



SCHOOL OF
ECONOMICS AND
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The Communicative Dance of Greenwashing Accusations

A case study on the public responses of Nestlé to
greenwashing accusations

by

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Abstract

- Title:** The Communicative Dance of Greenwashing Accusations. A case study on the public responses of Nestlé to greenwashing accusations.
- Purpose:** The purpose of this study is to develop a deeper understanding of how organisations use communication as a tool to publicly respond to accusations. We aim to explore whether existing techniques are being used or if new techniques can be discovered.
- Research question:** *How do organisations respond publicly after being accused of greenwashing?*
- Theoretical perspective:** In our theoretical background, we highlight previous literature on corporate social responsibility, sustainability, greenwashing, and corporate responses to accusations as well as the communication techniques used to neutralise accusations and scandals.
- Methodology:** This thesis includes research conducted in the interpretative tradition and encompasses a qualitative case study, which was formulated and made sense of using a dramaturgical approach. By using the abductive approach, we have continuously evaluated our empirical findings by comparing them to the theory and vice versa. We conducted a document study as the case company's responses can range from public relations statements to actual action within the organisational behaviour.

Contribution:

Our thesis contributes to the literature on the phenomenon that organisations use neutralisation techniques as a part of impression management. Our analysis indicates that there is a certain pattern in the public responses and the following actions after Nestlé is publicly accused of greenwashing. It appears that Nestlé applies several neutralisation techniques, most of which have been described in earlier research frameworks. As not all techniques are covered in existing frameworks, we developed a new conceptual framework covering all the significant response behaviours in regard to greenwashing accusations.

Key words:

Corporate Social Responsibility (CSR), sustainability, greenwashing, accusations, corporate responses, impression management, the scandal effect, neutralisation techniques, communicative dance.

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This final thesis and its corresponding defence will be our last academic adventure in Lund, as we will embark on to the next chapter of our lives and work on our professional career. We look forward to applying our gained knowledge and represent our school as Lund University alumni.

We want to emphasise a saying for future researchers, as we constantly said during the process of writing our thesis: "Het moet wel leuk blijven" (*Dutch for "It needs to stay fun").

We hope you will enjoy reading our work.

Melissa Eilander and Stephan Poot

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1. Introduction

The introduction chapter of this degree project will deliver background information defining the parameters of our research that led to the problematisation in which we identify a research gap in the literature on greenwashing and how organisations respond to the public accusations. These responses can be understood as a communicative dance and will be a guidance throughout the entire thesis.

1.1 Background and Problem Statement

Climate change is the defining crisis of our time and the United Nations (2020) state that it is happening much faster than expected. It makes it almost inevitable to read about another flood, forest fire, or the results of extreme weather on social media or on the news. “No corner of the globe is immune from the devastating consequences of climate change” (UN, 2020, n.p.). Temperatures are rising, which causes environmental degrading, having natural disasters, extreme weather, food and water insecurity, economic disruption, conflicts, and terrorism as a result (UN, 2020). Research conducted by the UN (2020, n.p) shows that “sea levels are rising, the Arctic is melting, coral reefs are dying, oceans are acidifying and the forests are burning”. It is obvious that business as usual is not good enough any more and the infinite cost of climate change will reach irreversible highs, meaning that now is the time for bold collective actions (UN, 2020).

The increase in awareness of climate change has led to it becoming one of the most common topics in today’s conversation according to Wright, Nyberg, Rickards, and Freund (2018). Sustainability has become a multi-disciplinary concept rather than just an ecological concern and therefore businesses must involve themselves in sustainable initiatives contributing to minimising the impact on the environment (Patowary, 2019). Makridou (2021) states that the call for sustainability is not just environmentalism, but a business approach to creating long-term value by considering when an organisation operates in the ecological, social and economic environment. Many businesses embrace sustainability as the advantages become more beneficial and allow organisations to cover reducing energy usage and waste, enhance brand image and build customer loyalty, increase revenues, attract investments and funds, increase employee retention and recruitment, and increase the business ability to comply with the regulation (Makridou, 2021). Ogreen and Herciu (2020) mention that the growing pressures on

businesses to address the difficult sustainability challenges are asking for a new paradigm that is grounded on a global business ethics perspective, which supports a fundamental change in the current ways of doing business.

Businesses using sustainability as a tool to become more profitable have increased over the years and sound like an exciting trend. Nevertheless, not all corporations are correctly presenting their 'green' solutions. Lyon and Montgomery (2015) stated that as a result of the rise of corporations claiming to strive for environmental performances, an increase in incidents of greenwashing occurred simultaneously. The concept of greenwashing considers organisations or corporations using marketing or communication as a tool to mislead people into having positive ideas about corporations' environmental practices or products (Sammanthan, 2020). Gallicano (2011) states that greenwashing is developed to have people identify inconsistencies between corporations' actual behaviour and their claims of environmentally friendly practices. This number probably increased in the past few years due to the rise of environmental awareness and its interest in sustainability. Next to that, there has been a significant increase in the public being critical and sharing critiques through online platforms such as YouTube, social media, blogs and websites, aiming to stop greenwashing (Gallicano, 2011).

An organisation's reputation is like a thin glass vessel and is easy to damage since, in today's world, every case of reputation scandal is highlighted in public by the news or social media networks (Nazarova, 2021). Nazarova (2021) states that even if companies are wrongfully accused at first, most people will initially take the side of a customer, employee or foundation. Whenever organisations receive accusations the corporate image is affected and can lead to a scandal, which is eventually rooted in impression management. Leary (2001), states that impression management involves the process of control on how people or organisations are perceived by others. In addition, Bozeman and Kacmar (1997, cited in Bolino, Kacmar, Turnley, & Gilstrap, 2008, p.1080) describe impression management as "efforts by an actor to create, maintain, protect, or otherwise alter an image held by a target audience". Maher, Neumann and Slot Lykke (2022), consider that impression management can be a strategy to influence stakeholders by sharing specific parts of information and simultaneously leaving out other information. These strategies are used to create unity between the perceived image and

the expectations from society (Maher et al. 2022). Organisations with a scandal-tainted background seem to leave a significant mark on their future performances. Groysberg, Lin, Serafeim, and Abrahams (2016) claim that organisations suffering from a scandal see a reduction in revenue, brand image, customer loyalty, and employee retention which could even cause the downfall of an organisation. For this reason, much research has been conducted on the theory and frameworks of reactions to accusations. This includes neutralisation technique frameworks to survive a scandal, building strategies, and checklists to prevent such scandals (Boiral, Brotherton, Yuriev & Talbot, 2021; Tybout & Roehm, 2009; Groysberg, Lin, Serafeim, & Abrahams, 2016; Wingard, 2019).

1.2 Purpose of the Study and Research Question

The purpose of this study is to develop a deeper understanding of how organisations use communication as a tool to publicly respond to accusations. Research has observed that organisations engage in communication techniques when accused, or end up in a scandal. Therefore, we aim to explore whether existing techniques are being used or if new techniques can be discovered. In addition, with this paper, we aim to understand the broader sense of communication tools and analyse responses. However, since accusations can vary and cover many possibilities, we have decided to narrow it down to accusations of greenwashing. Building on existing literature and taking advantage of the opportunities offered by conducting extensive research, this theoretical analysis aims to search for the most appropriate information and expose theories and practices such as techniques and other methods. Additionally, as we explicitly looked at public statements from accusers to the defendant and vice versa, we limited ourselves to a document study rather than conducting additional interviews or observations. By improving our understanding of specific communication techniques, we aspire to add value and contribute to a conceptual and theoretical level.

We have decided to perform a case study based on Nestlé, a Swiss food and drink processing multinational operating in the Fast-moving consumer goods (FMCG) industry. By the use of a case study we are able to specify our empirical findings by only focussing on one company that is seen as a market leader in the FMCG industry (Bedford, 2021). We have chosen to uncover the hidden dynamics of the organisation by evaluating the behaviour, using the dramaturgical approach. This approach will help us to structure this paper meaningfully and in-depth. When

discovering the empirical findings, the metaphor of a communicative dance can be discovered (Manning, 2008). With this phenomenon, Nestlé seems to use communication as a tool to counter and receive accusations.

In accordance with the outlined focus of our study, the following research question is formulated:

How do organisations respond publicly after being accused of greenwashing?

We chose to focus our research and formulate our research question in this specific way since our goal is to expose a possible pattern in the way organisations use their abilities to respond to the accusations. We are thus not simply looking for what is happening in terms of displaying their behaviour, but rather to understand what communication techniques organisations use in response to the public accusations.

1.3 Outline of the Thesis

Following this first chapter, the theoretical background we build our research on will be elaborated on in a literature review. In this literature review, the areas of the study, covering the key elements of Corporate Social Responsibility (CSR), CSR communication, sustainability, greenwashing, the scandal effect and corporate responses to accusations will be presented. In regards to the literature on the topics, we have aimed to stay true to the respective authors' use of the terms. Followed-up, the third chapter will outline the methodology of our research, explaining the research approach, including the philosophical grounding, method, research design, research context, data collection, divided in greenwashing claims, organisational responses, and finally the document analysis. In chapter 4, the analysis of our empirical material will be presented. Continuing with chapter 5, the findings and where they correlate to or confront the existing literature on the topic areas will be discussed. Ultimately, we will show our conclusions, by answering the research question and explaining any practical implications, limitations, and any possible future research that could extend the results of our study.

2. Literature Review

This chapter will introduce the literature that is relevant to our research topic. The literature is used as a foundation in order to create a better understanding and to become acquainted with the research topic. During the study, parts have been added and adjusted in line with the research. The relevance of new data became more apparent during the process, which resulted in a fitting introduction to the research subject. This literature review consists of the following building blocks that lead towards a better understanding of the flow and train of thought throughout the paper: Corporate Social Responsibility, CSR Communication, Sustainability, Greenwashing, the Scandal Effect, and the Corporate Responses to Accusations.

2.1 Corporate Social Responsibility

The origin of CSR can be considered a product of the twentieth century and especially dates back to the early 1950s (Carroll, 2008). CSR endured a significant growth in popularity because business communities started to care more for society, its workers and the working conditions. However, despite its current popularity increase, it can be assumed that the late 1800s, or the Industrial Revolution, can be a reasonable starting point for when businesses started being concerned about their employees and how to make them more efficient and productive (Carroll, 2008). CSR expanded from its focus on a few stakeholders to be more far-reaching and inclusive in organisational activities, which led to the CSR we know today as cited by Carroll (2008). Based on the before-mentioned history of CSR, it can be concluded that business communities wanted to take care of their workers and increase productivity to make more money in the end.

The increase in awareness of climate change has led to it becoming one of the most common topics in today's conversation according to Wright, Nyberg, Rickards, and Freund (2018). Wright et al. (2018) describe two centuries of industrialization and economic globalisation that have created rapacious exploitation of fossil fuels, deforestation, and the destruction of lands, oceans, and cultures, resulting in melting ice caps and devastated biodiversity. Steffen, Broadgate, Deutsch, Gaffney, and Ludwig (2015) claim that the human activity of the last decades created an increase in the average temperatures on the planet of around 4 degrees celsius resulting in extinctions of species, acidification of oceans, disruption of the nitrogen and phosphorus cycles. Even though this sounds devastating and catastrophic, there is some

optimism as the climate crisis found its way to the business world through corporate environmentalism and business sustainability (Wright et al. 2018).

Böhm, Murtola, and Spoelstra (2012) found that entrepreneurial endeavours opened up as businesses search for new possibilities for obtaining profits while managing ecosystems and environments. The growing interest in innovations and new technologies can possibly re-shape the world while maintaining economic growth and capitalism (Wright et al. 2018). In order to answer the interest in innovations of CSR, a clear understanding of CSR and its way of communication should be elaborated.

2.2 CSR Communication

By answering and elaborating on entrepreneurial and innovative endeavours on CSR, publicity became of great importance to organisations, as it can be used in order to achieve organisational goals (Lyon & Montgomery, 2013). Green communication can even be used as a tool to improve reputation and create a stronger workforce (Seele & Gatti, 2017). According to Lyon and Montgomery (2013) the forms of CSR communication can be divided into four categories; 1) no communication, 2) one-way communication, 3) two-way asymmetric and 4) two-way symmetric. Organisations can communicate with their audience on a multitude of levels, where social media is an important channel that is used. Social media enables the audience to interact more actively compared to regular one-way communication, forcing organisations to participate in dialogue (Bergmann, Teka Hagdu & Jäschke, 2016). This is also supported by Carr and Hayes (2015, p.52) who state that “messages can flow from user-to-user, user-to-audience, audience-to-user, or audience-to-audience in social media”. As the society can engage with and express themselves against organisations, people can now publicly influence other people’s image of the organisation. Therefore, organisations are now expected to enter the dialogue with the public, which includes responding to criticism. Furthermore, according to Yilmaz & Baybars (2022), incorporating CSR into the organisation itself can be viewed as an alternative to two-way symmetrical communication. They claim that taking action in regard to received criticism can be seen as responding to the critique from the public (Yilmaz & Baybars, 2022).

CSR communication “is designed and distributed by the company itself about its CSR efforts”

(Morsing, 2006, p.171; Parguel, Benoît-Moreau & Larceneux, 2011). As it is a part of a strategic form of communication, Van De Ven (2008) describes three approaches to reflect upon this. The first approach mainly focuses on the 'raison d'être' of companies, as they need to receive approval from society in order to exist (Van De Ven, 2008). Another approach would suggest that brands aim to create a virtuous brand, by explicitly stating their CSR efforts and making a brand promise (Van De Ven, 2008). The last approach implies that organisations have CSR as a core value and base their existence on this value, resulting in undeniable CSR communication (Van De Ven, 2008). Some of the most common examples of CSR include the reduction of carbon footprints, participation in fairtrade, and corporate policies that benefit the environment (Mitchel, 2020). These examples can be merged under one concept; sustainability.

