



COMPARATIVE INSIGHTS ON SUSTAINABILITY INTEGRATION IN FASHION RETAIL: A STUDY OF BRAZILIAN AND SWEDISH COMPANIES

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ABSTRACT

Objective: The aim of the present study was to explore sustainability integration into fashion retail organizations' strategic practices by focusing on Brazilian and Swedish companies. It also aims at assessing how these companies apply sustainability principles in their business strategies based on analyzing their sustainability reports. **Method:** Study based on documental research methodology applied to assess sustainability inclusion in Brazilian and Swedish fashion retail companies' strategies. Data were collected from sustainability reports for comparative analysis purposes, according to guidelines by the Global Reporting Initiative (GRI). Three sustainability strategy parameters, namely business sustainability vision, fair trade, and environmental audits, were analyzed to assess companies' sustainability practices. The comparative analysis provided insights about similarities and differences between the sustainability practices adopted by these two countries' fashion industries. **Main Results:** Both Brazilian and Swedish fashion retail companies emphasize sustainability in their strategies. However, remarkable differences were also identified between these two countries. Swedish companies stand out for higher compliance with sustainability practices, and it reflects their reputation as sustainability leaders. Brazilian companies, although progressing in this field, showed great room for improvement in adding sustainability to their strategic approaches. **Originality:** This research contributes to the literature by providing a comparative analysis of sustainability integration into the business strategies of Brazilian and Swedish fashion retail companies. While prior research has explored sustainability practices within the fashion industry, this study primarily examines business sustainability vision, fair trade, and environmental audits, comparing contexts across two distinct countries. **Theoretical / Methodological Contributions:** This article offers a theoretical contribution by highlighting key dimensions of corporate strategy reflected in GRI reports, such as sustainable vision, fair trade, and green auditing. Methodologically, it contributes by proposing an approach to analyze corporate reports as a means to assess the strategic dimension of sustainability in the fashion industry.

Keywords: Sustainability, Fashion Industry, Corporate Sustainability, Sustainability Reporting, Comparative Analysis.

INTEGRANDO SUSTENTABILIDADE À ESTRATÉGIA DE NEGÓCIOS: ANÁLISE COMPARATIVA ENTRE EMPRESAS DE VAREJO DE MODA BRASILEIRAS E SUECAS

RESUMO

Objetivo: O estudo teve como objetivo explorar a integração da sustentabilidade às práticas estratégicas das organizações de varejo de moda, focando em empresas brasileiras e suecas. Além disso, buscou avaliar como essas empresas aplicam os princípios de sustentabilidade em suas estratégias de negócio por meio da análise de seus relatórios de sustentabilidade. **Método:** Estudo baseado na metodologia de pesquisa documental aplicada para avaliar a inclusão da sustentabilidade nas estratégias de empresas de varejo de moda brasileiras e suecas. Os dados foram coletados de relatórios de sustentabilidade para fins de análise comparativa, seguindo as diretrizes da iniciativa de relatórios globais. Três parâmetros de estratégia de sustentabilidade — visão de sustentabilidade empresarial, comércio justo e auditorias ambientais — foram analisados para avaliar as práticas de sustentabilidade das empresas. A análise comparativa proporcionou *insights* valiosos sobre as semelhanças e diferenças entre as práticas de sustentabilidade adotadas pelas indústrias de moda desses dois países. **Resultados:** As empresas de varejo de moda tanto brasileiras quanto suecas enfatizam a sustentabilidade em suas estratégias, no entanto foram identificadas diferenças entre esses dois países. As empresas suecas destacam-se pelo maior cumprimento das práticas de sustentabilidade, refletindo sua reputação como líderes em sustentabilidade. As empresas brasileiras, embora estejam progredindo nesse campo, mostraram grande margem para melhorias na incorporação da sustentabilidade nas suas abordagens estratégicas. **Originalidade:** Esta pesquisa contribui para a literatura ao fornecer uma análise comparativa da integração da sustentabilidade às estratégias de negócio de empresas de varejo de moda brasileiras e suecas. Enquanto pesquisas anteriores exploraram práticas de sustentabilidade na indústria da moda, este estudo examinou principalmente a visão de sustentabilidade empresarial, o comércio justo e as auditorias ambientais, comparando contextos entre dois países distintos. **Contribuições Teóricas / Metodológicas:** Este artigo oferece uma contribuição teórica ao destacar dimensões fundamentais da estratégia corporativa refletidas nos relatórios GRI, tais como visão sustentável, comércio justo e auditoria ambiental. Metodologicamente, contribui ao propor uma abordagem para analisar relatórios corporativos como um meio de avaliar a dimensão estratégica da sustentabilidade na indústria da moda.

Palavras-chave: Sustentabilidade, Indústria da Moda, Sustentabilidade Corporativa, Relatórios de Sustentabilidade, Análise Comparativa.

