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# Sustainable Marketing in a Time of ESG washing

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## Abstract

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The purpose of this study was to identify the challenges of Environmental, Social, and Governance (ESG) washing and to find sustainable marketing strategies that companies can implement to overcome these challenges. The study focused on analyzing the ESG washing and its different types, their effects on consumer behavior, and the regulatory measures implemented to face them.

The study used a qualitative research methodology. There were three different case studies of three remarkable companies: H&M, PepsiCo, and The Body Shop. These case studies highlighted examples of greenwashing, social washing, and genuine sustainable marketing practices. The analysis has shown that while companies like H&M and PepsiCo have encountered criticism for lying about their sustainability claims, The Body Shop has succeeded in implementing authentic sustainability efforts into its business practices and values.

The results of this thesis emphasizing transparency, accountability, and a holistic approach to sustainability are significant in building consumer trust and a long-term brand value.

The author recommends that companies choose genuine sustainability initiatives. In addition, to align their marketing strategies with their sustainability efforts, companies can adopt transparent and responsible practices through their campaigns, communication, and globally their brand value.

Keywords: ESG washing, sustainable marketing, greenwashing, social washing, consumer behavior

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The originality of this thesis has been checked using Turnitin Originality Check service.

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# 1 Introduction

## 1.1 Relevance of the topic

For a few years, the concept of sustainability has been significant for companies and stakeholders. Indeed, consumers are more aware of regarding climate change and the impact of their consumption on the Earth. As a result, consumers tend to be more responsible with their consumption and the products or services they buy. In addition, investors demand to incorporate ESG factors into their investment process (Wiley, 2024). Then, to satisfy this demand, companies are expected to demonstrate even more of their commitment to sustainable practices. This focuses not only on meeting regulatory requirements but also on aligning with the values of consumers to keep their interests (or attractiveness).

However, the growth of sustainability initiatives has also led to the phenomena of environmental, social, and governance washing. As a result, companies don't hesitate to exaggerate and falsify their sustainable efforts and results to pretend to be more responsible regarding the environmental and the social part than they really are. "The lower the value of 'washing' variable the more controversial and greener /ESG-washer the company is" (Wiley, 2024). These practices are tricky and difficult to detect for consumers as they can only see the marketing and the communication part first when they buy a product or a service. This can allow companies to easily maintain their position in the market while compromising the credibility of real sustainable efforts from other companies. This issue is furthermore complicated according to contradictions within the ESG framework itself. Good governance is a good example as it is focused on shareholder value. This can be a direct conflict with environmental or social improvements, particularly if these require a decrease in profits.

## 1.2 Purpose of the thesis

The challenges of environmental, social and governance (ESG) washing will be seen to be overcome by companies while sustainable marketing strategies are implemented. Indeed, as all the washing that can be done by them to develop genuine sustainability initiatives. Moreover, the study aims to analyze all the types of environmental, social, and governance washing to find their issues that companies have met and how this has impacted them. As a result, the phenomenon of environmental, social, and governance washing will be understood by us, their impact on companies and consumer behavior will be identified, and key sustainable marketing strategies will be identified to provide recommendations to avoid this type of washing and align marketing strategies with sustainability efforts.

## 1.3 The research question

The central question of this study is: How can companies overcome the challenge of ESG washing while implementing sustainable marketing strategies? Highlighting ESG standards is significant for gaining a better understanding of their implications. While greenwashing is already well known, other factors such as social and ethical are not widely recognized. Today, as customers become more interested in sustainability, it is significant for companies to establish strategies that respond to this demand. However, marketing strategies can be poorly implemented, leading to ESG washing. By exploring sustainable marketing, we can identify key practices to establish genuinely sustainable marketing without resorting to ESG washing. The thesis focuses on companies that target the B2C (Business-to-Consumer) market. Indeed, the companies analyzed are selling worldwide. This thesis examines companies across various sectors to provide a large analyze on sustainable practices. In addition, the thesis focused on companies that offer products but also services to have the opportunity to delve into different business models. Finally, the thesis provides an analysis that can be applied to a lot of companies seeking to integrate genuine sustainability into their marketing efforts.

## 2 Literature Review

### 2.1 Consumer behaviour over sustainability

Analysing the consumer behaviour is significant to well understand why companies tend to apply ESG washing into their marketing strategies. It is crucial to begin by examining what consumers want, how they make purchase decisions, and the factors influencing their choices (IBM,2021) Customer behaviour can be defined as the choices individuals face when deciding whether to purchase a product, along with the factors that affect their decisions (Cambridge Dictionary, n.d.). Moreover, consumer behaviour can be defined as the study of how people choose, use, and dispose of products, services, experiences, or ideas (Tetteh and Vanessa A., 2021). Moreover, the United Nations defined sustainability as meeting present needs without harming future generations. This involves harmonizing economic growth, social inclusion, and environmental protection. Thus, this can create a more equitable and sustainable future for societies. (The United Nations cited by Capgemini, 2022). Moreover, sustainability can also be understood as a way of living. Indeed, multiple factors are considered to ensure a good balance between human activities and nature over the long term. It involves looking at environmental, social, economic, and other aspects to create a better societal future. (Carr, Constance, 2024).

In a context marked by global warming and the growing awareness of the limits of our consumption model, consumers are significantly changing their habits of consumption and more than 2 in 3 global respondents indicate that environmental issues are personally very important to them (IBM,2021). Indeed, consumers are more aware of environmental and social issues than before the COVID-19 crisis. 93% of consumers worldwide recognize that their perspective on sustainability has been constructed by the COVID-19 pandemic (IBM, 2021). This percentage is reflected in their concerns, by reducing pollution in its globality. In addition, consumers want to protect rainforests, various ecosystems, and reduce species loss. Therefore, consumers are also more

focused on social responsibility issues such as the access to education, well-being and health (IBM, 2021). Consumer consumption choices are more guided by ethical and sustainable acts. Indeed, a study by NielsenIQ highlights this concern as it found that 78 % of US consumers prefer a sustainable lifestyle (Sherry Frey et al. 2023).

Today, consumers want to buy some products and services from companies that have real values and a purpose driven for sustainability. Products that made no claims regarding sustainability had only 20 % cumulative growth over the past five years contrast to products making ESG- related claims that had a 28 % cumulative growth over these past five years as well (Sherry Frey et al. 2023). Moreover, more than half of consumers express a willingness to pay a premium for brands that demonstrate environmental responsibility. And for the “People + Planet Guardians”, a group of individuals in the IBM study that are very concerned about social and environmental issues compared to other groups; these numbers are even higher. 76% of “People + Planet Guardians” think that sustainability is significant to them when they choose a brand, and 72% are willing to pay extra for environmentally responsible brands (IBM, 2021). However, it is also possible that consumer can't pay a high price for sustainable products or services. It is called the Value-Action Gap in green consumption. This concept highlights the discrepancy between firmly embraced pro-environmental values and the lack of translation into actual green purchasing behaviors or other environmentally friendly actions in application (Essiz et al., 2023).

The sustainability impact on customers is significant. 64% of people report they feel happy when they buy sustainable products, and this feeling reaches 72% among 25–35-year-olds (Capgemini,2022). However, by considering the average age among 25-35 year olds, the age and the culture can influence the perception of the sustainability. For example, European consumers are generally more demanding when it comes to sustainability than American consumers (Datafisher, 2024). This difference can be influenced by regulations and a higher level of environmental awareness in Europe. (Datafisher, 2024).

To continue, there are some details that customers are looking at before buying the product or service. The packaging plays a key role in consumer purchase decisions. A survey from McKinsey in 2020 showed that more than 60 % of US consumers said they had paid more for a product with sustainable packaging (Sherry Frey et al. 2023). In addition, 60 % of consumers consider certification logos as reliable. Raising consumer awareness and trust in certification logos will be crucial for enhancing knowledge about sustainability initiatives (Capgemini, 2022). Furthermore, consumers go even deeper in their sustainability consumption as 68% want to consume more local products perceived as reliable and safest (Capgemini,2022).