2.3 Sustainability

The increasing importance of sustainability and the fight against climate change forces companies to adjust their current behaviour. Hoffman (2018) states that the era of corporations integrating sustainable practices is currently being surpassed by a new age of corporations actively transforming the market into becoming more sustainable. Business sustainability has come a long way, but became a strategic concern driven by market forces today by having 90 per cent of the CEOs stating that sustainability is of utmost importance to their company's success (Hoffman, 2018). This corresponds with Whelan and Fink (2016) who state that sustainability efforts clearly result in a positive impact on business performances with companies having 55 per cent better morale when having strong sustainability programs. Studies also show that firms with greater corporate responsibility performance reduce their average turnover over time by 25-50 per cent, reducing annual quit rates by 3-3.5 per cent, and saving up to 90-200 per cent of an employee's annual salary for each retained position (Whelan & Fink, 2016). Simply put, sustainability should be a business approach to create long-term value by taking into consideration how organisations operate in the ecological, social and economic environment (Haanaes, 2019).

Haanaes (2019) states that sustainability is built on the assumption that the development of these strategies will foster organisations' longevity. The expectations of corporate responsibility are growing, and with transparency becoming more prevalent, it leads to companies recognizing the need to act on sustainability including the acceptance that

professional communications and good intentions are no longer sufficient (Haanaes, 2019). Hoffman (2018, p.35) states, “Changing the way we do business is essential to addressing the challenges of environmental degradation. The market is the most powerful institution on earth, and business is the most powerful entity within it”. In order to address sustainability appropriately, companies should keep two critical gaps in mind: the “knowing – doing gap”, and the “compliance – competitive advantage gap”. Companies addressing both gaps really stand out in the area of sustainability and have evolved from the knowing to doing phase and from compliance to a competitive advantage (Haanaes, 2019). These companies are aware of the risks of getting it wrong, like promising the one and delivering the other or addressing material issues without being solid on compliance (Haanaes, 2019). Addressing these environmental goals and being solid on compliance, allows organisations to aim for ‘green’ solutions throughout organisations’ sustainability roadmap.

2.4 Greenwashing

Arising from this growing urge for ‘green’ solutions, more businesses use green communication. The number of companies issuing green claims over the last several years has significantly increased as consumers and companies pay more attention to their environmental footprint (Gallicano, 2011). According to Gallicano (2011), corporations are repeatedly being accused of greenwashing on websites that house such forums. Pearson sees it as, greenwashing being a wordplay of the concept “whitewashing” and arose in the 1980s by the American environmentalist Jay Westervelt, when he experienced how a hotel that he visited used signs asking guests to reuse their towels in order to “save the environment” (Pearson, 2010, n.p.). Another explanation of greenwashing is “the act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product or service” (Greenpeace, cited in Gallicano, 2011, p.1). Lyon and Montgomery (2015) define the concept of greenwashing as a range of communication that misleads people and societies into adopting positive beliefs about the environmental performances, practices, or products of organisations. The term greenwashing developed as people identified inconsistencies between companies’ actual behaviour and their claims of being green (Gallicano, 2011). This number probably increased significantly in the past few years because of the attention for sustainability and the environmental awareness including the rise of the ‘critical public’ sharing critiques through

YouTube, social media, blogs and websites focussing on recognizing and stopping greenwashing (Gallicano, 2011).

Due to the increase in using sustainability as a tool to increase profits, not all corporations are correctly presenting their 'green' ways. Corporations' claims about environmental performance rapidly increased in recent years, as have the incidents of greenwashing (Lyon & Montgomery, 2015). Hereby organisations use communications to mislead people into forming overly positive beliefs about corporations' environmental practices or products (Gallicano, 2011). This disinformation shared by an organisation to present an environmentally responsible public image of themselves is unfounded and possibly intentionally misleading (Lyon & Montgomery, 2015). In more recent times, greenwashing can be stated in two forms; firstly, when large corporations try to cover up their poor track records in environmental terms by making huge green gestures to distract attention and secondly, when corporations vaguely describe their products as 'made from recycled materials', 'green' or 'vegan' (Sammanthan, 2020). The number of consumers and investors that pay more attention to the sustainability of products they buy and the organisations or services they decide to support increased. However, this seems to be a good thing, but it also results in something dangerous (Lyon & Montgomery, 2015; Antunes, Santos & Hurtado, 2015). As greenwashing can, on the other hand, distract people and mislead them in thinking that organisations strive for environmental purposes, and sustainability targets are met (Sammanthan, 2020). This fear is seen as a false statement, as Sammanthan (2020) states that at the end, the increased awareness for sustainability is all what is necessary to put things in motion to make a sustainable difference at the end. Vollero, Palazzo, and Siano (2016) mention that the status quo must change, as our current numbers and pace of production and consumption cannot last forever. Sammanthan (2020), elaborates that companies are in need to ensure a smooth transition to sustainability measures, and should be on their guard to recognize greenwashing and be aware of how to avoid it in order to go with the times and aim for a long-lasting survival.

Publications on greenwashing in literature have grown since its introduction more than four decades ago, with a significant increase of articles since 2011 (Lyon & Montgomery, 2015). The danger in greenwashing is that it misleads people by acting unsustainably as companies say they are eco-friendly and people are buying their products. Therefore, Tsui (2020) warns

that if the environmental claims turn out to be false, people can potentially contribute to harming the environment. Vollero, Palazzo, and Siano (2016) state that the key elements of communication may lead to accusations that a company is engaged in the practices of greenwashing and fails to create stakeholder engagement. Due to the fast pace of digital communication, accusations are easily spread throughout multiple channels (Vollero, Palazzo, & Siano, 2016). This allows organisations to respond thoroughly while aiming for turning the accusation into something positive.

Segran (2019) and Sammanthan (2020) mention that before a problem or accusation occurs, it should be clear about what an organisation is accused of. In order to prevent the act of greenwashing, it is advised to follow a checklist that should involve three components covering the impact, alignment and communication.

- Impact: Companies should double-check whether the topic of their message is a significant environmental achievement, and if the issues addressed matter to their business (Sammanthan, 2020). It is also important to consider whether an organisation spent more on the actual actions rather than on just the communications and if they achieved the results based on their claims (Sammanthan, 2020).
- Alignment: An evaluation for greenwashing should examine if other activities in the company are consistent with their branding and communication and whether the claims should be supported by a credible third-party such as a supplier or fabricant (Sammanthan, 2020). Stakeholders and other functions within the company must all be engaged in branding, PR, and commercials in order to have everybody on the same page (Sammanthan, 2020).
- Communication: Organisations should have the data to back up claims by delivering an honest message, which is not self-glorifying or bragging, as it will prevent consumers to leave and choose for any competitor (Sammanthan, 2020).

The well-being of the planet is a crucial matter as its sustainability is an existential crisis for humanity. Greenwashing is not the only occurring problem and stopping it before it carries on any further will prevent it from becoming normalised (Sammanthan, 2020). Techniques and

methods can be of great essence in counter-accusations. Nevertheless, a wrong approach can lead to severe consequences and even a long-lasting scandal.

2.5 The Scandal Effect

Organisations with a scandal-tainted history seem to pay a high price for their future existence, even if they clearly had nothing to do with any trouble caused as mentioned by Groysberg, Lin, Serafeim, and Abrahams (2016). The scandal effect is a lasting injury where it could have an impact on an organisation's current and future potency (Groysberg et al. 2016). Overall, organisations that suffer from the effect of a scandal, earn nearly four per cent less than their competitors, but could also cause catastrophic damage or even the downfall of organisations (Groysberg et al. 2016). Nevertheless, organisations can plan, forecast, or prepare for a possible scandal, but it is extremely hard to have it fully prevented (Groysberg et al. 2016). Tybout and Roehm (2009) state that when products fail or organisations behave negligently, customers' perceptions and purchasing decisions will have an adverse effect. Organisations are aware of these risks, however, they are most likely to be caught off guard by how far-reaching the aftershock of a scandalous situation can be and to what degree the blame may be among all stakeholders involved (Tybout & Roehm, 2009).

Considering China's dairy industry scandal in late 2008 where tainted milk, infant formula, and other food materials sickened nearly 300,000 people and led to the death of some infants according to Tybout and Roehm (2009). Products from the Shijiazhuang-based Sanlu Group, a market leader in China's budget dairy segment, seemingly contained melamine in the milk in order to inflate its apparent protein content (Tybout & Roehm, 2009). This all contributed to what the World Health Organization deemed as one of the largest food crises in recent history (Tybout & Roehm, 2009). All this was aided by lax oversight from the Chinese quality control and local government officials, which eventually allowed companies such as Heinz, Mars, and Unilever unwittingly accomplices to manufacture, and distributed food items carrying the poisoned dairy ingredients (Tybout & Roehm, 2009).

Research conducted by Tybout and Roehm (2009, n.p.) shows a four-step framework that allows organisations to respond just-right, just in time to scandals:

1. Assess the incident; The spillover effect, the rebound effect, the customers' mind-set;

2. Acknowledge the problem;
3. Formulate a strategic response; False allegations, true allegations;
4. Implement response tactics.

In September 2015, Volkswagen was found guilty to have intentionally set controls on its diesel engines that misrepresented the actual emissions levels and caused a huge scandal for the organisation (Groysberg et al. 2016). Around 11 million cars worldwide had the “defeat” programs installed and were called back to their factory. The discovery led to an immediate plunge in the Volkswagen’s stock price, governmental investigations in North America, Europa, and Asia, led to the resignation of its CEO and multiple other executives, a company record loss in 2015 and a fine of more than \$19 billion to rectify the issues (Groysberg et al. 2016). This scandal caused incalculable damage to the Volkswagen’s brand.

Groysberg et al. (2016, n.p.) mention that there are three steps to help survive a corporate scandal:

1. Be forthright. Transparency and full disclosure is key to overcoming the stigma;
2. “Borrow” reputation and legitimacy from others in the industry and establish innocence;
3. Take a “rehab job”. Whereas you can focus on a different industry, or field of interest, or withdraw the attention to something else than the scandal involved.

(Groysberg et al. 2016, n.p.)

Another situation of an organisation suffering from a large scandal is Wells Fargo. Wingard (2019) states that Charles W. Scharf became the new CEO of Wells Fargo’s in 2019 and his goal was to recover from the massive scandal wherein Wells Fargo employees opened millions of fake accounts in the name of its unknowing customers. Matt Egan wrote in CNN Business; cited in Wingard (2019, n.p.), “The Wells Fargo stagecoach veered off into a ditch more than three years ago. Now it’s up to Charlie Scharf to finally get it out”. It is an extraordinarily challenging task for leaders to lead an organisation out of a scandal and rebuild any damage done (Wingard, 2019). Research conducted by Groysberg et al. (2016) shows that multinational firms recounted the difficulty of restoring their brand or reputation after experiencing a scandal.

The first step in recovering from a scandal is obvious or at least it should be: Acknowledge the situation with honesty (Groysberg et al. 2016; Wingard, 2019).

Wingard (2019, n.p.) makes use of the following three strategies:

1. Acknowledge and apologise;
2. Pioneer a cultural transformation;
3. Redefine the brand.

“Organisations often try to cover up what’s happened,” according to professor Nicole Gillespie, from the University of Queensland (Wingard, 2019, n.p.). “However, once a trust failure occurred, denying it is effectively a second violation which undermines trust further and makes it harder to recover” (Wingard, 2019, n.p.).

2.6 Corporate Responses to Accusations

As organisations can receive accusations that put their corporate image in a bad light, these accusations can lead to scandals. The theory behind the responses of organisations in times of scandals is rooted in impression management (Tetlock & Manstead, 1985). Its origin lies in social psychology, where behavioural strategies help create a social image (Tetlock & Manstead, 1985; Maher, Neumann & Slot Lykke, 2022). In order to influence stakeholders, organisations use impression management strategies (Maher et al. 2022). These strategies can be adopted by sharing specific parts of information and simultaneously leaving other selected information out (Maher et al. 2022). All of these strategies serve the goal of creating unity between the perceived image of the organisation by the public and the expectations that society has (Fooks, Gilmore, Collin, Holden & Lee, 2013).

The majority of research on impression management focuses on the strategies that are used to improve the corporate image, by highlighting their positive impact, rather than their negative impact (Maher et al. 2022; Talbot & Boiral, 2014). The neutralisation techniques that are used by organisations in times of negative impact, are often neglected by researchers (Maher et al. 2022; Talbot & Boiral, 2014). Organisations respond to accusations in order to neutralise the accusations or to justify their behaviour. The phenomenon of neutralisation techniques was first developed to create an understanding of how delinquents justified their inappropriate

behaviour (Sykes & Matza, 1957; Maruna & Copes, 2005). This research implied that delinquents would use strategies that could be divided into five techniques, namely: ‘denial of responsibility’, ‘denial of injury’, ‘denial of victims’, ‘appeal to higher loyalties’ and ‘condemnation of condemners’ (Boiral et al. 2021; Sykes & Matza, 1957). The framework is based upon the assumption that the accused party is a part of the mainstream society and its values, therefore, the accused party will try to neutralise their divergent actions or behaviour (Bryant et al. 2018). Thus, neutralisation closes the gap between the actual behaviour and the generally accepted norm (Kaptein & Van Helvoort, 2019).