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INTRODUCTION

The integration of sustainability into corporate strategies has emerged as a priority across various industries (Hahn et al., 2015), driven by increasing consumer awareness, regulatory pressures, and the need to address environmental and social challenges. In this context, the fashion industry, a major global player known for its economic contributions and job creation, faces pressures to adopt sustainable practices (Goworek et al., 2018). Over recent decades, there has been a marked shift within this sector toward prioritizing sustainability, reflecting its impact on societal development aspects such as employment, income generation, and cultural expression (Bürklin, 2019).

However, the fashion industry is also characterized by its environmental footprints and social implications. As it grapples with issues like resource depletion, biodiversity loss, and climate change, there exists both an opportunity and a necessity for companies to innovate and implement sustainability-oriented actions. These include developing ecofriendly materials, enhancing production processes, and conserving resources. The industry stands at a pivotal crossroad, where advancements in sustainability must align with institutional practices and reporting standards (Choi & Han, 2019; Desore & Narula, 2018; García-Granero et al., 2020; Karell & Niinimäki, 2020; Svensson, 2020).

This study aims to investigate how sustainability is integrated into the corporate strategies of fashion retail organizations. Specifically, it seeks to answer the research question: How is sustainability integrated into fashion companies' strategies as reflected in their reported initiatives? By examining this integration through the lens of Global Reporting Initiative (GRI) reports from Brazilian and Swedish fashion retailers from 2015 to 2019, this research contributes to a deeper understanding of the complexities involved in aligning business practices with sustainability principles.

The current documental research accomplished through comparative analysis sought to gauge the sustainability integration extent based on all available GRI reports from Brazilian and Swedish fashion retail organizations. This study draws from GRI sustainability reports published from 2015 to 2019. These reports provide a standardized framework for non-financial reporting and enable companies to transparently

disclose their sustainability practices. This procedure is critical in this era of both high corporate social responsibility and growing relevance of environmental and social impacts.

The decision to compare Brazil and Sweden is well-founded. It stems from Sweden's well-established reputation as a sustainability leader in different industrial sectors, including its forward-looking and sustainability-focused fashion sector (Peters et al., 2021). Swedish companies, in collaboration with their government, have explicitly committed to curbing harmful chemicals' use in many industrial sectors (Svensson, 2020). Brazil and Sweden were chosen for this comparative analysis due to the outstanding contrast between their sustainability profiles and potential for knowledge exchange.

This research contributes to the literature by providing a nuanced understanding of how sustainability is integrated into corporate strategies within the fashion industry. The theoretical contribution is that the study reveals that while fair trade practices are well-articulated conceptually, they are not widely implemented in the fashion retail sector. This finding indicates potential avenues for future research aimed at understanding the factors that may stimulate or hinder the adoption of fair trade practices in the fashion industry, particularly within corporate strategies and supply chain management. The practical recommendation is that companies should integrate fair trade criteria into their reporting frameworks, demonstrating a commitment to equitable conditions for workers globally. This approach is applicable across different production models, benefiting both in-house Brazilian operations and outsourced Swedish ones. At last, this study acknowledges contextual differences, as evidence shows that sustainability practices vary significantly between companies and regions, influenced by local regulations, cultural contexts, and market demands. By recognizing these variations, the research provides insights for tailoring sustainability strategies to specific contexts, ultimately advancing more effective and inclusive approaches to sustainability in the global fashion industry.

1. LITERATURE REVIEW

Business leaders' awareness of sustainability has increased in recent decades, and it has led to broader

implementation of sustainability goals. These leaders have adopted the triple bottom line (TBL) framework to analyze the social, environmental, and economic impacts of their business operations, as well as to measure their results yearly. Elkington's (1997) TBL model has become a global reference on sustainable impacts, and it is the most often used framework in sustainability studies since it simplifies and sets the basis of aspects taken to measure, assess, and implement sustainability concepts in different organizations and systems. Based on this theory, sustainability achievement lies in balance among environmental (planet), social (people), and economic dimensions, which are the three pillars of sustainability. However, sustainability should be discussed in broader contexts and focus on the well-being of all humans and ecosystems (Thorisdottir & Johannsdottir, 2020). The environmental dimension of sustainability requires feasible long-term resource use, with emphasis on environmental degradation and resource depletion issues (Park & Kim, 2016).

Stakeholders are increasingly aware of the impacts caused by the textile, clothing, and fashion industries on climate change and human rights, and this encourages companies to mitigate the environmental damage caused by them (Abbate et al., 2023). From a socioeconomic perspective, all stakeholders may commit to improving current working conditions in the field, factories, transportation chains, and stores. Their procedures must comply with good ethical actions, best practices, and international codes of conduct. In addition, fashion companies should encourage more sustainable consumption patterns, care and hygiene practices, and general attitudes toward fashion (Henninger et al., 2016). Sustainability implies manufacturing, marketing, and the most sustainable use of inputs and resources possible, in the fashion industry. This process demands environmental, socioeconomic, cultural, and design aspects that can be added to all product lifecycle stages. Sustainable fashion encompasses everything from raw materials to production, design, manufacturing, transportation, marketing, and final sale, and all these factors must be seen from a holistic and green perspective. Reusing, repairing, remaking, and recycling are important components for the fashion sector to embody in order to become more sustainable (Sjöholm et al., 2020).

