the vision, the redundancy of characteristics words will be crossed:

- *Pioneer* (MD1, PB1)
- *Premium, sustainable ingredients* (MD1, HS1, HP1, MB1, MM1, QM1, FV1)
- *Cutting-edge sustainable solutions* (EM1, TM1)
- *Community welfare* (HR1, MD1, HO1).

One can deduce that Food Company Inc. is dedicated to elevating and bolstering its core business activities by embracing the utmost level of responsibility in sourcing and delivering the finest, ethically conscious ingredients. Additionally, it aspires to ignite the imaginations of its stakeholders with sustainable solutions. Lastly, the company is committed to assuring the overall wellbeing of its community, which encompasses customers, employees, suppliers, and the local community, ensuring their holistic development and prosperity. From this analysis, two different visions have been elaborated:

Vision 1: "As a dynamic entity within a larger group, For Food Company Inc. envisions itself as a pioneering force in the UK food industry". The commitment of the firm to sustainability by sourcing premium ingredients and implement cutting-edge, eco-friendly solutions across its operations. With a deep-rooted dedication to community welfare, it aims to lead by example, fostering a sustainable and prosperous future for both our consumers and the environment.

Vision 2: "For Food Company Inc. aspires to be a beacon of innovation and sustainability within the UK's food sector, leveraging our position within a larger group to create lasting impact". The vision revolves around curating premium,

sustainable ingredients while integrating state-of-the-art, sustainable solutions at every turn. Grounded in core values, the company is dedicated to enhancing community welfare, ensuring that its actions not only benefit the business but also contribute positively to the lives of individuals and the broader society.

Vision 1 would be better suited for a food wholesaler aiming to inspire others. This vision emphasizes the wholesaler's commitment to being a pioneering force in the industry, sourcing premium, sustainable ingredients, and implementing cutting-edge sustainable solutions. The focus on community welfare further adds to the wholesaler's inspirational image, showcasing a holistic approach to business that seeks to benefit both consumers and the environment. By positioning themselves as a pioneer and showcasing a strong dedication to sustainability and community welfare, Food Company Inc. can effectively inspire others in the industry to follow suit and adopt similar practices. This vision paints a compelling picture of an organization that is not only focused on its own success but also on driving positive change and setting an example for others to follow. Thereby, the proposed formulation for the vision is:

V: As a dynamic entity within a larger group, For Food Company Inc. envisions itself as a pioneering force of sustainability in the UK food industry, exemplifying responsible practices in all aspects of our operations.

4.2.3. Mission

As a reminder, the reason of establishing a corporate mission in a company is to articulate its core purpose, define its fundamental values, and provide a clear direction for all stakeholders. It serves as a guiding statement that communicates the company's primary objectives, and the principles that guide its actions. A well-defined corporate mission aligns the organization, motivates employees, attracts customers, and helps differentiate the company from its competitors. It serves as a compass for decision-making, strategic planning, and resource allocation, ensuring that the company's activities are consistent with its overarching purpose and vision.

To build the mission of the company, its business model must be in correlation

with the previous purpose and vision formulated. From the previous analysis, one understands that Food Company Inc. objective in this journey toward positive impact is to responsibly procure the finest, top-notch ingredients from various parts of the world and cultivate exemplary practices that benefit both our workforce and the planet.

> *Our objective in this transformative journey is not just about procuring ingredients; it's about going above and beyond. We strive to responsibly source the finest, top-notch ingredients from around the world, ensuring that every step of the process aligns with our values of sustainability and excellence.* (MD1).

To fulfill this goal, Food Company Inc. is dedicated to enhancing its practices and continuously improving the environmental and social impact across our operations and supply chain.

> *This journey will entail the ongoing development of our sustainability initiatives, reinforcing our dedication to constant progress and positive change.* (HR1)

Based on the interview's findings and the previously formulated purpose and vision, three missions are developed:

Mission 1: "Our commitment is to deliver not just products, but a conscious choice for a better world."

Mission 2: "Driven by an unwavering commitment to continuous improvement, Food Company Inc. is on a journey to redefine sustainability in the food industry."

Mission 3: "Responsibly procure superior ingredients from various corners of the world, while concurrently cultivating pioneering practices that prioritize the well-being of our employees and the planet."

The mission 3 is the most appropriate for a food wholesaler aiming to transform

its model and adopt a sustainable one. It encompasses both the responsible sourcing of high-quality ingredients and the commitment to pioneering practices that prioritize not only the well-being of the planet but also the well-being of the company's employees. This mission clearly outlines the dual focus on sustainability and employee welfare, which are crucial aspects of a successful transformation towards a sustainable model. Thereby, the proposed formulation for the vision is:

M: Responsibly procure superior ingredients from various corners of the world, while concurrently cultivating pioneering practices that prioritize the well-being of our employees and the planet.