Many researchers have expanded on the theory and proposed new frameworks of neutralisation techniques in order to create a better understanding in the field of social sciences and criminology (Boiral et al. 2021). In the following years, additional techniques were added to the framework of Sykes & Matza (1957). These newly created frameworks created possibilities for different areas of expertise, as they were now applicable to management and business studies. Garrett, Bradford, Meyers and Becker (1989) categorised neutralisation techniques by creating a framework consisting of four main strategies: ‘denial’, ‘justification’, ‘concessions’ and ‘excuses’. This framework is often the starting point for many researchers when looking into neutralisation techniques. Maher et al. (2022) added onto the existing framework, by adding ‘self-promotion’ and ‘evasion’. Whereas Bryant, Schimke, Nyseth Brehm and Uggen (2018), added ‘the claim of normality’, ‘appeal to higher loyalty’, ‘defence of necessity’ and ‘victimisation’.

Kaptein and Van Helvoort (2019) created their framework by reducing over 50 neutralisation techniques and categorising them in a framework of two main strategies, ‘denying responsibility’ and ‘denying deviant behaviour’. The first strategy mainly puts the responsibility on others, whereas the other strategy questions the deviance of the behaviour (Kaptein & Van Helvoort, 2019). These main strategies can be divided in four areas that are: ‘distorting the facts’, ‘negotiating the norm’, ‘blaming the circumstances’ and ‘hiding behind oneself’ (Kaptein & Van Helvoort, 2019).

Bergmann, Teka Hagdu and Jäschke (2016) support these theories, as their research on responses to accusations of scandals, categorised similar techniques. Their research concludes

that most companies apply a ‘wait-and-see’ strategy when they are accused of a scandal on Twitter. Most of these allegations are regarding misleading consumers, by intentionally cheating, fooling and harming the public (Bergmann et al. 2016). Boiral et al. (2021) found in their research on greenwashing scandals that organisations in the automotive industry apply a ‘head in the sand’ approach, by not recognizing or trying to neutralise the threats of the accusation (Boiral et al. 2021). Besides this, the same ‘wait-and-see’ strategy is also seen in their case study, as organisations stated or agreed there was a problem without taking on their own responsibility (Boiral et al. 2021). Boiral et al. (2021) found that ‘the start of a new era’ and ‘self-proclaimed green leadership’ are commonly used techniques to neutralise threats, and added these to their framework. Please find an overview of the neutralisation techniques in table 1.

Table 1: Overview of neutralisation techniques

Boiral et al. (2021)	Bryant et al. (2018)	Kaptein & Van Helvoort (2019)	Talbot & Boiral (2015)	Garrett et al. (1989)	Maher et al. (2022)
<ul style="list-style-type: none"> - wait and see - start of a new era - head in the sand - self-proclaimed green leadership 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions - the claim of normality - appeal to good character - defence of necessity - victimisation 	<ul style="list-style-type: none"> - distorting the facts - hiding behind oneself - blaming the circumstances - negotiating the norm 	<ul style="list-style-type: none"> - denial and minimization - denouncing unfair treatment and deceptive appearances - blaming others - self-proclaimed excellence: - promotion of a systemic view - economic and technological blackmail 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions - self-promotion - evasion

The aforementioned strategies give some insight in how organisations might respond in times of crises or scandals. Tybout and Roehm (2019) and Wingard (2019) have introduced proposed frameworks that serve the advisory role to management, but these frameworks do not consider how the organisational front stage might be influenced by its backstage. As the frameworks regarding the Scandal Effect, mainly seek a solution in order to stabilise the situation for management, it does not conclude anything on the wide array of possible neutralisation techniques. These neutralisation frameworks are mainly based on specific scandals and accusations but have not taken on several cases over time. However, these strategies might not hold in the Nestlé case, this gives more reason to investigate the phenomenon of Nestlé’s

responses to greenwashing accusations. As these case studies have a smaller time window, trends and societal changes are not taken into account and have not influenced the research span. CSR has gained significant attention from society and one could even say that it is necessary in order to survive.

3. Methodology

The following chapter will elaborate on the methodology which is the foundation of this thesis. We will elaborate on our research approach, which is followed by the research design, the research context will then give background information on our case study. After this we will discuss the data collection and lastly, the data analysis.

3.1 Research Approach

In order to tackle our research question, we resorted to the interpretive approach. We studied Nestlé as our case study, as they have received many claims over the years. We conducted a document study as the company responses can range from public relations statements to actual action within the organisational behaviour. The following paragraph will describe the philosophical grounding and the tradition in which we carried out our research. This formed the basis of our research.

3.1.1 Philosophical Grounding

The aim of this research is to address the gap in empirical research into the responses of organisations after receiving greenwashing accusations. We are aware that this concerns an interpretation of our experience, in which personal experience and preference influence the interpretation of the data. These responses take human interpretation as a starting point for the development of knowledge, therefore, we resorted to the interpretative tradition (Prasad, 2018). As part of this interpretive tradition approach, we resorted to the dramaturgical approach as we tried to uncover how the organisation managed their impressions. Mead (1998) described this approach as a method to uncover and understand the social construction of the self (Prasad, 2018, p.46). Dramaturgy uses the metaphor of a “theatre” where appearances influence the image of one, thus, analysing these behaviours will show us how organisations try to influence how others see them (Prasad, 2018).

This is further elaborated on by Goffman (1961), as his explanation of dramaturgy expands beyond the surface of everyday life, as the goal of dramaturgy is to unfold deeper relations and dynamics (Prasad, 2018). He argues that there are two parts of identity; self-image and public image (Goffman, 1959). According to Goffman (1963), these two elements in dramaturgy can be divided into two parts of the “theatre”. On one hand is the backstage, where one can hide

from others and not be seen by the public. On the other hand, is the frontstage, where they present themselves to the public. At the front stage, one can take on a role in order to influence the perception of the public (Goffman, 1963). Therefore, all actions of an organisation can be seen as “encounters”, that reflect the personality and the identity of the organisation (Goffman, 1961). By uncovering how the three factors, self-presentation, trust and social tact relate to one another, one can uncover the meanings of these “encounters” (Baert, 1998). Baert (1998) explains this process as looking at “how individuals figure out their own roles in social situations and assess audience responses to them, while simultaneously preparing public performances that would have the desired effect on these audiences" (Prasad, 2008, p.49). Manning (2008) uses the metaphor of a communicative dance, where the three factors, self-presentation, trust and social tact, are simultaneously used, creating a dance between the individual or organisation at the front stage, and the people that are the audience. To clarify, this dance can be visualised as a performance at the frontstage of a theatre.

Even though Prasad (2018) argued that the dramaturgical approach is better fitting for observations, we strongly believe that the use of this tradition has uncovered certain techniques that would not have been exposed by using other traditions. The metaphor of the communicative dance is seen with Nestlé, as they use all three factors to influence the image that the audience creates of them.

3.1.2 Method

Qualitative research endeavours to gain new insights in order to create new meanings, rather than merely presenting the facts that are already known (Rennstam & Wästerfors, 2018). Therefore, the data would have to be interpreted in order to result in new information or insights. We started our research by sorting and categorising the empirical material and after this, we started connecting the collected data to existing literature. By using the abductive approach, we have continuously evaluated our empirical findings by comparing them to the theory and vice versa (Rennstam & Wästerfors, 2018). The use of this approach has supported our aim to attain new meaning and discover new patterns with the gathered data (Alvesson & Sköldbberg, 2009). We were able to develop a better and further understanding of the known and obvious interpretations by interpreting these newly discovered patterns (Bertilsson, 2015).

3.2 Research Design

We wanted to keep an open mind and have minimal influence on our findings, therefore we decided to only search for the frameworks displayed in the literature review, after categorising our techniques from the findings. We decided to start our research by investigating several scandals. As many accusations are listed in newspapers or websites of non-governmental organisations, we collected a number of greenwashing accusations. This is the start of our empirical findings chapter, where we constructed the accusation findings into cases. The headers of our cases are described as activities that show specific behaviour displayed by Nestlé. After creating these cases, we looked into the statements and behaviour that Nestlé displayed after receiving the accusation. Initially, we categorised our findings in chronological order and evaluated each happening in order to categorise the response technique by Nestlé. After creating the categories, we soon found that many of our categories had resemblances with one another. Thus, in order to have conclusive results, we re-evaluated our categories and divided the separate statements over eight categories that had resemblances with one another.

The choice for relating the existing frameworks to our findings only after we had collected all data, is to ensure we would not purposely look for specific techniques beforehand. We have used the framework by Garret et al. (1989) with the additions of Maher et al. (2022) in order to re-categorise our findings (see table 1, chapter 2.6 for an overview). We found that from our eight categories, five categories were fitting to the already existing frameworks. Furthermore, as we found more categories than mentioned in the existing frameworks, we have introduced three new categories in our adjusted framework. Finally, we eliminated one category from the already existing framework, as it became obsolete in our findings.

3.3 Research Context

To illustrate how organisations can react to public responses, we conducted a case study based on Nestlé. The choice for this specific company is based on the number of sustainability scandals it has been involved in and its high ranking in polluter lists (Greenpeace, 2018a; Greenpeace, 2018b).

Nestlé is one of the biggest companies actively operating within the FMCG industry. It was founded in 1866 and has since then seen enormous growth. The company operates worldwide

and has a wide range of food and beverages processing products. The organisation has been accused of greenwashing several times, however, one of the most striking accusations is regarding the water scandal (Andersson, 2008; Huff Strategy, 2008).

It all started with a coalition of environmental groups that called Nestlé out in 2003, accusing them of greenwashing water (Andersson, 2008; Huff Strategy, 2008). The accusation was based on the commercials by Nestlé, proclaiming that their bottled water was a sustainable choice, and that it was clear spring water instead of water from polluted areas surrounded by factories. This accusation drew a lot of attention to Nestlé, mainly from sustainability organisations. Following this accusation, the company received many other greenwashing claims over the years and therefore has become an experienced responder to accusations. For that reason, we explored multiple greenwashing claims, including topics like water, plastic, cocoa, and palm oil. We have chosen to expand the timeframe of this research between 2003 and 2022, as with the start of this period the sustainability goals attracted less attention from the public and green organisations, whereas in 2022 it is a very ongoing topic. Therefore, it should be noted that there has been an increase in interest in the environment and corporate social responsibility throughout the past two decades, including the rise of the critical public sharing critique through the internet (Gallicano, 2011).

3.4 Data Collection and Analysis

Our interest in this topic stems from our own experience of the consequences of climate change. We are both from The Netherlands and are aware of the fact that almost a third of the Netherlands is situated below sea level (Netherlands Board of Tourism & Conventions, 2022). During the summer of 2021, streams and rivers overflowed their banks, causing the province of Limburg, parts of Belgium and Germany to be flooded. According to the province, about 1.2 billion euros is needed to prevent future flooding (Slager, 2021). Based on these circumstances we were both interested in the concept of CSR and especially in sustainability. With the rise of sustainable business and the thereby increasing claims of greenwashing (Gallicano, 2011; Lyon & Montgomery, 2015), we decided to discover what organisation is suffering from many accusations and what communication techniques are used in order for their response.

As the research revolved around greenwashing accusations and the responses to this, the choice for a document study was inevitable. We collected our data based on a qualitative methodology, where we used a multitude of documents to gather the data. All the empirical material is textual data that is open to the public. We studied the organisations' proceedings, annual reports, website and public statements, and news reports and the website of Greenpeace.

3.4.1 Greenwashing Claims

Firstly, we had to gather the accusations that we would be the basis on which we would research the responses. As sustainability is a topic that organisations such as Greenpeace strive for, they are highly involved in greenwashing accusations. By gathering the first accusations from Greenpeace, we quickly found sources such as court data of the coalition that filed a suit against Nestlé, and newspapers that reported on greenwashing accusations.

We used greenwashing claims that were reported on in newspapers such as The Financial Times, The Huffington Post and The Guardian, existing lawsuits filed by Water & Wastes Digest, and the Connecticut Superior Court, but also claims by big environmental organisations such as Greenpeace. The reason for gathering data from these specific newspapers is that these newspapers are involved with climate and political issues. In addition, they are known for their trustworthiness and they are read globally (Ruddick, 2017). Hereby, we perceived an open-minded approach, so we could provide something meaningful and in-depth to the existing literature rather than just making generalised statements.

3.4.2 Nestlé's Responses

Most of the responses by Nestlé were retrieved from their own company webpage. As Nestlé saves and stores all their public statements on their website by connecting the issue date, we were able to relatively easily collect all the required data.

The responses of the organisation were gathered according to the critical netnographic approach as described by Bertilson (2014). Within this approach, the focus is on uncovering internet-based communication of both online consumer communities and traditional forms of organisations (Bertilson, 2014, p.136). According to Bertilson (2014), analysing and conceptualising the communication of the corporations will make it possible to expose

underlying meanings and strategies. Therefore, we have categorised the responses in newly found and developed techniques, in order to find an underlying strategy.

In line with the netnographic approach, we collected our responses via the organisations' website. We collected data from:

- Public reports of Nestlé, such as sustainability reports and annual reports;
- Press releases after greenwashing accusations. Releases after accusations can be seen as indirect responses to the accusations;
- Public statements to greenwashing accusations.

The reason for looking at the company's annual and sustainability reports is to help us learn more about what type of company we are researching, how it operates, its culture, and to get a better understanding of the state of mind. The value of a sustainability report is to ensure organisations' impact on social and environmental issues that enable them to be transparent about any risks or opportunities faced (Melzattia, 2018). These statements give insights on how the accusation is perceived within the organisation.

We used the method of whats and hows as described by Gubrium & Holstein (1997). This approach to analysing data focuses both on what is happening and in what conditions, but also on how this takes place (Rennstam & Wästerfors, 2018). By alternating between the whats and hows, we were able to explore the meaning of the empirical data.

By constantly exploring the data, comparing smaller parts of data to the bigger whole, and vice versa, we endeavour to find meaning in the written statements by not taking the statements at face value (Prasad, 2018). As statements that are made by the organisation might serve the purpose of influencing the readers, the responses could be biased or untrue.