1.1. Strategic dimension of sustainability in fashion

As of 2023, the global population is approximately 8 billion people. According to projections by the United Nations (2022), this number is expected to reach around 8.5 billion by 2030. In 2023, retail sales of apparel and footwear worldwide amounted to over \$1.7 trillion (Statista, 2024). Incorporating sustainability principles into business is a strategy adopted by companies to balance their pursuit of economic and financial goals, but to simultaneously apply the sustainable agenda to their organizational behavior. Sustainability strategic dimension in fashion means adding general aspects of organizations that must be respected by them to achieve financial success and to remain in the market (Wilson, 2015). From an economic perspective, the fashion sector has been driving global development, as it is one of the largest consumer industries in the world and generates \$1.5 trillion in revenues, besides employing approximately 60 million people in its value chain (Kerr & Landry, 2017).

Karell and Niinimäki (2020) pointed out that, despite the initiatives and actions taken by the fashion sector, it appears to resist the changes; therefore, it is not yet implementing sustainable solutions fast enough to counterbalance the negative environmental and social impacts of this growing industrial sector. Merely disclosing sustainability reports does not make companies sustainable; it is necessary to put them to practice. Therefore, even more changes and actions are needed at different social levels, as well as in legislation, infrastructure, technology, education, business, design, and consumption. On the other hand, the fashion industry is the pioneer in new sustainability initiatives. Thus, it is important to assess strategies that can add new sustainability perspectives to this industry when one studies this element in the fashion sector. It is so because industries are among the major contributors to climate change and global warming, which are the most threatening issues of the present time (Svensson, 2020). Sustainability must be taken as a strategic formula by organizations; thus, attention should be given to certain parameters that reflect sustainability's strategic dimension in companies belonging to the fashion sector, namely defining the business's sustainability vision, practicing fair trade, and adopting environmental audits. Figure 1 provides the parameters for the strategic dimension of sustainability in the fashion industry.

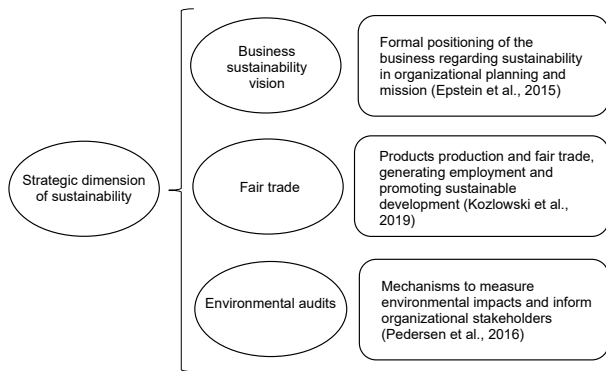


Figure 1. Strategic Dimension of Sustainability in the Fashion Industry.

From the business sustainability perspective, organizational sustainability is relevant, and it is perceived by top managers and expressed by specific deliberate actions. When sustainable assumptions, such as TBL, are clear in institutional missions, visions, and values, they become a reference for sustainability integration into organizational strategies (Epstein et al., 2015). As sustainability complies with the business vision, it reflects on several processes across the organizational hierarchy, including environmental management system implementation and showcasing top management priorities and concerns. Environmental management systems encompass environmental control measures applicable to company outputs, such as waste and atmospheric emissions, and environmental control in addition to managerial and production processes—all these procedures must be aligned with business planning (Radu et al., 2020). Businesses' formal positioning toward sustainability shows managers' commitment to this issue, their managerial perceptions about sustainable issues, and their strategic responses and plans, which must be adjusted to the organization's internal resources (Desore & Narula, 2018).

Fair trade means how companies become profitable by accomplishing products' fair production and trade, by creating new job positions, and by promoting sustainable development in communities they operate in (Kozłowski et al., 2019). The decision to use organically sourced fibers through fair trade practices can reduce environmental impacts and, simultaneously, increase profits, add value to the business, and show stakeholders that it is possible to produce and profit from environmentally conscious and sus-

tainable production processes (Kozłowski et al., 2015; Wilson, 2015).

According to Yasin and Sun (2019), companies often feel forced to improve product quality, reduce costs, and increase production volumes by using fewer resources. Investments in production processes and in finding balance between these two demands become necessary. Even processes considered essential, such as washing, drying, and ironing, can be enhanced to increase economic gains and to allow companies to trade their products fairly, without compromising their profitability. Actions, such as manufacturing clothing from certified fabric, in compliance with environmental labels and fair trade principles, are another strategy to achieve more conscientious consumption patterns (Sjöholm et al., 2020).

