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THE ROLE AND COMPETENCIES OF SUSTAINABILITY TEAMS IN COMPANIES:

Insights from the case of Vandemoortele

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Abstract

This thesis examines the role, structure, and competencies of sustainability teams in corporate governance through the case study of Vandemoortele, a leading European food company. As sustainability becomes a strategic priority across industries, these teams are necessary to bridge corporate strategy and operational implementation.

Through interviews with members of the sustainability team and an analysis of company reports, this study explores the ways in which the team supports Vandemoortele's 2030 Sustainability Strategy, which is in line with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standard (ESRS). The findings reveal a well-defined governance structure, a clear division of responsibilities, and effective cross-departmental collaboration. The team's technical expertise and interpersonal skills, mapped through the Insights Discovery framework, are central to its influence. However, there are still gaps in decentralised ownership of sustainability goals, providing skill development through training to meet evolving regulatory demands, and formal knowledge-sharing mechanisms.

The study contributes to sustainability governance literature by linking competency frameworks to real-world corporate practice and offers practical recommendations to strengthen organisational embedding, training alignment, and regulatory readiness. The study's limitation includes its single-case focus and reliance on internal perspectives, highlighting opportunities for comparative, multi-company, and longitudinal research.

Abstract Italiano

Questa tesi esamina il ruolo, la struttura e le competenze dei team di sostenibilità all'interno della governance aziendale, prendendo in esame il caso di Vandemoortele, azienda alimentare leader in Europa. Poiché la sostenibilità sta diventando una priorità strategica in tutti i settori, questi team sono fondamentali per collegare la strategia aziendale e la sua implementazione operativa.

Attraverso interviste ai membri del team di sostenibilità e un'analisi dei documenti aziendali, lo studio esplora il modo in cui il team supporta la strategia di sostenibilità 2030 di Vandemoortele, in linea con la corporate sustainability reporting directive (CSRD) e con gli European Sustainability Reporting Standards (ESRS). I risultati hanno rivelato una struttura di governance ben definita, una chiara divisione delle responsabilità e un'efficace collaborazione tra i vari reparti. Le competenze tecniche e interpersonali del team, mappate tramite il framework Insights Discovery, sono fondamentali per la sua efficacia. Tuttavia, emergono ancora delle lacune nella gestione decentralizzata degli obiettivi di sostenibilità, nello sviluppo delle competenze attraverso la formazione per soddisfare le normative in continua evoluzione e nei meccanismi formalizzati per la condivisione delle conoscenze.

Lo studio contribuisce alla letteratura sulla governance della sostenibilità, collegando i framework sulle competenze alla pratica aziendale reale, e offre raccomandazioni pratiche per rafforzare l'integrazione organizzativa, l'allineamento della formazione e la preparazione normativa. Il limite dello studio risiede nel fatto che si concentra su un singolo caso e si basa su una prospettiva interna, sottolineando le opportunità per una ricerca comparativa, multi-aziendale e longitudinale.

Index

Introduction 5

Chapter 1: Literature Review 7

1.1 Introduction about sustainability 7

1.2 Sustainability regulatory framework 13

1.3 Role of businesses in sustainable development 23

1.4 Building sustainability competencies 34

1.5 Sustainability in food sector 40

Chapter 2: Methodology 48

2.1 Case Study: Vandemoortele 48

2.2 Data collection methods: semi-structured interviews and document analysis 51

2.3 Data analysis 53

2.4 Summary of data collection and analysis process 54

2.5 Researcher position and access 55

2.6 Use of digital tools 55

Chapter 3: Results 56

3.1 Vandemoortele organisation analysis 57

3.2 Sustainability team members 78

3.3 Competency analysis 86

3.4 Team dynamics and internal integration 94

Chapter 4: Discussion and Conclusions 97

4.1 Key findings 97

4.2 Competencies as strategic enablers of team effectiveness 100

4.3 Conclusions on the strategic value of sustainability teams in company performance 102

References 106

Annex 121

Annex I 121

Annex II 125

List of Figures & Tables

Fig. 1. Left, typical representation of sustainability as three intersecting circles. Right, alternative depictions: literal "pillars" and a concentric circles approach.

Fig. 2. Sustainable Development Goals (SDGs)

Fig. 3. Adapted and extended from Circular Economy Model.

Fig. 4. CSR in the context of strategy.

Fig. 5. Adapted from Matrix to Integrate Sustainability in Management and Business Education (Curricular & Co-Curricular Learning).

Fig. 6. The environmental impacts of food and agriculture.

Fig. 7. 'OUR CORE VALUES'. Vandemoortele Annual Integrated Report

Fig. 8. 'Double materiality matrix'. Vandemoortele Annual Integrated Report

Fig. 9. 'OUR SUSTAINABILITY STRATEGY 2030'. Vandemoortele Annual Integrated Report

Fig. 10. 'OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS'. Vandemoortele Annual Integrated Report

Fig. 11. Adapted and extended from 'Executive committee'. Vandemoortele Annual Integrated Report

Fig. 12. Insights Discovery: Transforming People Through Self-Understanding. Dundee, Scotland: Insights Learning & Development Ltd.

Table 1. Overview and comparison of sustainability regulations. Source: self-elaboration.

Table 2. Summary of data collection and analysis process. Source: self-elaboration.

Introduction

In recent decades, sustainability has evolved from a voluntary and secondary concern to becoming a central part of corporate strategy. Companies are now expected to address environmental, social, and governance (ESG) challenges, not only to comply with stricter regulations, but also to stay competitive, manage risks, and build and maintain their reputation. This shift is especially important in the food sector, where environmental impacts, resource use, and complex supply chains make sustainability a necessity, but also a strategic priority.

Corporate sustainability does not happen automatically; it requires clear structures, specific expertise, and effective involvement and coordination from across all departments. An important way thanks to which companies achieve this is through the creation of dedicated sustainability teams. These teams connect high-level strategy with practical action, turning commitments into measurable performances, work with different internal and external stakeholders, and ensure compliance with frameworks such as the European Corporate Sustainability Directive (CSRD).

These themes are now becoming more common, but their roles, structures, and required skills are still not widely studied in academic research. Previous research has shown the importance of systems thinking, decision-making, and stakeholder engagement for sustainability professionals (Connell et al., 2012; Brundiers & Wiek, 2017; Sroufe, 2017), but there is still little evidence on how these skills are developed and used in companies.

Understanding these aspects is important to improve corporate governance, strengthen strategy, and respond to the challenges of sustainability transitions.

Based on this gap, this thesis addresses the following research question:

“How do sustainability teams contribute to corporate sustainability strategies, and what key competencies are necessary for their members to manage sustainability effectively?”

This study has three main objectives:

1. To examine the role and governance of sustainability teams within corporate structures.
2. To identify the key competencies required for sustainability professionals, especially in the food sector.
3. To explore how these teams influence decision-making, corporate governance, and stakeholder engagement.

This research is relevant both for theory and practice. From a theoretical perspective, it adds new evidence to the limited literature on sustainability departments, linking governance structures with established skill frameworks. From a practical perspective, it provides useful recommendations for companies to improve their sustainability governance and skill development process, especially under the requirements of the regulations.

To answer the research question, the study uses a qualitative case study approach focused on Vandemoortele, a leading European food company. Data collection includes internal interviews with the company's sustainability team, selected for their strategic role in implementing the company's sustainability strategy, and document analysis of the sustainability report. Using different sources allowed us to have a deeper and more reliable understanding of both formal internal structures and everyday practices that shape sustainability at Vandemoortele.

This analysis provides a deep dive into Vandemoortele's approach to sustainability governance and offers insights on how corporate sustainability teams can be structured, supported, and equipped to help companies toward more sustainable food systems.

The thesis is structured in four chapters: Chapter 1 reviews the literature and regulatory context of corporate sustainability, with a focus on the food sector. Chapter 2 outlines the research methodology and case study design. In Chapter 3, results based on the analysis of Vandemoortele's sustainability team are presented, and lastly, Chapter 4 discusses the findings, implications, and conclusions.

Chapter 1: Literature Review

1.1 Introduction about sustainability

1.1.1 The sustainability concept

The concept of sustainability, nowadays, is part of common knowledge, and it has become a reference paradigm for both academic and company activities (Maon et al. 2010). This notion was introduced by the World Commission on Environment and Development (WCED) in the Brundtland Report in 1987, which defines sustainable development as "...development that meets the needs of the present without compromising the ability of future generations to meet their own needs'' (WCED, 1987, p. 43). This definition represents the starting point for understanding a concept perceived as abstract. It is a general definition that links the concept of sustainability to its long-term vision by introducing the idea of intergenerational equity. So, it means that to respect the interests of future generations, present actions should be limited within some borders to allow future generations to have the capacity to guarantee that the quality of their life is not affected (Padilla, 2002).

From the concept of sustainable development emerges the necessity of prompt action. When talking about generations, we are already talking about the next generation, so rapid action is needed. Otherwise, there is the risk of irreversibly compromising the future.

1.1.2 The sustainability dimensions

Sustainable development can be pursued at three levels along three interrelated dimensions: economic, environmental, and social (Purvis et al., 2019).

Starting from the first concept, economic development, it refers to the organization of economic activities aimed at fostering long-term well-being. This approach seeks to balance economic

growth, resource efficiency, social equity, and financial stability. Social development covers a broad range of concerns, including the need to maintain access to basic resources without compromising quality of life; this aspect is still a pressing issue, especially for developing countries. It also includes protecting public health from harmful industrial and corporate practices that contribute to environmental pollution. Additionally, a key driver for social development is civic engagement, and education plays a pivotal role in raising awareness on the topic of sustainable development (Krayneva et al, 2021).

Lastly, environmental protection focuses on preserving natural ecosystems, ensuring air and soil quality, and maintaining the sustainability of natural resources. It addresses threats to environmental integrity that may arise from human activity (UN, 1992). According to a National Academy of Engineering report, the path to sustainability "involves the creative design of products, processes, systems and organizations, and the implementation of smart management strategies that effectively harness technologies and ideas to avoid environmental problems before they arise" (National Academy of Engineering, 1997).

These dimensions are linked to the expression "Triple Bottom Line", which was introduced by Elkington in 1997; it considers that company performances are not just related to its economic performances but also to social and environmental impact since it operates in a social context, which is placed in a broader environment (Elkington, 1997). The "Triple Bottom Line" (TBL) concept integrates economic, social, and environmental objectives, and it became a key evaluation criterion for the evaluation of sustainability and social responsibility (Slaper et al., 2011).

The first line, economic, is the measure of a company's practices in the economic system (Elkington, 1997). So, these practices are perceived as the ability of the economy as one of the subsystems of sustainability, to survive and evolve into the future to support future generations (Spangenberg, 2005).

The second aspect, the social one, emphasizes the importance of conducting fair business practices that support labour, human capital, and community (Elkington, 1997). The core idea is that businesses should contribute positively to society, giving back value to the community in which they operate. For instance, by paying fair wages, offering healthcare benefits, and fostering an inclusive and supportive work environment. Social performance, therefore, focuses on how organizations engage with their communities and workforce and includes factors like community involvement, employee relations, and equitable compensation (Goel, 2010).

The environmental pillar of the Triple Bottom Line focuses on adopting business practices that protect natural resources and ensure their availability for future generations. This includes actions such as using energy efficiently, lowering greenhouse gas emissions, and minimizing the company's overall ecological footprint (Goel, 2010). Companies that embrace the Triple Bottom Line recognize that protecting the environment is just as important as making a profit or supporting their communities. At its core, this means committing to practices that reduce harm to the planet and ideally, help restore it. As Kisil (2013) states, "... if an organization gives the people jobs so that they have money to live, it should not, at the same time, destroy or degrade the environment in which they have to live".

Many companies, especially those involved in manufacturing, are now taking a closer look at the entire life cycle of their products. From sourcing raw materials to disposal, they are trying to understand how each step affects the environment and how they can do better.

Further, these three dimensions should be balanced, considering not only economic factors as a means for society (Weisenfeld & Hauerwaas, 2018). Brown et al. (2006) argue that, for businesses, the Triple Bottom Line has become a metaphor for sustainability that "conveys an impression of compensatory relationships among the three dimensions implying a common currency and additivity".

These pillars can be represented in multiple ways according to the concept of sustainability we embrace (*Figure 1*). The most used version is the left one, three intersecting circles that represent society, environment, and economy, with sustainability placed at the intersection (Purvis et al., 2019).

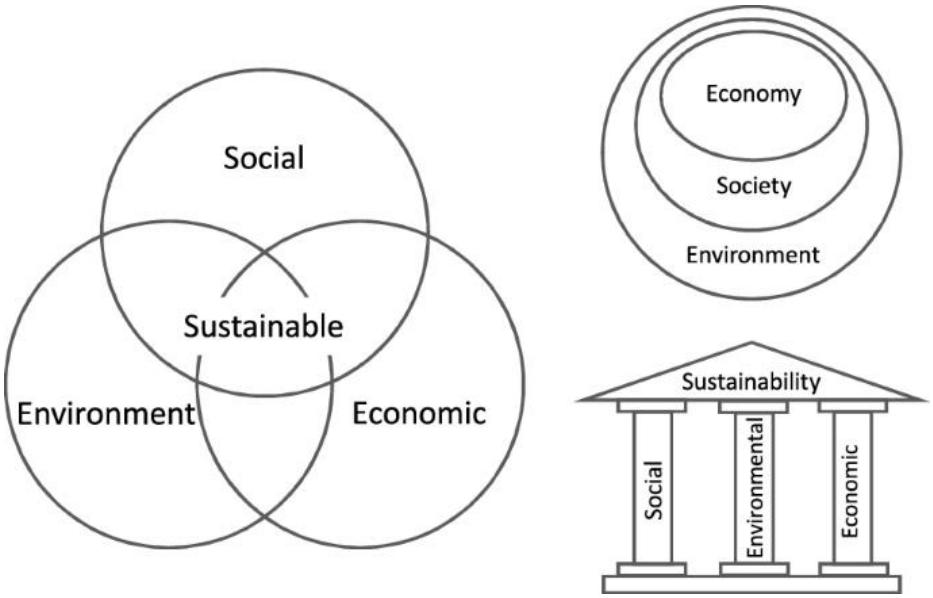


Figure 1. Left, a typical representation of sustainability as three intersecting circles. Right, alternative depictions: literal "pillars" and a concentric circles approach. From Purvis et al. (2019)

As presented in *Figure 1*, this model can be represented in other ways, such as concentric circles or literal pillars. Although these diagrams are appealing due to their simplicity, the meaning they convey, the broader pillar concept is often ambiguous, and this complicates their implementation. Despite this, the "three-pillar model" of sustainability is widely present in literature (Purvis et al., 2019). As Thompson (2017) observes, much of the discourse on sustainability revolves around the three-circle framework without sufficient critical examination of how it contributes to a comprehensive understanding of sustainability.

1.1.3 Agenda 2030 and SDGs

Sustainability is an increasingly critical issue, attracting the interest of many countries, which are implementing global initiatives to promote its diffusion. From this perspective, in

September 2015, the 193 constituent members of the United Nations (UN) approved the 2030 Agenda for Sustainable Development, which is an action plan "for People, Planet and Prosperity that also seeks to strengthen universal peace in larger freedom" (United Nations, 2015). In the Agenda, have been identified 17 Sustainable Development Goals (SDGs) which are articulated in 169 associated targets to be achieved in the environmental, economic, social, and institutional domains by 2030 (ibid). (*Figure 2*)



Figure 2. Sustainable Development Goals, United Nations (2015)

"The objectives set for sustainable development have a global validity, and concern and involve all countries and components of society, from private companies to the public sector, from civil society to information and culture operators" (United Nations, 2015).

Those SDGs are linked to important development issues referred to the three dimensions of sustainable development - economic, social, and ecological – and aim to end poverty, fight against inequality, climate change[1], and respect human rights (United Nations, 2015).

The approval of the Agenda 2030 has been met with significant enthusiasm, representing a substantial advancement in addressing sustainable development. It promotes a sense of global

[1] Climate change: "long-term shifts in temperatures and weather patterns. Such shifts can be natural, due to changes in the sun's activity or large volcanic eruptions."

responsibility in its implementation. There is a clear consensus regarding the unsustainability of the current model and the serious risks it poses for both the present and the future (United Nations, 2015). It provides a decisive response to the necessity of an integrated approach to tackle the sustainability challenge across its three dimensions: economic, social, and ecological (United Nations, 2015).

However, it is widely recognized that achieving the Sustainable Development Goals (SDGs) will be a complex challenge, requiring the involvement of all sectors of society, including businesses, institutions, universities, and individual citizens (United Nations, 2015).

1.2 Sustainability regulatory framework

1.2.1 European Green Deal

Some years later, in 2019, after the publication of the Agenda, at the European level, the European Commission launched the European Green Deal (EGD) to make Europe the first climate-neutral continent (European Commission, 2019). The main goal of the EGD is to achieve net-zero greenhouse gas (GHG) emissions by 2050. Being net zero means that Europe should compensate for all the greenhouse gas emissions, with the same quantity of gas absorbed by biomass or other systems, reaching a balance between emitted and absorbed gases. To reach this goal, starting from 2019, the European Commission has adopted a set of proposals to make the EU's policies fit for reducing net GHG emissions by at least 55% by 2030, compared to 1990 levels (European Commission, 2019).

The European Green Deal emerged as a strategic response to pressing environmental issues such as global warming, ecosystem degradation, ozone depletion, water contamination, urban environmental stress, and the growing volume of waste.

Aligned with the 2030 Agenda, the EU aims to protect, conserve, and enhance its natural capital, transition towards a resource-efficient, green, competitive, low-carbon economy, and safeguard its citizens from environmental pressures and associated risks to health and well-being (European Union).

The aim is not only to achieve a transition of European energy systems, but also the promotion of new ‘green’ economic growth and dealing with distributional challenges from decarbonization (Skjærseth, 2021).

Concerning the legal strategy, the EU developed the European Climate Law, a set of binding laws that the EU Member States must follow. Together with the European Climate Law, the Commission approved a legislative package called the 'Fit for 55' to set an action path to respond to the requirements to reduce GHG emissions (European Commission, 2021).

1.2.2 Directive 2014/95/UE: Non-Financial Reporting Directive (NFRD)

The spread of the concept of sustainability implied the necessity to define specific legislation to regulate it.

At the European level, many initiatives have been put in place to promote transparency to demonstrate companies' responsibility for sustainability.

