

## Table of Contents

INTRODUCTION.....	1
SUSTAINABILITY ACTIVITIES .....	1
Unilever .....	1
Nestle .....	1
Summary .....	3
ABUNDANT EARTH FOUNDATION GROUPING AND UNSDG CONTRIBUTION .....	5
Unilever .....	7
Nestlé .....	7
Summary .....	8
GLOBAL FORCES AND INFLUENCES .....	11
Unilever .....	11
Nestle .....	11
Summary .....	13
CONCLUSION .....	16
REFERENCES.....	17

## **INTRODUCTION**

Sustainable management is essential to balance economic growth, environmental conservation, and social equity. In the UN Sustainable Development Goals (UNSDGs) footsteps, companies are called upon to take on global challenges such as poverty and climate change (Almutairi, 2023). Two of the largest multinational companies that impact the area of sustainability are Unilever and Nestlé. Sustainable Living Plan and sustainability agriculture are one of the strategies that Unilever's wanting to strive to achieve. Nestlé efforts in this area underscore such values as responsible sourcing, regenerative agriculture, and waste management. This report critically assesses their sustainability strategies, strengths, weaknesses, and how they address UNSDGs toward a more resilient future.

## **SUSTAINABILITY ACTIVITIES**

Sustainability initiatives for Multinational Companies include sustainable procurement responsibility for sustainability, environmental outcomes, production responsibility, and health responsibility (Mastellotto, 2023). Global organizations consistently help in solving world issues by incorporating sustainability issues in their business models (Brandao and Godinho-Filho, 2022). International corporations include such features as the possibility to utilize one or another resource in a variety of markets, the possibility to introduce the strategies of sustainable development of the company on global levels and influence on supply chains globally (Mastellotto, 2023). This section provides a review of the sustainability practices of two Multinational Companies: Unilever and Nestlé in terms of sourcing strategies and environmental influence as well as integration with the UNSDGs. The section also compares the effectiveness in environmental, labour and health issues of each company strategy and its respective achievements and failures.

### **Unilever**

Unilever has ambitious plans in sourcing sustainable palm oil, with the goal of achieving deforestation-free palm oil supply chain by 2023, thus, actively participating in achieving the SDG 15 (Life on Land) which aims to protect, restore and promote biodiversity

(Unilever Sustainability Report, 2024). The company can also support the achievement of SDG 12 – Responsible Consumption and Production as the company is working with RSPO and directly supporting smallholder farmers helping in the improvement of supply chain traceability and sustainability (Unilever, 2023). These initiatives have resulted in a 97.5% deforestation-free supply chain, helping to reduce greenhouse gas emissions linked to deforestation, aligning with SDG 13 – Climate Action (Unilever ESG, 2023). However, there exist some issues, insufficient disclosure, scarcity of certified suppliers, and inconsistent compliance across the supply chain (Almutairi, 2023). These limitations somewhat reduce the extent to which they can achieve their sustainability goals. Unilever needs to improve governance in RSPO, raise the measures on transparency, and enforce strict compliance on its suppliers to ensure more sustainable and impactful sourcing practices.

Furthermore, Unilever has set clear goals in achieving net-zero emissions as it is not only sourcing for 100% renewable power by the year 2030 but also working earnestly to ensure that it reduces the carbon footprint, in a bid to support the attainment of SDG 13- Climate Change (Unilever, 2023). The company has successfully moved all the factory electricity to renewable energy and has reduced Scope 1 and 2 emissions by 74% since 2015 (Unilever ESG, 2023). These efforts are aligned with SDG 13 – Climate Action, demonstrating Unilever’s strong commitment to reducing its carbon footprint. To this effect, the company has invested €150 million to decarbonize more and a 42% target for reducing Scope 3 emissions by 2030 (Unilever, 2023). However, challenges remain. Scope 3 emissions management in a vast network of supply chains is cumbersome and limited by technology in the areas demanding energy input. There are also cases in which data transparency is insufficient to track emissions properly (Harris, 2020). Unilever could advance partnerships with renewable energy suppliers, apply new technologies, and develop sophisticated supplier engagement initiatives. These steps could eliminate current limitation and provide support in achieving the net-zero emissions target.

Unilever is actively working to reduce plastic waste through initiatives aimed at achieving 100% recyclable, reusable, or compostable packaging by 2025, supporting

and aligning with SDG 12 – Responsible Consumption and Production by promoting sustainable consumption and minimizing waste. Unilever is equally employing circular packaging through the incorporation of the use of recycled plastic (Unilever Report, 2023). Also, the company has implemented strategic associations with the CIRCLE Alliance for increasing the recycling systems around the world (Unilever, 2023). However, there are problems like increasing scale and efficiency of recycling in the regions with weak infrastructure as well as consumer behavior problems. There are also limitations concerning the availability of the recyclable material (Shravan and Vaishali, 2024). One way that Unilever could build on this is by using biodegradable raw materials, increasing public awareness of sustainable products, and working more intensively with third-party organizations like the World Wildlife Fund. These steps would enhance sustainability approaches by the firms and boost the beneficial environmental influence.

