

Ruth Marciniak

15 Sustainable Assessment and Fashion Brand Ratings

Abstract: In response to the growing demand for transparency in the supply chain, fashion brands have responded through sustainability marketing in the form of free form communication, application for certifications and making publicly available sustainability reports, which in turn have been used by third party organisations for brand rating. The purpose of the chapter is to explore the purpose, examine the methodologies and assess who benefits from these ratings.

Keywords: sustainability, sustainability marketing, rating systems, fashion brand equity

Introduction

Whereas the fashion sector is estimated to be responsible for at least 2% of total global greenhouse gas emissions (Jacobs, 2022), it is increasingly difficult for the sector to respond to the damage it causes to the environment. Furthermore, reports of disturbing social issues including unfair and unethical working conditions contribute to increased consumer dissatisfaction with the sector (Brun, Castelli & Karaosman, 2017). Linked to this is the growing demand for transparency.

The emergence of sustainability in the consciousness of businesses as a mainstream concern came about and was reported within business literature in the 1990s through the work of John Elkington (Purvis, Mao & Robinson, 2018). In addition to focusing on the economic interests and financial gains of a business, Elkington espoused the view that businesses should also take into consideration social and environmental concerns (Elkington, 1997), what he referred to as the Triple Bottom Line (TBL), these being, people, planet and profit. Alternatively, economic, social and environmental areas, others such as Caradonna (2014) refer to them as environment, economy and equity. In the financial sector the terms environment, social and governance (ESG) are used, all being the criteria for assessing sustainability in terms of how a company safeguards the environment, manages its relationships with employees, suppliers, customers and the communities in which it operates, as well as the company's leadership with regards to audits, internal controls, shareholder rights and executive pay (Ziolo et al., 2019).

Ruth Marciniak, e-mail: ruth.marciniak@gcu.ac.uk

Since the 1990s, numerous sustainability rating systems have emerged, which serve to function what Turunen and Halme (2021) describe as a consumer-oriented sustainability communication, which serve to provide sustainability knowledge on businesses' supply chain practices, the purpose of which is to support consumption decisions. A sustainability rating is defined as a measure of company performance regarding environmental and social responsibility. An example of a sustainability rating system relevant to the fashion sector is Good On You, which assesses thousands of fashion brands for their impact on people, the planet and animals. Another example is The Ethical Consumer who base their ratings on politics, company ethos and product sustainability. Whilst such ratings systems exist, they are not without criticism, a key criticism being that some indexes are not rigorous enough. For example, Pucker (2022) indicates the reporting does not always accurately quantify what is being rated e.g. the full carbon emissions profile of a fashion brand. Further, the Higgs Materials Sustainability Index, used by numerous major fashion brands, has been described as greenwashing. In June 2022, in response to this criticism, brands including H&M, who belong to the Sustainable Apparel Coalition (SAC), announced they would suspend its use (Britten, 2022), the shortcoming of this product labelling tool index being that the data used for undertaking materials assessment was misleading to consumers as it was perceived to be outdated (Kent, 2022). Such criticism leads the researcher to question the value of rating systems and their fitness for use in claiming sustainable credibility.

Through the examination of rating systems, this chapter reviews sustainability marketing communications and fashion brand sustainability assessment practices. Focusing on the evaluation criteria of rating systems, the chapter asks the question: to whose benefit are these rating systems? For the benefit of enhancing brand equity via sustainability marketing communications? Or to support fashion consumption decision making?

The chapter offers contributions to the research fields of sustainability and sustainability marketing, and via a literature review aims to explore the following:

- Concept and scope of sustainability marketing
- Emergence of fashion brand sustainability assessment
- Fashion brand rating systems relating to sustainability

Sustainability Marketing

The Problem

The fashion industry is premised on growth. Rather than superior performance, greater efficiency, or higher quality goods to motivate fashion consumption, offering goods that are just different, cheaper, or faster to both market and to produce provides mainstream fashion brands with competitive advantage (Pucker, 2022). This is

problematic for the fashion industry. Competing on a global basis, fashion brands source the lowest cost areas of production. Consequently, chasing a competitive advantage has resulted in some fashion brands working with suppliers in garment producing countries whose employee working conditions have been challenged to the extent that some companies have faced allegations of modern-day slavery (Brydges, Henninger & Hanlon, 2022). Further, due to its heavy reliance on and use of natural resources, negative consequences have arisen such as resource depletion, pollution and greenhouse gas emission. These all present the fashion industry with additional challenges (Gbolarumi, Wong & Olohunde, 2021). In all, both the textile and garment industries generate environmental harm from the cultivation of raw materials to disposal of end-of-life products. In light of this, over the last decade and more, there have been growing calls for systematic changes to current fashion business models with a view to reducing environmental and social imprint. In so doing, there have been calls to integrate the accounting framework the Triple Bottom Line (TBL) into business operations (Blagov & Petrova-Savchenko, 2021). The scope of the challenge of achieving this is outlined in Figure 15.1. As is illustrated in the figure, any attempt for