Nevertheless, sustainable consumption can also depend on the age and the difference between the generations. Indeed, taking Generation Z as an example is a good way to follow some sustainable practices but also influence other generations. Generation Z are people born between 1996 and 2010. This generation is referred to as the first generation growing up with the internet (McKinsey & Company, 2024). This generation has also grown up with sustainable principles. Indeed, a survey of US consumer attitudes on sustainable shopping highlights this. The generation Z had rated the importance of the sustainability very high with 75 % when making a purchase compared to according only 49% for the brand name of the product (First Insight, 2021). However, the generation of the Baby Boomers had the lowest percentage with 65% thinking about sustainability when they make a purchase and 54% for the brand name of a product when making a purchase (First Insight, 2021). The Baby Boomers are the generation after the second world war. People from this generation are born between 1945 and 1960 (Wagler Geraldine, 2024).

Moreover, this difference can also be due to social media (Sophie, n.d). Social media play a key role in consumer information. Consumers can go to social media but also on online platforms to inform themselves about sustainability (Sophie, n.d). On social media, they use new communication forms that influence a lot the consumer consumption (Sophie, n.d). Indeed, they can have some initiatives toward a lot of subjects including the sustainability and



companies can use that to influence consumers (Sophie, n.d). Influencers also play a crucial role because people follow and trust them (Sophie, n.d). So, they will tend to buy what influencers recommend. In 2022, consumers that bought a product after seen it on social media thanks to an influencer were 49% (Sophie, n.d).

Finally, consumers are actively seeking brands that align their sustainable with their sustainable values by using ethical shopping platforms, carbon trackers, and other technologies to guide their choices (IBM, 2021). Indeed, consumers are searching products related with ESG. Therefore, by understanding and applying an ESG strategy on what consumers want, companies don't need to choose between ESG and growth as they can achieve both (Sherry Frey et al. 2023).

## 2.2 The ESG washing

Sustainability includes various responsible and ethical approaches that address environmental, social, and economic considerations (HSBC, 2024). The ESG is different from sustainability. Indeed, ESG is an “abbreviation for environmental, social, and governance: a set of ideas or policies that consider the effects on the environment and on society of how a business operates, for example when choosing investments or when reporting on the activities of the business” (Cambridge Dictionary, n.d). Moreover, to go deeper into the business subject, ESG is a method used in business to assess a company's commitment to social responsibility (Green, Jim, MFA, 2024). Although corporate responsibility and sustainability consist of many different aspects, the following chapters of this thesis will focus specifically on environmental responsibility (E) and social responsibility (S), while giving less attention to economic and administrative responsibility (G).

The environmental standards focus on the impact the company's activity has on the environment. This standard includes various points regarding the environment and energy. It includes climate change, greenhouse gas

emissions, recycling but also waste management, water waste management and pollution, air pollution, and used of energy with the strategy, risks and opportunities considered (E. Christopher Johnson Jr., John H. Stout, Ashley C. Walter, 2020).

The social standards focus on the impact the company activity has on stakeholders (employees, workers, customers), their values, and rights. (E. Christopher Johnson Jr., John H. Stout, Ashley C. Walter, 2020). This standard can also be called social sustainability. (HSBC,2024). The social standard encompasses ethical sourcing, combating human trafficking, health and safety in the work environment, and diversity and inclusion. Additionally, this aspect addresses equal opportunity, fair pay and promotions, ethical data use and privacy, and straining and development (American Bar Association, 2020).

The governance standards focus on the way the company is managed and controlled but also on the relations with the shareholders (American Bar Association, 2020). And ensures strong rights for shareholders (HSBC, 2024). Talking about governance, this standard outlines the framework for control and managing the organization, initiating with the management. It covers a lot of key aspects such as diversity and leadership, director independence, board structure, employee composition, and compensation. Moreover, political engagement and the corporate purpose are also two essential points to focus on governance (American Bar Association, 2020).

To continue, the ESG term has not arrived directly. Indeed, if the history is looked at; sustainability is a real subject since the 1950s, when people starting to realize their responsibilities. Indeed, in 1953, Howard Bowen has written a book called Social Responsibilities of the Businessman. Next, in the 1960s there were a lot of movements like black power and women's rights. These forced companies to consider and manage social issues (Anna Francesca Macesar, 2024).

Then, from the 1970s, actions have accelerated, and the SRI (socially responsible investing) and the sustainability question have taken on a greater scale (IBM, 2024). In addition, people were made aware of pollution and health issues caused by industrial activities. To emphasize this situation, Gaylord Nelson, the US senator assembled around 10% of US citizens for the world's first Earth Day (Anna Francesca Macesar, 2024). And, in 1975, the SEC adopted amendments to force companies to be transparent with their operations. (Wang, 2023). To continue, in the 1980s, some divestment campaigns were established in opposition to companies doing business in South Africa during Apartheid (IBM, 2024). This helped to contribute to a sustainable social investment. Moreover, in 1983, the United Nations established an autonomous body to understand and study the link between human activity and the environment. This study with their report in 1987 introduced sustainable development (Anna Francesca Macesar, 2024).

Next, in the 1990s and especially in 1997 there were a lot of actions for sustainability. Indeed, the GRI, which is the Global Reporting Initiative, was created to think about strategies to consider the environment, as well as the social and governance issues (IBM, 2024). The Kyoto Protocol was founded to reinforce environment protection by decreasing gas emissions. This protocol was positioned as a collective responsibility (Anna Francesca Macesar, 2024). Finally, in 1998, the writer John Elkington introduced the Triple Bottom Line concept to emphasise the three P which are People, Planet, and Profit. This helped companies to consider their operations in each of these parts and it continues to do it even today (IBM, 2024).

And in the 2000s to 2020s stakeholders talked clearly about ESG. The term ESG appeared in a report "Who Cares Wins" in 2004. The report emphasized how to integrate ESG standards into companies' operations. Thanks to this report, the term ESG became official (IBM, 2024). To continue, in 2015 the UN introduced the SDGs (Sustainable Development Goals), (Anna Francesca Macesar, 2024). These SDGs are 17 goals to improve life quality and have a sustainable future for 2030 (United Nations, n.d.). Among these 17 goals, there

are good health and well-being; gender equality; affordable and clean energy; and sustainable cities and communities for example. (United Nations, n.d.) UNGC (2019), cited Ernst & Young's Climate Change and Sustainability Services highlighting ESG initiatives with SDGs, which focus on addressing significant social challenges and vulnerabilities (Elismara Valeriano dos Santos et al., 2024).

The term ESG washing is only appearing between the 2000s and 2010s, even before some companies were accused of a misleading statement about ESG practices (Equiniti, 2024). "In the ESG context, "washing" refers to misleading claims or superficial efforts that organizations use to appear more sustainable, ethical, or inclusive than they truly are." (Michael Fleming, 2024). This call to think about the real effectiveness of corporate commitments to sustainability (Angelina Tortora, 2024).

All the regulations, strategies, trends influenced by the market pressure and stakeholders, who demand an increasing commitment to sustainability push some companies to do ESG washing. Indeed, from a recent report for companies, 26% said they received pressure from society, 32% of the respondent said they had investor pressure, 34% said they received supplier pressure and, finally, 35 % of the respondents had pressure from the government incentives. Then, only 37 % of respondents for this study think their board of operators has the necessary sustainability skills (Angelina Tortora, 2024). This reflects the lack of response from companies to sustainability expectations. Therefore, organizations engage themselves in the ESG washing because they receive significant pressure from stakeholders by trying to meet high expectations without a real genuine strategy. Moreover, companies try to face the competition and keep a competitive advantage by appearing progressive to attract easily customers and investors that care about sustainability. In addition, organizations use ESG washing to cost-cut by prioritizing optics over the actual impact on the environmental, social or governance part (Michael Fleming, 2024).

However, the practice of ESG washing carries significant consequences for companies, consumers, and the broader movement toward sustainability. Indeed, one of the most immediate consequences of ESG washing is the loss of trust among stakeholders that call out dishonesty. There is also the juridical risk that companies can face as regulations are increasing and expose fraudulent claims. Finally, another significant consequence of ESG washing is to hinder genuine ESG initiatives by distracting attention from genuine sustainability efforts (Michael Fleming, 2024).

## 2.3 The different forms of Washing

The various forms of “washing” in ESG and sustainability are explored, along with their consequences and the benefits of maintaining authenticity. (Michael Fleming, 2024). There are different types of washing such as greenwashing, blue washing, pinkwashing, brownwashing, purple washing, redwashing, black washing, whitewashing and rainbowwashing (Michael Fleming, 2024) and (Resolver, 2023). The concept of “washing” is employed with adjectives and nouns to refer to organizations that are presented as supporting or safeguarding someone or something, even though they are actually failing to do so or are engaging in detrimental activities (Cambridge Dictionary, n.d.).