Unilever is transitioning to a regenerative agricultural practice such as no-till farming, cover cropping, and agroforestry, to improve soil health, restore biodiversity. These practices align with SDG 15 (Life on Land), supporting the sustainable use of terrestrial ecosystems (Day, 2020). These efforts have led to healthier soils, increased crop yields, and improved farmers' incomes, contributing to SDG 2 (Zero Hunger) by promoting sustainable agriculture and food security (Day, 2020). Unilever should expand training programs for farmers and improve monitoring systems, as there have been challenges with farmer education, the initial costs of transition, and the measurement of long-term benefits (Drozdowska, Leśniak-Johann and Pihur, 2024). Financial support mechanisms could also help farmers manage the transition more effectively.

## **Nestle**

Nestlé's Circular Economy, the project which is focused on achieving 100% recyclable or reusable packaging by 2025 directly addresses the SDG 12 (Responsible Consumption and Production) by enhancing recycling capabilities and reducing plastic waste (Nestle Sustainability Report, 2023). According to Nestle, (2023) The initiative focuses on eliminating non-recyclable plastics, promoting better recycling practices, and increasing the recycled content in packaging, thus aligning with SDG 12. Nestlé should

expand collaborations with local recycling companies to drive efficiency increases in waste management. To address challenges such as logistical issues, technological difficulties in the sorting and processing of recyclable wastes, and consumer participation concerns in recycling, Shou, Kang and Park, (2022) identified potential measures including upgrading technologies for sorting to increase efficiency of material recovery and implementing public awareness campaigns to boost participation in recycling efforts.

The Nescafé Plan 2030 is a comprehensive initiative by Nestlé aimed at promoting sustainable coffee sourcing and addressing environmental and social challenges within the coffee supply chain (Nestle, 2023). It focuses on sourcing 100% responsibly grown coffee by 2025, with half of it sourced through regenerative agricultural methods by 2030 (Nestle Sustainability Report, 2023). The initiative supports SDG 8 (Decent Work and Economic Growth) by improving the livelihoods of coffee farmers through training, financial support, and increasing productivity. It also contributes to SDG 12 (Responsible Consumption and Production) by promoting sustainable sourcing practices. However, challenges such as climate change, supply chain transparency, and inequality among farmers persist (Vytopil, 2019). To improve, Nestlé could invest in better support for farmers, technology upgrades, and strengthen partnerships with local organizations to enhance sustainability and efficiency in coffee production, ensuring greater social and environmental impact.

The Nescafé Plan 2030 is a broad strategic initiative developed by Nestlé to promoting sustainable coffee sourcing and addressing environmental and social challenges within the coffee supply chain. It aims to purchase 100% of grown coffee sustainably by 2025 and 50% of it from regeneratively grown farming practices by 2030 (Nestle Sustainability Report, 2023). The initiative contributes to SDG 8 on Decent Work and Economic Growth by improving the livelihoods of coffee farmers through training, financial support, and increasing productivity. It also supports the SDG 12 through the promotion of sustainable sourcing practices (Mastellotto, 2023). However, barriers of climate change, supply chain information and equity amongst farmers remain. For improvement Nestle it should focus on farmers support program, updating technology

and fruitful cooperation with non-governmental organizations to increase positive impact on social and natural environment in production of coffee.

Nestlé's Water Stewardship Projects involve water sustainability, provision of clean water to the communities and water resource efficiency. Through this initiative, Nestle has been effectively address water deficit affecting water cycles of local ecosystems, rejuvenate the watersheds, and ensure accessible quality drinking water to the communities thereby reducing diseases associated with water borne ailments (Nestle, 2023; Nestle Sustainability Report, 2023). These initiatives correspond to the SDG 6 (Clean Water and Sanitation) providing focused and sustainable development to the management and utilization of water for the population of the respective regions (Goyal and Dangwal, 2022). Nestlé should expand collaborations with local recycling companies to drive efficiency increases in waste management. To address challenges such as logistical issues, technological difficulties in the sorting and processing of recyclable wastes, and consumer participation concerns in recycling, Brandao and Godinho-Filho, (2022) identified potential measures including upgrading technologies for sorting to increase efficiency of material recovery and implementing public awareness campaigns to boost participation in recycling efforts.

## **Summary**

Unilever and Nestlé are both committed to sustainability but have different activities in focus and perspectives. Unilever efforts align perfectly with SDGs 12, 13, and 15 as the company steadily progresses with climate change action and biodiversity protection by sourcing 97.5% of the palm oil used through its supply chain deforestation-free and switching to renewable energy sources. However, the company has challenges with supplier compliance and the expansion of recycling solutions. Nestlé is the market leader in sustainable agriculture through its programs such as the Nescafé Plan and Cocoa Plan for the achievement of SDGs 2, 6 and 8. It works autonomously and transformative based on its strong impact in farmer livelihoods and water stewardship, although, its effort is weak in child labour and infrastructural challenge in the water projects.