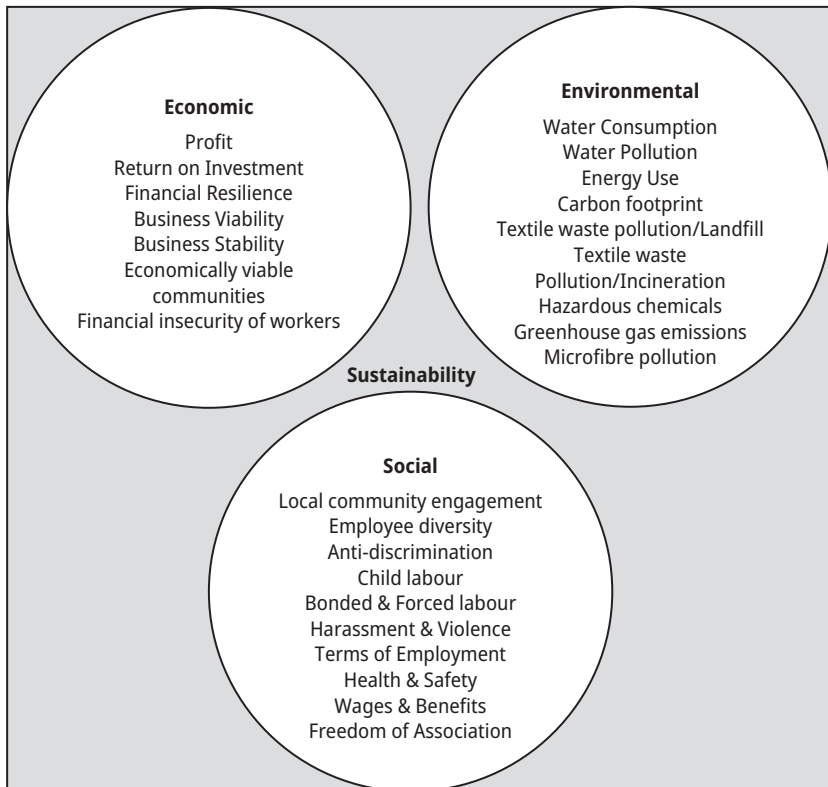


Figure 15.1: The Triple Bottom Line: scope of fashion sustainability.

a fashion business to be sustainable needs to be addressed by a multitude of factors. The increasingly socially and environmentally conscious consumer is presented with a long, complex list of potential factors to consider in making a sustainable fashion purchase decision (McKinsey & Company, 2022).

The Solution

In efforts to integrate sustainability into the fashion sector, new products and new fashion business models have emerged, for example, the creation of the circular business model, wherein waste from one life cycle becomes the raw materials for the next and the reuse business model in which the life of a garment is extended through selling on to other intermediaries. Examples of reuse business models include the recommerce model where money is exchanged to own a garment and the rental model where money is exchanged to possess the garment for a stated period of time. Alongside efforts to make sustainability an integral part of fashion business strategy, a growing volume of environmental and social legislation and regulation has emerged. Further, the industry has witnessed numerous pressure groups and activists lobbying to change business practices.

Marketing has traditionally operated on the assumptions that (i) there is a finite supply of resources; and (ii) the production, movement and retailing of goods incur no negative impact on the environment or raise any social concerns (Kotler, 2011). However, in response to changes in business sustainability practices, fashion brands are engaging in marketing efforts to signal to consumers changes they have made. Consequently, over recent years, the concept of sustainability marketing has emerged, defined as marketing activities undertaken by a business to promote environmental wellbeing, and social equity, in addition to economic development (NBS, 2021). As Lim (2016, p. 237) points out: “The concept of sustainability is recognised as a viable marketing approach that can influence consumers to minimise waste and contribute to the conservation of the environment”.

Applying the marketing activities of the 4 Ps framework, product, price, place and promotion, Table 15.1 provides examples of sustainability marketing practices.