### 2.3.1 Greenwashing

The greenwashing phenomenon is not new. Bowen (1953), Davis (1960), and McGuire (1963) explained that greenwashing originates from early managerial contributions focusing on the social responsibility of executives (Agostino Vollero, 2022). In the 1970s, Ericson (1970) talked about the emerging concept of “socio-humanistic responsibility”, emphasizing that companies should make a positive contribution to society (Agostino Vollero, 2022). Bucholz (1993) and Du Pisani (2006) defined the conservation movement, and “the green movement” has also pushed companies to adopt more environmentally friendly practices (Agostino Vollero, 2022). However, Jerry Mander (1972) created the term “eco-pornography” to describe the exploitation of environmental issues for

commercial purposes, highlighting the risk of misleading communications (Agostino Vollero, 2022). Moreover, the “cosmetic” communication of environmental initiatives is linked to the increased awareness of environmental issues after the Second World War. (Agostino Vollero, 2022). Ecological disasters such as the Santa Barbara oil spill in 1969 reinforced this awareness, leading to the first Earth Day in 1970 (Agostino Vollero, 2022). However, despite the creation of organizations such as the EPA and Greenpeace, many companies continued to use wrong communication strategies to mask their lack of concrete efforts toward the environment. (Agostino Vollero, 2022). This practice, known as greenwashing, was intensified by disasters such as the Union Carbide incident in 1984 cited by Patten (1992) and the Exxon Valdez oil spill in 1989 cited by Haden and Oyler & Humphreys (2009). (Agostino Vollero, 2022). Today, greenwashing remains a major challenge, undermining public confidence and blocking real efforts towards sustainable development. (Agostino Vollero, 2022). Indeed, misleading the public by overstating environmental efforts or sharing only the positive aspects of initiatives is connected to the increase in environmental awareness (Agostino Vollero, 2022). This deceptive practice undermines sincere sustainability efforts and reinforces consumer skepticism (Agostino Vollero, 2022).

As a result, over the decades, greenwashing has become a widespread practice, giving rise to various definitions that highlight its deceptive nature and its influence on consumer perception. The first definition of greenwashing is “Behaviour or activities that make people believe that a company is doing more to protect the environment than it is” (Cambridge Dictionary, n.d). But it can also be the approach in public relations and marketing that involves overstating or misrepresenting the environmental advantages and sustainability of products, services, policies, or practices (Myers Alice, 2024). Finally, “GW occurs when a company presents itself as a leader in social and environmental issues while falsifying or manipulating facts in its special reports” (Lassaad Ben Mahjouob, 2024 p174).

There are various practices and interconnected forms of greenwashing that deceive consumers. Choice (2007, 2009, 2010) and Horiuchi and Schuchard (2009) identified the "hidden trade-off," where a company highlights an ecological aspect of its product while ignoring other negative environmental impacts (Lassaad Ben Mahjoub, 2025). Another issue noted by Choice (2007,2009,2010) is the "lack of proof," which involves making ecological claims without verifiable evidence or certifications. (Lassaad Ben Mahjoub, 2025). Additionally, the "sin of vagueness," highlighted by Choice (2007,2009,2010) is another form of greenwashing and consists of using vague terms to enhance an ecological image without providing concrete details. (Lassaad Ben Mahjoub, 2025). To continue, Hamilton & Zilberman (2006), TerraChoice (2007), and Yu, Van Luu, & Chen (2020) explained that the creation of fake labels to legitimize dubious practices, known as "deceptive labeling," is one of the forms of greenwashing that companies use (Lassaad Ben Mahjoub, 2025) and (Agostino Vollero, 2022). These self-created labels often mimic non-existent third-party approvals, leading to consumer confusion and increased skepticism regarding sustainability efforts, as shown by Gosselt et al. (2019), (Agostino Vollero, 2022).

A study by De Chiara (2016) on Italian companies with EU eco-labels revealed that most do not disclose their sustainability strategies (Agostino Vollero, 2022). Moreover, the "sin of the lesser of two evils" identified by Choice (2007, 2009, 2010) involves companies presenting their products as more eco-friendly than those of competitors while still being fundamentally harmful to the environment (Lassaad Ben Mahjoub, 2025). This type of greenwashing can also include intentional manipulations to support unverifiable environmental claims, a behavior termed "deceptive manipulation" by Pizzetti, Gatti, & Seele (2021), Siano et al. (2017), and Yang et al. (2020), (Lassaad Ben Mahjoub, 2025). Finally, Barnett and Finnemore (1999) and Bromley and Powell (2012) emphasized that extreme greenwashing, involving evident fraud with fake certifications or manipulated data, often arises from intra-organizational routines and broader social influences rather than institutional forces (Agostino Vollero, 2022). Likely, this type of greenwashing is not driven by institutional forces but

rather by intra-organizational routines and broader social influences, as explained by Bromley and Powell (2012), (Agostino Vollero, 2022). It would be interesting to check whether greenwashing derived from the disconnection between policy and practice will indeed decrease in favor of increased means-ends coupling due to the difficulties in measuring final objectives and the inherent opacity of organizational sustainability processes, as explained by Bowen (2014), (Agostino Vollero, 2022).

### 2.3.2 Social washing

The implementation of the United Nations' Sustainable Development Goals (SDGs) has accelerated a global movement toward sustainability especially in ESG dimensions (Lanzalonga et al., 2023). As Haslegrave (2016) said, the United Nations Agenda 2030, embraced by all member nations, seeks to create a collective roadmap for achieving peace and prosperity for both people and the planet, both now and in the future, through the implementation of 17 key goals. (Lanzalonga et al., 2023). However, the increased emphasis on sustainability has also given rise to the phenomenon of social washing (Lanzalonga et al., 2023). The term social washing is described by Rizzi (et al; 2020) to define the deceptive application of marketing tactics to create the impression that a company's products, services or policies are socially responsible (Lanzalonga et al., 2023). Moreover, social washing is described as similar to greenwashing; however, it focuses on companies that falsely project an image of social responsibility (Qayyum Rajan, 2022). These corporations typically engage in little more than token gestures toward the causes they claim to support in their social washing efforts, demonstrating a lack of true commitment or meaningful action (Qayyum Rajan, 2022).

There are different types of social washing. There is the purple washing, the pinkwashing, the brown washing, and the red washing (Resolver, 2023). The brown washing is about doing little support for BIPOC (Black, Indigenous, and People of Color) communities while demonstrating public support for them (Resolver, 2023). Therefore, this superficial support for marginalized or



Indigenous communities refers for example to collaborations that may be formed without resulting in real advantages for the community involved (Michael Fleming, 2024). And another example can be the fact that Indigenous symbols or narratives might be utilized without appropriate recognition or respect. (Michael Fleming, 2024). This brown washing can have detrimental effects, such as the exploitation of cultural heritage and the fostering of distrust among the communities affected, ultimately undermining any positive intentions (Michael Fleming, 2024). Moreover, the red washing emphasizes organizations that publicly support Indigenous initiatives to divert attention from detrimental actions, like environmental pollution or the aggressive leisure of land and water rights (Resolver, 2023). Indeed, in Canada some oil, gas, and mining companies' sponsors sport development programs in indigenous communities (Rob Millington et al., 2019). However, these sponsors are used by companies to appear as good corporate citizens while having a significant impact on extractive practices (Rob Millington et al., 2019).

The term pinkwashing is described by Blackmer (2019) as discriminatory governance practices regarding homophobic policies and perpetuating gender stereotyping (Lanzalonga et al., 2023). Moreover, the term pinkwashing is also called rainbow washing and refers to misleading assertions about products and initiatives that seemingly advocate for LGBTQ+ causes and communities but often lack genuine support (Resolver, 2023). Indeed, as Richard (2000) explained, diversity management serves as a crucial corporate strategy for addressing the challenges posed by a globally diverse workforce. Nevertheless, Yang & Konrad (2011) said that the rapid shifts within this workforce present significant obstacles for human resource development professionals seeking to implement effective diversity management practices. These demographic changes stem from fundamental differences among employees for Harrison et al. (1998) including variations in age, gender, race, ethnicity, and value systems, which can foster divisions, conflicts, and dissatisfaction among staff (Lanzalonga, et al., 2023). Finally, de Gennaro & Piscopo (2023) think that an excessive emphasis on diversity can risk transforming social sustainability efforts into mere marketing tactics, potentially leading to issues like

pinkwashing, where companies superficially promote diversity without genuine commitment (Lanzalonga, et al., 2023).

