



Kaunas University of Technology
School of Economics and Business

Online Sustainability Reporting in Lithuanian Companies
Master's Final Degree Project

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Accounting and Auditing (6211LX037)

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Declaration of Academic Integrity

I confirm that the final project of mine, Dominyka Valatkevičiūtė, on the topic „Online Sustainability Reporting in Lithuanian Companies“ is written completely by myself; all the provided data and research results are correct and have been obtained honestly. None of the parts of this thesis have been plagiarised from any printed, Internet- based or otherwise recorded sources. All direct and indirect quotations from external resources are indicated in the list of references. No monetary funds (unless required by Law) have been paid to anyone for any contribution to this project.

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Summary

Sustainability accounting and corporate social responsibility (CSR) have been researched in various scientific papers, becoming a crucial topic in the past decade. As society pays even more attention to sustainability and environmental issues, sustainable businesses are perceived more favourably and have greater chance to build a trustworthy public image and sell more products or services. However, even though sustainability accounting, sustainability reporting and CSR communication have been researched, it would often be discussed in terms of the traditional means of communication: sustainability or annual reports, websites, press releases, etc., and various practices prevailing there. Thus, sustainability communication in online, or social media, brings in novelty for this research. As online communication tools become an essential part of business communications, this research will explore how is the communication in the online channels different from the traditional reporting. Hence, the **aim of this research** is to find out what practices prevail in both traditional and online sustainability reporting of four Lithuanian companies from retail and telecommunications sector.

The research project consists of four parts:

1. In the problem analysis section existing scholars' work on sustainability reporting, its multidimensionality and online communication trends are overviewed;
2. The next part introduces a theoretical framework and proposes a theoretical model for sustainability reporting in online communication channels;
3. In the third part the empirical research methodology is defined in order to disclose what practices prevail in the online sustainability communication of the selected case companies;
4. In the last part, the empirical research is carried out based on the proposed model looking at four Lithuanian companies. Conclusions are drawn and recommendations are made based on research findings.

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Santrauka

Tvarumo atskaitomybė ir įmonių socialinė atsakomybė (ĮSA) buvo nagrinėtos įvairiuose moksliniuose darbuose, tapdamos ypatingai svarbiomis temomis pastarąjį dešimtmetį. Visuomenei skiriant vis daugiau dėmesio tvarumui ir aplinkosaugos problema, tvarūs verslai yra vertinami palankiau ir turi galimybę susikurti patikimo verslo įvaizdį bei parduoti daugiau produkcijos ar pasiūlyti daugiau paslaugų. Nors tvarumo atskaitomybė ir apskaita bei ĮSA komunikacija buvo dažna mokslinių darbų tema, dažniau ji buvo nagrinėjama tradicinių komunikacijos būdų aspektu – tvarumo ataskaitų ar metinių pranešimų, įmonių internetinių tinklalapių, pranešimų spaudai ir pan., tiriant, kokios praktikos dažniausiai pastebimos šiuose kanaluose. Taigi, šio darbo naujove tampa tvarumo komunikacija internetinėje erdvėje, arba socialinėse medijose. Kadangi internetinė erdvė tampa ypatingai svarbiu verslo komunikacijos įrankiu, šis tyrimas nagrinės, kaip internetinė komunikacija tvarumo temomis skiriasi nuo tradicinės tvarumo atskaitomybės. Tad šio **darbo tikslas** yra išsiaiškinti, kokios tvarumo atskaitomybės komunikacinės praktikos dominuoja keturiose lietuviškose mažmeninės prekybos ir telekomunikacijų įmonėse.

Šis magistro darbas susideda iš keturių dalių:

1. Problemos analizės dalyje aptariami egzistuojantys moksliniai darbai apie tvarumo atskaitomybę ir jos daugialypiškumą bei internetinės komunikacijos tendencijos;
2. Antroji dalis pristato teorinį pagrindą ir teorinį modelį tvarumo atskaitomybės komunikacijos kanalams internetinėje erdvėje;
3. Trečioje dalyje apibrėžiama empirinio tyrimo metodologija, kuri padės atskleisti internetinėje tvarumo komunikacijoje vyraujančias praktikas;
4. Ketvirtoje dalyje atliekamas empirinis tyrimas remiantis pasiūlytą teoriniu modeliu, tiriant keturias lietuviškas įmones. Remiantis tyrimo rezultatais, apibrėžiamos išvados ir rekomendacijos.

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Introduction

Relevance of the topic. Sustainability accounting and corporate social responsibility (CSR) have been widely discussed in numerous scientific papers for the past decade, mostly trying to figure out what kind of companies practice the activities, in what way big international businesses comply with the actions they announce to be following, how and do they communicate about CSR in the traditional media channels. Even though CSR has been identified as one of the critical elements of a successfully operating business enterprise quite a while ago, Lithuanian business entities are still learning how to be socially responsible and how to communicate and report on that. However, many other countries, not limited to those in the West, are following the Global Reporting Initiative (GRI), one of the reasons being the perception of CSR as an indicator of a successful company. It is so since companies practising it are perceived as more favourable: people are more willing to buy products and services from companies which practice CSR than from those which do not, and ethically reported sustainability metrics is a very useful source of information for shareholders and stakeholders. As *Nielsen Global Corporate Sustainability Report* in 2015 showed, 66% of the people are willing to pay more money for goods or services if they are sold or delivered by a socially responsible company. Therefore, it is important not only be socially responsible in terms of including the sustainable approach into the daily operations but also effectively report and communicate about it in order for the customers and clients to be aware of the excellent practice the company follows, and this is where sustainability accounting comes into place. Besides, it is also crucial not only to declare to be socially responsible, but also take actions towards the goals and strategies declared.

In recent years, when the world has become as social as it has never been before, various social media channels are becoming one of the strategic tools for CSR communication. The technical possibilities to get instant feedback and reaction could be successfully used for effective CSR communication, as the traditional means such as annual reports, the website of the company might be perceived as old-fashioned or at least not as convenient as Facebook, Twitter or LinkedIn.

Research problem. Sustainability accounting and CSR have been topics for research papers for a decent amount of time, focusing on what type of companies practice that, what type of messages they are communicating. As sustainability accounting has not been extensively analysed from the perspective of applied methodologies and the use of various communication means particularly when the new social media channels have emerged, this research paper should bring the scientific novelty in the social media aspect and the selection of possible methodologies. As noted by GRI (2015), the next decade for sustainability reporting is foreseen to be “digital and almost real-time”, enabling accessibility, two-way communication and stakeholders’ engagement. Thus, this research will examine whether and how social media means of communication are currently used to supplement the traditional sustainability reporting and how the technology could or is reshaping the traditional approach.

Research Question: how does sustainability reporting differ in traditional and modern online communication channels?

Research Aim is to examine sustainability reporting in traditional and modern online communication channels.

Objectives of the Research are the following:

1. To explore the concept of sustainability reporting, its multidimensionality and online communication trends;
2. To suggest a theoretical model for sustainability reporting in online communication channels;

3. To define the empirical research methodology in order to disclose what practices prevail in the online sustainability communication of the selected case companies;
4. To carry out case studies in Lithuanian retail and telecommunication companies and draw conclusions based on findings.

Research methods used in this research project were the following: analysis and review of scientific and professional literature, case study method.

1. Problem analysis of sustainability reporting and communication channels

1.1 Definitions of applied concepts

Sustainability accounting, along with CSR, has often been discussed in various scientific papers as these concepts are closely linked to the notion of businesses operating in modern society. To some extent, particularly in the Western world, both are taken as a prerequisite for daily operations rather than a rare but appreciated practice. The emerge of sustainable development, which occurred due to global warming and irresponsible consumption of nowadays, has also influenced the businesses to start incorporating responsibility and sustainability onto their agendas. In addition to practising sustainable and socially responsible operations, it is also critical to effectively communicate about it so that the relevant stakeholders, clients, consumers and the general public would become aware. However, even though the two terms might be used interchangeably, the definitions are not the same and stand for slightly different concepts which should be discussed separately. Even if the few terms may seem to be the same thing, the concepts themselves are described quite differently by different authors. In addition to many theories being from the previous millennium, more uncertainty to the application of the methods rise from the fact that different authors approached the concepts differently. It is not taking by surprise – as the idea of social corporate responsibility itself might be seen as contradicting: even though the main goal of business is to earn profit, the organisations should take the initiative and foster social, environmental and economic aspects of the community life. These two ideas are at the opposite sides – one trying to seek as much financial success for a business and the other emphasizing the need to give back to the society. Therefore, it should be taken into the account that different authors might elaborate on these concepts quite in a different manner. It also should be stressed that majority of the papers focused on the scales on how many companies practice social corporate responsibility, from which industries companies report on sustainability the most, what are the characteristics of those companies, or patterns and content of sustainability reporting.

The term **social accounting** has been coined back in 1973 by R. L. Brummet and Carrol, A. has defined 4 different layers of CSR in 1983, therefore the concepts and first approaches and methods to document such information have been established quite a few decades ago. However, the definitions are very different – whilst CSR is a management concept, which essentially identifies how the business is operating and whether they are incorporating the sustainable business concepts onto their daily operations, social accounting is actually a subcategory of financial accounting, meaning it is a way to report on the operations already undertaken and results already achieved.

Corporate social responsibility – Corporate Social Responsibility (CSR) is a management concept where social and environment concerns are incorporated into the business operations and interactions with the stakeholders of the companies. CSR is generally understood as being the way through which the company achieves a balance of economic, environment and social obligations (“Triple-Bottom-Line-Approach”) and at the same time speak to the expectations of shareholders and stakeholders (Kumar, S., 2017). Archie Carroll (1979) introduced the social responsibility “pyramid” that consisted of economic, legal, ethical and philanthropic layers and also encompassed expectations that society has of organizations at a given point in time. It has also been said that sustainability and CSR refer to a company’s activities which include social and environmental concerns in business operations and various forms of interaction with its stakeholders. It includes both internal and external accounting practices and mechanisms devoted to measure, represent and communicate the company’s performance, and embraces environmental, social, and economic aspects of the business life and their relationships (Herzig, C., Pistoni, A., & Songini, L. (2013)).

Sustainability accounting – a subcategory of financial accounting that focus on the disclosure of non-financial information about a company's performance to external parties such as capital holders, mainly to stakeholders, creditors and other authorities. According to AICPA, it involves

linking sustainability initiatives to company strategy, evaluating risks and opportunities, and providing measurement, accounting and performance management skills to ensure that sustainability is embedded into the daily operations of the company.

1.1.1 Corporate Social Responsibility (CSR)

In the current times of consumerism and every day establishing new businesses that have a major focus on producing and selling as much of their products or services as it is possible, the competition is extremely intense. The CSR as a modern management tool comes into the picture and can play a significant role. Not only directly influencing public company's image, CSR also fosters the inner culture of a company, where employees are treated with respect and their rights are acknowledged. In addition to the benefit of a better company's reputation, the socially responsible actions also are perceived as an indicator of modern and successful businesses and also leads the society towards sustainable development. The very first CSR definitions and public discourse with regards to it have emerged in the beginning of XX century, however, up until this day there is no single definition which would be widely accepted. This might be due to the perhaps contradicting ideas – businesses, whose main goal is to earn as much profit as possible, are expected to act responsibly, give back to the society and to the environment.

The year 1953, when Howard R. Bowen has released this book “Social Responsibilities of the Businessman” can be called the start of the modern CSR era, as the questions brought up there are still relevant: what kind of responsibilities a business is expected to take in order to bring benefit to the society? What are the benefits these responsibilities can bring to business if they are assumed with great enthusiasm? How to make as many businesses as possible understand the importance of CSR and become socially responsible?

Quite a few authors emphasize the different dimensions of CSR. One of the first ones, Barnard (1938), has indicated that CSR is analyzing economical, ethical, social and physical aspects of the environment. It was one of the first definitions, yet later it proved to be similar to those of later years in regards to the 4 layers or perspectives introduced in his model. The approach of segmenting CSR into different parts has been followed by quite a few others: Ubius and Alas (2012) have added that structurally CSR consists of economical role, social accountability and sustainable development management. According to L. Holme and R. Watts (2000), CSR is a continuous business promise to operate ethically and contribute to economic development, at the same time fostering the life quality for the working people, their families, communities and society. The European Commission defines CSR as corporate responsibility for their actions and the impact those actions have on society. Also, they believe that CSR is crucial for sustainable development, competition, and businesses and economy of the European Union.

Hohnen (2007) has also stated that CSR in general is understood as how businesses are integrating social, environmental and economical matters into their values, culture, decision making, strategy and actions in accountable and transparent manner, this way creating stronger company culture and employee behavior, and foster the development of the society. This idea is also supported by Jusčius and Jonikas (2012), who also stresses the importance of the internal communication and that social responsibility does not encompass the interests of the society outside the company, but also acknowledges and ensures the well-being of the employees. Others have stressed the commitment to enhance the daily lives of communities through voluntary business practices and business resources (Korler and Lee, 2008) whilst it was also said that CSR is a wider mechanism and a new way to enhance accountability towards society and the whole country through business management (Gholami, 2011). Jusčius and Jonikas (2013) have stated that through transparency, equal possibilities for employees, philanthropy, environmentally friendly actions, quality of products and services the four different CSR types can be measured.

What is a quite important point to take into account, according to Pruskus (2003), is that the moral responsibility of a business can be interpreted in two ways. One being the responsibility of separate individuals within an organisation, whilst the other - the responsibility of an organization to its own members. The author states that there is no such an organization which would be moral or immoral by default – this is the individuals working in a company who either behave ethically or do not.

Even though CSR might naturally be perceived as an encouraged and beneficial activity, it must be mentioned that some criticism in the public discourse does exist, or at least more sceptical definitions are found. For example, Friedman (1970) has stated that the only responsibility a business might have is to use up its resources and participate in such activity which would allow to earn profit for a considerably long amount of time. Drucker (1984) has drafted a definition similar to this, explaining that companies are transforming social problems into economical possibilities and benefits, productivity, people competence, well-paid jobs and wealth. These definitions dating back approximately 40 years do not bring the idea of CSR or any philanthropic activities in general bringing value and directly influencing the financial results of a company. In addition to this, some scholars also propose that the costs of CSR might not bring back the investments made into it (Jonikas, 2014).

It is clear that the authors writing on CSR do not fully agree that it should be a mandatory part of every company's agenda, understood as a necessity and obligation towards the society. As mentioned previously, according to Friedman (1962) the investments made into CSR is a waste of monetary resources, and should be used in a more efficient way, such as expanding company's assets or paying back to shareholders. However, authors such as Banarjee (2008) claim that CSR could be perceived as a form of company's self-regulation which has been included into their business model.

Even though the public discourse around CSR might be divided, it should be safe to say that it is perceived and encouraged favourably for the majority of authors, especially those of recent years. Although it is challenging to draw a unified definition for CSR, a tendency of including economic, social and environmental dimensions into various researches and papers can suggest that these are the expected components and focus areas of a well-managed CSR.

1.1.2 Sustainability accounting and sustainability reporting

The scholars' works around sustainability accounting, alternatively known as social accounting, corporate social reporting, CSR reporting or non-financial reporting, started more than 20 years ago yet seems that the actuality of it is still gradually increasing. Nowadays the integrated reporting term is being used more and more often in the public discourse (GRI, n.d.) – such reporting would include both financial and non-financial measures. It is perceived to be a sub-category of financial accounting that seeks to disclose non-financial information about a company's performance which might be relevant to different stakeholders of the organisation, e.g., shareholders, employees, society, government, etc. Sustainability accounting seeks to disclose the initiatives, activities and actions that are directly linked with having an impact on society, environment, or the overall performance of the business. It can also be perceived as a tool, which can contribute to organisations being more sustainable. This type of accounting helps to measure and evaluate progress towards sustainable development; controls/ensures how company fulfils its sustainability strategy and sustainability goals. The Sustainability Accounting Standards Board (SASB), a non-profit organization that sets financial reporting standards, defined sustainability accounting as reflecting “the management of a corporation's environmental and social impacts arising from production of goods and services, as well as the management of the environmental and social capitals necessary to create long-term value” (Torborg, 2016). M. Torborg (2016) also notices that whilst financial accounting is for reflecting a company's current financial situation, “recording transactions based on a book value”, having transactions that are probable and estimable. Sustainability accounting, on the other hand, is way harder to price and might become a real challenge for accountants – the pressure to report on these

numbers is ever increasing, however, it is not a straightforward calculation which could help to reflect possible effect on the environment, customer or employee relations, human rights, etc. in numbers. The importance of sustainability accounting is more and more importance in nowadays, when the world starts to face direct global warming impact and it is no longer a problem of the future.

The AICPA, the American Institute of Certified Public Accountants states that sustainability accounting “involves linking sustainability initiatives to company strategy, evaluating risks and opportunities, and providing measurement, accounting and performance management skills to ensure that sustainability is embedded into the day-to-day operations of the company” (AICPA, n.d.). And, according to AICPA, sustainability reporting is there to ensure better transparency of a company’s strategical approach to business, performance drivers and reporting of both financial and non-financial data that would include data on a company’s sustainability initiatives carried out. The investors, regulators and an ever-expanding number of stakeholders are gradually more and more interested in disclosure of this information (AICPA, n.d.).

In order to ensure consistency and transparency and provide some guidelines on such reporting, Global Reporting Initiative (GRI) guidelines have been introduced which are becoming more and more common amongst companies, authorities and non-profit organisations. The constantly growing number of companies reporting on these statistics is proving that it does not only bring profit to the stakeholders but is beneficial for the reporting organisation as well. KPMG survey showed that in comparison between 2015 and 2017, the corporate responsibility reporting has increased in countries such as the United Kingdom, Japan, the United States and Mexico (KPMG, 2017). These and additional 5 other countries (India, Malaysia, France, Denmark and South Africa) demonstrated the rates of reporting of over 90%. This data shows that the reporting practices and culture does not imply the country to be considered as 1st world or Western-world country. The GRI has stated that "reporting on economic, environmental and social performance by all organizations is as routine and comparable as financial reporting" (GRI, n.d.).

How it will be seen in later chapters of this research, there are variety of different guidelines, GRI most widely used reporting guideline. The companies can select from a set of guidelines that can be most suitable for their nature or activities. To name a few of the other standards available, there is Carbon Disclosure Project (CDP), ISO26000, OECD guidelines, businesses are able to report based on United Nation’s Global Compact, account on all or part of Sustainable Development Goals, or companies listed in Nasdaq stock exchange are invited to use the Nasdaq ESG Reporting guide. CDP says that in the current times when the whole world is stepping towards making a change in terms of climate change, deforestation issues, water-secure future, disclosure provides a solid ground to the aspiring actions and the implementation of them (Carbon Disclosure Project, n.d.). Such frameworks or guidelines are helpful in terms of seeing whether the overall company’s strategy is aligning with the sustainability goals they have set for themselves and can enable a relevant decision-making process. If there is any gap between the strategy and company’s goals, it can be fairly easily identified where the company needs to step up, what and where to change – hence, they can plan accordingly. Using an existing guideline to report on sustainability is also helpful, especially if the guideline is well-known is used by other businesses, as it enables the benchmarking and this information can be valuable and informative to both stakeholders and shareholders (Carbon Disclosure Project, n.d.). What is also interesting is that CDP encourages cities, and not only business entities, to report on carbon footprint, which is a probably less noticeable approach and activity, as currently way more pressure is put on businesses. ISO, the International Organization for Standardization, also shares a similar thought in adopting (their) standard to report on sustainability – in addition to be an appreciated, and the “right” thing to do, such reporting is also a tool for measuring company’s performance and their commitment to sustainability (International Organisation for Standartisation, n.d.). Therefore, it can be seen that even though there is a huge need coming from the society and stakeholders to which companies are required to adhere, it is also stressed that the benefits for the

companies is unquestionable. To name a few of the benefits, ISO mentions the following: competitive advantage, reputational increase, being able to attract new and maintain employees, clients, customers, users, ensure employee morale, commitment and productivity, a greater perception from investors, government, sponsors, financial community, and ensures better relationships with other companies, media, suppliers, and communities all over the world (International Organisation for Standardisation, n.d.). In addition to the guidelines, there is also great help ensured to understand how to report on the guideline selected. For example, KPMG offers study available which discloses how to report on UN SDGs (KPMG, 2018), GRI also offers guidelines on how to report on them.

The above-mentioned Sustainability Accounting Standards Board (SASB), has just introduced a set of 77 industry-specific sustainability accounting standards (Professional Safety, 2019) in 2019. These standards encompass 26 business issues related to the environment, social capital, human capital, business model and innovation, and leadership and governance. Such standards introduced are the first ones that enable to “identify, manage and communicate financially-material sustainability information to their investors”. The fact that such new standards that are tailored for different business show that there is still a need to have more unified and agreed reporting procedures in order to ensure that all the stakeholders and investors are informed on the sustainability-related matters they are interested most. Reporting standards will be applicable for the businesses globally which means that they have not emerged from a single country or continent and is a relevant and required tool all around the world. Standards include the accounting metrics for each industry-specific disclosure topic (e.g., Greenhouse Gas Emissions, Air Quality, Water Management, etc.), technical protocol for compiling data, Activity metric for normalization.

However, what is worth mentioning is that sustainability reporting is only one part of the sustainability communication the companies have to carry out. As nowadays a great number of information is moving to alternative channels on the Internet, including social media, companies have to look for more ways to disclose non-financial impact using different media channels. Sustainability accounting, on the other hand, would help companies to establish a clear vision and set sustainability strategies that could embed into daily operations and strategy of the company, set continuity and focus.

1.1 Corporate reporting communication trends

The guidelines, standards and methodologies available offer a set of great tools and techniques to disclose sustainability-related information, however, most of them are focusing on the traditional corporate reporting. The guidelines provide value in a sense that businesses, especially those only starting to report on sustainability measures, would have a certain path or example to follow, would know how to calculate the measures provided, and then would allow easy and fair comparison between different years or between a few different companies using the same methodologies. These days, however, guidelines focusing on traditional sustainability reports and company’s website are becoming only a part of the picture, as with the emerge of social media channels where majority of the audience tend to shift due to their fast access, it becomes important to incorporate sustainability reporting into these channels as well.

Speaking about the general trends of corporate reporting, extended insights have been gathered by KPMG, who were collecting such data since 1993. The KPMG Survey of Corporate Responsibility Reporting (KPMG, 2017) introduced great insightful overview on emerging trends within corporate sustainability reporting, such as reporting on “the financial risks associated with climate change, reporting on SDGs, reporting on corporate human rights performance, and reporting on science-based carbon reduction targets” (KPMG, 2017). Amongst the quantitative data collected in this survey, one of the key indicators shared was that reporting became a standard for large and medium companies

around the world and this shows that even if the companies are not extremely big in terms of the numbers of the staff or the turnover generated, they still report on sustainability measures to make sure their stakeholders are introduced to their sustainable practices, carbon footprint, water management, etc. What is more, for the first time this report showed that approximately 60% of reporting rate is seen in each sector analysed, with integrated reporting starting off in countries such as Japan, Mexico, Spain and Brazil, and most of the biggest companies choose to integrate the corporate sustainability reporting along with financial numbers in the annual report. Approximately 40% of the companies are not aligning their reporting with UN Sustainable Development Goals, including the adherence to them and sharing progress yearly. The fact that nearly half of the companies started to report against UN SDGs only less than 2 years after they have been introduced shows that this trend is expected to grow further. The report also notices the importance of EU Directive which came into force and should foster the corporate responsibility reporting in the member states. However, as its adoption was not as smooth as expected and the directive itself provides rather flexible guidelines, the actual effect of it is yet to be seen. This especially applies to Eastern Europe – as noted by Gheorghita Diaconu in the same report, these countries are only “trying to understand the topic and build the capacity to respond”.

Another important topic noticed on corporate reporting agenda were the human rights, which a lot of countries have acknowledged as a problem, however, many of the businesses still lack policies to be implemented which would supplement their approach towards human rights. This shows that even on an international level there is still room for improvement, as only about 62% of companies have such policies in place. Another trend in the traditional reporting noticed was that the number of companies reporting on their carbon emissions and are placing targets to reduce them – in 2 years, the number of companies setting such targets increased by 9%. However, even though there were 67% of companies setting such targets, only up to 30% of these companies were linking the targets to bigger climate goals, such as Paris agreement, EU targets, etc.

When it comes to new trends, it is important to mention that digital platforms that are steadily taking up more and more media day in the world in general. For example, whilst television still seems to be the most popular media channel chosen by Lithuanians to find the content they are looking for (news, entertainment, movies, etc.), in 2017 the Internet was the second media channel used by Lithuanians for quite a few years in a row and only continues to expand in terms of how many people are joining the web (TNS Gallup, 2018). The same tendency is seen all across Europe – even though television still continues to be the most used medium, the Internet with continuously expanding possibilities of social media is solidly securing its’ place as the second most used medium (European Commission, 2017). In addition to gathering the numbers, the report coordinated by the European Commission revealed that the use of the Internet and online social networks is steadily increasing among Europeans – they tend to use the Internet more than they listen to radio or read the traditional printed press. However, only a third claims that they trust the information they find there, and this trend is identical for social media platforms. Thus, the emerge and influence of new tools should be considered when speaking about how the sustainability accounting might shift or already has. This is a critical turning point and is worth discussing as it might bring the sustainability reporting to a different level.

This idea also tights up well with the insight of Global Head of Sustainability Services in KPMG, Jose Luis Blasco: “the future of corporate responsibility reporting is all about communicating impact, not statistics” (KPMG, 2017). It is encouraged to report using cubic meters, tons of carbon, measure the green energy used, however, these numbers, usually found in the traditional reporting, often lack context and might seem to be a tad meaningless.

GRI have also contributed in trying to shape how corporate responsibility reporting will look how the near future – the year 2025 – could look like and what would it take to get there (GRI, 2017). The

main ideas uncovered in the report were that there will be new formats of reporting and disclosure introduced mainly due to the technology growth in everyday life, as well as with change of focus with greater emphasis to global issues such as climate change, business input to a better life quality, and its impact throughout the supply chain. One of the highlights is also the fact that the role of stakeholders will change due to the fact that the dialogue with them can now happen almost or indeed at real time. This will imply companies on finding new ways to communicate and engage with them. In addition to new means of communication, new topics and sustainability aspects will come into place: “**global issues** (world population increase, climate change, data technology development), **challenges to society’s development** (food and water security, promotion of peace, wealth inequality, conflict management and security, human rights protection), **challenges to the environment** (global and regional management of natural resources, ecosystem protection, waste and contamination management), **challenges to efficiency** (efficiency in the production and distribution of goods and services, new models and new technology for energy production and distribution), **challenges to society’s governance and economic models** (loss of trust and legitimacy in institutions, a definite need to further develop appropriate governance structures for society to deal with the challenges described previously, lack of creativity of political leaders, resulting in a new role for business and civil society leaders, development of a new generation of economic growth and development models)” are said to become part of corporate reporting agendas.

From the above it can be seen that a great degree of changes is already noticeable, and even more is yet to arise. The influence of the new communication means, channels and trends to the sustainability reporting and CSR communication has not yet been discussed in depth and by many authors, therefore this research should be primarily focused on this aspect.

1.3 Identification of research focus

Even though there is a great number of guidelines to choose from, there is no unique or unified method/standard established on how the companies should account for their non-financial information. Majority of the businesses are free to choose the guideline, if any, to use which will impact the comparability of different reports and may result in lack of consistency and completeness. There are certain guidelines, like those imposed by EU, OECD or the GRI Sustainability Reporting Guidelines, but none of them are mandatory or generally accepted, whilst in financial accounting it is either International Financial Reporting Standards or Generally Accepted Accounting Principles within a country. Therefore, two business enterprises, that might be relatively similar in their activities, size, and the environment and country they operate in might report using completely different methods. What is more, sustainability accounting, just like financial accounting, should represent fair and true view of the situation, however, when social accounting is not (solely) about numbers sometimes it might become a challenge to ensure that the reporting is thorough. One of the positive trends noticed in KPMG Survey (KPMG, 2017) was that the data of corporate responsibility reporting assurance becomes important to businesses as well, assurance more than doubling in the reporting of the largest companies for the last 12 years. Assurance standards, such as AA1000AS, ISAE3000 have been placed and were mostly in use by the Big 4 companies in order to ensure and lift the quality of the reporting. However, as the sustainability reports do not necessarily have to be audited, this imposes some risk. Based on 2013 data, Europe had the most of assured sustainability reports (54%), with Asia being next (25%). Having in mind the different methodologies chosen to report on sustainability data and only half of the reports in Europe being audited, it is raising the question as to how much quality these reports may have these days. The assurance part is very important – there is no question as to whether the financial reports should be audited – however, this is not the case with sustainability reporting. In the case of non-audited reports of non-financial reports or integrated reports a company has to have trust established so that the information provided would be perceived as genuine and representing the actual state.

One more issue, which it might be useful to address is the fact that sometimes it might be hard for the business enterprises to identify for whom exactly they are responsible, who are their main stakeholders and then, most importantly, how to reach them. If the audience is rather wide or even fragmented, a few different communication means should be considered. If part of the audience are millennials, the social media and the Internet will definitely be the main way to share the sustainability reports. If audience tends to use the traditional media more, TV, press or radio will have to be considered. One of the surveys conducted in the United States showed that in 2019 for the first time people spend more time using digital media than traditional channels (395 minutes vs 315 minutes per day) (Statista, 2019). Having in mind that these numbers, it also should be taken into the account what are the differences in the habits of watching TV in the US: people of 18-34 years-old tend to watch TV for approximately 2 hours, whilst people of 50-64 years old do that for almost 6 hours, and people over 65 years-old watch TV for over 7 hours a day (Statista, 2019). Digital, or social media, on the other hand, is more favourably perceived by younger people. Comparing the age groups of 18-29 and 65+, Facebook has been used by 86% and 34% respectively, 67% and 8% for Instagram, 38% and 7% for Twitter, 81% and 58% for YouTube, 52% and 4% for Snapchat (Khoros, 2020). This shows that the audience which is already dispersed based on to which stakeholder group they belong to (employees, consumers, society, government, NGOs, etc.) are also internally distributed based on their age, hence the effective communication might become challenging.