Related to this point, at the European Union level, a series of directives and regulations require companies to disclose non-financial information.

One of the most relevant is the Directive 2014/95/UE, also called "Non-Financial Reporting Directive" (NFRD), which requires big companies to publish environmental, social, and governance-related information.

More precisely, in October 2014, the European Parliament and the Council of the European Union published Directive 2014/95/EU "amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups" (European Parliament, 2014). The NFRD was adopted to define minimum requirements for the Non-Financial Statement (NFS) and to harmonise member states' national accounting regulations to ease the comparability and transparency among European companies. The NFRD requires public interest big enterprises with more than an average of 500 employees to produce an annual non-financial report from fiscal year 2017 (European Parliament, 2014).

According to Directive 2014/95/EU, companies were required to produce Non-Financial Statements that include information on several areas. Firstly, environmental considerations must be addressed, detailing companies' policies, key risks, and environmental-related outcomes; secondly, social and employee factors are to be included, providing insights into the company's social policies, employee relations, working conditions, and diversity (Cote, 2021). NFRD covered around 11.700 companies and groups across the European Union.

1.2.3 EU Regulation 2020/852: European Taxonomy

In 2020 has been introduced the EU Regulation 2020/852, also known as "European Taxonomy", that defines which activities can be considered environmentally sustainable. The main goal is to support sustainable finance growth by giving to companies and investors a clear framework to identify these activities to address concerns about greenwashing so "the practice of gaining an unfair competitive advantage by recommending a financial instrument as environmentally friendly or sustainable, when in fact that financial instrument does not meet basic environmental or other sustainability-related standards" (Zukas & Trafkowski, 2022).

This Regulation defines six environmental objectives that define the degree of eco-sustainability of an economic activity, so they allow to explain if an activity is sustainable from an environmental point of view; those six environmental objectives are the following: (1) climate change mitigation, (2) climate change adaptation, (3) sustainable use and protection of water and marine resources, (4) transition to a circular economy, (5) pollution prevention and control, and (6) protection and restoration of biodiversity and ecosystems.

To be considered as environmentally sustainable, economic activities must meet the Regulation sets four overarching conditions:

1. "Making a substantial contribution to at least one environmental objective.
2. Doing no significant harm to any of the other five environmental objectives.

3. Complying with minimum safeguards, and,
4. Complying with the technical screening criteria set out in the Taxonomy delegated acts" (European Parliament, 2020).

Some years after the introduction of the Non-Financial Reporting Directive, it has been necessary to update the regulation on non-financial disclosure to align reporting standards. The Directive, indeed, allowed the spread of different reporting models, so it has been necessary to introduce legislation to establish uniform requirements and standards to improve the quality of ESG-related disclosures, intending to make companies increasingly responsible and transparent, thereby enabling the effective implementation and achievement of the goals set by the European Green Deal.

1.2.4 Directive 2022/2464: Corporate Sustainability Reporting Directive (CSRD)

To face these challenges and to seize opportunities, the European Union in 2020 began a review process which resulted, in 2022, in the adoption of Directive 2022/2464, the Corporate Sustainability Reporting Directive (CSRD). The CSRD represents a reinforcement of the obligations that were set by the previous regulation by extending the range of companies held to disclose non-financial information, increasing the number of companies from 11.700 to 49.000. (European Parliament, 2022).

The implementation is going through those steps (Celli et al., 2024):

1. "from 1° January 2024 for large public interest enterprises (with more than 500 employees) already subject to the Non-Financial Reporting Directive, with a reporting deadline in 2025.

2. from 1° January 2025 for large enterprises not yet subject to the Non-Financial Reporting Directive (with more than 250 employees and/or €40 million in turnover and/or €20 million in total assets), with a reporting deadline in 2026.

3. from 1° January 2026 for SMEs and other listed companies, with a reporting deadline in 2027; for listed SMEs, an out-out will also be possible during a transitional period, exempting them from the application of the directive until 2028.

4. reporting in 2029, on the 2028 fiscal year, for non-EU companies that generate a net turnover of €150 million in the EU and have at least one subsidiary or branch in the EU."

In addition to the increased number of stakeholders, the new CSRD will increase the number and quality of information requested, without distinguishing between target companies (Dinh et al., 2023).

According to CSRD, companies have to disclose information on their material impacts, risks, and opportunities along the value chain, especially from due diligence[2] and materiality[3] analysis activities (Celli et al., 2024). The required approach to do this is the double materiality assessment, which "encourages a company to judge materiality from two perspectives:

1. "The extent necessary for an understanding of the company's development, performance and position" and "in the broad sense of affecting the value of the company" (European Commission, 2019, p.6).

[2] Due Diligence is the detailed examination of a company and its financial records, done before becoming involved in a business arrangement with it.

[3] Materiality is an accounting principle which states that all items that are reasonably likely to impact investors' decision-making must be recorded or reported in detail in a business's financial statements

2. environmental and social impact of the company's activities on a broad range of stakeholders

The concept also implies the need to assess the interconnectivity of the two" (Adams, 2021).

In other words, double materiality addresses both "outside-in" and "inside-out" perspectives. From the first point of view, the focus is on how sustainability factors influence a company's growth, performance, and overall standing in the market. The second point of view shifts the focus outward, looking at how the company's actions affect the environment and society around it (Celli et al., 2024).

The Corporate Sustainability Reporting Directive (CSRD) also introduced the requirement of limited assurance for sustainability reports by auditors. This process aims to bring the reliability of sustainability disclosures closer to that of financial statements (European Commission, 2021).

Another important shift is that companies must now include sustainability information directly in their management report rather than in a separate document, to better integrate financial and non-financial information (European Commission, 2021).

To address the problem of inconsistency of reporting among companies, the CSRD also introduced a harmonized reporting framework: the European Sustainability Reporting Standards (ESRS). The organization appointed to develop these standards was the European Financial Reporting Advisory Group (EFRAG) to ensure alignment with international frameworks like the Global Reporting Initiative (GRI) and the International Sustainability Standards Board (ISSB) (EFRAG, 2022).

The first set of ESRS, released in late 2022, covers general principles and specific ESG topics applicable across sectors, and it was formally adopted by the European Commission on July 31, 2023. Meanwhile, a second set of standards, designed to address sector-specific issues, is still under development to provide more tailored guidance (European Parliament, 2022).

1.2.5 Directive 2024/1760: Corporate Sustainability Due Diligence Directive (CSDDD)

In order to set a guideline on business conduct, thorough due diligence on human rights and environmental impact, in 2024 entered into force the Corporate Sustainability Due Diligence Directive (CSDDD) with the aim of identifying, preventing, and addressing negative effects of their actions on human rights and the environment across their global value chain (European Commission, 2024).

The CSDDD establishes a corporate duty of identifying and addressing adverse impacts in its own operations, its subsidiaries, and related to their value chain, so that business partners. The Directive also sets an obligation for large companies: to adopt and put in place a transition plan for climate change mitigation aligned with the 2050 climate neutrality objective of the Paris Agreement, as well as intermediate targets under the European Climate Law (ibid).

These rules will be applied to the following companies:

1. Large EU limited liability companies & partnerships with more than 1000 employees and 450 million of net turnover worldwide.

2. Large non-EU companies with 450 million of net turnover in EU.

This Directive will impact around 6900 companies; micro companies and SMEs[4] are not covered by the CSDDD, even if the Directive provides supporting measures for these organisations that could be indirectly affected as business partners along value chains (ibid).

1.2.6 COM (2025)80: Omnibus I

[4] Small and Medium Entreprises

In February 2025, the European Commission adopted a simplification package that covers a broad number of legislative areas, among others, finance reporting, sustainability due diligence, and EU Taxonomy. This proposal aims to reduce the complexity of EU requirements for all companies, while focusing the rules on the largest companies that have a bigger impact on the environment (European Commission, 2025a).

This package includes amendments to CSRD and CSDDD, primarily through the postponement of application deadlines and the simplification of reporting standards, and is designed to afford businesses additional time to adapt to alleviate perceived excessive compliance costs. However, a direct consequence of these postponements is the delayed implementation of transparency and due diligence obligations (European Commission, 2025b).

The main changes for sustainability reporting will include the following:

1. Removal of around 80% of companies from the scope of the CSRD since only companies with more than 1.000 employees and either a turnover above 50 million euros or a balance sheet total above 25 million euros will remain under scope.

2. Adoption of voluntary reporting requirements for big companies by limiting the information that companies or banks, under the scope of CSRD, can request from SMEs in their value chain with up to 1000 employees. In this way, the impact of big companies' reporting requirements will not burden smaller companies in the value chain.

3. Revision and simplification of the existing European Sustainability Reporting Standards (ESRS) for companies remaining in scope.

4. Removal of Commission's requirements to adopt sector-specific standards and keeping the assurance level to 'limited'[5], not moving to the more demanding level of 'reasonable' assurance[6].

5. Limitation of reporting obligations under the EU Taxonomy to companies with at least 1000 employees and 450 million euros of turnover, while still allowing other large companies within the future scope of CSRD to report voluntarily (ibid).

Another proposal will postpone by two years the reporting requirements for companies currently in the scope of CSRD, which were scheduled to report as of 2026 or 2027, to give time to co-legislators to agree on the commission's proposed substantive changes (ibid).

In order to give a clear overview and comparison of the main international and EU regulations and initiatives on sustainability, the following summary table is presented. It allows a comparison of the year of adoption, relevant subjects under scope, objectives, and status.

[5] Limited assurance: provides a moderate level of assurance and is less comprehensive than reasonable assurance. It is designed to reduce risk to a level that is acceptable but not as low as that of reasonable assurance.
[6] Reasonable assurance: refers to a high level of assurance provided by auditors or reviewers during an engagement, typically in the context of financial statements or other assessments. The goal is to provide stakeholders with confidence that the information being reviewed is free from material misstatement or error.

	Year	Validity	Who is subject?	Purpose	Status
NFRD	2014	Partially	Large public interest entities (>500 employees) ~11.700 companies	Require non-financial (ESG) disclosure; harmonize reporting	Replaced by CSRD; still applies to some during transition
Agenda 2030	2015	Yes	All UN member states, businesses, civil society	Global action plan for sustainable development through 17 SDGs	Ongoing; voluntary but widely adopted. global framework for sustainability
EU Green Deal	2019	Yes	All EU member States, all sectors/citizens	Achieve climate neutrality by 2050; reduce GHG emissions by at least 55% by 2030	Ongoing; strategic framework for EU sustainability policy
EU Taxonomy	2020	Yes	All companies/financial actors; reporting focus on largest companies	Define/classify sustainable activities; support sustainable finance decisions; prevent greenwashing	Ongoing; reporting scope reduce under Omnibus I
CSRD	2022	Yes	Large and listed companies (phased by size/listing) ~49.000 companies	Expand/harmonise sustainability reporting; double materiality assessment	Ongoing; scope/deadlines reduced/extended by Omnibus I
CSDDD	2024	Yes	Large EU/non-EU companies (>1000 employees & €450M turnover) ~6.900 companies	Mandate of due diligence on human rights/environment in value chains; climate transition	Recently adopted; implementation ongoing, deadlines may be adjusted
OMNIBUS I	2025	Yes	Just largest companies (>1000 employees & turnover/balance sheet thresholds)	Simplify/ postpone reporting and due diligence; reduce SME burden	Adjusted in 2025; implementation ongoing; removes ~80% of companies from CSRD scope

Table 2. Overview and comparison of sustainability regulations. Source: self-elaboration

1.3 Role of businesses in sustainable development

In the contemporary business landscape, organisations are increasingly expected to adhere to stringent standards of environmental conservation and social responsibility, representing an advancement in ethical corporate practices (Porter & Kramer, 2011). That is due to the fact that businesses occupy a central position in sustainable development, as their operations have implications for environmental, social, and economic outcomes (United Nations Global Compact, 2015). The interdependence between corporate activities and sustainability is evident in the way companies contribute to, and are affected by, issues such as resource use, community well-being, and environmental stewardship (Dyllick & Muff, 2016). Indeed, today firms are increasingly seen not just as goods and services providers, but as dynamic actors whose decisions impact society with both positive and negative externalities (Porter & Kramer, 2011). From a social perspective, businesses are instrumental in generating employment and fostering economic security within local communities. In many developed countries, there has been notable progress in improving workplace safety, promoting diversity, and reducing discrimination in recent decades (ILO, 2023). While in developing countries, challenges such as poor working conditions, child labour, and gender disparities in employment remain prevalent and require ongoing attention (ibid).

Beyond their social influence, businesses also have a profound impact on the natural environment. Historically, corporate operations have contributed to pollution, deforestation, and the overconsumption of finite resources (Rockström et al., 2009). These externalities often impose costs on society rather than those directly responsible, highlighting the need for more accountable and preventive approaches to environmental management (Porter & Kramer, 2011).

The relationship between businesses and the environment is linked to energy issues, as reliance on non-renewable energy sources has proven unsustainable; this can be due both to resource scarcity and the urgent threat posed by climate change and biodiversity loss (IPCC, 2022).

As anticipated, businesses are involved in many sustainability-related issues, so it is essential to shift toward a sustainable development model in which companies are part of the solution rather than the problem (Elkington, 1997).

To address these challenges, there is a need for a change in the production process, such as increased reliance on renewable resources and the implementation of mechanisms to mitigate environmental damage before it occurs (UN Environment Programme, 2019). These corporate changes can follow the approach of the green economy, so "doing more with less", which involves enhancing the efficiency of production processes with innovative technologies and processes that ensure higher output with the same or reduced input while simultaneously reducing and improving environmental impact (UNEP, 2011).

The spread of the green economy is driven by increasing consumer awareness of environmental issues and risks, leading to a shift in consumer behaviour towards a greater propensity to purchase eco-sustainable products (Schuitema, G., & De Groot, J. I., 2015).

In recent years, the importance of promoting a circular approach to production within the green economy has emerged. The circular economy[7] approach contrasts with the traditional linear approach, which consists of the following phases: extraction, production, consumption, and

[7] Circular economy: definition, importance and benefits | Topics | European Parliament

disposal. The linear approach is characterized by resource wastage (Geissdoerfer et al., 2017) (*Figure 3*).



Figure 3. Adapted and extended from Circular Economy Model. European Parliament (2023).

Businesses must recognise, also through these approaches, their role in sustainability and act as drivers for the adoption of sustainable behaviours to actively contribute to solutions (Dyllick & Muff, 2016).

Businesses, indeed, serve as "buffers" between regulatory bodies and consumers, translating policies into practice and influencing consumption patterns through their product offerings and operational standards (Global Reporting Initiative, 2021). Companies can also shape regulatory action through their practices, creating a reciprocal influence that promotes sustainability (Porter & Kramer, 2011).

Despite growing awareness, the adoption of a sustainability culture remains limited, especially among small and medium enterprises (SMEs) (Baumgartner, 2014).

Furthermore, many organizations still perceive sustainability reporting as a bureaucratic exercise rather than a strategic opportunity to engage stakeholders and drive long-term value (Global Reporting Initiative, 2021).

This short-term focus often prioritizes economic objectives over social and environmental goals, primarily because sustainable choices may lead to additional costs instead of immediate economic benefit (Eccles et al., 2014).

Therefore, promoting sustainability education and training professionals capable of addressing these challenges is crucial for the future of sustainable business practices (Dyllick & Muff, 2016).

1.3.1 Sustainability in companies' organisation

Over recent decades, sustainability has become a central concern for many organizations, but only in the last few years companies have begun to include sustainability in their business operations and interaction with stakeholders (Dyllick & Hockerts, 2002). So, the awareness around sustainability has increased. However, many firms still implement a few isolated sustainability projects or policies that lack alignment with a broader strategic vision (Porter & Kramer, 2006). Sustainability, in this sense, is perceived just as a way to enhance corporate image or just comply with regulatory requirements rather than making a real impact. For many businesses, indeed, introducing sustainability aspects in company activities and disclosing non-financial information is just mandatory since regulations require it or to appease stakeholders who are increasingly attentive to sustainability issues (Santos et al., 2024).

Sustainability can be included in companies' activities in different ways. A considerable proportion of companies still approach sustainability through a fragmented lens, by implementing a few projects that are "isolated from everyday operations and financial decisions" (Hauman et al., 2025). In contrast, others redefined their strategies, not only focusing

on profit maximization, but also preserving the environment, promoting social cohesion, and a fair distribution of value; in other words, sustainability is integrated into the company.

By introducing sustainability in company activities, the company can be considered as a sustainable company so a for-profit organization that integrates the principle of sustainable development in its core strategy, decision making, and operations, allowing to live "productively toward a healthy environment for current generations and the ones to come" (Sadiku et al., 2024. p. 2).

1.3.2 Sustainable strategic approach

In this context, companies take their own Corporate Social Responsibility (CSR). This concept emerged in the 50's with the publication of Howard R. Bowen's book, "Social Responsibilities of the Businessman" and was considered as a social obligation "to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, H.R., 1953). Nowadays, this concept has changed, and many definitions have been introduced, but some common elements allow to highlight the essence of CSR as a practical approach to sustainability, emphasizing the need for corporations to balance socially and environmentally responsible practices with their economic objectives (Carroll, 1999).

According to Galbreath (2009), to take full responsibility, it is important to integrate CSR in the dimensions of a company's strategy, and by including it, they are more likely to obtain a competitive position, creating benefit for both stakeholders and society (Galbreath, 2009). This is the result of a study that explored how CSR fits in six "Fundamental dimensions of strategy" represented in *Figure 4*:

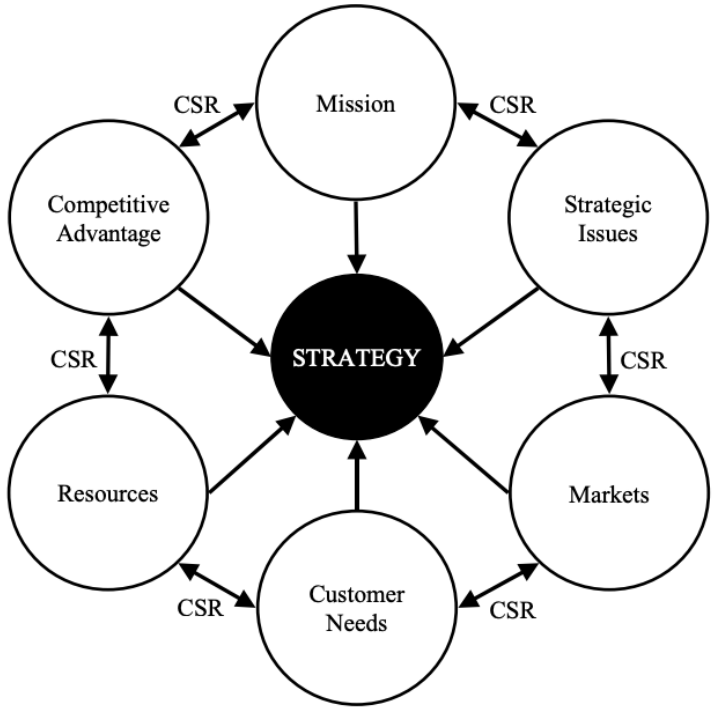


Figure 4. CSR in the context of strategy. Galbreath, J. (2009) p. 113.