To continue, the term purple washing is the continuity of the idea of pink washing. The purple washing generally occurs when organizations profess their support for initiatives benefiting women and gender-marginalized groups, yet their internal practices reveal a disconnect with these proclaimed values (Resolver, 2023). According to Grosser & Moon (2005), this phenomenon is part of a broader trend where gender equality is often addressed through communication rather than through structural measures (Velasco-Balmaseda Eva et al., 2024). Pope & Waeraas (2015) described femvertisements' advertisements that promote equality between genders, highlighting this ambiguity. While they enhance companies' public image, their actual impact on the conditions of women remains uncertain within the company (Yvette Sterbenk et al., 2021). To continue, as Pope & Waeraas (2025) and Wagner et al (2009) remarked, some companies engaging in these campaigns receive awards, yet this recognition does not necessarily lead to meaningful progress in female representation within management (Yvette Sterbenk et al., 2021). This gap is termed "fempower-washing," where the rhetoric fails to conduct into real action (Yvette Sterbenk et al., 2021). Furthermore, Athayde and Leoni (2022) emphasize that gender criteria continue to be secondary in corporate social responsibility (CSR) standards of companies (Velasco-Balmaseda Eva et al., 2024).

## 2.4 Regulations and standards to combat the ESG washing

Leaders recognize the need to establish new standards for transparency and accountability to face the new concerns of stakeholders about climate change, social inequality, and ethical business (Capgemini, 2024). However, many organizations participate in misleading practices referred to as "washing" (Michael Fleming, 2024). An analysis focused on the environment and conducted by the European Union revealed that 53% of eco-friendly claims are vague, misleading, or lack proper funding. Additionally, 40% of these claims do

not have any supporting evidence, and half of all green labels provide inadequate or non-existent verification (European Commission, n.d.). Moreover, governments and regulatory authorities are increasingly recognizing the significance of ESG factors in managing global challenges like climate change and inequality, leading to enhanced focus on ESG reporting, mandatory disclosure requirements, and the incorporation of ESG principles into corporate governance (Klaus Rainer Kirchhoff et al., 2024).

Thus, the European Union has established new criteria to eliminate misleading claims by companies about the ecological benefits of their products and services (European Commission, n.d). A few years ago, the European Union established the standards and frameworks that facilitate consistent and comparable reporting on ESG factors was a major challenge (Klaus Rainer Kirchhoff et al.,2024). Some organizations as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD) have participated in establishing these structures (Klaus Rainer Kirchhoff et al.,2024). Each of these organizations has a clear objective and necessity (Klaus Rainer Kirchhoff et al.,2024). Indeed, the GRI assists companies in comprehending and reporting the effects of their business practices on various issues such as climate change, human rights, and corruption (Klaus Rainer Kirchhoff et al.,2024). The SASB helps companies to deliver financially relevant sustainability information to investors (Klaus Rainer Kirchhoff et al.,2024). And the TCFD enhances the transparency of climate-related financial risks (Klaus Rainer Kirchhoff et al., 2024).

To continue, in 2019 the European Commission started to present the Green Deal. As explained in the EU Commission press release (2019), the president of the European commission described the European Green Deal as a new growth strategy that is intended to provide more benefits that it incurs in costs. Changes in lifestyle, work practices, production methods, and consumption habits are highlighted as necessary for healthier living and for fostering innovation in businesses (Klaus Rainer Kirchhoff et al., 2024). The EU's Green

Deal had different goals such as the transition to clean energy, sustainable industry, sustainable mobility, biological diversity and natural resources, the just transition, and finally, climate neutrality (Klaus Rainer Kirchhoff et al., 2024). Moreover, the EU proposed a new law on green claims (European Commission, n.d). The commission has adopted a proposal for a directive on green claims in March 2023 (European Commission, n.d). The main goals focus on ensuring that green claims are trustworthy, comparable, and verifiable throughout the EU while safeguarding consumers from greenwashing tactics. Additionally, these goals aim to foster a circular and green economy by empowering consumers to make informed buying choices and to foster a fair competition regarding the environmental performance of products (European Commission, n.d). The EU has various policies such as “empowering consumer for the green transition”, “ecodesign for sustainable products”, “farm to fork strategy” and “related legislative framework for sustainable food systems” (European commission, n.d). Two other regulations are significant to combat ESG washing (Klaus Rainer Kirchhoff et al., 2024). The EU Taxonomy Regulations outlines the criteria for classifying activities as sustainable. The EU Disclosure Regulation enhances transparency in ESG investing (Klaus Rainer Kirchhoff et al., 2024). All these initiatives aim to create a cohesive policy framework that promotes sustainable goods, services, and business models in the EU (European Commission, n.d). Finally, the EU continues to move forward and draft legislation for all types of washing (esgthereport, 2024).

To continue, there are also some international regulations and standards to combat ESG washing. There are regulations in North America, Australia, and Asia Pacific for example. In the United States, the Securities and Exchange Commission (SEC) has created final rules. Under the Final rules, it will be required that registrants disclose information about climate-related risks that have had an impact on their business strategy, operational outcomes, or financial health, or are expected to do so in the future (U.S. securities and exchange commission, 2024). To continue, Australia has created its Australian Sustainability Reporting Standards (ASRS), (Capgemini Invent, 2024). The Australian Accounting Standards Board (AASB) published two new standards

on the 20<sup>th</sup> of September 2024 to improve the transparency on the climate and sustainable impacts (aasb, 2024). The voluntary standard requires disclosure of sustainability risks and opportunities (aasb, 2024). The essential standards obliges organizations to report on climate risks and opportunities beginning January 1<sup>st</sup> of 2025 (aasb, 2024).

Finally, 13 member states with the Association of Southeast Asian Nations (ASEAN) have developed their own systems for classifying sustainable finance practices. This comes in addition to the regional framework for sustainable finance that has been officially released by ASEAN (Curtis File, 2023). Singapore is part of these 13 countries. As Scoot Speer (2023) said, Singapore aligns its standards with those of the ISSB. Singapore aims to become a global hub for sustainable business practices (Curtis File, 2023). Then, listed companies will be required to provide reports from 2025, and large unlisted companies from 2027 (Curtis File, 2023).

Moreover, Malaysia has also some notable jurisdiction. Indeed, this country developed a Taskforce on Climate-related Financial Disclosures (TCFD) guide to improve the quality of climate disclosures in the financial sector (Curtis File, 2023). The Securities Commission requires asset managers to consider ESG risks in their investment processes (Curtis File, 2023).

In Japan, the Financial Service Agency (FSA) has tightened rules against greenwashing, requiring that only funds that consider ESG a key factor may use ESG terms (Curtis File, 2023). In Hong Kong, regulators are taking a similar approach by making it easier to identify genuine ESG funds, thereby boosting investor confidence (Curtis File, 2023). In China, although national initiatives are still under development, significant local efforts are underway to promote green finance. In 2021, the Jiang Su office of the China Banking and Insurance Regulatory Commission suggested guidelines for advancing sustainable finance initiatives (Curtis File, 2023). The guidelines also stipulate that financial institutions must rigorously manage risk controls before making investments or providing loans. This is to ensure compliance with both national and local green

standards, thereby mitigating the risk of greenwashing projects (Céline Bey et al., 2023). Finally, as The Global Governance Initiative (2023) said, there was a lot of mistrust in India regarding environmental claims (Curtis File, 2023). The Times of India (2023) explained that this has led regulators to introduce strict criteria for green debt securities, bringing the country into line with regional trends towards greater transparency (Curtis File, 2023).