4.2.4. Goals

Finally, the establishment of sustainable goals in a company serves as a framework to guide and drive its efforts towards creating a positive social, environmental, and economic impact. It provides a clear direction and focus for the company's activities, aligning them with long-term sustainability principles and objectives. By setting sustainable goals, companies can proactively address key challenges, reduce their environmental footprint, promote social responsibility, enhance stakeholder trust, and contribute to a more sustainable future.

Sustainable goals are based on the major areas of impact determined previously (supply chain, waste, food waste and plastic & packaging management) and on the sustainability priorities presented during interviews.

The most relevant answers to the question "What are your top 3 sustainable priorities and practical actions for Food Company Inc." are reported below:

> *To me, the top sustainability priority at Food Company Inc. is addressing food waste. We aim to tackle this issue by conducting a comprehensive review of our warehouse procedures, but there is still work to be done, like donatiosn to charities and partners, for example.* (HO1)

> *At Food Company Inc., our top sustainability priority is sustainable supply*

chain management. We want to focus on collaborating with suppliers because there is so much to be done: addressing packaging concerns, integrating sustainability criteria into our onboarding process, promoting local sourcing options, and optimizing ordering practices to minimize food waste. (HP1)

As a client, my sustainability priority is supporting communities by engaging with local suppliers and prioritizing the sourcing of raw materials from sustainable and ethical locations. (C4).

Through these interview extracts, one can propose three goals that meet the previous expectations:

G1: Contribute to the well-being of the planet and society by enhancing the environmental performance of our operations, minimizing food waste, and introducing cutting-edge sustainable solutions.

G2: Actively participate in building a more sustainable food system by enhancing the sustainability of our supply chain through impactful partnerships and responsible practices that align with the ambitions of our communities.

G3: Foster well-being and promote inclusivity through the promotion of health and the advancement of a diverse and inclusive workforce.

4.3. Sustainability in practice from stakeholder engagement

The formulation of the company's purpose, vision, mission, and three goals, declining the sustainability strategy, is a good achievement for this research, but it cannot be fully integrated without its implementation. Implementing a sustainability strategy in companies is crucial, as integrating sustainability into business practices is essential for long-term resilience, competitiveness, and

positive societal impact. During the interviews conducted with internal and external stakeholders, the variety and number of concrete, actionable actions to put strategy into practice were surprising. The following chapter presents a plan to implement based on the results from the interviews and the three previously defined goals concerning reduction of general consumption and waste, supply chain management, and people and well-being.

4.3.1. Implementation of internal programs to reduce consumption and waste, in accordance with the G1

During the interviews, when asked about sustainable priorities and practical actions for Food Company Inc., a lot of testimony converged towards the impact topics determined previously, namely plastics & packaging, waste and food waste management. Another one appeared, that is not specific to food wholesaling but to companies in general, that is transport and consumption monitoring and transparency.

a. Plastic & packaging

Concerning plastic and packaging initiatives, good opportunities have been raised by QM1, HP1, and S10.

> *Our main focus is on reducing and completely eliminating single-use plastic from our operations.* (QM1)

> *By embracing reusable crates, we can significantly reduce our environmental footprint, minimize waste, and promote a circular economy. This transition requires a collective effort and a commitment to innovative solutions. We have the power to make this change, and it's high time we prioritize sustainability over convenience.* (HP1)

> *If we look at the opportunity that eco-design offers us, we have the opportunity to decrease waste, lower our carbon footprint, and play a vital role in preserving the environment.* (S10).

According to the interviewees, it is possible for Food Company Inc. to reflect its commitment to reducing our plastic footprint, a good start could be removing all unnecessary packaging, streamlining our packaging processes to minimize waste, and implementing the use of biodegradable paper bags as an alternative to traditional plastic bags. Finally, in line with the European Green Deal (European Commission, 2023), Food Company Inc. must aim to implement reusable packaging when possible and eliminate all cardboard boxes.

b. Waste and food waste management

Concerning waste management, various actions have been proposed, concerning Food Company core activities as described by FV1, HP1 and C4 but also facilities, as presented by HF1.

> *It is absolutely imperative that we prioritize the development of a comprehensive waste management program that encompasses all waste streams and ensures they are managed in the most sustainable manner possible.* (FV1).

> *Could be interesting if we measured the amount of waste produced on site, to see what we could do better* (HP1).

> *In my day-to-day activities, I try to utilize the whole animal or plant, leaving no room for wastage. By harnessing the potential of every part, from the sturgeon to the cocoa bean, I can significantly reduce waste and minimize my environmental impact. I have created a dedicated food waste task force to tackle this problem head-on, implementing innovative strategies and fostering a culture of resourcefulness.* (C4).