Leveraging marketing toward the promotion of sustainable practices has the potential to improve a brand’s image, create positive consumer opinion, enhance sales, increase brand equity and gain more loyal customers. Hence, for fashion brands, there is a strong desire to promote engagement in sustainable initiatives and, in so doing, acquire positive consumer responses (Chan et al., 2021).

Table 15.1: 4 Ps of marketing applied to sustainability marketing (adapted from Kotler, 2011).

Marketing element	Application to Sustainability Marketing	Example
Product	Sustainable materials sourcing	Levi's commitment to using 100% sustainably sourced cotton by 2025
	Environmental packaging	Puma's Clever Little Bag Finisterre's marine safe garment bags and mailbags MUD Jeans's RePack's packaging
Price	Environmentally or socially friendly products priced higher, assumption being consumers will pay more for such products	Mother of Pearl Veja Reformation Matt and Nat
Place	Production of goods located close to consumption or nearshoring to achieve lower greenhouse emissions	According to McKinsey & Company (2021) 71% of fashion brands are planning to increase nearshoring by 2025
Promotion	Product labelling/ certification	The Global Organic Textile Standard (GOTS) Fairtrade label
	Communication of commitment to sustainability	Christopher Raeburn: "Changing the world through responsible design"
	Sustainability reporting	NIKE Impact Report Gucci Equilibrium Impact Report
	Sustainability rating system	Higg Index Fashion Transparency Index

Non-Legislative and Legislative Guidance for Fashion Sustainability

Provision of information to guide fashion brands in integrating sustainability into their businesses emanates from numerous and diverse sources. Primarily the international organisation the United Nations (UN), through their agencies' initiatives, plays a major role. Since 2015 they have created three agendas for action, these being the Paris Agreement, the 2030 Agenda for Sustainable Development and the Sendai Framework for Disaster Risk Reduction. Whilst the Paris agreement provides the foundation to reduce greenhouse gas emissions, the primary goal being to keep the average global temperature rise well below 2 °C, the SDGs are broader in scope. As stated on their website, the 17 SDG goals seek to "call to action to end poverty, protect the planet and improve the lives and prospects of everyone, everywhere" (UN.org). With regards to Europe in par-

ticular, there are the European Green Deal and the Circular Economy Action Plan, both part of the European Union's (EU) Strategy on Sustainable and Circular Textiles, its purpose being to make textiles more durable, repairable, reusable and recyclable. Other sources include campaign organisations such as Clean Clothes Campaign, Collective Fashion Justice, Drip by Drip, the Conscious Fashion Campaign and the activist movement Fashion Revolution, all of whom work towards both supporting the fashion sector and informing the consumer.

Several elements of sustainability are incorporated into fashion businesses through legislation (Henninger et al., 2022; Karaosman et al., 2018).

In response to legislation, calls for action and consumer interest, many fashion brands have produced annual reports communicating sustainability initiatives undertaken, and, in some cases, set performance targets. Nike and Gucci, H&M Group, Patagonia, ASOS and Primark, amongst others, all produce sustainability reports.

Sustainability Communications

As is evidenced so far in this chapter, the consumer is faced with a myriad of information to guide their purchasing decision. In terms of product alone, as Pucker (2022) points out: "Products ranging from swimsuits to wedding dresses are marketed as carbon positive, organic, or vegan while yoga mats made from mushrooms and sneakers from sugar cane dot retail shelves."

Product related environmental and social information to guide sustainable consumer purchases are manifest in two forms, free-form communications and third-party verification labelling and/or systems (Turunen & Halme, 2021). Free-form sustainability communications have emotional appeal, e.g., Patagonia's statement, "We are in business to save the planet"; however as Turunen and Halme (2021) point out, they have reliability issues, which potentially leads consumers to struggle to obtain trustworthy information. Communication issues are identified by Brydges et al. (2022) as being one sided, self-declared and vague in content. Sustainability or eco-labelling offers improved transparency and comprehensiveness of information provision (Morris, Koep & Damer, 2021). Such labelling has a better chance of generating cognitive responses from consumers and therefore supports purchasing decisions (Phipps et al., 2013). There are numerous sustainability certifications or labels that fashion brands can apply for. Examples include Global Organic Textile Standard (GOTS), which amongst other factors, certifies that garments are made from 70% organic fibre content and manufactured via environmentally friendly processes; Oeko-Tex, which certifies a garment's materials have no harmful environmental substances; and the Fair Trade Certification, which amongst other factors it certifies that fair wages are paid to workers and no forced or child labour is evident. Labelling exists to support fashion brands' sustainability claims, and typically businesses apply to be certified and subsequently provided with a licence

to use the certification mark or logo on their products. A full and comprehensive label directory can be found on the Siegelklarheit website, an initiative of the German Federal Government (<https://www.siegelklarheit.de/en>). Through its Sustainability Standards Comparison Tool (SSCT), Siegelklarheit functions to compare and assess sustainable or eco labels, rating them with the purpose of setting a standard to incentivise fashion brands to improve on their sustainability practices. Performance ratings of the labels assessed are reported on their website.