## 2.5 Sustainable marketing

Sustainability has emerged as a vital determinant of long-term profitability for companies (Arne Nygaard, 2024). By exploring the concept of sustainability and its implications for different business facets such as logistics, supply chains, marketing channels, and consumer behaviour it is necessary to also address the potential risks involved in adopting a comprehensive approach (Arne Nygaard, 2024). As Nygaard (2022) said there exists a risk known as eco-opportunism, which involves individuals or organizations pursuing their interests by exploiting opportunities that combine ecological, social, and financial incentives, often through manipulative or deceptive practices (Arne Nygaard, 2024). This issue is challenging as explained (Ndubisi et al. 2020), (Arne Nygaard, 2024). This gives the complexities of global supply chains, which can pose significant difficulties and costs for consumers, brand owners, and buyers trying to oversee operations effectively, (Arne Nygaard, 2024). This oversight is significant in preventing eco-opportunism, including some practices like greenwashing, free riding on sustainable brands, and fraudulent certification systems (Arne Nygaard, 2024).

As many concepts sustainable marketing is hard to pin down and it is the for other variant terms such as “environmental marketing”, “green marketing” and “eco-marketing” for example. These are frequently used similarly way (Erik Bengtson and Oskar Mossberg, 2023). To well understand sustainable marketing, defining marketing and sustainability is significant. Marketing encompasses the activities related to identifying customer needs, leveraging that knowledge to create products and services, and efficiently promoting and

selling them (Cambridge Dictionary). Sustainability refers to the ability to operate with minimal or no harm to the environment, ensuring that practices can be maintained over a long time (Cambridge Dictionary). Sustainable marketing can be defined as “the process of creating, communicating, and delivering value to customers in such a way that both natural and human capital are preserved or enhanced throughout” (Diane Martin and John Schouten, 2012). In addition, Richardson (2015) explained that sustainable marketing (SM) is based on core principles aligned with triple bottom line. Decisions in SM should prioritize ethical and ecological considerations, encouraging companies to invest profits back into social and environmental initiatives. To implement sustainable practices effectively, ongoing communication with all stakeholders is essential. This approach is crucial for balancing the needs of customers and stakeholders, long-term company goals, societal interest, and environmental sustainability (Neil Richardson, 2020). Finally, Belz and Peattie (2009) explained that sustainable marketing is about crafting and implementing strategies for pricing, promotion, and distribution to effectively reach and satisfy customers. This approach also allows companies to adapt to changing market dynamics (Park, Jin Yong et al., 2022).

In 1972, the expert Philip Kotler created a concept named societal or social marketing to amalgamate societal and environmental issues into marketing and business strategies (Park, Jin Yong et al., 2022). Between the 1970s and 1980s, a serious discussion about the idea occurred but few companies acted (Park, Jin Yong et al., 2022). And, as Obermiller et al (2008) explained, in the 1990s, sustainability was introduced, however, several businesses were against the idea as they didn't understand its advantages (Park, Jin Yong et al., 2022). Recently, as Garcia-Rosell (2013) said, companies have realized that traditional business models have failed to create a lasting competitive advantage, highlighting the need for innovative strategies (Park, Jin Yong et al., 2022). Therefore, social marketing became sustainable marketing, integrating elements of green marketing, social marketing, and environmental marketing (Park, Jin Yong et al., 2022).

Integrating sustainable marketing thoughtfully into business operations can yield significant benefits for the organization (Park, Jin Yong et al., 2022). There are various benefits such as improving the brand image, reduced operating costs, employee commitment, innovation and quality, and competitive advantage. (Park, Jin Yong et al., 2022) and (Sreedhar Madhavaram and Abhishek Nirjar, 2025). Sustainable marketing strategies boost brand image and foster positive perceptions among customers (Park, Jin Yong et al., 2022). Indeed, a study of the electric sector in China demonstrated that sustainable marketing improves the brand image (Yanping Gong et al., 2023). Branding shapes a psychological perception for customers, driving their engagement and encouraging a deeper connection with the brand (Yanping Gong et al., 2023). This notion is very valuable for companies as it engages the customers for the long term (Yanping Gong et al., 2023). The reduced operating cost is also a benefit as sustainable business practices enhance operational effectiveness, boost employee productivity, and reduce overall costs. These actions help to have a more efficient and profitable organization (Park, Jin Yong et al., 2022). To continue, employee commitment is part of the benefits of sustainable marketing as recently, a lot of employees prefer to work for companies that endorse sustainability (Park, Jin Yong, et al., 2022). Moreover, Adecco (2021) did a survey. The analysis revealed that over 51 % of employees believe their companies should actively contribute to societal, environmental, and community well-being (Park, Jin Yong, et al., 2022). Employees communicated a desire to be associated with companies that prioritize these concerns (Park, Jin Yong, et al., 2022).

Another benefit of sustainable marketing is innovation and quality (Park, Jin Yong, et al., 2022). Indeed, Dwivedi et al (2021) explained that innovative business practices reinforce sustainability efforts to ensure producing high-quality products and services (Park, Jin Yong, et al., 2022). These innovations should prioritize user-centered design (UCD), as this approach is likely to significantly impact customers' purchasing decisions (Park, Jin Yong, et al., 2022). Finally, the last benefit of sustainable marketing is the sustainable competitive advantage (Sreedhar Madhavaram and Abhishek Nirjar, 2025).



When companies effectively incorporate sustainable practices into their business models, they achieved a sustainable competitive advantage (Sreedhar Madhavaram and Abhishek Nirjar, 2025). Companies obtained long-term resilience and adaptability in a fast-evolving market (Sreedhar Madhavaram and Abhishek Nirjar, 2025). By positioning themselves as committed to environmental and social responsibility, companies can set themselves apart from their competitors, appealing to an increasing number of consumers who value sustainability in their buying choices (Sreedhar Madhavaram and Abhishek Nirjar, 2025).

To develop an effective sustainable marketing strategy that focuses on sustainability performance, it's essential to conduct a thorough sustainable SWOT analysis and reformulate a green marketing mix strategy (Arne Nygaard, 2024). Indeed, as IISD (2006) explained, integrating ESG considerations into SWOT analyses can support companies to proactively tackle these dimensions (Arne Nygaard, 2024). This comprehensive approach helps organizations align their goals with broader societal values and regulatory frameworks, ensuring a more resilient and responsible business model (Arne Nygaard, 2024). For their strengths, companies must focus on the innovation opportunities and the resource efficiency (Arne Nygaard, 2024). For companies' weaknesses, the resource vulnerability and the regulatory aspects are crucial to focus on (Arne Nygaard, 2024). Then, for the opportunities, companies must emphasize new markets innovation, and product development. Finally, threats are crucial for organizations' development (Arne Nygaard, 2024). The supply chain disruption, the market volatility, and the reputation damage are the aspects to target to mobilize good threats (Arne Nygaard, 2024). To turn risks and threats into strengths it is significant to well analyze the organizational network (Arne Nygaard, 2024). Achieving sustainable outcomes may necessitate a new approach throughout the value chain. Innovation may be essential to tackle the challenges highlighted in the SWOT analysis (Arne Nygaard, 2024).

The marketing mix is a set of controllable variables that companies can use to shape the buyer's reaction (Stephen I. Ternyik, 2024). According to J. Kemper

and P. Ballantine (2019), there are three levels of participation where sustainability marketing can take place. It is doing less bad, doing better, and doing differently (Stephen I. Ternyik, 2024). However, concerns have been raised about this tool and its lack of efficiency focusing on customer centricity (Niel Ridchardson, 2020). Adding four Cs to the traditional marketing mix emphasises the sustainable marketing strategy (Stephen I. Ternyik, 2024). Indeed, the traditional 4P's are product, price, place, and promotion (Niel Ridchardson, 2020). The 4C's adding to the traditional 4P's are consumer wants and needs, cost to satisfy, convenience to buy, and communication (Stephen I. Ternyik, 2024).

Sustainable marketing is crucial for companies to process their transformation. Organizations must gain the trust of consumers by taking concrete actions (Arne Nygaard, 2024). The task of sustainable marketing must be expanded to selling a way of life (Arne Nygaard, 2024). Businesses must define their core purpose in the marketplace (Arne Nygaard, 2024). By doing so, they can earn consumers' trust, foster brand loyalty, and cultivate enduring relationships akin to a sense of loyalty (Arne Nygaard, 2024). To achieve this, companies should adopt sustainable marketing practices, which will be effective only if they align with a broader transformation of the company's mission (Arne Nygaard, 2024).