Environmentally responsible companies get higher market scores. Shareholders who prioritize environmental responsibility would rather invest in ecofriendly profitable companies. Environmental auditing is among the fashion industry's mechanisms to measure environmental impacts and keep stakeholders informed about them. These audits help companies in many ways, such as decarbonizing production, selecting ecofriendly and sustainable materials, employing low-carbon transportation, and improving communication with the financing community (Pedersen et al., 2016). Environmental audits are management tools for companies, besides being essential to assess companies' sustainability level (Hojnik and Ruzzier, 2016; Radu et al., 2020).

The Sustainable Apparel Coalition (SAC) was launched in 2009 in response to the fashion industry's demand for audits to measure their environmental impact. The joint initiative led by Walmart and Patagonia's presidents invited global business leaders to collaborate in developing an index to measure the environmental impact caused by their products. SAC is part of an ecosystem composed of three organizations: Sustainable Apparel Coalition, Higg Co., and Apparel Impact Institute, which collaborate to promote social and environmental sustainability in the fashion industry. They developed the Higg Index to measure global impact improvement programs. This tool assesses environmental, social, and labor impacts across the fashion industry's value chain. It helps this sector to identify inefficiencies, to rectify harmful practices, and to achieve the environmental

and social transparency demanded by the market (Radhakrishnan, 2015).

The fashion industry must show greater diligence in addressing sustainability's economic aspects. It means embracing mounting global challenges, enhancing productivity, adhering to local regulations, and navigating the escalating uncertainties witnessed in this sector. Consequently, sustainability can no longer be put aside, it must be fully integrated into companies' strategic framework (McQuillan et al., 2018). This present study emphasized sustainability's strategic dimension in fashion organizations, and it is highlighted by the following parameters: defining the business' sustainability vision, implementing fair trade practices, and adopting environmental audits.

2. METHOD

A qualitative exploratory documental study is used based on the positivist paradigm. Documentary analysis applied to organized actions aimed at presenting the content of a document disclosed in a format different from the original one. It was done to make its subsequent consultation or referencing easier and to rule out subjective interpretation bias (Bardin, 2016). A wide range of documents is used in documental research, including printed materials and other forms of documents, such as newspapers, photographs, films, recordings, and legal documents. The collected material was not subjected to analytical treatment yet, but it worked as researchers' raw material to conduct their investigation and analysis on the subject.

The research *corpus* consists of secondary data from sustainability reports published by the GRI. Reports by Brazilian and Swedish fashion retail companies were included in the *corpus* to ensure material homogeneity. Each report corresponded to a specific company and worked as an analysis unit in the present research.

GRI is a non-profit organization launched in 1997 by the joint initiative of the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environmental Program (UNEP). Its headquarters are currently located in Amsterdam, the Netherlands. GRI comprises an international network of companies, civil associations, and other organizations; besides, its sustainability reports have gradually gained adherence by companies from different

countries due to their reliability and transparency in disclosing organizational management practices and in contributing to setting strong relationships with stakeholders (Jones et al., 2016). GRI's primary goal is to create a standardized framework for non-financial reports applicable to all industries (Fernandez-Feijoo et al., 2014). It is widely acknowledged as the foremost standard for voluntary corporate reporting on global environmental and social performance. This process helps organizations to widen the transparency and accountability of several social and environmental issues. GRI standards provide a comprehensive set of indicators across the three categories (economic, environmental, and social). In addition, they enable organizations to report on additional issues of interest to their stakeholders (Sasse-Werhahn, 2019).

The selection of GRI reports as basis for sustainability research provides different advantages, such as Standardization—GRI provides uniform framework for sustainability reporting and makes comparative analysis among different companies, industries and regions easier; Comprehensiveness—GRI's guidelines encompass a broad spectrum of sustainability dimensions, including economic, environmental, and social aspects (this holistic approach empowers researchers to assess a company's sustainability performance from multiple angles); Credibility—GRI has garnered recognition as reputable authority for sustainability reporting (a multitude of institutions, including governmental and nongovernmental bodies, regard GRI reports as trustworthy source of information); Global Applicability—GRI is acknowledged as internationally applicable framework, and it renders its reports pertinent and adaptable to companies at global scale (Hsu & Zomer, 2014; Sasse-Werhahn, 2019).

The decision to compare Brazilian and Swedish GRI sustainability reports stemmed from a research approach aimed at evaluating markets within the same sector while using a specific market as a benchmark. It's worth noting that retail fashion industries in Brazil and Sweden exhibit a significant difference in their production chains. In Brazil, the production chain tends to be internal, while in Sweden, it is often outsourced to Asia. This comparison sheds light on the shared challenge faced by companies from both origins: the need to monitor and implement sustainable supply chain actions throughout their operations. In both cases, companies grapple with the com-

plexities of ensuring sustainability across their supply chains, addressing issues such as ethical sourcing, fair labor practices, and environmental impact. This challenge underscores the importance of ongoing efforts to integrate sustainability principles into all aspects of business operations, regardless of geographical location or industry sector.

