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# INTRODUCTION

# SUSTAINABILITY ACTIVITIES

Unilever has a strong commitment to sourcing all its palm oil 100% sustainably. The effectiveness of this certification has been critically questioned. There have been investigative findings on systematic deforestation and continued loss of biodiversity associated with suppliers in Unilever’s palm oil supply chain (Unilever, 2023; Unilever ESG, 2023; Unilever Sustainability Report, 2024). This shows that there is a gap between the monitoring and enforcement mechanisms within the RSPO framework which has implications on Unilever capacity to oversee its suppliers effectively. Even as the company publicly disclosed their palm oil suppliers, it has been implicated in controversies involving illegal land clearing, undermining its commitment to the protection of the ecosystems (Almutairi, 2023). These contradictions bring a doubt to the performance of their sustainability claim indicating possible greenwashing.

While the company has made strides in avoiding direct deforestation sources, a glaring gap remains relating to the indirect effects. Many of the independent assessments do not have sound scientific methods that allow for the determination of such reductions, and hence the results are always unclear (Dang Khanh, 2024). Unilever reliance on palm oil derivatives —where traceability is less stringent— reduces the credibility of its sustainable sourcing initiatives (Shravan and Vaishali, 2024). Thus, while ensuring compliance with global standards, the absence of concrete action to eliminate other indirect negative impacts on the environment indicates only average compliance with the goals of sustainable development, rather than having a positive impact.

Unilever’s Responsibility Sourcing Policy is to improve wages standards sick with occupational health and safety, as well as addressing the elimination of child and forced labor in its supply chains, directly addressing SDG 8 (Unilever, 2023; Hu and Zeng, 2024). Despite this, reports from Drozdowska, Leśniak-Johann and Pihur, (2024) show systemic violations, including unsafe conditions and exploitative practices in suppliers’ operations. These concerns raise questions about misalignment between the values the company claims to uphold, as well as the realities of supply networks it engages throughout the world.

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.

Whether there has been a positive measurable difference in the outcome of these reformulation efforts, is still in doubt. Studies conducted by Harris, (2020) and Almutairi, (2023) in this area have pointed out gap in the company’s reporting, with metrics often emphasizing marginal improvements rather than transformative changes. for instance, Unilever says a significant percentage of its portfolio meets nutritional benchmarks, but its critics have accused it of using arbitrary standards which lack alignment with globally recognized standards. This, in essence, creates an illusion of progress that might not translate to significant public health outcomes.

The Nestle’s ambition of the Fair Circularity Initiative regarding 100% recyclability or reusability of packaging by the year 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. Instances of deforestation despite commitments not to continue with deforestation show that companies like Nestlé put on an act are not serious with conservation (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. Despite significant packaging reductions including cutting the use of plastics. The low effect on universal sustainability means calls for change. 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.

In waste management, Unilever has implemented an ambitious plan to achieve 100% recyclable, reusable, or compostable packaging by 2025, supported by their commitment to using post-consumer recycled materials (Unilever ESG, 2023). Similarly, Nestlé committed to ensuring all its packaging is reusable or recyclable by 2025 (Nestle, 2023), yet it is accused of green washing and making misleading and unproven claims about exactly how recyclable its products, raising doubts about the net impact of its environmental efforts. Such difference shows that Unilever provides much more comprehensive and unambiguous statements of its objectives that contribute to increasing brand reliability.

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 such as Unilever have done lots on the subject through programs like Sustainable Living Plan, focus on the identification and accreditation of palm oil as the company strives to achieve zero deforestation on the supply chain. On the other hand , Nestlé has been associated with sourcing of palm oil that is associated with deforestation, failure in implementing human rights policy and prompting criticism on its policy on responsible sourcing. Another major advantage observed is that Unilever asserts leadership in managing social and environmental risks by transparent supply chain monitoring, and reporting strengthens its sustainability reputation against competitors while aligning more with international standards.

While Unilever’s practices tend to be more comprehensive, transparent, and impactful. 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

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 – which operates drastically based on the compliance of suppliers. CDP, in their 2023 report, reveal that only 25% of Unilever’s suppliers had similar climate targets (Unilever ESG, 2023). 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%. To increase this impact, it is possible for Unilever to select circular economy models as those used by Loop Industries, providing closed loops in utilizing material. Such a strategy, based on the concept of the circular economy, would complement and enhance the protagonist organisation’s operational performance and sustainability narratives in response to the criticisms effectively.

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). To counter this, Unilever could adopt blockchain for complete supply chain traceability like Nestlé did in its Open Blockchain pilot. This approach grounded in systems theory, allows for constant monitoring and supervision of all the interconnected Unilever external suppliers, ultimately reinforcing Unilever’s alignment with global biodiversity preservation standards.