A closer look at the structured relationship of Unilever's initiatives with SDG 13 and 15 regarding the use of renewable energy and biodiversity indicates higher degrees of environmental alignment than Nestle that has largely supported SDG 2 & 6 regarding food security. Unilever is marginally more effective, given its tangible progress in reducing emissions and deforestation, crucial for long-term sustainability.

## **ABUNDANT EARTH FOUNDATION GROUPING AND UNSDG CONTRIBUTION**

Focusing on the Climate Action grouping under the Abundant Earth Foundation comprising Goals 13 (Climate Action), 14 (Life Below Water), and 15 (Life on Land). This section examines Unilever and Nestlé's contributions to tackling climate change, marine conservation, and biodiversity loss. The grouping was chosen because of the necessity to provide the global environmental protection from the participants of the degradation process, and the relation of the applied goals to the priority areas of the corporate sustainability, highlighting the key sustainability goals of the two companies.

### **Unilever**

Unilever sets a leading example by committing to achieve net-zero greenhouse gas emissions across its value chain by 2039. Its Climate Transition Action Plan, launched in 2021, outlines clear targets to reduce Scope 1 and 2 emissions by 100% by 2030, while targeting a 42% reduction in Scope 3 emissions by 2025 (Unilever Sustainability Report, 2024). As of 2024, Unilever has reduced emissions from its operations by 74% compared to a 2015 baseline (Homavazir & Kinny, 2024). However, reducing Scope 3 emissions remains a significant challenge. The Unilever ESG (2023) report revealed that only 25% of its suppliers have similar climate goals, highlighting the need for broader industry engagement. Unilever could collaborate with industry consortia to establish sector-wide decarbonization standards, like Walmart's Project Gigaton, which would enhance the alignment of long-term sustainability values and strengthen resilience against climate risks.

Unilever's marine conservation efforts align with UNSDG Goal 14, focusing on plastic waste management and sustainable sourcing. The company has committed to sourcing more plastic materials than it processes and sells by 2025 and has partnered with platforms like Plastic Bank to facilitate recycling and waste management. Independent reports by Harventy (2024) confirm that 70% of its plastic packaging is now recyclable, reusable, or compostable. However, Akmal and Affandi (2022) point out that progress on reducing virgin plastic use has been slow, with only a 10% reduction since 2018, falling short of the 25% target. To accelerate progress, Unilever could adopt circular



economy models like those of Loop Industries, which would improve its operational performance and sustainability efforts.

Under UNSDG Goal 15, Unilever has prioritized biodiversity and deforestation prevention. The company has placed over 270,000 hectares of land under regenerative agriculture practices (Unilever Sustainability Report, 2024). Partnerships with organizations such as the Rimba Collective have enabled the company to adopt ecosystem restoration projects (Soloveva et al., 2024). However, the Rainforest Alliance's 2023 report raised concerns about Unilever's lack of full compliance with its zero-deforestation policy, citing indirect suppliers involved in land clearance (Delabre, Alexander & Rodrigues, 2024). To improve compliance and ensure full transparency, Unilever could explore Nestlé's Open Blockchain pilot, using blockchain technology to monitor supplier adherence to biodiversity norms and policies.

## **Nestlé**

Nestlé has also made significant strides in addressing climate change, with a target of net-zero emissions by 2050 (Bhatti, Galan-Ladero, & Galera-Casquet, 2022). The Nestlé Sustainability Report (2023) indicates a 24% reduction in emissions by 2018, largely achieved through energy efficiency and supplier engagement. However, agricultural supply chains remain a significant challenge, accounting for 81% of Nestlé's total emissions (Wilburn & Wilburn, 2020). Nestlé's commitment to helping farmers adapt to climate change is laudable, but progress lags companies like Unilever, which has implemented more effective supply chain climate risk management (Kostiuchenko & Zakorko, 2019). To close the gap, Nestlé should focus on improving Scope 3 emissions reporting and invest in risk assessments and farmer education programs, as seen in General Mills' regenerative agriculture project and the FAO's local involvement initiatives.

Nestlé has made commitments to reduce plastic use, particularly in water and other products, through its Net Zero Plastic Waste pledge, which aims for recyclable or reusable packaging by 2025 (Nestlé, 2023). However, the company has faced slow implementation in addressing the impact of plastic on marine life. A 2021 report by the NGO Break Free from Plastic listed Nestlé as a top contributor to global plastic pollution

(Sofia, 2023). While Nestlé has partnered with recycling organizations to develop facilities, more aggressive action is required. Nestlé could adopt effective packaging reduction models and closed-loop systems, like Coca-Cola's World Without Waste program, and increase cooperation with recycling bodies and tracking technology to improve its marine conservation efforts.

Nestlé has also prioritized biodiversity through sustainable sourcing, focusing on achieving "no deforestation" for palm oil and soy (Nestlé Sustainability Report, 2023). However, a review by the Rainforest Action Network has identified weaknesses in traceability and compliance with the company's no-deforestation policy, especially in high-risk countries (Yacine Sanogho, 2022). While Nestlé has partnered with conservation organizations such as The Nature Conservancy and has worked on supplier biodiversity action plans, oversight remains insufficient in ensuring policy compliance across its supply chain (Noterdaeme, 2023). To strengthen its biodiversity efforts, Nestlé could adopt independent audits and support community projects focused on habitat restoration, following models such as Starbucks' C.A.F.E. Practices.