4. Empirical Findings

This chapter will introduce our findings from the empirical data. We will present the data in chronological order, starting with an accusation that has led to a possible response. With every accusation, we will elaborate on the response from Nestlé, as these can vary. We have divided the responses to the accusations into eight different behavioural categories, all elaborated on with multiple examples.

4.1 Dodging the Claim

This first paragraph is devoted entirely to exploring the route of accusations against Nestlé regarding greenwashing water. With regards to these accusations, Nestlé seems to be constantly evading any accusation by adhering to old agreements, regulations and laws or by settling a lawsuit. In addition, Nestlé appears to purposely avoid responding to any allegation, as they seem to have a history of challenges over its advertising claims since 2003.

Nestlé North America, 2003-2017

This claim goes back to 2003 when Water & Wastes Digest reported a class-action lawsuit claiming that Nestlé Waters North America, a subsidiary of Nestlé S.A., falsely advertises its top-selling Poland Spring brand (Patterson, 2013). The suit, filed in the Connecticut Superior Court, alleges that Nestlé used heavily treated water from common groundwater sources, bottled it as Poland Spring and labelled it as pure spring water (Patterson, 2013). Furthermore, consumers are charged premium prices for supposedly higher quality water as Nestlé claims that Poland Spring water was ‘found deep in the woods of Maine’ and ‘exceptionally well protected by nature’ (Patterson, 2013, n.p.). Hereby, consumers are intentionally deceived on the true nature of the sources, which can actually have a completely different location and even be surrounded by asphalt parking lots, or polluting factories with potential contamination (Patterson, 2013).

Nestlé Water Management (2006), claimed in their 2004 water management report the following:

Decades before environmental protection and sustainability were widespread public concerns, Nestlé was focusing on responsible water management. It is in our vital

interest to limit consumption and waste of the resource. Additionally, but in a much more limited scope, we sell and provide bottled mineral and pure water to millions of consumers, including access to safe drinking water in times of disaster, and through investments in select communities. There is still a potential to further improve water efficiency in our operations. We are determined to live up to the expectations that come with our role as food and drink industry leader and we will continue to progress in all areas of our direct responsibility (Nestlé Water, 2006, p.2 & p.9)

Nowhere in this report do they address the problem or mention Poland Springwater. They appear to simply ignore the claims and continue with what they are doing. However, based on the still lasting lawsuit, Nestlé eventually responded by the end of 2006, by settling the lawsuit claiming that Poland Spring water was not sourced deep in the Maine woods and paid \$10 million to a charity (Light, 2020). Nevertheless, even after the settlement, Nestlé continues to promote Poland Spring as spring water sourced in the woods of Maine (Light, 2020). This resulted in a second lawsuit in 2017, brought to court by the plaintiffs and stated that Poland Spring water is not ‘spring water’ and not from ‘pristine and protected sources’ and not ‘naturally purified’ and that in fact, Poland Spring water does not have ‘a drop of spring water’ (Light, 2020, n.p.).

A Nestlé spokesperson responded that regulators in Maine “have consistently verified that the Poland Spring brand’s sources are spring water. We remain confident in our legal position and will continue to defend our Poland Spring Brand vigorously against these meritless claims” (Light, 2020, n.p.).

Until this very day, Nestlé’s Polar Spring has still been the centre of attention in a 19 years and counting lawsuit about the real source of its water. Nevertheless, this is not Nestlé’s first rodeo with damaged branded bottled water problems, as in 2008 the following occurred in Canada.

Nestlé Canada, 2008-2021

After a full-page advertisement in a newspaper regarding bottled water in 2008, a coalition of environmental groups, including Friends of the Earth Canada, the Polaris Institute, the Council of Canadians, Wellington Water Watchers, and Ecojustice publicly accused Nestlé of

greenwashing practices (Huff Strategy, 2008; Patterson, 2013). The coalition filed an official complaint under the Canadian Code of Advertising Standards, as they claimed it consisted of untrue and false statements on the sustainability of bottled water (Huff Strategy, 2008). The complaint regarded statements including: “bottled water is the most environmentally responsible consumer product in the world”; and, “Nestlé Pure Life is a Healthy, Eco-Friendly Choice” (Huff Strategy, 2008). The coalition implied that not only statistics on plastic bottles were incorrect, but also the data on recycling was false (Anderson, 2008). The accusation did not receive an official statement from the company, however, their webpage on “Water & Environmental Sustainability” mentions investments from 2009 onwards (Nestlé, 2022a).

We have invested over \$225 million in environmental sustainability programs and initiatives during 2009. We continue to identify and implement projects to reduce our use of water, non-renewable energy and other natural resources, to reduce emissions of greenhouse gases (GHGs), to eliminate waste and to improve the environmental performance of our packaging (Nestlé, 2022a, n.p.).

The statement on the webpage shows the intentions of Nestlé Canada, as they imply to look for other solutions to lower their waste continuously. However, by not replying to any of the accusations in an official press release, the organisation tries not to get involved. Nestlé tries to avoid direct contact with the accusers here, making it difficult to pursue the accusation. This technique results in the reader’s understanding becoming somewhat blurry. It is disputable whether the organisation would do this intentionally or not, however, by evading the specific accusation, there is no possibility of creating a better understanding of the organisation’s vision on the specific accusation.

In addition, McIntyre (2021) states that many residents of the Six Nations Reservations in Ontario, Canada, lack access to fresh water and blame Nestlé. Nestlé has been blamed as they extract and bottle water on land that is officially owned by the Indigenous group, having their representative organisation, the Assembly of First Nations, the Grand River and other tribal nations mount a campaign for legal actions and a boycott on Nestlé products as a result (McIntyre, 2021). The above-mentioned statements are based on water extracted from the Erwin Well, which normally serves as a freshwater source for the Six Nation Reservation (Peralta 2019; cited in McIntyre, 2021). The Assembly of First Nations uses Facebook to

provide a powerful tool for social awareness both within and outside the reservation (McIntyre, 2021). A large portion of advocacy is spread through social media and other articles. However, although the Assembly of First Nations claims to have a larger voice in the Canadian government, Nestlé's lobbyists continue to overpower all social media related accusations (McIntyre, 2021).

As a response to the Assembly of First Nations, a spokesperson of Nestlé claims:

That over the last 18 years, we have built a comprehensive body of scientific data on local water resources where we operate in Ontario. This, along with our ongoing monitoring and management, guides our actions and underpins our long-term commitment to sustainable water management. We have always operated in compliance with government set rates for water drawing. We will continue to work with the government, community and environmental stakeholders to ensure the protection of water resources in Ontario for generations to come (Nestlé, 2018a, n.p.).

Again, Nestlé does not accurately mention the original source of the water in their campaigns and branding. Including Nestlé extracting millions of litres of water from regions they do not officially own, leading to local residents complaining. Nestlé is not actively addressing the claims made but aims to evade them by stating their achievements instead of addressing the issue. In order to evade the accusations, it looks like Nestlé applies a 'head in the sand' approach, which implies that they are not recognizing or trying to neutralise the threats of the accusation (Boiral et al. 2021).

Reporting on the situation in Ontario, Canada with the Erwin Well as a water source, David Dayen (2015; cited in Smith, 2021) noted that Nestlé gets around the Canadian water usage restrictions by pumping water at reservations. They, therefore, get around laws and regulations as reservations are not accountable to states because of their status of being sovereign land (Smith, 2021).

4.2 Minimisation and Maximisation

It appears Nestlé often tries to downplay the problem, by making the accusation a small portion of a bigger issue by minimising their share in the issue. They would agree with the bigger issue, followed by a statement that people should put more focus on solving that issue rather than on the small problem created by Nestlé. However, after giving out statements regarding the accusations, there is little to no action to follow up on these claims. The exact opposite is seen later on, as they maximise issues where they just took action as well. By stating the importance of issues that they have just started to handle, it appears as if they are pioneers in their industry, however, the issue was possibly caused partly by themselves. One example of this is the ‘Bottled Life’ case, in which they try to make the issue smaller than it actually is and focus on the bigger picture, followed by making the issue bigger as soon as they have taken any action in this regard.

Nestlé North America, 2012-2014

The chairman of Nestlé is an important representative for the organisation. He appears to be involved in a lot of interviews where he speaks to scholars on the values of Nestlé. He gave a statement after the documentary ‘Bottled Life’, which was released in 2012. The documentary accused Nestlé of a situation where water was being greenwashed, as they advertised that bottled water is a sustainable product (Bottled Life, 2012). A neutralisation technique that is used by Nestlé, is to downplay and minimise their part in a problem when they are accused. They try to make the problem as small as possible, and often try to switch the focus on the bigger whole, an issue where others are involved as well. By downplaying bottled water, the specific issue of what Nestlé is accused of being greenwashing, the chairman made the issue smaller and simultaneously underlined that he agrees with the need for change in regard to sustainability. The following statement was given by the chairman and former CEO as a response to the documentary:

This [climate change] is the most vital issue of our time, and in this big picture, bottled water is rather irrelevant (Brabeck, 2012, n.p.).

The chairman stresses the importance of the climate issues of current times, by referring to it as the “most vital issue”. By using these words, it is implied that he and the company both acknowledge their concern. However, it is implied by the chairman that specifically bottled

water is irrelevant, as it is a minor part of the entire sustainability/water issue. By downplaying bottled water, the specific issue of what Nestlé is accused of being greenwashing, the chairman makes the issue smaller and simultaneously underlines that he agrees with the need for change in regard to sustainability. He stated his attitude towards the water issue by agreeing with it but did not agree with the guilt of the organisation. This strategy implies that organisations do not take any responsibility in such matters, as they minimise the implications or their part in the scandal (Boiral et al. 2021).

Chairman Brabeck said the issue was the “most vital issue” (Brabeck, 2012). This is a big statement, as he says that there is nothing that is more important than this current issue. Furthermore, stating that “bottled water is rather irrelevant” (Brabeck, 2012), puts the focus on the bigger whole rather than on Nestlé who is responsible for the issue of bottled water. Nestlé tries to highlight the climate issues (e.g. the bigger whole), while underlining that their part in this is “rather irrelevant” (minimising their share in the problem).

Nonetheless, after this statement, another issue arose regarding water misuse. It appears that the first statement was made in order to protect the company and does not align with their ambitions or their promised commitments. This becomes apparent in 2014 when the same chairman gives out another statement, but this time it states the complete contrary:

I am not saying climate change is not important. What I am saying is even without climate change we are running out of water and I think this has to become the first priority (Brabeck, 2014, n.p.).

Instead of minimising issues, they now maximise issues. As this statement was given two years after the first one, the circumstances regarding water and climate are different. As with the first quote, the climate issue was more pressing, whereas, with the second statement, the water issue was more pressing. This specific problem gives a clear example of how Nestlé says what accusers want to hear, whether this needs minimising or maximising the issue behind the accusation. As Brabeck initially stated that the public should focus on the bigger whole of climate issues instead of focussing on water, he now states the opposite. It appears that Nestlé

makes statement after statement just to shift the focus on another problem and minimise the attention towards the accusation.

4.3 Collectivisation

The approach of collectivisation highlights the importance of group responsibility. By implying that not only Nestlé but also others in the market carry this responsibility, they try to involve others to respond as well. By appealing to others in the accusation, they distract readers from their mistakes.

Nestlé, 2014

When looking at the water issue, as discussed in the previous paragraph, the appeal to the collective is also seen. In an interview with the Financial Times, the chairman stated the following:

We have a water crisis because we make wrong water management decisions
(Brabeck, 2014, n.p.).

Here, he says that the problem is caused by more parties, as he refers to all participants in the water industry. By approaching the problem as a collective issue, Nestlé does not ignore or deny its responsibility. The chairman does agree with the problem, it being an undeniable crisis. However, by stating that there are wrong water management decisions, they involve others as well. As water management is a responsibility of governments and other companies, Nestlé wants to underline that they are just as equally to blame.

Nestlé, 2008-2019

Following the statement of bottled water being sustainable, we dive deeper into the plastic packaging materials used for actually bottling the water. Nestlé received greenwashing accusations regarding bottled water and their responses refer to a collective approach as an answer to these issues.

Dating back to 2008, Nestlé made commitments to its investors to work with peers to achieve an industry PET recycling goal of 60 per cent by 2018 (Nestlé, 2008). However, Greenpeace

(2018b) stated that the timeline expired on these promises, neither coming close to achieving the goals set nor even showing lobbying actions against policies to increase recycling rates like bottle deposit laws upon reaching 2018. Fighting this accusation, Nestlé's CEO Mark Schneider cited:

Plastic waste is one of the biggest sustainability issues the world is facing today. Tackling it requires a collective approach. We are committed to finding improved solutions to reduce, reuse and recycle. Our ambition is to achieve 100 per cent recyclable or reusable packaging by 2025 (Schneider, 2018, n.p.).

They continue to refer to the problem by calling it a group responsibility, making statements such as "Tackling it requires a collective approach" (Schneider, 2018, n.p.). By stating this need for a collective approach, they try to involve other parties as responsible, as they imply they are not the sole responsible party. The use of the word 'tackle' also implies that it is a difficult task, so if they do not succeed at first, people might not judge them too harshly.

In accordance with this statement, Greenpeace revealed in 2019 that Nestlé acknowledges that recycling alone will not solve the plastic crisis and that they are not moving with the necessary urgency to tackle plastic pollution and reduce their throwaway packaging (Kopp, 2019). Nevertheless, Nestlé has actually increased their packaging portfolio by five per cent in the past five years (Kopp, 2019). This concludes a 98 per cent of Nestlé's products are sold in single-use packaging including being the third top plastic polluter global as stated by Greenpeace (2018).