Nordic countries have consistently demonstrated high sustainability rates. Sweden, in particular, holds an impressive 5th position in environmental performance, according to the Environmental Performance Index (Hsu & Zomer, 2014; Matti et al., 2021). The comparative analysis conducted between Brazil and Sweden provided insights into sustainability practices within the fashion industry. It revealed a contrast between a developed nation, characterized by a modern and progressively sustainability-oriented fashion market, and a developing country where the fashion sector is beginning to embrace sustainable practices, albeit on a more limited scale (Goworek et al., 2018).

Table 1 introduces companies, countries, years, and whether reports were collected from GRI or from companies' own websites.

Sustainability reports from fashion companies in Brazil and Sweden, issued between 2015 and 2019 and available on the herein accessed platform, were collected from the GRI website. Data collection was done by downloading the reports in PDF format from the website <https://database.globalreporting.org/>. However, some cases demanded the collection procedure be carried out right on companies' web-

sites. It is important to notice that no reports were chosen or selected, since the present analysis encompassed all reports available in the Brazilian and Swedish markets.

The Swedish companies Ellos Group, Gina Tricot, Kappahl, and Lindex, despite having prepared their sustainability reports according to GRI standards from 2015 to 2019, for some unknown reason, did not make them available on the GRI platform in certain years. It was necessary to collect their reports right on their websites. Dudalina's missing reports are justified by the fact that the company was incorporated by *Restoque Comércio e Confecções de Roupas S.A* in 2014. This company published GRI reports in 2015 and 2016, but it stopped publishing them from this time onward and only provided financial statements on the parent company's website.

In total, 37 sustainability fashion retail reports were published (2,106 pages altogether) by the fashion sector. It is crucial to address a timely question: why were notable companies like H&M, one of Sweden's largest fashion entities, not included in the current study? The scope of the present analysis was limited to companies from both countries that had their GRI reports available for public access. The present study encompassed four Brazilian companies: Hering, Dudalina, Grupo Malwee, and Lojas Renner; and four Swedish companies: Ellos Group, Gina Tricot, Kappahl, and Lindex. This selection was primarily based on companies that have made their GRI reports available; it was done to ensure a consistent and comprehensive analysis.

Table 1. Companies, Countries, and Research Report Sources.

Country	Company	Year					Total
		2015	2016	2017	2018	2019	
Brazil	Cia. Hering	GRI	GRI	GRI	GRI	GRI	5
	Dudalina	GRI	GRI	(*)	(*)	(*)	2
	Grupo Malwee	GRI	GRI	GRI	GRI	GRI	5
	Lojas Renner	GRI	GRI	GRI	GRI	GRI	5
Sweden	Ellos Group	GRI	GRI	GRI	GRI	Site	5
	Gina Tricot	GRI	GRI	GRI	GRI	Site	5
	Kappahl	GRI	GRI	Site	Site	Site	5
	Lindex	GRI	GRI	Site	Site	Site	5
Total reports							37

*The company did not publish sustainability reports in these years.

Qualitative research in academia often utilizes established software to enhance data processing efficiency (Creswell, 2010). In this study, NVivo 12 Plus was employed for content analysis, facilitating a systematic approach that improves research replicability and data credibility. Both quantitative and qualitative research necessitate validation, with reliability hinging on detailed descriptions that enable replication (Grzybowski et al., 2018). The use of NVivo significantly accelerates the research process and supports systematic analysis. Table 2 shows actions taken on each phase of the analysis:

The more quotations are assigned to specific subnodes (parameters), the more evidence one finds that actions have been taken within this category. This software turns the area quoted from the report into an area quantitatively described based on the assigned percentage. It is calculated in NVivo® and corresponds to the representativeness of the area pointed out in the report. A percentage equal to zero means that the parameter was not evident in the company's GRI report in a given year. In this case, the content analysis embodies a quantitative profile and adopts the following metrics:

- number of quotations (by code and by company/code) to identify whether the category represents actions of a single company;
- number of quotations by subnode and by company/subnode;
- text coverage for each node and subnode.

The text coverage metric is provided by NVivo®, and it represents the text percentage coded for a specific category (node/dimension) or subcategory (subnode/parameter) in the report.

This analysis is based on the premise that the more relevant the addressed topic, the higher its representativeness in the analyzed report. This analysis allows assessing the importance assigned by companies to dimensions and parameters seen as more relevant for the fashion sector. MacLennan et al. (2023) are an example of this methodology's application.

The identification of analysis categories, or nodes, was based on the literature. Report quotations can be used for illustrative purposes. These illustrations were described by Miles and Huberman (1994) as specific descriptions applied to the analyzed cases. The introduced percentages represent the area or coverage of the analyzed excerpt. Assumingly, the greater the occupied area, the more important the topic in the analyzed report.

3. RESULTS AND DISCUSSION

The representativeness rate and excerpts exemplifying the three parameters are shown in the current section to show sustainability integration into companies' strategies, based on the analyzed reports. Business sustainability vision parameters were initially presented, and they were followed by parameters such as "Fair trade" and "environmental audits."