## **Summary**

In addressing the Abundant Earth Foundation's Climate Action goals, Unilever demonstrates a stronger commitment to environmental sustainability than Nestlé. Unilever's target of net-zero emissions by 2039, along with its substantial progress in reducing Scope 1 and 2 emissions (74% reduction) and innovative approaches to regenerative agriculture and plastic waste management, positions the company as more climate-resilient and transparent. However, Unilever still faces challenges in Scope 3 emissions reduction and compliance with deforestation policies.

In contrast, Nestlé has made moderate progress toward its 2050 net-zero emissions target but continues to struggle with reducing plastic use and ensuring full transparency in its supply chains. While the company has made strides in sustainable sourcing, it has been slow to address plastic pollution and biodiversity loss, leaving significant room for improvement. Unilever's operational transparency and alignment with biodiversity goals make it a more reliable and effective corporate player in contributing to the UNSDGs compared to Nestlé.



## **GLOBAL FORCES AND INFLUENCES**

Managing external risks and opportunities is important if the Abundant Earth Foundation's Climate Action goals (13, 14, and 15) are to be realized. Companies like Unilever and Nestlé must achieve their sustainability goals, but they must go further by actively managing issues such as supply chain emissions, plastics waste, and the reduction of biological diversity. On the other hand, risks created by novel approaches to sustainability and sustainable business models include threats. These threats will be explained in this section, together with tips on how they can be managed or reduced, as well as the best way of exploiting these opportunities to fit international sustainability benchmarks using relevant case studies and theoretical frameworks.

### **Unilever**

Global policies, trade agreements, and geopolitical events influence Unilever's sustainable palm oil sourcing. Examples of such legislation include the recent European Union's Deforestation Regulation, which regulates imports associated with continued deforestation and opens an avenue for Unilever to enhance its commitment to certified sustainable palm oil (Hu and Zeng, 2024). However, these policies can also threaten sourcing strategies as they demand higher compliance costs and alter the nature of supplier relations (Sagafi-nejad, 2019). Additionally, competing interests on the geopolitical scene in oil-producing countries such as Indonesia and Malaysia threaten markets, resulting in supply chain issues and price instability (Gitsham, 2019).

Climate policies, such as carbon reduction mandates, and consumer demands for deforestation-free products emphasize Unilever's role in addressing sustainability concerns (Constance and Bonanno, 2020). However, enforcement gaps and differences in regulations worldwide make it tough to claim traceability across the complex supply chain. Strategies to address these challenges include sourcing against deforestation policies, which may involve working with organizations such as the Roundtable on Sustainable Palm Oil (RSPO) for a strict implementation of policies for deforestation-free sourcing (Shou, Kang, and Park, 2022). Furthermore, Unilever can gain better control over supply base sustainability by enhancing smallholder farmer training on sustainable practices and development.

The Unilever Responsible Sourcing Policy (RSP) is developed under international trading conditions, human rights frameworks, and labor norms (MBA Skool, 2023b). Modern trading standards such as the UK's Modern Slavery Act and the United Nations' Guiding Principles on Business and Human Rights shape the ethical sourcing models (MBA Skool, 2023c). However, non-uniform enforcement levels across different jurisdictions make consistent compliance a challenge for multinational suppliers. Furthermore, there are disruptions in the supply line due to geopolitical problems such as the Ukraine crisis, which distorted commodity prices and affected responsible sourcing capacity.

Awareness of both fair labor practices and ethical supply chains is an opportunity that Unilever can use to strengthen its RSP. Currently, giant firms like Nestlé use organizations like the Fair Labor Association to oversee the change of conditions for labor and act as alerts (Rijk et al., 2024). To increase RSP effectiveness, Unilever must increase its partnership approach, involving external stakeholders like NGOs and governments to set up ethical sourcing policies. Administrating bonuses linked to suppliers' sustainable performance levels may provoke increased implementation of RSP standards. This aligns with Stakeholder Theory, focusing on creating value that improves both the corporation's image and the supply chain.

Health and nutrition commitments are influenced by requirements within the regulations of food safety, health promotion, and global trades (Murphy and Murphy, 2018). The WHO Global Action Plan for Diet, Physical Activity, and Health puts pressure on companies to tackle nutrition problems (Constance and Bonanno, 2020). Trade liberalization also helps in the export of fortified products, while regulatory differences make it hard to replicate manufactured healthy solutions. For example, the regulatory variation in labeling specifications between the EU and the US creates challenges for consistent messaging (Gitsham, 2019).

