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# 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. 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

## Unilever

Unilever is committed to sourcing 100% sustainable palm oi, but the efficiency of this kind of certification has been disputed. Investigations on its supply chain identified deforestation and further showed that RSPO failed to effectively police the company (Unilever, 2023; Unilever ESG, 2023; Unilever Sustainability Report, 2024). Although Unilever has communicated with the public its suppliers for sustainably sourced palm oil, the company has been associated with other controversies such as the illegal land clearing, thus pointing to the fact that this firm may not indeed embrace ecosystem protection as it claims, (Almutairi, 2023). Such inconsistencies create uncertainty about its sustainability froths mainly green wash.

Although Unilever has avoided direct deforestation sources, gaps remain in addressing indirect effects. Independent evaluations often have no scientific evidentiary basis to confirm the reduction and, therefore, have ambiguous outcomes (Dang Khanh, 2024). Depending on sustainable palm oil derivatives, which have lesser supply chain transparency standards, undermines its sustainability credibility (Shravan and Vaishali, 2024). However, in neglecting the indirect environmental impacts, there is indication that the companies are only an average compliant to the sustainable development goals, not a positive one.

Unilever’s Responsible Sourcing Policy aims to improve wages, health and safety, and eliminate child and forced labour, aligning with SDG 8 (Unilever, 2023; Hu & Zeng., 2024). Reports indicates systematic non-compliance with the provisions on safety and debt management as well as labor exploitation in suppliers’ activities (Drozdowska, Leśniak-Johann, and Pihur, 2024). These questions raised highlight a misalignment between the stated values and the realities of the global supply networks of the company.

The company has been rather cohesive in its reaction to such claims. Responsible action plans are usually implemented after investigations; these measures are confined to the suppliers rather than scrutinizing the social problems (Shravan and Vaishali, 2024). For instance, Unilever has not ensured the proper complaints systems in all its supply chains which has dented efficiency of the workers in reporting one or more violations reducing the effectiveness of the said RSP. As such, this poses a considerable challenge to the achievement of the UN Declaration of Human Rights and raises questions as to the actual implementation of the policy.

Unilever’s pledge that in the coming years the company will reformulate products to cut down on sugar, salt, unhealthy fats, aiming to address SDG 3 (Good Health and Well-being) and the WHO action plan on Prevention and Control of Non-communicable Diseases (Unilever Sustainability Report, 2024). There has been success in introducing healthier brands; nevertheless, the company’s product range continues to feature high-sugar and processed ingredients, contradicting its health initiatives (Shravan and Vaishali, 2024). The promotion of these products to vulnerable populations which includes children exacerbate public health risk and contradicts commitments to responsible marketing.

## Nestle

In contrast to Unilever’s health-focused initiatives, Nestlé’s sustainability efforts emphasize environmental goals, particularly the Fair Circularity Initiative However, its ambition for 100% recyclable or reusable packaging by 2025 is weakened by mismatch in rhetoric and practice. For instance, there is substantial evidence pointing the finger at the initiative for failing to support SDG 12 that speaks to responsible consumption and production (Küfeoğlu, 2022). For instance, Greenpeace’s revelations of the Nestlé Company’s continued source of palm oil from suppliers involved in deforestation fly in the face of circularity (Goyal and Dangwal, 2022). Not only does such a system deprive effective development of environmental gains but it also exacerbates the negative effects of SDG 14 by continuing the pollution of the seas through imperceptible plastic waste.

It is also evident that there is deficiency in the sustainable palm oil sources that are unverified, showing systematic failure to achieve real changes. (Mastellotto, 2023). While there are certain similarities with WHO guidelines regarding managing health consequences of climate change as sustainable actions, most of the initiatives do not have coordinated policies on how to ensure compliance throughout operations. Most importantly, it seems the roadmap might be inclined more to manage organizational reputation risks instead of genuine top-to-bottom change needed on a systemic level, a flaw that reduces fit with wider sustainable development agendas.

More criticism arises from the environmental groups, and their petitions against what they consider as misleading recyclability claims, as a sign of potential greenwashing, which can reduce confidence from such initiatives. In third-party reports undertaken by Brandao and Godinho-Filho, (2022) to understand Nestlé’s virgin plastic supply chain traceability and sustainability, there is tangible evidence that highlights Nestlé’s lack of measurable accountability. It is possible to consider that the initiative’s approach is more of a reaction to the identified goals rather than their proactive prevention, while the declared following of the targets of the sustainable development paradigm seems to be only a surface level.