What is more, the technology has shaped not only the channels audience chooses, but also their habits - now it becomes harder to get the audiences to read a basic report. One of the issues that has arisen in the recent years with the technology making us “fast-readers” is to find ways how to show the metrics and the story in a way that would be interesting to the stakeholders and other information users. The reports are often very long, and it is becoming hard to get modern society to read through the whole reports. In addition to this, company’s website now might not be the primary channel to look for information, when social media is becoming more and more popular. In order to achieve credibility, companies need to understand how essential such reporting is and in order to reach different parts of the audience, different approaches will have to be used.

Therefore, while conducting the research it would be fairly important to look at the different media channels, if any, companies are using to communicate on sustainability, whether the content in these different channels vary and does it align with company’s sustainability strategies, company’s vision and is the data in sustainability reporting (if such exists) aligns with the communication in other media channels.

2. Theoretical framework for sustainability reporting communication

2.1 Communication aspects in prevalent methodologies for sustainability reporting

During the last decade, social responsibility of enterprises and the reporting of it has significantly increased, sustainability accounting becoming a research topic for various scientific fields. It has always been important how business enterprises communicate with their stakeholders about their financial status and now non-financial reporting is stably becoming a part of corporate communication, both internal and external, too. A survey conducted by PricewaterhouseCoopers in 2002 revealed that Chief Financial Officers and managing directors identified non-financial performance metrics as even more important than financial performance in determining long-term creation of investor value (SUSTAINABILITY REPORTING BY SMALL AND MIDSIZE COMPANIES – METHODS, NATURE AND EXTENT OF REPORTING). While some companies refer to sustainability reports as CSR, corporate stewardship, or environmental, social, governance (ESG) reports, a recent survey (KPMG, 2013) found that around 43% of the largest companies in 41 countries utilized the term “sustainability report.” This term will also be widely used in this paper.

The sustainability reporting standard - GRI Guidelines - according which most of the companies prepare their sustainability reports, has been introduced back in 1999 and today they are used by thousands of different companies in over 90 countries (The KPMG Survey of Corporate Responsibility Reporting, 2015). In the *Sustainability Reporting Trends in North America 2017* (The Centre for Sustainability and Excellence (CSE), 2017) it was noted that 55% of the companies that practice sustainability accounting chose GRI guidelines among many others that are available, and 10% of the companies have disclosed the information in “GRI referenced” way, meaning that they have referenced to the guidelines but haven’t employed them fully. Therefore, in total 65% of the reports have fully or partially used the GRI Guidelines.

Table 1. Usage of different sustainability reporting standards (The Centre for Sustainability and Excellence (CSE), 2017)

Standard / Guidelines	% of reports containing information and data about each standard/guideline
Global Reporting Initiative (GRI)	55.4%
Carbon Disclosure Project (CDP)	21.2%
United Nation’s Global Compact (UNGC)	10.7%
Sustainable Development Goals (SDGs)	6.2%
ISO26000	2.9%
Guidelines of the Organization for Economic Co-operation and Development (OECD Guidelines)	2.4%
International Finance Corporation (IFC)	1.1%
AA1000	0.2%

The GRI Sustainability Reporting Guidelines are periodically reviewed to provide the best and most up-to-date guidance for effective sustainability reporting. Recently G4, the fourth such update, was to become relevant to organizations across the whole world. The G4 guidelines aim “to help reporters prepare sustainability reports that matter, contain valuable information about the organization’s most critical sustainability-related issues, and make such sustainability reporting standard practice” (Herzig, C., Pistoni, A., & Songini, L., 2013, p. 559). Together with the aim of being more user-friendly than previous versions of the Guidelines, G4 was designed to put more emphasis on the need for organizations to focus the reporting process and final report on those topics that are material to their business and their key stakeholders. A single framework for reporting makes the comparability easier, or possible at all, and gives a good starting point to audit and evaluate such reports. In the

same research conducted by KPMG it was revealed that at least 24,000 reports have been registered in GRI's Sustainability Disclosure Database and 27 countries and regions reference GRI in their policies.

In addition to the GRI Guidelines that exist for almost 20 years, as Szabó, B. and Sørensen, K. (2016) suggest, the European Union (EU) has recently (2014) released their non-financial Reporting Directive and the OECD has introduced Guidelines which should help the companies to report sustainability data. Both EU Directive and OECD guidelines recommend or require adopting CSR as a policy and actively communicate about it. EU Directive on non-financial reporting is imposing a set of rules that require the companies to disclose the data on the social and environmental impacts of their activities. This can help to assess and audit the non-financial performance indicators for investors, consumers, policy makers and other stakeholders and, most importantly, encourages the business entities to develop a responsible approach to business. This directive requires large public interest entities with over 500 employees to “report on environmental, social and employee-related, human rights, anti-corruption and anti-bribery matters”, require to describe company's business model, outcomes and risks of the policies on the aforementioned topics, and “the diversity policy applied for management and supervisory bodies” (GRI, n.d.). In addition to this, the directive encourages to rely on other known frameworks, such as GRI Guidelines, UN SDGs, OECD guidelines, etc. The directive advises to follow other frameworks as the companies see fitting best, even though European Commission did implement a few guidelines on how to report environmental and social information, as well as climate-related data, but they are not mandatory. Hence the directive acts as an enabler to ensure the corporate responsibility reporting at least at the most important level. However, as it was noted before, the implementation of this directive did not go through that smooth, and in 2020 EU is looking to implement additional rules to this regulation which is expected to help companies across the union to adopt a more responsible approach towards business.

As mentioned above, OECD has also issued sustainability reporting guidelines for multinational enterprises first adopted back in 1976 and last updated in 2011 (Organisation for Economic Cooperation and Development (OECD), n.d.). Similar to EU Directive's agenda, the OECD guidelines consists of disclosure topics such as human rights, employment and industrial relations, environment, combating bribery, bribe solicitation and extortion, consumer interests, science and technology, competition, and taxation. What is important to mention is that Human rights chapter was added only in the latest 2011 update. As said in the guidelines, the “recommendations express the shared values of the governments of countries from which a large share of international direct investment originates and which are home to many of the largest multinational enterprises. The Guidelines aim to promote positive contributions by enterprises to economic, environmental and social progress worldwide” (Organisation for Economic Cooperation and Development, 2011). OECD is also supporting the UN Sustainable Development Goals, trying to ensure the 2030 Sustainable Development Agenda “by bringing together its existing knowledge, and its unique tools and experience, including: a strong track record in policy work with developed and developing countries; measures and systems for monitoring performance” (Organisation for Economic Cooperation and Development, n.d.). From OECD partnership with UN SDGs and EU Directive supporting to adopt other acknowledged guidelines it is fair to say that there does not seem to be one favourable method to report on corporate responsibility and even a mix of few might be possible. As though it provides flexibility to companies, it might also raise some confusion and prevent thorough disclosure.

Taking into account the reporting numbers and the requirements imposed by such bodies as the EU and OECD, it would be safe to say that CSR communication is exercised by the majority of Western world companies, however, it might still be available only through the traditional media channels, like annual reports or pages in company's website. However, guidelines to the most extent would

help to understand what kind of measures should be reported and how to get to those measures, but the communication part is actually endless. The technology of nowadays enables us to cascade the same information found in the annual report to all different media channels, ensuring all the stakeholders are reached. However, it is questionable to what extent the two – traditional and non-traditional, or social, media can come into synergy if it will at all.

Even though GRI Guidelines seem to be the most favourable or at least used the most widely, it is designed for a stand-alone reporting (KPMG, 2015) whilst the integrated reporting instead has been praised by many in the recent years. According to M. L. James (2015), the case where companies reporting on sustainability in a separate report, which is not merged with the annual report, is mostly associated with U.S. companies, but the trend towards integration of financial and sustainability data has emerged and continues to spread. As the author suggest, this is referred to as Integrated Reporting (IR), other sources could refer to it as Triple Bottom Line, a term which stands for “People, Profit, Planet” and was coined in 1994 by John Elkington, founder of the British consulting firm “SustainAbility” (The Economist, 2009). The Triple Bottom Line suggests that if a company accounts only for their profit, but does not disclose any impact they have done to people or planet, it means the company does not account for its full costs. This is the reporting approach supported by the EU Directive, too, as the directive suggest the entities “to include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking’s development, performance, position and impact of its activity” (Council of the European Union, 2014).

In addition to the guidelines discussed above, the most recent initiative in this field is represented by the movement toward the so called “One Report”. It suggests that companies integrate both compulsory financial disclosure and voluntary social and environmental information (Eccles & Krzus, 2010). In this context, the International Integrated Reporting Council (IIRC) in 2010 has launched a project aimed to develop a global standard of disclosure which combines actual compulsory and voluntary disclosure guidelines and proposals into a single Integrated Reporting (IR) framework. IIRC’s mission is to “create the globally accepted International (IR) Framework that elicits from organizations material information about their strategy, governance, performance and prospects in a clear, concise and comparable format. The Framework will underpin and accelerate the evolution of corporate reporting, reflecting developments in financial, governance, management commentary and sustainability reporting. The IIRC will seek to secure the adoption of (IR) by report preparers and gain the recognition of standard setters and investors.” (Herzig, C., Pistoni, A., & Songini, L., 2013). One of the key goals of the IR is to “promote a more cohesive and efficient approach to corporate reporting that draws on different reporting strands and communicates the full range of factors that materially affect the ability of an organization to create value over time” and “enhance accountability and stewardship for the broad base of capitals (financial, manufactured, intellectual, human, social and relationship, and natural) and promote understanding of their interdependencies” (The International Integrated Reporting Council, 2013). This is the approach many companies might start shifting to in the nearest future and is worth to be examined in more depth.

As well as the rise of various reporting guidelines, it has also been found in the “Global Trends in Sustainability Reporting Regulations and Policy” (Carrots & Sticks, 2016) that there is a visible trend of an increasing volume of reporting instruments as such: an average of 6.0 instruments per country studied in 2016 versus 4.1 per country in 2013. “This suggests that more complex and modernizing markets increasingly expect businesses to report information not only on their financial performance but also on material aspects of their non-financial performance” (Carrots & Sticks, 2016). And even though sustainability accounting is mostly imposed by the governments or organizations and the same report revealed that even though majority of the reporting instruments are mandatory, the growth of voluntary reporting is already strong, too. This could suggest sustainability reporting is finally

becoming crucial and it is becoming a standard for most of the business entities. As KPMG Survey of Corporate Responsibility Reporting (2015) suggest, “large companies are getting better at identifying the environmental and social trends and risks that affect their business, such as resource scarcity, energy and climate change”, in addition to that they are communicating about the response they are taking in regard to those risks. However, even though the numbers are growing, they are still relatively small.

In addition to reporting on sustainability and disclosing the data regularly, in a recommended format, business enterprises also might want to introduce the audit factor as well. The image that has been created around CSR is that a lot of business enterprises only claim to be socially responsible just for marketing purposes, since, as it was mentioned before, they are perceived as more favourable or companies are seeking to present themselves as aligning to the requirements imposed by the governments or organizations, they are a part of. Nowadays, when the external corporate reporting is becoming a common practice, the factor of quality of reporting comes into light, and the enterprises themselves should find auditors who could objectively decide whether the company is sustainable. This is already a known practice, where a company hires external auditors to assess their reports and confirm they are accurate. For example, Barclays Bank PLC has released their annual report *Barclays Bank PLC Environmental Social Governance Supplement* in 2016 and it has been reviewed by an independent auditor KPMG, which has confirmed that “nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared” on the data they worked with. Such behaviour is very much essential in order to create a better image of sustainability reporting as such and ensure that companies are indeed socially responsible and are not just pretending to be. As it has been noted by The Centre for Sustainability and Excellence, there is a clear global trend which indicates that companies are seeking to have an external assurance for their sustainability reports.

As noted by M. L., James (2015), the current CSR communication might not be limited to annual reports and articles on the business entity’s websites, but might also include advertisements, product packaging, public relations announcements. For example, the most frequent sources of sustainable information disclosure in the higher education sector, as noted by Dagilienė L., Mykolaitienė, V. are social responsibility reports, performance reports, information on the website, in booklets or periodicals, university's statute and other documents. Therefore, the selected means of communication to a certain extent can depend on the profile of the business entity.

As noted by Brown J. and Fraser M. (2006) Social and Environmental Accounting (SEA), there are three broad approaches to SEA: the business case, stakeholder accountability and critical theory approaches. Business case approach, just like the name of it suggests, tries to understand what’s in it for business and shareholders when it comes to CSR and SEA. The goal is to recognise and achieve forms of social accounting and social responsibility that could contribute in gains to business and wider stakeholders. This approach helps to look at CSR and SEA as ways or methods that could actually bring benefit to business rather than being seen as a distraction or a waste of time. Business case approach suggests “managing their social environments as a part of their core business activity” (Brown & Fraser, 2006). <...> GRI (GRI, n.d.) identifies a number of internal and external benefits of social reporting that are presented in the table below.

Table 2. The benefits of social (sustainability) reporting (Brown & Fraser, 2006)

Internal Benefits	External Benefits
Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives	Mitigating – or reversing – negative environmental, social and governance impacts

Emphasizing the link between financial and non-financial performance	Improving reputation and brand loyalty
Influencing long term management strategy and policy, and business plans	Enabling external stakeholders to understand the organization's true value, and tangible and intangible assets
Increased understanding of risks and opportunities	Demonstrating how the organization influences, and is influenced by, expectations about sustainable development
Avoiding being implicated in publicized environmental, social and governance failures	-
Comparing performance internally, and between organizations and sectors	-
Streamlining processes, reducing costs and improving efficiency	-

Whilst some of the reports or studies issued, like those of KPMG and GRI, tend to have a look at the nearest future and how it will reshape the corporate responsibility reporting and its guidelines, they do acknowledge the technology and real time data exchange factors. This does not mean that reporting guidelines would not be necessary anymore – and annual reports should probably continue to be a mandatory issue for a number of business entities – however, the companies are expected to have a bigger set of channels to share the information from these reports. What is worth mentioning is that there also is and most likely will remain a certain number of businesses who do not choose to use any reporting guidelines, or do not issue annual reports and just use several communication channels to practice marketing-based sustainability reporting. This is not discouraged per-se, however, a comprehensive approach towards reporting using a guideline or methodology designed for that would ensure better quality reporting and increase company's credibility.

2.2 Technological factors shaping communication channels

It can be foreseen that business enterprises will continue to report on social responsibility, and most probably not only because governments and public institutions are imposing the requirements, but because sustainability accounting continues on proving to be financially favourable to the business as well. A recently conducted *Sustainability Reporting Trends in North America 2017 report* (The Centre for Sustainability and Excellence (CSE), 2017) has analysed 551 sustainability reports from various companies operating in North America and many of them belonged to the *Fortune Global 500*. The report has confirmed that the “companies with the highest CSR Ranking presented on *CSRHub* have shown evidence that overall Sustainability Reporting and Strategies reflected in these reports have a positive impact on the financial performance of these companies according to the analysis of the financial reports of the companies that have high CSR Ranking Scores”. The latest trends do not differ from what has been seen for the whole history of Sustainability Accounting – companies, which account for their sustainable activities are from sectors such as energy and energy utilities, financial services, food and beverage, and mining (*CSRHub*). It is safe to say that companies associated with energy industry are the ones associated with the most carbon footprint or their overall impact on the environmental and social aspects of the communities they operate in, so they are obligated to provide as much transparency on their business activities as possible to they could continue with their operations.

Therefore, the trend to report on sustainability will not fade away, but various factors in the modern fast-pace society demands to search for new approaches towards reporting as it cannot remain static and continues to evolve. It evolves due to various innovations, mostly dependant on technology but also on the changing interests of stakeholders. This has to be taken into consideration, and as noted by Inna Amesheva (Amesheva, 2017), the rise of technological innovations will definitely have an impact to transform CSR. There were 5 technology trends defined by the author that will reshape the way sustainability metrics are monitored, implemented and reported.

1. **Real-time data equals real-time stakeholder scrutiny** – the extended reach of technology into every-day life has get people accustomed to being able to access the information rapidly and efficiently. This expectation comes into the picture when speaking about sustainability metrics too, with stakeholders wishing to be able to access information quickly and conveniently and expect that information to be comprehensible and reliable – “they demand that information be updated regularly and be easily verifiable with regard to its consistency and validity”. The emerge of Robotic Process Automation (RPA) will have an impact on data collection, too, as it is now a common practice to have data collected and reports generated automatically using various software solutions, such as *Tableau*.
2. **Non-traditional communication channels unlock opportunities to engage more stakeholders** – the new information age has introduced various innovative ways to spread the data – they include videos, interactive infographics, and virtual reality (VR). These innovative means of communication could accompany the traditional means of reporting, such as the annual reports. The new means of communications are very much appealing to the younger audience, so it would benefit with making different stakeholders more engaged and aware of various sustainability issues. What is even more important, is the fact that information provided in such manners would make it more relatable, as virtual reality, for instance, can provide a very realistic view to its user. The author remarks that such practice has already been established by some companies, for example, Heineken, which launched a campaign called “Brewing a Better World” where the key information was disclosed via GIFs – animated pictures that are very popular amongst users of social media, like *Facebook* and *Messenger*, *Twitter*, *Tumblr*. *Salini Impregilo*, an Italian construction company has used quite a few interactive Key Performance Indicators (KPIs) of CSR on their website, and waste disposal company *Waste Management*, located in Houston, uses an interactive sustainability report which is accessible online so that relevant stakeholders could be updated on their sustainability metrics.
3. **Technology leads to more integrated sustainability practices** – companies, with the help of technology, are enabled to include detailed data into their supply chains so that a more comprehensive view of their corporate responsibility and sustainability could be provided. This could help relevant stakeholders to understand the exact relationship between the business processes or activities and the impact on sustainability they have. The integrated reporting could contribute in business being able to identify and benefit from the interconnections amongst organizational strategy, governance and economic performance on one side, and the social and environmental impact of business operations on the other.
4. **Big data will transform sustainability measurement** – big data, which seems to be coming into picture for lots of business, will definitely have an impact on sustainability reporting as well. Big data is offering useful tools to operate with massive amounts of data and transform it into something useful and comprehensible. Environmental, Social and Governance (ESG) criteria which used to be intangible, is now measured and analyzed, and once it is, can empower senior management, investors and other stakeholders to make conclusions from that data. As a consequence, they will be more aware and informed on whether the company is actually operating according to the values they state to have.
5. **Artificial intelligence can help drive sustainable business** – Artificial Intelligence (AI), along with the Big data, is another buzzword that is appreciated by the modern society, and modern business as well. AI can contribute technologically in quite a few ways, and already have been employed by several business, one of the examples being *eRevalue*, which has developed a tool that would provide fast, efficient and powerful business intelligence on large unstructured data sets from the global corporate reporting landscape.” Even though AI is at an early stage of its development, it is unquestionable that sustainability reporting will be another area where this innovation will greatly contribute.

In addition to the points above, CSR Asia, a company that provides advisory services that helps companies with regards to social corporate responsibility matters, has offered (Morin, 2017) a few innovative ideas on how the companies could take a different approach towards sustainability accounting:

1. **Improving accessibility** – it is important to adapt the format of the report so that it would be accessible via different means – laptop, mobile phone, tablet, etc. In addition, several different ways to promote the report itself can be used – informational graphic, featured highlight or other interactive tool. Furthermore, rather than only having the report accessible via website, tools such as *Report Builder* can also help the readers themselves to customize the report in a way it would display only the most relevant information for them, which could lead to more people willing to read the report because it would contain personalized data.
2. **Developing engaging content** – the fact that technology of nowadays lets users to share the content they find on their social media channels is already a benefit because the data from the reports will be shared and then seen by an even larger audience than originally planned. However, the content itself has to become more engaging, for example changing more static data to graphics that would be more interactive, visualize data dynamically and provide concrete, short statements which would be the main take-aways from the reports conducted. Such information will be more appealing to share and more easily absorbed.
3. **Interactive GRI content index** – GRI seems to be responding to the latest trends and is introducing more flexibility while employing their methodology – GRI states “it is still required to include a Content Index, but organizations can use the presentation format they wish”. At the moment the most widely used way to display the index is while using a table, which is incorporating large amounts of data into small columns and the text is written in small font size. The ability to present the index in the way the business enterprise prefers itself, would allow the information to become more readable and understandable, but it would still provide in-depth data.
4. **Digital videos and documentaries** – the worldwide-known company *Siemens* has already introduced a new approach to effective communication via videos and documentaries shared online. They have launched a campaign called “Answers” where they share how their technology and products helped local communities in India and Morocco, and it was shown through short high-quality documentaries. *Siemens* continues to carry on with this approach, as they have recently shared videos that were focused on other areas of sustainability, such as health and environmental issues. This is proved to be a “quick and effective communication approach”.
5. **Data visualization tools** – *Bosch* has already offered an innovative way for their stakeholders to view the sustainability data – their interactive data analytics tool react to users requests, and allows them to view different stacks of data, usually comparing that from the previous years. This is done in a single page, whilst the regular annual report would need them to browse through number of different pages back-and-forth, making it very inconvenient. It is becoming clear that nowadays, when everyone has less and less time, they need to be able to access the data and be able to understand it and make relevant conclusions efficiently. The data has to be very user-friendly, too.
6. **Interactive maps** – interactive maps can help to show sourcing locations, like *Coca-Cola* did in one of their campaigns. The sourcing map can help “to be more transparent about how products are made and promote improved sustainable <...> practices across its supply chain”.
7. **Using gamification to raise awareness** – gamification is also actively used for various internal and external needs of companies, and *Heineken* has shown how to adopt it when it comes to reporting on sustainability – they have created a series of mini-games, where their audience is invited to participate, through which they can learn about company’s progress, milestones and achievements.

What has also been noted by Morin, I., the new technology enables the tracking of information such as which pages have been visited the most or the least, what kind of content seems to be the most engaging and which functionalities are mostly appraised by the users, so that the future content could be changed and adapted accordingly.

While looking at how the corporate reporting might or will change in the upcoming 10 years, GRI have listed a few general topics that will be a part of it (GRI, 2015):

- Sustainability reporting should not be perceived only as a tool to hold companies accountable, and rather prove proactive commitment towards sustainable development;
- The companies will have to focus more on the outcome and the result of their sustainable actions towards society and environment – they will have to become more concrete in helping to combat global issues such as climate change, ecosystem protection, redistribution of wealth and so on;
- Businesses will also have to introduce (additional) transparency in terms of their supply chain to ensure that their sustainability is thorough and actual. This would mean that sustainability would have to integrate in things such as strategy, policies and supply chain.

The same report also noted that there would be changes in the metrics, as new innovative formats will be required:

- **The correlation between impacts** will become important to decision makers. Such information would only become available if correlated indicators would be used, allowing them to understand the “connection between different factors in the context in which the decision will be made” (GRI, 2015);
- Even though the technology will provide a great set of tools, it will also impose a lack of trust, hence there should appear **a tool or indicator to measure trust** which could be constantly monitored;
- Integrated reporting will become even more important, and **integrated indicators** will also have to come in handy for decision makers. “This could mean integrating financial and non-financial information or integrating a company’s performance measurement and reporting with that of its supply chain, regional partners or sectorial peers”.

2.3 Overview of communication channels for sustainability reporting

As sustainability reporting is being practiced since the XX century, the traditional means of communication have been the prevailing channels for a few decades. However, as the technologies have been progressing and new channels have emerged, the communication of business entities has shifted towards new channels as well, nowadays including the sustainability topic as well. These days when sustainability is becoming a buzzword, positioning oneself as sustainable and making sure this message reaches the target audiences is becoming a more and more crucial factor to win customers and their trust. In the sub-chapters below both the traditional channels – the ones that have emerged first and for the majority of the time were the main ones – and non-traditional, with special focus on social media and its capabilities, will be discussed. As proposed by Eric Hespeneide (SustainAbility, 2017) reporting is not static and responds to various changes, not limited to the technological ones, but also making sure that the stakeholders’ needs that are varying through time are accordingly satisfied. In Sustainability and Reporting Trends reports (SustainAbility, 2017) it is predicted that “companies will have to get used to two co-existing reporting and disclosure environments” – one of them being the heavily regulated one, meaning the traditional means which would most probably be audited. The other space – not specifically defined – but tailored to an extent to satisfy their stakeholders and the overall society on the sustainability-related matters.

2.3.1 Traditional media channels

Even though approximately 30 years ago the world was accustomed in getting the news from newspapers, radio or TV, with the major inventions of the last three decades the media has changed quite drastically, introducing a number of new channels. However, as for some companies the sustainability reporting is mandatory and a certain format – report – is compulsory, there is not much of a change and place to experiment. A traditional report is perceived as a correct and appreciated form of sustainability communication, especially because majority of them are prepared using guidelines or frameworks, and guidelines for auditing these specific reports exists. Whilst companies are encouraged to communicate about their sustainability using more channels, the traditional reporting does still exist and seems to be relevant.

As discussed in the previous chapters, the main channels for sustainability accounting have been the annual report, a mandatory report released at the end of each financial year, which could be supplemented with sustainability-related chapters. The traditional sustainability communication channels could be classified into below:

1. Annual report with sustainability-related sections (Integrated reporting);
2. Stand-alone sustainability report (including CSR report, environmental report, etc.);
3. Company's website that might include any pages dedicated specifically for sustainability-related activities the company is practicing, global standards they are following, public releases reporting on sustainability activities, etc.

Whilst the integrated report (IR) contains the financial data together with the non-financial information explaining what this data means in terms of future company's profitability, and how the various initiatives the company does for various social or environmental matters could have a positive impact on the company. The sustainability report, on the other hand, would contain only non-financial data, perhaps mentioning only the key financial figures to give a brief overview of how the company did do during the financial year for which the company is reporting. The sustainability report usually includes data such as employee satisfaction and engagement, corporate awareness of the communities where the company operates in, and could involve providing information on carbon footprint, waste management, water management, recycling, and so on. A thorough sustainability report should also encompass risks and benefits to the society, environment the company's operations have, and how the company is managing those risks. Another topic, which might be included in the sustainability report, is what the company's values are and how that is being incorporate into daily operations (Moodie, 2016).

Using the traditional channels for sustainability reporting, however, does seem a tad tricky, especially with the existing guidelines and frameworks. There might be confusion which guideline would suit best, is everything from the guideline relevant or applicable to the company, and most important – will the sustainability report be reached and read by all the audience the company is preparing it for? Due to the attention spans of people becoming very short, too many traditional reports nowadays remain unread, simply because due to the emerge of new media, people's habits, especially reading habits, are changing drastically (Cramer & Townsend, 2013). This is where new media, especially with social media that enables engagement, comes into place and might be a great additional tool in corporate communications alongside with the traditional means.

2.3.2 New media channels

The XX century marked the appearance of one of the major inventions in the history – the Internet. Although the connection amongst computers was mainly used for academic and military matters when it was established in 1973 – the University College of London and Royal Radar Establishment in Norway connect through the ARPANET for the first time and the term Internet was born (Emspak

& Zimmermann, 2017). In 1991 the World Wide Web was introduced to the public and the possibilities and use of it have been growing exponentially ever since, making the appearance of new media. According to Cambridge Business English Dictionary, new media is defined as “products and services that provide information or entertainment using computers or the internet, and not by traditional methods such as television and newspapers” (Cambridge Business English Dictionary, n.d.). Social media does fall into this category as well, however, due to the major focus on communication carried out in these channels, they will be discussed in a separate chapter. The effect the Internet will have on society, enabling us all around the world to become connected, was already predicted by M. McLuhan (1964) and now the ideas have been extended by R.K. Logan in his book “Understanding New Media: Extending Marshall McLuhan” (2010). The author notes that new media refers to “those digital media that are interactive, incorporate two-way communication and involve some form of computing, <...> is very easily processed, stored, transformed, retrieved, hyperlinked and, perhaps most radical of all, easily searched for and accessed.” One of the main features and benefits of the new media in comparison to the old media is that it is vastly interactive, where the same individual in the old media perceived only as a receiver now becomes a sender and a (content) creator themselves. L. Manovich outlines eight possible concepts about new media in his essay “New Media from Borges to HTML,” from the book *The New Media Reader* (2003) (Southeastern University, n.d.) that come from the idea of positioning the new media as a tool of self-expression in the digital channels, still tight with one’s culture, and a few of those are:

- **New media vs. Cyber culture.** Cyber culture examines numerous social phenomena that arise from the Internet and the new means of communication emerged from it, e.g., online communities, mobile phone usage in various communities, discusses such issues as gender and identity while using the Internet. New media in the meantime looks at the new opportunities that digital communication technologies present.
- **New media as using computer technology as distribution platform.** New technology enables distribution which is used by new media. This definition should be revisited quite often as technology tends to advance fast.
- **New media as digital data controlled by software.** New media makes the data digital, available to be controlled by software. Media operations can be automated in order to make many versions of the same object. E.g., a picture can be edited in various ways such as being sharpened, having their saturation, color changed, and this can be done by running algorithms.
<...>
- **New media as faster execution of algorithms previously executed manually or through other technologies.** Digitalization and the progress the humankind made with the technology introduced allows to automate or speed up a lot of manual work that is already in place.

The ideas above show that new media is indeed full of new possibilities, it allows the information to be changed and distributed easily, if one wishes, even without continuous manual efforts. However, as ‘new’ is a rather relative term – as all the inventions, technologies, etc. once were, the tendencies change very fast and newly appearing trends have to be constantly monitored in order to always stay up to date and ensure that the possibilities are used up to the most benefit.