Compared to free-form communication, eco or sustainability labelling offers credibility to sustainable marketing communications. In addition to these and Siegelklarheit's comparison tool, which aggregates these labels, are third-party companies who also develop rating systems that assess and report on fashion brands. Rather than their output being a label, they publish reports which are available in the public domain. As with labelling, they function to measure, for example, relative levels of sustainability compliance and performance or goals set by the organisation who devised the rating systems. Often called indexes, examples of organisations who produce reports are the online trade magazines *Business of Fashion*, *Stand.earth*, a not-for-profit social enterprise, and *Fashion Revolution*. In some instances, a rating system is devised by the fashion brand themselves; for example, Gucci designed their own index called Environment, Profit and Loss (EPL). Using six criteria in its rating system, it measures the environmental footprint across all its operations and supply chain, including end of life (Gucci Equilibrium, 2021).

Measuring Sustainability

From a sustainable marketing perspective, the benefits of rating systems are that they provide the opportunity to generate positive marketing. Reported ratings, either by a third party or the fashion brand themselves, evidence transparency in what the business is doing. For any rating system to be dependable and verifiable, independently set criteria need to be designed into the system.

Being informed by the TBL and devising criteria from the environmental and social elements of this framework is a typical approach for designing a system (Szabó and Körtvési, 2022). An alternative is Halme and Laurila's (2009) framework wherein they identify three ways sustainability might be measured, these being philanthropy, integration and innovation.

Since the 1990s numerous rating systems have emerged (Morris et al, 2021). Szabó and Körtvési's (2022) study identified 13 rating systems relevant to fashion brands, which they classified by: those emphasising environmental criteria; those emphasising social criteria; and those that used all three dimensions, that is, including the economic dimension. However, although some did include it, the economic dimension was predominantly ignored by the systems they examined. Neglecting this neglects the Triple

Bottom Line approach to sustainability. As an example of the importance of the economic dimension, a fashion brand may be the major employer in a particular geographical area, hence, contributing significantly to sustaining a community and its local economy. This was indeed the case in when in 2007 Burberry closed its manufacturing operations at Treorchy, a small town in Wales. Prior to this date, they had been the largest employer in the area for many years. Burberry's stated rationale for the closure was that they could source products overseas at a much lower cost (House of Commons, 2009). Gbolarumi et al. (2021, p. 2) also identify that assessment rating systems are biased towards either social or environmental issues only or both. They too identify that there is little or no consideration of the economic dimension, which is problematic. As they point out, "due to its contribution to export, industrial production, foreign exchange and employment", the textile and garment sectors contribute significantly to an economy (Gbolarumi et al., 2021, p. 2).

Given the multi-tier design of many fashion supply chains, applying TBL dimensions in measuring a fashion brand's commitment to sustainability requires scrutiny. Further, many fashion brands, operating on a global basis, are dependent upon both suppliers and sub suppliers (Mejías et al., 2019). However, as Mejías et al. (2019) point out, traceability in management systems has typically focused on the buyer-supplier relationship, that is the retailer and the garment manufacturer. One explanation for this may be fashion brands' response to the collapse of the Rana Plaza building in Dhaka, Bangladesh in 2013, which housed five garment factories, and the subsequent Bangladesh Accord, which sought to protect health and safety of workers in the Bangladeshi Ready-Made Garment (RMG) Industry.

More recent consideration of all elements of and intermediaries in the supply chain may in part be due to greater interest in and fashion brands' movement from a linear to a circular economy, this being from the cradle to grave or "take-make-use-dispose" approach to an approach wherein raw materials and finished garments last for more than one consumption cycle, sometimes referred to as cradle to cradle or loop approach. Rating systems that are designed to capture and measure indicators throughout the multiple levels and tiers of the supply chain, and reported in the media, prompt fashion brands to improve on their sustainability practices.