The Climate Roadmap and Net Zero Goals initiative claims compliance with SDG 13 focusing on climate action, leaving much doubt about efficacy and integrity (Nestle Sustainability Report, 2023). While the General Plan contains very laudable intermediate goals of reducing greenhouse gas emissions, independent assessments show that there is a significant lack of transparency in reporting Scope 3 emissions (Rijk *et al.*, 2024). This lack of transparency undercuts Nestlé’s broader sustainability claims because the company does not reveal enough information about them. The reviews from third parties such as Vytopil, (2019) and Goyal and Dangwal, (2022) indicate that about 30% of emissions associated with supply chain are still unaccounted for, which reduced the capacity of this roadmap in supporting SDG 7 on clean energy.

The Responsible Sourcing initiative’s alignment with SDG 8 and SDG 16 is similarly fraught with contradictions. Here, Nestlé’s sourcing policies say that the firm follows proper labour standards, but the persistent reports of child labour and conflicts over land in supply chains reveal massive flaws (Shou, Kang and Park, 2022). In its release, Rainforest Rescue pointed out inconsistencies between the policy declarations and its real-world outcomes (Gerrard, 2022). Such disparities considerably undermine the value of the initiative to the problems of eradicating exploitative labour as contained in the UN Declaration of Human Rights.

The lack of a proper control system in the supply chain shows the significant shortcomings in Nestlé’s failure to address sustainable economic growth. While such changes like establishing partnership with certifying organizations are evidence of current efforts to improve the situation, the range and effectiveness of such efforts still lacks adequate evidence. These measures though appeared liberal in their approach, in fact do not overcome the structural problem of human rights violations. From a critical point of view, wholly devolving corporate sustainability on 3rd party endorsements without integrated structures is partly viewed as fragmented consolidation.

## Summary

In renewable energy and Climate change, both the firms have committed to a net zero emissions target by the year 2050 with intermediate targets to the year 2025. Key activities that Unilever has embarked upon include substantial procurement of renewable energy, and massive efforts towards achieving the goal of sourcing 100% renewable electricity for its operations globally (Unilever Sustainability Report, 2024). Companies like Nestle, although aligned to the similar goals have been restricted when it comes to reporting their scope 3 emissions which are beneficial in measuring the value chain value of ends and overall emissions (Nestle Sustainability Report, 2023). This lack of transparency raises questions over the effectiveness of its climate strategy and points to the fact that this is a competitive advantage when it comes to climate reporting where Unilever does a far better job of communicating its environmental obligations.

Multinational companies like Unilever have advanced sustainability through the Sustainable Living Plan which includes the identification and accreditation of palm oil while working to reaching zero-point supply chain deforestation. Nestlé, however, have been accused of using palm oil associated with deforestation, lack of human rights policy and lastly weak responsible sourcing. As compared to Unilever which has more comprehensive sustainability commitment Apparently, Nestlé also has ambitions oriented to ensuring sustainability; however, its goals still have serious flaws in terms of inconsistent implementation as well as gaps in reporting, more specifically in waste management and ethical sourcing. For these reasons, Unilever report is clearer than Nestle’s in terms of strategies. It also reveals a more rigorous engagement and is more effective in terms of actionable and monitored initiatives offering more concrete and verifiable results.

# 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 an example to other companies by committing to achieving net-zero greenhouse gas emission throughout its value chain by 2039. Business sustainability is reflected in its Climate Transition Action Plan launched in 2021 that comprises of strong investment plans with clear targets to cut down Scope 1 and 2 emissions by 100% by the year 2030 and lower the Scope 3 emissions by 42% starting from the year 2021 (Unilever Sustainability Report, 2024). Some of the progress include a 74% emission cut on operations from the 2015 baseline (Homavazir and Kinny, 2024). Nonetheless, Scope 3 is difficult to realize. The Unilever ESG (2023) report, reveal that only 25% of Unilever’s suppliers had similar climate targets. To fill this gap, Unilever could collaborate with industry consortia to co-establish sector-level decarbonisation standards as Walmart did with Project Gigaton. This strategy, supported by stakeholder theory, maintain the alignment of long-term values and resilience against climate risks while minimizing operational disruptions.

