

Sustainability as a risk-management imperative: A stakeholder analysis of supply chain reform in the UK fast-moving consumer goods sector

Calistus Chinedu Ogbaga *

School of Business, BPP University Manchester.

World Journal of Advanced Research and Reviews, 2026, 31(01), 1714–1721

Publication history: Received on 20 June 2026; revised on 26 July 2026; accepted on 29 July 2026

Article DOI: <https://doi.org/10.30574/wjarr.2026.31.1.1988>

Abstract

Sustainability has shifted from a voluntary reputational activity to a core determinant of regulatory compliance and market access within the United Kingdom fast-moving consumer goods (FMCG) sector. This paper critically evaluates the strategic and operational implications of sustainability-driven supply chain reform, using Unilever UK as an illustrative case. Drawing on secondary industry and regulatory data, the study applies PESTLE, Porter's Value Chain, the Balanced Scorecard, Mendelow's Power–Interest Matrix, and the Stakeholder Salience Model to examine how regulatory, retailer, and supplier dynamics jointly shape sustainability outcomes. The analysis finds that retailers function as de facto regulators, translating statutory requirements into commercial conditions such as delisting, and that supplier capability gaps – with over a quarter of suppliers lacking basic traceability systems – represent the principal constraint on compliance. The paper proposes a three-layer sustainability constraint model (regulatory enforcement, retailer amplification, and supplier capability) and argues that sustainability now functions primarily as a strategic risk-management imperative rather than an inherent source of short-term competitive advantage. Prioritised, KPI-linked recommendations are offered covering supplier capability building, phased digital traceability investment, and deferred sustainability optimisation. The paper contributes a structured account of how regulatory pressure is mediated through commercial power in contemporary FMCG supply chains.

Keywords: Sustainability governance; Supply chain management; Stakeholder theory; FMCG; Extended producer responsibility; Supplier capability

1. Introduction

Unilever UK is one of the country's largest FMCG companies, generating an estimated annual revenue of more than £8 billion and managing a portfolio of established household brands (Mintel, 2023). It operates in an environment characterised by intensifying regulatory scrutiny, shifting consumer expectations, and growing demands for environmental accountability (Gimenez and Tachizawa, 2012). FMCG supply chains account for up to 90% of the sector's environmental impact, particularly through packaging, logistics, and raw material sourcing, making sustainability a critical operational and strategic issue rather than a peripheral concern (Carter and Rogers, 2008; WWF, 2021).

In the UK, sustainability has moved from a reputational differentiator to a regulatory and commercial necessity. The Extended Producer Responsibility (EPR) reforms, an increasingly enforced Green Claims Code, and retailer-imposed sustainability data requirements have embedded environmental accountability directly into market access conditions. Regulatory frameworks across the UK and EU are converging towards stricter enforcement of sustainability disclosures and lifecycle accountability, raising cost pressures and operational complexity across multi-tier supply chains (DEFRA, 2023; CMA, 2023; European Commission, 2025; Deloitte, 2025). Although Unilever has committed to net-zero emissions

* Corresponding author: Calistus Chinedu Ogbaga

and fully recyclable packaging, achieving these goals depends on supplier readiness, robust data governance, and disciplined implementation – conditions that are not fully within the firm's direct control.

The problem addressed in this paper can therefore be framed as: to what extent do supplier capability gaps undermine a leading FMCG firm's ability to comply with sustainability regulation without eroding cost competitiveness and stakeholder trust? The paper aims to critically evaluate the impact of sustainability-driven supply chain reform on operational efficiency and stakeholder dynamics, and to develop evidence-based, prioritised recommendations that enhance regulatory compliance, strategic resilience, and stakeholder trust. The analysis focuses specifically on the intersection of supply chain management, environmental performance, and stakeholder engagement.

2. Literature Review

2.1. Sustainability and Regulatory Pressure in FMCG Supply Chains

Sustainability compliance in FMCG has become increasingly data-intensive and regulator-driven, with firms unable to demonstrate verifiable environmental data facing escalating legal and commercial consequences (Deloitte, 2025; PwC, 2026). The EPR reforms are expected to increase packaging-related costs by 15–20%, while approximately 40% of FMCG environmental claims are considered potentially misleading, elevating both compliance and reputational exposure (DEFRA, 2023; CMA, 2023). Existing literature identifies upstream suppliers as the weakest link in sustainability reporting and verification across FMCG supply chains, with capability gaps constraining transparency even where downstream commitments are strong (Gimenez and Tachizawa, 2012; KPMG, 2022).