Challenges like misinformation on processed food products and lack of acceptance of new formulations limit the market, while opportunities such as increasing trends in consumer demand for healthier plant-based alternatives exist (Rijk et al., 2024). Measures that can be taken include incorporating consumer education into health

promotion activities to engage information on prudent consumption and dietary moderation. Engaging public health agencies and setting goals and targets on product reformulation can be done openly since these are public organizations. Moreover, the implementation of Life Cycle Assessment for the improvement of the environmental and nutritional footprint of products will help attain sustainability and nutritional health improvement, making Unilever a leader in responsible nutrition (Murphy and Murphy, 2018).

## **Nestle**

In contrast, Nestlé focuses on sustainability through its Fair Circularity Initiative, aiming to increase the circularity of packaging. Specific government policies, such as the EU's Plastic Strategy, as well as global policies on reducing plastic use and raising sustainability standards, have called for Nestlé to attempt to revolutionize packaging techniques (Slater et al., 2024). However, restrictions in international relations and trade create a problem of maintaining stocks of reusable and ecologically friendly materials and resources (Slater et al., 2023). For example, supply chain disruptions occasioned by conflicts or embargoes slow down the development of environmentally friendly packaging.

It is thus very costly and technologically challenging for companies to design biodegradable or recyclable packaging material. However, new avenues are offered by the change in customers' preferences in favor of eco-friendly products and the rising importance of legislative regulation in this matter (Black, 2016). As more people embrace healthy lifestyles and reduce their environmental impact, companies that reflect those values receive greater customer loyalty (Hatt, 2023). Such consumer engagement turned Unilever into a leader in implementing recyclable packaging and other approaches that Nestlé can now use in practice.

Nestlé should engage more in collaboration with technology companies and environmental nonprofits in the field of packaging breakthroughs. Following the Open Innovation Theory, the company could outsource ideas and technologies, keeping overall costs low and improving the chances of implementing sustainable packaging (Metger and Nunnenkamp, 2018). This approach has been successful in similar projects

in other parts of the industry, proving that knowledge exchange and resource sharing are productive.

The Climate Roadmap and Net Zero Goals are long-term strategies that Nestlé aims to use to achieve its vision of minimizing carbon emissions from the firm's operations and throughout its value chain (Nestlé Sustainability Report, 2023). Policies specific to climate change at the international level, like the Paris Agreement, exert pressure on organizations to adopt a net-zero emission regime, affecting Nestlé's strategies for climate change (Goldman, 2014). The concept of carbon neutrality enables decentralized institutions to address intricate legal frameworks that deprecate greenhouse gas emissions, including the EU carbon border adjustment mechanism (Hatt, 2023). Nevertheless, factors such as energy crises may affect the acquisition of renewable energy and green production measures for Nestlé.

Challenges to achieving these goals are numerous. The main ones include the high costs incurred in the shift to renewable energies, particularly in areas with underdeveloped infrastructure (Haynes et al., 2013). International turmoil may demoralize or impair procurement of sustainable components, harming advancement (Hatt, 2023). Opportunities arise from a growing global emphasis on sustainability and consumer demand for low-carbon products. Companies executing climate change investment plans can access financing and enhance market standing, as evidenced by efforts by Microsoft, which now aims to be carbon negative.

Nestlé could enhance its climate roadmap by deepening partnerships with renewable energy providers and local governments to promote clean energy adoption. Stakeholder Engagement Theory-backed prescriptions for organizational change postulate that involving multiple stakeholders in the change process offers a stable platform that supports change. Other examples from the literature, such as the case of Unilever's successful partnerships with local governments and NGOs on sustainability initiatives, serve as a broader example for Nestlé (Sagafi-nejad, 2019).

Nestlé's Responsible Sourcing Initiative (RSI) is designed to ensure ethical practices in the procurement of raw materials, including palm oil, cocoa, or similar commodities. This initiative aligns with international trade relations and policies that seek to nurture a safe

and clean environment free from social injustices (Metger and Nunnenkamp, 2018). For instance, the EU's Due Diligence Regulation and the U.S. Uyghur Forced Labor Prevention Act have raised the bar for supply chain accountability (Sagafi-nejad, 2019). These policies compel Nestlé to improve sourcing to mitigate risks such as fines, scrutiny, loss of market share, or association with negative standings among the public (Black, 2016).

To improve its Responsible Sourcing Initiative, Nestlé could incorporate technologies like blockchain into its strategic operations for better explanation and identification of the supply chain. Much of the existing literature on the subject is theoretical, with most scholars highlighting that the implementation of digital enablers enhances supply chain resilience by increasing visibility and minimizing risks of compliance failure (Hatt, 2023). This has been successful in similar programs across the industry, where brands have embraced blockchain to authenticate information and enhance supply chain integrity (Haynes et al., 2013). Nestlé could partner with tech firms and NGOs to quickly redesign its supply chain as sustainable, following examples of other large retailing companies that have incorporated such technologies to protect their sourcing.

## **Summary**

In evaluating the global forces impacting Unilever and Nestlé's sustainability activities, both firms have indicated major pressures in the form of international policies, geopolitical tensions, and emerging consumer trends. Unilever is highly sensitive to regulations such as the EU Deforestation Regulation, while Nestlé's packaging and climate policies are shaped by the EU strategies for plastics and the Paris Agreement. These forces open opportunities as well as present barriers to sustainability. Lessons can be drawn from Unilever's approaches to sourcing and Nestlé's efforts in packaging, showing that involving stakeholders and leveraging technologies can advance sustainability. For both, it is suggested that supply chain vulnerability be reduced, open innovation practices implemented, and partnerships with stakeholders fostered to capture future sustainability opportunities.