### **3 Research Methodology**

#### **3.1 Research Methods**

In terms of research methods, the case studies were engaging to illustrate both the effective and ineffective practices in sustainable marketing. The case study is defined as a detailed description of a real situation in the world constructed to extract generalizations and insights from it (Sanat Pai Raikar, 2025). Moreover, this type of study uses generally a qualitative methodology, but it can also include a quantitative methodology (National University, n.d.). Case studies can be about an individual, a group of people, an organization, but also an event (National University, n.d.). In addition, as subjects are studied in their context

without other factors, case studies are considered naturalistic (Sanat Pai Raikar, 2025). There are various types of case studies such as descriptive, explanatory, exploratory, collective, intrinsic, and instrumental (National University, n.d.).

Writing case studies required several parts. The overview is the part. This part is focused on the background information and the problem statement of the subject. The second part is the introduction with a theoretical and conceptual framework for example. To continue, there is the data part to collect data and formulate the plan and the steps to follow. Then, there is the findings' part with the case study analysis. Finally, the last part is the conclusion of the case study. This part focused on implications and further studies (National University, n.d.).

The case studies offer a deep and nuanced understanding of a phenomenon, allowing the exploration of a complex variables within their natural context. They also assist individuals in examining unique scenarios that they may not encounter in their regular lives. However, they may be limited of generalizing results to other contexts due to the specify of the case studied (Sanat Pai Raikar, 2025).

To highlight the differences and similarities of H&M, PepsiCo, and The Body Shop it was significant to use a comparative analysis. Indeed, the comparative analysis compared two or more things to emphasize similarities and differences. (Dovetail, 2023).

The 3 companies were chosen for the contrasting approaches to sustainable marketing. H&M has been criticized for greenwashing, PepsiCo for social washing whereas, The Body Shop is known for genuine sustainable marketing. In addition, these companies are based in different industries helping to understand how sustainable marketing is implemented in various industries. H&M, PepsiCo, and The Body Shop are B2C companies operating also in Europe. Their global presence and their influence are also significant as they have a huge customer base and a high visibility and influence throughout their

marketing strategies. Finally, prominent marketing initiatives and public opinion each company has is significant as they are engaged in sustainability-focused marketing campaigns. And these campaigns have a big media coverage and consumer interest. All these factors make H&M, PepsiCo, and The Body Shop relevant case studies for this research.

## 3.2 Case Studies

### 3.2.1 Green washing case study H&M

H&M is a Swedish company and very popular and powerful in the international fast fashion industry (Malla Mattila and Nina Mesiranta, 2023). Indeed, today, the group is present in more than 75 markets in the world and 60 of these markets additionally propose online sales (H&M, n.d.).

Firstly, the founder Erling Persson created Hennes which signifies 'hers', in 1947 (H&M, n.d.). And, in 1968 Hennes became Hennes & Mauritz as Hennes acquired Mauritz Widforss, a retailer based in Stockholm that specializes in hunting apparel and fishing equipment. Hennes & Mauritz became a store offering men's, women's, and children's clothing (H&M, n.d.). In 1969, Hennes & Mauritz had 42 stores highlighting the rapid expansion (H&M, n.d.). To continue, the opportunity to internationalize Hennes & Mauritz was in 1970 when they opened a store in London (Malla Mattila and Nina Mesiranta, 2023). The international growth began, and stores were installed in Norway, Denmark, the UK, and Switzerland (H&M, n.d.). A few years after, in 1974, Hennes & Mauritz was rebranded and became "H&M", (H&M, n.d.). Today, the H&M group is formed by nine brands such as H&M, H&M Home, COS, Weekday, Cheap Monday, Monki, & Other Stories, Arket, Singular Society, and Sellpy (H&M, n.d.). Concerning sustainability, H&M published its first Corporate Social Responsibility Report in 2002 (H&M, n.d.). To continue, the brand created its first sustainable collection in 2010 (H&M, n.d.). The collection was entirely made of sustainable materials with additional sustainable initiatives to pursue (H&M, n.d.). H&M's Conscious Exclusive (2020) stated that nowadays, this campaign

still contributes reaching sustainable production in 2030 by exclusively utilizing recycled or sustainably sourced materials throughout their production process (Malla Mattila and Nina Mesiranta, 2023). In addition, in 2015, the Global Change Award (CGA) was launched by the H&M Foundation to drive innovations that can accelerate the transition from a linear to a circular fashion industry. (H&M, n.d.). In recent years, the group declared their sustainable targets such as to reduce by 56% by 2030 the greenhouse gas emissions, and by 90% by 2040 and, to continue, in the same year achieving net-zero (H&M, n.d.).

However, behind all these sustainable actions H&M took, the group was accused throughout the years to do greenwashing. Indeed, the interrogations started in 2010, during the launch of the conscious collection. Opar (2010) said that independent tests have revealed that 30% of cotton was genetically modified (Malla Mattila and Nina Mesiranta, 2023). To continue, from 2011 and 2018, the group was accused of human rights abuses, especially with the Rana Plaza scandal in 2013 (Malla Mattila and Nina Mesiranta, 2023). The beginning of the greenwashing accusation was in 2019 as Hitti (2019) explained, the Norwegian Consumer Authority accused H&M of diffusing false affirmations about the sustainability of the Conscious Collection (Malla Mattila and Nina Mesiranta, 2023). And from 2020 and 2021, as Petter (2020) said, journalists claimed misleading communication for the conscious collection (Malla Mattila and Nina Mesiranta, 2023). Moreover, a report from the Changing markets Foundation (2021) revealed that 96% of H&M's affirmations regarding the ecology violate their sustainability principles (Malla Mattila and Nina Mesiranta, 2023). In addition, in 2022, Wicker (2022), highlighted a Quartz investigation about the H&M greenwashing (Malla Mattila and Nina Mesiranta, 2023). Moreover, the group sensitized throughout their campaigns of sensitisation for the circular economy on Instagram. To go deeper on the H&M Instagram pots, there are some sins of greenwashing. Indeed, there are the Sin of Hidden Trade-Off, the sin of No Proof, the Sin of Vagueness, and the Lesser of Two Evils (Malla Mattila and Nina Mesiranta, 2023).

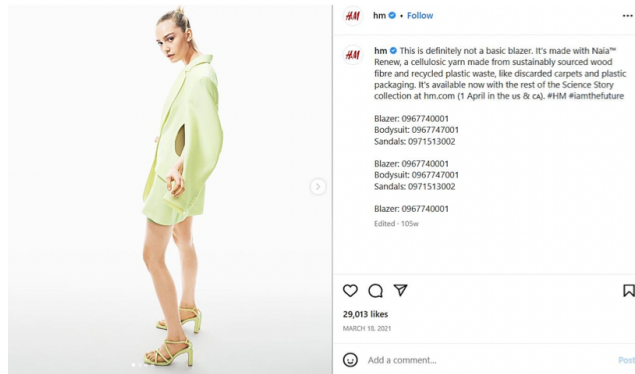


Figure 1: Post from H&M Instagram Account. The sine of Hidden Trade-Off, March 18<sup>th</sup>, 2022 (Belén Fuentes Brinquis, 2023).

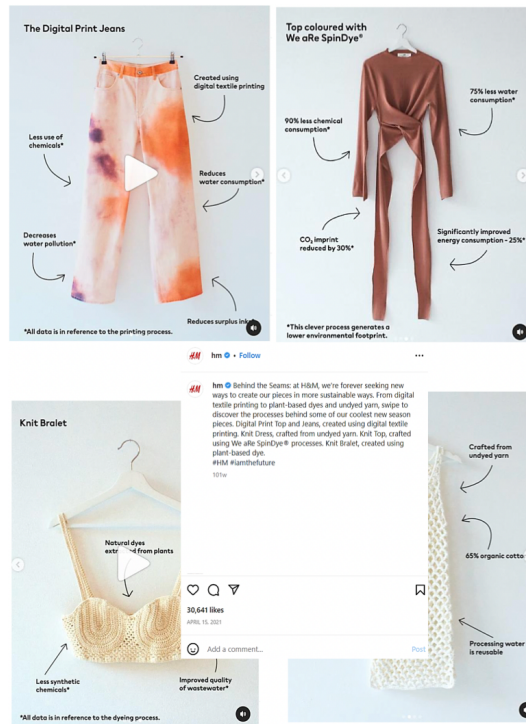


Figure 2: Post from H&M Instagram Account. The sin of No Proof, April 15<sup>th</sup>, 2021 (Belén Fuentes Brinquis, 2023).