2.2. Stakeholder Theory and Power Dynamics

Stakeholder theory holds that organisations must balance the interests of multiple internal and external groups rather than prioritising shareholders alone (Freeman, 1984). Mendelow's (1991) Power–Interest Matrix operationalises this by categorising stakeholders according to their relative power and interest, informing differentiated engagement strategies. Mitchell, Agle and Wood's (1997) Stakeholder Salience Model extends this by incorporating legitimacy and urgency, arguing that stakeholder salience depends on the possession of one or more of three attributes – power, legitimacy, and urgency – producing seven possible stakeholder types. Subsequent research suggests that sustainability governance increasingly reflects multi-level stakeholder pressure, in which regulators, retailers, and investors collectively co-produce compliance expectations rather than acting independently (Bansal, Grewatsch and Sharma, 2025).

2.3. Strategic Analytical Frameworks and Their Limitations

PESTLE analysis is widely used to identify macro-level political, economic, social, technological, legal, and environmental pressures bearing on an organisation (Yuksel, 2012). Porter's (1985) Value Chain provides a firm-centric lens for locating where value – and, by extension, sustainability risk – is created across primary and support activities. The Balanced Scorecard (Kaplan and Norton, 1996) translates strategic objectives into measurable performance indicators across financial, customer, process, and learning perspectives. However, contemporary research argues that traditional strategic frameworks are increasingly insufficient on their own for analysing sustainability challenges, as they assume relatively stable external conditions and fail to capture the interdependence among digital infrastructure, regulatory escalation, and stakeholder governance (Johnson, Whittington and Scholes, 2017; Deloitte, 2025). This literature gap motivates the present paper's integration of macro-level, firm-level, and stakeholder-level frameworks within a single analytical model.

2.4. Ethics, Greenwashing, and the Sustainable Development Goals

Greenwashing – the practice of making misleading or unsubstantiated environmental claims – is widely recognised as an ethical breach that undermines consumer trust and distorts market competition (Delmas and Burbano, 2011). Global supply chains are also characterised by structural power asymmetries, in which large buyers exert disproportionate influence over smaller suppliers (Gereffi, Humphrey and Sturgeon, 2005). Imposing advanced sustainability and traceability requirements without adequate support risks excluding smaller, less-resourced suppliers, raising questions of fairness and inclusion (WWF, 2021). The United Nations Sustainable Development Goals (SDGs) offer a globally accepted framework for aligning corporate sustainability initiatives with societal priorities, particularly SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 17 (Partnerships for the Goals) (UNDP, 2015).

3. Methodology

This paper adopts a qualitative, single-case study design based entirely on secondary data, consistent with the exploratory nature of the research question and the sensitivity of primary supply chain data. Unilever UK was selected as an illustrative case because of its scale, its public sustainability commitments (the Unilever Compass strategy), and its exposure to the full range of regulatory, retailer, and consumer pressures characteristic of the UK FMCG sector.

Data were drawn from three categories of secondary source: (i) UK and EU regulatory publications, including DEFRA, the Competition and Markets Authority (CMA), and the European Commission; (ii) industry and professional-services reports, including KPMG, McKinsey, Deloitte, PwC, Mintel, Accenture, and Tesco; and (iii) peer-reviewed academic literature on sustainable supply chain management and stakeholder theory. Quantitative figures reported in the findings (for example, supplier capability percentages and estimated EPR cost impacts) are compiled from these secondary sources rather than from primary fieldwork, and are treated as indicative rather than definitive.

Analysis proceeded through framework-based qualitative content analysis. PESTLE was applied to identify macro-environmental pressures; Porter's Value Chain was used to locate where sustainability risk materialises operationally; the Balanced Scorecard was used to examine the tension between short-term financial performance and long-term sustainability investment; and Mendelow's Matrix together with the Stakeholder Salience Model were used to map stakeholder power, interest, legitimacy, and urgency. Findings from each framework were then synthesised into an original three-layer sustainability constraint model comprising regulatory enforcement, retailer amplification, and supplier capability limitations.