Unilever’s marine conservation efforts align with UNSDG Goal 14, with specific focus on plastic waste management and sustainable sourcing (Sharma, 2015). Through its commitment to source more plastic materials than it processes and sells by 2025, Unilever has started partnering with such platforms such as the Plastic Bank. Independent Report by Harventy, (2024) confirm trend, noting that 70% of its plastic packaging is reusable, recyclable or compostable. However, Akmal and Affandi, (2022) brought out arguments of slow progress in virgin plastic since its usage has been reduced by only 10% since 2018, and the company should have aimed at 25%. Unilever could adopt circular economy models like those of Loop Industries. This strategy would improve its operational performance and its efforts towards sustainability.

Unilever’s initiatives under UNSDG Goal 15 demonstrate a strategic focus on biodiversity and deforestation prevention. Recently, the company reported that of over 270,000 hectares of the land under regenerative agriculture practices (Unilever Sustainability Report, 2024). Unilever’s initiatives under UNSDG Goal 15 demonstrate a strategic focus on biodiversity and deforestation prevention. Partnerships with organizations such as the Rimba Collective has enabled adoption of ecosystem restoration projects (Soloveva *et al.*, 2024). However, a 2023 Rainforest Alliance report highlighted the lack of compliance of Unilever’s policy on zero-deforestation that documented that there are indirect suppliers associated with the clearances (Delabre, Alexander and Rodrigues, 2024). Unilever could adopt Nestlé Open Blockchain pilot and use blockchain for full supply chain transparency. This approach allows Unilever to monitor the compliance of the outside suppliers with the international political and ecological norms of biodiversity.

## Nestlé

In comparison, Nestlé has made significant strides in climate change goals, aiming for net-zero greenhouse gas emissions by 2050 (Bhatti, Galan-Ladero, and Galera-Casquet, 2022). The Nestlé Sustainability Report (2023) notes a 24% reduction in emissions by 2018, largely due to energy efficiency and supplier engagement. However, gaps remain, particularly from agricultural supply chains, which account for 81% of total emissions (Wilburn and Wilburn, 2020). While the commitment to help farmers embrace climate adaptation and mitigation is a policy goal, progress lags innovative companies like Unilever with better supply chain climate risk management (Kostiuchenko and Zakorko, 2019). Nestlé should report on Scope 3 emissions and develop risk assessments and farmer education programs, following examples like General Mills' regenerative agriculture project and the FAO’s local involvement promotion.

Launched in 2018, Nestlé’s efforts to reduce plastic use, especially in water and other products, through the Net Zero Plastic Waste pledge aim for recyclable or reusable packaging by 2025 (Nestlé, 2023). However, implementation has been slow in addressing environmental impacts 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 the company has partnered on recycling facility development, more action is needed. In contrast, Coca-Cola’s World Without Waste program offers effective packaging reduction models and closed-loop systems that Nestlé could adopt. Increased cooperation with recycling bodies and tracking technology could help Nestlé manage its marine conservation impact in line with international sustainability standards.

Nestlé has made significant strides in its focus on biodiversity, which includes sustainable sourcing and achieving “no deforestation” for palm oil and soy (Nestlé Sustainability Report, 2023). A recent review by the Rainforest Action Network shows that Nestle has shortcomings in traceability and no-deforestation policy compliance in high-risk countries (Yacine Sanogho, 2022). While Nestlé has partnered with conservation organizations like The Nature Conservancy and worked on supplier biodiversity action plans, much oversight exists in ensuring follow-through across suppliers, even though significant progress has been made (Noterdaeme, 2023). Nestlé should consider independent audits rather than general performance ratings, like Starbucks’ C.A.F.E. Practices, and support community projects on habitat replenishment to enhance long-term biodiversity benefits.