The introduction of the Internet has provided a great number of activities and communication means for individuals across the world, as well as to business entities. When it comes to, e.g., marketing, companies are able to use some tactical marketing tools available in order to tailor the advertisements to the target audience through search engine optimisation, pay-per-click advertising, content marketing, email marketing, etc. (WebFX, n.d.) As suggested by Nwagbara, U., Reid P. (2013), since corporate communication as such deals with external communication, the below listed factors should be taken into account in order to achieve sustainable communication using the non-traditional media channels:

- Stakeholders engagement via social media – Facebook, Twitter, LinkedIn, etc;
- Electronic surveys/focus group;
- Electronically mediated conferences;
- Blogging;
- Maintenance of hotlines;
- RSS feeds;
- Webcasting/Internet streaming.

From the points above conclusion could be that sustainable communication requires incorporating the digital platforms and if not completely replacing the communication means, but at least supplementing them with the digital version. The recommendations above shall be taken into the account practicing any communication and drawing communication strategies for almost all types of businesses, hence corporate reporting should not be left aside. These thoughts have also been supported by GRI (2015) in their Sustainability and Reporting Trends 2025 report, where they stated that “one thing is clear: the future will be increasingly dominated by digital data which can be tagged to provide easy access and enable analysis.” These trends can already be seen and will just become even more important in the years to come. What is more, the reporting in the next decade will be digital, “and almost real-time” (GRI, 2015). This implies that this reporting would not be printed once a year anymore but will be accessible any time by anyone and will introduce dynamic and accessibility to the data at any given moment. The information that is easily accessible and that can be edited any time has both advantages and disadvantages. On one hand, it will ensure consistent disclosure of sustainability data; it will be up to date at all times and available at everyone’s fingertips. On the other hand, the business entities will have to be more clear, reliable and transparent as the web enables people to validate easily most of the information they hold. GRI (2015) also notes that until 2025 companies will be able to control less of their performance information than they do today.

As noted by C. Penn (2016), there is quite a lot of confusion when it comes to understanding what is considered old and new media. He has suggested the following media landscape explanation (Penn, 2016):

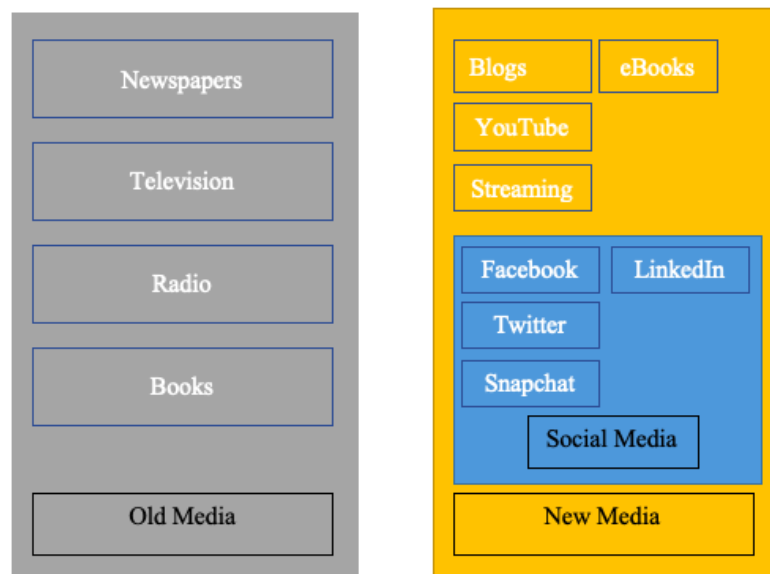


Fig 1. Media Landscape (C. Penn, 2016)

One of the major differences noticed between the two media was the fact that the old media was usually physical (except radio due to its nature) whilst new media is digital, and tends to cost far less than old, or traditional media (Penn, 2016). This results the new media also costing less for the user, or receiver, and sometimes is even free of charge. The sender or communicator is not limited as to

how and where to ship their media, as worldwide internet access allows it to be accessible for practically everyone.

What is becoming clear that becoming digital will have to become a part of the strategy for many companies as the social media is becoming a huge influential tool. Therefore, in order to reach the respective audiences, communication experts will have to digitalize the sustainability-related content as well.

2.3.3 Social media channels

In 2004 Facebook was launched which introduced the start of social media, that has started to reshape not only the way people look for information or entertainment, but also how they communicate and interact with other people. As mentioned in the previous paragraphs, CSR has been considered a key element of a successful company for the last few decades and in order for the society to be aware of company's sustainable and responsible actions, appropriate communication has to be carried out. The emerge of social media has created a few strategic marketing and communication tools, such as Facebook, Twitter, Linked, etc., that are gradually replacing or supplementing the traditional media channels, such as newspapers, magazines, radio and TV. If there has been a time where web-based channels could have been used as an alternative way of communicating with customers, clients and stakeholders, nowadays the social media is becoming the primary tool, therefore must and has to be used effectively, for sustainability reporting as well. As noted by Schaltegger, S., Etxeberria, I. Á., & Ortas, E. (2017), corporate reporting needs reorientation and more research as the current approaches still do not address environmental and social challenges effectively enough. Such reorientation is highly associated with the new media channels, which, if used wisely, can become a handy tool.

As noted by Nwagbara, U., Reid P. (2013), "the way companies communicate their CSR commitment is critical for organisational success and legitimacy particularly in the age of new media, when information dissemination and manipulation can be hugely affected". Social media channels enable democracy, allowing all stakeholders to participate in the dialogue, ask questions right away and provide instant feedback to the information provider, and this was never the case in the past. Therefore, the authors suggested that the new media, with its unique features, can ensure better stakeholder engagement and sustainable communication. Aula (2010) showed how social media, and the new technology overall, can become a strategic tool by organisations to boost sustainability as well as to manage risks associated with CSR communication and reputation management.

Social media channels should become on the major communication tools to share companies' sustainability-related efforts and initiatives. It is so since nowadays many internet users shift to those channels while seeking information about companies rather than accessing the websites of the companies. The numbers of social network users from 2010 to 2019 has increased from 0.97 billion to 2.95 billion, with a forecast to reach 3.43 billion in 2023 (Statista, 2019) which would account to approximately half of the world's calculation. The main users of social media could be categorized based on the generation they belong to. Numbers reveal that 90.4% of **millennials** (individuals born between 1981 and 1996, alternatively known as **generation Y**) are using social media, whilst **generation X** (individuals born 1965 and 1980) account to 77.5% and 48.2% of **baby boomers** (people born between 1946 and 1964) are also active users (eMarketer, 2019). However, it should be noted that these generations might access the social media via different tools and might also spend more time in different social media channels as well as use them for different purpose. Reaching the target audience should always be the key goal while communicating, but this especially has to be thought out in case corporate reporting is used for marketing purposes. Due to the exponential growth of the use of these media channels, the company's communication strategy should be re-thought or

drawn from scratch along with the sustainability reporting strategy. von Scheel et al (2016, p. 379) also add that social media is able to change a business model because it enables companies to shift from large campaigns to small rapid actions and the audience which was always hard to reach suddenly becomes available. And, in addition to all these benefits, the communication that is carried out in social media channels is still relatively cheap, especially once compared the prices for advertising themselves on TV, radio or newspapers. Compared to the traditional written reporting, it is now possible to communicate “across multiple platforms in a variety of formats, including text, sound, video, games and interactive sequences. This has encouraged organisations to attempt to heighten the impact of messages through the use of social media to deliver material intended to shock, enthuse and entertain” (Dovleac, 2015). The main difference between new media and social media, which is essentially a part of new media, is that social media is fundamentally about relationships, networks and connections – “a social network without any connections is inherently useless” (Penn, 2016). People tend to share information in social media channels because they expect acknowledgment, reactions, replies, basically, some sort of social interaction. Whilst other new media means, such as blogs or eBooks even though would see feedback or comments as favorable, does not necessarily require the two-way communication. Thus, it should be noted that new media and social media terms should not be used interchangeably, at least at the current time. As mentioned above, due to continuous technology progress and new trends emerging, these definitions should be revisited often.

However, the other aspect of social media channels that can be perceived as a concern to the business entities is the fact that, in terms of strategic reputation management, “content cannot be managed in the same way as, for example, conventional media such as TV or newspapers. In practice, this means that it is almost impossible for organizations to control conversations about themselves” (Aula, 2010). The worry has also been supported by Kotler et al, (2010, p.39), where it has been noticed that consumers believe strangers within their community more than they believe companies, therefore any comments, feedback or other kind of messages left by others on the Internet might overwhelm the online communication done by the company itself. It becomes a daily work not only strategically plan their own communication, but also monitor the feedback and comments left by others, and, most importantly, react and respond to all sorts of messages. The rise of new media channels is starting to offer new possibilities for effective CSR communication, but also creates a few concerning matters that should be taken into account. There is a need to identify the possible social media channels and their audiences; how to target them and what type of communication should be used. It has to be taken into account that the audience is able to provide instant feedback and demand for immediate response to it, which has to be thought out thoroughly. Companies need to respond not only to the comments left in their social media accounts, but also to comment on other people’s post if it relates to their activities.

Nonetheless, as it often pointed out, technology and the new social media tools that have emerged, themselves are not causing any threat, but it is important how they are used. Therefore, even though the fact that social media has significantly changed the basic communication models introduced by Shannon & Weaver (1949), where there was only a sender and a receiver, the new digital technology has enabled a brand-new model where the receiver or the recipient also becomes a sender due to the ability to provide instant feedback. This should be seen as not a threat but also a possibility as it allows corporate-public dialogue. Social media, like Facebook and Twitter can help discussions around sensitive topics, including those concerning sustainability issues, to arise very quickly thus would help business communicators to identify and follow them. Such sensitive issues that can start trending extremely fast are accompanied with hashtags (#) that, if mastered, can again be used to attract more audience and their attention rather than traditional advertisements. For example, YouTube, which is based on videos and visual communication and that is very popular among millennials, could serve a double purpose. Companies could use this channel not only for advertising and informing the society about the CSR and sustainability related activities, but also shares webinars

or some other educational content. This could contribute in shaping business enterprise image as being socially responsible themselves, and encouraging others to do that as well. The value social media seems to be bringing is engagement (Cramer & Townsend, 2013) – people all around the world are engaging in various discussions, and terms such as sustainability, zero waste are coming into picture more and more often. People are using these channels not only to raise awareness, but also to fund various initiatives that are combating, for example, Amazon's or Australia's fires, helping to supply doctors with medical equipment during Covid-19 outbreaks, etc.

2.4 Theoretical model

After conducting the theoretical analysis of CSR and the recent trends of sustainability accounting communication, it can be observed that various digitalization factors are affecting them. The main problems arise in the situation where such reporting is mandatory for business enterprises, however, it does not suggest a single best standard or method to report on this data. The companies are being given by some guidelines, but there is a lot of space for interpretation – which, if worked on with creativity, can create unique ways to reach the target audience, but can also heavily affect the quality of sustainability accounting. This research, focusing on new means of communication that have emerged with the presence of various social media channels and the interactivity introduced with them, is probing the questions such as which ones are being used the most, in what kind of ways and how could they bring benefit to effective communication and reporting of sustainability activities/performance.

With the responsibility to report on such data and include the information relevant to the reporting company, comes the task to find out how to successfully reach the required audience, especially in cases where the company finds this as a way to strengthen their image and be perceived more favorably by the society. Nowadays the audiences are rather fragmented, with elderly people more leaning towards the traditional media means, such as television, radio and newspapers, while the new means – the Internet and the social media accessible within it – is extensively used by the younger generation. It becomes a challenge to cascade the same information of the same report in the ways that would be preferred by everyone who is considered to be the stakeholder and, thus, to be interested in getting and absorbing that information. It is important to take into the account that not only the channels people receive the information from change, but also the way that information is consumed. Now it is a vital point to find a way to subtract the information to as less text as possible and make it less time consuming to go through it, but also make sure that the quality aspect is not negatively affected by this. In case of such an issue audit factor and the ways it could contribute to ensure the quality of such information becomes rather significant.

As mentioned previously (KPMG, 2017), with every business sector having of at least 60% of reporting rate, it shows that sustainability reporting remains or even becomes more relevant as for some of the companies it is a fundamental point in order to secure their image and continue with running their business. However, as mentioned before, technology is changing the way the reporting used to be, introducing some trends that might extensively contribute to effective sustainability reporting. The new technology trends and the way the technologies could be used to benefit are the real-time data, non-traditional media channels, big data, artificial intelligence, etc. The new platforms such as Facebook, Twitter, LinkedIn, and YouTube improve accessibility, allow develop content that is more engaging, and introduce interactivity via digital videos and data visualization tools. These technology trends are already used by a number of business for communicating other data that requires high reach, therefore, can be successfully adapted for spreading information about companies' CSR. On the other hand, it should be taken into the account that social media channels are an informal way of communication, with no quality assurance practices. These channels are often used for marketing purposes and companies might choose not to disclose information that might seem

unfavorable for their image. Social media posts are seldom long: the short attention spans of the users result in short, few sentences-long posts that do not provide the possibility to disclose the full picture. Stakeholders have to remain critical: crosscheck the facts and rely on additional material, such as sustainability reports. The companies will also have to consider that the information shared on social media will constantly become available and seen for thousands of users, which will foster the engagement, but it will not necessarily be positive.

The theoretical assumptions discussed above propose that if a company has established a sustainability accounting practice, the sustainability reporting and other related communication ideally should follow. As described previously, sustainability accounting encompass a broader context than just communication, ensuring that sustainability practices are embedded into company’s strategy and daily operations. The communication itself, based on the theoretical findings, can be summarized into a theoretical model of sustainability reporting, which shows how the communication practiced by the company is influenced by the newest changes in public communication. The conceptual model shows classification of communication of various CSR information (including just sustainability reports, annual reports, other CSR information, etc.). It has to be noted that even though in the previous chapters YouTube has been considered to be a new media, but not part of social media (Penn, 2016) due to the possibility to engage the people and make connections, YouTube will be classified as social media in this research.

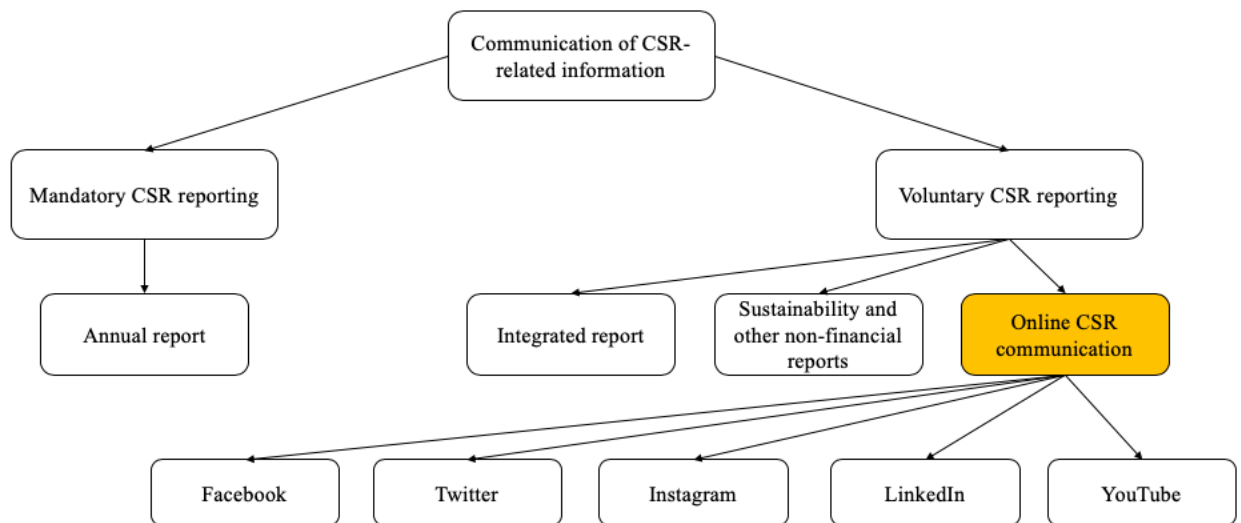


Fig. 2. Sustainability reporting communication channels

In the next sections of this paper it will be analyzed which social media channels certain business enterprises are using to report on CSR and what technology trends can be seen to make the information more adjusted to nowadays fast-readers society.

3. Research methodology

In order to fulfil the aim of this empirical research – to find out what practices prevail in sustainability reporting of four Lithuanian companies – in-depth and complex empirical research will be carried out. As such analysis will require examination of case companies' strategy, communication means and communicated content, this method was found as the most fitting.

One of the methods used in this research is case study method as “it allows the exploration and understanding of complex issues” (Zainal, 2007) and is used when the author is seeking to understand real life phenomena in-depth (as opposed to in-width) that also encompass essential contextual conditions (Yin, 2014). One of the most important factors for choosing the method that would enable to analyse the data from various different sources that should ensure reliability and fair representation (Yin, 2014) since the research will incorporate four businesses, their sustainability reporting, sustainability principles and online communication. The data collected should be synthesised in order to draw conclusions on the respective case results. The case study appropriateness here is also confirmed by P. Swanborn (2010) as the author proposes that case study, or the intensive approach, is applied when there is a need to focus only a few of instances of a phenomenon so it could be studied in depth.

As the research will not rely only on data analysis and description but will also contain critical approach, H. Simons (2009) suggests case study should be used here as well. The author says that it is used to conduct systematic and critical inquiry into the phenomena being analysed and will also generate the understanding on the topic which will contribute to the public knowledge. In addition, as quantitative method such as survey here would not be suitable, case study offers the possibility to focus on less cases but gather more information about each of them (R. Gomm, M. Hammersley, P. Foster, 2009). This argumentation ensures the choice of case study as the research method for this project.

The research of each case will contain a critical analysis of the sustainability report, or integrated report: it will be observed whether the information provided in there is complying with any of the suggested methodologies, what type of KPIs are disclosed, is the reporting thorough and continuous. It will also be researched whether there is any other sustainability-related information that is communicated through other than sustainability or integrated reports. In addition to that, it will be examined whether the information from the report is, and if yes – how (through which tools/what technology has been used), cascaded to the target audiences through additional means of media, including the traditional and non-traditional means. Content and document analysis will also be used in order to analyse and interpret the data collected.

In order to get a broader and more representative view, four companies have been selected for the case study. Two selected companies were listed and two non-listed, two being Lithuanian (national), and two being international. The author will take their operating activities, business sector, size, the aspect of internationality, their sustainability reporting and CSR initiatives so far into the account while doing the research. Such companies were selected in order to see whether there is any influence on sustainability accounting if a company originates from another country rather than being national. In order to fully analyse the prevailing practices in their sustainability reporting and how they correspond to the theoretical model of this research, the timeline selected to analyse the communication means and channels is two years: from 2017 January 1 to 2018 December 31. Two years have been selected in order to gather sufficient information and also to compare the findings from both years, similarly how it is done with financial reporting.

While analysing the sustainability reports or sustainability-related information in case companies' websites, the author will examine the data, provide companies' and their business activities

introduction, describe key sustainability principles, assess their contributions to UN SDGs and analyse the content of press releases present in the website. The second part of each case will examine how sustainability communication in social media correlates with the traditional reporting.

Theoretical hypothesis – Online communication is a supplementary tool to support company’s (traditional) sustainability reporting.

The aim of the empirical research – to find out what practices prevail in the sustainability reporting of three retail and one telecommunication companies from Lithuania.

The variables according to which data from traditional channels (annual reports, website) were analyzed:

Table 3. Variables for traditional channels analysis

Variable	Checks		
1. Does a sustainability report exist?	Yes (check 1.1 and 1.2)	No (skip 1.1 and 1.2)	-
1.1 Was a reporting guideline used to prepare the report?	Yes	No	-
1.2. Was the report audited?	Yes	No	
2. Is there alignment with UN SDGs in company’s sustainability reporting?	Yes, identified	Yes, not indicated	No
3. Key sustainability priorities identified	-	-	-
4. Does the company account/measure environmental KPIs (CO2 emissions, waste management, energy consumption, water management, etc)?	Yes	Partially	No
5. Does the company account on human resources KPIs (employee trainings, additional benefits, health and safety, etc)?	Yes	Partially	No
6. Does the company account on social KPIs (funds raised, initiatives supported/initiated, etc)?	Yes	Partially	No

The variables used in data collected in social media channels are listed below:

Table 4. Variables for social media content analysis

Strategy (Vision/Mission)	Channel	Format	Area	No. of sentences	Is the content engaging?	Applied technologies
Is the message related with the company’s declared strategy, vision or mission?	Facebook	Text (Message/post)	Products/Services	Number of sentences related to sustainability	Read only	Real time data (posts, videos, pictures)
	Twitter	Video	Tools/Processes		Possibility to “like” the content	Video

	LinkedIn	Picture/Picture gallery	Employees		Possibility to comment on the content	Interactive infographics
	Instagram	Game	Customers		Possibility to share the content	GIFs (animated pictures)
	YouTube		Financial aspects (related to sustainability)		Possibility to participate in a game	Accessibility (content is accessible via various gadgets)
Society			Data visualization			
Environment			Interactive maps			
Business community			Gamification			

As mentioned above, the data collected for each case will be critically analyzed and synthesized amongst different sources for each of the case. The case study method selected should allow concluding a consolidated view on online sustainability communication of each company analyzed.

4. Research of sustainability reporting in traditional and online communication channels findings and discussion

In order to find out which practices prevail in modern CSR communication of companies, four businesses and their online sustainability reporting strategies will be analyzed. The companies chosen are well-known in the Lithuanian market, however, as this is often the case in such research papers, the differentiation offered here is that companies have been divided into two segments – national and international. In these two groups one of the companies selected was a listed company, the other was not listed. This has been done in order to provide a more truthful view when finalizing the results of the research findings. As suggested in the previous chapter, case study has been selected as the best method to successfully deep dive into the organization and onto its environment, as various factors, such as being local or international, might affect the way the organization is practicing CSR.

To explain the difference between international and national. It is based on the ownership, i.e. if key shareholders are foreign rather than international; it is not related with markets and activities.

The below table classifies each of the case companies and provides a brief overview on their size, vision/strategy, and origin.

Table 5. Selection of case companies

	Auga Group	Maxima LT¹	Telia Lietuva	Lidl Lietuva
Lithuanian	x	x		
International			x	x
Listed	x		x	
Not listed		x		x
Number of employees (2020 May 7)	70	13629	1656	2205
Revenue, 2019 (EUR, million)	71,13	1,71 (billion)	388,29	368,31
Revenue, 2018 (EUR, million)	54,75	1,64 (billion)	376,49	298,26
Vision/Purpose/Strategy	Affordable organic food (produced) in the most sustainable way	To be appreciated choice for every day	Be closer to the world in the way suitable for our customers	Faster, better, cheaper

¹ Maxima LT has been selected instead of Maxima Group for the analysis of sustainability reports and social media communication in order to have 4 companies with different combinations of Lithuanian/International and Listed/Not listed indicators, and because the research required to narrow the analysis only to the companies operating in Lithuania.

4.1 Case of Auga Group

About the company. Auga Group is a Lithuanian farming organization operating since 2014 after a merge of two companies, primarily focused on organic food production and now the group includes 133 companies. The company is listed and was one of the companies it emerged from – Agrowill Group. Agrowill Group had a 10-year experience of farming and agricultural activities and The Baltic Champs were the ones to introduce the idea of organic food. Auga Group as the company name and a new brand was introduced in 2016, up until then it was known as Agrowill Group. The merge was done in order to start branding themselves as an organic food producer, though the shift to organic farming started already in 2015 (Auga Group, 2018). At the moment Auga Group claim to be “Europe’s largest organic food producer from the field to the shelf” (Auga Group, 2019). The company claims to be growing their food in organically certified arable land and is working under sustainable farming model, which is based on new technologies. The company specializes in mushroom growing, crop growing, livestock and poultry production.

After the merge the focus and strategy of the company changed as opposed to how the two companies were operating on their own, positioning themselves as practicing organic farming and introducing a new line of organic food products. Their vision is “affordable organic food (produced) in the most sustainable way”. The values the company claim to hold are:

1. **Reliability** - ensures quality, claim to be socially responsible and “engage only in organic and environmentally sustainable farming and food production business”;
2. **Innovation** – the newest technology in machines, and innovations ensure that natural and organic farming is cultivated, and products are produced at a fair price, accessible for everyone; and
3. **Sustainability** - keeping the balance between business and responsibility towards the environment, ecology and modern technology, production and consumption.

Company’s sustainable farming model based on innovative technologies has also led this entity to be the first listing company in the Baltics that have launched their Green Bond framework. The framework covers the Company’s bonds that are planned to be issued in multiple tranches during the period of 2019 Q4 – 2020 Q4 under both private placement as well as public offering formats. The bonds are to be traded on the Baltic Bond List of Nasdaq Vilnius AB.

In the company’s framework overview, they also suggest having a sustainable approach, or sustainability model, in their business, which is based on three main pillars:

1. **Closed-loop organic farming model** that ensures efficient use of the resources at hand, “full traceability in the organic production and the indirect reduction of Greenhouse gas footprint”. This model introduces “synergy among different branches of agriculture: cop production, dairy farming, and mushroom growing” (Auga Group, 2018).
2. **Min-till technology** that disturbs less levels of soil which results in the prevention of erosion and lowers fuel consumptions. It also introduces water retention in the soils, preservation of biodiversity, preservation of soil fertility and CO₂ capturing (Auga Group, 2018).
3. **Green energy**, meaning that all production and administrative functions that require energy run on green electric power.

The long-term **objective** of the Group is to ensure a neutral CO₂ footprint throughout its main business segments. In the past few years, the company has also received several awards and worldwide recognitions for their sustainable way of doing business. The first sustainable approach pillar – closed-loop model – and its incorporation into the production process has been recognized by

the European Bank of Reconstruction and Development and received “Sustainable Energy Gold Award” in 2019. It has also received “Environmentally Sustainable Development 2019” award from Stockholm School of Economics Riga, and in 2017 the Group was shortlisted in the “Sustainable” category at the Swedish Business Awards organized by the Swedish Chamber of Commerce in Lithuania in 2017.

In the next two sub-chapters sustainability reporting communication in both traditional channels (annual, sustainability reports, website) as well as non-traditional reporting channels (social media, such as Facebook, Instagram, LinkedIn) will be looked at, analysed, compared between each other and concluded how the communication aligns with company’s strategy and officially declared values and objectives.

4.1.1 Sustainability communication in traditional channels

Besides the general introduction of the company, products offered and other relevant information in their website, Auga Group shares the quarterly reports, starting from the year 2006 (Auga Group, n.d.).

Annual reporting. The financial reports are prepared according to IFRS standards and were audited by PricewaterhouseCoopers in both 2017 and 2018, using IAS standards. The annual report for 2017 contained only financial information and did not include any reporting on CSR or sustainability, having a note that “in accordance with article 10i of the Law of the Republic of Lithuania on Consolidated Financial Reporting by Groups of Undertakings, the Group published the consolidated social responsibility report separately”. Both annual reports were audited by PricewaterhouseCoopers but the audit included only separate and consolidated financial statements, stating that their “opinion on the financial statements does not cover the other information, including the consolidated annual report”. However, with respect to the latter, PricewaterhouseCoopers marked that they have considered “whether the consolidated annual report includes the disclosures required by the Law” by both Lithuania and EU (Auga Group, 2018).

In the consolidated annual reports, there were metrics that could have been associated with sustainability reporting, such as employee benefits (social security contributions, termination benefits, bonus plans). In 2018 consolidated annual report the group also disclosed information on biogas cleaning and application technologies development, and that their long-term goal is to achieve a neutral CO₂ balance. The company also added that “one way to achieve this would be to ensure that fossil fuels used in the Company's farm tractors and vehicles are replaced by biogas produced from materials generated at other stages of the Company's operations. As a result, the Company invests in the production of biofuels from the production of livestock manure and biogas-powered tractor on farm” (Auga Group, 2019). The group is now focusing on the production of a prototype for this biogas-powered tractor. No metrics on current CO₂ balance were provided. One of the risks identified in the consolidated annual report by the Group were risks related to environmental regulation, where the company has mentioned having to adhere to environmental regulations and that if there is a risk, they would be held liable for not adhering to these regulations the way they should. It is one of the indicators where the company mentions understanding their liabilities towards environmental policies and that not following them could have an impact on their business operations. These pieces of information were the only non-financial data disclosed in the annual report, without any concrete figures, or numbers, hence provide limited insights.

Sustainability reports. The group was using Nasdaq ESG Reporting Guide as their guideline for both 2017 and 2018 Sustainability Reports. 2017 report had 37 pages, whilst the one for the year 2018 had 35 pages. As the company has very limited and new sustainability reporting traditions (starting from 2017) and none of the sustainability reports, both as stand-alone and as an annex of the annual report, were audited, it introduces concerns as to how much the information provided is legitimate.

The first sustainability report by the company was issued for 2017 in order to comply with the regulations from European Union and Republic of Lithuania. However, the company's Chairman of the Board, Kęstutis Juščius, is also stressing that sustainability and organic food production is the essence of the Group's vision and a critical part of company's business model (Auga Group, 2017). The sustainability report of Auga Group for the year 2017 has been prepared taking into the scope the subsidiary companies which together generate around 90% of the company's revenue, employ more than 80% of all the Group employees and cultivates around 68% of the total land cultivated by the Group. The scope for the 2018 report was not identified.

Materiality assessment. Auga Group performed their materiality assessment for the 2017 Sustainability Report where they have mapped out the social, environmental and governance risk identified both by company's stakeholders and company's management employees. The same assessment matrix has been included in the report for 2018 as well ([Appendix 1](#)).