This approach has recognised limitations. As a single-case, desk-based study, findings are illustrative rather than statistically generalisable, and reliance on secondary sources means that some headline statistics rest on individual reports rather than triangulated primary data. These limitations are addressed further in the discussion and are reflected in the paper's recommendation for further triangulation of headline figures.

4. Case Context: Unilever UK

Founded in 1929 and headquartered in London, Unilever operates in almost 200 countries with a portfolio spanning personal care, household products, and food and beverages. In the UK, the company generates more than £8 billion in annual revenue and manages established brands including Dove, Persil, Hellmann's, and Lipton. The UK market is strategically significant for Unilever owing to its mature consumer base, the concentrated bargaining power of a small number of dominant retailers, and one of the most advanced sustainability regulatory regimes globally. The FMCG sector more broadly is characterised by intense competition, low margins, and high price sensitivity, which limits the extent to which sustainability-related costs can be passed on to consumers.

Unilever's sustainability commitments are articulated through the Unilever Compass strategy, which prioritises responsible sourcing, recyclable packaging, emissions reduction, and alignment with the SDGs. These commitments reflect a long-standing ethical position but also increase exposure to regulatory, operational, and reputational risk where sustainability claims cannot be substantiated by credible, verifiable data. Achieving the company's stated net-zero and fully-recyclable-packaging ambitions requires significant transformation across procurement, supplier engagement, and information systems, meaning that the sustainability challenge is less a matter of strategic intent than of execution capability across an extended and heterogeneous supplier network.

5. Findings and Analysis

5.1. Regulatory and Commercial Pressure

Regulatory, retailer, and scrutiny pressures collectively signal significant, credible organisational exposure to sustainability-related risk. EPR reforms are expected to increase packaging-related costs by 15–20%, while approximately 40% of FMCG environmental claims are considered potentially misleading, which elevates compliance and reputational exposure under the Green Claims Code (DEFRA, 2023; CMA, 2023). Table 1 summarises the estimated cost impact of EPR regulation.

Table 1 Estimated impact of EPR regulation on cost drivers (compiled from DEFRA, 2023; CMA, 2023)

Cost Driver	Estimated Impact	Basis
Packaging costs	+15–20%	EPR fee escalation
Compliance systems	High	Reporting and audit infrastructure
Supplier upgrades	Medium–High	Traceability and digital reporting

Retailer requirements extend regulatory pressure through commercial enforcement mechanisms. For example, SKU-level carbon reporting mandates imposed by major retailers effectively transfer regulatory obligations onto suppliers and manufacturers through the threat of delisting (Tesco, 2023). This indicates that regulatory influence in UK FMCG supply chains is not exercised solely through statutory authority, but is amplified by powerful retail intermediaries who translate legal requirements into commercial conditions.

5.2. Stakeholder Analysis

Applying Mendelow's (1991) Power–Interest Matrix to the case indicates that retailers, regulators, and senior leadership occupy the high-power, high-interest 'manage closely' quadrant. Retailers possess significant power through control of shelf space and listing decisions and have a strong interest because supplier sustainability performance affects their own ESG ratings; regulators such as DEFRA and the CMA hold high power through legal enforcement and a strong interest in environmental compliance. Table 2 summarises the resulting stakeholder map.

Table 2 Stakeholder mapping using Mendelow's (1991) Power–Interest Matrix

Quadrant	Power	Interest	Representative Stakeholders
Manage closely	High	High	Major retailers, regulators (DEFRA, CMA), senior leadership
Keep satisfied	High	Low	Institutional investors, large global suppliers
Keep informed	Low	High	Consumers, NGOs, internal sustainability teams
Monitor only	Low	Low	Small Tier-2 suppliers, peripheral industry bodies

The Stakeholder Salience Model (Mitchell, Agle and Wood, 1997) deepens this analysis by incorporating legitimacy and urgency. Regulators and major retailers function as definitive stakeholders, possessing power, legitimacy, and urgency simultaneously: retailers reinforce regulatory demands through commercial mechanisms such as delisting, while regulators enforce compliance through legal sanction. NGOs typically function as dependent stakeholders, holding high legitimacy and urgency but limited direct power, relying instead on public pressure to influence corporate behaviour. Suppliers vary between dependent and dominant categories depending on scale and strategic importance. This is consistent with recent research indicating that sustainability governance increasingly reflects multi-level stakeholder pressure, in which regulatory authorities, retailers, and investors co-produce compliance expectations rather than acting in isolation (Bansal, Grewatsch and Sharma, 2025).