Nestlé has assiduously worked hard towards achieving most of the climate change goals it has set, including a vision of achieving net zero greenhouse gas emission by the year 2050 (Bhatti, Galan-Ladero and Galera-Casquet, 2022). Their policies like transitions to green energy in production plants and funding in carbon cutting measures are good policies they have taken (Ruiz-Ruescas de Carlos, 2022). In their Nestle Sustainability Report, (2023), Nestlé notes that it has decreased the number of emissions by 24% during the year 2018, and notes that a large portion of this has come from energy efficiency and engagement with suppliers. However, gaps still exist, , especially from agricultural supply chains, which makes up a majority, at 81%, of their total emissions (Wilburn and Wilburn, 2020). Though the commitment to help farmers embrace climate change adaptation and mitigation remains a policy agenda, the advancement remains wanting compared to what innovative players like Unilever have in place in terms of supply chain climate risk management frameworks (Kostiuchenko and Zakorko, 2019). Nestlé should report adequately and independently on Scope 3 emissions while developing risk assessments and fruitful farmer education programs. These actions follow other emerging concepts as seen from General Mills regenerative agriculture project, and the FAO promotion of the involvement of locals.

Launched in 2018, the strategic efforts of Nestle have been quite praiseworthy in minimizing the use of plastic in water and other products to the sea by embracing the Net Zero Plastic Waste pledge which plans to use packaging that is recyclable or reusable by 2025 (Nestle, 2023). Nevertheless, the implementation of this initiative has not been as fast to respond with the level of sensitivity needed to address the effects of the environment on marine lives. A report by the international non-governmental organization, break free from plastic in the year 2021 mentioned Nestle among the top contributors to global plastic pollution (Sofia, 2023). Although this company has shown efforts on partnership regarding development of recycling facilities, much more needs to be done. In contrast, Coca-Cola’s World Without Waste program offers effective models and standards of packages decrease and closed-loop systems that could be helpful for Nestlé to enhance its packaging advancement. Increase cooperation with other recycling bodies could supplement deficiency in waste management, whereas using the technologies for immediate tracking of packaging might help Nestlé to manage its effect on marine conservation conformably with international standards of sustainability.

Nestlé has made significant strides in its focus on Biodiversity which include but not limited to sustainable sourcing as well as attaining “no deforestation” for palm oil and soy in production (Nestle Sustainability Report, 2023). Still, the recent review, by the Rainforest Action Network, for instance, shows that Nestlé has shortcomings in its supply chain, including traceability and no-deforestation policy compliance in risky countries (Yacine Sanogho, 2022). While Nestlé has engaged with conservation organisations such as The Nature Conservancy and worked towards the production of supplier biodiversity action plans, much oversight exists in the follow through of these measures across different suppliers even though qualified progress has been made (Noterdaeme, 2023). To improve, Nestlé should consider auditing their supply chain more independently and fairly than offering overly general performance ratings, like Starbucks’ C.A.F.E. Practices that established specific criteria for social and environmental responsibility. Also, supporting community-generated projects on habitat replenishment and utilization of sustained ground use could improve on the longer-term benefit of the firm on diversity.

# GLOBAL FORCES AND INFLUENCES

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. Nonetheless, since consumers are paying increased attention to climate change, the supply chain switch represents a chance for Unilever to establish its brand image through blockchain technology for full traceability. Technology in Walmart’s food traceback system using blockchain information exemplifies technology’s effectiveness in enhancing transparency and build trust. 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). This could be done through outsourcing the third-party audits and using artificial intelligence to periodically monitor suppliers’ compliance with the labour and environment standards available. 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). Another relative success is that of Nestlé associate in plant-based food research and development to tap into new trends in health consciousness (Nestle, 2023). Along the same line, Unilever has the capability to utilize its product ranges to concentrate on nutrients-dense low carbon products that are fascinating to consumers. 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).

Nestlé’s Fair Circularity Initiative focuses on both minimizing and increasing the circularity of its 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.

To improve sustainability activities, 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).

Challenges associated with extensive utilization of effective sourcing strategies include a complex network of supply and a high likelihood that some of the suppliers may not meet best practice standards. Political Instability, climate volatility, and global conflicts eventually hamper the supply chain and authenticity of processed sustainability statements (MBA Skool, 2023a). However, the opportunities arise from increased consumer consciousness about the kind of products they are consuming, especially those sourced responsibly by companies that have great polices in place (MBA Skool, 2023a). With Initiatives such as the Fair-Trade Certified program proving that the consumer is willing to purchase a product that was produced under reasonable and sustainable conditions.

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.

# 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.

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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