Key sustainability principles and contribution to SDGs. In addition to the sustainability business model mentioned in 4.1, the Group also follows five sustainability principles in order to acknowledge the impact they have for the environment and society, as well as to show responsibility towards their actions. These principles, which also could be treated as additional values declared by the company, are **People** (Socially responsible employer), **Technologies** (Innovations and investments to sustainable growth and productivity), **Consumer** (Product quality and safety), **Communities** (Social partner and sponsor), **Natural resources** (Environmental protection) (Auga Group, AB, 2020). The group also claims to have a strong sustainability management, where the Board ensures that the company's vision is implemented in alliance with the sustainable development goals and company's sustainability principles, introduces the sustainable farming model. The same sustainability model and sustainability principles are being followed through in the Sustainability Report for 2018 as well, already introducing continuity and chance to evaluate company's commitment to the goals and objectives set previously.

In 2017 Sustainability Report, Auga Group announce they are contributing to the following UN Sustainable Development Goals (SDG): **Climate Action** (SDG 13), **Life on Land** (SDG 15), **Decent Work and Economic Growth** (SDG 8), **Responsible Consumption and Production** (SDG 12), and **Industry, Innovation and Infrastructure** (SDG 9). The company claims to be devoted to contributing to these goals in the Sustainability Report for the year 2018 as well. Thus, various results, measures, and figures that were disclosed in the 2018 report, will be analyzed in order to determine whether they align with the SDGs. The latter will be analyzed in more detail below.

Table 6. UN SDG Goals and Auga Group Contributions

UN SDG Goals	Contributions to Each Goal
Climate Action (SDG 13)	<ul style="list-style-type: none"> • Develops a sustainable farming model (85% of land underwent min-till cultivation in 2018); • Adapts to climate change challenges; • Practices sustainable use of land; • Uses organic fertilizers and digestate; • Measures and manages the environmental indicators according to the activities (2018 numbers): Carbon footprint accounted to <u>63 957 t CO₂ eq.</u> <u>327 878,20 gigajoules</u> for energy consumption, <u>205097.05 m³</u> of water consumption, <u>25,14 t</u> of paper waste and <u>37,40 t</u> of plastic were recycled, plastic waste was used in energy production. The total number of packaging waste was <u>1213,37 t</u>;
Life on Land (SDG 15)	<ul style="list-style-type: none"> • Follows animal welfare (free-range, no GMO feed, growth hormones or antibiotics); • Uses environmentally friendly packaging for ready-to-eat soups;

	<ul style="list-style-type: none"> • Uses green energy; renewable energy intensity accounted to 17.3% in 2018; • Has set the following environmental priorities: GHG emissions management, biodiversity protection, energy management, water management, waste management, fuel management, technologies.
Decent Work and Economic Growth (SDG 8)	<ul style="list-style-type: none"> • Maintain themselves as a socially responsible employer; • Offers competitive wages (10% higher than other agricultural companies, the remuneration of the farmer workers has increased by 17,4% in 2018); • Attracting talent (partnership with Aleksandras Stulginskis University); • Reported on accidents at work - there were 7 injuries in 2018 while comparing to 1 in 2017; • Offers fair labor conditions (remuneration policy, health insurance, discounts on Auga's products for employees, places to rest, employee events); • Protects human rights; • Establishes a dialogue with the communities the company operates in.
Responsible Consumption and Production (SDG 12)	<ul style="list-style-type: none"> • Selling organic products; • No preservatives, sugar in the products produced; • Products produced are a great source of fiber, Omega 3 and 6; • Environmentally friendly packaging of products.
Industry, Innovation, and Infrastructure (SDG 9)	<ul style="list-style-type: none"> • Investments in min-till technology (EUR 4 million invested during 2015-2017); • Other investments supporting the transition to sustainable farming business (EUR 15 million invested during 2015-2017); • Investments in technology to support the integrated organic food production.

On the **SDG 13 and 15 – Climate Action and Life on Land Goals** – Auga Group has its own goals aligned, such as **sustainable farming, sustainable use of land, and adaptation to climate change challenges**. The use of organic digestate supposedly reduces greenhouse gas emissions and improves grain fertility by approximately 18% in comparison to any other regular organic fertilizers. There is an extensive list provided disclosing how the company uses natural resources to ensure the environmental protection across all their branches of agriculture. In 2017 sustainability report the group shared their environmental priorities and the aim to create a strategic plan to measure and manage the environmental indicators according to their business activities, and in the report of the next year, the company accounted against a few of these. In addition to accounting on the usage of resource consumption, in early 2019 the company also introduced the Environmental Policy, that has several measures which should support minimizing the negative environmental impact the company has towards the environment. The company also manages the operational waste by Reduce, Reuse, and Recycle principle. As the business model of Auga Group is based on sustainable farming principle, the company is putting major focus on environmental issues. The environmental focus seems to be the main one, with social and governance getting less attention. The nature of Auga Group's activities allows them to implement a great number of environmentally friendly changes in their processes and tools, however, this is essential in order for them to build their brand and not to have their sustainable business model questioned by the consumers. The overall disclosure on environmental factors could be considered as rather strong.

For the **SDG 8 – decent work and economic growth** – Auga Group's goals are **fair labour conditions, employee health and safety, investing in business communities, and development of regional economy**. In the context of Lithuanian agriculture, factors such as remuneration policy, health insurance offered, employee events, etc., the company might seem outstanding, however, as they are entering the international market it does seem needed to adjust to the international standards of decent work. What makes the company stand out not only in the agricultural context as well is the

importance put on governance side. The company has reported on measures such as CEO Pay Ratio, Employee Turnover Ratio, Gender Pay Ratio, Gender Diversity, Temporary Worker Ratio, Non-discrimination Policy, Injury Rate, Global Health & Safety Policy, Child and Forced Labour Policy, Human Rights Policy, Human Rights Violation ([Appendix 2](#)). One of the important measures to mention is the gender diversity: the company disclosed that women made up to 43.1% of all employees, whilst in management positions the numbers was only 22.4%

The overall company's approach to start including these factors into the sustainability report from 2018 is a good approach, but currently is limited by the reporting guideline followed, as it does still not disclose the full situation on various factors. Auga Group does not voluntarily provide any other information than required in the guidelines, and trend overview over years is still lacking. The disclosure on employees and working conditions could be considered as moderate.

With respect to investments in business communities, the company has also invested in a long-term sustainable dialogue with the communities where their businesses are located or expanding in, aiming to understand their expectations and needs, solve arising issues together. To achieve this, Auga Group has been conducting meetings with representatives of communities and municipalities they were operating throughout 2018. In order to get a better picture of these communities, the company surveyed the people they have been engaged in the dialogue with. Survey results showed that 90% of respondents agreed that Auga group contributes to the community's/regional municipality's activities, that they have discussed questions important for the communities with the managers of the Group. 45% said that Auga Group contributes to the reduction of pollution and invests in environmental protection, and 100% said that they find Auga Group as a socially responsible employer. However, the company itself conducted the survey rather than an independent company, which would have ensured that the results collected are representative, present true and fair view. In such situation, it is rather hard to comment whether the results were legitimate. The reporting on the economic growth could be considered as rather weak.

Against **SDG 12**, company's own goals are **consumer well-being, product quality and safety, protection of consumer rights**. In 2017, the group sold the following organic products: fresh vegetables and mushrooms, preserved vegetables and mushrooms, ready-to-eat soups, various grain flour, rapeseed oil, and chicken, and all of them were organic, reliable in their quality, fresh and nutritious. There were no preservatives, less sugar, and the products were source of fiber and protein, whole grain, and source of Omega-3 and Omega-6. The company also uses environmentally friendly product packaging, however, this again ensures that the overall product offered would be integral, represent company's values and would be tightly associated with company's strategy and brand, hence they are essential in order to fulfill the business model. However, the list as to why the product is of high quality and how Auga Group is contributing to consumers' well-being is indeed extended, in addition to the company being awarded by 3rd parties on their packaging. Thus, the reporting against SDG 12 could be considered as rather strong.

For **SDG 9 – Industry, Innovation, and Infrastructure** – Auga Group seeks to **invest in innovations to preserve natural resources, invest in sustainable farming technology and invest in sustainable energy**. For 2018, Auga Group aimed to invest into new development projects, such as expanding poultry farms, prototyping and building new generation poultry farms, combined feedstock production plant, organic seed preparation plant, biogas conversion and purification, bio methane fuel application for tractors. Environmental Policy of the Group also aims for continuous evaluation of the processes in the food chain from the sustainability point of view. This is needed in order to identify whether there are any flaws that could be addressed or eliminated while introducing new or different technological solutions. In cases were such technology would not exist, company would aim to initiate R&D processes. The investments done into the innovative tools and infrastructure of the company in order to have as less significant environmental footprint is

encouraging and having “green” tools provides support to perform sustainable farming. Having said that, these tools should allow the company to sell organic food at a fair price, which would make their products accessible to a higher number of consumers. As there was no major focus and reporting on innovations even though the company complies with SDG 9 to a certain extent, their disclosure on this goal could be considered as rather weak.

CSR-related policies. For the year 2018 Auga Group had the following policies in place: **Environmental Policy** (Strategic Plan for Environmental Accounting and Management pending to be adopted), **Non-discrimination Policy**, **Child & Forced Labor Policy**, **Human rights Policy**, **Principles of Business Ethics**, **Animal Welfare Policy**, **Policy of Prevention of Corruption and Conflicts of Interests**, **Supplier code of Conduct** (a non-approved draft), **Ethics-Code of Conduct** (a non-approved draft).

3rd party assessments / awards. Auga Group headquarters are located in Quadrum business centre, which received the BREEM award that awards companies for constructing the buildings in a sustainable way (that takes into account the impact on people’s health, energy use, water quality, waste management, etc.)

In 2018 ISS-oekom rated the company with B (good) rate after assessing Auga’s environmental, social and governance practices established. The assessment was done by the initiative of ISS-oekom and on their expenses. This independent evaluation also emphasized that the practices established makes Auga Group less prone to business risk and suggest they would be more resilient than other companies of the same business sector. ISS-oekom scored the company best for its responsible attitude towards preservation of biodiversity.

Website. Both sustainability reports were easily accessible in the company’s website under a designated Sustainability section (Auga Group, n.d.), available in Lithuanian and English languages, containing various data visualizations, graphs. Without accessing and reviewing the sustainability reports, the Sustainability section in company’s website provides a brief graphic overview on Auga Group’s key sustainability principles and practices – commitment to the five before mentioned UN SDG goals, five company’s sustainability principles and the three sustainable farming methods. Under “Policies” sub-section, the company offers to overview six of their existing policies.

There were no consolidated numbers on the overall investments on the CSR activities neither in the sustainability or annual reports, nor in company’s website.

Under the menu section “Media” on Auga Group’s website (Auga Group, n.d.), company’s press release messages are shared. The below figure shows how many of them were sustainability-related.

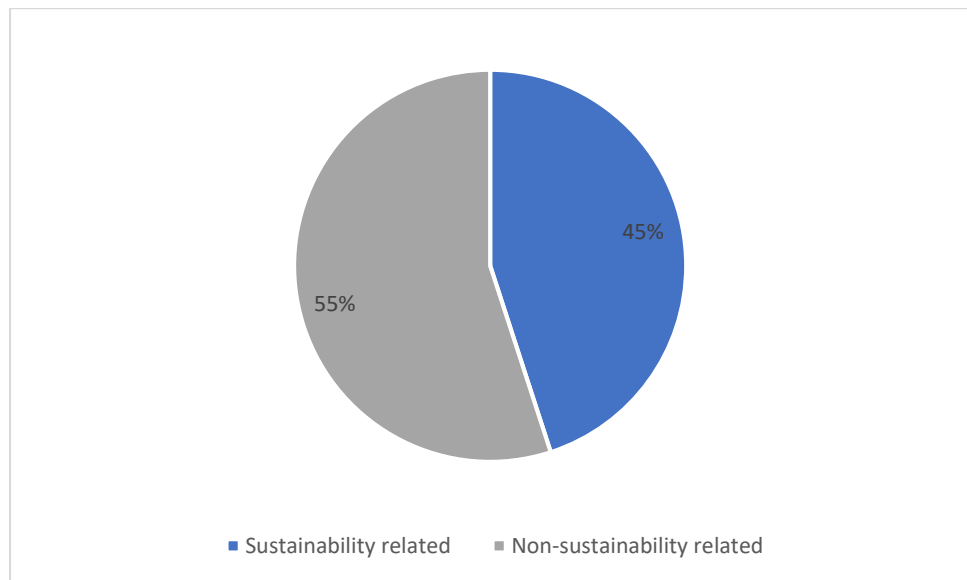


Fig. 3. Auga Group's press releases: Sustainability-related vs. Non-sustainability related (2018-2019)

The distribution between sustainability and non-sustainability related messages during the period 2018-2019 was 45% vs. 55%, meaning that almost half of the press releases were sustainability-related messages. There were four messages in 2018 and five messages in 2019, and all messages were marking key changes or novelties in company's business activities, e.g.: becoming a member of Baltic Institute of Corporate Governance, receiving EBRD Sustainable Energy Gold award, implementing a governance model in the company, issuing green bonds, etc. The average of sentences used in a press release message was 15.8 of a sentence that confirms the idea that press releases are usually of a longer length and allows the company to elaborate more on the ideas and messages shared. However, whilst comparing the numbers of Auga Group's press release numbers vs of other companies analyzed in this research, it can be seen that Auga Group does not focus on press releases as such – the overall number of them was not that high. This shows that the company is either not communicating enough, or using alternative communication channels.

When it comes to the traditional reporting of Auga Group, the sustainability reports stand out with their level of detail, statistical data provided, major focus on environmental issues and, most importantly, continuity. The report of 2018 nicely supplements and adds on to the strategies and ideas mentioned in 2017, supplementing it with statistical data. The reports have a clear structure, plenty of graphic visualizations of data. The company does not claim to be including all UN SDGs into their agenda, however, does disclose the information in a moderate way against each of them. Although it should be noticed that the company seems to be putting significantly more focus to environmental than social and governance indicators, however, that seemed to have been solved in the report for 2019.

The company does not put a lot of attention to their press releases, as the overall number of them during the selected period was only twenty. However, nine of these messages were sustainability-related hence the sustainability area was not forgotten – only key achievements or events were shared there. Possibly the company decided to share only the activities that might be mostly interesting to the investors or their shareholders who would turn to their website to find the key information.

4.1.2. Sustainability communication in online reporting channels (social media)

Upon analyzing non-traditional reporting channels, it was identified that Auga Group has accounts in the following social media platforms: LinkedIn, YouTube, Facebook and Instagram. The company

does not have a Twitter account. These social networks ensure that the audience can not only read the content, but also comment, “like” or share it with their network. This helps to foster their audience’s engagement, get almost instant reactions and feedback, spread the word about the company.

The most followers were in company’s Facebook account. This trend is not surprising knowing the popularity of this social network amongst all age groups in Lithuania.

Table 7. Number of followers of different social media accounts of Auga Group (2020 May 2)

Facebook	Instagram	LinkedIn	YouTube
18 678	4535	2894	169

The graph below presents how many posts in each social media account of Auga Group were related to sustainability amongst all of the messages shared in 2018 and 2019 combined.

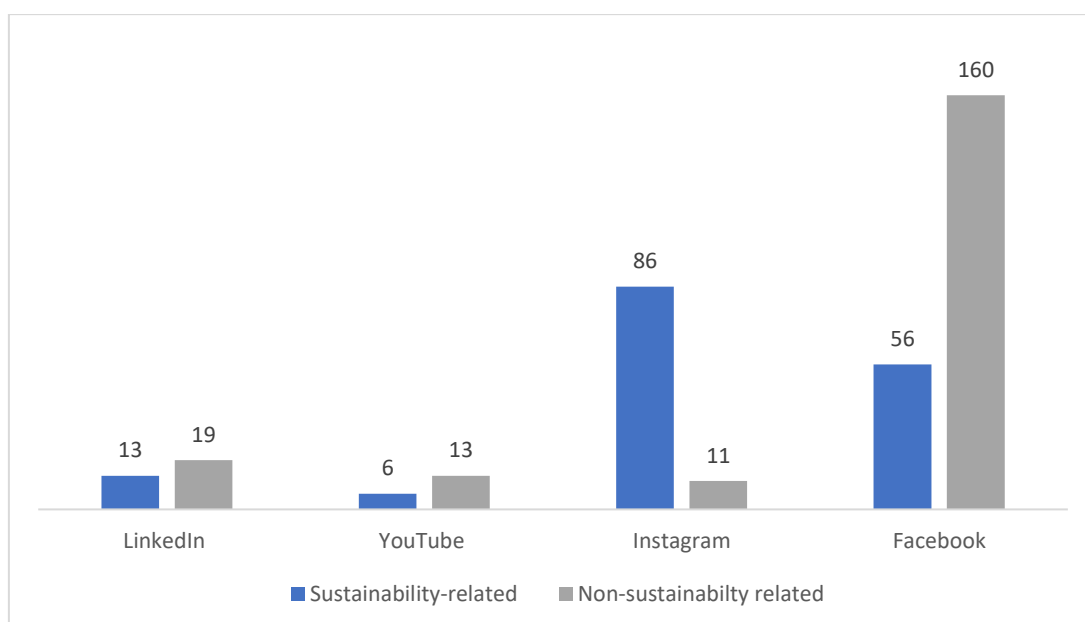


Fig. 4. Sustainability-related posts vs Non-sustainability related posts in Auga Group’s social media accounts (2018-2019)

Facebook, as a social media account, was the most used social media platform of Auga Group through the years 2018 and 2019 – the total numbers of posts accounted to 216. However, only approximately a quarter accounted to sustainability-related posts: as this social media is the most popular one among Lithuanians (96% of Lithuanians that are using social media are using Facebook (KANTAR, 2018)), it is used as an essential tool in order to promote their products, as the company is customer-focused. This is also justified by the fact that Facebook account had the most followers, hence, theoretically, the highest reach of the posts. Approximately a half of posts shared in LinkedIn and videos posted on YouTube had sustainability theme, however, Instagram stood out with almost 6 times more sustainability posts versus non sustainability-related posts. In addition, the content shared in this social media platform was adjusted according to the main users of the network, and this will be covered in more depth in the following section.

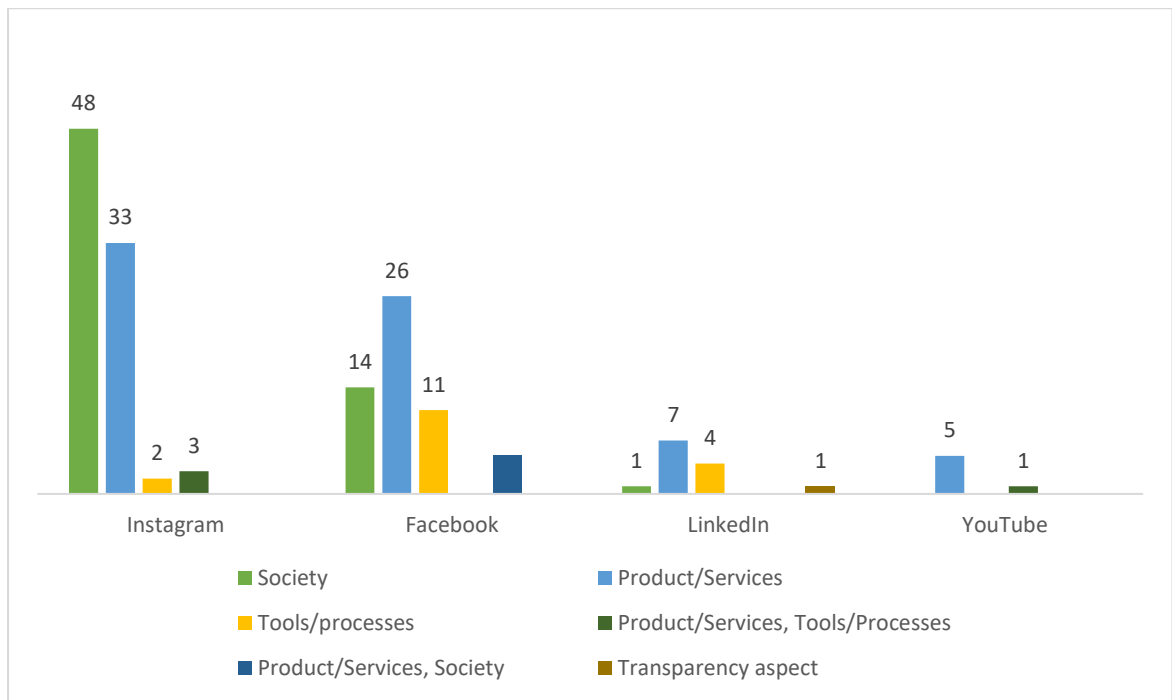


Fig. 5. Sustainability areas' dispersion per social media accounts of Auga Group (2018-2019)

As mentioned above, the content in all social media accounts, except Instagram, was mainly focused on **products and services**. Auga Group shared news when new organic products were introduced to the market as well as wrote messages about existing organic products, sometimes sharing recipes where these products were used. Instagram, on the other hand, mostly focused on **societal aspects** – starting in 2019, company began **Eco Life Challenge** where every week they encouraged followers to take a small action towards living a more sustainable life. Before the challenge, the content of the posts was also mainly focused on products, but afterwards the content was shifted in order to tailor it to their followers. As Instagram is more popular among teens and young adults, the company also did a few collaborations with bloggers or influencers who are also popular on Instagram to create some custom content for Auga Group. The **Eco Life Challenge**, during which these collaborations happened, Auga Group encouraged their audience to: **cycle more often, use public transport more often, minimize the usage of plastic straws, grow own herbs and vegetables, use reusable (grocery) bags, cups and food containers**. In addition to this, the company also invited followers to **cook bigger meals** so money and energy would be saved, **walk 10,000 or more steps each day, have a vegetarian** and later a **vegan, read food labels, have one's wardrobe more sustainable**. What is the most important part that the company not only encouraged to do each of these things, but also provided practical tips – how to successfully grow herbs, how to spend the commuting time, how to make plastic straws, tips on sustainable wardrobe and so on. What is also interesting, that the company encouraged to grow own vegetables and make non-dairy milk at home, whilst the company itself produces and sells organic vegetables and makes organic dairy milk. This shows that regardless of their products, the company shares and promotes the truly sustainable and eco-friendly approach at least in one of their social media accounts.

When speaking about other social media accounts, the content of the sustainability-related posts was rather similar, and as mentioned above – mostly focused on **Auga's products** and their promotion. However, it is worth mentioning that the YouTube account of the company also has videos on their sustainable farming and production principles and aspects (would account to **Tools and Processes** content), however, they were uploaded back in 2017, hence were not taken into the analysis for this research. The tools and processes sustainability aspects of the company during 2018-2019 period was the most popular sustainability topic on Facebook, and the main ideas discussed were innovative

technology used in the food production, farming principles (farming without unnatural fertilizers, responsible usage of the land), and participation in organic food exhibitions.

On LinkedIn, during the period from 2018 January – 2019 December the company focused on Tools and Processes as well, while sharing the upcoming and ongoing organic food exhibitions in which they participated, and messages about acquiring new businesses that specialize in producing innovative technology, lecturing at guest speakers at their partner’s Aleksandras Stulginskis university, etc.

Overall, the company nicely segregates the content based on the social media account and its main audience, which greatly contributes to better engagement of their audience due to relevance of the content shared.

When speaking about the different communication formats selected, the below graph introduces their dispersion per different social media account.

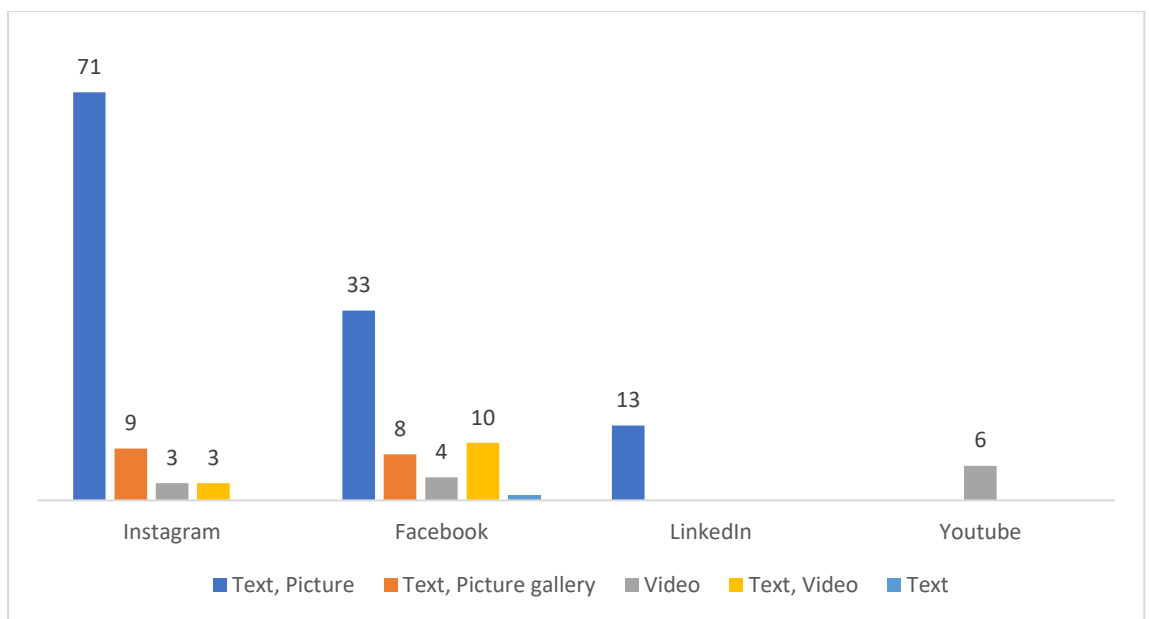


Fig. 6. Communication format per social media accounts of Auga Group (2018-2019)

The most popular communication format choice amongst all social media, except YouTube, channels was a *Text* accompanied with a *Picture*. The pictures would represent the main idea communicated, examples including such as pictures of products, photos from organic food fairs, or illustrating various sustainable actions or activities being promoted – reusable water bottles, running, walking, public transport, etc. YouTube as video streaming channel consequently had only *Video* format. From this, we can see that applied technologies were limited to **accessibility** and **videos**, even though for Easter in 2019 the company made a filter that was supposed to be used on people’s smartphones: it would display eggs and chickens on the pictures being taken with the smartphone’s camera. This shows that the company has technical capabilities of introducing technology that is more interesting but has not implemented that specifically for sustainability matters.

In addition to regular posts with picture and text, Auga Group also shared longer *Videos* in IGTV. IGTV is a new tool within Instagram and the company used the best out of it to provide more quality content. IGTV allows to upload longer videos than usual posts which ensures that even though the duration of it is still rather short (approximately 10 minutes), but is enough for the influencers or bloggers to share the main ideas and communicate the message.

The average of written sentences used in the *Text*, *Picture*; *Text*, *Picture gallery*; *Text*, *Video*; and *Text* formats was 3.4 of a sentence. Out of 171 posts/messages/videos, 37 had additional URL links that provided more information on the message shared.

Online sustainability communication relations with traditional sustainability reporting. Auga Group's company's strategy, sustainability strategy and report tie with the sustainability communication carried out in their social media. The company is communicating about their organic products, innovative decisions in their business and processes that help to reduce their environmental footprint, participation or contribution to various social projects, shares knowledge on environmental topics and, most importantly, tries to encourage their followers to take actions in living a more sustainable life themselves. The latter was especially noticed in the Instagram account and can be seen as an extra step from the company since their main focus was seen as the environment and the direct impact they have to it. Society was not a major focus and the sustainability towards society concerned only the products they offer and the way they were produced and packaged. Another missing focus point in the online communication seemed to be employees – even though the focus on them was seen in the sustainability report, it was lacking in the social media accounts.

The information in social media accounts is nicely supplementing the sustainability report without repeating themselves, and Facebook or LinkedIn posts are not a copy of company's press releases, but well-thought-out content, suited for the different channels. The company tries to reduce the formal language at least in several channels, like Instagram and Facebook, trying to get closer to their customers - this also supplements the sustainability report that acts as a mandatory document and can be perceived only as a must due to business' nature. Social media and company's language chosen there allows adding a bit of character and showing that it is indeed a vital part of company's essence and business model.

The most used words both in sustainability reports and in sustainability-related messages on social media accounts can be found in [Appendix 3](#).

To sum up, Auga Group has started their sustainability reporting practices rather strong, ensuring not only detailed sustainability report, but also supplementary communication in social media channels. There the content is customized to the channel's key audience, the information does not repeat through all the channels. Auga Group does not stand out with the fact that the most used social media was Facebook, as it is the most popular social media channel in Lithuania and has the most followers. It is also not surprising that the non-sustainability related messages outweighed the sustainability related ones in 3 out of 4 social media channels. What does make Auga Group's sustainability communication different is the focus on Instagram channel, where sustainability-related messages were the main content in this account – they accounted to 89% of the messages shared. This social media channel especially stood out with portraying the company as a socially responsible business, not only advertising their contributions, innovative technology and organic products, but also sharing useful tips and inspiration for regular people on how they could easily incorporate more healthy and environmentally friendly changes into their lives.