5.3. A Three-Layer Sustainability Constraint Model

While PESTLE, Porter's Value Chain, and the Balanced Scorecard each provide analytical structure, their explanatory power is limited unless their underlying assumptions are critically examined. PESTLE is effective in identifying macro-level regulatory and political pressures such as EPR reforms, but it implicitly assumes that external forces operate independently and linearly. In practice, regulatory pressure is actively mediated by retailers, who translate statutory requirements into commercial conditions through sustainability scorecards and delisting threats, meaning PESTLE alone underestimates the role of institutional intermediaries and power asymmetries (Yuksel, 2012; Tesco, 2023).

Porter's (1985) Value Chain provides insight into where sustainability pressures materialise operationally, particularly within upstream procurement and inbound logistics. However, its firm-centric orientation is increasingly misaligned with the inter-organisational nature of sustainability risk, since performance is co-produced across a global supplier network over which the focal firm has limited direct control (Gereffi, Humphrey and Sturgeon, 2005; Gimenez and Tachizawa, 2012). The Balanced Scorecard highlights the tension between immediate financial performance and long-term sustainability investment (Kaplan and Norton, 1996), but relies on relatively predictable causal links that sustainability outcomes rarely follow; such outcomes typically emerge indirectly, through gains in legitimacy, reduced

regulatory risk, and strengthened stakeholder trust, rather than through direct financial return (Norreklit, 2000; Searcy, 2012).

These limitations can be synthesised into a three-layer sustainability constraint model: (1) regulatory enforcement, (2) retailer amplification, and (3) supplier capability limitations, which collectively determine the feasibility of sustainability implementation in practice. This framing suggests that sustainability performance in FMCG is best understood as a systemic coordination problem involving misaligned incentives among regulators, retailers, and suppliers, rather than as a matter that can be resolved through firm-level optimisation alone.

5.4. Supplier Capability Gaps

The most substantial constraint identified is supplier capability. Approximately 27% of suppliers lack digital traceability systems entirely, 45% demonstrate only partial reporting capability, and 28% are considered fully compliant with sustainability reporting requirements (KPMG, 2022; McKinsey and Company, 2023). Table 3 and Figure 1 summarise this distribution.

Table 3 Supplier sustainability capability breakdown (compiled from KPMG, 2022; McKinsey and Company, 2023)

Capability Level	Description	Share of Suppliers
No traceability	No digital sustainability systems in place	27%
Partial capability	Limited reporting ability	45%
Fully compliant	Meets sustainability reporting requirements	28%

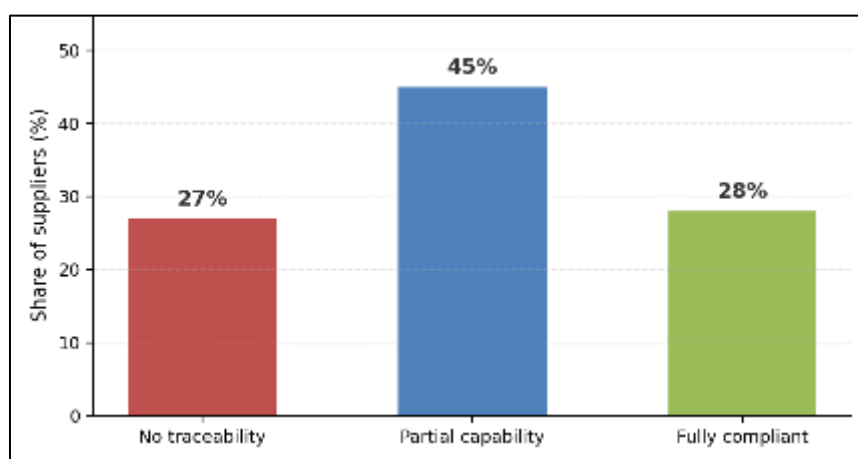


Figure 1 Supplier sustainability capability distribution (author's compilation from KPMG, 2022; McKinsey and Company, 2023)

This distribution confirms that upstream supply chain constraints remain the primary barrier to effective sustainability implementation, reinforcing earlier findings that FMCG supply chains represent the weakest link in sustainability reporting and verification (Gimenez and Tachizawa, 2012; Accenture, 2025).