The PR statement by Nestlé responding to the alleged greenwashing claim by Greenpeace was as follows:

We are working with our industry partners to explore different packaging solutions to reduce our use of plastics, facilitate recycling and develop new solutions to eliminating plastic waste. Nestlé has also committed to helping improve recycling information on our product labelling, to help consumers dispose of packaging in the right way. The only way to tackle the serious issue of plastic pollution properly is by working together,

through collaboration and collective action, to transform how we all manage packaging (Nestlé, 2018b, n.p.).

Here, Nestlé states a similar claim, namely: “The only way to tackle [...] is by working together, through collaboration and collective action” (Nestlé, 2018b, n.p.). Here again, they refer to others in relation to the responsibility. They name a lot of commitments, but they end their statement by underlining that the issue is a group responsibility, as they mention the need for collaboration and collective action. It comes across as if they do not want to be pinned down, as they might already believe that the set deadlines are not achievable.

In 2019, a press release was put out to give an update on the plastic recycling plans that were stated earlier.

Nestlé accelerates action to tackle plastic waste:

Our broader vision and action plan outline our commitment and specific approach to addressing the plastics packaging waste issue. While we are committed to pursuing recycling options where feasible, we know that 100% recyclability is not enough to successfully tackle the plastics waste crisis. We need to push the boundaries and do more. We are determined to look at every option to solve this complex challenge and embrace multiple solutions that can have an impact now. We believe in the value of recyclable and compostable paper-based materials and biodegradable polymers, in particular where recycling infrastructure does not exist. Collective action is vital, which is why we are also engaging consumers, business partners and all of our Nestlé colleagues to play their part. You can count on us to be a leader in this space! (Nestlé, 2019a, n.p.).

The statement stresses the importance of collective action, naming it “vital” (Nestlé, 2019a). By appealing to customers, business partners and other allies, they repeat the shared responsibility. The collectivisation approach is often used in the plastic issue, as it has become an important aspect of the fight against climate change.

4.4 Goal-achieving and Goal-setting

It appears as if Nestlé acknowledges the need for change in regard to climate issues, as they increase or change their sustainability goals after being publicly accused of greenwashing. It is remarkable to see that when they receive an accusation, they often first list all the things they did achieve, only after that do they restate their initial or new goals. This goal-achieving technique seemingly serves to distract the readers from their earlier failures, as it appears they want to highlight their achievements. It appears as if Nestlé acknowledges the need for change in regard to climate issues, as they increase or change their sustainability goals after being publicly accused of greenwashing. They are aware of the importance and respond by setting goals in line with the needs of society. This goal-setting technique occurs after an accusation, which is then followed by a future goal that is connected to a specific deadline.

Nestlé Palm oil, 2014

Greenpeace publicly accused Nestlé in 2010, by launching a campaign against them, after allegations regarding the infamous palm oil distributor Sinar Mas within their supply chain (Armstrong, 2010). The campaign included a lurid commercial referring to the seemingly endless deforestation in the process of gaining more palm oil (Youtube Greenpeace, 2010). Consequently, an increase in ambition to produce all palm oil sustainably emerged. Within the same year, they had joined the Roundtable on Sustainable Palm Oil (RSPO), which is responsible for sustainable palm oil production (RSPO, 2022). The press statement that was released in 2014 claimed that all of chocolate, which contains palm oil, produced in Australia was sourced sustainably (Nestlé, 2014).

After accusations of not conforming to the rules of RSPO, Nestlé was suspended from the alignment. Nestlé responded to the suspension with a public statement by reassuring its commitment to the goals of RSPO (Nestlé, 2018). They now list the things that have already been achieved, even though these are part of the end goal that was ultimately not achieved. The statement cited:

Whilst we recognise that we have a long road ahead of us to achieve our ambitions, our Responsible Sourcing strategy has enabled us to trace 50 per cent of the palm oil we buy back to the plantations and 92 per cent back to the mills. In addition, 58 per cent of

our palm oil is today Responsibly Sourced and we have achieved the status of 63 per cent deforestation-free, across commodities, versus our 2020 no-deforestation commitment (Nestlé, 2018c, n.p.).

The statement starts off with ‘whilst we recognize that we have a long road ahead’, in other words: ‘despite the fact that we have a long road ahead’. They try to stress the things they have already achieved, even though they still have a lot to do. This shows that they try to undermine the importance of what they have to do, as they imply they still have a lot of time. The technique of referring to achieved goals is often used, followed by a lot of statistics. The aforementioned quote not only implies that they recognize the claim but also refers to achieving other goals. By referring to the goal achievements rather than failures, it appears that the company wants to put the focus on a more positive outset. It can also be noted that stating a lot of statistics can be confusing to the reader, which can result in disorientation. This technique is used to overwhelm readers with a lot of data and statistics so that the actual accusation becomes just a minor part of the statement. They undermine accusations by setting new goals, followed by a lot of data to overwhelm the reader.

Furthermore, the aforementioned quote (Nestlé, 2018c) referred to the “2020 No Deforestation Commitment”, making a promise of meeting the deadline in 2020. However, the company extended this date without putting out an official press release, by posting the following in a running text on their webpage, in regard to the commitment:

Over the last decade, we have been using a combination of tools, such as supply chain mapping, certification and satellite monitoring, to ensure that the key commodities we buy – meat, palm oil, pulp & paper, soy, and sugar – are not linked to deforestation. As of December 2021, 97 per cent of those were assessed as deforestation-free. We continue to work with smallholder farmers and large suppliers alike to reach 100 per cent deforestation-free by the end of 2022. We have also committed to ensure that the cocoa and coffee that we buy is deforestation-free by the end of 2025 (Nestlé, 2022c, n.p.).

Consequently, after being publicly accused, the sustainability goals are strengthened or repeated by the company. After not successfully achieving their earlier set goals, they silently adjust the deadlines and create new goals. It is not discussed that the initial deadline for their goal is not achieved. As many of these claims are merely words where no action seems to be taken, or where deadlines are extended, these claims can be considered futile. In addition, it can be assumed that people who will read these statements are already looking into the questionable actions of one company. It can be noted that by creating a statement specifically for one audience group that is already biased, the entire statement could be just a façade created to legitimise their actions (Etzion & Ferraro, 2009; Sridhar & Jones, 2013).

They put out public statements with bold promises, but they do not put out statements when they do not meet the promises. Another example of putting out a bold statement is a response to the aforementioned report by Greenpeace (2018) on plastic waste, which reported Nestlé to be greenwashing their statistics on their plastic waste. In their statement answering this accusation, they claim the following:

The Greenpeace / Break Free from Plastic and A Crisis of Convenience reports on the harm that plastic food and beverage packaging waste does to seas, oceans and waterways, highlights an important environmental issue. Nestlé is fully committed to minimising the impact our packaging has on the natural environment. Our vision is that none of our product packaging, including plastics, should end up in landfill or as litter. To achieve this, our ambition is that 100 per cent of our packaging will be reusable or recyclable by 2025 (Nestlé, 2018b, n.p.).

After receiving an accusation, they simply set new goals, such as 100 per cent recyclable plastics by 2025. By continuously setting new goals, they try to distract the readers from other failed targets and goals. This can be seen as a striking technique that is often used by Nestlé, including the statement on what they are doing now in regard to zero deforestation:

Building on our work, we are evolving towards a Forest Positive strategy. We aim to achieve and maintain 100 per cent deforestation-free supply chains for all our commodities by 2025. We also want to keep forests standing and restore degraded

forests and natural ecosystems while respecting human rights and promoting sustainable livelihoods. As part of our net zero commitment, we will be planting and growing 200 million trees by 2030 within our value chain to remove carbon from the atmosphere and contribute to increasing biodiversity and other co-benefits (Nestlé, 2022d, n.p.).

Here, continuous goal setting is used to promote several plans. The plans seem ambitious, but it might be just another technique to distract the readers from other failed goals.

4.5 Questioning the Expertise of the Accusers

Environmental groups blame Nestlé for fudging with numbers in their climate roadmap, allowing Nestlé to respond by pointing fingers at accusers for any misunderstanding or misinterpretation of the actual numbers used. By doing so, Nestlé questions the expertise of the accusers and literally says that they do not have the required knowledge to understand the data used in sustainability reports.

Reducing carbon footprints, 2018-2020

The Corporate Climate Responsibility Monitor, which was written by New Climate Institute in collaboration with Carbon Market Watch (New Climate Institute, 2022; Askew, 2022) evaluated the transparency and integrity of climate commitments of 25 global companies and concluded that, the majority of the cases, companies cannot live up to any sustainability goal setting. In their report, both Nestlé and Unilever committed to reducing their respective carbon footprints (New Climate Institute, 2022). Specifically, Nestlé aims to halve its greenhouse gas emissions by 2030 and reach net zero by 2050 (Nestlé, 2021a). In addition, Nestlé promised to make an investment of CHF 3.2 billion over the next five years to accelerate its road towards zero emissions (Nestlé, 2021a). Whilst this all sounds impressive, New Climate Institute and Carbon Market Watch advise caution as it is considered that the climate targets set by the Swiss food giant have very low integrity (Askew, 2022). Dufresne from Carbon Market Watch mentions in Day, Mooldijk and Smit (2022, n.p.) the following in 2021:

Setting vague targets will get us nowhere without real action and can be worse than doing nothing if it misleads the public. Countries have shown that we need a fresh start

when adopting the Paris Agreement, and companies need to reflect this in their own actions (Day, Mooldijk & Smit, 2022, n.p.).

Followed up by the implications that Nestlé could be fudging with the numbers in its climate roadmap, the organisation states:

Nestlé's interim emission reduction target of 50 per cent by 2030 may really mean only an 18% reduction compared to its entire 2018 emissions footprint. Nestlé's Science Based Targets Initiative (SBTi)-certified targets include emission reduction targets for 20 per cent by 2025 and 50 per cent by 2030, compared to a 2018 base year. This is not clearly consistent with the information that Nestlé presents in its own net-zero roadmap publication: a close analysis of Nestlé's planned trajectory and targets for specific emission sources lead us to interpret that Nestlé's 50 per cent by 2030 target may be compared to a business-as-usual scenario and covers only selected emission sources (Askew, 2022, n.p.).

In essence, Nestlé's reduction target is compared to where emissions would be when they are not taking any actions instead of what the number of emissions was in 2018 and therefore overstating its promised reduction (Askew, 2022). Nestlé outright denies these claims and insists that climate targets are measured against a 2018 baseline of 92 million tonnes of CO₂, which means an intended reduction of 46 million tonnes of CO₂ by 2030 in 'absolute terms' (Askew, 2022).

Nevertheless, the Corporate Climate Responsibility Monitor remains critical as they believe Nestlé will fail to specify defined targets for their reductions as they continue targeting net-zero emissions by 2050, which is considered too ambiguous due to an incomplete scope coverage and no defined target for their own emission reductions (New Climate, 2022).

Again, Nestlé explicitly rejects this interpretation insisting to have covered "all three scopes of their activities" and stressing that the company clearly and publicly states which emissions fall "within the scope", which indicates going beyond the recommendations in their recently released SBTi Net-Zero Standard (Nestlé, 2021a).

Furthermore, New Climate Institute claims to have an issue with Nestlé’s position on offsetting as they state that:

At the holding company level, Nestlé claims to rule out offsetting, but this is inconsistent with the company’s plan to encourage its individual consumer-facing brands to offset and claim carbon neutrality. The near-term nature of these plans leads to a major role for offsetting in many cases, usually with carbon dioxide removals from nature-based solutions (Askew, 2022, n.p.).

Misleading or overblown claims can have severe consequences as ambitious-sounding headline claims often lack real substance, which can be misleading consumers and regulators. This includes companies that are doing relatively well, but also exaggerate their goals and actions (Askew, 2022).

In spite of everything said above, Nestlé responded quickly to defend its records on climate action while also continuing to stress its commitment to transparency and external examination. Nestlé responded with the following statement:

We welcome scrutiny of our actions and commitments on climate change. However, the New Climate Institute's Corporate Climate Responsibility Monitor (CCRM) report lacks understanding of our approach and contains significant inaccuracies (Nestle, 2022b, n.p.).

The technique that stands out is the blaming of others for not having sufficient knowledge to judge. By stating that they welcome scrutiny, it appears that they are open to critical feedback. However, the quote mentioned, “lacks understanding of our approach and contains significant inaccuracies” (Nestle, 2022b, n.p.), implying that outsiders do not possess the knowledge in order to pass judgement on their performance. This shows that even though they imply that they welcome scrutiny, they do not take it seriously whatsoever. Furthermore, they continue stating that the report “lacks understanding of our approach”. By saying it lacks understanding of “our” approach, they create a division by stating a way of us versus them. Underlining this

division makes it easier to hide behind the statement that others do not have the knowledge to judge.

Furthermore, Benjamin Ware, Global Head of Climate Delivery & Sustainable Sourcing at Nestlé stated the following in response while highlighting that Nestlé's net-zero Climate Roadmap is SBTi validated:

Our greenhouse gas emissions have already peaked and continue to decline. By 2030, our plan is an absolute reduction of emissions by 50 per cent even as our company grows. The work that went into it is rigorous and extensive. We have engaged with the NewClimate Institute to explain the data and methodology behind our strategy. Our Roadmap is a starting point, and we remain focused on delivering against our public ambitions now and into the future (Harvey, 2022, n.p.).

The statements made by Nestlé are to blame others, as they claim that people do not understand their approach. It appears they want to say that reports on their company are inaccurate, by noting that others do not have their data and thus cannot conclude anything. The claims are neutralised as it is implied that the data is not correct and that their approach is not understood, so these statements cannot lead to any conclusion on their organisational behaviour. Next to questioning the expertise of the accusers, Nestlé also portrays other behaviour, which is stated in the paragraph below.