> *One approach to reduinge overall waste could be to first reduce our email and paper footprint* (HF1).

According to the interviewees, Food Company can implement a reduction in all

waste streams. Starting with a 10% reduction in the coming years can be a good start, but the ultimate goal would be achieving zero waste. This includes implementing effective recycling practices to divert materials from landfills that cover all waste streams, including general waste, packaging waste, and food waste. This program should prioritize waste reduction, recycling, and proper disposal and promote a circular economy. As the company is dealing with a lot of food waste, the implementation of a composting program for organic waste generated within the company seems inevitable (WUWM, 2022). Finally, Food Company Inc. holds regular training sessions and awareness campaigns to educate employees about waste reduction techniques, proper recycling practices, and the importance of minimizing waste. Regularly reviewing waste management practices, measuring performance, and identifying areas for improvement will help set waste reduction targets and track progress over time (The Food Waste Reduction Roadmap Progress Report, 2022).

c. Transport

Many concerns were raised during the interviews about the type of transportation. Indeed, HO1 and TM1 proposed several initiatives that could be activated.

> *The future is electric, we are working on developing a comprehensive roadmap that paves the way for the widespread implementation of electric vehicles in our fleet.* (HO1)

> *We cannot afford to overlook the importance of operational efficiency. I work on optimizing our loading and routes, ensuring cost-effective journeys while managing customer expectations.* (TM1)

Those interviews show the importance of implementing measures concerning transportation at Food Company Inc. to contribute to a more sustainable transportation system. The introduction of electric vehicles into the company's transportation fleet will significantly reduce carbon emissions and air pollution, as will the utilization of advanced route planning software to optimize delivery routes, minimizing distance traveled and fuel consumption. Another initiative could apply

to drivers and suppliers' trainings. By encouraging suppliers and drivers to adopt sustainable transportation practices, such as using fuel-efficient vehicles, optimizing their logistics operations, and promoting eco-driving techniques, the footprint of transportation can be significantly reduced (Wakeland, Cholette & Venkat 2011).

d. Transparent Reporting and responsible consumption

To improve the overall environmental impact of the company while respecting the goals settled previously, many remarks came back in the interviews concerning the monitoring process of energy and water consumption, carbon emissions, and the impacts of products sold.

> *We have the power to shape a more sustainable future by stocking and selling a wide range of responsible, plant-based products.* (MD1)

> *We believe in the importance of transparent reporting and sustainable certifications such as Earth Check, B Corp, MSC, and our partnership with Friends of the Sea.* (HR1)

> *It would be a nice step for Food Company Inc. to closely monitor and improve our resource efficiency.* (S9).

Through this interview's extracts, MD1, HR1 and S9 emphasize the bigger responsibility Food Company Inc. needs to take in its reporting process and improving resource efficiency journey. Several measures can be implemented, such as implementing energy-efficient technologies and practices, such as LED lighting and optimized heating and cooling systems, to significantly reduce energy consumption. Food Company Inc. can also promote responsible consumption among employees and customers through awareness campaigns and educational initiatives that can help minimize unnecessary resource usage. To increase reporting transparency, the company can implement comprehensive tracking systems to monitor consumption levels and establish clear reporting protocols. By regularly sharing sustainability performance data and obtaining relevant certifications, such

as those from recognized sustainability organizations, the company can enhance its transparency and credibility when reporting its environmental impact. All this data must be collected in an Impact Report, that is publicly available on the company's website (Jia, Prabhu &Evans, 2023). To take additional strides, Food Company Inc. can actively participate in the global initiative of achieving Net Zero, initiated by the United Nations. This movement aims to gather leadership and support from businesses, cities, regions, and investors, fostering a healthy, resilient recovery that is carbon neutral. By embracing this initiative, the company can contribute to preventing future threats, generating quality employment opportunities, and unlocking inclusive, sustainable growth (United Nation Climate Change, 2023).

4.3.2. Collaboration with suppliers in accordance with the G2

During the interviews, when questioned about sustainable priorities and practical actions for Food Company Inc., there was a consistent convergence of opinions towards the significance of supply chain management. Supplier collaboration appears to be an initiative well received and valued on both sides. The following points have been encountered several times during the interviews, on the employees, suppliers, and customers' sides:

- *Preference for responsible suppliers.* (C1, C5, MB1, EM1, FV1, PB1).
- *Collaboration with all suppliers on sustainability reporting, target setting and improvements.* (HO1, S2, S5, S9, S10).
- *Collaborate with suppliers to reduce the amount of single use plastic being delivered to customers.* (HP1, HO1, EM1, S5, S8, C3).
- *Reducing the environmental impact of the supply chain.* (MD1, MB1, QM1, C3, S1, S6).
- *Forecasting and diversifying supplier.* (HP1, MM1, HR1).