The study highlights the importance of having a proper understanding of both the internal and external environment, and states that "firms who better understand their social responsibilities and who begin to more adequately explore how they can build CSR into strategy are likely to reap the rewards of improved competitive positions in the future, to the benefit of their shareholders, but also to the benefit of society at large." (Galbreath, 2009. p. 122).

To address the challenges in the changing business environment and to keep their competitive advantage while including economic, social, and environmental aspects in their activities, companies should create their own sustainability strategy, which should be integrated into their business strategy (Burki et al., 2018).

The term sustainability strategies implies "formalization of sustainability into businesses through implementation of new procedures for planning, evaluating, and reporting, in addition to new goals and responsibilities" (Reyes-Rodríguez et al., 2016, p. 195).

To successfully implement a corporate strategy, it is necessary to integrate it into all company management levels (Rocha et al., 2007). In order to do that, Baumgartner (2014) developed a framework to integrate sustainability aspects into management, among three levels: normative, strategic, and operational (Baumgartner, 2014). The normative has the aim of "ensuring and enhancing the legitimacy of corporate activities by stakeholders and society"; the strategic one has "the objective of effectiveness", so determining long-term goals; while the operational management level aims to be "efficient", i.e., implementing normative and strategic goals within corporate activities (Ulrich, 2001; Baumgartner, 2014)

The starting point of a successful implementation of corporate sustainability is, normally, the normative level, that is due to the willingness of the top management to comply with legislative requirements; so, there is a necessity of implementing corporate sustainability. After this, the strategic approach can be either "defensive and reactive or proactive and active", based on the contextual factors of the company (Baumgartner, 2014, p. 266). Lastly, at the operational level, the sustainability-related plans are executed, so the strategy is implemented (Baumgartner, 2014).

1.3.3 Sustainability governance

Companies also need a way to plan, execute, monitor, and improve corporate social responsibility strategies (Lespinasse-Camargo et al., 2024). Indeed, to achieve sustainable development, "companies must establish new business practices that allow them to operate in line with safe and just earth system boundaries" (Rockström et al., 2023; Schaltegger et al., 2024, p. 145). However, declining this priority in effective organisational action still remains a challenge. That is related to the fact that, as stated by Kolk and Pinkse (2007), while sustainability has gained prominence in corporate agendas, executing sustainability strategies is more and more complex. One of the key issues is the inconsistency between declared

intentions and the reality of implementation. For example, a global survey from McKinsey that analysed the importance given to sustainability by 2000 CEOs, found that while over half of them rated sustainability as "very" or "extremely" important, only 30% had taken tangible steps to embed it into core business operations (Bonini et al., 2010). Later, other studies reinforced these findings, by 2014, although 58% of respondents claimed that sustainability was embedded in company culture, but only 38% reported that it played a role in performance management (Bonini & Bové, 2014). Similarly, in 2017, 90% of company executives considered sustainability important, but just 60% reported having an actual sustainability strategy (Kiron et al., 2017). These studies allow us to see a governance gap: sustainability is often integrated in theory but not structurally inside companies (Sroufe, 2017). Anyway, this slow progress raises questions about who can begin organisational changes toward corporate sustainability, as these changes do not happen spontaneously (Schaltegger et al., 2016).

As Bonini and Bové (2014) emphasize, "as sustainability rises in significance, capturing its full value grows more challenging—perhaps because the more that companies prioritize sustainability, the more it needs to be integrated into (and even change) the core business" (p. 3). In this sense, governance mechanisms must change, be adaptive, and capable of reshaping existing management systems (Bonini & Bové, 2014)

Competing definitions of sustainability (Lankoski, 2016) and vague or excessive claims about practices presented as "sustainable" (Garcia, Cintra, Torres, & Lima, 2016) create confusion both internally and externally. This ambiguity has an impact on defining clear and enforceable governance systems.

Linked to this, symbolic initiatives, such as showing solar panels, can mask operational inconsistencies and reduce transparency (Martens & Carvalho, 2015). Organisations, in fact, often evoke sustainability visually or rhetorically, while the governance infrastructure needed to ensure accountability and integration remains undeveloped (ibid).

Such elements suggest that many firms lack the governance capacity to align sustainability commitments with everyday decision-making and accountability structures.

As Sroufe (2017) emphasizes, successful sustainability governance requires more than policy statements or public reporting. It requires sustainable internal systems to influence budgeting, supply chain practices, employee engagement, and strategic planning (Bonini & Gorner, 2011). Yet many companies struggle to embed sustainability within their borders. In this sense, governance failures are not just simply administrative; they reflect a broader organisational incapacity to redefine business priorities around sustainability. Without integrating sustainability into management systems and decision-making processes, it remains just an aspiration rather than an action. Therefore, advancing sustainability governance involves not only reaffirming its strategic importance but also facing the structural, linguistic, and operational barriers that prevent its realisation (Sroufe, 2017).

1.3.4 Role of sustainability teams in driving sustainability integration

While structural gaps and inconsistent executive commitment often block the implementation of sustainability in companies, the role of sustainability teams as internal change agents has emerged as a critical driver of organizational integration (Schaltegger et al., 2024). According to Schaltegger et al. (2024) a change agent for sustainability is "any corporate member that deliberately pursues and effectively contributes to the necessary radical change of an organization towards achieving a society that functions within the safe and just operating space of Earth system boundaries, i.e., planetary boundaries, meeting the UN SDGs and beyond". Rather than performing purely symbolic roles that absolve communicative functions, these teams often function as "boundary-spanners", playing a central role in translating corporate sustainability commitments into tangible actions across business' units (Garcia et al., 2016).

Sustainability professionals, especially those working closely with core functions like finance, operations, and HR, play a crucial mediating role in overcoming silos among company areas and fostering their alignment (Sroufe, 2017). Their work and effort involve aligning disparate units under a shared sustainability framework and working on tensions between long-term environmental goals and short-term business objectives (Broman & Robèrt, 2017). They are also responsible for establishing key performance indicators (KPIs), facilitating cross-functional collaboration, and ensuring that sustainability is embedded into daily decision-making processes (Garcia et al., 2016).

The skills required of sustainability team members have evolved due to the growing organisational complexity. They are no longer seen as technical or compliance officers; sustainability professionals also have to demonstrate strategic insight, systems thinking, and organisational influence (Engert et al., 2016; Lozano et al., 2015). This change reflects the understanding that sustainability must be integrated into core business processes (Martens & Carvalho, 2015).

In sustainability-leading organisations, sustainability teams often define internal education initiatives, create opportunities for cross-department dialogue, and coordinate projects that involve procurement, innovation, and workforce development (Sroufe, 2017).

However, the effectiveness of sustainability teams is often limited by their organisational position and decision-making power, because, without senior management support that defines strategic planning or resource allocation, they risk being marginalized (Bonini & Bové, 2014). In those cases, sustainability remains a theoretical concept with a rhetorical commitment instead of being a business imperative (Martens & Carvalho, 2015). By contrast, when sustainability units are embedded within central functions, such as strategy, finance, or operations, they're in a better position to shape performance metrics, for instance, key performance indicators,

influence resource prioritization, and reinforce sustainability as part of organisational norms than an ethical add-on (Iraldo et al., 2009).

Lastly, the effectiveness of sustainability governance depends on how well these teams can navigate system complexity, foster internal collaboration, and support the evolution of decision-making frameworks (Sroufe, 2017). Their role is not simply to manage environmental data or produce CSR reports, but to shape the way organisations define and perceive value, allocate resources, and define success. In this context, sustainability integration becomes not only a technical or procedural challenge but also a dynamic and social process requiring leadership, legitimacy, and organisational commitment (Sroufe, 2017).

1.4 Building sustainability competencies

As emerged from the previous analysis, society is transitioning towards greater sustainability (Anastasiadis, 2021). However, there is still an existing gap between evidence of sustainability challenges and a universal substantial action through the acceptance of the sustainability agenda (Starik et al., 2010). This can also be due to the education that future business leaders receive (Anastasiadis, 2021). Business schools, indeed, received criticism for "not meeting societal demands in relation to key graduate qualities such as ethics, leadership, corporate social responsibility (CSR), cultural awareness, cultural intelligence and sustainability" (Anastasiadis, 2021, p.273; Persons, 2011; Tekarslan & Erden, 2014). Nowadays, seeing the need to implement a sustainability education activity, business educators are integrating sustainability notions into their curricula to emphasize its importance to future business leaders (Figueiro & Raufflet, 2015). To teach sustainability, frameworks and concepts are not sufficient; there is a need for more hands-on experience (Stead & Stead, 2010), for instance, case studies and simulations (Salas et al, 2009).

To build sustainability competencies, educators' role is essential "in developing and presenting the values associated with sustainability, hence it is critical that they have the understanding and capacity to impart this knowledge" (Holdsworth et al., 2008, p. 135).

Rusinko (2010) aimed to study through which dimensions sustainability can be integrated in business school curricula or into management: the first approach is integrating it through existing structures, such as including a "new topic, case or module"; the other alternative can be creating new structure for instance by introducing a "new course, major, minor, or program". This study, conducted by Rusinko, tried to analyse, through a matrix approach, how sustainability can be integrated in management and business education (See *Figure 5*), through two dimensions: Delivery and Focus.

Focus	Delivery	
	Existing Structures	**New Structures**
Narrow (Discipline-Specific) Curricular	I. Integrate into existing course(s)	II. Create new discipline-specific sustainability course(s)
Co-Curricular Options	*Service learning, Competitions, Common experiences, Clubs, Activities, Committees*	
Broad (Cross-Disciplinary) Curricular	III. Integrate into common core requirements	IV. Create new, cross-disciplinary sustainability course(s), minor(s), major(s), program(s).

Figure 5. Adapted from Matrix to Integrate Sustainability in Management and Business Education (Curricular & Co-Curricular Learning). Rusinko (2010).

The matrix allows for the representation of how sustainability can be integrated along these dimensions in four Quadrants. This integration is the result of the pivotal role, highlighted also by UNESCO (2017), that education plays in developing student competencies for sustainability to achieve SDGs. On the other side, students are interested in learning about sustainability and consider this knowledge to be important for their education (Boström, 2020).

Going deeper into which competencies are necessary to work towards the SDGs and Agenda 2030, UNESCO (2017) defined a set con Key Sustainability Competencies (KSCs). These KSCs include "systems thinking competency, anticipatory competency, normative competency, strategic competency, collaboration competency, critical thinking competency, self-awareness competency, integrated problem-solving competency" (UNESCO, 2017).

Some of them will be analysed in the following paragraphs: first, 'systems thinking', which can be described as the ability to analyse complex systems, including all three dimensions of

sustainability: economic, social, and environmental, both on a local and global scale (Connell et al., 2012; Gray, 2018). This competency includes the ability to understand challenges from the system, such as cascading effects, inertia, and other changing dynamics. So, this competency requires the ability to analyse a sustainability problem from a holistic perspective for problem analysis. The literature emphasizes that systems thinking is best cultivated through experience, where students can learn through real-world situations (Meza et al., 2018; Sterling, 2010). To measure system thinking, there are different perspectives approached in different studies. For instance, Savage et al. (2015) assessed students' confidence in analysing complex systems and understanding relations and potential implications.

The lack of a clear, standardized measurement method risks being seen as something occurring locally, at one level or within a local environment, and not considering global relationships within scales (Annelin & Boström, 2022).

'Strategic thinking' (de Haan, 2006; Wesselink et al., 2015) is the second characteristic identified by UNESCO and can be defined as the ability to define action plans to solve sustainability problems and to transform sustainability.

This competency is already developed in many educational programs, mostly in management and project, spatial, or political planning (Annelin & Boström, 2022). At the same time, few programs decline this competency to a sustainability perspective, which can add complexity. For example, dealing with the three dimensions of sustainability: environmental, social, and economic strategy, is not a part of traditional programs. Studies that tried to measure strategic thinking competency for sustainability always tend to adapt the definition of strategic thinking to fit its own discipline. This means that some measurement tools might not fit other contexts, so more research is needed to confirm their usefulness (ibid).

Another skill that can be useful in this context is 'future thinking', so the ability of anticipating possible future scenarios related to sustainability and to predict how strategies may develop

(Gardiner & Rieckmann, 2015; Ojala, 2017). This requires teachers to build in advance systems and strategic thinking for sustainability (Annelin & Boström, 2022). This can be easier for teachers "who train in prediction analysis, such as finance, technology, politics, and management" (Annelin & Boström, 2022, p.59) who have models that adapt easily to a sustainability perspective.

Bianchi et al. (2022) conducted a comprehensive study suggesting that each competency has three dimensions. 'Future thinking' or "envisioning sustainable futures" competency as defined by Bianchi et al. (2022) has the following elements: literacy, adaptability, and exploratory elements, each with their own knowledge, skills, and abilities assessments to imagine future alternative scenarios, identifying steps to achieve a preferred future, to manage transition and to adopt a relational way of thinking. This study highlights the complexity of measuring future thinking accurately.

Another competence highlighted is 'values thinking', which is the ability to apply sustainability principles in solving sustainability-related problems. This competency is seen as a driver of change towards a sustainable future, but can be challenging to teach and assess, as it might require students to reconsider their values (Annelin & Boström, 2022). Even if values-based thinking is often taught in social sciences and humanities, it is relevant to all fields since ethical behaviour and fairness are important in every discipline. It is also necessary that teachers consider their approach, as their motivation can affect student learning (Faham et al., 2017). Research shows that stronger value thinking is linked to better idea generation and recognising opportunities for sustainable development (Ploum et al., 2019). As of today, some assessment tools do not fully capture this competency, and more work is needed to develop reliable ways to measure it across different subjects (Annelin & Boström, 2022).

A skill that is useful for sustainability is 'interpersonal thinking' (Brundiers & Wiek, 2017; Sarpin et al., 2018), so the ability to work together with stakeholders from different

backgrounds to achieve sustainability goals. Most universities include group work in their programs, which helps develop this skill, so introducing a sustainability perspective in interpersonal thinking should be one of the easiest aspects to integrate into students' curricula. The research conducted by Molderez & Fonseca (2018) suggested that being able to collaborate is essential for developing other sustainability skills, as working together is considered essential for making real progress towards sustainability, differently from most studies that consider value-based thinking as the driving force of competency the others (Annelin & Boström, 2022). This skill, anyway, may vary according to the discipline, but further research could help to support how this skill supports other competencies.

Focusing on each person's attitude towards sustainability, it is necessary to develop intrapersonal thinking, which is about self-awareness and resilience in the context of sustainability transformations (Glasser, 2016; Lozano et al., 2017; Redman & Wiek, 2021).

It is essential to understand an individual's own strengths, attitudes, and feelings about sustainability. Not all university disciplines focus on this; some, like philosophy, psychology, and the arts, encourage a deeper self-reflection. There are several tools to measure intrapersonal skills, such as attitude and actions to sustainability problems (Besong and Holland, 2015).

These tools may need to adapt to different subjects and contexts, so more research is needed to find the best way to develop and assess them.

To put in place sustainability strategies, an 'implementation thinking' competency is necessary so that a real change can take place (de Haan, 2006; Salgado et al., 2018). This skill is important in applied fields such as engineering, law, and business. If students cannot apply what they learn, their education is less valuable (Annelin & Boström, 2022). Some research uses models like the theory of planned behaviour to link attitudes and intentions to actual sustainable actions (Holdsworth et al., 2020). Their findings are like the approach described by Brundiers et al. (2020) who also focus on the importance of applying implementation competencies for

sustainability in practice. Other research conducted by Ploum et al. (2018b) and Brandt et al. (2019), included self-efficacy scales in their studies in order to measure students' motivations and attitude changes, which are essential to develop strong sustainability competencies.

Lastly, 'problem-solving' competency (Hull et al., 2016; Jegstad and Sinnes, 2015) is needed to use all other sustainability competencies together to solve complex sustainability problems. This means identifying values, systems, collaborators, and possible futures of the problem; formulating and acting on a strategy to mitigate and adapt to the problem for sustainability (Annelin & Boström, 2022). This competency is not often measured as a separate competency but emerges as the result of developing the other key competencies (Hull et al., 2016). Research highlights that collaboration and self-awareness are especially important for effective problem solving (Meza et al., 2018; Molderez & Fonseca, 2018; Redman & Wiek, 2021). These studies reflect the idea that problem-solving for sustainability challenges requires both the ability to work in a group with others and to reflect on one's own perspectives and assumptions. So, overall, integrative problem-solving competency represents the holistic and interdisciplinary nature of sustainability education, emphasizing the need to combine knowledge and skills to create a practical solution.

Through this analysis conducted by UNESCO, it has been pointed out that the role that education plays in working towards a sustainable future and in achieving the UN's SDGs (Annelin & Boström, 2022).

1.5 Sustainability in food sector

1.5.1 Environmental footprint of food production

The way food is produced and its consumption patterns have impacts on people's health and the environment. From the plantation to the consumer, food is one of the major drivers of environmental degradation (UN, 2022). According to the United Nations, indeed, about one-third of all human-caused greenhouse gas (GHG) emissions are linked to food, making this sector a critical focus for sustainability efforts (Poore & Nemecek, 2018).

The environmental impacts of food are not limited to greenhouse gas (GHG) emissions but also land and water use, biodiversity loss, which is why the sustainability of food systems is a multidimensional challenge (Ritchie et al., 2022).

In order to foster sustainable production and consumption patterns, it is important to understand the sources, dimensions, and mitigation opportunities of food-related environmental impacts. By having this comprehensive knowledge, it is easier to design effective policies (Poore & Nemecek, 2018).