4.2 Case of Maxima Grupė

About the company. Maxima Grupė is one of the biggest retail companies in Lithuania operating since 1992; it is the largest capital company in Lithuania and the biggest employer in the Baltic states (Maxima LT, n.d.) . They were also the first ones to introduce e-grocery business. In addition to the Baltics, the company also operates in Poland and Bulgaria. Based on the organizational structure, Maxima Grupė is a part of Vilniaus Prekyba UAB, together with Euroapotheca UAB, Ermi Group

UAB, and Akropolis Group UAB (Maxima Grupė, 2019). Maxima Grupė itself consists of “Maxima” retail chain in Lithuania, Latvia and Estonia, “Stokrotka” in Poland, “T-market” in Bulgaria and e-grocer “Barbora” operating in the Baltic States. “Franmax” is another company that is a part of Maxima Grupė, which specializes in providing franchise and support services. “Maxima International Sourcing” provides central sourcing, purchasing and negotiation services to Maxima Grupė’s owned retail chains (Organisational Structure, 2019). In 2017, there were 237 Maxima LT stores opened in Lithuania and more than half of a million people visit them each day. Maxima LT goal is to become the most convenient store for the customers, and this means giving their customers the possibility to find goods in a clear, orderly and uniform manner.

The mission of Maxima Grupė is to create value responsibly, ensure the best prices, assortment and service for their customers. Their vision is to be the most appreciated retailer, and the company has the following values: working for the customer, treating every person as important, forming a united team and getting things done. Maxima Grupė claims to do their best in order to embed sustainability into their daily operations, stating they are fair to their clients, respect their colleagues and partners, and acknowledges the challenges they have to the social and environmental factors (Maxima Grupė, 2020). In order to fulfil different needs of the customers, this retail chain is offering either different shop sizes that are made for everyday shopping for essentials, fast shopping with a wider variety of products or huge stores that offer a very wide selection of products, great quality and low price.

Speaking about company’s strategy, in 2019 Maxima Grupė has introduced a new strategy that focuses on transformation aimed at improving customer experience and creating better working environment for the employees (Maxima Grupė, 2019). The main goal in the strategy is to be appreciated choice for every day (Maxima grupė, 2019). It is worth mentioning that within the main objectives of the strategy, sustainability was one of them (Maxima Grupė, 2019) – the Group has set an initiative “create daily excellence and sustainability” (Maxima grupė, 2019).

Maxima Grupė is a company of Vilnius Prekyba thus there is a Code of Conduct which is being followed where it is stated that the company understands themselves as being responsible for their actions having effect on their clients, customers, society, and the environment (Vilnius Prekyba, n.d.). Maxima Grupė also claims to care about their employees, neighborhood and future. In November 2019, the group has become a member of the UN Global Compact initiative (Maxima Grupė, 2019). Upon checking the information on UN’s side, it is indeed stated that Maxima Grupė became the member on 2019 November 7 (United Nations, 2019). Although there are many possible engagement levels for participants, the company so far has only made the obligatory financial contribution to the initiative. Although it has to be noted that the membership is rather new, hence that might be the reason why any other engagement practices have not been chosen yet.

In the following sub-chapters Maxima Grupė and Maxima LT traditional and non-traditional sustainability communication will be overviewed.

4.2.1 Sustainability communication in traditional channels

Consolidated annual report of the group for 2018 contained 13 pages that were dedicated for sustainability, whilst in the widely accessible annual report of 2017 there were no sustainability-related disclosure. The fact that the group-wide report is too minor to be analysed and this research primarily focus on the communication done in the Lithuanian (social media) channels, Maxima LT’s sustainability report will be analysed instead. Maxima Group’s report overview will only contain the key information shared.

Annual Reporting of Maxima Group. Consolidated annual reports exist for both years – 2017 and 2018. No independent auditor’s report was attached to 2017 report, there was one for 2018 report,

however, similarly to Auga Group, only the financial part of the reports were audited. Financial reports have been prepared according to the IFRS standards. In the annual report for 2017 the company says to have invested in raising employee's wages, investing in their competencies' and skills' development, as well as developing incentives. The company discloses how percentagewise the salaries increased and how many bonuses were paid out, however, there was no distribution between employee segments/per positions indicated. Maxima Group also shares how they contributed to the society (some of initiatives and the amount of money shared to support them were mentioned). However, all this information in 2017 report were scattered all over the report, they were not grouped under a separate sustainability-related section. However, this changed in 2018 – annual report did include a separate section on their sustainability activities. There was a three pages long “Corporate social responsibility” chapter and 10 pages long “Creating value for stakeholders in sustainable and responsible way” chapter. In this chapter company says to have “built a strong vision to be a responsible leading retailer and create shared value for their customers, employees, suppliers, societies and environment”. These were the six sustainability directions identified, that also represent company's stakeholders (Maxima grupė, 2019).

Sustainability reports (Maxima LT). There was no sustainability report of Maxima LT issued for the year 2017; however, there was one for 2018 although there was no indication if it was audited. The report consists of 23 pages (including cover page, table of contents). What seems to be important to mention is that around six pages are taken over by pictures that have no or very limited information. This accounts to 17 pages left for text, graphs, etc. It also seems that there was no guideline used at all in order to prepare this report, and the company selected and put together the content the way they saw best.

Key sustainability principles and contribution to UN SDGs. Identically to Maxima Group, Maxima LT claims to have six main social responsibility focus areas: **business transparency** (being transparent with stakeholders in various areas), **strong partner(ships)** (maintaining long-lasting partnerships with suppliers, especially Lithuanian ones), **employees** (ensuring fair working conditions), **customers** (ensuring seamless shopping experience at a fair/low price), **environment** (focusing on lessening the environmental footprint), and **communities** (supporting local initiatives and helping to solve local issues). The company elaborates on each of the focus areas. In 2018 sustainability report of the company, UN SDGs comes into the picture, however, it is rather unclear to how many UN SDGs Maxima LT is contributing. In the opening text of the sustainability report there are nine UN SDGs mentioned towards which the company says to be working towards. The goals are the following: **Zero Hunger** (SDG 2), **Quality Education** (SDG 4), **Gender Equality** (SDG 5), **Decent Work and Economic Growth** (SDG 8), **Reduced Inequalities** (SDG 10), **Sustainable Cities and Communities** (SDG 11), **Responsible Consumption and Production** (SDG 12), **Climate Action** (SDG 13), and **Partnerships for the Goals** (SDG 17). However, two pages in the report are dedicated for listing all seventeen UN SDGs and the company says to be trying to “contribute to each of those goals every day”. Both pages are dedicated entirely for the goals, however, the only information the report disclosed is the number of the goal, its name, and short, one sentence-long descriptions from the UN. This is the only information regarding them; there was no additional elaboration on how the company is contributing to them. Related SDGs were also identified next to the six responsibility focus areas mentioned above, but SDGs 1, 3, 6, 7, 14 and 16 were not identified anywhere else. Hence, in the below table only the nine above identified UN SDGs will be taken into the account.

The overall objective to comply with all UN SDGs immediately in the same year the company becomes a member of the UN Global Compact and release their first sustainability report does not seem to be sustainable and achievable.

The examples on how Maxima LT is contributing to each goal from the table below will be gathered from the descriptions of the six areas and the overall sustainability report.

Table 8. UN SDG Goals and Maxima LT Contributions

UN SDG Goals	Contributions to Each Goal
Zero Hunger (SDG 2)	<ul style="list-style-type: none"> • Collaborates with Maisto Bankas to support poorly living families with food (given out food value over EUR 800 000); • Gives out food to Maisto Bankas 3 times a week that instead would go to waste due to their “Best by/Use by” dates; • Partners with “Maltos ordinas”: Maxima LT has started this with supporting a daycare center and donates EUR 145 each month to buy lunch for children, later on started donating to elderly people, too.
Quality Education (SDG 4)	<ul style="list-style-type: none"> • 17 years in a row organizes the initiative “Lietuvos Maximalistai” which gives scholarships to a number of most talented children in schools; • Gave out free swimming lessons to 400 children.
Gender Equality (SDG 5)	<ul style="list-style-type: none"> • 93% of managerial positions are taken up by women; • Partners with the initiative “Go Forward” which promotes equal rights for women.
Decent Work and Economic Growth (SDG 8)	<ul style="list-style-type: none"> • Partners with local farmers who produce organic good; • Partners with local food producers (70% of fresh food sold is produced by Lithuanians, and 50% of all assortment is Lithuanian); • Ensures safe and motivating working environment; • Introduced remuneration policy and bonuses (for over 90% of the employees the salaries have risen throughout 2018, and the average increase of the salary was 7%); • Offers free public transport and accommodation to the employees who live far away from the supermarket they work in; • Invested EUR 500 000 in practical cooking teaching center; • EUR 300.000 was dedicated for employee trainings in 2018.
Reduced Inequalities (SDG 10)	<ul style="list-style-type: none"> • Employs people from 16 to 82 years-old; • Offers employment not only in the biggest cities, but also in regions; • Supports people (families, children, communities in regions) with various initiatives. Donations in 2019 were the following: EUR 13 000 to “Mamu Unija”, EUR 600 000 to “Maisto Bankas”, EUR 52 000 to “SOS Vaiku Kaimai”, EUR 45 000 to “Maltos Ordinas”, EUR 42 000 to “Ankstukai”.
Sustainable Cities and Communities (SDG 11)	<ul style="list-style-type: none"> • Supports communities with investing in infrastructure for their leisure time activities, renovating existing community lots, support them in fighting their local problems (EUR 70.000 was distributed amongst 8 community projects during “Mes Bendruomenė“ initiative).
Responsible Consumption and Production (SDG 12)	<ul style="list-style-type: none"> • Encourages customers to choose environmentally friendly products (not indicated how exactly); • Gives out approx. 720 t of food waste each month to be recycled; • Every 5th supermarket is said to have innovative solutions that help saving energy.
Climate Action (SDG 13)	<ul style="list-style-type: none"> • Invests in sustainable energy, heating and cooling systems, renewable energy (accounted to the use of 11,3 million. kWh of this energy); • Gives tips to customers how to use as less plastic bags as possible;

	<ul style="list-style-type: none"> • Offers paper and reusable bags next to the plastic ones.
Partnerships for the Goals (SDG 17)	<ul style="list-style-type: none"> • Maintains long-lasting partnerships with suppliers and producers, focuses on Lithuanian ones.

When it comes to contributing to the UN SDGs, **for the SDG 2 - Zero Hunger**, the partnership with “Maisto Bankas” is one of the mostly reported initiative. However, during the initiative which occurs twice a year the majority of the food is donated by the customers. And when it comes to donating the food waste, it is undeniably better to give it out to people in need, however, the company should also look at the possibilities to reduce the number of the food which is going to waste in the first place. When it comes to similar initiatives, the company also partners with “Maltos Ordinas”, donates money to children daycare centers for them to get their lunch, recently started donating to the elderly as well. Maxima LT organizes some events they invite elderly people to enjoy various food.

The company also tries to ensure low prices for the products that are customers’ favorites; however, this could also be seen as a marketing tool to remain the retailer offering products at the fairest price, which became a challenge once Lidl retail chain has entered the Lithuanian market. However, responding to government and society’s concerns towards high prices, they have expanded the list of the products for which they are ensuring the low prices from 1,000 products to 2,000.

The disclosure on the above matters seemed rather limited, mentioning initiatives that seem to be followed by the rest of retail companies in Lithuania as well. The company does not account on these initiatives too much in detail, hence the reporting could be considered as rather weak.

On the **SDG 4 - Quality Education**, Maxima LT has been supporting various young sportsmen, gifted swimming lessons for around 400 children and has a project “Lietuvos Maximalistai” (“Lithuania’s Maximalists”) that is going on for 17 years and gives out scholarships to the most talented children in schools. In 2018, the company has allocated EUR 60.000 to 74 children. This was the highest amount of money allocated so far for these scholarships. The disclosure on these indicators is very limited in the report, hence will be considered as very weak.

Speaking about **SDG 5 - Gender Equality**, the company speaks about diversity, indicating the average age of an employee that is 43,5 years: the youngest employee is 16 years old, while the oldest is 82 years old. It is said that 93% of managerial positions are taken up by women (this includes supermarkets’ managers), however, no calculations on how this number was got were provided. Maxima LT also mentioned to have been a partner of the initiative “Go Forward” aimed to support equal rights for women. The disclosure on this goal could be considered as moderate.

For the **Decent Work and Economic Growth (SDG 8)** and for **Partnerships for the Goals (SDG 17)** Maxima LT claims to invest a lot in maintaining long lasting partnerships with suppliers, especially with the local ones. In order to strengthen these partnerships, the company has organized a conference for Lithuanian producers and suppliers, where for their marketing specialists and managers presented seven commitments they are following while collaborating with the suppliers: transparency, honesty, openness, kindness, sustainability, dialogue, and Lithuanianness.

Maxima LT claims to be investing in safe and comfortable working conditions for all their employees with introducing break rooms and places to do some sports. Health and security team does assessments on health requirements, working environment, consult the managers. In supermarkets and logistics centers professional risk assessments are organized, administration’s employees are invited to participate in a wellness program. The company also has the remuneration system, and their employees have earned additional EUR 2, 8 million based on their individual performance. However,

there was no distribution among different positions identified. One of the biggest contributions to Lithuanian market is the fact that Maxima LT is the biggest player in the market and thus employs people all over the country, including small cities and regions. The employees that are working in Vilnius but live outside of it are offered free transportation, or accommodation. During 2018 investments went into cooking teaching centers in 9 cities, were people who want to work in food production can start learning and gaining the required experience.

The willingness to raise the salaries for employees and ensuring their access to work from remote locations is encouraged, however, might also tight with the fact that the base salaries for supermarket workers were known to be fairly low. However, one of the major indicators was missing – it was not disclosed how many injuries at work were there. Strengthening the partnerships with suppliers is of an undeniable benefit to Maxima LT itself, however, the reporting against SDGs 8 and 17 could be considered as moderate.

When it comes to **SDG 10 - Reduced Inequalities**. The company is ensuring access to the supermarkets for people in wheelchairs; mothers with children have nursery rooms in supermarkets that are 2200 square meters or bigger. There are also some special installations on the floor to support blind people shopping. The above points are welcome, though it does not seem that the company would step any extra step – all or majority of these things are found in any other supermarket as well. One of the initiatives mentioned was organized with their partner “Premia KPC” to raise money so that dolphin therapy sessions could be gifted to those in need. Among the partnerships Maxima LT has, several were mentioned: “Mamu Unija”, “Maisto Bankas”, “SOS Vaiku Kaimai”, “Maltos Ordinas” “Ankstukai” (EUR 42.000 collected and donated in 2018). These partnerships show that company does support various initiatives for poorly living families, prematurely born children, children with oncological diseases, children living in foster homes, and others. However, majority, if not all, initiatives are also supported with the donations of customers, and there is very limited if any dispersion as to what the company’s part in these contributions was. The initiatives are welcome; however, due to the limitations in their disclosure, the latter can be seen as rather weak.

In terms of **Sustainable Cities and Communities (SDG 11)**, it is worth mentioning that since Maxima LT has supermarkets all over the country, they suggest to be supporting local communities in various ways: supporting their initiatives, helping to solve their problems, foster the employment, diversify their leisure time activities. The company said to have invested around EUR 1 million to these initiatives, however, these numbers have not been broken down to indicate which initiatives exactly they had in mind. Hence these investments can overlap with the initiatives and investments mentioned against other SDGs. Maxima LT has an initiative established called “Mes Bendruomenė” that is supposed to make communities’ life conditions better, help with employment, and fight their local problems. In comparison with 2017, the company has invested EUR 10.000 more into this project in 2018. The projects that have been prepared by the communities themselves were for installing an outside gym, establishing a place for teens to spend their leisure time, sports stadium, renovating some existing community lots. “Mes Bendruomenė” must be the major activity that contributes to the SDG 11, and the disclosure on this, what seems to be major, initiative of the company has not been discussed widely. Hence, the overall reporting on this goal can be considered very weak.

On **SDG 12 - Responsible Consumption and Production** Maxima LT says to be contributing in fighting the food waste. The company is trying to optimize their processes in order to have less food waste at the end of the day. However, the company does not indicate how exactly it is done, and has there been any progress to lower these numbers in the recent years. From the above-mentioned ongoing initiative with “Maisto Bankas” it can be seen that the surplus of production or goods sold still exists, as well as the fact that there are hundreds of tons of food given out to farmers or recycling companies.

Under this section, the company for the first time mentions that their goal for 2025 is to reduce their food waste by 30%. However, because the company did not present any statistical data on the current situation, the disclosure on SDG 12 will be considered as very weak.

For the **SDG 13 - Climate Action** the company said to have systems installed that are monitoring energy use and can identify in which processes or steps within these processes energy is not used effectively. However, they have not identified how the company would act upon such findings, how/would they change their processes. In addition, the company does not account of their overall energy consumption.

Speaking about the food that is not sold in Maxima's supermarkets and expires, it is said to be given out to farmers or to a specialized recycling company – the amount of such food accounts to 720 t per month. Such food is used as animal feed, as compost, biomass, in production of electricity and heating. This is a greater choice rather than throwing the food away, however, the company should look for possibilities to lessen the number of expired food products.

Maxima LT also tries to reduce the usage of plastic: they claim to be doing this by offering customers paper or reusable bags, carton boxes, or recycled plastic. The customers are encouraged to use the latter to pack their products – however, majority of the products can be weighted and bought without using any packaging at all, hence this seems as a strange suggestion. A very encouraging plan of Maxima LT is by 2021 stop selling any plastic items for which an alternative, more environmentally friendly option exists. The company is also looking at possibilities to change their current plastic packaging into something more sustainable. Until 2025 Maxima LT seeks to lessen their plastic usage by 30% and have their own private brands' products packaged in a material which is 100% recyclable.

The company seems to be disclosing only a limited number of indicators (possibly caused by the fact they are not following any specific guideline) and sharing only the numbers and data they select. Besides, the company puts major focus on the future wishes (not even strategies) rather than on present activities. The disclosure could be identified as rather weak.

CSR-related policies. On the group level Code of Conduct and Anti-corruption policy exist.

3rd party assessments / awards. Employer of the century (2019).

Website. Maxima Group has a separate section on their website named “Social responsibility” (Maxima Grupė, 2020). There is some limited information on Vilniaus Prekyba's Code of Conduct, Maxima Group's Anti-corruption policy, and a few sentences on Maxima Group's sustainability strategy and their main six CSR directions/stakeholders. However, the information there is very brief, does not have any direct links to sustainability reports/annual reports.

Maxima LT website has no section in their website named “Social Responsibility” or something similar, so it was hard to locate where their press releases or general messages about their sustainable actions and the sustainability report itself are located. This in fact lies in the section “Mums rūpi” (“We Care”) (Maxima LT, 2020). The main message on this section is that Maxima LT contributes to the youth, especially children at schools, and fosters the wellbeing of communities in order to be socially responsible. However, it should be noted that all this information is accessible only in the Lithuanian version of their website – English and Russian ones contain very limited information in general. Thus, in the Lithuanian version website, under section “We care”, Maxima LT writes about their two (main) projects: “Mes Bendruomenė” (“We (are) a Community”) and “Lietuvos Maximalistai” (“Lithuania's Maximalists”). The company shares the aforementioned initiatives they support or are partners with, has a separate “Environment” section where shares the same content

from “Environment” chapter in their sustainability report, and shares sustainability-related press releases. In “Mums Rūpi” section Maxima LT also shares the list of all the communities, NGOs, initiatives, etc. that received support from the company from 2015 to 2019.

When it comes to the press releases in Maxima LT’s website, during the period 2018 January – 2019 December there were 603 press release messages, 160 of which could be considered as sustainability-related. The below picture shows that this constituted of almost a third of all message shared.

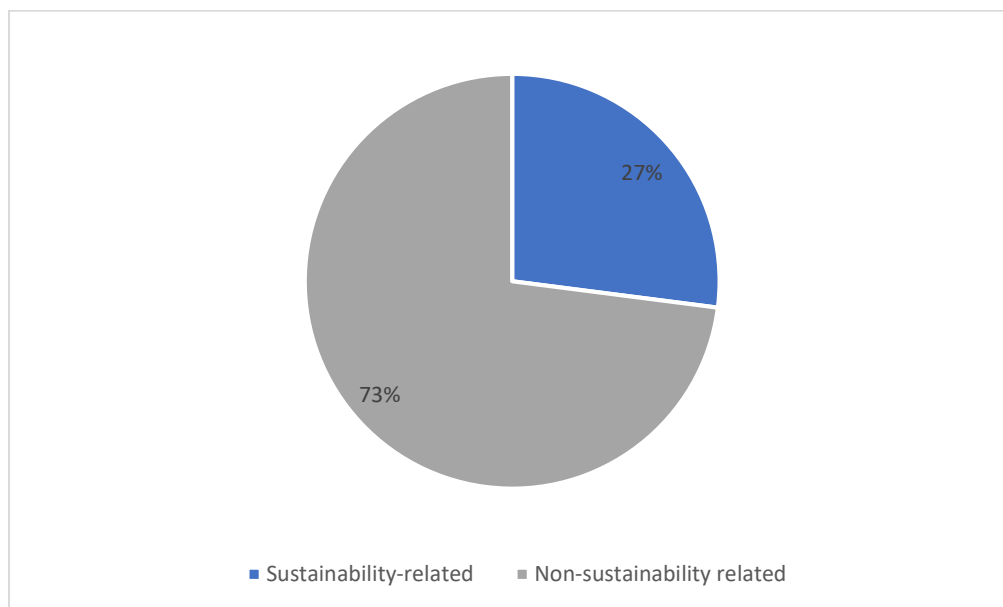


Fig. 7. Maxima LT press releases: Sustainability-related vs. Other messages (2018-2019)

The press releases of the company in general are of a very broad content, starting from sharing new products being sold in the supermarkets, to contributions to various initiatives, mainly “Mes – Bendruomenė” and “Lietuvos Maximalistai”. The press releases due to their nature had more sentences and the company elaborated more on the topics shared than they would do in the social media channels. The average of sentences used in a press release was 23.34 of a sentence.

Speaking about the sustainability reporting of Maxima LT in the traditional channels, the main gaps or areas for improvement would be focus and consistency. The fact that the company does not use any sustainability reporting framework resulted in a sustainability report mostly used to promote themselves rather than represent the fair view of the situation. Some of the numbers shared are encouraged (e.g., percentage of women taking up managerial positions), however, due to the way the company calculates it and gets an extremely high number – 93% - but does not disclose any other gender equality-related data might reveal that they are indeed showing only positive figures. There were no clear goals or strategies set for the future where consumption/usage numbers could be shared or compared with in later years. Also, it is concerning to see that the company claims to comply with so many UN SDGs but identifies the exact ones inconsistently and without clear logic.

About a third of the press releases being sustainability-related shows that the company is promoting their initiatives and contributions to various societal projects but such a high overall number of the press releases could be also seen as a way to attract press’ attention.

Overall, Maxima LT should adopt a unified and structured reporting framework and establish clear strategy, as at the moment it seems to be chaotic and inconsistent. The company could start with contributing to less UN SDGs but make the contributions significant and report on them more appropriately. The company should also pay more attention to the environmental factors, set some

targets and goals and keep measuring their progress. At the moment the sustainability reporting in general looks like a nice leaflet to give out and show off their contributions to the society.

4.2.2 Sustainability communication in online reporting channels (social media)

While looking at the social media channels of Maxima LT, the trend seen is expected – Facebook account due to its popularity in Lithuania has the most followers in comparison to Instagram, LinkedIn and YouTube. The latter had the least followers, Instagram and LinkedIn having a similar amount of followers.

Table 9. Number of followers of different social media accounts of Maxima LT (2020 May 2)

Facebook	Instagram	LinkedIn	YouTube
163.746	7960	6032	3180

The below graph presents how many sustainability-related posts there were in comparison with the non-related ones.

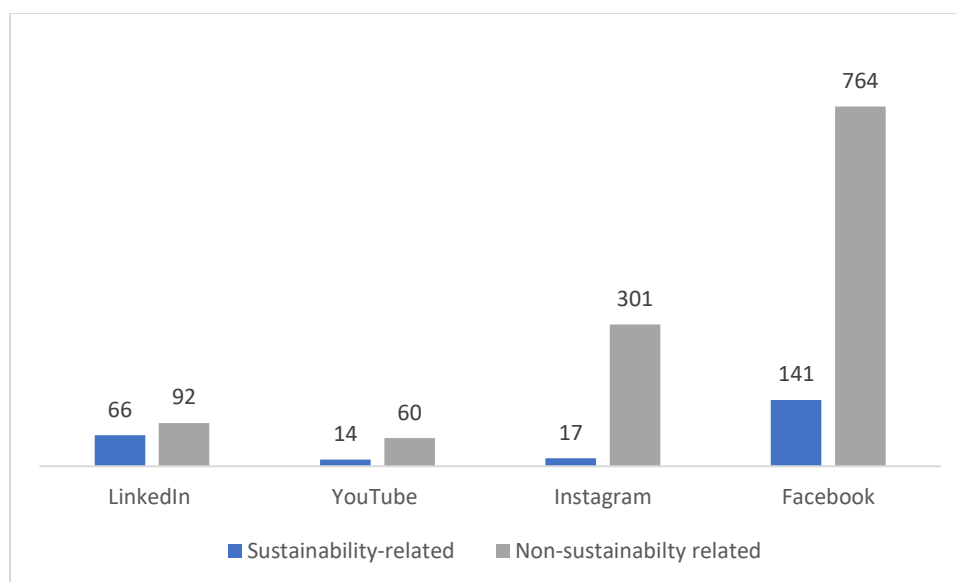


Fig. 8. Sustainability-related posts vs Non-sustainability related posts in Maxima LT social media accounts (2018-2019)

All social media channels of Maxima LT had more non-sustainability related posts over the period analysed. Sustainability-related messages accounted to 42% of all posts in LinkedIn, 19% in YouTube, 17% in Instagram and only 16% in Facebook. These numbers might suggest that the company is aiming to reach professionals in the country with the sustainability-related information or just due to the fact that this network is not that suitable for sharing promotions in the supermarkets, new products introduced, recipes, etc., like the company does on the remaining social media channels. YouTube, Instagram and Facebook in the meantime mostly had news about various promotions in the supermarkets, recipes, Maxima LT’s advertisements (this is especially applicable to YouTube) or just plain food pictures.

The below graph will represent on which topics the company has communicated the most when it came to the sustainability topic. Only the areas having minimum 2 posts in a social media account were added to the below figure. The remaining results can be found in [Appendix 4](#).

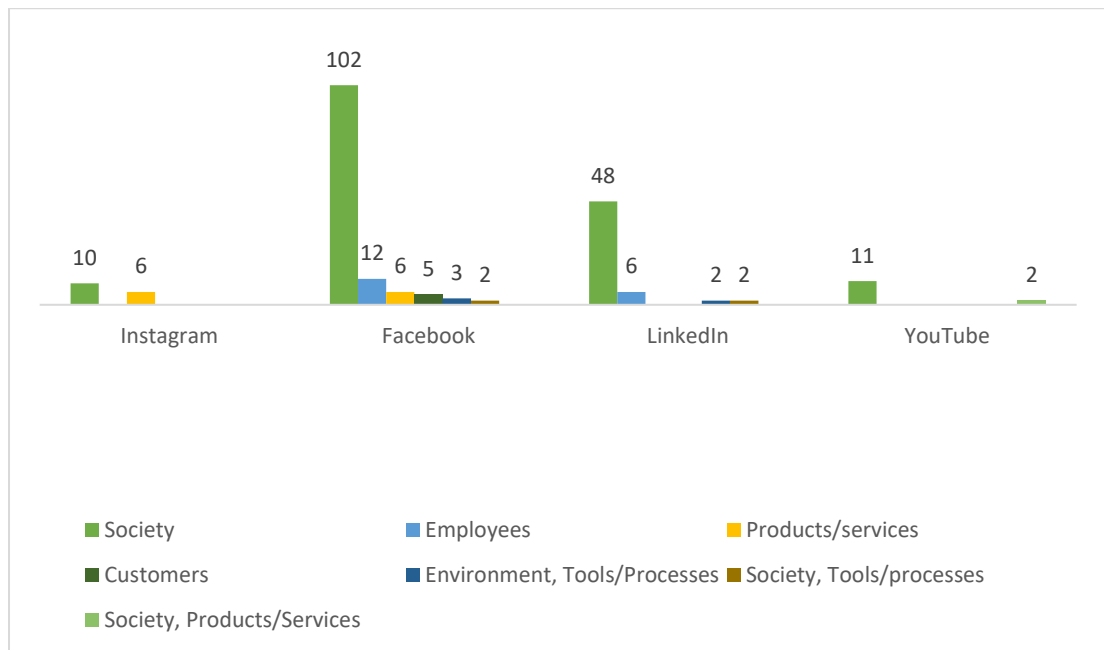


Fig. 9. Sustainability areas' dispersion per social media accounts of Maxima LT (2018-2019)

The trend seen in all of the social media channels is that the most common area or topic on which the company communicated while sharing sustainability messages was **Society**. This means that the company mostly shared updates and various events related to the **social initiatives** they disclosed to be contributing to in the sustainability report – “**Mes – Bendruomenė**“, “**Lietuvos Maximalistai**“, “**Ankstukai**“, “**Maisto Bankas**“, “**SOS Vaikų Kaimai**“, “**Maltiečiai**“, etc. This content was also very close to the content in the press releases, often times the message on Facebook would have an additional link to the press release message. It is interesting to notice that there were 102 sustainability-related messages in 2018 January – 2019 December whilst during the same time there were 160 sustainability-related press releases. Out of 102 Facebook posts, 58 had additional links with more information: majority of them lead to the press releases in company’s website, with the addition of several registration links to “Lietuvos Maximalistai” or “Mes – Bendruomenė” projects. This was also seen in LinkedIn profile of Maxima LT, suggesting that the content was not tailored specifically for these social media accounts apart from shortening the actual message shared and supplying it with the link to a longer text.