4.6 Overstating Promises

Nestlé is aware of the current climate problem as a whole and sees a way to acknowledge the accusations, and wants to make up for the damage caused. Therefore, they show publicly that what they are doing now to solve the problem, is the actual right thing. They overstate their promises and often mention proudly that they were one of the first companies to fight climate change, strive towards plastic neutrality and aim to rebound deforestation. This can be seen in the plastic issue in 2019 and the cocoa issues in 2017-2021.

Nestlé plastic, 2019

Another accusation regarding plastic by Greenpeace followed in 2019, is the report ‘Throwing Away the Future’ and implies that many companies, including Nestlé, were still greenwashing plastic (Greenpeace, 2019). Nestlé gave a general statement on their website, including a subpart that referred back to the accusation. The header of this paragraph cited: “What is your response to Greenpeace’s ‘Throwing Away the Future’ plastics report?” (Nestlé, 2019, n.p.). Furthermore, they say:

Transparency by all actors is critical to achieving strong and collective action on the issue of plastic waste. We invite everyone to review the continued progress we make against our commitments, and hold us accountable for our actions. As a founding signatory of the New Plastics Economy Global Commitment, our progress is published annually. We were one of the first companies to publish our annual plastic packaging volume. As a company, we also publish detailed reports on our progress via our global website and through our annual reports (Nestlé, 2019b, n.p.).

They highlight that they were one of the first companies, with a tone of voice that implies that they are performing better than others. This tone of voice could indicate some sense of pride, meaning that they want to highlight their own performance compared to others. By taking the opportunity of the accusation and putting their own organisation in a better light. Furthermore, by directly naming Greenpeace and the name of the report, it can be seen as confident and daring. As people can easily find these documents, it appears that Nestlé wants to show that they have nothing to hide and possibly even use the accusation as a new way of self-promoting.

The same issue recurs the year after the first accusation when Greenpeace calls Nestlé out on its supposedly false claims of plastic neutrality (Greenpeace, 2020). However, Nestlé did not give out an official statement. Two days after this accusation, Nestlé announced that they would intensify their packaging transformation (Nestlé, 2020). Even though the company does not refer back to any accusation or Greenpeace here, the time in between the accusation and this announcement is peculiar, and therefore it can be concluded that this is a response to the accusation.

The actions taken by Nestlé correspond with the techniques Talbot and Boiral (2015) portray. Nestlé promotes itself as a well-performing company that aims to do everything it can to fight the plastic crisis and uses public statements with specific headers toward its accusers (Nestlé, 2019). They denounce unfair treatment by Greenpeace and their deceptive appearances, which is another specific technique mentioned by Talbot and Boiral (2015). The easy accessibility of documents with specific headlines makes Nestlé look like one of the ‘good’ guys that outperform its competitors in the field based on their environmental purposes.

Deforestation Ghana, 2017-2021

Another claim made is in the cocoa and chocolate industry. Cocoa and deforestation go hand in hand and a study implemented by Tropenbos International (2019), discovered that deforestation in Ghana has grown explosively since 2010. Substantial investments in the cocoa sector are needed and should end deforestation and restore some of the degraded forests (Tropenbos International, 2019). The potential and will is there, as 35-member companies, including Nestlé, joined the Cocoa & Forest Initiative (CFI) and have committed to ending deforestation and forest degradation by 2020 (Tropenbos International, 2019). The governments of Côte d’Ivoire and Ghana and the world’s leading cocoa and chocolate companies signed landmark agreements in November 2017 (World Cocoa Foundation, 2018). However, research conducted at the end of 2019 by Tropenbos International (2019) conclusively showed that encroachment at Ghana’s forest reserves increased fivefold since the agreement. De Bassompierre (2021) mentions that even though stricter rules and regulations on production standards of the chocolate ingredient, especially the European Union that is the biggest global importer of chocolate, did not work out as it was supposed to be.

Nevertheless, Nestlé, being part of the CFI, agrees that a delay occurred in following promises and stated in 2021 to:

Continue our work on landscape initiatives, including in the critical conservation and restoration of the Cavally Forest Reserve in Côte d’Ivoire, and have made other important investments as part of our action plan to support the Cocoa and Forests Initiative to help end deforestation and restore forests in Côte d’Ivoire and Ghana (Nestlé, 2021a, p.26).

Followed up by:

In Ghana and Côte d'Ivoire, Nestlé was one of the first companies to purchase 2020/2021 cocoa with the governments' joint Living Income Differential premium. We believe it can be a useful tool to complement our efforts to improve the lives of farmers and their communities through the Nestlé Cocoa Plan (Nestlé, 2021a, p.41).

In the same report, Nestlé promised in January 2022, to expand their work to tackle poverty as a root cause of child labour and increase building incentives to encourage behaviours and agriculture practices, agroforestry and income diversification (Nestlé, 2021a). Nestlé explicitly states, "these incentives are paid on top of the premium introduced by the governments of Côte d'Ivoire and Ghana that Nestlé pays and the premiums Nestlé offers for Rainforest Alliance certified cocoa" (Nestlé, 2021a, p.46).

According to the above-mentioned statements, the entire CFI, including Nestlé, seemed to be lacking in their agreements made. Nevertheless, if we have to believe the promises made, Nestlé will achieve their set goals in continuing to fight deforestation caused by cocoa production. The behaviour displayed by Nestlé looks like the techniques used in Boiral et al. (2021), as they firstly wait and see, to thereafter proclaim themselves being the new green leader in the process. Another framework considered relevant is the one from Talbot and Boiral et al. (2015) as Nestlé seems to blame others as they see themselves as excellent and promotes themselves as 'one of the first companies to purchase 2020/2021 cocoa' (Nestlé, 2021a, p.41). In the following paragraph, Nestlé seems to display a problem shifting behaviour in their plastic-neutrality approach.

4.7 Problem Shifting

As mentioned before, it appears that Nestlé claims to be aware of the issue of the plastic crisis and wants to act accordingly. Despite the good intentions of Nestlé in which they are trying to solve the plastic issue, another problem arises as plastic is gathered and burned to serve as a substance for the cement industry. Because of this behaviour, they shift the plastic problem towards a problem where hazardous substances are released after combustion. This eventually does not solve the problem but arguably make it even worse.

Nestlé aims for a win-win, 2020

Nestlé claims to be addressing the plastic crisis but continues investing in false solutions and is purposely teaming up with oil companies in order to produce even more plastic, resulting in Nestlé being third in the position of being the world's worst plastic polluter as stated by Greenpeace (2018b). As mentioned before, Nestlé claims to make "100 per cent of its packaging recyclable or reusable by 2025" (Schneider, 2018).

In order to reach this goal, multinationals, like Nestlé, are increasingly investing in excavating landfill sites to meet their promises made about their plastic-neutrality campaign, as stated by Brock, Budiman, Geddie, and Volcovici (2021). Separating glass and metals from waste, allows a mixture of plastic, biomass, and paper to be retained. This mixture can be processed into pellets usable for the so-called Refuse Derived Fuel (RDF). As a result of this development, the cement industry utilises this cheap fuel to narrow down its dependency on coal (Plastic Soup Foundation, 2022). This looks like a win-win at first glance but, while achieving its plastic neutrality goals, Nestlé continues producing and selling its billions of products wrapped in plastic (Plastic Soup Foundation, 2022). Not to mention the hazardous substances, including dioxins being spread into the air after incinerating plastic (Brock et al. 2021). This plastic-neutrality ideal is basically based on every amount of plastic created, an equal amount is retrieved from the environment and appropriately disposed of, recycled or repurposed (Plastic-Neutral label, 2020).

Following this ideal, Nestlé Philippines signed a long-term contract with CEMEX Holding Philippines to acquire landfill sites in provinces all around the Philippines in August 2020 (Nestlé, 2021b; Plastic Soup Foundation, 2022). Just one month later, Nestlé published a statement about collecting more plastic than it had produced and remarkably reached 'plastic neutrality' (Brock et al. 2021). This statement did not go unnoticed by Greenpeace, who released a statement and started a campaign against Nestlé, claiming they put out false claims on their plastic neutrality and thus, are greenwashing their plastic waste (Greenpeace, 2020).

In addition, Nestlé aims to have none of their packaging ending up in landfills, oceans, lakes or rivers. With this vision, they believe to have a waste-free future. This is, in essence, achievable, but research conducted by Wio News (2022) showed the exact opposite by having companies like Nestlé but also, Unilever, Procter and Gamble, Mondeléz International, Philip

Morris International, Danone, Mars, and Colgate-Palmolive being the top polluters of 2021. In response, Nestlé continues mentioning that they keep on developing and sourcing a wider range of recycled food-grade plastics and increase the amount of recycled PET used across their brands to 50 per cent by 2025 (Nestlé, 2022c). This is again in contrast with the before-mentioned 100 per cent with the timeframe of 2025.

Nestlé is fully aware of the situation and claims to have it solved. However, by doing so, they open up another issue, which is even more harmful than the initial problem. They are solving the plastic problem in the Philippines, but neglect the exposure to hazardous substances, including dioxins, which are being spread into the air after incinerating plastic (Brock et al. 2021). In regards to Wingard (2019), Nestlé set the three steps of acknowledging their behaviour, embracing the scandal and being willing to come up with a solution. Nevertheless, by saying one thing, they also do the other as they signed a contract with CEMEX Holding Philippines to acquire landfill sites a month after they publicly stated to strive for plastic neutrality (Nestlé, 2021b; Plastic Soup Foundation, 2022). Therewith, they shift the problem of clearing the plastic towards an issue where hazardous substances, including dioxins being spread into the air after incinerating plastic. Followed-up with the above-mentioned accusation, Nestlé also shows other behaviour in their response, which is to support their accusers on an accusation filed and is stated below.

4.8 Supporting the Accusers

Following the above-mentioned accusations, Nestlé often seems to be aware of the damage caused. Besides the other named techniques, they also seem to support environmental groups that strive to fight climate change. The growing issue of deforestation caused by the cocoa industry is a problem that is addressed by many environmental organisations, which have now received help from Nestlé.

Deforestation due to the cocoa industry, 2017-2020

The demand for chocolate has been rising by two to five per cent each year with a total market of approximately \$100 billion, which makes the chocolate industry expand aggressively to other rainforests nations globally (Higonnet, Bellantonio & Hurowitz, 2017). Most of the world's chocolate is manufactured and consumed in Europe and North America, far away from its original fields. Higonnet, Bellantonio, and Hurowitz (2017) argue that this expansion leads

to many other places suffering from the same bad practices as they contribute to the destruction of West Africa's forests. The palm oil, paper, sugar, soy, and rubber industries are adapting to a strict methodology, known as the High Carbon Stock Approach, targeting developments on degraded lands (Higonnet, Bellantonio & Hurowitz, 2017).

However, deforestation for the cocoa industry is no more acceptable than for other commodities. Therefore, cocoa and chocolate companies including Cargill, Olam, Nestlé, Mondelez, Mars, Ferrero, Rocher, and Hershey should extend their High Carbon Stock conservation commitments to cocoa immediately as stated by Higonnet, Bellantonio, and Hurowitz (2017). However, in their Cocoa Plan (2021) Nestlé mentions that it is already applying this criterion to its palm oil purchases. Nevertheless, as claimed by some critics, Nestlé's chocolate production is an ugly affair, full of accusations of malfeasances (Higonnet, Bellantonio, & Hurowitz, 2017).

Back in September 2017, the environmental group Mighty Earth investigated the cocoa production and found industry practices in Ivory Coast and Ghana that contributed heavily to the deforestation crises (Dee, 2018). Ivory Coast was densely covered with forests in 1960, making it a prime habitat for forest elephants and chimpanzees, and boasting one of the highest rates of biodiversity in Africa (Higonnet, Bellantonio & Hurowitz, 2017). However, much of these forests are eliminated due to the chocolate industry's sourcing practices resulting in less than 11 per cent of the country remaining forested and less than four per cent remaining densely forested in 2017 compared to more than 30 per cent in 2005 (Butler, 2020; Higonnet, Bellantonio & Hurowitz, 2017). It seems that Nestlé reaches out to the 'cleaners' to compensate for their behaviour and reduce all damage made.

A study conducted by Ohio State University examined 23 protected areas in Ivory Coast and found that seven of them had been almost entirely converted to cocoa. More than 90 per cent of the landmass of these protected areas was estimated to be covered by cocoa in the near future" (Higonnet, Bellantonio & Hurowitz, 2017, p.7) Mighty Earth reported that large cocoa traders buy beans that are grown illegally in these protected regions and are thereafter sold to large chocolate producers like Nestlé, Hershey, and Mars (Dee, 2018). In 2017, big chocolate producers like Nestlé and Mars were asked to comment on these issues according to Dee

(2018). However, they did not deny the usage of cocoa beans from illegal deforestation areas but also mentioned taking all necessary steps to eliminate these cocoa beans from their products.

Consequently, Nestlé reported progress against ending deforestation in its cocoa supply chain in Ivory Coast and Ghana, by replanting measures highlighted as the first priority of its 2025 Cocoa Plan as stated by Barston (2021). As a reaction to the accusations, Nestlé joined the public-private Cocoa and Forests Initiative in 2017 and in March 2019 Nestlé published a detailed action plan to support the end of deforestation and restore its forests (Barston, 2021). Subsequently, Nestlé stated the following update in 2021:

Over the past three years, Nestlé has been working with the region, with its suppliers, partners and the cocoa farming communities to scale up its actions. Despite the ongoing pandemic, which has further impacted certain activities such as mapping the farmers' lands, farmers' training, and cook stoves distribution, Nestlé made good progress last year (Barston, 2021; Nestlé Cocoa Plan, 2021).