As anticipated, one of the main issues related to the food sector is food-related GHG emissions that take place at every stage of the supply chain: production, processing, transportation, distribution, consumption, and disposal (ibid). Poore & Nemecek (2018), though a meta-analysis[8] that consolidated data from 38.700 farms and 1.600 processors in 119 countries, found that food systems are responsible for approximately 26% of global anthropogenic GHG emissions, so about 13.7 billion metric tons of CO_2 equivalents annually (Poore & Nemecek, 2018). In Figure 6, a summary of the other global impacts of food is presented.

[8] Meta analysis: examination of data from a number of independent studies of the same subject, in order to determine overall trends.

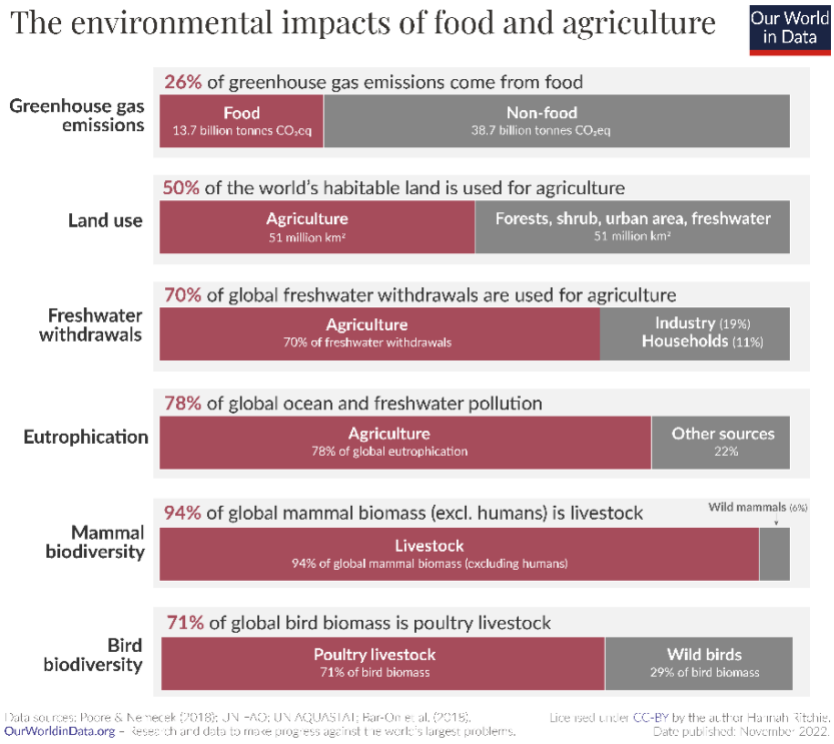


Figure 6. The environmental impacts of food and agriculture. Source: Our World in Data, Data sources: Poore & Nemecek (2018); UN FAO; UN AQUASTAT; Bar-On et al. (2018).

The farm stage alone accounts for 61% of these emissions, a figure that increases of 20%, by reaching 80% when deforestation is included (ibid). Post-farm processes, such as transport, packaging, and retail contribute a smaller but still significant portion (Ritchie et al., 2022).

The measure the climate impact of food, it is usually done in terms of emissions intensity (kg CO_2 per kg of food, per gram of protein, or per calorie) (UN, 2022).

For instance, producing 100 grams of protein from peas emits 0.4 kg CO_2eq while to get the same amount from beef, emissions would be almost 90 times higher, at 35 kg CO_2eq[9] (Ritchie, 2020).

[9] "The mean emissions from beef very much depend on whether it is sourced from dairy herds or from dedicated beef herds. Beef from dairy herds tends to have a lower footprint since its footprint is essentially 'shared' with dairy co-products. The mean footprint of beef from dairy herds is 17 kgCO_2eq; from dedicated beef herds it is 50 kgCO_2eq. Around 56% of global beef production comes from dedicated beef herds; and 44% from dairy herds. The mean footprint is approximately 35 kgCO_2eq [56% * 50 + 44% *17 = 35 kgCO_2eq]". Retrieved from: (Ritchie, 2020).

This difference in emission is due to a variety of factors:

1. An extensive land use for grazing and feed crops, in particular soy, maize, and pasture, often involving deforestation (Poore & Nemecek, 2018).
2. Methane emissions from ruminant digestion (ibid).
3. Nitrous oxide from manure and synthetic fertilizers used for food crops (ibid).
4. Destruction of carbon-rich ecosystems for food crops and pasture (ibid).

Plant-based foods (fruits, vegetables, grains, legumes, nuts) generally require less land and water and generate lower GHG emissions; indeed, "the impacts of the lowest-impact animal products exceed average impacts of substitute vegetable proteins" (Poore & Nemecek, 2018). Land use per kilogram of beef is much higher than for pulses or grains (Ritchie et al., 2022). This is supported by research conducted by Poore & Nemecek for the University of Oxford (2018) that found that "high-impact beef producers create 105 kg of CO2 equivalents and use 370 m2 of land per 100 grams of protein, a huge 12 and 50 times greater than low-impact beef producers. Low-impact beans, peas, and other plant-based proteins can create just 0.3kg of CO2 equivalents (including all processing, packaging, and transport) and use just 1m2 of land per 100 grams of protein".

Food production occupies about 43% of the world's habitable (ice and desert-free) land (Poore & Nemecek, 2018). Most of this land is dedicated to agriculture, with livestock and feed production accounting for a particularly large share (Poore & Nemecek, 2018). Agriculture is also the largest single user of freshwater, responsible for around 70% of global freshwater withdrawals, especially for irrigation, a relevant issue especially for water-scarce regions (Ritchie et al., 2022).

Land conversion for agriculture also causes habitat loss and biodiversity decline worldwide (IPCC, 2019). The expansion of cropland and pasture often comes at the expense of forests and wetlands. This results in carbon being released and threatens numerous species (ibid).

1.5.2 Food waste and resource inefficiency

Food's impact on the environment is not only related to its production but also along other stages of the value chain, and this represents a significant inefficiency within the global food system, with a broad range of environmental, economic, and social implications. Annually, over one billion tons of food, which represents approximately 17% of food available to customers worldwide, is lost or wasted (UN, 2022). This waste occurs at multiple stages of the food supply chain, including production, post-harvest handling, processing, distribution, retail and consumption, with a big difference according to region: for high-income countries, biggest part of the waste takes place at the consumer and retail levels, whereas in low-income countries, losses are concentrated in post-harvest and processing phases due to infrastructural limitations (FAO, 2019)

The consequences that food waste has on the environment are substantial. The production, transportation, and decomposition of wasted food contribute an estimated 8-10% of global anthropogenic greenhouse gas emissions (IPCC, 2022). Methane emissions from anaerobic decomposition of organic waste in landfills are particularly dangerous due to methane's high global warming potential (ibid).

Furthermore, the embedded environmental costs of wasted food include the unnecessary consumption of land, water, energy, and other inputs needed for the food sector.

For instance, the carbon footprint of wasted beef is much bigger than plant-based foods due to its high resource intensity (Poore & Nemecek, 2018).

In terms of resource inefficiency, food waste occupies approximately 1.4 billion hectares of agricultural land globally area comparable to the combined area of Canada and India, and accounts for roughly 250 cubic kilometres of freshwater consumption annually, representing a significant portion of global agricultural water use (FAO, 2013). The loss of these resources increases pressure on ecosystems and undermines efforts to achieve sustainable food systems.

Another issue related to food waste is the unnecessary biodiversity loss and ecosystem degradation. Indeed, agricultural expansion to compensate for wasted food contributes to deforestation, habitat destruction, and nutrient pollution, which threaten species diversity and ecosystem services. This process is explained in Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES, 2019), which identifies agricultural expansion as one of the biggest causes of biodiversity decline.

According to the FAO, food waste costs the global economy approximately $1.2 trillion annually. In addition, the calories lost to waste could feed around 1.26 billion undernourished people, underscoring the paradox of persistent food insecurity alongside significant waste (FAO, 2022). So, addressing food waste is an imperative not only for environmental sustainability but also for advancing social equity.

The environmental impacts of food production are heterogeneous across producers but also among the same types of food products. For example, Poore and Nemecek (2018) found that the environmental footprint can vary up to 50 times between different producers of the same products, such as beef. Indeed, the most environmentally intensive 25% of beef producers are responsible for over half of the sector's greenhouse gas emissions and land use. This distribution means that targeted interventions, such as feed efficiency or land restoration, and focusing on high-impact producers, could yield significant reductions. For instance, improving food efficiency can reduce methane emissions. (Ritchie et al., 2022).

However, even the best-performing animal-based foods tend to have much higher environmental impact than plant-based alternatives. For instance, the least impactful beef still creates far more emissions per kilogram than lentils or peas. This impact allows us to see how important it is to consider how the food is produced, but also what type of food is chosen to be consumed. This persistent gap highlights the limits that the production side has, while emphasizing the need to change consumption patterns and dietary changes (Willett et al., 2019).

1.5.3 Possible solutions to face food impacts

Shifting toward plant-rich diets is one of the most effective ways to reduce the environmental impact of food consumption. Plant-based diets require less land, water, and energy to generate fewer greenhouse gas emissions compared to diets high in animal products. Indeed, also on the consumer side, the analysis conducted by the EAT-Lancet Commission (Willett et al., 2019), recommends limiting red meat consumption and preferring legumes, nuts, and whole grains to align with health needs and planetary boundaries. Such dietary shifts are particularly relevant in high-income countries, where per capita meat consumption is well above sustainable levels (ibid). Emerging protein sources, such as plant-based meat, present new opportunities for reducing the environmental burden of protein production. These alternatives generally require less land and water and generate fewer emissions compared to conventional livestock. For instance, according to a study conducted by the Good Food Institute (GFI, 2023) "cultivated meat could reduce greenhouse gas emissions by up to 92% and land use by up to 90% compared to conventional beef". (GFI, 2023)

Innovations in agricultural practices are essential for reducing the environmental impact of food production.

One of the most promising approaches is the adoption of regenerative agriculture. This approach includes activities that aim to restore ecosystems' health, such as no-till farming[10], crop rotation, and managed grazing systems, which have been shown to improve soil carbon storage and biodiversity, but also increase profitability (LaCanne & Lundgren, 2018). By prioritizing ecosystem functions, regenerative systems offer a solution to align productivity and benefit the environment.

Practices such as organic farming and regenerative agriculture, share some approaches

[10] No-till farming: agricultural technique for growing crops or pasture without disturbing the soil through tillage.

including the reduction of synthetic inputs and the enhancement of soil and water quality, even if, in general, organic yields tend to be lower compared to conventional systems; on the other side, they can outperform in long-term sustainability when they're supported by an appropriate infrastructure and consumer demand (Ponisio et al., 2015).

Technological innovations are also transforming the way food is produced and distributed. For instance, precision agriculture by using GPS, sensors, and artificial intelligence to optimize resource use can reduce the need for fertilizers, pesticides, and water (Zhang et al., 2002). Controlled environmental agriculture (CEA), including vertical farming, minimises land and water use, while offering a year-long production under controlled conditions to guarantee a constant supply of products (UNDP, 2025).

Emerging technologies can also support reducing post-harvest losses, for instance, supply chain optimization tools, improved cold-chain infrastructure, and smart packaging, which help preserve food quality, especially in developing regions where logistical limitations often result in high degradation rates (FAO, 2019).

Food production is not the only impact of the food sector; additional effort is needed to reduce the environmental impact of packaging, which contributes heavily to pollution and waste. In response, companies are shifting to biodegradable alternatives and reusable systems.

These interventions are critical to achieve SDG 12, particularly target 12.3, which aims "by 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses" (UN, 2015).

As anticipated, food waste is responsible for 8-10% of global greenhouse gas emissions, and reducing waste throughout the supply chain can be one of the most effective ways to improve the environmental performance of the food system.

To face post-harvest losses, which are often in developing countries due to inadequate infrastructure, investing in cold chain development and logistics not only reduces spoilage but

also strengthens food security (FAO, 2019).

So, while reducing environmental impact is critical, sustainability must also be inclusive and ethical. Indeed, in any low-income country, livestock plays an essential role in nutrition but also income generation, and cultural identity. Therefore, while pushing dietary shift, it is important to consider local contexts and support diversification instead of imposing to everybody dietary changes (FAO, 2022).

Agroecological practices can then represent a pathway for combining productivity with sustainability and social equity. But to do so, these must be embedded in food policies and consumer behaviour; only by doing so is it possible to ensure a right sustainability transition.

Chapter 2: Methodology

2.1 Case Study: Vandemoortele

2.1.1 Justification for qualitative case study

This research employs a qualitative case study methodology, which is an appropriate tool to examine organisational phenomena such as the governance structures, operational roles, and competency profiles of the members of the sustainability team (Yin, 2014).

According to Yin (2014), the approach of the case study is particularly suitable for contemporary, complex phenomena embedded within real-world contexts. Also, Stake (1995) supports the use of the case study as an effective means to have a refined understanding of a topic, especially exploring organisational culture and practices. This approach allows a deep understanding of how sustainability is organised and experienced at Vandemoortele.

Vandemoortele is a Belgian company operating in the food industry and has been selected due to its strong sustainability orientation and the author's access through an internship at the organisation.

The company provides a model of integrated sustainability governance and strong effort, having consistently ranked high for Corporate Social Responsibility practices, as evidenced by its EcoVadis Platinum rating in 2024. This claim is confirmed by publicly available rankings and sustainability performance benchmarks (EcoVadis, 2024). The case also offers access to internal insights from the members of the sustainability department through internal interviews. Since the research focuses on internal governance, team roles, and professional skills, it is important to explore people's perspectives and the company's documents together (Creswell, 2013).

Using both interviews and documentation analysis, add strengths to the study. On one side, interviews help reveal how people work, collaborate, and face challenges inside and outside the

team, giving a more practical point of view; on the other side, documents show the formal plans, structures, and progress of the company about sustainability.

Comparing these two sources helps confirm key themes and provides a fuller picture of how sustainability works inside the organization.

The methodological choice was made based on a review of previous studies in the field of corporate sustainability agents and their role in career paths inside sustainability departments. Research by Hesselbarth and Schaltegger (2014) emphasizes, indeed, the evolving role of sustainability professionals, but it overlooks how teams formalise their internal structure and distribute responsibilities. By focusing on competencies and team organisation within a real-world case, this thesis tries to fill the existing gap.

2.1.2 Methodological limitations

This research is based on a single case study, which limits the applicability of the findings in other organisations. Vandemoortele's structure, culture, and sustainability practices are unique. However, the research can offer a valuable lesson for similar companies integrating sustainability in their activities.

To increase the credibility of the study, multiple data sources were used: interviews with company members, company documents, and the analysis of the 2024 Annual Integrated Report. These support elements allowed us to validate insights about Vandemoortele's governance model, such as the role of the Group Sustainability Manager, project leaders, and the executive committee.

Being an intern part of the Sustainability Team provided a unique access to internal processes and conversations, but also provided risks of bias. To mitigate this, a regular discussion with academic supervisors helped maintain objectivity.

All interview participants gave informed consent and were offered a chance to review their transcripts to ensure accuracy.

2.2 Data collection methods: semi-structured interviews and document analysis

2.2.1 Semi-structured interviews

This study uses semi-structured interviews as the primary data source, targeting four selected members of Vandemoortele's sustainability team. This includes:

- Group Sustainability Manager.
- Two Sustainability officers.
- Sustainability reporting officer.

The sampling of associates to interview was based on the operational and strategic role that these people have in implementing and monitoring the 2030 Sustainability Strategy. The Sustainability, formally established in 2020, is chosen for its essential role in executing the strategy, coordinating projects, and communicating them, both internally and externally. The Group Sustainability manager is also involved in their role in recruiting sustainability team members and in contributing to their development through the development of internal training. Including both strategic and operational profiles allowed the research to capture how formal policies and strategies translate into day-to-day team functioning and skill application, an aspect often missing from purely document-based studies.

The study followed the General Data Protection Regulation (GDPR) and university ethical research standards. Key measures included:

- Informed consent.
- Secure data storage.
- Anonymity.

Interviews are carried out between June and July 2025, each lasting between 20 and 30 minutes. The interview protocol, developed in consultation with an academic supervisor and informed by a literature review and covers four thematic categories:

- Team structure and individual roles.
- Governance and strategic alignment: integration into the company strategy.
- Competencies of each team member and skills development.
- Interaction with other organisational functions.

All interviews are conducted face-to-face, recorded with informed consent, transcribed, and analysed to understand which roles sustainability team members have in the team, their role and position inside the company, eventual challenges faced, and which competencies are required of the members of the department. Interview questions were based on a structured guide developed specifically. The full list of questions is provided in Annex I.

2.2.2 Document Analysis

To complete the analysis, as anticipated, some company sources have been used, for instance, an analysis of Vandemoortele's 2024 Annual Integrated Report and its 2030 sustainability strategy; additionally, third-party evaluations are taken into account, for instance, EcoVadis for Vandemoortele's platinum rating, WWF scorecard, and certifications such as RSPO[11].

These documents were selected for their relevance to the research and offered essential insights to give a clear picture of governance structures, performance indicators, formalised company commitments, and competency development practices within the sustainability team.

Document analysis was conducted using qualitative content analysis principles as outlined by Bowen (2009). Documents were reviewed for the following content:

[11] Roundtable on Sustainable Palm Oil (RSPO): a global, non-profit organisation with a voluntary membership base that brings together stakeholders from all across the palm oil value chain to develop and implement global standards for sustainable palm oil.

- Sustainability governance structure.
- Competency development initiatives.
- Communication and reporting practices.
- Monitoring and evaluation mechanisms for sustainability-related KPIs.

Document finding is triangulated with interview data, providing an additional source for validation in order to strengthen the credibility and depth of the study. This approach allowed for a holistic understanding of how Vandemoortele operationalizes sustainability through both formal structures and everyday practices.

2.3 Data analysis

To analyse the interview and document data, this research applied thematic analysis following the following framework:

1. Familiarization with data and material.
2. Identification of all themes touched.
3. Reviewing themes.
4. Determine more significant themes.
5. Reporting of findings.
6. Comparison with literature findings.

Transcripts were read and analysed through iterative review, and to ensure research quality, the study followed two main validation strategies:

- Comparison between interviews and document data to confirm key findings.
- Participant validation.