5.5. Ethical Considerations and Alignment with the SDGs

Ethical considerations – supplier fairness, transparency, environmental responsibility, and accountability in governance – are integral to the sustainability challenge rather than a secondary concern. Imposing advanced reporting and traceability requirements without corresponding support risks excluding smaller, less-resourced suppliers, creating inequality within the supply chain and constituting a form of compliance dumping in which the financial burden of sustainability is transferred entirely downstream (Gereffi, Humphrey and Sturgeon, 2005). Ensuring transparency and avoiding greenwashing requires that all sustainability claims be evidence-based, verifiable, and traceable across the supply chain (Delmas and Burbano, 2011).

The case aligns most directly with three SDGs. SDG 12 (Responsible Consumption and Production) is reinforced by EPR reforms, which require systemic change in packaging design and supply chain transparency rather than isolated initiatives. SDG 13 (Climate Action) is central given that Scope 3 emissions account for approximately 85% of environmental impact within FMCG supply chains, meaning climate action depends on supplier collaboration and digital traceability (Carter and Rogers, 2008). SDG 17 (Partnerships for the Goals) reflects evidence that collaborative buyer–supplier partnerships significantly improve sustainability performance compared with purely enforcement-driven approaches (Gimenez and Tachizawa, 2012; UNDP, 2015).

6. Discussion

The findings raise a critical question for sustainability strategy: do sustainability investments consistently generate competitive advantage, or do they more often function as risk-mitigation mechanisms necessary to preserve market access and organisational legitimacy? This analysis suggests a fundamental paradox. While sustainability is widely framed in the corporate and academic literature as a source of competitive advantage, in highly regulated FMCG markets it increasingly functions as a minimum threshold for market participation rather than a means of differentiation. Firms that fail to comply face exclusion, through delisting or regulatory sanction, but firms that comply do not necessarily achieve superior financial performance. Sustainability investment therefore generates indirect and delayed value – through risk mitigation, regulatory alignment, and reputational capital – rather than immediate financial return (PwC, 2026; Bansal, Grewatsch and Sharma, 2025).

This reframes sustainability from a discretionary strategic choice into a structural dependency embedded within modern supply chains, where firms are compelled to act because of regulatory, commercial, and stakeholder pressure rather than purely strategic preference. From a strategy perspective, this implies that sustainability commitments cannot remain aspirational; without embedding sustainability into core decision-making and accelerating digital transformation, an organisation will remain reactive to regulatory pressure and vulnerable to retailer-driven compliance demands (Grant, 2010; Johnson, Whittington and Scholes, 2017).

Operationally, supplier capability gaps and fragmented data flows are not minor inefficiencies; they represent the primary source of compliance risk, process disruption, and reputational vulnerability (Gimenez and Tachizawa, 2012; Christopher, 2016). From a human resources perspective, the absence of widespread digital and sustainability literacy across procurement, operations, and compliance functions creates a skills deficit that directly undermines transparency and reporting accuracy, indicating that addressing supplier-facing sustainability challenges also requires internal capability investment (Searcy, 2012; Hu and Zeng, 2024).

A further tension concerns affordability. While consumer demand for sustainable products continues to grow, willingness to pay a premium remains limited; only around 12% of UK consumers report willingness to pay more than 10% extra for sustainable products (Mintel, 2023). This constrains the extent to which sustainability-related costs can be passed downstream to consumers, reinforcing the importance of phased, cost-conscious implementation rather than accelerated or blanket investment. Similarly, digital traceability is frequently presented as a solution to sustainability challenges, but its effectiveness may be overstated: rather than eliminating uncertainty, digital systems can redistribute and amplify risk from visibility to data reliability, particularly where data accuracy still depends on upstream supplier inputs (McKinsey and Company, 2023).