## CONCLUSION

Unilever demonstrates a deeper and more actionable commitment to global sustainability and the principles of the UNSDGs compared to Nestlé. A clear example of Unilever's leadership is its Climate Transition Action Plan, which sets a detailed roadmap for achieving net-zero emissions across its entire value chain by 2039, including the ambitious target of reducing Scope 1 and 2 emissions to zero by 2030. This goal is already progressing, with operational emissions reduced by 74% from 2015 levels, alongside efforts to scale up the use of renewable energy. These actions show that Unilever is effectively addressing climate change (Unilever Sustainability Report, 2024). Furthermore, its focus on regenerative farming and partnerships with organizations like the Rimba Collective aligns directly with UNSDGs 14 and 15, which focus on life below water and life on land. Despite challenges in managing Scope 3 emissions, Unilever's successful practices and its research into blockchain-based traceability demonstrate its ability to innovate and make strides across all aspects of sustainability.

In contrast, while Nestlé has made proactive strides in improving its technological infrastructure, increasing renewable energy use, and reducing carbon emissions, its overall approach falls short in several key areas. Although the company has reduced its greenhouse gas emissions by 24% since 2018, its agricultural supply chain, which accounts for 8% of emissions, remains inadequately addressed. The lack of clear and specific disclosures regarding Scope 3 emissions and their associated environmental impacts diminishes Nestlé's reliability in advancing global sustainability goals. Additionally, Nestlé's failure to address deforestation issues and its shortcomings in ethical sourcing practices reflect its failure to meet international sustainability standards. Despite both companies contributing to global sustainability efforts, Unilever's comprehensive strategies, measurable progress, and systemic approach position it as a more influential force in driving the UNSDGs forward.

## REFERENCES

- Akmal, D.M. and Affandi, R.A. (2022) 'Integrating Government Policy and MNC Actions in SDGs: a Case of Jakarta Government and Unilever Indonesia', in *Proceedings of the International Conference on Industrial Engineering and Operations Management. The 5th European International Conference on Industrial Engineering and Operations Management*, Rome, Europe: IEOM Society International, pp. 615–626. Available at: <https://doi.org/10.46254/EU05.20220133>.
- Almutairi, Y.M.H. (2023) 'SUSTAINABILITY OF SUPPLY CHAIN UNILEVER CASE STUDY', <https://doi.org/10.21608/ajme.2023.258370> [Preprint]. Available at: <https://doi.org/10.21608/ajme.2023.258370>.
- Bhatti, H.Y., Galan-Ladero, M.M. and Galera-Casquet, C. (2022) "Clean Hunza Project": Responsible Consumption for a Sustainable Tourism', in J. Bhattacharyya (ed.) *Dealing with Socially Responsible Consumers: Studies in Marketing*. Singapore: Springer Nature, pp. 457–480. Available at: [https://doi.org/10.1007/978-981-19-4457-4\\_25](https://doi.org/10.1007/978-981-19-4457-4_25).
- Black, E. (2016) 'Globalization of the Food Industry: Transnational Food Corporations, the Spread of Processed Food, and Their Implications for Food Security and Nutrition', *Independent Study Project (ISP) Collection* [Preprint]. Available at: [https://digitalcollections.sit.edu/isp\\_collection/2353](https://digitalcollections.sit.edu/isp_collection/2353).
- Brandao, M.S. and Godinho-Filho, M. (2022) 'Is a multiple supply chain management perspective a new way to manage global supply chains toward sustainability?', *Journal of Cleaner Production*, 375, p. 134046. Available at: <https://doi.org/10.1016/j.jclepro.2022.134046>.
- Constance, D.H. and Bonanno, A. (2020) 'Regulating the global fisheries: The World Wildlife Fund, Unilever, and the Marine Stewardship Council', *Agriculture and Human Values*, 17(2), pp. 125–139. Available at: <https://doi.org/10.1023/A:1007625606243>.
- Dang Khanh, G. (2024) *Integrating Environmental, Social and Governance Factors into Strategic Management: A Comparative Case Study of Unilever and Nestle*. Available at: <http://www.theseus.fi/handle/10024/861615> (Accessed: 22 November 2024).

Delabre, I., Alexander, A. and Rodrigues, C. (2024) 'Strategies for tropical forest protection and sustainable supply chains: challenges and opportunities for alignment with the UN sustainable development goals', *Sustainability Science*, 15(6), pp. 1637–1651. Available at: <https://doi.org/10.1007/s11625-019-00747-z>.

Drozdowska, M., Leśniak-Johann, M. and Pihur, K. (2024) 'Best practices in sustainability communication and reporting among the world's largest companies in the realm of Industry 5.0', in *Organizational Development, Innovation, and Economy 5.0*. Routledge.