- *Management of supplier expectations as regard to environmental reporting.* (C1, C2, C5, S7).

- *Improving Land use in production: prevent biodiversity loss and deforestation.* (S9, FV1).

Through the viewpoints of interviewees, Food Company Inc. can enhance sustainable sourcing by partnering with local suppliers and reviewing suppliers for compliance with high-quality and socially responsible practices, including avoiding deforestation and human rights breaches. Clear sustainability criteria can be communicated to suppliers, outlining expectations regarding environmental and social performance. This can include requirements such as responsible sourcing, fair labor practices, and environmental impact reduction. Regular supplier assessments and audits can be conducted to evaluate their sustainability practices and identify areas for improvement. Collaborative partnerships can be fostered by providing guidance, resources, and training to suppliers on sustainable practices. Additionally, incentives and rewards can be offered to suppliers who demonstrates a strong commitment to sustainable sourcing. The ability to integrate individual supply decisions within a comprehensive firm-level supply strategy can result in improved supply management and a competitive advantage derived from strategically coordinated purchasing and supply activities (Kähkönen, Lintukangas, 2022).

The redundancy of the proposed practices also highlights the potential collaboration that can be implemented with Food Company Inc., its suppliers, and its customers. To assure that this collaboration is possible, the company must ensure transparent communication with suppliers and customers regarding sustainability initiatives, allowing for the exchange of ideas and best practices. The company can also integrate sustainability criteria into the onboarding process, for each supplier (Chauhan, Kaur, Arrawatia, Ractham & Dhir, 2022).

4.3.3. Support in the community and the workforce for promoting wellbeing in accordance with the G3

Finally, throughout the interviews, there was a consistent alignment of perspectives regarding sustainable priorities and practical actions for Food Company Inc., with a shared emphasis on promoting the well-being of people and communities, as formulated in G3.

Firstly, one can notice a willingness to procure safe working environments for employees, as explained by QC1 and HR1.

> *We prioritize health and safety with rigorous reporting and mandatory training for all employees.* (QC1)

> *I am working on a robust diversity policy to improve wellbeing and diversity, within our company. […] I saw many examples where comprehensive wellbeing training programs create an inclusive environment that celebrates and values diversity in all its forms. I really feel that together, we can foster a workplace where everyone feels supported, empowered, and appreciated.* (HR1)

According to interviews, Food Company Inc. has the opportunity to improve employee well-being, by prioritizing health and well-being initiatives that support all employees. This includes providing access to resources and programs that promote physical and mental well-being. Additionally, offering annual training opportunities for employees will contribute to their professional and personal development, ensuring they feel valued and supported. In terms of inclusivity, setting targets for diversity, equality, and inclusion will advance efforts to create an inclusive and equal opportunity work environment. By achieving high levels of stakeholder satisfaction and fostering a culture of well-being and inclusivity, Food Company Inc. can enhance employee well-being and contribute to a positive and thriving work environment (April, Dharani, & April, 2023).

Secondly, another initiative that came out of the interviews was addressed to the

community and potential support that they could benefit from, in particular in relation to food waste. Indeed, food charities and community kitchens were alternatives to food waste that were frequently cited, with the optic of improving local communities' well-being, as for example by HO1, FV1, and QM1.

> *We are proud to partner with local suppliers, to help developing our local economy* (HP1).

> *I aim to provide our non-sold fruits and vegetables to charity, it will help us rotate our stocks, reduce our food wast,e and supporting local communities in need* (FV1).

> *We conduct a thorough review of our warehouse procedures, particularly in terms of rotating stock, to ensure efficient management and minimize waste. Collaboration with charities and partners seems to me essential to establishing a process for sharing food, especially those with a short shelf life, to avoid unnecessary waste, and help people in need. […] I was even thinking about appointing a dedicated food waste champion in the warehouse, which will drive continuous improvement and ensure our commitment to waste reduction remains a top priority.* (HO1)

The interviews enlightened on several initiatives we can implement to support local communities as a food wholesaling company. One of the key actions is donating surplus food to charities and food banks, ensuring that edible food is not wasted but instead reaches those in need. Additionally, the establishment of partnerships with local community organizations to sponsor events, provide sponsorships, or participate in volunteer programs can be implemented. Supporting local farmers and producers by sourcing products locally can also contribute to the economic development of the community. Furthermore, organizing educational programs or workshops on nutrition and food preparation can empower community members to make healthier choices. By actively engaging with and giving back to local communities, Food Company Inc. can foster stronger relationships, address food insecurity, and contribute to the well-being and resilience of the communities it serves (Albisu, 2012).