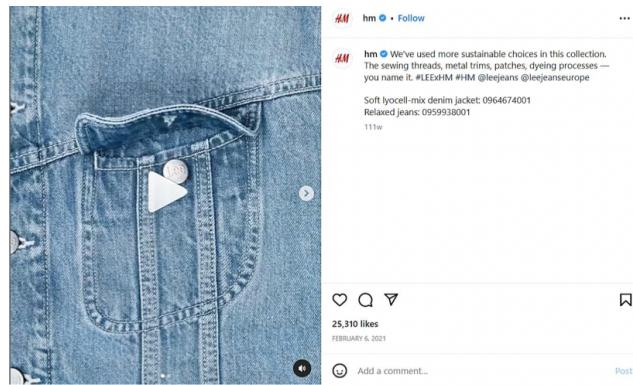


Figure 3: Post from H&M Instagram Account. The sin of Vagueness, February 6<sup>th</sup>, 2021 (Belén Fuentes Brinquis, 2023).

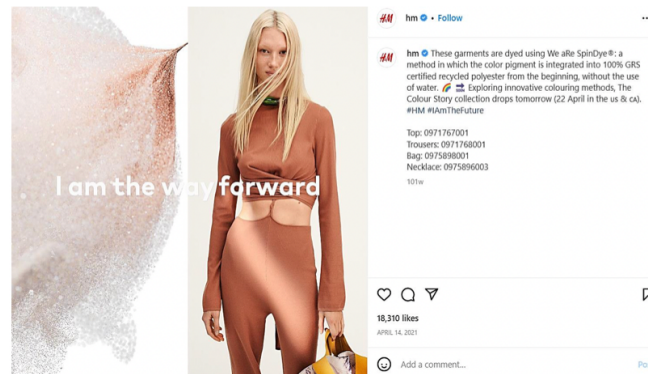


Figure 4: Post from H&M Instagram Account. The sin of Lesser of Two Evils, April 14<sup>th</sup>, 2021 (Belén Fuentes Brinquis, 2023).

Despite all its efforts to implement a genuine sustainability, H&M has faced significant criticism for greenwashing. Some accusations of misleading sustainability claims and human rights abuses have changed the company's image toward the environment. The debate around H&M highlights the challenges faced by fast fashion brands trying to balance the growth with sustainability practices.

### 3.2.2 Social washing case study PepsiCo

PepsiCo is part of the largest worldwide beverage and food companies (Miranda Marquit, 2025).

The story of Pepsi started in 1898, with a pharmacist Caleb D. Bradham looking for a new name for his formula. Thus, he bought “Pep Kola”, a name from a competitor. Caleb D. Bradham modified the name to Pepsi-Cola (Pepsi, n.d.). In the summer of 1903, he trademarked Pepsi and by the end of 1910, Pepsi was selling by franchisers in 24 states within the United States (Mary Bellis, 2019). After a bankruptcy, in 1931, Charles G. Guth acquired Pepsi and introduced a successful 12-ounce bottle for five cents (Miranda Marquit, 2025). Additionally, Pepsi had a huge success with its radio jingle that became the first to be broadcast coast to coast (Mary Bellis, 2019). Over time, the jingle was recorded in 55 languages and recognized by Advertising Age as one of the most impactful advertisements of the 20<sup>th</sup> century (Mary Bellis, 2019). Pepsi-Cola grew up through acquisition. In 1965, combined with Frit-lay adding brands like Fritos, Doritos, and Lay’s to its portfolio. The company continues to diversify itself by acquiring Pizza Hut (1977), Taco Bell (1978), KFC (1986), and Seven-Up’s International (1986), (Miranda Marquit, 2025). Over the years, the group continues to extend itself with other brands (Miranda Marquit, 2025). The expansion continued to the international in 2008 (Miranda Marquit, 2025). In the 2 following years of its international expansion, PepsiCo introduced innovative products and flavours through different brands and following the success of Famin’hot Cheetos, the company expanded the spicy flavour to other brands such as Doritos, Fritos, Lay’s and Ruffles chips (Miranda Marquit, 2025).

However, PepsiCo released on Tuesday, April 4<sup>th</sup>, 2017, an advertisement with the celebrity and top model Kendall Jenner which was very badly received by the public (Mariah Dozé, n.d). Indeed, PepsiCo launched an advertisement ‘Live for Now-Moments’ that uses an existing ‘Live for Now’ campaign already created in 2012 by the company (Lily Tillman, 2019). The video showed Kendall Jenner doing a photo shoot (Lily Tillman, 2019). There is a protestation that seems to be inspired by the movement Black Lives Matter (Mariah Dozé, n.d). The group is composed of people with a variety of ethnic and racial backgrounds (Mariah Dozé, n.d). All the protestors are walking on the street and smiling and laughing (Mariah Dozé, n.d). A lot of them have some signs written peace (Mariah Dozé, n.d). Then, Kendall Jenner leaves her photoshoot



to join the group of protestants and becomes the focus of the protest (Mariah Dozé, n.d). The protestant's group walks until they reach a line of police officers. Then, Kendall Jenner takes a can of Pepsi and offers it to one police officer in front of the protesters (Mariah Dozé, n.d). The officer took a sip of the Pepsi, and everyone hugged and cheered together (Mariah Dozé, n.d).



Figure 5: Pepsi advertisement image from Saxena (Mariah Dozé, n.d.).

Nevertheless, this advertisement received a lot of criticism and especially on social media (Lily Tillman, 2019). The Backlash started after viewing the advertisement as many things made people uncomfortable (Lily Tillman, 2019). Indeed, Kendall Jenner is a famous person in the top 10 of the most followed people on Instagram, however, she doesn't represent our fight for social issues (Lily Tillman, 2019).

This is an example of social washing and especially brown washing. PepsiCo used a social movement for its advertisement disrespecting the real message behind all the protestations for the Black Live Matter movement. Consumers expect brands to engage social issues genuinely and not exploit them for commercial gain.

### 3.2.3 Sustainable marketing case study The Body Shop

The Body Shop is a brand of beauty created in 1976 by Anita Roddick (The Body Shop, n.d.). This company opened in 1979, in Brighton England (The

Body Shop, n.d.). 25 products were sold at the beginning (Anna Chesters, 2011). The Body Shop's products were based on natural ingredients from around the world and with simple and easy refill packaging (The Body Shop, n.d.). All the products are cruelty-free and ethically sourced (Anna Chesters, 2011). The Body Shop was a pioneer of social change as they worked transparently with farmers and suppliers, fostering community growth through their Community Fair Trade initiative (The body Shop, n.d.). In addition, for Anita Roddick, the beauty products should focus on self-love rather than the misleading promises of weight loss and anti-aging empowering women to embrace their true selves and become the best versions of who they are (The Body Shop, n.d.).

By the 1990s, The Body Shop had achieved a significant global presence. In 1994, the company launched The Body Shop Home, its direct selling division, and further adapted to the digital age by launching its website in 1995 (Adetunji Alabi, 2024). In 2006, Anita Roddick sold the Body Shop to L'Oréal for £652m (Anna Chesters, 2011). However, L'Oréal was continuing to test new ingredients on animals. Anita Roddick explained this choice to act like a Trojan horse to influence the big industry from the inside as she didn't like the beauty industry (Anna Chesters, 2011). A few years later, in 2017, L'Oréal sold it on to Natura (Sarah Butler, 2024). But, in 2023, Natura was compelled to divest to significant debts incurred from its acquisition of beauty brand Avon. (Sarah Butler, 2024). In September 2024, The Body Shop had 113 UK stores rescued by the British cosmetics tycoon Mike Jatania. The Body Shop is now led by former Molton Brown boss Charles Denton and returned to profit within 100 days (Sara Butler, 2025). It operates in 83 markets with more than 1300 stores that are mostly franchises in Europe, Canada, in Australia, India, Malaysia, Indonesia, and South Korea (Sara Butler, 2025).



Figure 6: The Body Shop Ethical Branding committed to animal (The Body Shop, n.d.).

Despite all these changes, The Body Shop remains a revolutionary and a purpose company. Indeed, the brand's purpose is to fight for a fairer, more beautiful world (The Body Shop, n.d.). The founder Anita Roddick was deeply committed to environmental issues and advocating for various causes (The Body Shop, n.d.).