## Summary

In addressing the Abundant Earth Foundation's Climate Action goals, Unilever contributes significantly through net-zero targets by 2039 and strong progress of Scope 1 and 2 emissions reductions at 74%, and innovative concepts in regenerative agriculture and management of plastic waste, although it lacks robust outcomes in Scope 3 and deforestation compliance. Nestlé contributes moderately, with relatively slow progress toward net-zero emission (target 2050) and still has issues with the reduction of plastic use and transparency. Unilever is more climate resilient, operationally transparent, and biodiversity aligned than 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 Nestle though must ensure they achieve their sustainability goals, they have to go further by actively managing issues such as supply chain emissions, plastics waste, and the reduction of biological diversity. The threats are 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 through the use of relevant case study help 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, regulating imports associated with continued deforestation open an avenue for Unilever to enhance its commitment towards certified sustainable palm oil (Hu and Zeng, 2024). However, these policies can also threat sourcing strategies as it demands higher compliance to costs and alters the nature of supplier relations (Sagafi-nejad, 2019). Also, competing interests on the geopolitical scene in the oil-producing countries such as Indonesia and Malaysia, threatens the markets, resulting to 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 because of the difference in the Regulations worldwide it becomes tough to claim traceability across the complex Supply Chain. The strategies on the same include sourcing against deforestation policies which may involve working with organizations such as Roundtable on Sustainable Palm Oil (RSPO) for a strict implementation of policies for deforestation-free sourcing (Shou, Kang and Park, 2022). Furthermore, it 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 the international trading conditions, human rights frameworks, and labour norms (MBA Skool, 2023b). Modern trading standards such as UK’s Modern Slavery Act and the United Nation’s Guiding Principles on Business and Human Rights shape the ethical sourcing models (MBA Skool, 2023c). However, non-uniformity of enforcement levels across the different jurisdictions makes consistent compliance a challenge for the multinational suppliers. Furthermore, there are disruptions in the supply line due to geopolitical problems such as the Ukraine crisis through which commodity prices were distorted and affected the responsible sourcing capacity.

Awareness of both fair labour practices and ethical supply chains is an opportunity that can be used by Unilever to strengthen its RSP. Currently, giant firms like Nestlé use organizations like the Fair Labor Association to oversee the change of conditions for labour and act as alerts (Rijk *et al.*, 2024). To increase RSP Unilever must increase partnership approach, outer stakeholders like NGOs and governments to set up ethical sourcing policy. Administrating bonuses linked to suppliers’ sustainable performance levels may be used to provoke the increased implementation of RSP standards. This is in concordance with Stakeholder Theory, focusing on the creation of value which will in turn improve both the image of the corporation and the supply chain.

Health and nutrition commitment are influenced by the 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 companies 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 the specifications of labeling between the EU and the US also creates challenges for consistent messaging (Gitsham, 2019).

Challenges like misinformation on processed food products and lack of acceptance of new formulations limit its market, while opportunities exist like increasing trends in consumer demand for healthier plant-based alternatives (Rijk *et al.*, 2024). Measures which can be taken include incorporating the consumer education into health promotion activities, to engage information on prudent consumption and dietary moderation. Engaging the public health agencies, setting goals and targets on product reformulation can be done in the open since these are public organizations. Moreover, the implementation of Life Cycle Assessment for the improvement of environmental and nutritional footprint of products will also help in the attainment of sustainability and nutritional health improvement, making Unilever as the 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 of reduction on the use of plastics and raising sustainability standards have called for Nestlé to attempt at revolutionizing packaging techniques (Slater *et al.*, 2024). That is why the restrictions of international relations and trade create a problem of maintaining stocks of such 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. But new avenues are offered by the change of the customers’ preferences in favor of the eco-friendly products and the rising importance of the legislative regulation in this matter (Black, 2016). As more people embrace healthy lifestyles and reduce their impact on the environment, companies that reflect those values would receive greater customer loyalty (Hatt, 2023). Such consumers’ engagement turned Unilever into the leader in implementing the recyclable packaging and other approaches that Nestlé can now use in practice.

Nestlé should engage more in the 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, thus improving the chances of implementing sustainable packaging (Metger and Nunnenkamp, 2018). This approach has been used also in similar projects in other parts of the industry, proving that the knowledge exchange and resources sharing are productive.