Gerrard, M.C. (2022) *The Instascams Of Big Candy: Greenwashing, Corporate Harm & Fraudulent Ethical Narratives*. Available at: [https://openaccess.wgtn.ac.nz/articles/thesis/THE\\_INSTASCAMS\\_OF\\_BIG\\_CANDY\\_GREENWASHING\\_CORPORATE\\_HARM\\_FRAUDULENT\\_ETHICAL\\_NARRATIVES/19430873?file=34525466](https://openaccess.wgtn.ac.nz/articles/thesis/THE_INSTASCAMS_OF_BIG_CANDY_GREENWASHING_CORPORATE_HARM_FRAUDULENT_ETHICAL_NARRATIVES/19430873?file=34525466) (Accessed: 3 December 2024).

Gitsham, M. (2019) *The Changing Role of Business Leaders in Global Governance: An Empirical Study of the Role of Business Leaders in Shaping the un Sustainable Development Goals* - ProQuest. Available at: <https://www.proquest.com/openview/374be664a4742176af0cf2f01da9a9cd/1?pq-origsite=gscholar&cbl=51922&diss=y> (Accessed: 3 December 2024).

Goldman, P. (2014) 'The Democratization of the Development of United States Trade Policy', *Cornell International Law Journal*, 27, p. 631.

Goyal, R. and Dangwal, R.C. (2022) 'Assessment of Social Accountability through SDGs of Corporate Sector during COVID-19 in India', *Global Business Review*, 23(6), pp. 1492–1519. Available at: <https://doi.org/10.1177/09721509221123126>.

Harris, A.E. (2020) 'The private sector & UN Sustainable Development Goals: an evaluation of progress using Twitter'. Available at: <https://hdl.handle.net/2152/87919> (Accessed: 3 December 2024).

Harventy, G. (2024) 'Pursuing sustainable development goals through creating shared value in small medium enterprise', *Multidisciplinary Reviews*, 8(4), pp. 2025099–2025099. Available at: <https://doi.org/10.31893/multirev.2025099>.

Hatt, K.C. (2023) 'The North American Free Trade Agreement (NAFTA) versus an alternative conceptualisation of sustainable development'. Available at: <https://library2.smu.ca/xmlui/handle/01/22729> (Accessed: 3 December 2024).

Haynes, J. *et al.* (2013) *World Politics: International Relations and Globalisation in the 21st Century*. London: Routledge. Available at: <https://doi.org/10.4324/9781315833804>.

Homavazir, Z. and Kinny, S. (2024) 'Assessing the Impact of Hindustan Unilever Limited's Sustainable Initiatives on Sustainable Development Goals (SDGs) in India', in.

Hu, Y. and Zeng, Y. (2024) 'Achieving Sustainable Operations: Challenges, Countermeasures, and the Case of Unilever', *SHS Web of Conferences*, 181, p. 01036. Available at: <https://doi.org/10.1051/shsconf/202418101036>.

Kostiuchenko, N.M. and Zakorko, A.A. (2019) 'Transnational companies' strategic planning in the context of the Global Sustainable Development Goals'. Available at: <https://essuir.sumdu.edu.ua/handle/123456789/76932> (Accessed: 3 December 2024).

Küfeoğlu, S. (2022) 'Innovation, Value Creation and Impact Assessment', in S. Küfeoğlu (ed.) *Emerging Technologies: Value Creation for Sustainable Development*. Cham: Springer International Publishing, pp. 1–40. Available at: [https://doi.org/10.1007/978-3-031-07127-0\\_1](https://doi.org/10.1007/978-3-031-07127-0_1).

Mastellotto, F. vonWedel (2023) *Leading in the Change into Sustainable Food Systems: the Nestlé Case: Avoiding Greenwashing Accusations: Utilising the Nescafé Plan for Investor Communication* - ProQuest. Available at: <https://www.proquest.com/openview/8e7287a14284052157f3af9fb8f09561/1?pq-origsite=gscholar&cbl=2026366&diss=y> (Accessed: 3 December 2024).

MBA Skool (2023a) *Nestle PESTLE Analysis - Detailed PESTEL Factors*, MBA Skool. Available at: <https://www.mbaskool.com/pestle-analysis/companies/17962-nestle.html> (Accessed: 3 December 2024).

MBA Skool (2023b) *Unilever PESTLE Analysis - Detailed PESTEL Factors*, MBA Skool. Available at: <https://www.mbaskool.com/pestle-analysis/companies/17992-unilever.html> (Accessed: 3 December 2024).

MBA Skool (2023c) *Unilever SWOT Analysis - Key Strengths & Weaknesses*, MBA Skool. Available at: <https://www.mbaskool.com/swot-analysis/fmcg/13494-unilever.html> (Accessed: 3 December 2024).

Metger, L. and Nunnenkamp, P. (2018) *EconStor: Does corporate aid really help fighting worldwide poverty? A case study of Nestlé's aid allocation*. Available at: <https://www.econstor.eu/handle/10419/4256> (Accessed: 3 December 2024).