Adopting the tier approach and drawing on the ethos of the circular economy, in which everything is engineered to be reused or recycled to keep resources in use as long as possible, Table 15.2 illustrates the scope of intermediaries involved in production of a garment from raw materials to retail distribution and beyond. The final column of the table provides examples of "loop" opportunities that potentially could be captured, measured and integrated into the design of a rating system.

Table 15.2: Tiers of suppliers in fashion and loop opportunities (adapted from Drew et al., 2020).

Tiers of suppliers	Activities	Loop opportunities that can be captured and measured
4 Fibre	Raw material cultivation, extraction from either plants, animals or the ground e.g. wool fibre from sheep	Only a small amount of raw wool is suitable for the textile industry. Waste raw wool can be used as a source of slow-release nitrogen in weed and pest control (Rajabinejad, Bucişcanu & Maier, 2019)
3 Yarn	Raw material processing into yarn e.g. wool fibre into wool yarn	Wool yarn waste can be shredded to turn back into fibres then re-spun into yarn
2 Fabric	Fabric and trim manufacture e.g. knitted or woven fabrics	Unused woollen fabric can be deconstructed and woven or knitted into other products e.g. rugs
1 Garment	Garment manufacture – cut, sew and finish e.g. woollen knitwear/ jumper	Woollen garments unfit for market can be broken down and used in other products e.g. padding or insulation
0 Retail Stores, Offices, Warehouses	Fashion brand's buildings not involved in production processes e.g. brand's headquarters, retail outlet and distribution centres	Build on brown field site or reclaimed land e.g. Westfield London was formerly a railway depot. The Gucci Hub in Milan was a redevelopment project as it was the former Caproni factory (aircraft manufacturer)
Use phase	Washing, dry cleaning, ironing and general care	Increased clothing use through repair e.g. replace a button/ a zip or sell/ pass on for others to use e.g. sell to a subscription service/ donate to charity
End of life phase		Recycle (including upcycling and downcycling) e.g., cut up to be used as dusters

Rating System Methodologies

In addition to assessing TBL indicators, organisations who have developed rating systems, typically, provide an account and justification for the methodological approach. Some of these accounts are vague, however, a sample of those whose methodologies are clear are presented in Table 15.3, these being, Fashion Revolution (Fashion Revolution, 2022), Business of Fashion (Business of Fashion, 2021b), and Stand.earth (Stand.earth, 2021). Methodologies include criteria for the sample of fashion brands selected. Given the large number, an assessment of all fashion brands operating in the UK alone would be a mammoth task. To offer some perspective, according to the UK Fash-

ion and Textile Network (ukft.org), in 2020 there were 34,045 businesses operating in the UK fashion and textile sector across retail, wholesale and manufacturing with 16,905 in retail.

As can be seen in Table 15.3, it is the largest fashion brands who are assessed i.e., large in terms of revenue or turnover. Method of data capture is via self-reporting, with data verified by experts post capture. For two organisations in Table 15.3, self-reporting was in the form of a questionnaire. For the third organisation, Stand.earth, data was captured via a dialogue with the company. In addition to self-reporting, for all three organisations, sources in the public domain were drawn on. These include fashion brands' sustainability and annual reports, company websites and social media accounts, media and press releases and for Stand.earth, submissions to the Carbon Disclosure Project (CPD).

Whilst the organisations who rate fashion brands do so under the umbrella of sustainability, capturing this is very complex. To understand explicitly what is being measured, it is important to further scrutinise the methodology. Fashion Revolution's Fashion Transparency Index takes care to explain it is not sustainability impact that is being rated. Rather, as the Index's title makes explicit, it is transparency, that is, what the fashion brand publicly discloses on human rights and environmental policies, practices and impacts. Alternatively, the Business of Fashion's Sustainability Index states its purpose is to explicitly measure actions to track fashion's progress towards environmental and social transformation. Hence, it seeks to measure progress as opposed to capture current practices. Stand.earth's Fossil Free Fashion Scorecard seeks to measure actions and commitments. This scorecard assesses solely environmental dimensions.

With regards to the audiences of rating systems, Fashion Revolution indicate it is the fashion brands themselves. They state the purpose of the Fashion Transparency Index is to incentivise brands to disclose information. Hence, the opportunity to compare themselves against their competitors' practices serves as a motive to improve their own performance. Further, Fashion Revolution state their rating system is not for the purposes of a consumer shopping guide. Rather, along with other stakeholders, including investors and trade unions, the rating system responds to demand for greater transparency. The Business of Fashion state the aim of their rating system is to create a transparent and trusted benchmark. Stand.earth's rating system also functions as a benchmark tool, in this case, in response to the many fashion brands who pledged, via the Fashion Industry Charter for Climate Action, to take steps to cut the climate emissions.