Based on the above-mentioned statement, Nestlé agrees with the fact that they have been doing wrong in the past years but aims to help out wherever needed. This reaction can be seen as acknowledging any issues caused and can be linked with the increase in the importance of sustainability. They aim to scale up its actions in order to fight the deforestation in Ivory Coast and Ghana. The behaviour Nestlé looks like they make apologies first, acknowledge that deforestation is real and try to justify their behaviour. This is correlated with the techniques used by Maher et al. (2022); Garret et al. (1989) and Bryant et al. (2018). In all three frameworks, apologies, justification and eventually concessions are made. Based on the before-mentioned statements by Nestlé, they consider deforestation to be an actual problem and reported clearly to be against it. However, research showed that Nestlé is willingly working along with illegally acquired cocoa beans. Nevertheless, to justify this behaviour Nestlé supports their accusers by paying and supporting the agreements made to take replanting measures highlighted as being the first priority of its 2025 Cocoa Plan (Barston, 2021).

5. Discussion

As we analysed the statements by Nestlé in the previous chapter, we found and defined eight neutralisation techniques that are used in response to greenwashing accusations. The following chapter will elaborate on these strategies used by Nestlé and on how these newly found techniques can be connected to existing neutralisation technique frameworks (Garret et al. 1989; Bryant et al. 2018; Talbot & Boiral, 2015; Kaptein & Van Helvoort, 2019; Boiral et al. 2021; Maher et al. 2022). We will discuss our findings by comparing them to the existing neutralisation technique framework by Garret et al. (1989); denial, justification, excuses and concessions. As Maher et al. (2022) discussed, they found two new additional techniques that they included in this framework, namely self-promotion and evasion. By comparing our findings to existing frameworks, we endeavour to find whether the response frameworks are relevant, or if there is a need for an improved framework. Furthermore, as there were three other techniques we found that did not fit within these frameworks, we will elaborate on these. We found that Nestlé performs a metaphorical dance, where they constantly adjust their behaviour and communication based on societal demands. It appears that the accusers, and Nestlé take each other by the hand and react alternately to the accusations. We studied greenwashing accusations, but the frameworks can be used for a wide array of accusations and scandals.

5.1 Denial

The most common technique when facing an accusation or scandal, according to many scholars, is to go into denial. This technique implies that the accused party should simply state that what they are accused of, is untrue. This is seen with Nestlé questioning the expertise of accusers, where they claim that others do not have sufficient knowledge to judge or evaluate their behaviour.

Questioning the Expertise of the Accusers

This technique handled by Nestlé tries to switch the blame to others, by stating that their accusers do not possess the correct knowledge in order to give out these accusations. This can be seen as a response to the accusation, as the organisation tries to engage with the earlier statement. They immediately disregard their responsibility, by implying others do not have sufficient knowledge, and others are unable to judge their practices, processes and

organisational realities. This comes across as a valid argument, as when others do not have full knowledge of Nestlé's parameters, they should indeed not give out statements. However, when the accuser is a worldwide operator that has received validity from many governments, it seems rather strange that they would accuse anyone of not having the correct data to do so.

This technique is in accordance with 'denouncing unfair treatment and deceptive appearance' by Talbot & Boiral (2015). In line with this technique, the accused party implies that others do not have the knowledge in order to judge them. It is remarkable to see that, in addition to Nestlé, there are also many other studies proving that numerous companies use the technique of denial (Garrett et al. 1989; Bryant et al. 2018; Kaptein & Van Helvoort, 2019; Boiral et al. 2021; Maher et al. 2022). When looking at the various scandal handling techniques, such as the frameworks set up by Tybout and Roehm (2009) and Groysberg (2016), it becomes clear that denying the scandal is not an option when one wants to reduce and minimise the damage. By questioning the expertise of others, they try to denounce their own innocence. However, denial can often result in a decrease of trust in the organisation, which will harm the brand image. This is of great importance for organisations as they need to manage their impressions in order to have a sustainable future. There appears to be a gap between the studies performed on how the neutralisation techniques are used, and the numerous ways scandal effects can be minimised.

5.2 Justification

The justification technique has similarities with the minimisation technique handled by Nestlé. According to existing literature (Garret et al. 1989; Maher et al. 2022), the accused party would often justify their mistakes, by minimising their own deviant behaviour and its unwanted results. However, a frequent result here is that the accused party does have to admit to some level of wrongdoing, and thus, take partial responsibility for it.

Minimisation and Maximisation

The minimisation of accusations results in leading the attention of the public away from their mistakes, by pointing out the bigger issue behind it. Nestlé tried to distract the public by agreeing to the need for change but minimising their share in it. For the bottled water issue, they implied that climate change was a far bigger issue, thus, people should focus on the big

picture instead of on their faults. By highlighting other facts that are already widely known, they try to distract the readers and lead them away from the accusation.

This is also in line with ‘negotiating the norm’ by Kaptein and Van Helvoort (2019). A theory where not so much the facts, but the norm by which the behaviour is judged is refuted (Kaptein & Van Helvoort, 2019). For example, a response may emphasise that the norm is not relevant in the current situation. Or, an organisation might even admit that a norm has been violated, but that there is a more important norm and that, for this reason, the other norm must be followed (Kaptein & Van Helvoort, 2019). They acknowledge their mistakes, but try to justify the consequences by implying it is “not that bad” (Kaptein & Van Helvoort, 2019). By highlighting other norms, the accusation seems of less importance. In addition, this technique also sees similarities with a strategy described by Talbot and Boiral (2015), namely ‘denial and minimisation’. Within this approach, the organisation tries to minimise their impact by emphasising the bigger whole.

Furthermore, we see another step that is followed in this technique. Nestlé does not only minimise their issues when it is convenient for their win, they have also maximised the same issue at a later moment. When acting on the particular accusation, they would then magnify their actions by emphasising that they are solving the biggest and most pressing problem with it. In the water issue in 2008, they first minimised the issue that they are accused of, and followed up with an update that they are indeed handling this issue. Later on, they make the same issue bigger, by making all other problems appear smaller, with this they are pretending that they are the frontrunner in solving sustainability issues. It becomes difficult to evaluate which norm is the standard, as every accused party can constantly appeal to higher loyalties and constantly debunk the accusations. By minimising and maximising the same issue in a specific time frame, they set the norms of what issue is relevant or not.

5.3 Excuses

One of the most common steps in previous research, whenever involved with an accusation or scandal, is to find excuses. After acknowledging the problem, transparency, being forthright and making apologies should actually follow next (Groysberg et al. 2016; Tybout & Roehm, 2009; Wingard, 2019). However, in many cases, individuals or organisations try to find a way

out of the accusations received and make up excuses to debunk their responsibility. In regards to the climate crisis, the time for excuses seems to be over as it is clear that a climate breakdown and deep ecological crises are already on the way (Uren, 2019). Still, organisations are willingly looking for excuses for environmental wellbeing, as it may not be their first priority. Some of the excuses can be “the science might be exaggerated; the impacts of climate change might not be as bad as we think”; “a low carbon future threatens our business model”; “our investors aren’t interested” (Uren, 2019). Nestlé often seems to be aware of its actions and tries to act accordingly. In regard to our research, Nestlé does not try to find excuses for their behaviour. Maybe as the accusations are of such a level that excuses could only make it even worse. Or possibly, because in today's world, the time for excuses in sustainability issues is over.

5.4 Concessions

In this paragraph the concept of concessions is applied, as solving problems or coming to an agreement in order to restore or maintain relationships, is all about making concessions as mentioned by Garrett et al. (1989) and Maher et al. (2022). The technique of concessions has been explained as organisations that give out statements by admitting guilt and seemingly set out for action. However, these actions often appear meticulously calculated in order to meet the demands of accusers (Maher et al. 2022).

Supporting the Accusers

Following the accusations, Nestlé often seems to be aware of the damage caused. In this case, as a response, they support environmental groups that strive to fight deforestation. Research showed that large cocoa traders like Nestlé, buy beans that are grown illegally in these protected regions (Dee, 2018). According to this accusation of being responsible for the deforestation in Ivory Coast and Ghana, Nestlé agrees with the fact that they have been doing wrong in the past years but are willing to help out wherever needed. In order to do so, they aim to scale up its actions and joined the CFI in 2017. It seems that Nestlé reaches out to accusers to be involved in cleaning up or restoring the damaged areas and build on concessions to compensate for their behaviour. Nestlé seems to display the technique of ‘concessions’ as described by Bryant et al. (2018), Garrett et al. (1989) and Maher et al. (2022). Consequently, after joining the CFI, Nestlé published a detailed plan to support the end of deforestation and is helping to restore the forests

in Ivory Coast and Ghana. In 2019, they even reported progress by having replanting measures highlighted as their first priority in their 2025 Cocoa Plan. Eventually, this situation seems to roll out that Nestlé pays and supports their actual accusers and considers making concessions by saying that they were wrong and trying to solve the damage caused.

Another example of this technique is seen in 2017, when Nestlé received greenwashing accusations in regard to their cocoa bean purchases. In response to this accusation, Nestlé agreed to invest more money and support the environmental groups that accused them. However, later research showed that the deforestation had even increased more, resulting in Nestlé adjusting their plans by now postponing them to 2025. By stating to strive for change, but then postponing deadlines, it can be argued that these plans are carefully thought through to meet the demands of accusers.

5.5 Self-Promotion

Following the behaviour of supporting the actual accusers, Nestlé often agrees with the problem. As a response, they want to show publicly that their changed behaviour after the accusation can now be seen as the right thing. This self-promotion corresponds with the neutralisation techniques displayed in the framework by Maher et al. (2022).

Overstating Promises

Based on the plastic accusation in 2019 where Greenpeace wrote a report about many companies, including Nestlé, that are still greenwashing plastic and is titled 'Throwing Away the Future' (Greenpeace, 2019). In this report, Greenpeace states that Nestlé is not living up to their agreements and promises made in regard to its plastic-neutrality roadmap. As a response to counter this accusation, Nestlé responded by naming a statement, "What is your response to Greenpeace's Throwing Away the Future' plastics report?" (Nestlé, 2019b, n.p.). Based on this reaction, it seems that Nestlé wants to show off their power in order to press down the accusation by going public. They specifically use the same words in their statement and seemingly denounce unfair treatment by Greenpeace and their deceptive appearances. In another response to this accusation, Nestlé stated that they are actually the new green leader in the process: "We were one of the first companies to publish our annual plastic packaging volume. As a company, we also publish detailed reports on our progress via our global website

and through our annual reports” (Nestlé, 2019b, n.p.). Again, they willingly use press releases and annual reports to state their superiority. These statements and reports are easy to find by the public and therefore it appears that Nestle portrays that they have nothing to hide and even use the accusation to their advantage. This behaviour looks a lot like the neutralisation technique ‘self-promotion’ by Maher et al. (2022). Hereby they seek to present the company in a favourable light and promote themselves as the ‘good guys’. This indicates pride, which corresponds with Garret et al. (1989) and Maher et al. (2022), as they make use of the accusation to use it in their best benefit of self-promotion.

In addition, in regards to the deforestation claims in Ghana, Nestlé promised to help rebound deforestation after being accused of willingly trading in deforestation regions grown cocoa beans. As a response, they want to expand their work to tackle poverty as a root cause of child labour and the increase of building incentives to encourage behaviours and agriculture practices, agroforestry and income diversification (Nestlé, 2021a). Nestlé publicly states that they see itself as excellent and promotes itself again as ‘one of the first companies to purchase 2020/2021 cocoa’ (Nestlé, 2021a, p.41). The behaviour displayed by Nestlé looks like the techniques used by Boiral et al. (2021), as they proclaim themselves to be the new green leader in the process in comparison to their competitors.

Greenpeace addressed Nestlé for their wrong behaviour in regards to greenwashing plastic, and the deforestation regions in Ghana and Ivory Coast. Only after this occurrence, Nestlé responded and promised to do something about their behaviour. Otherwise, it seems Nestlé was not planning to act on it. Nevertheless, Nestlé responded by turning the accusation towards a better end and thereby overstating their promises made in order to promote themselves for their own benefit.

5.6 Evasion

Maher et al. (2022) describe this technique where organisations often try to evade accusations as they can affect them negatively. By not agreeing or responding to accusations, organisations try to debunk statements that can influence them. In chapter 4.1 the route of accusations against Nestlé regarding greenwashing water is explained. Within these claims, Nestlé seems to be

constantly evading any accusation by adhering to old agreements, regulations and laws or by settling lawsuits.

Dodging the Claim

Nestlé appears to willingly avoid responding to any allegation. The story began in 2003 when Nestlé was sued by Water & Wastes Digest, in the Connecticut Superior Court, about their false advertisements of the Poland Spring brand. Mainly the source of the water became debatable as Nestlé claimed that it was pure spring water ‘found deep in the woods of Maine’ (Patterson, 2013, n.p.). However, in reality, the actual source was close to parking lots, or polluting factories. Nestlé dodged the allegations for a long time but eventually settled the lawsuit. However, Nestlé continued advertising Polar Spring after this settlement, which was brought to court again in 2017. It seems Nestlé tries to evade the accusations as long as possible, settle and continue with business as usual.

In regards to the Canada water accusation, Nestlé showed honest intentions to solve the issue by clearly stating their active actions on their website but never replied directly with an official press release. Boiral et al. (2021) found in their research on greenwashing scandals that organisations in the automotive industry apply a ‘head in the sand’ approach, by not recognizing or trying to neutralise the threats of the accusation (Boiral et al. 2021). This same behaviour can be seen in the reactions of Nestlé. They seem to ignore the official claims made by an environmental group and just continue promoting what they actually are doing ‘good’. In addition, Nestlé appears to evade any lawsuit coming at them for wrongly pumping water and the corresponding advertisements. Nestlé uses an evasive technique, as described by Maher et al. (2022). With this technique, the organisation tries not to engage with the accusers and their allegations in order to neutralise the threat (Maher et al. 2022). Because the Assembly of First Nations uses Facebook to reach out to the public, they create social awareness and take a stance against Nestlé. This results in the audience expecting the organisation accused to start a dialogue, however, it appears that Nestlé tries to evade these accusations nonetheless.