Murphy, P.E. and Murphy, C.E. (2018) 'Sustainable Living: Unilever', in E. O'Higgins and L. Zsolnai (eds) *Progressive Business Models: Creating Sustainable and Pro-Social Enterprise*. Cham: Springer International Publishing, pp. 263–286. Available at: [https://doi.org/10.1007/978-3-319-58804-9\\_12](https://doi.org/10.1007/978-3-319-58804-9_12).

Nestle (2023) 'Creating Shared Value and Sustainability Report 2023 - Advancing regenerative food systems at scale', in.

Nestle Sustainability Report (2023) 'Create Shared Value Sustainability Report'.

Noterdaeme, L. (2023) 'How to embed the Sustainable Development Goals in the strategy of a company? Review of circular business models and assessment of their sustainability and how SDGs and CBMs enable to create business value and competitive advantage? The case of the Agricultural Sector. ', in.

Rijk, G. *et al.* (2024) 'Unilever's climate bill: € 268 billion', in.

Ruiz-Ruescas de Carlos, A. (2022) *Comparative analysis of multinational enterprises' performance in implementing SDGs using an externalities-based framework*. Available at: <https://repositorio.comillas.edu/xmlui/handle/11531/68086> (Accessed: 3 December 2024).

Sagafi-nejad, T. (2019) 'Chapter 2: The UN Galaxy, Transnational Corporations and Sustainable Development', in. Available at:

<https://www.elgaronline.com/edcollchap/edcoll/9781848444133/9781848444133.00011.xml> (Accessed: 3 December 2024).

Sharma, A. (2015) 'Who Leads in a G-Zero World? Multi-Nationals, Sustainable Development, and Corporate Social Responsibility in a Changing Global Order', *Washington International Law Journal*, 24, p. 589.

Shou, Y., Kang, M. and Park, Y.W. (2022) 'Supply Chain Integration and Sustainability: The Supply Chain Learning Perspective', in Y. Shou, M. Kang, and Y.W. Park (eds) *Supply Chain Integration for Sustainable Advantages*. Singapore: Springer, pp. 129–147. Available at: [https://doi.org/10.1007/978-981-16-9332-8\\_7](https://doi.org/10.1007/978-981-16-9332-8_7).

Shravan, K. and Vaishali, S. (2024) 'Identifying and Disseminating ESG Best Practices: Route Map to Strengthening Sustainability Ecosystem', *International Journal of Trend in Scientific Research and Development*, 8(3), pp. 72–76.

Slater, S. *et al.* (2023) 'Corporate lobbying and its implications for global food governance: mapping and analysing the global corporate influence network of the transnational ultra-processed food industry'. Research Square. Available at: <https://doi.org/10.21203/rs.3.rs-3651783/v1>.

Slater, S. *et al.* (2024) 'Corporate interest groups and their implications for global food governance: mapping and analysing the global corporate influence network of the transnational ultra-processed food industry', *Globalization and Health*, 20(1), p. 16. Available at: <https://doi.org/10.1186/s12992-024-01020-4>.

Sofia, M. (2023) *Leading in the Change into Sustainable Food Systems: The Nestlé Case - Creating Shared Value as a Competitive Advantage and the Role of NGOs in a Company's Sustainability Journey - ProQuest*. Available at: <https://www.proquest.com/openview/8e7287a14284052149211b17461270d1/1?pq-origsite=gscholar&cbl=2026366&diss=y> (Accessed: 3 December 2024).

Soloveva, E.A. *et al.* (2024) 'Implementation of the Concept of Sustainable Development in the Activities of Transnational Corporations', in B.S. Sergi *et al.* (eds) *Ecological Footprint of the Modern Economy and the Ways to Reduce It: The Role of*

*Leading Technologies and Responsible Innovations*. Cham: Springer Nature Switzerland, pp. 301–306. Available at: [https://doi.org/10.1007/978-3-031-49711-7\\_51](https://doi.org/10.1007/978-3-031-49711-7_51).

Unilever (2023) 'Unilever Annual Report and Accounts 2023'.

Unilever ESG (2023) *Unilever ESG score: A look at their commitment to sustainability - Permutable*. Available at: <https://permutable.ai/unilever-esg-score-a-look-at-their-commitment-to-sustainability/> (Accessed: 3 December 2024).

Unilever Sustainability Report (2024) *Protecting and regenerating nature*, Unilever. Available at: <https://www.unilever.com/sustainability/nature/> (Accessed: 3 December 2024).

Vytopil, L.A. (2019) 'Liability for "greenwashing"?: On unfair commercial practices, the legal duty to be transparent and the case for a "safe harbor"', in *Law and Responsible Supply Chain Management*. Routledge.

Wilburn, K. and Wilburn, R. (2020) 'ESG Reporting using UN Sustainable Development Goals', in.

Yacine Sanogho, M. (2022) 'Nestlé and the Right to Water', *The Journal of International Relations, Peace Studies, and Development*, 7(1). Available at: <https://scholarworks.arcadia.edu/agsjournal/vol7/iss1/8>.