The Body Shop is a company with various sustainability commitments. In 2019 they relaunched the refill system in some of their stores. In the same year, the Community Fair Trade recycled plastic program was launched to reduce waste while driving positive social change (The Body Shop, n.d.). The company sources plastic from underprivileged waste collectors in India, ensuring they receive equitable pay, steady earnings, and improved working environments in a sector that is often unstable and biased (The Body Shop, n.d.). In addition, the product packaging contains 100% recycled material, and a big part comes from the Community Fair Trade (The Body Shop, n.d.). Moreover, any products were tested on animals as they are cruelty-free. In addition, Anita Roddick collaborated with the famous organization Greenpeace on the Save the Whale initiative, aiming to combat the destructive practice of whaling. She advocated for jojoba oil as a sustainable substitute for sperm whale oil, known to be widely utilized in cosmetics during this era (The Body Shop, n.d.). In addition, all the products are vegan, and they are certified by The Vegan Society (The Body Shop, n.d.).



Figure 7: The Body Shop's Eco-Conscious Product Design (The Body Shop, n.d.).

Regarding the social part, The Body Shop is also well-engaged. Indeed, the company helped with some campaigns such as Stop Violence in the Home in 2003. From 2008 to 2012, a campaign was raised to give all the profits from some of the best-selling products to a foundation called Staying Alive. To continue, from 2009 to 2012, the campaign stop sex trafficking of Children and young people campaign was a successful one with the collection of 7 million signatures. This campaign aimed to introduce new legislation to protect children and young adults. Finally, The Body Shop fights to empower women and girls. This highlights the fight for the equality of rights and opportunities. The objectives are to shed light and educate on the issues but also create products and experiences to send a message of self-love to break the beauty standards. The company also participated in various campaigns to help these women all around the world.



Figure 8: Stop Sex Trafficking of Children & Young People campaign of The Body Shop and ECPAT International (The Body Shop, n.d.).

The Body Shop has positioned itself as a leader and a pioneer in ethical practices thanks to its social change and sustainability. Despite changes in ownership, The Body Shop continues to combat environmental and social causes, highlighting its vision and values.

### 3.3 Research Results

This section compares H&M's greenwashing case study, PepsiCo's social washing and The Body Shop's sustainable marketing by highlighting key differences between the sustainable marketing, the greenwashing and the social washing.

H&M has positioned itself as a sustainable fashion brand through various initiatives, such as the Conscious Collection, its commitment to circular fashion, but also its objectives to decrease greenhouse gas emissions. However, H&M was accused of greenwashing for several reasons. According to Vollero (2022), misleading sustainability communication has evolved over the decades. For a few years, H&M has had various issues demonstrating this phenomenon. H&M has come under scrutiny for misleading sustainability claims associated with its Conscious Collection. Some reports suggest that an overwhelming 96% of the brand's eco-friendly claims may be misleading, increasing concerns about the authenticity of their commitment to sustainability. Moreover, H&M hid trade-offs by promoting the use of recycled or organic materials while still depending on unsustainable production methods. This illustrates the sin of the lesser of two evils by Choice (2007,2009,2010). Finally, H&M used vagueness in communication using terms like "conscious" and "sustainable" without clear evidence of significant impact reductions highlighted by Choice (2007, 2009, 2010), contributing to consumer scepticism (Gosselt et al., 2019).

PepsiCo's 2017 advertisement with Kendall Jenner is a clear example of social washing and especially brown washing. Brown washing refers to superficial support for BIPOC communities without real benefits (Fleming, 2024). Moreover, social washing can highlight that brands seeking to align themselves

with social causes without true dedication may risk backlash. PepsiCo did co-opt activism when advertising the Black Lives Matter movement by transforming a complex social struggle into a commercial message. In addition, they didn't represent well the true essence of activism, leading to widespread criticism on social media. Finally, consumers were disturbed. Indeed, as Marquit (2025) explained, PepsiCo's campaign failed because consumers expect brands to engage in social issues in an authentic and impactful way to support it well.

Unlike H&M and PepsiCo, The Body Shop has a better approach to sustainability as it prioritizes both social and environmental responsibility in its business and marketing practices. Sustainable marketing requires brands to maintain genuine and long-term commitments rather than engaging in opportunistic branding strategies. The Body Shop's approach demonstrates how businesses can successfully integrate sustainability into their operations and communication strategies. Unlike H&M's greenwashing or PepsiCo's social washing, which decrease consumer trust, The Body Shop has built credibility thanks to transparency and authentic engagement in sustainability initiatives. Moreover, its ethical commitments, from fair trade partnerships to activism, demonstrate that sustainable marketing is not just a branding tactic but a fundamental part of corporate strategy. This long-term investment in ethical and sustainable business practices has not only reinforced The Body Shop's reputation but also contributed to a loyal consumer base.

To conclude, the comparative analysis highlighted four key best practices for brands aiming to implement genuine sustainable marketing strategies. The first one is the transparency and accountability, providing verifiable claims to avoid misleading communication. The second practice is the holistic approach to sustainability focusing on a single aspect and ignoring a larger sustainable issue. The third practice is the long-term commitment. Indeed, unlike PepsiCo's, brands like The Body Shop demonstrate authenticity through sustainable engagement in social and environmental causes since the beginning of their creation. Finally, educating consumers regarding sustainability efforts through detailed impact reports encourages trust and credibility.

By following and implementing these practices, companies can move beyond greenwashing and social washing, building authentic consumer trust and enhancing long-term brand value.

### 3.4 Limitations

Throughout this thesis, some limitations emerged. Indeed, the significant limitation was the governance washing factor. In the ESG framework, there is a lot of information regarding environmental and social standards. However, concerning the governance standard the sources of information are less constructed and diversified. This is insufficient for the ESG washing part. The concept of "washing" is widely recognized about greenwashing and, to a lesser extent, social washing. However, the topic of governance washing remains underdeveloped and lacks sufficient argumentation and clarity. To continue, social washing was also problematic because social washing regrouped a lot of different standards represented by colours. However, there are a lot of colours and occasionally these colours are used to defend two distinct causes. In addition, some types of causes are not sufficiently known, and the definitions and knowledge are unclear. Finally, the regulations governing social aspects within companies were somewhat unclear and poorly communicated. In contrast, the regulations concerning environmental issues were much more prominent.

## 4 Conclusion

To conclude, this thesis has analysed the implementation of sustainable marketing in the time of Environmental, Social, and Governance (ESG) washing. The study has highlighted that sustainability is important today for consumers and investors. However, the ESG washing issue has increased and become a major challenge nowadays. Companies misrepresent and lie about their sustainability initiatives. This practice not only misleads consumers but also questions the credibility of real sustainability initiatives. To continue, the

thesis has analysed different forms of washing such as the greenwashing, and various social washings to better understand the challenge.

To combat these issues, the thesis has highlighted the significance of regulations and standards that promote transparency and accountability such as the EU's Green claims directives and various international regulations. These regulations contribute to creating a more sustainable business environment. Nevertheless, the efficiency of the regulations required continuous improvements. The case studies of H&M, PepsiCo, and The Body Shop have provided key information regarding the implications of ESG washing and sustainable marketing. H&M's greenwashing and PepsiCo's social washing illustrated the risk of superficial sustainability claims, whereas The Body Shop's demonstrates the benefits of real and long-term engagement in sustainable practices.

In summary, the significant factors to overcome ESG washing false statements are based on transparency and accountability; a holistic approach; a long-term commitment; and a consumer education on sustainability. Companies must prioritize genuine sustainability efforts over appearances to ensure that their marketing strategies align well with their actual practices. Thus, they can build trust with consumers, improve their brand value, and contribute to a more sustainable future.

The ESG future will be driven by artificial intelligence (AI). Indeed, AI can automatize data analysis to help the decision-making and check sustainability claims in real-time. AI can help companies in their process and development adapting to new standards and regulations but also ensuring a constant sustainable innovation.

Finally, there are further studies to conduct about sustainable marketing and ESG washing. A qualitative content analysis of companies' marketing and communication materials could be conducted to identify patterns and strategies related to ESG washing practices. On the quantitative side, understanding



consumers' trust in sustainability claims through surveys could be an effective approach. Moreover, evaluating the corporate sustainability performance using key performance indicators (KPIs) and statistical analysis can enhance a deeper understanding of how companies implement authentic sustainable marketing strategies.

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