In terms of the what seemed to be encouraged initiatives shared, the author believes some of them could have been thought out better. For example, the company was inviting their customers to purchase bags that were created by a designer in order to raise donations for a foster home, but the bags were made of plastic. Another similar case was seen for the **Environment** topic where an invitation for customers to recycle more was shared, but the suggestion included purchasing plastic bags of different colours. What is even more puzzling is that at the same time the company communicates how they do not have single use plastic bags anymore in their supermarkets in the Curonian Spit, one of the Lithuanian regions. This introduces confusion and does not provide clarity on the company’s sustainability approach.

The second most shared topic was **Employees**, mostly focusing on sharing **internal career success stories, electing employees of the month and increasing employees’ salaries**. The third most shared area was **Products/Services** that mostly shared new **organic, vegan, with no GMO, vegetarian or vegan products** that the company started to sell in their supermarkets.

The below figure presents the communication format distribution per social media channel.

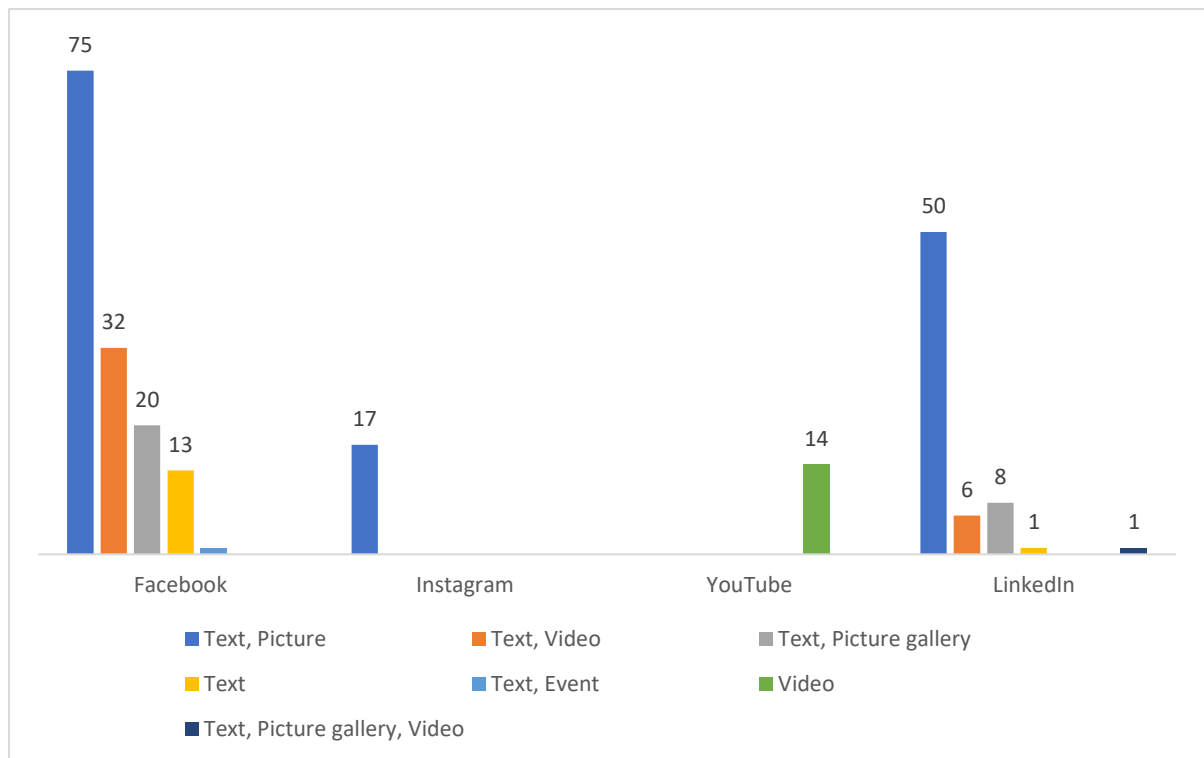


Fig. 10. Communication format per social media accounts of Maxima LT (2018-2019)

Similarly to Auga Group, three out of four social media channels had *Text and Picture* as the main communication format, except for YouTube which had *Video* as the only communication format. Pictures were usually used to catch social media user’s eye and would represent the main idea communicated.

The second mostly used format was *Text and Video* – this format was found in Facebook and LinkedIn. The videos were mostly introducing the participants of “Lietuvos Maximalistai” project, the company as well shared up to 10 different videos to commemorate Lithuania’s independence 100th anniversary. The company also had posts containing *picture galleries*, mostly related with various events or initiatives to which Maxima LT contributed or participated in. The figure above reveals that *Text* as format prevails but is followed with additional formats to supplement the information. The average sentences used in social media posts was 3.9 of a sentence.

Online CSR communication relations with traditional sustainability reporting. The content in the sustainability report of Maxima LT, their press releases and information shared in all social media channels is similar, none of the social media accounts stood out with supplementing a wide variety of different information. Facebook was the only account where information on some additional initiatives was found, e.g., 100th anniversary of Lithuania’s independence. As noted by the author above, there is too much inconsistency in the company’s sustainability approach as such, and it also results in a confusing communication.

The most used words in sustainability-related messages on social media accounts of Maxima LT can be found in [Appendix 5](#). It was not possible to extract the most used words from the sustainability report due to no technical possibilities to download it.

To end with, Maxima LT seems to be lacking a well thought-out sustainability strategy, if the company has one now at all. It is not clear what are the company’s focus areas, where are their strengths or weaknesses. They do not properly measure various relevant indicators either.

Maxima LT is the biggest employer in Lithuania, one of the major retailing companies in the country, spread across Lithuania, hence having a vast impact to the society they operate in. To comply with all UN SDGs seems more of a vision that might be achieved in the future, however, not the situation of nowadays, unless the company does not manage to communicate it out at all.

The company should identify which of these seems to be the main issue and bring in more structure and main focus areas to their overall sustainability accounting, both traditional and in social media.

4.3 Case of Telia Lietuva

About the company. Telia Lietuva is a telecommunication company based in Lithuania. They are providing wide variety of IT and TV services and is a part of the international Telia Company Group that operates in Nordics and Baltics (Telia Lietuva, n.d.). The shares are listed on Nasdaq Vilnius Stock Exchange since 2000. The company claims to be operating in a sustainable, fair and transparent manner and their work is based on international ISO standards, one of them being ISO 14001, Environmental Management standard. The company is also a member of UNDP Global Compact, that is a voluntary initiative based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals (United Nations Global Compact, n.d.) The company is as well a member of the Association of Responsible Business in Lithuania.

As Telia Lietuva is a part of Telia Company Group, they claim to be following the principles declared on the group level, so conduct their daily business in a responsible way (Telia Company, n.d.). On the group level, Telia Company, as a multi-national ICT company, is tightly associated with digitalisation, which they say to understand having negative impacts along to the positive ones it has introduced. Telia Company acknowledges their responsibility towards the impact their services have and claims to be fully transparent and accountable, mentioning both their successes and times when they were not able to meet the expectations (Telia Lietuva, n.d.). Upon the principles Telia has they also suggest to be creating shared value, “sustainable profitability and growth while contributing to the UN Sustainable Development Goals” (SDGs), while focusing on environmental action, quality of life, innovation and growth (Telia Company, n.d.). In addition to this, the company also claims to be assessed and provided insights by Human Rights Impact Assessment (HRIAs) on their local and group-level human rights impact, risks and opportunities for people affected by their daily operations (Telia Company, n.d.). In 2018 “Telia Lietuva” together with almost thirty other Lithuanian companies have joined “Diversity Charter”, where they seek to lessen employee discrimination and foster diversity and equal opportunities in the workplace (Telia Lietuva, 2019).

There is no vision selected by the company, however, Telia has a purpose statement, which is said to be the base for why they exist, and that everything they do should be a reflection of the purpose. The purpose statement - “Bringing the world closer” - is supplemented with three main values: “**Dare** (To innovate by sharing ideas, taking risk and continuously learning, lead by engaging with our customers and challenging ourselves, speak up by expressing opinions and concerns), **Care** (For our customers by providing solution that are adapted to their needs, For each other by being supportive, respectful and honest, For our world by acting responsibly and with accordance with our ethical standards), **Simplify** (Execution by taking actionable decisions and delivering with speed, Teamwork by transparent communication, active collaboration and knowledge sharing, Our operations by efficient processes and clear ownership)” (Telia Company, 2019).

4.3.1 Sustainability communication in traditional channels

Annual reporting of Telia Company. Sustainability reports of Telia Company prepared for the group exist for both 2017 and 2018 (Telia Company, n.d.). For 2017 it has been created as an annual consolidated report, out of two hundred twenty nine pages for sustainability seventy-five pages were dedicated (including seven pages for the auditor's report specifically on CSR part). For 2018 sustainability aspects were also disclosed as a part of the annual report, where fifty-four pages were dedicated to sustainability, including four pages-long auditor's report on the sustainability part. The annual reports do include all the countries where companies operate, subsequently Lithuania as well, both for disclosure of financial and non-financial information. Telia Lietuva, on the contrary, release separate financial and sustainability reports (Telia Lietuva, n.d.).

Sustainability reports (Telia Lietuva). Having said that the sustainability reports were as standalone, it is worth mentioning that they were not audited neither in 2017, nor in 2018.

Sustainability report for the 2017 was the first one released, however, it is worth mentioning that since Telia Lietuva is a merger of a few huge companies, and one of them, Teo LT, had a significant record of sustainability reporting practices, dating back to at least 2010. Both reports analysed in this research were prepared according to GRI guidelines and taking into the consideration UN Global Compact.

The report for 2017 consists of fifty-one pages and has four major chapters: People of Telia, Sustainable and Responsible Business, Investments into Society, and About this Report. It is worth mentioning that approximately twelve pages consists of disclosure of various Telia Lietuva services they provide and different teams working in the company, rather than focusing on sustainability measures or reporting as such. 2018 sustainability report consists of forty-five pages but this time the company has not shared the information on different teams and what they do, more concentrating on the general overview of services provided and customers served. Eight pages were dedicated for sharing key financial indicators, what is Telia Lietuva, (new) services offered, etc.

Key sustainability principles and contributions to UN SDGs. In the chapter Sustainable and Responsible Business Conduct Telia Lietuva defines that act in a responsible way for them means: do more than laws require, do business in an ethical, honest and responsible way towards market, environment, society and employees, and share experience gathered and continuously improve. The company has stated to have the following sustainability principles: **Transparency and Anti-corruption, Freedom of Self-expression, Personal Privacy, Employees: Safety, Health and Education, Responsibility in the Market, Environmental Protection, Children Safety on the Internet.** What is important to mention as well is that Telia Lietuva's strategy had the group-wide strategy of societal progress in digitalisation incorporated that encompass the following: **Ensure accessibility for everyone, Adapt technology for safe and healthy society, Share technological knowledge, and Foster creation of innovations.**

Telia Lietuva says to be including UN SDGs into their agenda, however, do not indicate if they are contributing to specific ones, or are supposed to be complying with each. Hence, based on the data disclosed (especially paying attention to the sustainability principles and digitalization strategy elements mentioned above), initiatives, actions and approaches will be assigned to one of the goals which would seem the most fitting for the author. Upon the analysis, the following goals were identified: **SDG 5 (Gender equality), SDG 16 (Peace, Justice and Strong Institutions), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 13 (Climate Action), SDG 10 (Reduced Inequalities) and SDG 11 (Sustainable Cities and Communities).**

Table 10. UN SDG Goals and Telia Lietuva Contributions

UN SDG Goals	Contributions to Each Goal
<p>Gender Equality (SDG 5)</p>	<ul style="list-style-type: none"> • Main partner of the initiative “Women Go Tech” (sponsored the initiative with EUR 15 000 and volunteers from Telia); • Reviews the remuneration policy for employees returning from maternity leave, was looking to establish a children day care center in the office.
<p>Peace, Justice and Strong Institutions (SDG 16)</p>	<ul style="list-style-type: none"> • Shared their knowledge and expertise with other Lithuanian companies in various conferences in 2017; • In 2018 assessment on transparency was carried out as for a member of “Baltoji Banga” initiative, which showed that Telia Lietuva transparency indicator is 100%; • Follows freedom of self-expression principles; • Has a personal privacy principle, which ensures that company is complying with GDPR regulations – the company has reviewed their processes and tools, have trained the employees on the relevant matter. Data Protection Impact Assessment is systematically carried out, the company is certified by the information security standard ISO2700 and signs relevant agreements on data protection with their suppliers; • Has not received any warnings or fines in terms of not being compliant with various regulations in place; • 500 employees invited to become Safe Internet Ambassadors and asked to share about safety on the Internet in their community for “Augu Internete” initiative, hosted 15 lectures for children at schools; • Organizes or participates in various conferences and shares expertise on various topics.
<p>Decent Work and Economic Growth (SDG 8)</p>	<ul style="list-style-type: none"> • Accounts for accidents at work (3 minor accidents in 2017 and 5 in 2018); • Accounts for the number of people who took a sick leave (2.3% in 2017, 2% in 2018); • Received OHSAS 18001 standard; • Contributes additional 1-2% to employees’ pension saving schemes; • Paid for employee vaccines, granted additional health insurance; • Has a remuneration policy: 51% of the employees received an increase in their salary, average increase accounted to 3,1% in 2017; 70% of employees received a salary raise and in average they increased by 4,56% in 2018; • Employees are entitled to yearly bonuses; • Has a Collective Agreement in place; • Has Social Needs Fund (in 2017, EUR 77 500 euros were allocated to this fund and EUR 78 900 allocated in 2018); • Organizes IT Telia Academy (in 2018 employed 93 interns); • Fosters employee development through objectives set and trainings assigned (trainings partially funded by EU assigned to approx. 900 employees in 2018)
<p>Industry, Innovation and Infrastructure (SDG 9)</p>	<ul style="list-style-type: none"> • Adopted ISO 14001 standard; • While developing and/or modernizing their infrastructure, the company implements systems and equipment that uses less energy; • In 2018 has designed a smart watch for children so their parents could track their location; • Established free Wi-Fi services in trains going the route from Kaunas and Vilnius and implemented free Wi-Fi in various bus stop stations in Lithuania.
<p>Climate Action (SDG 13)</p>	<ul style="list-style-type: none"> • Uses electricity generated from renewable resources (water);

	<ul style="list-style-type: none"> • Encourages their employees to use car sharing services and in 2017 had plans to buy electro mobiles for their car park; • 36 000 less of paper invoices were sent in 2017 comparing to 2016, in 2018 have sent 26 000 less of paper invoices (not indicated to which year it was compared); • In 2017 have reused 30 000 old IT equipment units to create new ones and 35 000 in 2018; • Pollution-related taxes have decreased by 35,5% in 2018; • Have recycled 5500 technical equipment that was collected from the customers in 2018; • Employees participated in “Darom” initiative, cleaned the surroundings of the places in cities where Telia’s free Wi-Fi was installed.
Reduced Inequalities (SDG 10)	<ul style="list-style-type: none"> • With relevant unions evaluated and selected 10 phones suitable for blind people or people with eyesight diseases; • Organized sessions for elder people to get acquainted with technology.
Sustainable Cities and Communities (SDG 11)	<ul style="list-style-type: none"> • Helps to fight crime, especially fraudsters using phones (distributed 1500 stickers in Utena to raise citizens’ awareness), blocks stolen or lost phones from further usage; • Blocks internet access to 2600 websites containing illegal content; • Established 22 innovative classrooms in Lithuanian schools in 2017, and 18 in 2018; • Started “YOUnite” internal programme which encourages employees to volunteer in technology-related fields; • Signed 27 partnerships to support different initiatives and NGOs (EUR 114 000 donated in 2017 and EUR 132 000 in 2018).

When it comes to **SDG 5 – Gender equality**, the company claims to incorporate women into work after they come back after their maternity leave - they would do this with reviewing their remuneration policy. What is more, Telia Lietuva became the main partner of “Women Go Tech” that encourages women to shift to technology sector career-wise, and was looking to establish a day care centre for children in their office that should have been opened in 2019. The initiatives are unique – “Women Go Tech” is a well-known initiative to foster women inclusion into the IT sector and was the first such kind of a project to occur in Lithuania. The decision to review the salaries once women are back to work after maternity leave is also a rather new and encouraged practice. However, the sustainability report lacked what would seem to be very basic information – the ratio between men and women employees, what percentage of women take up managerial positions, etc. Hence, the reporting on SDG 5 could be considered as rather weak.

For **SDG 16 – Peace, Justice and Strong Institutions** Telia Lietuva carries out annual trainings for the employees on corruption and bribery and continuously shared their experience and knowledge on anti-corruption in various forums and conferences in 2017 and 2018. The company follows anti-corruption policy and uses Due-Diligence platform to assess their suppliers and maintain sustainable relationships with them. The company as well promotes freedom of self-expression, meaning that they would be protecting their clients against any external wishes to track them or listen to their calls in order to protect human rights. On a similar note, Telia Lietuva complies with General Data Protection Regulation (GDPR) and ensures that processes and tools in place have adopted the new law in order to protect customers’ private data. Knowledge on GDPR implementation was also shared in conferences with the business community. In addition, the company ensures self-regulation while being in close collaboration with “Reklamos Biuras” which specializes in this area, Telia Lietuva also adheres to Code of Conduct of Advertisement. They have complied with the relevant legislation and laws in place and have not received any warnings or fines. In the event of any new contract, Telia Lietuva asks their suppliers to sign the Code of Conduct for Suppliers to ensure partnerships with

reliable companies. The company is also putting emphasis on children's safety while using the Internet, and throughout both years has run the initiative "Augu Internete" (Growing up with the Internet). This initiative educates the society on the safety on the Internet in various live or online seminars, has as well launched a smart watch so that parents would be able to track the location of their children. Telia Lietuva also offered children-appropriate content on their Telia TV.

Telia Lietuva seems to be putting great efforts and attention onto being compliant and ensuring the security of their customers, fighting corruption, bribery and other illegal matters. Apart from complying with local and international regulations and sharing their expertise, the company has not provided any additional statistics or data, hence the reporting on this goal could be considered as moderate.

As Telia Lietuva implies that one of the sustainability principles they have is employees, another SDG goal could be **SDG 8 – Decent Work and Economic Growth**. In both years the company accounted for accidents at work and employees who took a sick leave. The company also paid for employees' vaccines, granted health insurance and contributed to the pension schemes of employees. In order to foster healthy lifestyle, the company also encourages employees to participate in various sports events, were organizing training sessions in the office. The company has OHSAS 18001 (Occupational Health and Safety) standard in place.

When it comes training, Telia Lietuva says to ensure the continuous development of their staff by setting them yearly objectives. The salaries are being reviewed each year and employees are entitled for a bonus based on their competence, efforts, responsibility level, etc. In 2018 report the company also supplied a calculation on how the bonuses are defined for the employees. The company also supports the internal mobility to ensure that talents do not leave the company and has established a Social Needs Fund from which money is used in various cases, e.g., when an employee needs financial help in a case of losing a relative. In 2017 "Telia IT academy" initiative was started which employs and trains graduates. In 2018 the company also participated in various career days in universities and colleges.

The reporting on SDG 8 was continuous in 2018, ensuring the possibility to compare the data between different years. The company seems to be placing a great variety of benefits and support for their employees, in addition to disclosing them with reasonable amount of detail. Hence, the reporting on SDG 8 could be considered as moderate.

Another priority of Telia Lietuva is environmental protection, thus **SDG 13 – Climate Action** come into the picture as well. For this goal the company is already recycling or reusing a significant amount of old IT equipment, both collected from customers and written off equipment in the company. The company has accounted for decreasing numbers of paper invoices (however, for 2018 the company says to have lowered the number by 26 000 but would not indicate to which year the number was compared). The company also had some goals set for the future: to have zero CO2 emissions by 2030, to renew their carpark with EURO6 standard cars by 2019, and move to another office in Vilnius. In this office, CO2 emissions should be 32% less than current ones, energy consumption should drop by 40% and water consumption should decrease by 52% than in average office in Vilnius, as the new one will have a BREEAM certificate. Nevertheless, the company did not account for the current numbers of energy, water consumption, CO2 emissions or waste. Due to missing critical indications, the disclosure on SDG 13 could be considered rather weak.

In terms of **SDG 9 – Industry, Innovation and Infrastructure**, company mentions to be looking at sustainable solutions when installing or developing new technological solutions so that they would use less energy. Telia Lietuva has also adopted ISO 14001 standard (Environmental Management Systems). Nonetheless, there were no measures as to how much energy the new solutions help to save

or any other specific indicators. The company did ensure free internet access to citizens in various places, however, that can also be considered as a marketing tool. Due to lacking depth onto the new technology that supposedly should be more sustainable, the reporting on SDG 9 would be rather weak.

For **SDG 10 – Reduced Inequalities** - the company collaborated with the responsible units and unions within society to help identify smartphones most suitable for people with eyesight diseases and for blind people. In 2017 Telia Lietuva employees were volunteering in local libraries where they helped elder people to learn how to use the mobile internet and helped them to do the practical exercises and continued this in 2018 due to high demand. These were the only activities that could contribute to SDG 10 and due to very limited information on them, the reporting on this goal will not be evaluated.

For **SDG 11 – Sustainable Cities and Communities** – Telia Lietuva accounts to participate in number of various conferences to hold speeches in order to share their expertise, as well as encourages the employees to do the same via various volunteering activities. The company both organizes their own programmes and joins external ones as well.

The company has also compensated costs for international calls when several terror attacks have occurred in other countries, in 2017 have supplied 24 short telephone numbers for various charity initiatives, for 3 of which granted 100% support (supposedly, these initiatives did not have to pay for any administrative costs). The company financially supported the following initiatives, which were also the most popular ones amongst the employees to participate in: “Augu Internetē”, educational events with elderly people to teach about technology, finding and growing new talent through “Telia IT Academy”, supporting “Women Go Tech” and participating in “Darom” initiative.

The company does report on all the initiatives they were part of and the donations that went into them. What is also worth mentioning is that there is a continuation in participation in these initiatives, which shows sustainable outlook towards their contributions to society. The reporting on SDG 11 could be considered rather strong.

CSR-related policies. Responsible Business Code of Conduct, Anticorruption policy, The freedom of self-expression in ICT policy, Privacy policy, Health and safety policy, etc.

3rd party assessments / awards. In 2017 the company received the following awards: “Environmental Business of the Year” (National Responsible Business Award), “Most Wanted Employer”, “Most Transparent Business” (given by Transparency International), “Most Equal Company”, “Business of the Century”. In 2018 they received awards “Business of the Century” and “Most Wanted Employee”. Business services of Telia Lietuva have also received recognition: the company has become the first Baltic state to receive “Advanced” level certificate by SAP Software Engineering Company, Microsoft recognized Telia Lietuva as the partner of the year, and Hewlett Packard Enterprise gave the company “Platinum Partner” certificate. ISS-oekom has given “Telia Lietuva” the “Prime” status, which means that company’s shares are considered a sustainable investment (Telia Lietuva, n.d.). Assessment on transparency carried out as for a member of “Baltoji Banga” initiative showed Telia Lietuva transparency indicator to be 100%.

Website. For 2017, Telia Lietuva has also presented a sixteen pages long report on the GRI indicators together with the sustainability report. The company supplied URL links in order to provide more information on the majority of the indicators. The indicators listed concerned Strategy and analysis, Information about the company, Important aspects and report’s limitations identified, Stakeholder engagement, Parameters of sustainability report, Management, Following the ethics and principles, Financial indicators, Environmental indicators, Work practice and relationship with employees,

Human rights protection, Accountability for the society indicators, Accountability for the market indicators, ICT sector indicators, Economic and environmental responsibility, Social responsibility: Work practice, Human rights, Responsibility for the product. Majority of the URL links were not working during this research, hence this report will not be analyzed and assessed in more depth.

In the current website of Telia Lietuva there is a separate section called “Sustainable Business” where Telia Lietuva lists their key principles and activities related to sustainability, the same ones found in their sustainability reports. The company shares their understanding what sustainability means for them (investments into society, sustainability principles discussed above), Responsible Business Code of Conduct, lists their stakeholders and main challenges these stakeholders identified. The section also has several sub-sections: Investments into society, (Sustainability) principles practices, Growing up on the Internet initiative, We Sponsor (briefly elaborates what type of initiatives the company is sponsoring), and Sustainability reports.

The figure below indicates the number of sustainability-related press messages in company’s website versus non-related ones.

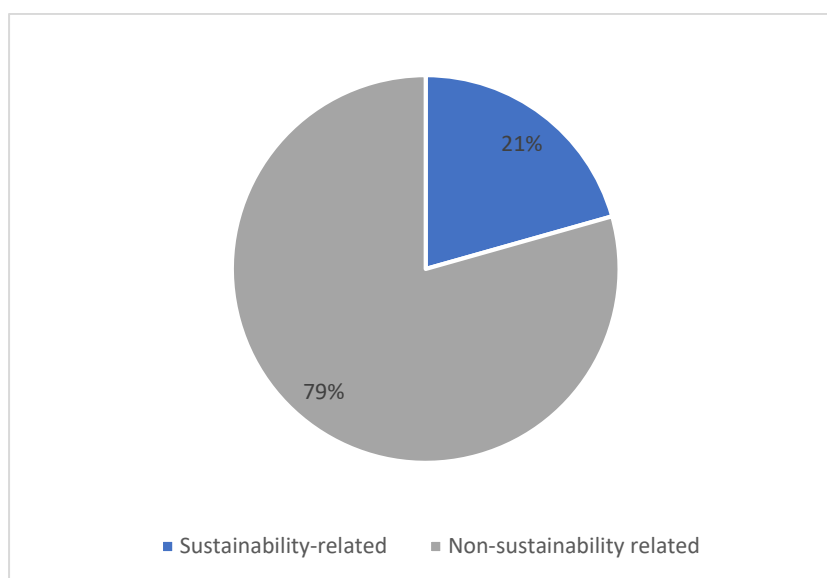


Fig. 11. Telia Lietuva press releases: Sustainability-related vs. Other messages (2018-2019)

Out of 97 press releases during the period 2018 January – 2019 December, 20 messages were sustainability related. Majority of the sustainability messages related with technology or their employees, and it tied in with the overall sustainability approach of the company as well. The company shared about the old phones and general equipment they reuse or recycle, “Telia IT academy” or “Telia Technology Day” they organized, and the opening of the new innovative office. There were press releases on having a day care centre for employees’ children in the office, trainings for employees being funded from EU funds, etc. The average of sentences used in a press release message was 21.6 of a sentence.

In conclusion, Telia Lietuva, as opposed to Maxima LT, seems to have a rather strong focus when it comes to sustainability. As an ICT company, Telia Lietuva is putting more attention into technology and it makes sense as this is the sector the company operates in, has the most expertise and the possibilities to make an impact. Relying on GRI methodology also ensures continuity through the years, allowing the company to maintain the same structure of the sustainability report, which allows both the company and their stakeholders to compare at least some of the results between different years, notice continuity and improvement.

However, the company might want to prolong and elaborate on their initiatives a bit more, as the overall length of the sustainability report seemed rather short. The press releases did not supplement the report with any additional information, as the company communicated about all the initiatives and contributions to the society, to the employees and to the business community in the sustainability report as well. Even though the company seems to be putting attention into their employees, it was rather strange not to find gender equality-related numbers, such as female workers percentages, especially in the managerial positions. Some other disclosures, such as on energy consumption that was supposed to decrease, were not full as did not provide current/previous situation that would allow to understand the difference better. Another thing the company could supplement the sustainability report with is the actual UN SDGs they are contributing to, as exact goals were not identified even though the report had a remark saying that Telia Lietuva is complying with them. On the group level the company has identified the goals and different impacts they have on them (as contributor, enabler or driver), hence the Lithuanians might look on their group-level communication to find better sustainability reporting practices in general.

Overall, sustainability reporting of Telia Lietuva is moving to the right direction, especially taking into the account Lithuanian context; however, there is still room for improvement. As on the group level the sustainability strategy seems to be well defined and reported on, Lithuanian office could follow their example.

4.3.2 Sustainability communication in online reporting channels (social media)

Speaking about the social media channels, Telia Lietuva had the most followers on Facebook, just like Auga Group and Maxima LT. However, the company stood out due to not having a separate LinkedIn account for Lithuanian market, and with the fact that company's YouTube channel had almost five times more followers than Instagram's. What should be noted as well is that the company seems to have launched their Instagram account only in 2019 August, and that could explain the lower amount of both followers and posts shared. The followers of all social media channels are listed in the table below:

Table 11. Number of followers of different social media accounts of Telia Lietuva (2020 May 2)

Facebook	Instagram	LinkedIn	YouTube
164390	1985	-	9770

Facebook of Telia Lietuva, equally to Auga Group and Maxima LT cases, had the most followers amongst all the social media channels.

The picture displayed below shows the distribution of sustainability-related and non-sustainability related messages in the three social media channels used.