Recommendations

Given constrained organisational resources, intensified regulatory enforcement, and heightened retailer scrutiny, sustainability initiatives cannot realistically be pursued concurrently at full scale. The following recommendations are therefore prioritised according to (i) the immediacy of regulatory and commercial risk, (ii) dependencies among interventions, and (iii) impact on organisational legitimacy and market access (Johnson, Whittington and Scholes, 2017; McKinsey and Company, 2023).

Recommendation 1 (highest priority): implement a tiered supplier capability-building programme. Supplier capability gaps are the most significant constraint on sustainability performance; building supplier capability – through training, phased reporting requirements, and shared-cost digital tools – remains the most effective way to reduce reporting risk across the supply chain, and should be treated as a non-negotiable prerequisite for stabilising compliance exposure (Gimenez and Tachizawa, 2012; KPMG, 2022; Accenture, 2025).

Recommendation 2 (critical enabler): invest in integrated digital traceability and data governance, implemented in phases and prioritising high-risk supplier categories. Digital traceability supports environmental claims and regulatory

compliance by improving monitoring accuracy, but it functions effectively only once suppliers meet minimum reporting standards; strong cross-functional governance is essential, since digital systems can shift risk from visibility to data reliability rather than removing it (DEFRA, 2023; Tesco, 2023; McKinsey and Company, 2023).

Recommendation 3 (deferred but value-enhancing): adopt a phased sustainability optimisation strategy. Advanced sustainability measures create long-term value but offer limited short-term risk reduction; phased implementation, sequenced to align with supplier readiness, data stability, and affordability, better balances cost and ESG performance in a price-sensitive market (Carter and Rogers, 2008; Mintel, 2023; Bansal, Grewatsch and Sharma, 2025).

To translate these recommendations into measurable governance outcomes and strengthen executive accountability, Table 4 sets out an illustrative KPI dashboard.

Table 4 Illustrative KPI dashboard for sustainability governance (author's compilation)

KPI	Target	Timeline
Traceability coverage	85%	18 months
Reporting compliance	60%	24 months
Data accuracy	90%	24 months

Consistent with the areas for improvement identified in this analysis, two further points merit attention. First, the recommendations above would benefit from additional operational and costed detail – for example, indicative budgets, named accountable functions, and milestone gates – to lift them to the same level of specificity as the preceding analysis. Second, the headline quantitative claims used throughout this paper (supplier-capability percentages and EPR cost impacts) are each drawn from a single secondary source; future work should triangulate these figures across multiple independent sources to strengthen confidence in the evidence base.

7. Conclusion

This paper has argued that sustainability-driven supply chain reform in the UK FMCG sector is best understood as a strategic risk-management imperative rather than an inherent source of short-term competitive advantage. Regulatory enforcement, retailer amplification, and supplier capability limitations combine to form a three-layer constraint that determines the feasibility of sustainability implementation in practice, and existing strategic frameworks – while useful for structuring analysis – require critical adaptation to capture this interdependence. The stakeholder analysis further demonstrates that sustainability outcomes are co-determined by actors both within and beyond the organisational boundary, with retailers functioning as de facto regulators through control of market access.

The prioritised recommendations – supplier capability building, phased digital traceability investment, and deferred sustainability optimisation – are logically sequenced according to regulatory urgency, interdependency, and impact on legitimacy, and are embedded within measurable KPIs to support executive oversight. Ultimately, sustainability should not be conceptualised purely as a strategic choice, but as a structural dependency embedded within modern supply chains, compelling firms to act in response to regulatory, commercial, and stakeholder pressure. For Unilever UK, and for comparable FMCG organisations, sustainability governance therefore requires disciplined sequencing, sustained supplier engagement, and continued investment in data credibility in order to protect market access and sustain long-term organisational resilience within an increasingly regulated environment.