3.1. Business sustainability vision

Some companies perceive sustainability as a factor that strengthens their competitiveness. However, others see it differently, viewing it as an unnecessary and costly endeavor (Lopez-Torres et al., 2022). Table 3 illustrates the extent to which companies incorporate sustainability into their business or corporate planning.

Table 2. Phase and Action.

Phase	Action
1	Categorize sustainability strategies into codes, referred to as nodes. Subnodes, or parameters—such as business sustainability vision, fair trade, and environmental audits—were developed from the literature and detailed descriptions.
2	Sustainability reports were downloaded from the GRI platform or from companies' websites and attached to NVivo®.
3	Systematic and analytical reading of the reports, the selection of quotations (excerpts), coding based on subnodes (parameters), and the aggregation of raw data to the corresponding subnode or parameter.
4	Systematic and analytical reading of coded reports and assessing equivalent quotations.
5	Reports that were organized based on each subnode (parameter).
6	Spreadsheets were elaborated in Excel based on the reports.

Table 3. Business Sustainability Vision (Data in %).

Country	Company	Year/GRI					Average per company
		2015	2016	2017	2018	2019	
Brazil	Cia. Hering	0.86	0.89	1.27	1.34	1.43	1.16
Brazil	Dudalina	0.27	0.56	(*)	(*)	(*)	0.42
Brazil	Grupo Malwee	1.79	1.89	1.82	1.83	1.84	1.83
Brazil	Lojas Renner	2.17	2.10	2.26	2.34	2.20	2.21
Brazil	Average/year	1.27	1.36	1.78	1.84	1.82	
Sweden	Ellos Group	1.74	1.56	1.69	1.78	1.96	1.75
Sweden	Gina Tricot	1.65	1.84	1.54	1.79	1.73	1.71
Sweden	Kappahl	1.67	1.52	1.68	1.79	1.82	1.70
Sweden	Lindex	1.68	1.76	1.79	1.83	1.58	1.73
Sweden	Average/year	1.69	1.67	1.68	1.80	1.77	

*Years when companies did not publish sustainability reports.

Lojas Renner achieved the highest average score (2.21%) in the business sustainability vision. For the company, sustainability is an intrinsic value to its business, strategy, and performance. Lojas Renner implemented a strategic plan named Responsible Fashion, which prioritized sustainability topics within its business planning. Through its Sustainability Committee and a dedicated sustainability team, the company continuously identifies and mitigates socio-environmental risks relevant to its value chain. These efforts were reflected in projects across four main areas: responsible suppliers, eco-efficient management, sustainable products and services, and the engagement of employees, communities, and customers.

Grupo Malwee (1.83%) believes that innovation and sustainability concepts should be defined as its business' strategic principles. This company is better equipped to make more assertive decisions regarding the construction of a better and more sustainable value chain for it and for all its stakeholders.

From the Swedish side, *Ellos Group* (2015) recorded the highest mean (1.75%) for business sustainability vision. Accordingly, sustainability has great relevance and is integrated into its businesses' strategies. It believes that sustainability is an indispensable source of competitive advantage. This same belief is supported by Sutter et al. (2015), who stated that sustainability can be used as a differentiation strategy by fashion companies.

Swedish company called *Lindex* (1.73%) reports that it has been passing through a sustainable jour-

ney since its foundation 60 years ago. Sustainability is their strategy to bring revenues to their shareholders and to ensure continuous growth. According to this company, it is essential to perform sustainable work in daily operations, to act with transparency, and to make their peers engage with this target by collaborating with suppliers, partners, customers, NGOs, other brands, and other stakeholders. This company believes that it is likely to find more sustainable step-by-step solutions for people, the environment, society, and business.

3.2. Fair trade

Although there are references in the literature to fair trade as part of the sustainability strategic dimension in fashion (Fletcher & Grose, 2012; Wilson, 2015; Yasin & Sun, 2019), we did not find any mention of this parameter in the herein analyzed sustainability reports, neither in Brazil nor in Sweden. Companies miss the opportunity to strengthen their relationship with consumers who, in one way or another, are beginning to exert pressure on fashion companies to reduce the harm these companies cause to nature, as well as the excessive exploitation they engage in, by not highlighting the fair trade parameter in their sustainability reports. The practice of pursuing quick profits, exploiting slave or child labor, operating clandestine sewing workshops, and other unfair practices in the industry is becoming known to society, which is getting organized to put

pressure on the fashion sector to make it rule out these practices. The difficulties of combining fair trade principles with the fashion industry consider the social, aesthetic, and market values that interplay in the product–consumption context.

3.3. Environmental audits

The present results point out the representativeness of actions taken by companies to conduct environmental audits, as described in Table 4.