2.4 Summary of data collection and analysis process

Phase	Data source	Details	Timeframe	Purpose	Analysis method
1. Participant selection	Sustainability team members	• Group Sustainability manager. • 2 Sustainability officers. • Sustainability reporting officer	Pre-interview stage	Identify key roles in the 2030 Strategy implementation	Sampling based on strategic and operational responsibilities
2. Semi-Structured Interviews	4 Sustainability team members	• Duration: ~20 minutes. • face-to-face interviews. • 5 thematic categories: (1) Team structure & roles, (2) Governance & strategy integration, (3) Competencies & skills development, (4) Cross-departmental collaboration	June/July 2025	Gather first-hand accounts of roles, competencies, and organisational integration of sustainability	Thematic analysis form interviews transcripts
3. Document collection & Analysis	Internal & external documents	• Vandemoortele's 2024 Annual Integrated Report. • 2030 Sustainability Strategy. • EcoVadis Platinum rating. • WWF Palm Oil Scorecard	Parallel to interviews	Provide formal evidence of governance, performance, and commitments. Triangulation with interview findings to validate and deepen analysis	Document selection based on relevance to research aims. Qualitative content analysis following Bowen (2009)

4. Data Triangulation	Interview & document findings	• Integration of qualitative insights from both data sources	Post-data collection	Ensure consistency, reliability, and contextual understanding	Cross-comparison of themes and frameworks
5. Ethical Compliance	Research ethics procedures	• Informed consent obtained; data anonymised; secure storage; GDPR compliance.	Entire process	Ensure ethical handling of participant data	Guarantee of ethical safeguards embedded in all research stages

Table 2. Summary of data collection and analysis process. Source: self-elaboration.

2.5 Researcher position and access

As the author was also an intern at the Vandemoortele Sustainability Team during the data collection period, this provided privileged access to internal reports, meetings, and informal insights. While this insider status enriched the depth of the study, care was taken to maintain academic objectivity. Notes and interpretations were discussed with the academic supervisor to ensure that personal bias did not influence the findings.

2.6 Use of digital tools

To support the development of this thesis, artificial intelligence tools (ChatGPT by OpenAI and Perplexity AI) were used to structure the study and refine certain sections of text, while DeepL was used to check language accuracy and sentence structure. These tools were applied exclusively for text refinement and support, without influencing research design, data collection, analysis, or interpretation.

Chapter 3: Results

This chapter presents the key findings of the research, which aimed to explore the approach that Vandemoortele has related to sustainability, how the sustainability team is composed, what roles and competencies its member possess, and how sustainability is integrated across the organisation. The results are based on four semi-structured interviews with the members of the sustainability team: group sustainability manager, two sustainability officers, the sustainability reporting officer. Interviews were conducted between June and July 2025. Each interview lasted around 20 minutes and followed a flexible interview guide (see Annex 1) to allow participants to reflect freely on their roles, backgrounds, collaboration with other departments and the challenges they face.

To provide a comprehensive picture, interviews were completed by document analysis, including the integrated annual report that allowed to have an overview of the company approach and strategy about sustainability. This approach allowed to give a clear picture of the integration of sustainability by identifying common patterns, differences, and recurring themes. The structure of this chapter reflects the main themes that emerged from the interviews and documents and included theoretical and regulatory context described in Chapter 1.

The chapter begins with a company overview and sustainability governance, goes then deeper into the composition of the team and the members' backgrounds, followed by the competency analysis and concludes with the sustainability team role within the company and its collaboration across other departments.

3.1 Vandemoortele organisation analysis

3.1.1 Company strategic vision and legal alignment

Vandemoortele is a family-owned food company headquartered in Ghent, Belgium. It was founded in 1899 by Constant Vandemoortele and his son Adhémar, in Izegem, Belgium, which is still a Vandemoortele factory today. In its early days, Vandemoortele worked in crushing and refining linseed and rapeseed oils, supplying them to the local soap and cattle feed industries[12]. As of today, Vandemoortele has two main product lines: bakery products including, among the others, bread, pastry, donuts etc. and plant-based food solutions such as oil and margarine[13].

The company has a presence in 31 production sites across Europe, exports to over 70 countries worldwide and reported revenues of approximately 2 billion euros in 2024 and employees 4000 staff members (Vandemoortele, 2024. p. 12).

The company mission "shaping a tasty future sustainably," shows Vandemoortele's commitment in delivering great taste, believing that food should be an "everyday enjoyment"; focusing on taste, Vandemoortele makes positive choices for people, planet, and society while "delivering social growth" (Vandemoortele, 2024. p. 14).

The vision is to be a "leading sustainable European food company in both our frozen Bakery Products and Plant-Based Food Solutions businesses, by offering our customers and consumers the best solutions in terms of taste, quality and service." (ibid)

This goal is closely linked to the company mission, seeing sustainability, not just as a side project, but as an essential part of how the company works, grows, and competes in the long term.

[12] Our history - Vandemoortele | Vandemoortele
[13] Vandemoortele - Our products | Vandemoortele

Vandemoortele way of working is based on three corporate vales: Respect, Cooperation and Ambition (*See Figure 7*)



Figure 7. 'OUR CORE VALUES'. *Vandemoortele Annual Integrated Report (2024, p. 14).*

Based on these three core values: ambition, cooperation and respect, Vandemoortele aims to build an organisation with engaged associated who collaborate in a strong "people and performance" culture to reach best results in terms of Profit, Planet, People (Vandemoortele, 2024. p. 24).

The company vision integrates a long-term sustainability commitment with a focus on operational excellence maximisation and innovation in food manufacturing (Vandemoortele, 2024).

The vision aligns with the European sustainability agenda as highlighted in Chapter 1, particularly with policy goals defined by the European Green Deal. The company is also required to publish a sustainability report in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD), as it exceeds the thresholds set by the regulation. These thresholds include having more than 250 employees, a net turnover above €40 million,

or a balance sheet total exceeding €20 million, criteria that Vandemoortele meets. As a result, the company falls within the scope set by CSRD and is obliged to disclose detailed information regarding its environmental, social, and governance (ESG) performance, in line what is required by the European Sustainability Reporting Standards (ESRS) that take a "double materiality" approach and defines disclosure requirements about ESG topics designed to enhance transparency and comparability of sustainability reporting across Europe (EFRAG, 2022). This marks a significant step for the company in terms of transparency and accountability, reinforcing its commitment to align with sustainability goals. So as 2025, Vandemoortele published its first CSRD-compliant report (Vandemoortele, 2024).

In parallel, Vandemoortele is also subject to the EU taxonomy Regulation (EU 2020/852), which classifies activities based on their environmental sustainability and requires disclosure for both eligibility and alignment across six environmental objectives. While the food and beverage sector is currently not covered by the Taxonomy's technical screening criteria, Vandemoortele has begun reporting on the eligibility of its key performance indicators (turnover, capital expenditure (CapEx) and operational expenditure (OpEx)). The company identified some certain CapEx, for instance, investments in energy efficiency and circular economy infrastructure, as eligible; although, none were considered aligned due to timing and documentation constraints. OpEx, on the other hand, was considered non-material under the regulation and not included in alignment disclosure. Despite currently, the alignment is limited, Vandemoortele has initiated detailed internal assessment and governance processes in line with EU requirements and continues to monitor regulatory developments closely, particularly because future delegated acts are expected to cover the food sector more explicitly (Vandemoortele, 2024. pp. 107-108).

This preparatory work demonstrates the company's forward-looking approach and willingness to embed sustainability into its strategic planning.

From the previous analysis and company description, emerges the company implied alignment to the Triple Bottom Line approach, embracing its three sustainability pillars: economic viability, environmental protection, and social responsibility (Elkington, 1997).

3.1.2 Sustainability at Vandemoortele

Vandemoortele, as previously stated, operates in the processed food industry, which is part of one of the most environmentally intensive sectors: food production. In this context, as already anticipated in the first chapter, many sustainability challenges persist, for instance, GHG emissions, land use, water consumption, and biodiversity loss. During the years, being aware of these challenges, the company has progressively embedded sustainability into organisational activities. This began as an individual leadership initiative over eight years ago and has evolved into a dedicated sustainability team with cross-functional reach. This long-term commitment is visible in the sustainability strategy that has been defined, first for the period 2021-2025 and in the 2024-2030 one. The 2030 strategy, that will be explained in the next paragraph, addresses key environmental and social priorities through three pillars: conscious nutrition, protecting nature and enhancing lives and these goals have been built on a solid foundation of a sustainable organisation that has to maintain its integrity promoting ethical behaviour and forbid bribery and corruption; in order to create a positive impact in terms of climate, human rights, supply chain transparency[14] (Vandemoortele, 2024).

These themes reflect both sector-specific risks and broader social expectations, such as the transition to plant-based diets, deforestation-free supply chains, and employee wellbeing.

To align with this vision, Vandemoortele committed to including sustainability in its activities and company identity as stated in its mission, “shaping a tasty future sustainably.” By doing so, sustainability has been gradually integrated into the company through a matrix model where

[14] Sustainable organisation | Vandemoortele

sustainability professionals can collaborate closely with other departments. The fact that sustainability has not been treated as a stand-alone function enables the company to move beyond regulatory compliance and actively reshape operational practices in line with EU directives. The integration of sustainability into business processes has allowed the company to better define its impacts, risks, and opportunities through a Double materiality assessment that captures both financial and environmental/social impacts, a useful tool to better define its long-term strategy to put in action its proactive vision about sustainability approach and goes further than regulatory obligations.

3.1.3 Double materiality assessment and Strategy definition

To make sure that Vandemoortele's efforts are aligned with real-word impacts, the company conducted a double materiality assessment. This means that the company looks at sustainability from two angles: how environmental and social issues could affect its business performance (outside-in approach), and how its activities might impact the planet and society (inside-out). This dual perspective not only helps the company meet EU sustainability reporting requirements, such as CSRD, but also strengthens its ability to make informed, responsible business decisions. Indeed, this assessment is used not only to shape Vandemoortele's sustainability reporting and resource allocation, but also to guide strategic planning. It ensures that the company focuses on the most relevant environmental, social, and governance (ESG) issues from both a stakeholder and business impact perspective (Vandemoortele, 2024, p. 58). The assessment followed a structured process:

1. Context mapping: so first the company begins by mapping the entire value chain, both upstream and downstream[15], highlighting production sites, distribution channels, and

[15] Upstream refers to activities or processes that are earlier in a sequence or flow, while downstream refers to those that are later.

stakeholder relationships. Special attention is given to high-risk regions or business relationships, helping to define where potential impacts might be most significant (ibid).

2. Identification of impacts, risks and opportunities (IROs): a long list of potential material topic is defined by using past assessments, industry analysis and a benchmarking review of peers' sustainability reports. This list includes issues linked to core operational dependencies, such as ingredients (e.g. flour, cocoa, vegetable oils), energy, water, and workforce engagement (Vandemoortele, 2024, p. 59).

3. Stakeholder assessment and scoring: internal and external stakeholders-including customers, suppliers, NGOs, investors and internal management teams- are engaged to score the identified topics. Using CSRD-aligned criteria (e.g. scope, scale, likelihood, remediability), stakeholders evaluate each impact, risk and opportunity (IRO) through surveys, interviews, and focus groups. Internal management roles, but also including the executive committee and board of directors, participate in this process to ensure strategic alignment (ibid).

4. Validation and finalisation: a materiality threshold[16] aligning with the company's Enterprise Risk Management (ERM) threshold of 60%. Any issue scoring above this threshold was classified as material. However, additional qualitative evaluation was made; some topics scoring below this threshold, such as extreme weather risks, logistic-related emissions, and grievance mechanisms, were still considered as material due to their strategic relevance or management concern. Others, for instance "power outages",

[16] A materiality threshold is the score above which a topic is considered important enough to report and manage. Vandemoortele set this at 62.5% to decide which sustainability issues matter most to the company and its stakeholders, so risks above 60% are prioritized.

which scored above the threshold, was excluded, as the qualitative analysis showed it to be a low priority risk in the European context (ibid).

5. Integration into risk management and strategy: the validated material topics were then clustered under Vandemoortele's 14 sustainability commitments. The result of this analysis is visualized in the materiality matrix (*See Figure 8*) which highlights issues that are critical for both the company and stakeholders' expectations. All identified risks were then included in the company's enterprise risk management system, ensuring that sustainability-related risks are managed with the same priority as financial or operational risks (ibid).

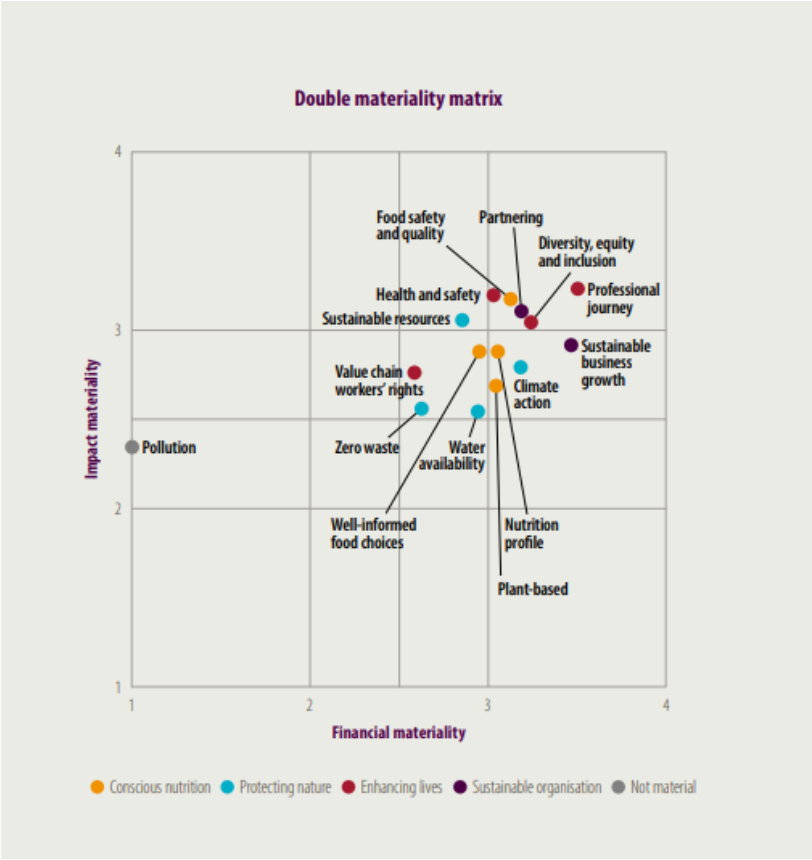


Figure 8. Double materiality matrix. Vandemoortele Annual Integrated Report (2024, p. 60).

Based on the risks identified and in line with the company mission “shaping a tasty future sustainably,” Vandemoortele defined its 2024-2030 strategy which is based on four strategic pillars:

1. Conscious nutrition.
2. Protecting nature.
3. Enhancing lives.
4. and these three goals rest on a strong, solid foundation, sustainable organisation (*See Figure 9*).

These pillars are included in the company’s strategic plans, daily operations, and stakeholder interactions. Vandemoortele’s achievements in sustainability, such as the recognition as best ‘Most Original and Creative Sustainability Award' for its 2023 Annual Integrated Report, ISO certifications, and WWF Palm Oil Buyers Scorecard, are supported by third-party recognition, underscoring its commitment to responsible business conduct (WWF, 2024; BAS, 2024).

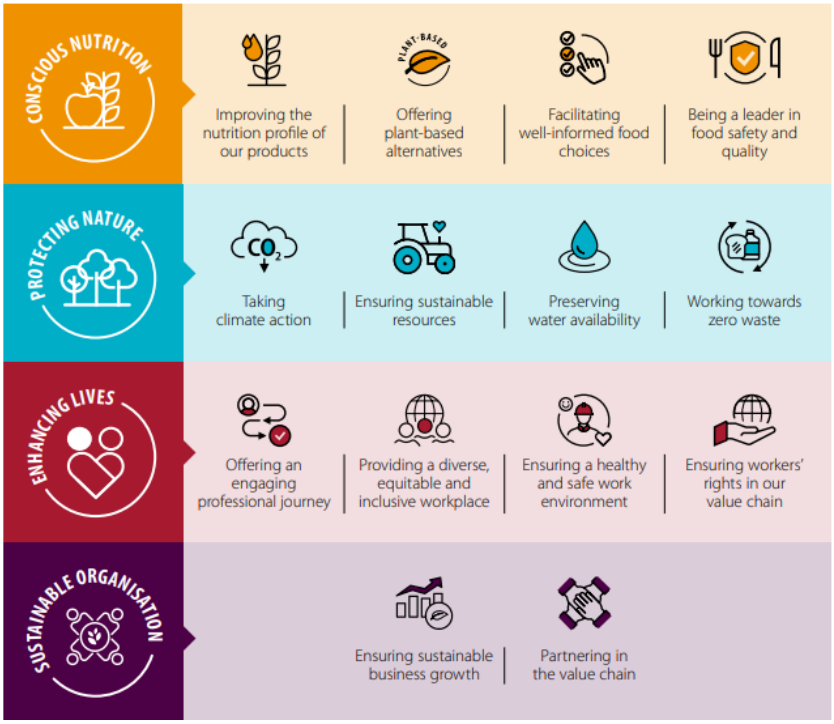


Figure 9. 'OUR SUSTAINABILITY STRATEGY 2030'. Vandemoortele Annual Integrated Report (2024, p. 67).

Vandemoortele's Sustainability strategy 2030, as highlighted in the company mission "shaping a tasty future sustainably", is central to the organizational identity and orientation. It emphasizes the need for resilient business models that address material risks while seizing market opportunities by also considering the planet and people.

As outlined in the strategy, Vandemoortele strengthens its competitive position through "market positioning, mergers, acquisitions and global expansion" (Vandemoortele, 2024, p. 66), introducing innovations in plant-based food, value-added products to align with evolving consumer trends.

Sustainability is deeply integrated in corporate priorities, guiding efforts in GHG emission reduction, responsible sourcing, and regenerative agriculture. In order to do that, Vandemoortele partners with suppliers, customers, and NGOs to build supply chain resilience and stimulate innovation (ibid).

The company is also committed to the social side, to guarantee employee well-being and inclusion, fostering a workforce that is both motivated and sustainably conscious to contribute to sustainability objectives. Even if a quantitative resilience analysis related to climate and biodiversity remains pending, the strategic direction indicates alignment with evolving regulatory and stakeholder expectations (Vandemoortele, 2024, p. 67).