Whilst selecting one rating system, fashion brands can compare themselves to their competitors, however, given the different methodologies and indicators selected, comparisons across rating systems cannot be made.

Table 15.3: Fashion sustainability rating systems relevant to fashion brands(compiled by the author using Stand.earth, 2021; Fashion Revolution, 2022; Business of Fashion, 2021b; 2021c).

Rating System	Rating Criteria Categories	No. of Indicators	Sample	Source & Method of Data Capture	Methodology
Fossil Free Fashion Scorecard (Stand. Earth) 2021 Report	- Climate Commitments and Energy Transparency	15	47 leading apparel and footwear companies	- Public domain	Assessment is based on a brand's commitment and actions to reduce climate pollution Evaluations are scored via letters F for lowest, A+ for highest Each category is weighted differently to obtain the final overall score for a fashion brand
	- Renewable & Energy Efficient Manufacturing			- Company dialogue	
	- Renewable Energy Advocacy				
	- Low Carbon and Longer Lasting Materials				
	- Greener Shipping				
The Fashion Transparency Index (Fashion Revolution) 2022 Report	- Policies & Commitments	246	250 of the largest brands (annual turnover over USD \$400 million)	- Public domain	Assessment is based on transparency For each category, a brand is rated out of a total of 250 points. This figure is then presented as a percentage Each category is weighted differently to obtain the final overall score for a fashion brand
	- Governance			- Company Questionnaire	
	- Supply Chain Traceability				
	- Know, Show & Fix				
	- Spotlight for 2022 (e.g. Decent work, Gender and racial equality, Sustainable sourcing and materials, Overconsumption and business models, Waste and circularity, Water and chemicals, Climate change and biodiversity)				

(continued)

Table 15.3 (continued)

Rating System	Rating Criteria Categories	No. of Indicators	Sample	Source & Method of Data Capture	Methodology
Business of Fashion 2021 Report	<ul style="list-style-type: none">- Transparency- Emissions- Water & Chemicals- Materials, Workers' Rights- Waste	338	15 of the largest publicly listed brands (by annual revenue)	<ul style="list-style-type: none">- Public domain- Company Questionnaire	Fashion brands are assessed on their progress towards a series of targets A point is awarded when sufficient public information is provided to indicate a performance criterion is met Points are converted and presented as percentages Each category is weighted equally

Limitations of Rated Systems

Both academics and the organisations themselves raise several limitations associated with rating systems. These are outlined below.

Distance to Suppliers

The ability to capture accurate information, which is then subsequently used to measure a rating, faces a key challenge in distance to suppliers. Mejias et al. (2019) identify three types of distance, geographical, cultural and organisational. Organisational refers to both the length of the supply chain and the number of intermediaries in a supply chain. All these forms of distance potentially contribute to potentially diminishing accuracy of information. One problem relating to organisational distance is lack of contractual relationships between a buying firm and its second-tier suppliers (Mejias et al., 2019).

Self-Reporting

Horton (2022) lists problematic consequences of data capture via self-reporting as being failure to report bad practices or report facts that lack substance. Further, information sourced only from the public domain excludes what is happening internally in an organisation and therefore limits the scope for transformative impact of a rating system. Public disclosure drives public accountability (Fashion Revolution, 2022). Business of Fashion (2021) support this as they state public disclosures are an imperfect barometer of performance. For this reason, they indicate “the results should be viewed as a proxy for sustainability performance and not an absolute measure”.

Content of Disclosure

Relating to self-reporting, Deeley (2022) provides examples of shortcomings in the content of disclosure: “45 percent of brands have set time-bound targets to source more sustainable materials, but just 37 percent define what they mean by that . . . just 4 percent of companies disclose how many workers are paid a living wage.”

Changing the Methodology

With the intention to improve, organisations make changes to their rating systems e.g. adapting the methodology. For example, the Fashion Transparency Index made revisions between 2021 and 2022 to emphasise the importance of demonstrating prog-

ress and monitoring, not just commitments, subsequently making year on year comparative assessments on performance improvements difficult.