5. Discussion

In this chapter, the focus is on the key findings of the case study conducted on Food Company Inc. Firstly, a summary and analysis of the main findings will be provided to gain insights into the strategic sustainability transformation within the company and the corresponding implemented solutions. A reflection of the analysis of the key sustainability priorities and the formulation of the company's purpose and concrete goals in the light of the literature will be realized. Following this, managerial recommendations will be presented for Food Company Inc. and other organizations seeking to undertake a similar transformation, along with recommendations for stakeholders. Lastly, the limitations of the study will be discussed to provide a comprehensive understanding of its scope.

5.1. Main findings

The integration of key sustainability priorities and the formulation of Food Company Inc.'s purpose and concrete goals stand as pivotal elements in guiding transformation towards sustainability. Through the employed method of materiality assessment, insights were garnered from stakeholders, enabling a comprehensive analysis of key areas of impact, including supply chain management, waste management (specifically food waste), and plastic packaging – all of which align with the literature review in the context of food wholesaling.

The formulation of the company's purpose and goals has been strategically approached to drive clarity and ownership in alignment with its values. This purpose-centric strategy, as espoused by Malnight, Buche, and Dhanaraj (2019), not only offers a competitive advantage but also fosters a culture firmly rooted in meaningful contributions. While the immediate financial impact might require more time to be quantified, the transformation's impact on individuals within the company is evident through increased volunteerism, showcasing a genuine alignment with the newly articulated purpose. The tension between profit and

sustainability goals is managed adeptly by the managing director and team, who view sustainability as pivotal for growth (Smith & Lewis, 2011). While conflicts may arise, such as in managing food waste and client satisfaction, innovative solutions like charity donations have been employed to mitigate these issues. The leadership's emphasis on creating shared value and providing resources for both strategic clarity and concrete goals aids in overcoming the inherent challenges in balancing business with sustainability objectives. Fitzsimmons, Qin, and Heffron (2022) framework for translating company philosophy into actionable strategy, emphasizing the importance of values, beliefs, aspirations, and language have been respected. This strategy lays the foundation for the next step: communication, vital for integrating growth aspirations. Food Company Inc.'s performative efforts in constructing a new business model, exemplified by the development of a charity-based solution for unsold food, showcase a commitment to innovative sustainability approaches.

The journey forward for the company involves a proactive and well-informed approach to turning its purpose into tangible actions. The leadership's endorsement of change and motivational prowess, as identified by Sürücü and Yeşilada (2017), create a promising foundation, along with the absence of organizational cynicism. However, acknowledging skepticism among a few interviewees about the company's capabilities and environmental impact is crucial. Addressing their concerns through transparent communication can bolster alignment. Furthermore, the collaboration with stakeholders broadens the company's action horizons and cultivates trust. Embedding intelligent thinking ensures that stakeholder interests are integrated seamlessly into business operations (Devalle, Gromis di Tana, Fiandrino & Vrontis, 2021). To translate purpose into action, robust initiatives like achieving net-zero food waste and fostering partnerships with local communities stand out. Ecosystem orchestration, inspired by El Ouarzazi's (2021) method, involves mapping goals, underpinning a cohesive strategy. To quantify progress, there is now a need to develop performance metrics such as waste reduction, consumption figures, and food donations quantifies progress, providing valuable KPIs that track impact.

Ultimately, the embodiment of leadership's commitment remains pivotal, steering

the transformation. As the company embarks on its purpose-driven journey, a holistic perspective that incorporates employee motivation, stakeholder collaboration, robust action plans, and comprehensive measurement methodologies will pave the way to effectively translating the company's purpose into tangible, sustainable actions.

In summation, to answer the research questions RQ1 and RQ2, the fusion of materiality assessment, purpose-centric strategy, and alignment with established literature results in a comprehensive and well-rounded approach to transforming a food wholesaler into a sustainable model. The ongoing journey is marked by strategic clarity, leadership commitment, and innovative solutions, ultimately fostering positive change in both the company and the broader industry landscape.

5.2. Managerial implications

This study and the results that were derived from it also allowed us to identify precious managerial implications and recommendations for Food Company Inc and any other food wholesaler or retailer aiming to embark on this journey.

Firstly, the literature review highlighted that leadership commitment is vital. Strong leaders should set a clear vision for sustainability, effectively communicate it throughout the organization, and actively engage in sustainable practices. Their support and involvement are crucial in driving change and inspiring others to embrace sustainability. This feeling also appears through MD1 interviews, with his leading initiatives and willingness to bring the firm to adopt a pioneering attitude.