The Climate Roadmap and Net Zero Goals are long term strategies that Nestlé aims to use in achieving its vision of minimizing carbon emissions from the firm’s operations and throughout its value chain (Nestle Sustainability Report, 2023). Policies that are specific to climate change at the international level like the Paris Agreement exert pressure to 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 achievement of these goals are numerous; the main ones are, the high costs incurred in the shift to renewable energies particularly in the areas of underdeveloped infrastructure (Haynes *et al.*, 2013). International turmoil may demoralize or impair procurement of sustainable components, which in turn harms 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 aimed at being 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 prescription for organizational change postulates that the involvement of 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 an example for Nestlé more broadly (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 is in line with international trade relation and policies that seek to nature 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 bar for supply chain accountability (Sagafi-nejad, 2019). These policies compel Nestlé to improve sourcing to mitigate risks other risks such as fines, scutation, loss of market share or being associated with negative standings among the public (Black, 2016).

To improve its Responsible Sourcing Initiative, Nestle could incorporate the utilization of technologies, including blockchain, into the company’s 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 who have incorporated such technologies to protect their sourcing.

## Summary

In evaluating the global forces impacting Unilever and Nestlé’s sustainability activities, both the firms have indicated major pressures in the form of international policies, Geopolitical tensions and emerging consumer trends. Unilever is very sensitive to regulation such as the EU Deforestation Regulation and Nestlé packaging and climate policies are set by the EU strategies for plastics and the Paris Agreement. These are the forces that open opportunities as well as bar Sustainability. Learned from the case of Unilever around sourcing and Nestle on the aspect of packaging as way to show that by involving stakeholders and technologies, sustainability can be advanced. For both, it is suggested that supply chain vulnerability should be reduced, open innovation practices should be implemented, and partnerships with stakeholders should be fostered to capture future sustainability opportunities.

# CONCLUSION

Unilever demonstrates a more profound and actionable commitment towards global sustainability and tenet of the UNSDGs compared to Nestle. A good example is Unilever’s Climate Transition Action Plan, which outlines a step-by-step objective in reducing company emissions to net-zero by 2039 across the whole value chain, which includes targets like cutting Scope 1 and 2 emissions all the way to zero by 2030. This progress includes reduction of operational emissions by 74% of the 2015 level and efforts towards the adoption of renewable energy and show Unilever has been tackling climate change appropriately (Unilever Sustainability Report, 2024). In addition, having power in diverse preservation through regenerative farming and cooperation with the Rimba Collective also means that it is incorporated with UNSDG Goals 14 and 15. While there are still some weaknesses in Scope 3 emission management, successful and open practices along with research on traceability based on blockchain, illustrate the company’s ability to advance in all directions and come up with innovative concepts and solutions for handling sustainable development issues.

Unilever appears to have a positive influence on global sustainability because of the overall incorporation of the sustainability and the company’s compliance with diverse UNSDGs. It has further adopted the Sustainable Living Plan that covers climate action, and responsible consumption, including tangible performance such as reduction of overall absolute CO₂ emissions by 64% across operations (Unilever, 2023). Hence some important features such as scalability in rural agriculture a strength for Nestlé is a limitation. Farmer Connect by Nestlé has been providing considerable support to SDG 2 (Zero Hunger) and rural producers, yet its efforts are impaired by focus on commodity-linked products with volatile economic and environmental performance (Nestle, 2023). Whereas Unilever targets many areas for systemic changes, upgrading agricultural activities could mirror Nestle’s rural effect. Overall, both struggles to address the issue of plastic waste in entirety.

However, Nestlé has made some proactive moves in terms of improving its technological base and increasing the use of renewable power and effecting carbon savings, it falls short in several ways in terms of the magnitude of its approach and the ways in which it has been implemented. Although its greenhouse gas emissions dropped by 24% since 2018, its heavy agricultural supply chain involvement— accounting for 8% of emissions—remains insufficiently addressed. Lack of clear and specific Scope 3 emissions’ disclosures and the connected environmental threats and impacts erode Nestlé’s reliability and usefulness in pushing forward additional common sustainability agendas. However, criticisms relating to deforestation as well as the lack of proper ethical sourcing also emphasize Nestlé’s failure to meet the international standards. Even though both companies contribute significantly to global sustainability, Unilever’s comprehensive strategies, measurable results, and focus on system-wide change position it as the more impactful force in advancing the UNSDG objectives.

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