The sustainability strategy, as anticipated, includes three main goals:

1. Conscious nutrition: under this goal, Vandemoortele aims to support customers in making healthier and more informed food choices. Commitments include improving the nutritional profile of products (e.g., enhancing Nutri Score ratings[17]), increasing the range of plant-based offerings, providing transparent nutritional information, and maintaining the highest food safety standards across production facilities (ibid).
2. The protecting nature pillar emphasizes environmental responsibility, with clear targets to reduce scope 1, 2, and 3 CO_2 emissions[18]. Vandemoortele has also committed to achieving deforestation-free supply chains, adopting regenerative agriculture practices, reducing water usage in operations, and minimizing waste with the ambition of reaching zero waste (ibid).
3. Within enhancing lives, Vandemoortele focuses on social sustainability both internally and externally, across the supply chain. Commitments of this goal include the improvement of workplace safety, fostering diversity and inclusion, offering continuous learning and development opportunities, and ensuring ethical labour practices through

[17] Nutri-Score is a front-of-pack nutritional label which converts the nutritional value of food and beverages into a simple overall score. It is based on a scale of 5 colours and letters (A is green to represent the best nutritional quality while E is dark orange to show it's the lowest). beuc-x-2019-051_nutri-score_factsheet.pdf
[18] Scope 1 are direct emissions from the company, while scope 2 and 3 are indirect emissions, respectively from purchased energy and along the entire company supply chain.

the procurement process. This includes collaboration with suppliers and third-party audits to prevent violations of human rights and fair labour conditions (ibid).

These pillars rest on a solid governance foundation, called Sustainable organisation, which ensures ethical operations, stakeholder engagement, and compliance with evolving regulations. Indeed, it includes full alignment with the Corporate Sustainability Reporting Directive (CSRD) and integration of ESG factors into business decision making (ibid).
Vandemoortele defines commitments and specific targets and KPIs for each goal to monitor performance; at the same time, it adapts to emerging legislation and stakeholder needs, reinforcing the dynamic nature of the strategy (ibid).

Vandemoortele's sustainability strategy is also designed to contribute to global sustainability efforts by aligning with the United Nations Sustainable Development Goals (SDGs) (*See Figure 10*). These 17 goals provide a shared framework to end poverty, protect the planet, and promote peace and prosperity by 2030. Vandemoortele focuses particularly on the SDGs where its activities have the greatest impact, ensuring its commitment and actions support both its own business and broader societal welfare. This alignment reinforces the company's focus on both economic performance and responsible corporate citizenship (Vandemoortele, 2024 p. 68).



Figure 10. 'OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS'. Vandemoortele Annual Integrated Report (2024, p. 68).

3.1.4 Focus on the 'Enhancing Lives' goal

As anticipated, Vandemoortele has defined four strategic goals and, among these, 'Enhancing Lives' holds particular relevance to this thesis research, as it integrates both human capital management and social responsibility into the company's governance system. The sustainability team needs both strategic oversight and specific professional skills to translate this goal into concrete actions, so that operational priorities are balanced with social impact. The 'Enhancing Lives' goal focuses on creating a safe, inclusive, and engaging workplace for Vandemoortele's associates, while also promoting responsible labour practices across its value chain. This pillar is coordinated by the human resources (HR) team in collaboration with the health, safety & environment team (HSE) and cross-functional project leaders. The role of the sustainability team is to ensure that these activities are aligned with the company's overall

sustainability strategy and reporting requirements, so it has a coordination, monitoring, and reporting role linked to social and governance commitment. More specifically, sustainability collaborates with HR and HSE to ensure that data related to workplace wellbeing, safety performance, and diversity metrics are accurately collected, monitored, and communicated both internally and externally through the Integrated Report. It also supports internal governance by participating in cross-functional working groups, where sustainability-linked social targets are discussed and progress is reviewed. The team also contributes to defining long-term social sustainability targets within the 2030 Sustainability strategy framework, ensuring alignment with external frameworks such as the UN Sustainable Development Goals (SDGs) and CSRD requirements (Vandemoortele, 2024 p. 109).

In areas related to supply chain responsibility, such as ensuring labour standards and human rights due diligence, the sustainability team cooperates with supply chain, procurement, and legal teams, focusing on policy development, stakeholder engagement, and third-party audit follow-up, rather than direct supplier management (Vandemoortele, 2024 p. 53).

So, as highlighted just before, sustainability team role, nowadays is not just environment-focused, but also social dimension, represented by enhancing lives pillar, demands interdisciplinary support and expertise.

Within Vandemoortele's goal 'Enhancing lives,' for the purpose of this thesis, it's interesting to focus on a specific commitment: "offering an engaging professional journey". It applies to the general workforce, including members of the sustainability team, and it reflects the company's broader approach to human capital development, aiming to create a workplace where employees can grow both professionally and personally. Vandemoortele focuses on ensuring that all associates work in a safe, inclusive environment where learning opportunities, leadership development and career progression are actively supported. In a competitive talent market, characterised by rapid technological change, digitalisation, and shifting workforce

expectations, Vandemoortele emphasises providing its people with structured learning opportunities, leadership development, and career growth paths (Vandemoortele, 2024 p. 113). To meet these objectives, Vandemoortele has implemented a variety of training and development programs. Through the Vandemoortele academy, company associates have access to classroom training, workshops, online modules, and other lording tools. In 2024, this platform was expanded and optimised to better match the learning needs of associates, based on survey feedback and internal skills gap analyses (ibid).

The company applies structured competency matrices to map and manage the development needs of its workforce. These matrices have been created for key functions such as Operations, Sales, Marketing, Supply Chain, IT, HR, Procurement, Finance, and Customer Care. In 2025, additional matrices are being introduced for HSE, Quality, and R&D. These tools allow tracking skills development, monitoring training effectiveness, and identifying areas where additional support is required (ibid).

Initiatives such as People 4 Growth, Growth 4 People, and Leaders 4 Growth aim is to support associates to acquire the necessary skills and knowledge to perform their roles effectively, addressing areas from workplace safety and mental well-being to leadership skills and ethical business conduct. The Leaders 4 Growth program, for instance, is an 18-month initiative aimed at building strong, performance-oriented leaders. This program focuses on nine essential leadership competencies, developed through a combination of feedback-based learning, coaching, and structured workshops. It is tailored for both corporate managers and line managers, with distinct training paths adapted to each role. To reinforce leadership skills, the company organises professional journey workshop, where managers learn techniques such as how to conduct development conversations with their teams. This approach is supported by the Performance and Development Management process (PDMP), which provides associates with regular feedback and guidance on their career progress (Vandemoortele, 2024 pp. 114-115).

The impact of these initiatives is monitored through several key performance indicators. For instance, the number of training hours is reported or the adherence to PDMP evaluation, which reached 94% on average, with a peak of 99% at the management level.

Associates' engagement is assessed through the annual Associate Engagement Survey (AES), which measures satisfaction with training opportunities, leadership quality, inclusiveness, and career support (ibid).

Other initiatives to further support professional journey are put in place by the company: a mentorship program pairing associates from different hierarchical levels to share their knowledge and experiences. The company also runs a Young Graduates program, offering recent graduates opportunities to gain experience, work on strategic projects to expand their professional networks within the organization (Vandemoortele, 2024 p. 115).

The "offering an engaging professional journey" commitment is also relevant among the members of the sustainability team, whose responsibilities have increased over the years, so they need to build and formalize specific professional competencies to perform their roles effectively.

While these programs

3.1.5 Governance of sustainability at Vandemoortele

Vandemoortele's sustainability governance structure has undergone a big transformation. Indeed, the sustainability function was just represented by the Group Sustainability Manager. However, in response to increasing regulatory demands, internal sustainability awareness, and strategic ambition, a dedicated sustainability team was established in 2020. This team today includes two sustainability officers and a sustainability reporting officer, reflecting a move toward professionalisation and specialisation within the function.

The sustainability team, including the Group Sustainability Manager, reporting to the chief of HR, Sustainability and Communication, develops, proposes, and implements the sustainability strategy. The team coordinates and monitors the annual sustainability plan, ensuring its daily implementation. They also support internal sustainability projects and are responsible for communicating the strategy progress to stakeholders via quarterly reporting (Vandemoortele, 2024 p. 51).

Another relevant role is played by project leaders which are members of different departments in charge of taking the ownership of specific commitments and dive updates on the status of sustainability KPIs quarterly, bi-yearly or annually, according to the reporting frequency of the KPI. They serve as internal contact point for questions and support related to their respective commitment. They give updates biannually, during sustainability progress meetings. These meetings involve the sustainability team, management teams, and the executive committee, which consists of seven members:

- the CEO.
- The Managing Directors of the two business lines, bakery products and plant-based food solutions.
- the Chief Legal & Risk Officer (CLRO).
- the Chief Human Resources, Sustainability & Communications Officer (CHRO).
- the Chief Financial Officer (CFO).
- and the Chief Transformation Officer (CTO) (ibid).

Sustainability is fully integrated into Vandemoortele's strategic framework. The Executive Committee (ExCo) and Board members were actively involved in the development of the Sustainability Strategy 2030, to have a close monitoring and oversight of risks, opportunities and impacts. The ExCo, in collaboration with management and project teams, contributes to shaping the strategy and defining targets. They meet quarterly with the sustainability team to

review progress and align on risk management, enabling proactive responses to emerging challenges (ibid).

At the top, the board of directors, provides a strategic oversight, supported by the Chief of HR, Sustainability and Communication (*See figure 11*). The Group Sustainability manager oversees the operational execution supported by the other members of the department and in collaboration with other different business units and corporate functions such as HR, procurement, and R&D. This governance model facilitates cross-functional integration and ensures alignment with the company overarching strategy and external commitments, such as the UN Sustainable Development Goals (SDGs) and the European Green Deal (European Commission, 2019; Vandemoortele, 2024 p. 52).

Stakeholder engagement is another important element of governance. Internally, sustainability performance is embedded into leadership training and the performance management system. Externally, the company engages through transparent reporting, partnering along the value chain and with NGOs, participation in sustainability benchmarking platforms such as EcoVadis and the WWF Palm Oil Scorecard (Vandemoortele, 2024; WWF, 2024).

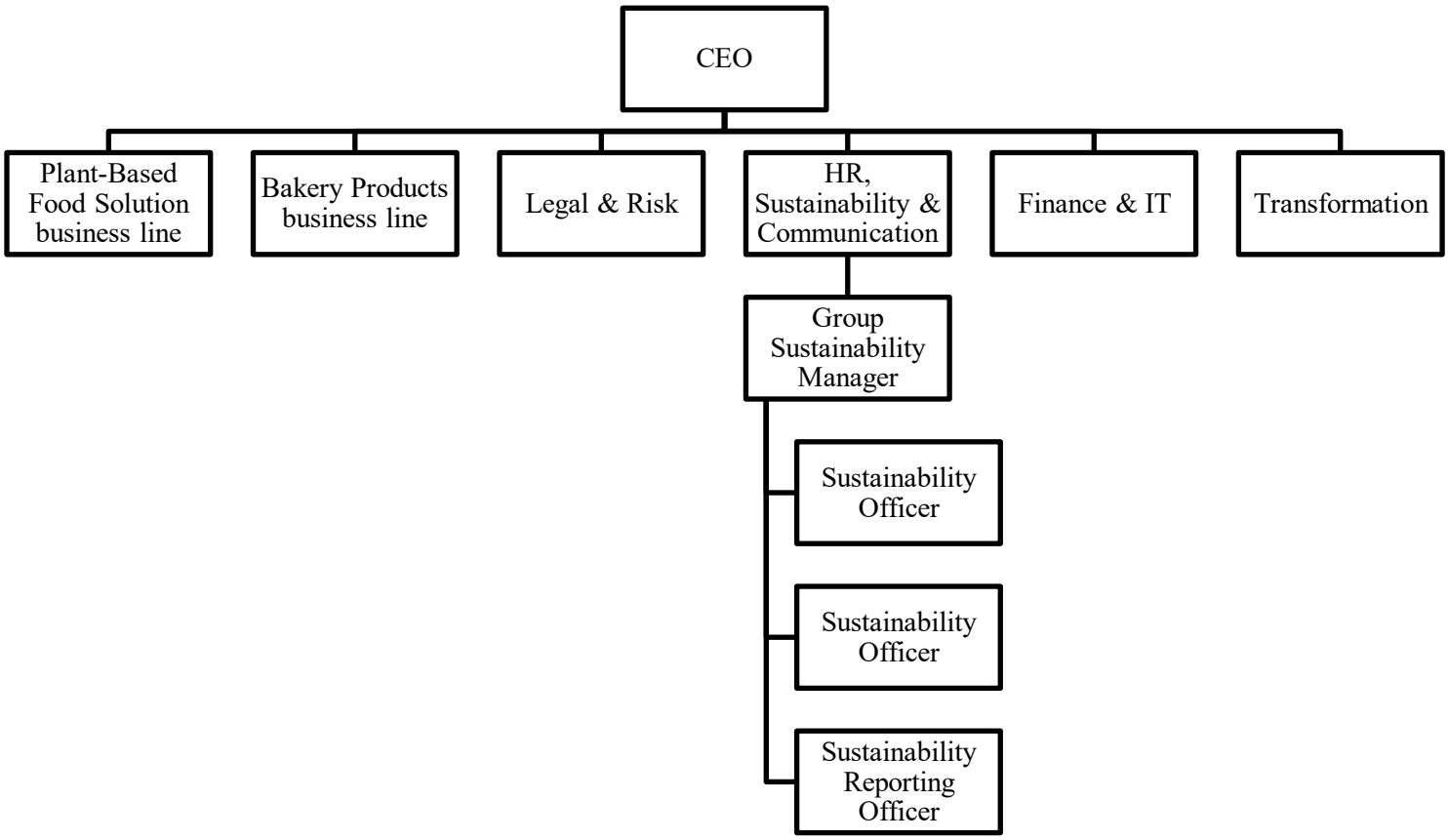


Figure 11. Adapted and Extended from 'Executive committee'. *Vandemoortele Annual Integrated Report (2024, p. 42).*

The company embeds sustainability governance throughout the organisation. The Sustainability Team leads the development, monitoring, and communication, supported by the communication team, of the company's sustainability strategy and 2030; it engages regularly with the Executive Committee and project leaders. They coordinate cross-functional project teams aligned with sustainability goals and commitments, holding regular update meetings and contributing to internal reporting, for instance via intranet updates and Group'ups every three months (Vandemoortele, 2024. p. 51).

This structure design reflects the increasing expectations of CSRD for governance accountability, transparency, and stakeholder engagement. For example, the ExCo now plays an active role in shaping and validating sustainability targets, consistent with the double

materiality approach required by the CSRD and supply chain due diligence requirements (Vandemoortele, 2024).

3.1.6 Integration of sustainability across organisational functions

Sustainability at Vandemoortele is not a self-standing function, but it's diffused across multiple corporate functions, suggesting a matrix organizational model where the sustainability team has a central role and works horizontally across units like procurement, operations, quality, human resources, and marketing. This cross-functional integration is a response to both the systemic nature of sustainability issues (Brown et al., 2006), requiring collaboration across traditional functional boundaries.

This approach is also a pragmatic response to recent regulatory developments and the need for transparency and coherence in ESG reporting frameworks, such as the European Sustainability Reporting Standard (ESRS).

For instance, HR and sustainability have aligned to co-develop initiatives under the 'Enhancing Lives' goal of the 2030 Sustainability Strategy. This goal focuses on social sustainability dimensions, such as employee health and safety, well-being, inclusion, and professional development. These initiatives are relevant not only for social performance, but also for building the internal capacity and competencies necessary for compliance with the new expectations and requirements of the CSRD, such as stakeholder engagement, ESG data literacy, and risk-based thinking.

3.1.7 Stakeholder engagement as a driver of organisational change

Stakeholder engagement at Vandemoortele operates not only as a consultative tool but as a strategic governance mechanism that reinforces transparency, inclusiveness, and responsibility

at the base of CSRD and SDGs. In particular, it aligns with SDG 17 and reflects the increasing regulatory and normative pressure on companies to involve stakeholders in shaping strategy.

Vandemoortele's stakeholder engagement strategy supports both inside-out and outside-in perspectives of double materiality. Internally, stakeholders' input has influenced risk prioritisation and the selection of material topics. Externally, it has helped legitimise the company's sustainability commitments through participatory validation. This approach reflects the principles of the stakeholder theory, where organisations are viewed as coalitions of interest groups whose input is essential to long-term legitimacy and performance (Freeman, 1984).

Vandemoortele practices highlight a specific approach to stakeholder engagement: not just as an instrument for compliance or public image, but as a transformational model that involves stakeholders in shaping the sustainability strategy. This is particularly visible in the company's collaboration with NGOs, consultants, and suppliers on responsible sourcing and biodiversity risk assessment, and with employees on well-being and human capital development initiatives.

Additionally, stakeholder engagement is also considered, internally, as a learning mechanism; due to continuous consultations across departments and levels of hierarchy, there has been increased awareness of sustainability risks and opportunities, particularly those that are not easy to quantify, such as social cohesion, labour inclusion, or biodiversity impact. This learning also contributes to collective intelligence, a useful asset for adapting to the ESRS-aligned reporting, which requires companies to disclose quantitative KPIs and demonstrate governance quality, stakeholder responsiveness, and due diligence process.

Stakeholder engagement can also be viewed as a way to build internal capacity by transforming the organisation's cognitive and operational ability to address complex sustainability challenges.

3.1.8 Human capital and capacity building as strategic tools

As outlined in Chapter 1 the social pillar of the Triple Bottom Line (Elkington, 1997) highlights the importance of fair labour practices, inclusive development and competencies building. Vandemoortele puts in place these principles through a human capital strategy included in the "Enhancing Lives" goal, which promotes employee well-being, diversity, and ongoing learning.

The programs introduced before, People 4 Growth, Growth 4 People, and Leaders 4 Growth, illustrate a systematic approach to competency development across multiple career stages. These initiatives are not standalone HR practices but deeply connected to the company's sustainability ambitions.

For instance:

- People 4 Growth's aim to recruit and retain talented individuals is directly included in sustainability workforce planning, essential for navigating regulatory change, for instance, CSRD implementation, and ESG data reporting.
- Growth 4 People, which aims to enhance employee engagement through targeted development pathways, mental well-being support, and work-life balance initiatives. These are aligned with SDG 8 (Decent Work and Economic Growth), and it's useful for corporate resilience and innovation in sustainability practices.
- Leaders 4 Growth supports leadership development through training on ethical decision making, performance coaching, and people management; useful tools to equip managers with the competencies needed to oversee cross-functional sustainability projects, given the need for ESG leadership and integrated thinking.

These programs contribute to internal capacity building, a necessary element to implement complex sustainability frameworks and incorporate sustainability in the company strategy.