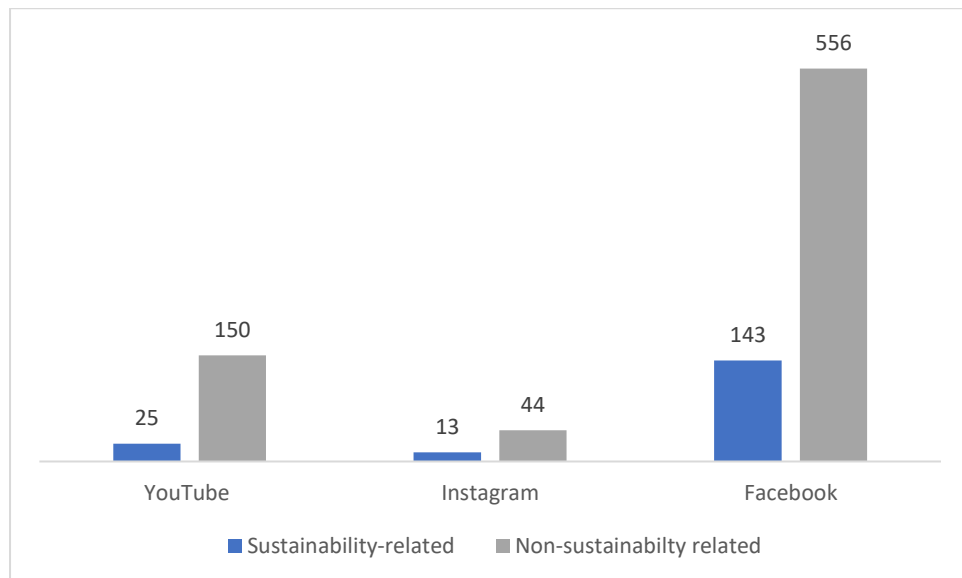


Fig. 12. Sustainability-related posts vs Non-sustainability related posts in Telia Lietuva social media accounts (2018-2019)

The numbers above disclose that the most used social media channel was Facebook. At this point this becomes a trend in the majority of the cases in this research, and in this instance as well relates to the popularity of the social network and the biggest audience this channel has. Speaking about the relation between sustainability and non-sustainability content, sustainability related posts accounted to 14% of all posts in YouTube, 20% in Facebook and 23% in Instagram. The company's Instagram account has recently been launched, thus it might be too early to say if this account is going to remain the one that holds the most sustainability-related messages, but this seems to be the current situation.

The below figure indicates the dispersion of different sustainability areas mentioned in the posts shared in the three social media channels. Only the areas having minimum 2 posts in a social media account were added to the below figure. Remaining results can be found in [Appendix 6](#).

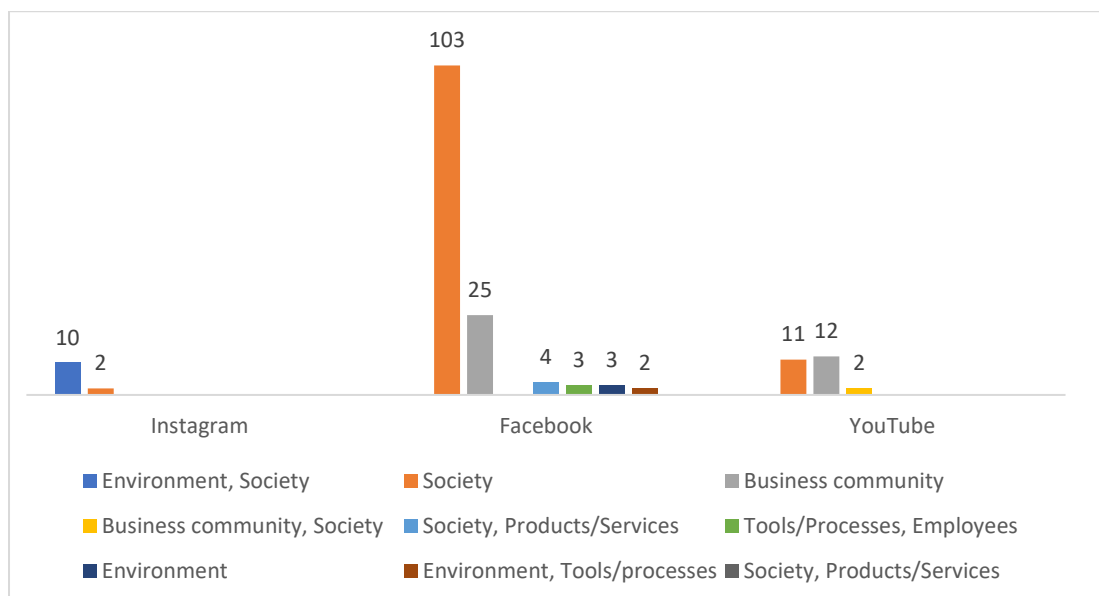


Fig. 13. Sustainability areas' dispersion per social media accounts of Telia Lietuva (2018-2019)

Telia Lietuva seems to be communicating tad different topics in different social media channels. Instagram seems to be used more to speak about **Environment** and **Society**-related issues, Facebook solely for **Society**, and YouTube for **Business Community**. This might be seen as a way to tailor the content based on the main audience of the social media channel, however, in YouTube **Society** topic numbers also came very close to the Business Community topic, and Instagram was not used much at all.

When it comes to the **Environment and Society** topic on Instagram, Telia dedicated a whole month talking about **environmental issues** and **how society can contribute** to diminishing them, participated in **discussion festival “Būtent”** where sustainability issues where one of the main topics, invited Lithuanian singer Erica Jennings to share her views on **sustainable living**. Like Auga Group, Telia Lietuva selected Instagram platform to invite known people to share their attitude towards the environmental issues – this approach could influence some followers to do the same. In addition, the company shared what sustainability means to them and how they are looking to become the “greenest” business in Lithuania. This approach lead to the company shifting away from their main ideas in the sustainability report and stepping an extra step in facilitating these kind of discussions online.

Facebook in the meantime was a place to share sustainability messages mostly focused on the **Society**, and these posts were very much interrelated with the societal initiatives disclosed in the sustainability reports of the company. Telia Lietuva shared a number of various posts on **Women Go Tech** project, **Telia IT academy**, **Safe Internet for the Children**, shared how company’s employees were hosting various **sessions to teach elderly people how to use smartphones**, contributing in **decorating some public places – drawing on buildings** – in various cities in Lithuania, also shared their participation in the festival “Būtent“.

YouTube in the meantime was focusing a lot on business community while sharing videos from **Telia Technology Day** and **Men are from Mars, Women – from Technology** conferences where Telia employees or other market specialists where holding speeches. As **Society** topic in YouTube channel was popular as well, it is worth mentioning that other videos shared in this account related to **safe content for children on the Internet**, as well there were videos about **Women Go Tech** and **Telia IT Academy** or speeches from these events. The desire to share their knowledge and expertise with the market they operate in was also disclosed in the sustainability report.

The figure below introduces what were the most popular communication formats selected in different social media channels.

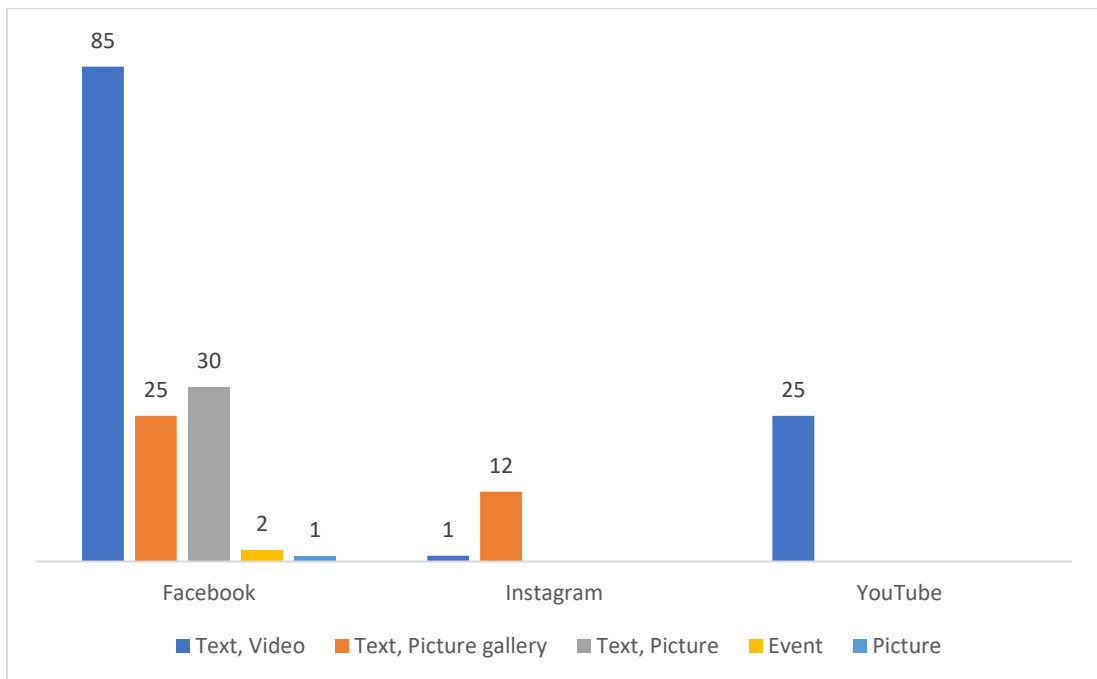


Fig. 14. Communication format per social media accounts of Telia Lietuva (2018-2019)

Telia Lietuva stands out among these research cases since the most used communication format on Facebook was *Text and Video* as opposed to *Text and Picture* like it was seen in the cases of the other companies in this research. Some of these videos were live broadcasts from conferences, which Telia Lietuva organized or participated in, and this introduced some novelty to the content this company shared. Instagram was taken over with *Text and Picture Gallery* format – it was not seen in other cases of this research either. Even though the company invited famous people to share their experience, *Video* format was not selected which could have been more influencing than just pictures. YouTube, to no surprise, was dedicated only for the *Video* format. The average of sentences used in a post accounted to 2.5 of a sentence.

Online CSR communication relations with traditional sustainability reporting. Speaking about Facebook and Youtube accounts, there Telia Lietuva communicated the majority of initiatives or put attention to the same topics as disclosed in their sustainability report. Instagram, on the other hand, stood out with an additional content that was not directly associated with company’s strategy or their business activities. The social media accounts seem to be aligning with the official sustainability reporting of the company, where Telia Lietuva rather successfully uses these accounts to prove to be executing actions in order to achieve their sustainability objectives. Communication about human resources KPIs and company’s contribution towards employee wellbeing was minimal though, yet the sustainability report had employees as one of the major focus.

The most used words both in sustainability reports and in sustainability-related messages on social media accounts can be found in [Appendix 7](#).

To conclude, Telia Lietuva has the opportunity to strengthen their traditional sustainability reporting with disclosing more KPIs that seem relevant as for both a company that is trying to become the “greenest”, as well as for the one who focuses on their employees. Practice of communicating on sustainability on social media has been established to some extent, follows the information shared on the sustainability reports, but similarly to Maxima LT, does not speak about anything else much. Taking an extra step and communicating on sustainability topics that are not on the official agenda is undeniable encouraged, however, could be executed later on, once a strong sustainability strategy and communication plan are set up. What is important to mention though is that the company is

already sharing more engaging content such as videos (live and pre-filmed) and it is encouraged to continue looking for stakeholder engagement options like these.

As mentioned previously, Telia Lietuva has a great example on the sustainability reporting from on their group level, hence it could be an opportunity to follow their example and disclose more KPIs, their change over the years, and step up in the social media communications.

4.4 Case of Lidl Lietuva

Lidl Lietuva is a retail company operating in Lithuania, quite similarly to Maxima Grupė focusing on lower prices for approximately 1600 everyday products they offer while also trying to ensure that this would not affect their quality. The company was first opened in Germany in 1973 and are now widespread through the whole Europe. The first fifteen stores in Lithuania were opened in 2016. In 2019 there were 38 stores all across Lithuania and the company was still actively looking for opportunities to expand in the Lithuanian market. The company differentiates from the other retailers in Lithuania while offering products produced specifically for them and having their brand names, while also focusing on their price and quality.

In respect to the strategy, Lidl Lietuva lists the principles for their activities and leadership, claiming to understand their impact as an international company, respecting the cultural differences and acknowledging various values and traditions among the countries they operate in (Lidl Lietuva, 2019). Among all the principles, Lidl Lietuva stresses out the communication as being the base for their successful management, conditions for the employees to work effectively and be offered growth career-wise, constantly seeking for improvements in order to improve, trusting all their employees, and developing their business in each country with the responsibility needed. There was no slogan or any other chapter on company's strategy as such, however, Lidl Lietuva has released a press release on their updated strategy of social responsibility in retail activities. The goal of it was to ensure that in the whole supply chain the standards of protection towards social responsibility, environmental protection, and human rights are kept according to the protection standards required (Lidl Lietuva, 2019).

Speaking about the values, they are not widely communicated and were only found on the sub-page within Lidl Lietuva website dedicated for career opportunities in Lidl. They were the following: **Responsible towards using the resources at hand, Responsible** ("We understand our commitment towards business, people, and the planet"), **Dynamic, Trustful, Rational, Seeking for the best result, and Acting with Integrity** (Lidl Lietuva, 2020).

Similarly to the other cases discussed, Lidl Lietuva positions themselves as socially responsible. The company is a part of the initiative "Už saugią Lietuvą" ("For safe Lithuania") where they have created the possibility for the customers to donate the money which is collected while bringing back the packages to the reverse vending machines to the children (Lidl Lietuva, n.d.), and Lidl then doubles the donations of the customers. Lidl Lietuva is also a sponsor for the Lithuanian school basketball league, initiating social campaigns to support them.

Lidl Lietuva has an extended amount of information on their social responsibility concerning their food products (Lidl Lietuva, n.d.). They have different sections on their website describing the CSR while selecting the seafood, eggs and their products, fresh fruit and vegetables, certified cacao, tea and coffee, etc.

Lidl Lietuva also takes responsibility towards their non-food products and has announced that by 2025 they will reduce their plastic consumption by 20% and by the end 2019 they will completely

refrain from such plastic products as plastic straws, glasses, plates, cutlery, etc. which will be substituted by products made from alternative and renewable material (Lidl Lietuva, n.d.).

4.4.1 Sustainability communication in traditional channels

Annual Reporting of Lidl. Speaking about both financial and sustainability reporting of Lidl on the group level, there was no unified report issued that was publicly accessible. Some financial and sustainability reports are present for some branches, for example, those in the United Kingdom, United States of America or Bulgaria, however, they seem to vary from country to country in terms of their content. The sustainability reports and strategies themselves seem to be tailored for each specific region, with different visions and different areas focused on. All the reports and website sections found that were related to sustainability were visually and content-wise different from country to country.

As Lidl Lietuva is a joint stock company, they are not obliged to publicly share the financial statements and in Lithuania they are not publicly available, thus can only be purchased from the Centre of Registers. The annual report for 2019 was audited by E&Y according to IAS standards, however, this report did not include anything related to sustainability. The report for 2018 was not purchased but it could be assumed that there should have been no difference for the previous years.

Sustainability reporting (Lidl Lietuva). As mentioned above, sustainability reporting varies from country to country where Lidl operates – in some states, these reports are published and the overall emphasis on sustainability is noticeable, however, this is not the case with Lithuanian market. In addition to financial reports not being accessible in company’s website, there are no sustainability reports either.

The website of Lidl Lietuva will be the main source for researching the traditional CSR communication of this company as no sustainability reports were available. The website has a separate section called “Responsible business” where the company says to take the responsibility for the effect they have to the environment and society (Lidl Lietuva, n.d.). The way they understand sustainability and responsible behavior is fulfilling their promises, creating and protecting the environment and saving it for the future generations. They are overviewing the whole value chain and sticking to the principle of simplicity.

The “Responsible business” section has five sub-sections: **Environment, Assortment, Employees, Business partners, Society.** The same section also lists all the projects Lidl is contributing to, press releases section, and publications that will be analysed as well. It is nowhere noticeable if the company would be complying to UN SDGs. Hence, based on the data disclosed (especially paying attention to the five sustainability focus areas mentioned above), the initiatives, KPI, contributions or behaviour will be assigned to one of the goals which would seem the most fitting for the author. Upon the analysis, the identified UN SDGs were the following: **SDG 9 (Industry, Innovation and Infrastructure), SDG 13 (Climate Action), SDG 14 (Life under Water), SDG 15 (Life on Land), SDG 3 (Good Health and Well-being), SDG 10 (Reduced Inequalities), SDG 8 (Decent Work and Economic Growth).**

Table 12. UN SDG Goals and Lidl Lietuva Contributions

UN SDG Goals	Contributions to Each Goal
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Industry, Innovation and Infrastructure (SDG 9)	<ul style="list-style-type: none"> • Implemented ISO 50001 standard; • Employee trainings include the knowledge related with effective energy management; • Equipment has energy monitoring and management systems in place.
Climate Action (SDG 13)	<ul style="list-style-type: none"> • Uses renewable energy, 3 supermarkets have solar power batteries on top of their roofs and charging stations for electro mobiles; • Has an objective to remove all single use plastic bags from 2020, to reduce plastic use in their own brand packaging by 20% and to make sure all their brand plastic packaging is recyclable by 2025.
Life under Water (SDG 14)	<ul style="list-style-type: none"> • A part of their frozen fish and its products is produced from MSC (Marine Stewardship Council) certified material; • Do not sell endangered fish species or their products; • Has a purchasing strategy for fish and their products.
Life on Land (SDG 15)	<ul style="list-style-type: none"> • Supports RSPO (Roundtable on Sustainable Palm Oil) initiative; • Several purchasing strategies introduced so that starting from 2022 only sustainably grown and certified products such as coffee, tea, cacao would be used in their private brand products; • By 2025 should not use caged eggs in their own brand food assortment; • Since 2019 buys flowers and plants only from suppliers that are certified by “GlobalGAP Chain of Custody” program; • Fruits and vegetables sold have “Fairtrade” or “Rainforest Alliance” marking; • From 2021 will use only recycled paper material or primary material/fiber that is certified by FSC (Forest Stewardship Council) for producing textile, shoes, gardening and camping tools, toys, stationary; • Has these additional purchasing strategies in place: for palm (seed) oil, flowers and plants, fresh fruit and vegetables, production of health-beneficial assortment, products and packaging from cellulose.
Good Health and Well-being (SDG 3)	<ul style="list-style-type: none"> • Has a strategy called “Production of health beneficial products”; • Has lactose-free, gluten-free, organic, vegetarian and vegan options in their supermarkets – this is the result of the above mentioned strategy; • Since 2017 gradually increases the number of certified, sustainable and soy with no GMO and its products; • Has defibrillators installed in each supermarket; • Is the main sponsor of Lithuanian Schools Basketball League since 2016 (no indications on how much money was donated).
Decent Work and Economic Growth (SDG 8)	<ul style="list-style-type: none"> • From 2019 has insured their employees with an additional health insurance; • Offers Lithuanian production, partners with Lithuanian farmers (“Grown in Lithuania” campaign).

For **SDG 9 – Industry, Innovation and Infrastructure** – the company has implemented the ISO 50001 standard for energy management. Lidl Lietuva claims that their supermarkets are being built using effective building technologies and that they look for implementing energy saving equipment. All buildings have building management and monitoring systems built in that allow to track energy consumption, change equipment settings and identify faults, while also configure the equipment to work in the most optimal way. However, there were no numbers on how much energy the company consumes or how much energy this solution allows to save, but the company claims to look at abnormalities in the data that is provided by the monitoring systems and then adjusts the configurations or settings accordingly to get them back to the usual energy consumption level.

Employee trainings include things such as ensuring that the doors of freezers are always fully closed, otherwise the door glass gets icy and this way consumes 1/3 more energy than usually. The disclosure on this goal could be considered as rather weak.

When it comes to **SDG 13 – Climate Action** – the company is using electricity from renewable resources and has a few supermarkets with their own solar power batteries and charging stations for electro mobiles. There were no indications as to whether the company will seek to increase this number in the future. Apart from this and the strategy to minimize plastic usage, there were no additional actions reported towards SDG 13, hence the reporting on this will be considered as rather weak.

As Lidl Lietuva puts attention on their assortment, another UN SDG goal they would be contributing to could be **SDG 14 – Life under Water**. In order to support animal wellbeing and sustainable fishing, Lidl Lietuva has never offered to sell alive fish and have them in aquariums in the supermarkets. A part of their frozen fish and its products are produced from MSC (Marine Stewardship Council) certified material. While arranging the assortment, Lidl Lietuva says to have in mind fish species that are the least likely to get extinct. Thus, based on possibilities they are not offering fish: a) which is extinct or from very intensive fishing areas; b) that might get extinct; c) that is included into lists of endangered species and are marked as endangered, critically endangered, protected or moratorium species. The priority is also given to the fish and shellfish that have been caught using sustainable fishing methods and offers only “Dolphin Safe” certified tuna (fish that was caught while doing no harm to dolphins). One of the features how Lidl stands out in Lithuanian market is for sure not offering the alive fish to be purchased, as majority, if not all, supermarkets in the country have or had such fish tanks in the past and customers were able to buy alive fish. Due to quite a great extent of information on this goal, the disclosure could be considered as rather strong.

In addition to the above, the company seems to be contributing to the **SDG 15 – Life on Land** as well. The company has several strategies in terms of selling or using various products. For instance, the strategy for purchasing palm (seed) oil has set a goal to use only certified and segregated palm oil in their private brand food products starting from 2023, and for the production of non-food products to use at least RSPO certified palm oil due to palm plantations having a negative effect to societies and environment. During the period 2022-2025, the company is willing to have or at least start gradually introducing only certified and sustainably grown tea, cacao and coffee that are used in the making of their own brand products. These products would be expected to have one of the following certificates: UTZ, “EU-Organic”, “Fairtrade” or “Rainforest Alliance”. As well by 2025 Lidl Lietuva has set a goal to stop using cage eggs in all of their brand food production. Similarly, the company also purchases flowers and plants only from the suppliers that are certified by “GlobalGAP Chain of Custody” (GAP – Good Agricultural Practices) program certification which means that the agricultural activities performed by these suppliers ensure safe environment and healthy working conditions to their employees. This is the first action that is already in place since the end of 2019. Another sustainable action, which is already practiced, concerns fruits and vegetables – Lidl Lietuva claims to have higher requirements for these products compared to the European Commission regulations, and consequently offers only such assortment that has “Fairtrade” and “Rainforest Alliance” marking. The company also claims to put a lot of attention in terms of the remaining percentage of the pesticides on the vegetables and fruits. Due to a great number of purchasing strategies and clearly set goals, the reporting on this goal could be considered as rather strong. However, it would be advised to have reported on actions that were already carried out rather than only focus on future objectives.

For **SDG 3 – Good Health and Well-being** – Lidl Lietuva claims to understand the responsibility they have when it comes to healthy food options. This comes from the fact that widely spread diseases such as diabetes, obesity, arterial hypertension are caused by unhealthy eating habits. The strategy

for producing food that is beneficial to health encompass tools the company takes to produce such products and ensure their quality and safety. One of the goals mentioned in the strategy is the company willing to reduce the percentage of sugar and salt in their products by 20% by 2025. The company already offers lactose-free, gluten-free, organic, vegetarian and vegan products that have relevant marking on them. Lidl also mentions that from 2017 they are gradually replacing the current soy and its products to a more sustainable, having no GMO and certified soy. However, there were no numbers as to how this has been going and what level they have achieved. What is another thing that Lidl Lietuva stands out with is that they are the only supermarket in Lithuania, which has defibrillators installed in each of their shops. Having strategies in place in order to ensure healthier food production in place with clearly set goals, the reporting on this goal could be considered as moderate. Nevertheless, past data is lacking.

In terms of **SDG 10 – Reduced Inequalities** – Lidl Lietuva is doubling the donations received through the deposit refund scheme and distributes the donations equally to a few NGOs that support children day-care centres and support those in need. The ex-president Dalia Grybauskaitė also joined this initiative called “Už Saugią Lietuvą”. This is an encouraged practice and not seen practiced by other supermarkets. However, when it comes to the reporting on SDG 10, the company does not disclose the women and men working ratio, managerial positions taken up by women, etc. Hence, the reporting on this goal could be considered weak.

When it comes to **SDG 8 – Decent Work and Economic Growth** – Lidl Lietuva stands out in the Lithuanian market while offering an additional health insurance to their employees which is not common in other Lithuanian retail companies. However, the company does not account on injury rate, health and safety trainings, employee motivational or remuneration systems. Therefore, the reporting on this goal would be considered as weak.

CSR-Related Policies. Code of Conduct.

3rd party awards / assessments. The majority of supermarkets have received EDGE certificate which proves that the supermarkets are using electricity in an effective way and are functioning in an environmentally friendly manner (Lidl Lietuva, n.d.).

Lidl Lietuva came close to Telia Lietuva in terms of the number of press releases they had during the same period. The below figure indicates how many Lidl Lietuva press releases during the period 2018 January – 2019 December had a sustainability aspect.

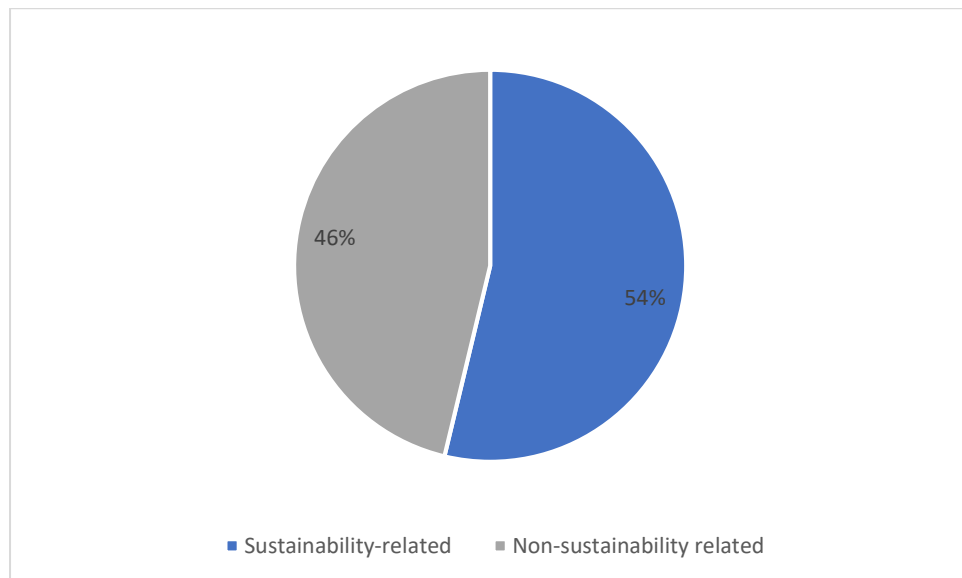


Fig. 15. Lidl Lietuva press releases: Sustainability-related vs. Other messages (2018-2019)

From the above figure, it can be seen that Lidl Lietuva appeared to be the only company in this research that had communicated more about sustainability-related aspects than non-sustainability related ones in their press releases. Auga Group was closest to Lidl Lietuva, however, Lidl had shared 80 press releases messages in total during this period. The company mostly communicated on the **Society** aspect: about the ongoing “Už saugią Lietuvą“ initiative where customers can donate their deposit refunds and Lidl Lietuva doubles the money collected, and “Maisto Bankas” initiative. In addition to this, the company communicated on **Human Resources KPIs** (granting their employees an additional health insurance, raising their salaries, not working on Christmas, New Year and Easter), and on **Environment** (stopping to sell plastic shopping bags from 2020). Even though the number of sustainability-related messages was moderate, the content itself was repeating – the company continued to share information on the same initiatives. The average of sentences used in a press release message was 24.2 of a sentence.

To conclude, Lidl Lietuva, similarly to Maxima LT, lacks a sustainability strategy on the Lithuanian market level. Even though the company recently introduced one, it was aimed only at purchasing of goods. Although the company is a retailer and selling goods is their main activity, the impact the company has to the society is more significant than the goods sold. The company should look for possibilities to create an overarching strategy and start accounting through sustainability reports which would help to find focus, identify main KPIs, goals and objectives. This would also ensure continuity and the possibility to track company’s progress over the years.

The fact that majority of the press releases were sustainability-related but the content in them was similar suggests that this way the company is trying to promote themselves as socially responsible even though there were only a few initiatives going on. To change this, the company could communicate more about the various strategies for their products they have in place as they do not seem to get much attention now.

4.4.2 Sustainability communication in online reporting channels (social media)

When it comes to social media channels, Lidl Lietuva had accounts on Facebook, Instagram, LinkedIn and YouTube. The below figure discloses the number of followers the company had in different social media accounts.

Table 13. Number of followers of different social media accounts of Lidl Lietuva (2020 May 2)

Facebook	Instagram	LinkedIn	YouTube
216559	30900	8147	4220

Lidl Lietuva has stood out with having the most followers on Facebook and Instagram than compared to the rest of the case companies in this research. These two Lidl Lietuva social media accounts were the most popular in terms of both the number of followers, and the number of posts shared.

The below graph presents the total numbers of posts and the dispersion between sustainability and non-sustainability ones between the period 2018 January – 2019 December. It should be noted that due to a huge amount of posts in Lidl Lietuva Facebook account, they were accessible only for 2018 May – 2019 December period. However, the researcher believes the period should nevertheless provide an overview of the trends.

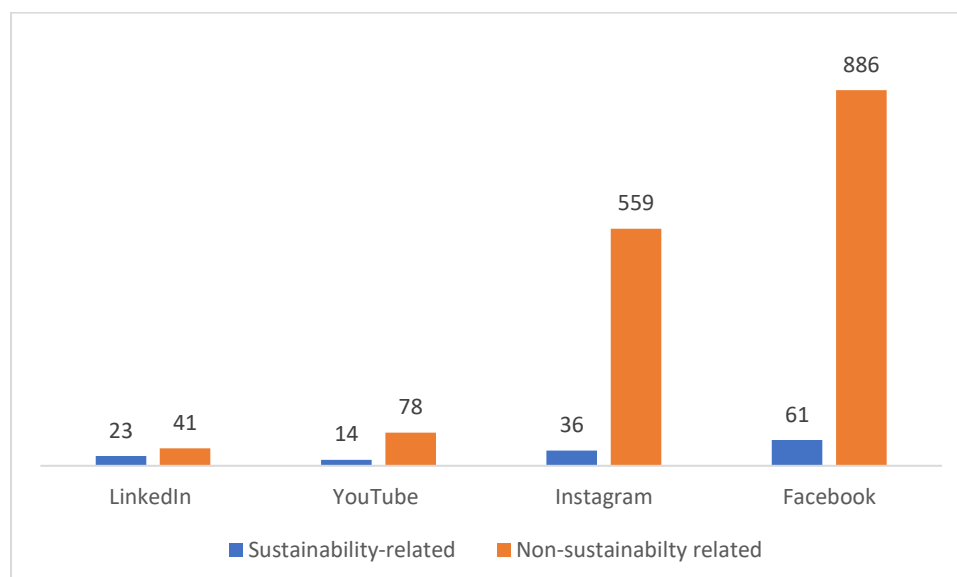


Fig. 16. Sustainability-related posts vs Non-sustainability related posts in Lidl Lietuva social media accounts (2018-2019)

As a social media, Facebook was the most popular one during this period, having Instagram on the second place. However, while looking at the sustainability posts, they accounted to only 6% of all posts shared in both Facebook and Instagram. 15% of videos in YouTube were sustainability related and 23% of posts in LinkedIn had a sustainability aspect. Company's Facebook account was focused primarily on goods sold and even though Facebook had the most sustainability posts out of all channels, they vanished in the context of the rest of the messages. Another note should be taken on LinkedIn, as there out of 23 sustainability posts 20 had additional link to a press release message on company's website. The LinkedIn posts were shortened, but otherwise not adapted, changed or adjusted according to the social media. In Facebook out of 61 posts 39 also had these additional links and the company did not seem to put more effort into customizing the content.