Lojas Renner achieved the highest mean (1.63%) among Brazilian companies in the environmental audits category. This finding assumingly derives from the importance placed by this company on environmental audits. Lojas Renner (2019) was subjected to audits conducted by a third-party company, based on the Higg Index assessment process, to find compliance with environmental management requirements in these suppliers—it represented 26.46% of its domestic purchasing volume. This assessment of monitoring compliance and good environmental management practices allowed this company to expand the eco-efficiency programs to its suppliers. In addition, they started a project based on using artificial intelligence to analyze internal and external audit data. It will be done to enable predicting non-conformities in its supply chain to prioritize and better orient future audits.

The Malwee Group (2019) recorded 1.61% in its internal program of socio-environmental audits.

The company reaches 100% audited subcontractors and national outsourcing suppliers, on a yearly basis, and it represents 93% of its suppliers. The sustainability team visited and audited 14 suppliers in China and Bangladesh. These suppliers represent 7% of its total suppliers, and, although not highly representative, they were also subjected to assessments based on the Supplier Qualification Index (IQF) matrix by the National Quality Award Foundation. The IQF matrix is an objective methodology that relies on transparent criteria to assess suppliers. It aims at identifying improvement opportunities for a third-party service delivery and at opening room for a learning cycle capable of providing feedback and of continuously improving third parties' services and efficiency.

According to the Swedish company Lindex (1.12%), its environmental audits are conducted by its in-house sustainability experts. These audits aim at increasing awareness of environmental issues in their supply chain and at improving processes to minimize negative environmental impacts on clothing production. Audits can be scheduled or conducted without prior notice to the supplier. In 2018, these experts conducted 114 environmental audits, 88 of them were complete audits and 26 required re-auditing. In total, 108 audits were scheduled, whereas 6 were unscheduled.

The Swedish company Ellos Group (2015) recorded a mean score of 0.96% in environmental audits. It outsourced its environmental audits to Bureau Veritas, which uses its own protocols for monitoring

Table 4. Environmental Audit (Data in %).

Country	Company	Year/GRI					Average per company
		2015	2016	2017	2018	2019	
Brazil	Cia. Hering	0.79	1.06	1.15	0.18	1.25	0.89
Brazil	Dudalina	0.21	0.29	(*)	(*)	(*)	0.25
Brazil	Grupo Malwee	1.06	1.55	1.71	1.87	1.86	1.61
Brazil	Lojas Renner	1.16	1.64	1.61	1.79	1.96	1.63
Brazil	Average/year	0.81	1.14	1.49	1.28	1.69	
Sweden	Ellos Group	1.16	0.89	0.87	0.91	0.95	0.96
Sweden	Gina Tricot	1.12	0.83	0.97	0.89	1.15	0.99
Sweden	Kappahl	0.66	0.71	0.79	0.89	0.98	0.81
Sweden	Lindex	1.25	1.02	1.17	1.09	1.07	1.12
Sweden	Average/year	1.05	1.00	0.95	0.95	1.04	

*Years when companies did not publish sustainability reports.

and assessment purposes. This protocol includes 233 questions about environmental and compliance procedures. The audits involve confidential interviews with employees, record testing, observations, and management feedback. Auditors can take into consideration several information sources and use proven investigative techniques to corroborate evidence and sustainable practices, based on a multifaceted approach.

3.4. Discussion

This session begins with Table 5, which displays the percentage of reports on the three sustainability strategic dimension parameters established for the fashion industry. It also presents the average values for these parameters—business sustainability vision, fair trade, and environmental audits—in Brazil and Sweden. In Table 5, each parameter is discussed in detail, starting with the sustainability strategic dimension, followed by fair trade practices and environmental audits.

The sustainability strategic dimension analysis indicates that the business sustainability vision parameter was more prominently reported in Sweden than in Brazil. This discrepancy highlights a potential difference in the level of emphasis and implementation of sustainability practices within the fashion industry. The findings suggest that Swedish companies may place greater focus on integrating sustainability into their business strategies compared to their Brazilian counterparts. This result aligns with the broader perception of Sweden as a leader in sustainable development, demonstrating a strong commitment to environmental and social issues (Matti et al., 2021). Sustainability alignment to business positioning is recurrent in Brazilian companies and slightly more prominent in Swedish companies. Companies have acknowledged that the fashion sector has been a driving force for global development since it is one

of the largest consumer industries in the world. Including sustainable principles in companies' strategies is a clear indication of taking sustainability as a fundamental part of their corporate strategy (Epstein et al., 2015; Kerr & Landry, 2017). Companies can foster collaboration to jointly develop actions that drive sustainable initiatives throughout their value chain.

There was no evidence of actions focused on fair trade practices in any company, whether in Brazil or Sweden. This absence raises significant concerns about the actual commitment of the fashion industry to promoting fair wages, safe working conditions, and sustainable sourcing. The lack of initiatives in this regard suggests that companies are either neglecting or deliberately deprioritizing this aspect, limiting their contribution to social justice and equity within their supply chains.