Secondly, sustainability should be integrated into the core business strategy and decision-making processes. This involves incorporating sustainability considerations into all aspects of the business, including product sourcing, supply chain management, operations, and customer relationships. By doing so, sustainability becomes an integral part of the company's DNA. By interviewing all aspects of the company, from finance to buyers, procurement, and quality, the

testimonies have been crossed to provide a roadmap that fits the overall company. The diversity of initiatives and the overall engagement of stakeholders toward adopting a more sustainable behavior allow the company to understand their expectations, gather feedback, and involve them in sustainability initiatives. Collaboration and partnerships foster a collective effort towards shared sustainability goals and permit the whole company to embark on the journey toward positive impact.

Investing employees in this journey and collaborating closely with suppliers is essential. By working together, the wholesaler can ensure that suppliers align with sustainable practices, promote responsible sourcing, and enhance transparency in the supply chain. When providing comprehensive sustainability training to all employees, it fosters their awareness of the importance of sustainability and equips them with the knowledge and resources to adopt sustainable practices. Encouraging employees to contribute their ideas and suggestions further enhances their engagement. Collaboration and knowledge sharing are not reserved for the internal company, but also with industry peers, sustainability organizations, and relevant networks. This allows the wholesaler to exchange best practices, learn from others' experiences, and contribute to collective efforts in transforming the food industry towards sustainability.

5.3. Stakeholders' implications

This study also emphasized the stakeholders' valuable insights and recommendations for a food wholesaler aiming to transform its business for good. Through the interviews, their perspectives helped shape the company's sustainability efforts and ensure alignment with their expectations.

Regarding customers, the study showed that they expect transparency and responsible practices from the businesses they support. They may recommend the adoption of sustainable packaging, offering more environmentally friendly product

options, providing clear labeling on sustainable attributes, and prioritizing ethical sourcing and fair-trade practices.

On the employee side, they are a valuable source of ideas and suggestions for driving sustainability within the company. They may recommend initiatives such as implementing employee wellness programs, encouraging employee engagement through sustainability committees or green teams, providing training and education on sustainable practices, and fostering a culture that values and rewards sustainability efforts.

Concerning suppliers, collaboration is essential to transforming the business for good. Stakeholders may recommend establishing partnerships with suppliers who share the same sustainability values, requesting sustainable sourcing and production practices from suppliers, and encouraging them to provide transparent information about their environmental and social impacts.

Finally, stakeholders recommended supporting local farmers and producers, contributing to community development projects, participating in food donation programs, and engaging in community outreach and education initiatives on sustainable food practices.

5.4. Limitation of the study

The research presented in this study has several limitations that should be acknowledged when considering its findings.

Firstly, as explained in the Methodology chapter, the study focuses on a single case, which restricts the generalizability of the results. This means that the findings cannot be extrapolated to other organizations or food wholesaling firms. Instead, they should be viewed as specific to the unique case of Food Company Inc.,

providing valuable insights and information for implementing a sustainability strategy.

Secondly, because of the time constraints of this research, the findings from the interviews have not been confronted for stakeholders' review, concerning the formulation of the purpose, mission, vision, and goals. The research and its results are not fully complete without a steering committee that challenges the proposed definition in this study.

6. Conclusion and further research

In an era where companies are increasingly recognizing their impact on society and the pressing need for corporations to drive positive change, this study examined the organizational transformation required for a food wholesaler to effectively transform its business for good. By reviewing existing theories on change management, exploring relevant literature on impact measurement and sustainability strategy, and conducting a detailed case study within the food wholesaling sector, this research has provided a holistic understanding of the implementation process for a sustainability strategy aimed at transforming the business model. It has identified key organizational challenges, outlined the steps involved in the transformation, and demonstrated how the company can make progress towards achieving a positive impact.

The study emphasizes the crucial role stakeholders play in setting a corporate sustainability strategy. By engaging stakeholders, such as employees, customers, suppliers, local communities, and regulatory bodies, the firm can gain valuable insights, incorporate diverse perspectives, and ensure that the sustainability strategy aligns with their expectations and needs. This collaborative approach enhances decision-making and promotes the successful implementation of sustainable practices throughout the organization.

To further develop the study of this research, one could run a steering committee to challenge the proposed roadmap and strategy framework for Food Company Inc. A steering committee is a group of individuals within Food Company Inc. who are responsible for challenging and reviewing the proposed roadmap and strategy framework for sustainability. They serve as a critical oversight body, providing guidance, insights, and feedback on the proposed plans. The committee ensures that the proposed initiatives align with the company's goals and objectives, address potential risks, and challenges, and support the overall strategic direction. Their role is to critically assess and validate the proposed roadmap to ensure its effectiveness and alignment with the company's sustainability vision and objectives.

Furthermore, to enhance credibility and transparency, it is recommended for companies to consider obtaining certifications or participating in sustainability reporting frameworks. These initiatives provide external validation of the company's sustainability efforts and demonstrate a commitment to meeting recognized standards and disclosing relevant sustainability information to stakeholders. Going for B Corp certification, as exposed in the literature review, is an initiative that acknowledges the commitments of the firm, and embarks on the journey to transform business models and embrace sustainable behavior as a company.