Ignoring the Economic Dimension

As identified in the above literature and evident in the examination of the three rating systems presented in Table 15.3, the economic dimension of the TBL is ignored or not made explicit. Although instances of fashion retail brands cancelled orders, delayed payments and breaches of contractual obligations may be captured via governance indicators, the economic consequences of such are ignored.

Conclusion

Rating systems benefit fashion brands by providing them with a further opportunity to make transparent sustainable practices, hence, adding reliability and decreasing the bias in their own sustainability reporting and free form communications. Yet ironically, the source of rating systems is from the fashion brands themselves, which, as indicated above, is problematic in terms of what is selected for disclosure. Nevertheless, the conclusion of this chapter is that, although not the intended purpose, rating systems serve to enhance sustainability marketing efforts of fashion brands and, in doing so, enhance brand equity.

Problems identified with disclosure calls for greater scrutiny and legislation. Consumers themselves, investors and activist organisations all have a role to play in demanding this (Deeley, 2022). Current proposed EU legislation is the Corporate Sustainability Reporting Directive (CSRD), which requires all large companies to publish regular reports on their environmental and social impacts (Fashion Revolution, 2021). Such legislation supports disclosure as part of normative action in which reporting becomes established as best practice (Morris et al., 2021).

References

- Blagov, Y., & Petrova-Savchenko, A. (2021). The transformation of corporate sustainability model in the context of achieving the UN SDGs: evidence from the leading Russian companies. *Corporate Governance*, 307–321. <https://doi.org/10.1108/CG-01-2020-0047>
- Britten, F. (2022, June 28). Fashion brands pause use of sustainability index tool over greenwashing Claims. *The Guardian*. <https://www.theguardian.com/fashion/2022/jun/28/fashion-brands-pause-use-of-sustainability-index-tool-over-greenwashing-claims>

- Brun, A., Castelli, C., & Karaosman, H. (2017). A focused supply chain strategy for luxury fashion management. *Journal of Fashion Marketing and Management*, 544–563. <https://doi.org/10.1108/JFMM-03-2017-0026>
- Brydges, T., Henninger C.E., & Hanlon, M. (2022). Selling sustainability: investigating how Swedish fashion brands communicate sustainability to consumers. *Sustainability: Science, Practice and Policy*, 18(1), 357–370.
- Business of Fashion. (2021a). The sustainability gap.
- Business of Fashion. (2021b). The sustainability index. <https://www.businessoffashion.com/reports/sustainability/measuring-fashions-sustainability-gap-download-the-report-now/>; <https://www.businessoffashion.com/reports/sustainability/measuring-fashions-sustainability-gap-download-the-report-now/>
- Business of Fashion. (2021c). FAQs: The BoF sustainability index. <https://www.businessoffashion.com/articles/sustainability/faqs-the-bof-sustainability-index/>
- Caradonna, J.L. (2014). *Sustainability: A History*. Oxford University Press.
- Chan, S., Creel, T., Song, Q., & Yurova, Y. (2021). Does CSR reporting indicate strong Corporate governance? *International Journal of Accounting and Information Management*, 27–42. <https://doi.org/10.1108/IJAIM-07-2020-0099>
- Deeley, R. (2022). *Fashion's transparency efforts fall short on fundamental data points*, Business of Fashion. <https://www.businessoffashion.com/articles/sustainability/fashions-transparency-efforts-fall-short-on-fundamental-data-points/>
- Drew, D., Dickerson, A., Gillick-Daniels, A., & Metzger, E. (2020). Square your circle. World Resources Institute. <https://doi.org/10.46830/wrigb.19.00091>
- Elkington, J. (1997). *Cannibals with forks – Triple bottom line of 21st century business*. New Society Publishers.
- Fashion Revolution. (2022). *Fashion transparency index*. <https://www.fashionrevolution.org/about/transparency/>
- Gbolarumi, F.T., Wong, K.Y., & Olohunde, S.T. (2021). Sustainability Assessment in The Textile and Apparel Industry: A Review of Recent Studies. IOP Conference Series: Materials Science and Engineering. <https://iopscience.iop.org/article/10.1088/1757-899X/1051/1/012099/meta>
- Gucci Equilibrium. (2021). *Gucci equilibrium report*. <https://equilibrium.gucci.com/impactreport-2021>
- Halme, M., & Laurila, J. (2009). Philanthropy, integration or innovation? Exploring the financial and societal outcomes of different types of corporate responsibility. *Journal of Business Ethics*, 84(3), 325–339.
- Henninger, C.E., Niinimäki, K., Blazquez, M., & Jones, C. (2022). *Sustainable fashion management* Taylor & Francis.
- Horton, H. (2022, March 11). Greenwashing UK fashion firms to be named and shamed by watchdog, The Guardian. <https://www.theguardian.com/fashion/2022/mar/11/greenwashing-uk-fashion-firms-to-be-named-and-shamed-by-watchdog>
- House of Commons. (2009). Globalisation and its impact on Wales, House of Commons Welsh Affairs Committee. <https://publications.parliament.uk/pa/cm200809/cmselect/cmwelaf/184/18402.htm>
- Karaosman, H., Perry, P., Brun, A., & Morales-Alonso, G. (2018). Behind the runway: Extending sustainability in luxury fashion supply chains. *Journal of Business Research*, 90, 1–19. <https://doi.org/10.1016/j.jbusres.2018.09.017>
- Jacobs, B. (2022). How to be a sustainable fashion lover – and why it matters. BBC.com. <https://www.bbc.com/culture/article/20220329-how-to-be-a-sustainable-fashion-lover-and-why-it-matters>
- Kent, S. (2022). Norway warns H&M, Norrøna over misleading sustainability claims. Business of Fashion. <https://www.businessoffashion.com/articles/sustainability/hm-norrøna-norway-sustainability-environmental-marketing-higg/>
- Kotler, P. (2011). Reinventing marketing to manage the environmental imperative. *Journal Of Marketing*, 75(4): 132–135.
- McKinsey and Company. (2021). *State of fashion report*. McKinsey Global Institute. <https://www.mckinsey.com/industries/retail/our-insights/state-of-fashion>