3.2 Sustainability team members

Given the increased legal requirements and the company willingness to respond to the evolving sustainability demands, Vandemoortele has established its own Sustainability Team. In this paragraph will be presented the composition of the team, their roles, responsibilities, and personal background. These results are based on interview data and company documents.

The sustainability team at Vandemoortele was formally established in 2020, since it moved from a single-person department, managed by the actual Group Sustainability Manager, to a real department composed of specialised people with a cross-functional role. This shift was highlighted in the interviews; it was a necessary evolution to cope with the intensifying complexity of sustainability-related responsibilities and to face the increasing company ambition.

As mentioned by the Group Sustainability manager, there was a need to build internal capacity; before, indeed, the responsibility for sustainability was concentrated only in the hands of the Group Sustainability manager itself. This expansion of the team is also due to the increased regulatory requirement (e.g. CSRD) and societal expectations for business accountability.

The team structure represents a functional model where each domain, e.g. climate, biodiversity, and reporting requirements, is headed by a different person. However, as interviews reveal, collaboration is frequent and essential, with team members having a cross-functional role to guarantee a transversal sustainability governance.

3.2.1 Team structure and evolution

Nowadays, the team counts four full-time members, and one part-time member contributes. While it's a small-sized team, it is highly specialised; this eases the operationalisation of

complex frameworks such as the GHG protocol, SBTi roadmaps, biodiversity impact assessment, and the alignment to regulations.

In 2020, one of the sustainability officers joined the team; then in 2024, two other members joined the team, one as a sustainability officer, specialised in Scope 3, and another working on sustainability reporting, but with an interim role, and then officially joined the company and the team in April 2025.

So, the team is now structured as follows:

- Group sustainability manager (Interview 3) is the strategic anchor of the team. It occupies a pivotal role that bridges strategic leadership, internal communication, and stakeholder engagement. Her path at Vandemoortele started in quality, but she moved to sustainability eight years ago as the function gained importance within the organisation. Today its key responsibilities include drafting, developing, update, and implement the sustainability strategy within the company, ensuring its integration into the business strategy. One of the manager's key functions is stakeholder engagement, both internally and externally, which is identified, according to the manager itself, as a critical competency, particularly under the CSRD and ESRS frameworks that ask for transparent consultation processes and governance structures. In her own words, "We had a strategy about sustainability, but the ambition level was a bit low at that time, and we did not involve external stakeholders. Nowadays, [...] we have external stakeholders [involved] for a lot of other projects".

  Another central responsibility is cross-functional coordination. She acts as a link between departments, especially procurement, raw materials, marketing, finance, and IT, facilitating implementation, resolving bottlenecks, and ensuring progress. Its role also includes internal sustainability leadership, aiming to empower others in the organisation to assume sustainability responsibilities and foster shared ownership. This

integrative capacity resonates with Chapter 1's discussion on sustainability as an organisational capability rather than a siloed function.

Finally, she oversees the sustainability reporting cycle and external communication, highlighting the need for both technical understanding and storytelling, a skill increasingly critical under the CSRD's qualitative disclosure requirements.

- Sustainability officer (Interview 1) in the company since 2020, initially as an intern, and grew into its current role over four years. It is responsible for a broad portfolio of topics, including biodiversity, grievance mechanisms, sustainability trainings, communication, certifications (e.g. RSPO, EcoVadis etc.), and the implementation of the EU Deforestation Regulation (EUDR) strategy. In addition, she is also in charge of managing the interns. Its background in biology and environmental management equips her with knowledge useful to lead nature-related initiatives. However, she openly states that "how to work in a company and how to deal with stakeholders [is] something I acquired by doing it" (Interview 1), pointing to the central role of experiential learning in corporate sustainability work. A characteristic trait of this officer its involvement in internal capacity-building. It's in charge, overseen by the manager, to deliver sustainability training across the company. These include mandatory sustainability trainings for managerial staff, as well as topic-specific modules on certifications and customer questionnaires. These initiatives directly respond to the CSRD's emphasis on internal control and ESG data reliability, linking operational knowledge with organisational awareness and basic sustainability knowledge.

- Sustainability officer (Interview 4) has been part of the Team since April 2024 and brings a strong technical profile, with a focus on climate-related responsibilities: Scope 3 greenhouse gas emissions, the SBTi roadmap, and supplier engagement for emissions

reductions. Its previous experience as a sustainability consultant at EY and its academic knowledge in bioscience engineering (with coursework in lifecycle assessment and carbon footprinting) provide it with a strong foundation to deal with the environmental dimension of Vandemoortele's ESG priorities. This officer collaborates primarily with the procurement and raw material teams, particularly around supplier carbon projects, but also supports sales and marketing in translating decarbonisation initiatives into product-level communication. This reflects a multi-directional integration of sustainability, from upstream supply chain to downstream market engagement.

- Sustainability reporting officer (Interview 2) was hired in 2024 as an external consultant with an interim contract. Joined Vandemoortele in April 2025, focuses on the governance, consolidation, and assurance of sustainability data, functions as the Single Point of Contact (SPOC) for sustainability data for internal stakeholders. Its responsibilities span data collection, harmonisation of definitions, consolidations, reporting, and audit preparation. She also leads the automation of data flows using tools like Workiva, which facilitates both internal controls and external assurance.

  Its previous roles at PwC (as financial auditor) and TriFfinance (as sustainability consultant) have shaped a skillset that is deeply aligned with compliance-oriented sustainability management. Using its words, "we are never responsible for data. We make sure it's compliant with legislation and [that] there is a strategy or reason why we report on these KPIs" (Interview 2).

  This officer's analytical capabilities and familiarity with CSRD, double materiality, and ESRS concepts enable it to act as an interpreter between technical sustainability requirements and project leaders or KPI owners. The integration with departments like finance, finance, HR, procurement, and legal underscores the cross-functional nature of ESG reporting and the role of data governance in enabling strategic decision-making.

- Additional support is given by another associate who is not formally part of the team, the Country HR and Finance manager for Spain, who supports sustainability efforts on a part-time basis, primarily around data compliance, data management, and external assurance. Its role is especially relevant in the context of acquisitions and site-level reporting integration, which requires close alignment with local operations and corporate governance.

The configuration of the team illustrates several key findings, first that each member of the team has their own specialised role (e.g. biodiversity, reporting, climate), but collaboration is essential to reaching sustainability objectives in line with the company strategy and the increasing regulatory requirements. Different academic backgrounds span biology, bioscience engineering, economics and consulting, reflects the hybrid nature of sustainability work.

Most members emphasize on-the-job learning as their primary source of competence, as anticipated by Stead & Stead (2010) in Chapter 1, which highlights the importance of hands-on experience for learning.

So, this first overview confirms the argument stated in Chapter 1 that states that a capable sustainability team is not merely one that understands ESG principles, but one that operationalises them across the business and responds to regulatory and societal demands easily, thanks to its internal maturity around sustainability.

3.2.2 Professional background & learning paths

The professional and academic backgrounds of the sustainability team members reveal a mix of different expertise in business and economics, science, biology, data management etc. This blended knowledge reflex the growing consensus around sustainability literature that states that interdisciplinary profiles, that combine both hard and soft skills, are essential for exploring the actual sustainability landscape and to be prepared for the future; this is linked to the concept of

‘transdisciplinarity’ introduced by Lozano (2006), indeed, this blended knowledge is linked to the discussion of Chapter 1 around the concept of transversal competencies such as systems thinking, collaboration, and anticipatory skills so prevent potential risks, which are particularly relevant in the context of CSRD compliance.

- The Group Sustainability Manager, who has been with Vandemoortele since 2013, moved to sustainability from the quality department eight years ago. It has an academic background in biomedical science and was the sole sustainability professional at the beginning. Vandemoortele has been its first employer, and this career path allowed it to learn by doing, as she developed most of its competencies adapting to the increasing scope and expectations of its role: “For sure during the job... my background in quality helped, but the biggest learning was during the job.” (Interview 3)

  In addition to its on-the-job learning, it also participated in several trainings and read sustainability-focused books.

  This experience-based learning was also critical in acquiring leadership and coordination skills, necessary to foster cross-departmental cooperation and embed sustainability across the organisation.

- Sustainability officer responsible for biodiversity, certifications, communication, etc. has a master’s degree in Biodiversity and Environmental Management and a background in biology. This technical foundation allows it to lead projects on palm oil, cocoa, soy traceability, biodiversity, and deforestation regulation (EUDR), while also managing training and communication functions for the sustainability team. According to its interview, “Nature topics were covered in my studies, but how to work in a company, how to deal with stakeholders and timelines, I learned all of that on the job,” (Interview 1) highlighting again the importance of putting in place your knowledge and

increasing it thanks to hands-on experience, reinforcing the discussion of Chapter 1 linked to the discussion of learning-by-doing as a key mechanism in organisational sustainability practice. The ability to translate technical knowledge into practical, stakeholder-facing initiatives (e.g. RSPO certification, grievance mechanisms, external communications) shows a dual competency: one related to systems knowledge, and the other more action-oriented towards project delivery.

- Sustainability officer managing climate-related issues brings a background in bioscience engineering and prior work experience at EY, where they worked in climate change and sustainability services. As anticipated, at Vandemoortele, she is responsible for the Scope 3 CO_2e roadmap, SBTi submissions, and supplier collaboration.

  Her academic deep dive in life-cycle assessment and carbon footprint has direct applications to her current role "Things I did in my thesis and in bioscience engineering are now very helpful in my job, regarding LCA and carbon footprint." (Interview 4)

  In terms of external development, it attended a summer course in project management, participated in an internship with a sustainability consultancy firm during the studies, and was actively involved in a student organization on sustainability and social entrepreneurship.

- Sustainability reporting officer is the last member that joined Vandemoortele, previously a consultant for TriFinance, where they were involved in different projects about clients' double materiality assessments, CSRD readiness, and sustainability policy drafting. Before she was employed as a financial auditor for PwC. Its academic background in business economics supports its current focus on data governance, consolidation, and external reporting assurance. "At TriFinance, I supported clients with

double materiality, CSRD topics, and writing policies. Now I focus on data governance, consolidation, and reporting." (Interview 2)

She also attended a European-level training on sustainability legislation early in her consulting career, which provided critical insight into the evolving regulatory context. This blend of formal training, audit experience, and reporting system knowledge (e.g. Workiva[19] implementation) position her as a data and compliance specialist-crucial for managing assurance obligations under the CSRD.

Across all four roles this the following themes stand out. All team members combine scientific, technical, or economic backgrounds with strong interpersonal and project coordination capabilities. Formal training played a role, but the dominant learning mode remains experimental. Each member explicitly cited "on-the-job learning" as the most important mechanism of professional growth, confirming the literature reviewed in Chapter 1 on organisational learning as a dynamic process (Stead & Stead, 2010).

[19] It provides a cloud-based connected and reporting compliance platform that enables the use of connected data and automation of reporting across finance, accounting, risk, and compliance.

3.3 Competency analysis

Findings from interviews and document analysis reveal that the role of sustainability professionals at Vandemoortele requires a multidisciplinary set of competencies, which go beyond traditional technical knowledge. These competencies reflect both the demands of the evolving regulatory landscape, particularly CSRD, ESRS, and TCFD, and the organisational need for cross-functional integration. As explored in Chapter 1, sustainability professionals act not only as data experts and strategic planners, but also as facilitators to let everyone be aware of sustainability-related compliance requirements; they're also educators, introducing sustainability themes inside the company and change agents that drive the shift towards a more sustainable business conduct.

In line with the literature presented in the first chapter, four major categories emerged from the data: strategic and analytical thinking, operational and technical execution, communication and collaboration, and learning adaptability. These competencies are expressed in different ways, according to the personality profile that each member of the team has. At Vandemoortele, each personality is categorized based on the Insights Discovery personality model, a framework that categorizes personality tendencies into four colors: blue (analytical, detail-oriented), green (empathetic, people-oriented), red (decisive, action-oriented), and yellow (enthusiastic, persuasive).

3.3.1 Strategic and analytical competencies

Sustainability professionals at Vandemoortele are expected to have long-term thinking, scenario analysis, and alignment with internal and external regulations. The Group Sustainability Manager, being a leader in strategy design and revision and integrating input from both internal and external stakeholders, is the main example of this category. Its work

necessitates the ability to anticipate possible future negative climate-related issues and define a climate transition plan, but also regulatory anticipation, and stakeholder mapping, core competencies linked to both systems thinking and anticipatory competence, highlighted by UNESCO (2017).

This strategic dimension is also present in the roles of biodiversity and Scope 3 officers, who translate environmental risks (e.g., embedded emissions, deforestation) into company-specific KPIs and action plans. The scope 3 officer, in particular, contributes to strategic climate planning and SBTi target submission, highlight focus on both quantitative information and long-term alignment.

Those roles are strongly associated with red and blue energy of the insights model, valuating data accuracy, rigour, and analysis. Indeed, all team members highlight a blue profile, in particular, the Scope 3 officer explicitly identifies it as a dominant colour: “Being analytical, being with facts and figures… that's my key colour.”

3.3.2 Operational and technical skills

Daily execution of Vandemoortele’s sustainability agenda requires significant technical expertise, particularly in relation to reporting systems, certification schemes, compliance frameworks, and data governance. The sustainability reporting officer, for instance, described its role as “everything that has to do with data, from definitions to audit,” including coordination across platforms Workiva, oversight of external assurance, and compliance alignment with ESRS and acquisition protocols.

Also, the biodiversity officer operationalizes Vandemoortele’s commitments to responsible sourcing, overseeing certifications (e.g. RSPO, EcoVadis), grievance mechanisms, and supplier compliance. The Scope 3 officer supports GHG inventory development and supplier engagement on emission reduction, tasks that require the ability in Life Cycle Assessment and

the use of an impact measurement tool. Indeed, inside the company, the development of a Scope 3 calculation tool is going on.

These technical roles reflect the analytical and procedural focus typical of blue energy profiles, but also strong self-organisation and procedural discipline, especially under tight reporting timelines and audit controls. The officers' academic backgrounds in bioscience engineering, biology, and environmental management further reinforce their technical skills and their capacity to apply scientific principles to operational implementation.

3.3.3 Communication and collaboration

Communication and interpersonal skills have been highlighted as super important skills for those who work in sustainability because it is necessary to know how to engage both internal and external stakeholders, a competence which is becoming salient due to new regulations' requirements and expectations for governance disclosure and engagement metrics.

This skill is a critical competency, especially in matrix structures, where sustainability teams must be integrated horizontally across departments. The Group Sustainability Manager, in its interview, stressed the importance of "stakeholder management" and facilitating cross-functional collaboration as a recurring aspect of its role. This underscores the relevance of interpersonal competence and systems thinking in facilitating organisational change-skills identified as crucial by Redman & Wiek (2021).

Interviewees frequently described the integration of sustainability across the organization, depending on the maturity level of the department. As a result, sustainability professionals often find themselves acting as intermediaries, helping to bridge knowledge gaps and facilitate cooperation. For instance, the officer responsible for biodiversity observed that the engagement of other teams can vary significantly according to their awareness and engagement and highlighted the importance of "green energy," in the sense of empathy and patience, as essential

traits when collaborating across functions. This reflects the importance of emotional intelligence, stakeholder awareness and engagement, and strong communication skills in fostering a shared sustainability culture.

The “Insights Discovery” colour model, referenced by multiple interviewees, provides a useful internal framework for understanding personal working styles and how these align with different roles within the sustainability team. The model, developed by the Insights Learning and Development Ltd. (2020), is based on Carl Jung’s (1921) typology of psychological preferences. It identifies four dominant colour energies, and each colour is associated with specific behavioural traits:

- Blue: factual, diligent, objective, structured, consistent.
- Green: considerate, supportive, reliable, trusting, valuing.
- Red: bold, efficient, focused, fast-paced.
- Yellow: interactive, optimistic, sociable, dynamic, friendly.

For this study, relevant characteristics from the Insights Framework have been identified by cross-referencing the behavioural traits described in the model with the competencies that emerged from interview data (See Figure 12).

The selection of these characteristics is based on the prioritisation of traits that are mentioned by the interviewees when describing their own strengths, challenges, or working preferences. For instance, “factual” and “structured” (blue) were aligned with data governance and CSRD reporting responsibilities, while “supportive” and “reliable” (green) matched stakeholder engagement and cross-functional collaboration needs. Similarly, “bold” and “efficient” (red) were linked to strategic leadership, and “interactive” and “dynamic” (yellow) were associated with internal communication and employee training.

On a bad day, a blue profile can tend towards indecision or excessive caution and can be reflected in delays in adopting the next reporting tools. Green energy preferences for stability

can lead to resistance to methodological updates, such as new KPIs. Red energy's decisiveness could be perceived as controlling or assertive in cross-functional negotiations. Lastly, yellow energy's enthusiasm supports internal engagement campaigns, but when unbalanced, risks losing focus on long-term objectives or being hasty.

This dual perspective recognises both strengths and potential downsides of each profile, allows to take a more balanced approach to competency development.

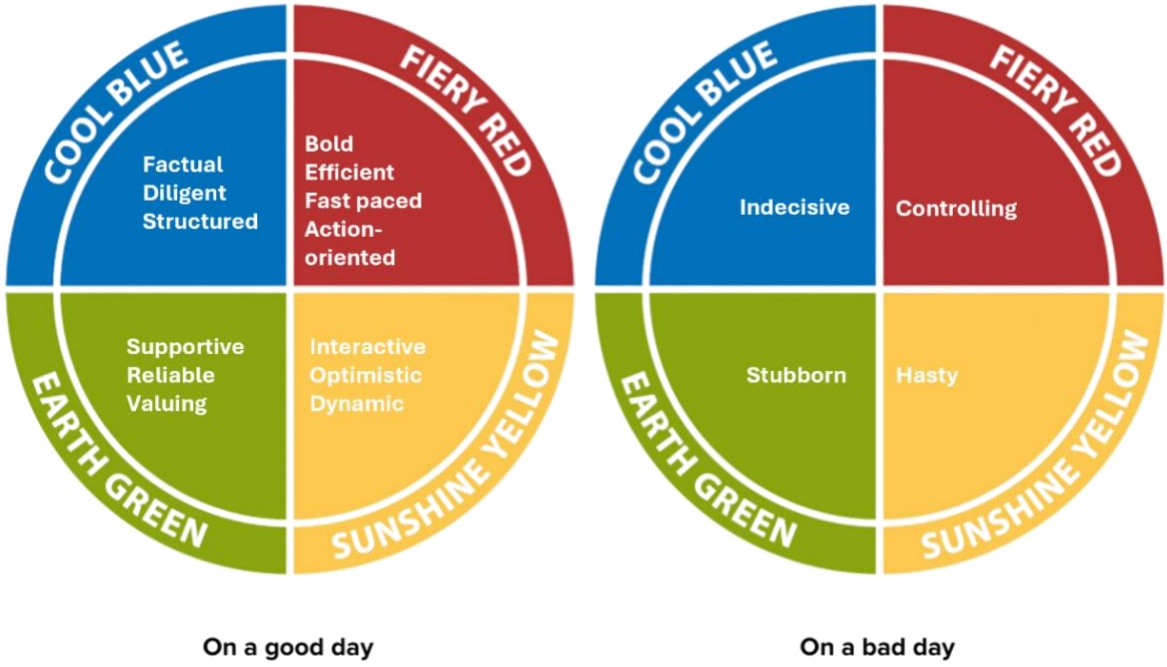


Figure 12. Adapted from 'Insights Learning & Development Ltd. (2020). Insights Discovery: Transforming People Through Self-Understanding. Dundee, Scotland: Insights Learning & Development Ltd. Based on Jung C.G.(1921). Psychological Types. Princeton University Press (1971 edition).