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Appendices

Appendix 1 – Interview questionnaires

Employee questionnaire

1. To your mind, what is the most impactful on Food Company Inc. (rate from 1 to 5).

- Climate change
- Resource and Energy Efficiency
- Waste management
- Land use and Biodiversity
- Responsible local Sourcing and Products
- Plastic and Packaging
- Human and Labor Rights
- Diversity, Equity and Inclusion
- Occupational Health, Safety and Well-Being
- Talent attraction, Development and Satisfaction
- Access to basic Services
- Business Ethics and Trust
- Data Privacy & Security
- Supply Chain Management
- GHG emissions and Pollution
- Food Waste

2. To your mind, where Food Company Inc. has the most influence (rate from 1 to 5).

- Climate change
- Resource and Energy Efficiency
- Waste management
- Land use and Biodiversity
- Responsible local Sourcing and Products
- Plastic and Packaging
- Human and Labor Rights
- Diversity, Equity and Inclusion

- Occupational Health, Safety and Well-Being
- Talent attraction, Development and Satisfaction
- Access to basic Services
- Business Ethics and Trust
- Data Privacy & Security
- Supply Chain Management
- GHG emissions and Pollution
- Food Waste

3. To your mind, what is the most important to internal stakeholders (rate from 1 to 5).

- Climate change
- Resource and Energy Efficiency
- Waste management
- Land use and Biodiversity
- Responsible local Sourcing and Products
- Plastic and Packaging
- Human and Labor Rights
- Diversity, Equity and Inclusion
- Occupational Health, Safety and Well-Being
- Talent attraction, Development and Satisfaction
- Access to basic Services
- Business Ethics and Trust
- Data Privacy & Security
- Supply Chain Management
- GHG emissions and Pollution
- Food Waste

4. What are the top 3 practical sustainability issues you experience on a day-to-day basis at Food Company Inc.?

5. What are your top 3 sustainable priorities and practical actions for Food Company Inc.?

External stakeholders' questionnaire

1. What is the most important to you?

- Climate change
- Resource and Energy Efficiency
- Waste management
- Land use and Biodiversity
- Responsible local Sourcing and Products
- Plastic and Packaging
- Human and Labor Rights
- Diversity, Equity and Inclusion
- Occupational Health, Safety and Well-Being
- Talent attraction, Development and Satisfaction
- Access to basic Services
- Business Ethics and Trust
- Data Privacy & Security
- Supply Chain Management
- GHG emissions and Pollution
- Food Waste

2. What are the top 3 practical sustainability issues you experience on a day-to-day basis?

3. What are your top 3 sustainable priorities and practical actions?

4. (Client only question) What are your expectations from your suppliers when it comes to sustainable practices?

Appendix 2 – Results from the interviews, coded.