- McKinsey and Company. (2022). *In search of fashion's sustainability seekers*, McKinsey and Company. <https://www.mckinsey.com/industries/retail/our-insights/in-search-of-fashions-sustainability-seekers>
- Mejías, A.M., Bellas, R., Pardo, J.E., & Paz, E. (2019). Traceability management systems and capacity building as new approaches for improving sustainability in the fashion multi-tier supply chain. *International Journal of Production Economics*, 217(2019), 143–158.
- Morris, J., Koep, L., & Damert, M. (2021). Labels in the textile and fashion industry: Communicating sustainability to effect sustainable consumption. In *Sustainable Textile and Fashion Value Chains* (pp. 257–274).
- NBS. (2021). *What is sustainable marketing? The Network for Business Sustainability (NBS)*. <https://nbs.net/what-is-sustainable-marketing/>
- Phipps, M., Ozanne, L.K., Luchs, M.G., Subrahmanyam, S., Kapitan, S., Catlin, J.R., et al.(2013). Understanding the inherent complexity of sustainable consumption: a social cognitive framework. *Journal of Business Research*, 66(8), 1227–1234.
- Pucker, K. (2022). The myth of sustainable fashion. *Harvard Business Review*. <https://hbr.org/2022/01/the-myth-of-sustainable-fashion>
- Purvis, B., Mao, Y., & Robinson, D. (2018). Three pillars of sustainability: in search of conceptual origins. *Sustainability Science*. <https://doi.org/10.1007/s11625-018-0627-5>
- Rajabinejad, H., Bucîșcanu, I.I., & Maier, S.S. (2019). Current approaches for raw wool waste management and unconventional valorization: A review. *Environmental Engineering & Management Journal (EEMJ)* 18(7).
- Stand.earth. (2021). *Fossil-free fashion scorecard*. <https://www.stand.earth/sites/stand/files/stand-fossil-free-fashion-scorecard.pdf>
- Szabó T., & Körtvési, D. (2022). *Fashion industry sustainability rating systems from the perspective of fashion SMEs*. https://www.researchgate.net/profile/Dorina-Koertvesi2/publication/359606175_Fashion_industry_sustainability_rating_systems_from_the_perspective_of_fashion_SMEs/links/6277ba6e107cae291994cefa/Fashion-industry-sustainability-rating-systems-from-the-perspective-of-fashion-SMEs.pdf
- Turunen, L.L.M., & Halme, M. (2021). Communicating actionable sustainability information to consumers: The Shades of Green instrument for fashion. *Journal of Cleaner Production* 297. <https://doi.org/10.1016/j.jclepro.2021.126605>
- Ziolo, M., Filipiak, B.Z., Bąk, I., & Cheba, K. (2019). How to design more sustainable financial systems: The roles of environmental, social, and governance factors in the decision-making process. *Sustainability*, 11(20).