5.7 The Newly Found Techniques

As briefly announced earlier, we have found three categories of responses that are used by Nestlé, that do not fit within the framework by Garrett et al. (1989) and Maher et al. (2022).

Therefore, we have created new neutralisation techniques that have not been mentioned in earlier work by scholars.

5.7.1 Collectivisation

The use of collectivisation sees some similarities to others, but with this technique, Nestlé tries to involve others by appealing to the bigger whole as they all carry responsibility as a collective. Nestlé emphasises that responsibility is at multiple facets in society, but appears not to interfere with the consequences thereafter. For example, it seems that they do not admit they themselves were one of the biggest reasons behind the issue of water. However, they do agree that there is some need for change, and they involve their competitors as well as other players in the market. They do not necessarily deny their part in the problem but imply other parties have the same or even bigger responsibilities and then continue with business as usual.

The use of appeal to the collective is not mentioned in other frameworks, however, this might change in the upcoming years. As climate issues have received greater attention over the last decade, more parties bear responsibility. The approach of including competitors or other players in the market to solve the problem makes the sole responsibility of Nestlé smaller, thus, they will arguably receive less bad attention from the public.

5.7.2 Goal-Achieving and Goal-Setting

The increase of sustainability goals after an accusation appears to be one of the techniques used by Nestlé. By focusing on the new goals they are setting, they try to switch the attention to new goals, rather than their failed ones. As the company receives accusations regarding an issue, they consequently raise their goals to fight these accusations. They aim to reset their wrongdoings by announcing a new start. The mentioning of a new beginning is in accordance with the technique ‘start of a new era’ by Boiral et al. (2021). However, Boiral et al. (2021) mainly discuss the new beginning of the organisation, which does not necessarily involve goal-setting or goal-achieving.

As discussed earlier, the number of companies that issue green claims has increased over the last several years, as the environmental footprint has received more attention now (Gallicano, 2011). An increasing number of organisations are now giving out more statements regarding

their sustainability, both future or achieved goals, making it significantly more important in organisational publicity. However, as these claims can turn out to be greenwashing claims, the backlash of their own actions is often not considered. As the trend in sustainability continuously grows, the expectation is that Nestlé will most certainly increase giving out goal-achieving statements as well.

5.7.3 Problem Shifting

Nestlé is fully aware of the situation in regards to the plastic-neutrality claim. They aim to restore the plastic crisis by gathering and cleaning up the beaches and waters in the Philippines and getting rid of it by working together with CEMEX Holding Philippines (Nestlé, 2021b; Plastic Soup Foundation, 2022). However, they neglect the exposure of hazardous substances, including dioxins, which are being spread into the air after incinerating plastic (Brock et al. 2021). Hereby they acknowledge the first problem, show apologetic behaviour and seemingly restore the harm that is done by shifting it to another problem.

It appears Nestlé claims to be aware of any harm that is done and wants to act accordingly to restore their wrong actions. Nevertheless, after restoring the initial problem, they create another problem. Therefore, the shift of problems would not be considered the best solution, as eventually, things can arguably get worse. The behaviour Nestlé displays, corresponds with the advice of Groysberg et al. (2016) and Wingard (2019), as they imply that making apologies will create a longer-lasting relationship after restoring the damage caused.

5.8 Greenwashing as a Communicative Dance

In the communication by Nestlé, one can see the metaphor of the “communicative dance” as described by Manning (2008). As Nestlé performs some sort of dance, one can say Goffman’s (1963) metaphor of a “theatre” is fitting here, where the social situation that has occurred, can be seen as the stage. Nestlé performs a communicative dance, where they need to fulfil their responsibility towards the public. The three factors self-presentation, trust and social tact are continuously used in order to communicate and respond to society. Nestlé constantly evaluates their behaviour based on the accusations they receive, while seemingly adjusting their behaviour to the expectations of the public.

Prasad described the theatre by looking at “how individuals figure out their own roles in social situations and assess audience responses to them, while simultaneously preparing public performances that would have the desired effect on these audiences” (2008, p.49). The behaviour of Nestlé is constantly adjusted in order to obey the demands of the public. The organisation, being the actor in the theatre, has made a mistake. Here, the accusers point out its flaws and address what needs to be changed. In response, the organisation evaluates what happens to the audience as they see this happen. The actor adjusts their actions on the stage, as they are aware of the desired change by the audience. This is exactly what happens at Nestlé, since they observe the increasing demand for sustainability goals, they adjust their expressions accordingly. The audience indicates they want to see changes in Nestlé’s dance, to which they answer with a new dance move. By constantly moving in the direction of the public, it appears they are in a synchronic dance rehearsal.

By constantly evaluating their behaviours and the responses to these behaviours, they might succeed in their eventual performance. Through this analysis and discussion of the empirical findings on Nestlé responses, we see that there are many new techniques in comparison to earlier research. One of the most outstanding findings is that the technique of excuses was not used in our case, which could indicate a change in society, where the actor can no longer use excuses to please the audience. We believe the increase of awareness of climate change has resulted in the public needing organisations to act upon this. The paramount importance of sustainability has become undeniable, where trying to make excuses for mistakes in this area can be seen as a big sin. This makes the use of the ‘excuses’ technique an unpopular dance move that the audience, and therewith, society, disapproves of.

Many accusations are often overshadowed by other claims or new accusations. This eventually leads to a new scream from the audience, to which the actor has to work out continuous adjustments on the front stage. The script is therefore mainly adapted to the demand from the public, and not so much by considerations previously established in the script, and thus, in the business operations.

This thesis studied greenwashing accusations, but the frameworks can be used for multiple accusations and scandals. By identifying the new techniques that are used, we can propose a

conceptual framework that can be used in different areas of expertise to examine the different neutralisation techniques that are used by organisations.

6. Conclusion

This final chapter will give our main conclusions in answer to our research question. We will discuss the limitations and practical implications of our research and finally, we will give our suggestions for further research in the future.

6.1 Research Contribution

In accordance with the outlined focus of our study, we will answer our research question:

How do organisations respond publicly after being accused of greenwashing?

We based our research on the phenomenon that organisations use neutralisation techniques as a part of impression management (Garrett et al. 1989; Maher et al. 2022; Talbot & Boiral, 2015). Our analysis indicates that there is a certain pattern in the public responses and the following actions after Nestlé is publicly accused of greenwashing. It appears that Nestlé applies several neutralisation techniques, most of which have been described in earlier research frameworks (Garret et al. 1989; Bryant et al. 2018; Talbot & Boiral, 2015; Kaptein & Van Helvoort, 2019; Boiral et al. 2021; Maher et al. 2022).

However, some of these newly defined techniques are not completely covered in already existing frameworks. By examining the case study of Nestlé, we found that there are also techniques that are not described in the aforementioned frameworks. Even though the frameworks have a wide range, we found that not all neutralisation techniques covered our findings. There are significant responses that do not fall under the theoretical frameworks that are explained by Garret et al. (1989). Bryant et al. (2018), Talbot and Boiral (2015), Kaptein & Van Helvoort (2019), Boiral et al. (2021) and Maher et al. (2022). This has resulted in an open space for a new framework. We believe these new techniques are significant in the response behaviour of Nestlé in regard to greenwashing accusations, thus, we have created a new conceptual framework.

This new framework is relevant, as it introduces new neutralisation techniques, but also eliminates a technique that has become obsolete. Boiral et al. (2021), for example, have created their framework based on the Dieselgate scandal. However, this scandal was specifically

targeted at sustainability as a whole. The greenwashing scandals around Nestlé revolve around Corporate Social Responsibility, which has a wider reach. Furthermore, as the need for sustainability has increased over the years, we see that the responses of organisations change with them. This parallel increase in the use of CSR and the importance of CSR has resulted in parts of existing frameworks becoming insufficient as a response technique. We mainly found that the technique “excuses” from Garrett et al. (1989) and Maher et al. (2022) has become obsolete in current times. Organisations now seldom make up excuses when they are accused of a sustainability issue, as the importance has been proved undeniable over the last years. The overview of the existing frameworks compared to the new conceptual framework can be found in table 2.

We conclude that Nestlé is performing in the ‘theatre’, and demonstrates a communicative dance. The organisation constantly adjusts their behaviour as they receive accusations, where they try to figure out how to proceed in order to have the desired effect on the audience. It appears as if they often try to strategically align their steps to fulfil the demands of society, but it can be argued whether these movements that they make are sincere or just for show.

Table 2: The adjusted framework

Boiral et al. (2021)	Bryant et al. (2018)	Kaptein & Van Helvoort (2019)	Talbot & Boiral (2015)	Garrett et al. (1989)	Maher et al. (2022)	NEW CONCEPTUAL FRAMEWORK
<ul style="list-style-type: none"> - wait and see - start of a new era - head in the sand - self-proclaimed green leadership 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions - the claim of normality - appeal to good character - defence of necessity - victimisation 	<ul style="list-style-type: none"> - distorting the facts - hiding behind oneself - blaming the circumstances - negotiating the norm 	<ul style="list-style-type: none"> - denial and minimization - denouncing unfair treatment and deceptive appearances - blaming others - self-proclaimed excellence: - promotion of a systemic view - economic and technological blackmail 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions 	<ul style="list-style-type: none"> - denial - justification - excuses - concessions - self-promotion - evasion 	<ul style="list-style-type: none"> - denial - justification - concessions - self-promotion - evasion - collectivisation - goal-achieving and goal-setting - problem shifting

6.2 Limitations

Before we elaborate on the opportunities for further research, we have to mention the limitations as, in nearly all research, this study also comes with some limitations. One of the limitations identified in our work is the possible narrow setting as only a single case company has been focussed on. This could raise questions for the reader about the generalisability of the study. Although we recognise that our scope might be limited, we deliberately chose to conduct this qualitative study focussing on one organisation, as it would simply become a too wide research span to explore multiple companies or companies from different industries. Nevertheless, by deciding to focus on one organisation, it allowed us to dig deeper into the work of Nestlé, and how they respond to accusations of greenwashing over the last two decades. We believe we gained significance by focussing on one organisation, even though we lost breadth by doing so. Thus, it has strengthened this research as Nestlé is just not a single case and as it is a significant player in the FMCG industry.

Since we conducted a documentary study, a second limitation that comes to mind is our access to the data available. As we conducted research based on public statements by accusers, and publicly accessible data by Nestlé via multiple platforms, information could be removed, people or statements could be blocked or information could be specifically added by Nestlé. In addition, their annual and sustainability reports and public statements can also be considered to be somewhat biased due to the fact that they write these reports themselves. Nonetheless, we believe and trust that the extensive research we conducted provides us with in-depth results, together with the empirical material gathered, resulting in insightful answers for the thesis outcome.

6.3 Future Research

We would suggest there is an additional need for research on greenwashing. As our research found that greenwashing claims are continuously regarded as unacceptable, it could be interesting to explore if there are any conditions that would be acceptable for companies not to provide detailed information online. Further research could also focus on the conditions of companies engaging with green branding for their benefit and under what conditions they should avoid green claims. In addition, it could be interesting and worthwhile to continue the research about who is submitting these greenwashing accusations and what influences their

credibility. The effects of accusing an organisation of greenwashing and public behaviours could also be a relevant topic for further research. Thus, seeing how the public responds in regard to their buying behaviour or customer loyalty rather than seeing how the accused respond and using communication tools to find a way out of it. Lastly, as accusations and responses through neutralisation techniques are a logical sequence, it could be interesting to see whether the consumers are influenced by any knowledge of Nestlé's sustainability goals and if the accusations were legitimate or not. Nevertheless, it could also be interesting to see whether the techniques listed by Garrett et al. (1989) and Maher et al. (2022) are mostly performed with greenwashing accusations, or any other scandal. A prolonged study could additionally provide a much deeper insight revealing how to further elaborate on how organisations behave in the long term after accusations.

Furthermore, in addition to our specific outcome, we would suggest examining to what extent Nestlé possesses knowledge of the legitimacy of the claims. As for now, we cannot conclude whether the responses are fabricated with pre-existing knowledge of these claims and their validity. We see that there is a gap in existing literature here, as we were not able to obtain information on the premeditated knowledge of Nestlé.

6.4 Practical Implications

With this thesis, we hope to have contributed a conceptual framework that can be used in the context of how organisations respond to accusations and scandals. With our new framework, we have mapped out various responses, showing that Nestlé more often questions whose responsibility it is, rather than questioning whether the behaviour is deviant.

All frameworks in the aforementioned literature that focus on the scandal effect, suggest that the best solution is to assess the incident and acknowledge the problem. It appears that scholars all agree that owning up to the problem is the best solution, therefore, Nestlé has not handled most problems in the most suitable way. In regards to the activist groups, they obviously want to see greenwashing disappear. However, they could also suggest that it is suitable that organisations are not too good at covering up their greenwashing scandals as it helps us notice any cracks in the surface. In the case of organisations, it is advisable to give some sort of response after receiving accusations, as this brings the lowest risk of harming the company.

Thus, we would recommend for Nestlé to completely ban all kinds of denial and justification techniques, as these will have little to no effect in regard to solving any accusation and can result in a lack of trust and harm the organisation more.

Nestlé does not make up excuses when receiving greenwashing accusations, which can have multiple reasons. It might be that the current sustainability need is proven to be urgent and societal norms have adjusted to this, forcing organisations to act upon them. But, it could also be a carefully taken step from managerial roles, as it could be seen as a tactical move in order to restore the organisational image. As discussed earlier, Wingard (2019) highlighted the importance of pioneering a transformation, which leaves no place for making excuses.

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