Name	Climate Change	Resource and Energy Efficiency	Waste management	Land use and Biodiversity	Responsible local Sourcing and Produc	Plastic and Packaging	Human and Labour Rights	Diversity, Equity and Inclusion	Occupational Health, Safety and Well-Being	Talent attraction, Development and Satisfaction	Access to Basic Services	Business Ethics and Trust	Data Privacy and Security	Supply Chain Management	GHG emissions and Pollution	Food Waste
Most impactful on Food Company Inc.																
MD1	3	5	5	4	4	5	2	5	5	5	2	5	5	5	5	5
HR1	4	4	4	3	4	3	2	2	3	2	2	3	1	4	4	4
HP1	3	2	4	2	1	3	4	2	4	4	4	4	4	4	4	4
HO1	2	2	4	3	3	5	4	2	4	4	4	4	5	4	4	4
HS1	5	3	4	3	4	5	2	4	4	4	4	5	3	5	4	5
HF1	5	2	4	5	2	4	5	3	5	4	4	4	5	4	5	4
PB1	4	3	4	2	4	4	5	5	5	5	4	5	5	5	5	5
FV1	4	4	4	3	5	4	5	5	5	5	4	5	5	5	4	5
QM1	4	5	5	3	5	4	5	4	5	5	4	4	4	5	4	4
QC1	4	4	3	3	3,5	4	5	5	4	4	3	3	5	5	4	4
MB1	4	3	3	3	5	5	3	2	2	5	3	4	2	3	3	4
MM1	5	4	4	2	5	5	3	3	4	5	1	3	1	5	4	5
EM1	5	5	5	4	3	5	5	4	5	5	4	5	4	5	5	5
TM1	4	5	4	3	2	5	4	2	3,5	3	3	5	4	5	5	4,5
Total	56	51	58	43	49,5	60	53	48	57,5	59	46	58	53	64	60	63,5
Food Company Inc. has the most influence																
MD1	3	5	5	3	5	5	5	5	5	5	3	5	5	5	2	4
HR1	3	4	5	2	2	4	3	3	5	4	4	4	5	3	5	5
HP1	1	3	4	1	4	3	5	5	4	4	3	5	5	3	2	4
HO1	2	3	5	3	4	4	3	4	4	5	4	3	4	4	4	5
HS1	2	4	5	1	5	5	3	5	5	5	5	5	5	4	2	5
HF1	2	4	4	1	3	5	4	3	5	4	2	5	4	5	2	4
PB1	5	4	4	2	3	4	4	5	5	4	4	4	4	4	4	5
FV1	4	5	5	3	5	5	5	5	5	5	5	5	5	5	5	5
QM1	4	4	4	2	5	5	5	5	5	5	3	5	4	4	4	5
QC1	3	4	4	3	5	5	5	5	5	5	3	5	4	4	4	4
MB1	n	n	n	n	n	n	n	n	n	n	n	n	n	n	n	n
MM1	2	3	5	1	5	4	5	5	5	5	5	5	5	3	5	5
EM1	5	5	5	3	5	3	4	5	5	5	5	5	5	5	5	4
TM1	3	3	4,5	1	3	5	3	2	4	3	4	4	4	3	3	4
Total	38	48	59,5	24	53	55	52	53	60	56	48	57	59	54	46	56
Most important to internal stakeholders																
MD1	5	5	5	3	3	5	5	5	5	5	4	5	5	5	4	5
HR1	4	4	5	4	4	5	3	3	4	5	4	5	5	3	5	5
HP1	2	3	4	2	3	4	5	5	5	5	5	5	5	5	2	5
HO1	4	4	4	4	4	5	4	4	5	4	4	4	4	4	5	4
HS1	5	4	5	3	5	5	2	5	2	4	3	4	2	5	3	5
HF1	2	4	4	3	4	4	4	3	4	4	4	5	4	4	4	4
PB1	4	5	5	2	4,5	5	5	5	5	5	5	5	5	5	5	5
FV1	5	5	5	3	5	5	5	5	5	5	5	5	5	4	5	5
QM1	5	5	5	3	4	5	5	4	5	4	4	4	4	5	5	5
QC1	5	4	5	3	4	5	5	4	5	3	3	3	5	5	4	4
MB1	4	3	4	2	3	5	5	5	1	3	3	3	5	5	4	4
MM1	5	5	5	1	5	5	5	5	3	5	5	5	5	5	5	5
EM1	5	5	5	1	5	5	5	5	4	5	5	5	5	5	5	5
TM1	3	4	5	2	2	4	3	2	4	3	2	4	5	4	2	4
Total	59	60	66	40	55,5	66	53	52	58	57	56	60	59	63	57	64

Code	Climate Change	Resource and Energy Efficiency	Waste manageme	Land use and Biodiversity	Responsible local Sourcing and Products	Plastic and Packaging	Human and Labour Rights	Diversity, Equity and Inclusion	Occupational Health, Safety and Well-Being	Talent attraction, Development and Satisfaction	Access to Basic Services	Business Ethics and Trust	Data Privacy and Securit	Supply Chain Management	GHG emissions and Pollution	Food Waste
Most importance to external stakeholders																
C1	5	5	5	5	4	4	4	4	4	4	4	5	4	5	5	5
C2	5	4	4	4	5	5	4	5	5	5	4	4	4	5	5	5
C3	4	5	5	3	5	5	5	5	5	5	4	5	5	4	4	5
C4	5	4	5	4	4	4	5	4	4	5	3	4	5	4	5	5
C5	4	5	4	3	5	5	3	4	2,5	3	3	3	3	4	4	3,5
S1	5	4	5	5	4	4	5	4	5	5	5	5	3	4	4	4
S2	4	5	5	4	3	5	4	5	5	5	4	5	5	5	4	5
S3	3	4	3	1	4	3	4	2	4	3	3	4	3	3	4,5	3
S4	3	4	4	2	4	4	3	3	3	4	2	4	4	4	4	4
S5	5	5	4	4	5	4	4,5	4	5	4,5	4	4,5	5	4	5	4
S6	5	4	4	5	5	5	5	4	5	2	4	4	5	5	5	4
S7	5	4	3	5	5	3	4	4	4	4	3	5	3	4	5	3
S8	4	4	4	5	5	4	5	3	4	4	5	5	4	5	4	5
S9	3	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4
S10	5	3	5	4	5	5	4	4	3	4	3	4	4	5	5	4
Total	**65**	**64**	**64**	**58**	**67**	**63**	**63,5**	**59**	**62,5**	**61,5**	**55**	**65,5**	**61**	**65**	**67,5**	**63,5**