While sustainability commitments are often highlighted in institutional discourse, there is a need to scrutinize whether these claims translate into tangible actions. The absence of fair trade initiatives, despite their well-documented importance in sustainability literature (Fletcher & Grose, 2012; Yasin & Sun, 2019), suggests a gap between rhetoric and practice. Companies frequently disclose broad sustainability goals in their reports but avoid detailing sensitive topics such as pricing composition, profit margins, or the real impacts of their sourcing strategies. This lack of transparency hinders stakeholders from assessing whether companies are genuinely committed to ethical labor practices or merely engaging in greenwashing. If fair trade principles were integrated effectively, companies could foster social and economic progress in the communities where they operate—many of which are composed of small, family-owned producers in emerging economies with limited access to basic resources such as education, sanitation, and infrastructure. The absence of such initiatives represents a missed opportunity for companies to contribute meaningfully to these communities.

On the environmental front, the slightly higher percentage of environmental audits conducted by Brazilian companies compared to Swedish ones suggests a relatively stronger emphasis on assessing environmental impact within Brazil's fashion sector. This suggests that Brazilian companies are measuring their environmental footprint and working toward implementing sustainable practices. It is important to

Table 5. Strategic Dimension Parameters (Data in %).

Parameters	% Brazil	% Sweden
Business sustainability vision	1.41	1.72
Fair trade	0.00	0.00
Environmental audits	1.09	0.97
Average dimension in %	0.83	0.90

determine whether these audits result in meaningful improvements or merely serve as formalities to fulfill regulatory requirements. Transparency alone is insufficient—there must be evidence that companies take corrective actions based on audit findings.

The overall analysis indicates that while companies increasingly engage in sustainability discourse, many fail to implement concrete actions beyond institutional messaging. The presence of sustainability statements in corporate reports, including those from top executives, is insufficient if not accompanied by measurable, verifiable initiatives. Future research should critically examine the extent to which companies move beyond symbolic gestures to implement real, impactful sustainability strategies. This could be further explored through data triangulation, cross-referencing corporate claims with independent audits, employee testimonials, and third-party evaluations. Strengthening this analytical approach would provide a more accurate and less lenient assessment of corporate sustainability commitments, ensuring that companies are held accountable for their social and environmental responsibilities.

FINAL CONSIDERATIONS

The aim of the present study was to assess sustainability integration into the analyzed organizations' strategies, based on initiatives reported by companies in the retail fashion sector. Three parameters of sustainability strategic dimension in the fashion industry were assessed: business sustainability vision, fair trade, and environmental audits. Data were collected from Brazilian and Swedish companies' sustainability reports, which were published in compliance with GRI guidelines.

Some considerations can be drawn from this comparative analysis: findings have shown that all Brazilian and Swedish retail companies included in the present study have incorporated sustainability principles to their strategies, as observed in their sustainability reports—the inclusion of sustainable principles, both in conduct and mission statements, points out that these companies consider sustainability a fundamental part of their corporate strategy; sustainability vision integration to these companies' core business practices is emphasized—this is particularly evident in the introduction of their reports or in sections like

“President's message” (it shows the strategic significance of sustainability for their operations); the study highlights the practice of environmental audits by these companies to assess and validate their environmental initiatives and good practices—this finding stresses the importance of accountability and transparency in their sustainability efforts; fashion companies in Brazil and Sweden acknowledge the importance of engaging stakeholders in discussions about incorporating sustainability to their strategies—such an engagement encompasses economic and financial variables, including potential economic benefits resulting from aligning sustainability to their strategies.

Lack of evidence about actions focused on fair trade practices is a research gap in the sustainability strategic dimension in the retail fashion industry. Although fair trade is mentioned in the literature, GRI reports of the analyzed companies do not address it. This finding suggests that companies may not prioritize fair trade initiatives; therefore, they miss the opportunity to contribute to fair working conditions and to equitable compensation for those involved in the fashion supply chain.

Companies should pay more attention to fair trade practices to help build a more equitable and fair fashion industry. Companies must incorporate fair trade parameters into their reports by emphasizing their commitment to fostering just and equitable conditions for workers and producers in the fashion supply chain. This new vision would address a gap in their sustainability strategies and promote fairness and sustainability in this industry.

The current study specifically focused on Brazilian and Swedish retail fashion companies and on the principles and challenges it uncovers, which may be relevant to a broader context. Sustainability integration into corporate strategy, the importance of environmental audits, and the need to address fair trade practices are topics of interest to researchers and companies in different fashion markets worldwide. Insights from the present study could guide and inspire further research carried out with comparative markets and sectors to promote sustainable practices and responsible corporate strategies.

Despite the methodological clarity in utilizing the GRI database for company selection in this comparative study, we acknowledge and scrutinize the inherent limitations associated with this approach.

One notable limitation lies in the potential biases embedded in the companies represented within the GRI database. The voluntary nature of sustainability reporting can lead to a self-selection bias, where companies with more favorable sustainability profiles may be more inclined to disclose their information. Consequently, the study's findings may inadvertently lean toward industries or entities already more proactive in their sustainability efforts, potentially overlooking sectors that are less forthcoming or advanced in their reporting.

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