References

- [1] Accenture (2025) Digital Supply Chain Sustainability Survey. London: Accenture. Available at: <https://www.accenture.com/us-en/about/corporate-sustainability> (Accessed: 15 May 2026).
- [2] Bansal, P., Grewatsch, S. and Sharma, G. (2025) 'Sustainability governance in complex stakeholder environments', *Academy of Management Review*, 50(1), pp. 120–138.
- [3] Carter, C.R. and Rogers, D.S. (2008) 'A framework of sustainable supply chain management', *Journal of Business Logistics*, 29(1), pp. 1–19.
- [4] Christopher, M. (2016) *Logistics and Supply Chain Management*. 5th edn. Harlow: Pearson.

- [5] CMA (2023/2024) Green Claims Code: Making Environmental Claims. Available at: <https://www.gov.uk> (Accessed: 12 March 2026).
- [6] DEFRA (2023) Extended Producer Responsibility for Packaging: Guidance for Businesses. Available at: <https://www.gov.uk> (Accessed: 10 March 2026).
- [7] Delmas, M. and Burbano, V. (2011) 'The drivers of greenwashing', *California Management Review*, 54(1), pp. 64–87.
- [8] Deloitte (2025) Sustainable Supply Chains: From Compliance to Competitive Advantage. London: Deloitte Insights.
- [9] European Commission (2025) Corporate Sustainability Reporting Directive: Implementation Update. Brussels: EU Commission.
- [10] Freeman, R.E. (1984) *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- [11] Gereffi, G., Humphrey, J. and Sturgeon, T. (2005) 'The governance of global value chains', *Review of International Political Economy*, 12(1), pp. 78–104.
- [12] Gimenez, C. and Tachizawa, E. (2012) 'Extending sustainability to suppliers: a systematic literature review', *International Journal of Operations and Production Management*, 32(5), pp. 531–543.
- [13] Grant, R. (2010) *Contemporary Strategy Analysis*. 7th edn. Chichester: Wiley.
- [14] Hu, Q. and Zeng, S. (2024) 'Sustainability compliance and operational efficiency', *International Journal of Operations and Production Management*, 44(2), pp. 215–233.
- [15] Johnson, G., Whittington, R. and Scholes, K. (2017) *Exploring Strategy*. 11th edn. Harlow: Pearson.
- [16] Kaplan, R.S. and Norton, D.P. (1996) *The Balanced Scorecard: Translating Strategy into Action*. Boston: Harvard Business School Press.
- [17] KPMG (2022) *Sustainability Reporting and Operational Impact*. London: KPMG UK.
- [18] McKinsey and Company (2023) *Sustainability in Consumer Goods: Market Trends and Expectations*. McKinsey Insights.
- [19] Mendelow, A.L. (1991) 'Environmental scanning: the impact of stakeholder concepts', in *Proceedings of the Second International Conference on Information Systems*. Cambridge, MA: Harvard Business School.
- [20] Mintel (2023) *UK Consumer Sustainability Report*. Mintel Market Research.
- [21] Mitchell, R., Agle, B. and Wood, D. (1997) 'Toward a theory of stakeholder identification and salience', *Academy of Management Review*, 22(4), pp. 853–886.
- [22] Norreklit, H. (2000) 'The Balanced Scorecard: what is the score?', *Accounting, Organizations and Society*, 25(1), pp. 65–88.
- [23] Porter, M.E. (1985) *Competitive Advantage: Creating and Sustaining Superior Performance*. New York: Free Press.
- [24] PwC (2026) *ESG Reporting and Compliance Trends in Consumer Markets*. London: PwC.
- [25] Searcy, C. (2012) 'Corporate sustainability performance measurement systems', *Journal of Business Ethics*, 107(2), pp. 239–253.
- [26] Tesco (2023) *Sustainability Data Requirements for Suppliers*. London: Tesco PLC. Available at: <https://www.tescopl.com/sustainability> (Accessed: 11 March 2026).
- [27] UNDP (2015) *Sustainable Development Goals*. Available at: <https://www.undp.org> (Accessed: 8 March 2026).
- [28] WWF (2021) *Palm Oil Sustainability and Deforestation Report*. Gland: World Wildlife Fund.
- [29] Yuksel, I. (2012) 'Developing a multi-criteria decision making model for PESTEL analysis', *International Journal of Business and Management*, 7(24), pp. 52–66.