Unlike Auga Group or Telia Lietuva, Lidl Lietuva did not change their communication in Instagram either, sharing the same topics as on Facebook, with the exception of two posts on tips for working out at home and a recipe to strengthen one’s immune system, with the rest of the content being the same. The picture below shows the main topics that were disclosed in different social media channels, and examples on these topics will be provided below the figure. Only the areas having minimum 2 posts in a social media account were added to the below figure. Remaining results can be found in [Appendix 8](#).

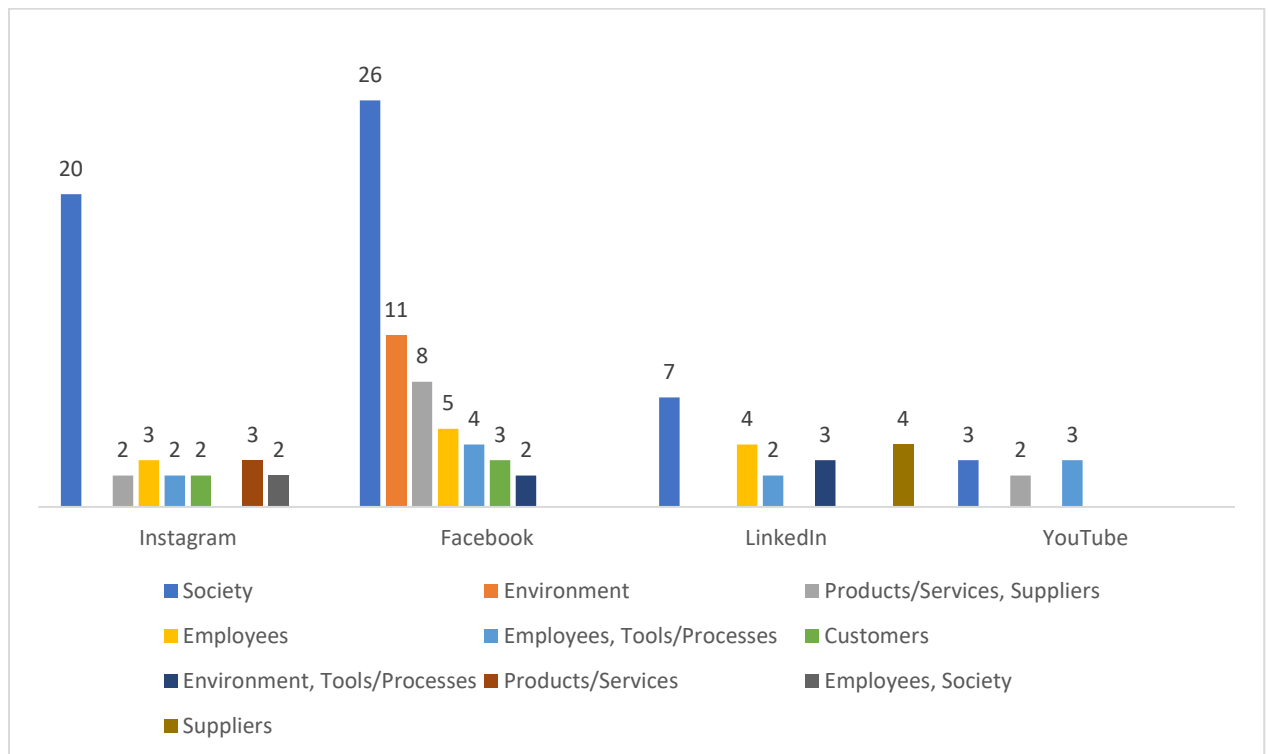


Fig. 17. Sustainability-related posts vs Non-sustainability related posts in Lidl Lietuva social media accounts (2018-2019)

Society was the most popular topic of sustainability-related messages in all social media accounts, except YouTube. There the most popular topics were **Society** and **Employees and Tools/Processes**. No customization in the content depending on the social media where it was shared lead to the company mostly sharing shortened press releases and having hyperlinks to read the full article. The messages shared on Facebook, Instagram and LinkedIn throughout the whole period were essentially covering the same initiatives, projects or actions. In terms of **Society**, the company shared multiple messages on **Už Saugią Lietuvą** initiative, supporting **Lithuanian School Basketball League**, participating in **Maisto Bankas, not selling alcohol during the first day of the new school year, giving out food to Dainų Šventė participants**. Facebook was the only account that had two a bit different posts where Lidl Lietuva was aiming to **donate to animal shelters** proposed by their followers, or committing to donate as much money to an animal shelter as many “likes” their post would get.

In terms of **Environment**, which was the second most popular topic on Facebook, the company shared various posts about their decision to **stop selling plastic shopping bags** from 2020 and a few times organized contest where customers who **returned their bottle deposits to get refunds** could participate in. When it comes to **Products/Services** and **Suppliers** all social media accounts, except LinkedIn, had various posts about Lidl Lietuva establishing **partnerships with local Lithuanian**

suppliers who would supply fresh vegetables; sustainable partnerships were also mentioned. On all social media, except YouTube, the company also disclosed on **Human resources KPIs**, disclosing the same news as in press releases – **raising their salaries, granting additional health insurance, internal career possibilities**, etc.

The last graph below represents the communication formats selected in different channels.

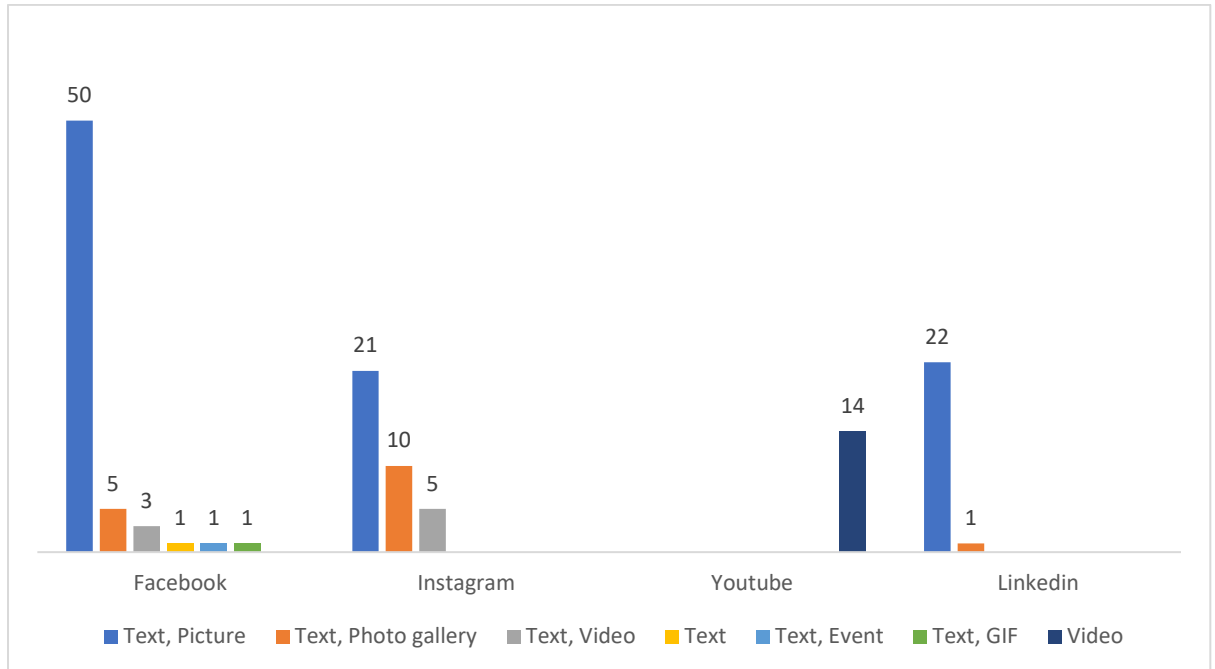


Fig. 18. Communication format per social media accounts of Maxima LT (2018-2019)

Same to Auga Group and Maxima LT, Lidl Lietuva’s most popular communication format on Facebook, Instagram and LinkedIn was *Text and Picture*. The company also shared a few *Picture galleries* supplemented with some *Text*, and did not put up any videos on all social media accounts except YouTube. This could be explained by the company’s approach to share only the written information from press releases. The average of sentences used in social media posts was 2.8 of a sentence.

Online sustainability communication relations with traditional sustainability reporting. As Lidl Lietuva did not release any sustainability reports, their online sustainability communication will be compared with the sustainability information on their website. The company shared some key points on all five sub-sections they have identified against their “Responsible business” approach – Environment, Assortment, Employees, Business partners, and Society – however, did not do this fully. The website itself has more information on various sustainability-related strategies, company’s approach, innovative solutions in their supermarkets, process changes, etc. Social media together with the press releases had a limited number of topics and they were repeating throughout the whole period, not bringing in any news to their customers and followers, even though the company does have some purchasing strategies in place, has implemented several management standards, but does not fully utilize the possibility to communicate about it. The communication in the social media channels could vary way more than it does now.

The most used words in Lidl Lietuva’s social media sustainability communication can be found in [Appendix 9](#).

To sum up, Lidl Lietuva definitely lacks more sustainability-related attention in Lithuania. In other countries Lidl seems to have not only the sustainability reports but also a defined sustainability strategy which is acted on. The company just recently announced about the new sustainable purchasing strategy, however, the strategy could be broader than this and encompass more factors than just the goods sold. The information shared in both social media and press releases should not be repeating – the company should use the opportunity and make their customers familiarize with the various other sustainable actions they have taken. Another suggestion could be make the social media content more informal – this is already done with the rest of the communication Lidl Lietuva carries out in the social media channels.

Lidl Lietuva is a new player in Lithuanian market so their main focus so far could have been the successful establishment in the country and business expansion. Similarly to Telia Lietuva, the company has examples in other countries they could follow, as sustainability as a topic does not seem to be anything more than a marketing tool in Lithuania at the moment. Even though good practices are noticed – the company is seeking to sell certified and organic products, make sure that the working conditions in which some of their products were grown or produced are decent, there is no danger to endangered animals, etc. – this information is only found in their website. In the days where social media overtakes all the traditional channels, the company should seek to implement better communication strategy there.

4.4.3 Research findings overview and discussion

Based on findings of this research one can conclude that all case companies – Auga Group, Maxima LT, Telia Lietuva and Lidl Lietuva – claim to understand their impact towards society and claims to take actions to lessen it. However, the extent of the sustainable practices and means of reporting and communication in online channels differ in each case.

Whilst Auga Group has been established only in 2016 the company already seems to have adopted a sustainable business approach and introduced rather strong sustainability reporting practices. Auga Group reports have been prepared using Nasdaq ESG Reporting Guidelines, has disclosed a number of KPIs that are being compared through the course of different years. In addition, their reports were the longest amongst all companies analysed. The level of detail, continuity and focus allows Auga Group to establish themselves as organic food producers, as sustainability seems to be the essence in their processes, products, packaging and daily operations. When it comes to the online reporting, the company has stood out with significant focus on sustainability in their Instagram account, communicating not only about their organic products and innovative ways to lessen the environmental footprint, but also great advice on how could people introduce more sustainability in their daily lives. The content in traditional and online channels did resonate with each other, however, the company put great effort in adjusting the content shared in different social media channels based on their main audience – would it be professionals in the business on LinkedIn, teens and young adults on Instagram, or wide audience on Facebook. Nevertheless, it should be noted that Auga Group brands themselves as an organic producer, hence relevant communication and strategies are essential in order to deliver the products in a sustainable way. This places Auga Group in the position where sustainability, especially environmental topics, become a significant part of their agenda and is noticeable both in the traditional and online channels.

Telia Lietuva has come rather close to Auga Group, first of all, with following a guideline to prepare the sustainability reports – this company has used GRI Guidelines and have also taken in mind UN Global Compact while preparing them. Telia Lietuva also positions themselves as a sustainable business, however, due to the nature of their business focuses more on the technology and innovations rather than environment. Telia Lietuva seems to have established a cadence of reporting as well which

ensures continuity and should provide the possibility to follow company's progress over the years. However, Telia Lietuva seems to be missing disclosure on some key KPIs and tend to keep reports rather short, hence there is still some room for improvement. Online communication ties in with the traditional reporting, disclosing the same main initiatives as in the sustainability reports. Telia Lietuva indeed commits to their objective to share their knowledge – the company participates in a wide variety of different conferences and themselves organizes various projects that encourages women or students to join IT field. Telia Lietuva stood out with posting the most video content out of all case companies – they were informative and related with knowledge sharing on technology topics as well. The company also puts major focus on safe environment for children while they surf the Internet and helps elder people to adopt skills needed to use various technology. Telia Lietuva seems to be moving onto a right direction, however, could disclose more KPIs and be more concrete in the ones disclosed.

Maxima LT and Lidl Lietuva, both being retail companies, have put attention to sustainability and responsible business in sustainability reports (Maxima LT) and websites (Maxima LT and Lidl Lietuva), however, did not use the social media accounts to an extent they could do. Whilst Maxima LT managed to prepare their first sustainability report, it was quite scattered in terms of the content, and looked more as a marketing leaflet. In order to successfully report on sustainability, both companies should establish a sustainability strategy and unified reporting, which could be achieved by following one of the available reporting guidelines. Both companies focused on communicating about sustainability in their press releases, and then transferred this information to social media accounts without adjusting or tailoring information according to the channel. This resulted in repeating information or short messages that would contain additional links to companies' websites where more information could be found. Both companies tend to use majority of social media accounts to promote their products, share promotions and recipes. Sustainability-related messages seem to vanish in the volume of the remaining messages shared.

This suggests that companies researched use online communication channels to either cascade the information from traditional ones, or supplement them with additional information. It seems to be an inevitable step as social media networks become the primary source of information and is a great tool to spread the word about companies. However, it would be rather hard to imagine that social media could replace sustainability reports or the traditional channels someday. Due to the length and depth of the reports, it would be challenging to communicate the same amount of information and be sure that the main stakeholders who are interested in this data would receive it. Nonetheless, social media are great tools to enable engagement, ensure real-time feedback and customize the content according to the audience. There is a great number of ways how companies could communicate there effectively – use data visualisation, videos, animations, and other similar technologies. As this was not identified as a trend in any of the research cases, this would be another recommendation that could be followed. One of the downsides of social media is the lack of quality assurance – the case companies who did prepare the sustainability reports did not have them audited, and information in social media accounts has to be assessed carefully by the readers. Stakeholders need to ensure critical thinking and measure the legitimacy of information as well as critically think in terms of what is the primary reason for companies to be communicating about corporate responsibility in the first place.

The below table summarizes the key aspects from all the case companies analysed.

Table 14. Key aspects of sustainability reporting of case companies

Company	Auga Group	Maxima LT	Telia Lietuva	Lidl Lietuva
Guideline used for sustainability reporting	Nasdaq ESG Reporting Guidelines	None	GRI guidelines + UN Global Compact	Not applicable

Were the sustainability reports audited?	No	No	No	Not applicable
Key initiatives and focus areas related to sustainability in strategies/traditional reporting	Sustainable farming; organic products; organic packaging; innovative technology	Various contributions, donations and initiatives: “Mes – Bendruomenė”, “Lietuvos Maximalistai”, “Maisto Bankas”, “SOS Vaikų Kaimai“, “Ankstukai”, “Maltos Ordinas”	Transparency and Anti-corruption; Freedom of Self-expression; Personal Privacy, Employees; Responsibility in the Market; Environmental Protection; Children Safety on the Internet; Accessibility for everyone; Adapting technology for safe and healthy society; Sharing technological knowledge; Fostering the creation of innovations.	Environment (innovative solutions to save energy); Assortment (purchasing strategies); Employees (additional health insurance, salaries); Business partners (sustainable partnerships, focus on Lithuanian suppliers); Society (“Už Saugią Lietuvą“, contributions to Lithuanian School Basketball League)
Key initiatives and focus areas related to sustainability in online reporting	Sustainable products; promotion of sustainable living; organic food; innovative technology	Various contributions, donations and initiatives: “Mes – Bendruomenė”, “Lietuvos Maximalistai”, “Maisto Bankas”, “SOS Vaikų Kaimai“, “Ankstukai”, “Maltos Ordinas”; Employees; Lithuania’s independence	Sharing technological knowledge (Women Go Tech, Telia IT Academy); Children Safety on the Internet; Accessibility for everyone	Employees (additional health insurance, salaries); Business partners (sustainable partnerships, focus on Lithuanian suppliers); Society (“Už Saugią Lietuvą“, contributions to Lithuanian School Basketball League)
Most used social media for all topics	Facebook	Facebook	Facebook	Facebook
Most used social media for sustainability topics (no. of posts)	Instagram	Facebook	Facebook	Facebook
Applied technologies	Accessibility; Video	Accessibility; Video	Accessibility; Video	Accessibility; Video

Conclusions

1. Upon analysing sustainability reporting and its communication channels, research focus has come from findings on the importance and relevance of sustainability reporting and ever-changing communication trends. Whilst there is a great number of research works done around sustainability accounting and reporting, nowadays it is extremely important to take into the account social media since it is becoming a major communication tool in daily business.
2. Literature analysis as well revealed a wide variety of different methodologies and frameworks in place that offer structured reporting guidelines. The reporting trends seem to be increasing each year for companies from various business sectors, proving that this is included into the agenda of more and more companies. The analysis also put emphasis on quality of the reports – whilst in the West the amount of audited sustainability reports increases, there is still a great number of reports that would need to establish this practice. Reporting in social media becomes even more challenging as there currently are limited practices to audit information in these channels.
3. The research conducted revealed that businesses are introducing sustainability topics but do this to a different extent. Whilst Auga Group has seem to have established a thorough and integral sustainability approach in their whole supply chain, the rest of the companies prioritised it differently. This resulted in noticeable differences amongst case study companies. Auga Group has contrasted other companies in terms of being an organic food producer, which means sustainable approach and communication of this outlook is essential for them. On the other hand, Maxima LT, Telia Lietuva and Lidl Lietuva are not mostly known due to their organic production or sustainable business, hence sustainability reporting practices are there to some extent, however, there is still room for improvement.
4. The research as well showed that the most popular social media channel for all the companies was Facebook, and Auga Group was the only company which had used one channel, Instagram, more for sustainability-related posts than those of other topics. Even though the literature analysis showed a great number of engagement tools available on the Internet, such as data visualisation, games, graphical data, etc., all companies have used only videos as a way to engage with their audience. The only other technology factor found in the case companies was accessibility, which as a feature is available by default due to the nature of social media channels. Communication in social media itself ensures higher engagement levels than traditional reporting, however, the companies could look for possibilities to strengthen their communication even more.
5. One of the recommendations on how companies could strengthen both traditional reporting and online communication would be reporting on more environmental, social and human resources KPIs. The current communication of majority of the case companies focus on positive initiatives, figures and approaches, but lacks disclosure of some key factors. This would help establish a greater understanding on how sustainable the company actually is, ensure transparency and thorough accountability to stakeholders. Due to the current limitations in the reporting questions arise in terms of why the companies are reporting this data and might pose them as using sustainability communication as marketing tool.
6. Another recommendation for the companies could be the implementation of more technology into their online sustainability communication. Various tools are available nowadays and Auga Group proved to use them for non-sustainability related content, thus it would be highly encouraged to implement this for the rest of the communication as well. Technology such as games, filters for taking pictures, data visualisation that could be used for displaying the KPIs disclosed in sustainability reports in an interesting way, interactive maps and dashboards revealing various statistics. The possibilities are really endless, with new tools being introduced these days, hence companies could take this opportunity to

enhance their online communication and position themselves not only as socially responsible, but tech-savvy as well.

7. Even though social media is becoming equally important as traditional media, it is currently hard to foresee it substituting traditional reporting fully. Due to companies keeping their social media posts significantly shorter than their press release messages and sustainability reports, it poses challenges in disclosing all the relevant information in the needed depth and cannot guarantee that stakeholders will be reached every single time. Sustainability reporting, especially with the help of reporting guidelines used, ensures continuity, focus, and collects everything in one place – this allows to easily track company’s progress over the years. Nevertheless, it is important to mention that social media channels can successfully supplement the traditional reporting and even add on an extra layer of sustainability, especially when it comes to engaging your stakeholders to make a change themselves.

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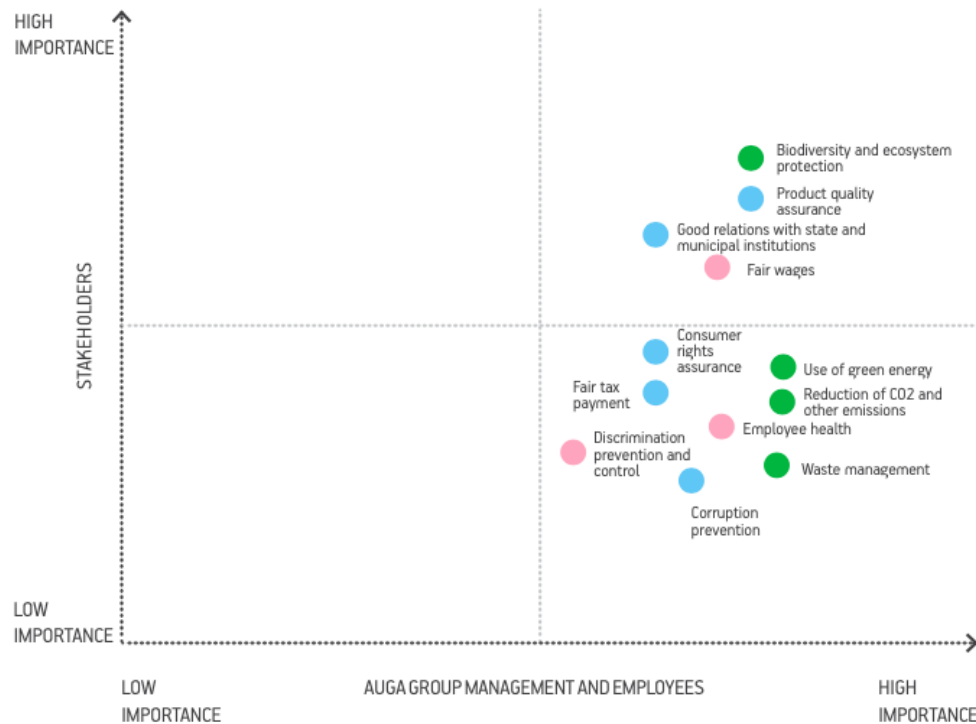
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Appendices

Appendix 1. Auga Group materiality matrix. (Auga Group, 2018)



What has been perceived as the most important by both stakeholders and the company, was Biodiversity and ecosystem protection (Environmental), Product quality assurance (Governance), Fair wages (Social). What is interesting to see is that employees have ranked all the identified risks over the high importance axes, whilst stakeholders have evaluated quite a few risks as low importance, such as Discrimination prevention and control (Social), Waste management (Environmental), Corruption prevention (Governance).

No separate actions or comments on how the company will address these issues and risks was identified. Additionally, the overall list of sustainability criteria of Auga Group has been identified and grouped according to the three pillars: environmental protection criteria, social responsibility criteria, governance criteria. The criteria marked in corresponding colours were included into the above matrix.

Sustainability criteria of Auga Group (Auga Group, 2018)

Environmental protection criteria	Social responsibility criteria	Governance criteria
Reduction of CO2 and other emissions	Fair wages	Product quality assurance
Energy saving	Employee health	Consumer rights assurance
Use of green energy	Discrimination prevention and control	Good relations with state and municipal institutions
Biodiversity and ecosystem protection	Good working conditions	Corruption prevention
Waste management	Employee trainings	Fair tax prevention
Fuel management	Employee safety	Good relationship with business partners

Water management	Compensation for accidents and injuries at work	Good relations with the media
Biogas production from waste	Human rights protection	Good relationships with local business communities
	Gender equality protection	Good relationship with the academic community

From the above table we can see that both social responsibility and corporate governance had 9 criteria, while environmental protection had 8. However, that makes environmental protection having the most items that have been marked in the materiality matrix, supposedly showing company's focus on environmental impact they have.

Appendix 2. Auga Group Governance Ratios

CEO Pay Ratio – versus the Group’s full-time employee median salary it was 6.36 in 2018; women accounted for 43.1% of the Group’s employees in 2018. In the management positions women accounted for 22.4%, at the skilled employee level 48.4% were women, and among the unskilled workers women ratio was 43.2%.

Employee turnover ratio – average in 2018 was amounted to 20%;

Gender Pay ratio - the median salary for male employees was 1.2 times higher than for female employees. The company notices that the difference arose due to differences in the job positions taken and employees’ qualification, not by the gender itself. There was no method for calculation provided, however, only the median ratio is required according to the Nasdaq ESG Reporting Guidelines, and the company did not any extra elaboration on this.

Gender diversity – in the whole Group, women made up to 43.1% of all employees, whilst in management positions the numbers was only 22.4% and the company does not propose any targets or objectives to set this number higher. At the skilled employee level women accounted to 48.4%, and at the unskilled level – 43.2%.

Temporary worker ratio – in 2018 the company has employed two times less temporary workers than in 2017, the overall number of temporal workers being 4.6%.

Non-discrimination policy – no such formal policy exists in the company, but it claims to comply with any legal and international regulations against discrimination. The company accounts that majority of the employees are over 45 years old (does not indicate how much it would account percentagewise), and there are no concrete age distribution numbers. Auga Group claims to be putting their efforts to attract young talents and provides employee distribution amongst young workers, however, those are total numbers provided, and does not indicate how much young workers are making up amongst all employees, or how many employees older than 45 are employed in total.

Injury rate – there were 7 injuries in 2018 while comparing to 1 in 2017. The company claims the injuries were minor and caused due to carelessness of the employees.

Global health & safety policy – company mentions that internal policies on employees’ health and safety in the workplace are in place on which new employees are trained on, and existing employees are encouraged to revisit and renew their knowledge on these topics. In 2019 company is willing to expand these policies so they would include not only the requirements from regulations, but also some additional good practices.

Child & forced labour policy – there are no internal policies in place, however, company claims to comply with local and international regulations.

Human rights policy – there are no separate policies on human rights, but company asserts to be following Universal Declaration of Human Rights and applies its principles while doing business.

Human rights violation – there is an internal practice and process established in the company that should ensure that responsible persons, starting from the managers, are informed in any possible cases of human rights violation. There were none such cases in 2018.

Appendix 4. Maxima LT sustainability posts dispersion per area

Facebook	141
Society	102
Employees	12
Products/services	6
Customers	5
Environment, Tools/Processes	3
Society, Tools/processes	2
Society, Products/Services	2
Employees, Tools/Processes	2
Products/Services, Environment	2
Suppliers	1
Products/Services, Tools/Processes, Environment	1
Tools/processes	1
Environment	1
Society, Transparency	1
Instagram	17
Society	10
Products/services	6
Environment, Products/Services	1
YouTube	14
Society	11
Society, Products/Services	2
Environment	1
LinkedIn	66
Society	48
Employees	6
Environment, Tools/Processes	2
Employees, Society	2
Society, Tools/processes	2
Suppliers	1
Customers	1
Employees, Tools/Processes	1
Transparency	1
Employees, Transparency	1
Environment, Society	1

Appendix 6. Telia Lietuva sustainability posts dispersion per area

Facebook	143
Society	103
Business community	25
Society, Products/Services	4
Tools/Processes, Employees	3
Environment	3
Environment, Tools/processes	2
Environment, customers	1
Products/Services	1
Employees	1
Instagram	13
Environment, Society	10
Society	2
Environment, Tools/processes	1
YouTube	25
Business community	12
Society	11
Business community, Society	2

Appendix 8. Lidl Lietuva sustainability posts dispersion per area

Facebook	61
Society	26
Environment	11
Products/Services, Suppliers	8
Employees	5
Employees, Tools/Processes	4
Customers	3
Environment, Tools/Processes	2
Customers, Products/Services, Suppliers	1
Employees, Society	1
Instagram	36
Society	20
Products/Services	3
Employees	3
Customers	2
Suppliers, Products/Services	2
Employees, Society	2
Employees, Tools/Processes	2
Tools/Processes	1
Environment	1
Linkedin	23
Society	7
Suppliers	4
Employees	4
Environment, Tools/Processes	3
Employees, Tools/Processes	2
Employees, Society	1
Products/Services	1
Environment, Products/Services, Suppliers	1
Youtube	14
Society	3
Employees, Tools/Processes	3
Suppliers, Products/Services	2
Employees	1
Products/Services, Suppliers	1
Suppliers	1
Employees, Society	1
Customers	1
Products/Services, Environment	1