These colour profiles help explain how individual strengths are leveraged within the team dynamics:

- The Group Sustainability manager, although not explicitly citing colours, conveyed through its role descriptions attributes typical of red (strategic focus, decision-making) and yellow (visionary thinking and cross-functional influence).

- The officer working on biodiversity identified with high green and blue energy, reflecting a blend of scientific rigour and collaborative sensitivity that facilitates collaborations in the team and partnerships across departments and with external stakeholders.
- The officer focused on Scope 3 and climate reporting associated with strong blue (analytical) and yellow (persuasive and outgoing) energies, which support its role in data management for emissions and supplier engagement.
- The sustainability reporting officer, even if they have not taken the insights colour test yet, demonstrates blue energy, reflecting their precision in handling data governance, KPI definition, and digital reporting. However, it also has to engage and support project leaders across departments, requiring drawing on green energy (collaboration and patience) when facing resistance or confusion.

3.3.4 Learning, adaptability, and transformative capacity

All team members have emphasised adaptability and continuous learning as fundamental to operating effectively in the field of corporate sustainability. This is particularly relevant to face the rapidly evolving regulatory frameworks (such as CSRD and CSDDD), stakeholder expectations, and internal digitalisation advancements, for instance, Workiva implementation. In response, team members reported that a significant part of their competencies were developed "on the job," often through problem-solving necessities and interdepartmental coordination. This is aligned with the topic already touched on in Chapter 1, that learning-by-doing, or experiential learning, is a key competency-building mechanism in sustainability

While some members had formal academic training and courses about sustainability, others entered in the field having different backgrounds, not specifically sustainability-related,

underlining the transdisciplinary character of the profession. Several members also followed external training courses, such as:

- A European certification on sustainability legislation (Reporting Officer)
- A project management summer course (Officer in charge of Scope 3)
- Workshops linked to certification schemes such as RSPO and Rainforest Alliance (Officer in charge of biodiversity).

However, the prevailing form of learning remains informal and embedded in every practice. The reporting officer, for example, also stressed that her familiarity with digital platforms and CSRD requirements was acquired through daily interactions with IT and finance colleagues, and through her engagement with audit and data usage.

In addition, internal programs such as People 4 Growth and Growth 4 People were contributing not only to leadership skills but also to better self-awareness and interpersonal dynamics within teams. These programs provide a platform to strengthen, among others, communication and leadership skills.

From these findings, we can highlight the double character of sustainability, both technical and transformative, useful to navigate the complexity and to adapt to the changing environment to support companies' development.

3.3.5 Competency gaps

The sustainability team of Vandemoortele demonstrates a robust structure and variety of competencies: technical, strategic, collaborative; anyway, for some targeted areas, further development could strengthen individual and collective performance. These gaps are not seen as deficiencies but as natural differences that emerge within a diverse team and in an evolving context. Also, through the Insights Discovery colour analysis, some differences emerged: for instance, the sustainability officer responsible for scope 3 emissions self-identified with strong

blue (analytical) and yellow (engaging) energies, but acknowledges a lower red energy, which is associated with decisiveness and action-orientation. This lack may translate into hesitation in prioritizing tasks or defining project timelines, particularly where multitasking is required. Similarly, the sustainability officer leading biodiversity initiatives, whose profile is mostly green and blue, noted a relative underdevelopment in strategic foresight and goal-pushing behaviours; this is linked to its lower red energy. This relative absence of red energy may be critical when implementing cross-functional change or managing project trade-offs under time pressure. The sustainability reporting officer, whose role is mostly operational and data-driven, highlights strong analytical competencies but, at the same time, reveals a need to strengthen cross-departmental influencing skills and engagement with qualitative aspects such as narrative disclosure, dimensions associated with yellow and green energies. Even the Group Sustainability manager, whose role is strategic and integrative, reflecting red and yellow energies, acknowledged the challenge of ensuring cultural and behavioural embedding of sustainability across departments, particularly when business priorities do not match long-term sustainability goals. This suggests that, while a strategic approach is well established, deep facilitation and coaching abilities, often aligned with green energy, could support the internal mobilisation for a behavioural change.

As sustainability continues to expand into many different domains, like biodiversity, social equity, climate risks, even senior roles will need to align with emergent ESG knowledge; these findings reinforce the need for complementary skill-building across colour energies to address underrepresented behavioural traits and emergent technical demands.

3.4 Team dynamics and internal integration

The sustainability team at Vandemoortele, has a double role; as already highlighted before, indeed, it is both a strategic nucleus and an operational catalyst within the company structure. So, it is not a siloed entity; it is deeply embedded in the organisation's internal coordination, external reporting, and strategic evolution. This coordination was eased by the presence of sustainability for a considerable period; for eight years, indeed, when the sustainability manager moved to sustainability, its role gained legitimacy and strategic relevance across business functions.

Nowadays, the team operates in close connection with the key corporate functions, including procurement, R&D, IT, finance, legal and quality, and acts as a bridge between executive leadership so the Executive Committee and the operational realities of departments and production sites.

At the core of the sustainability department's mandate is the development and implementation of the Group's 2030 Sustainability Strategy, a responsibility linked to regulatory frameworks alignment, such as the CSRD, and EU Taxonomy, and strongly requested by stakeholders. The Group Sustainability Manager plays a crucial role here, guiding the long-term vision while ensuring alignment with external expectations and internal capabilities. As noted in its interview, she's responsible not only for strategy development and stakeholder engagement but also for overseeing the integration of sustainability across functions and hierarchical levels, so it cooperates with many key departments:

- quality, to ensure that sustainability targets, such as food safety, responsible sourcing, and certifications, are translated into product standards and verified through audits.
- raw materials and procurement to drive integration of environmental and social criteria in supplier contracts, purchasing decisions, and risk assessment.

- marketing and communication to align external messaging, for instance, sustainability claims with actual practices and avoid greenwashing.
- legal to ensure that the company remains compliant with ESG legislation such as CSRD, EUDR, and EU Taxonomy.
- Health, Safety, and Environment (HSE): to integrate sustainability with operational risks, safety standards, and environmental performance at the plant level.

Its ability to engage and align with these departments ensures that sustainability is not confined to strategy definition but embedded into the core business processes and KPIs. As previously highlighted, she is also the link with the executive committee to give the team visibility and decision-making influence at the highest level.

Also, the other sustainability officers interact and cooperate with different operational departments according to their area of expertise.

The biodiversity officer interacts closely with the following functions:

- Raw materials and procurement: since it is responsible for the alignment with the regulations, such as EUDR, the regulation for deforestation-free sourcing.
- Quality and supply chain to monitor traceability of critical ingredients such as palm oil and soy.
- Communication and HR to co-develop internal and external sustainability-related news and training to develop awareness and knowledge about sustainability improvements.

Since the climate and scope 3 officer leads the development of the scope e emissions roadmap, she works with all those departments that tackle the possible impacts along the value chain in particular:

- Raw materials and procurement to map suppliers' emissions.
- HSE to align emissions tracking with site-level environmental performance.

Its collaboration with procurement is especially critical, as supplier engagement and data collection are necessary to set and get science-based targets validated.

Lastly, the sustainability reporting officer is responsible for data consolidation, assurance, and reporting that is why it operates with the following departments:

- IT to implement reporting tools like Workiva and ensure that data flows are automated and auditable.
- country finance and acquisition teams to validate sustainability KPIs related to specific legal entities or business lines.
- legal and external assurance providers to prepare CSRD-compliant disclosure and ensure robust auditing.

This distributed model allows each officer to act as a link between sustainability strategy and departmental operations, guaranteeing both accountability and operational relevance.

Chapter 4: Discussion and Conclusions

4.1 Key findings

This study has highlighted that the sustainability team at Vandemoortele plays a pivotal role in bridging strategy and operations, embodying a hybrid model of technical expertise, stakeholder engagement, and organisational integration. The team's current structure, formalised in 2020, includes a Group Sustainability Manager, two sustainability officers, and a sustainability reporting officer, with part-time support from the Spanish and HR Manager. This diversified structure allows the team to address a broad range of sustainability challenges, such as biodiversity, decarbonisation, supplier engagement, and data governance, each aligned with the company's 2030 Sustainability strategy and reporting obligations under the CSRD and ESRS.

One of the central findings is that role clarity and strategic alignment have been key to ensuring the effectiveness of the team. Each member oversees a well-defined domain, yet the success of the team depends on its ability to work cross-functionally. As illustrated in Section 3.4, the team's legitimacy derives not only from its technical expertise but also from its ability to facilitate collaboration between departments and integrate sustainability practices into everyday business operations, which aligns with the concept of sustainability-oriented integration as defined by Lozano et al. (2016).

Another important insight is how the team's function has evolved over time. Although it was initially embedded in the company through the role of the Group Sustainability Manager eight years ago, the formalisation of a dedicated team has enabled increased specialisation and better alignment with external expectations. The team's expansion reflects the broader shift in corporate sustainability, moving from isolated corporate social responsibility efforts to

integrated ESG governance as predicted by the regulatory frameworks introduced in Chapter 1 that demand systemic integration, double materiality assessment, and assurance processes.

Vandemoortele's matrix governance model enables the sustainability team to coordinate with multiple departments, including procurement, quality, marketing, legal, HR, and IT, demonstrating that sustainability cannot be achieved in isolation. This finding is supported by recent academic literature supporting more decentralised sustainability governance models that encourage ownership beyond a single function.

Indeed, despite these results and level of integration, the results reveal a limited decentralisation of sustainability responsibility across the wider organisation, because, despite the actual model that enables and eases the coordination, the actual ownership of sustainability goals often remains concentrated within the core team. Interviews reveal that coordination about sustainability responsibilities, for instance, for data collection, frequently depends on the initiative of individual sustainability officers rather than being driven by individual departments, but this is due particularly to the level of maturity of individual departments. At the moment, sustainability work relies on a "push" from the sustainability department rather than a "co-ownership" of sustainability-related initiatives; this could raise concerns about long-term scalability, especially under CSRD requirements.

As anticipated before, what is relevant in this context is the level of maturity of sustainability awareness across company departments. In Chapter 3, it has indeed been highlighted that the effectiveness of cross-functional teams really depends on the sustainability awareness of the department, and it is based on the exposure to ESG topics within each unit. Some departments demonstrated proactive engagements and strong alignment with sustainability objectives; others were just being compliant based on regulatory requirements.

The analysis also revealed a distinct set of competencies within the team, shaped by academic background, professional experience, or personal behaviours; at this time, anyway, there's no

mechanism that could allow internal exchange or skill rotation between team members that could strengthen resilience and continuity.

In summary, the Vandemoortele sustainability team stands out for its formalised structure, strategic focus, having defined a clear Sustainability Strategy and a set of targets to reach over the years, and for its cross-functional engagement, thanks to the awareness about sustainability due to its long-lasting presence. The presence of specialised roles and a matrix governance model and strong integration with the global corporate strategy demonstrates that sustainability is considered a core organisational function, not a marginal concern.

However, this analysis also identifies areas where the team could improve its long-term effectiveness. First, sustainability ownership could be further decentralised, for instance, by embedding ESG responsibilities in job descriptions, performance reviews, and leadership trainings, in order to foster shared accountability and reduce reliance on the central team to drive implementation. Second, while individual competency areas are strong, creating a sustainability competency framework, linked to regulatory demand and strategic goals, would support internal knowledge transfer and resilience. This framework could also help to adapt internal hr programmes to the specific needs of sustainability professionals. Then, regular internal training could close the gap between current informal learning and emerging legal requirements.

By addressing these areas, Vandemoortele could evolve from an effective sustainability structure to an even more integrated, future-proof model, where competencies, behaviours, and culture are aligned to meet the increasing expectations of stakeholders, regulators, and society.

4.2 Competencies as strategic enablers of team effectiveness

The results in Chapter 3 underscore the critical role of competencies in shaping the effectiveness, legitimacy, and adaptability of the sustainability team at Vandemoortele. Beyond the formal responsibilities of each role, it is clear that the team's impact depends on its ability to translate complex sustainability goals into operational outcomes, and to do this, technical and behavioural competencies are needed.

From Chapter 3, it can be highlighted that competencies are currently developed in a highly individualised manner. Indeed, most interviewees described their sustainability knowledge as the result of learning by doing, personal curiosity, and interdisciplinary experience instead of education or training. This reflects a pattern typical of the sustainability profession, where learning often emerges through practice and iteration. As discussed in Chapter 1, such experiential learning and hands-on experience have advantages in terms of contextual adaptation and agility, but might also result in technical detail across the team. For instance, while the reporting officer demonstrates familiarity with CSRD and ESRS standards, the other two officers mention the complexity of alignment for EUDR, for instance, or SBTi requirements and climate risk assessment.

Considering behavioural competencies, the cross-functionality of the team and the Insight Discovery tool allowed us to see how this characteristic influences the performance of team members in the company organisation. Roles with high 'green' and 'blue' energy were more comfortable in stakeholder coordination and data governance roles, while a low presence of 'red' energy, only highlighted by the group sustainability manager, may represent a challenge in driving initiatives across departments. Same for the 'yellow' energy, which in some roles might limit influence where visionary framing is required.

These gaps are not necessarily weaknesses, but they suggest an opportunity for better alignment between role and function and to incorporate soft-skills development into team building.

As highlighted also before, even if each member brings strong individual expertise, there is a limited shared capacity within the team; indeed, developing a sort of rotational learning scheme could allow the team to maintain flexibility while reducing reliance on the single knowledge holder.

Finally, the interviews revealed that, despite strong team cohesion and alignment with the strategy, there could be space for a systematise competency development across the sustainability function. Tools like a competency matrix and role progression paths linked to sustainability knowledge could help to translate existing knowledge into a more ‘institutional’ learning. This could be useful to support the team in mentoring junior staff, onboarding new associates to ensure long-term strategic continuity.

4.3 Conclusions on the strategic value of sustainability teams in company performance

The evolution and structuring of the sustainability team at Vandemoortele offers important insights into the strategic role that such teams can play in enhancing a company‘s overall performance. Indeed, moving beyond compliance and reporting functions, the team operates as strategic, contributing to long-term value creation, innovation, and organisational resilience.

First of all, the integration of sustainability into the company’s core governance and operational model demonstrates a shift from viewing sustainability as a reputational tool to recognising it as a driver of strategic differentiation.

The team’s involvement in setting the 2030 strategy, aligning with CSRD, is deeply embedded in strategic planning. This aligns with the CSRD’s emphasis on forward-looking disclosures, double materiality, and climate-risk adaptation, aligning the company with long-term regulatory and market resilience.

The team also operates as a facilitator of cross-functional departmental innovation and alignment. By translating complex ESG goals into operational terms, for instance, biodiversity targets into procurement standards or Scope 3 emissions into supplier engagement initiatives, they enable the company to operationalise sustainability, avoiding silos. This capability enhances both internal coherence and process efficiency.

The case also shows that competency-driven sustainability governance contributes to capacity building and talent development. As discussed before, the collaboration with HR, through initiatives like “People 4 Growth,” allows indirect performance benefits: improved employee engagement, internal mobility, and knowledge retention. These elements reflect the broader “social” value highlighted in the Triple Bottom Line introduced in Chapter 1 (Elkington,1997) and are recognised as contributors to long-term business value.

Externally, the team plays a critical reputational and regulatory role through transparent reporting. By coordinating with finance, IT, and legal, and ensuring reports are subject to auditing and stakeholder dialogue, the team supports the company in maintaining legitimacy and building trust with key stakeholders, including investors for sustainability-linked loans, for instance, customers etc. For instance, the role of the reporting officer, who works with finance, IT, and legal, supports not only compliance with CSRD and ESRS but also strengthens investor confidence and audit readiness. This reinforces recent findings linking robust ESG governance to enhanced financial performance and lower capital costs (Eccles et al., 2014).

However, the strategic potential of the sustainability team is not yet fully realised. As previously discussed, the absence of a structured learning framework and the reliance on individual knowledge continue to limit the team's ability to scale its influence. Similarly, the lack of decentralized ownership beyond the team itself suggests that the strategic value of sustainability remains concentrated rather than being diffuse throughout the organization.

To fully leverage the strategic contribution of sustainability professionals, Vandemoortele could consider allocating resources to establish a formal competency framework in alignment with evolving reporting standards (e.g., ESRS). Such a framework could strengthen the awareness around what is missing to improve the future steps and necessities.

The implementation of a rotational program could be a useful initiative to facilitate the dissemination of expertise across the organisational departments; this could also be supported by the leadership training programs that provide participants with the skills required to combine business and sustainability goals.

The integration of performance indicators can be a useful nexus between departmental key performance indicators and sustainability outcomes. This could also be linked to sustainability incentives at all levels, since now, this is applied to management, to ensure that all associates are aware of their contribution to sustainability targets.

To conclude, the Vandemoortele case demonstrated that, when strategically positioned and properly equipped, sustainability teams have the potential to become essential drivers of value creation. These contributions are instrumental in fostering compliance, encouraging innovation, facilitating cultural transformation, and ensuring long-term resilience.

The full potential, however, depends on moving from a centralised support function to an organisationally distributed system of sustainability management, embedded in all departments and company business lines.

This study offers actionable insights for Vandemoortele and comparable organisations. It highlights the value of formalising cross-departmental sustainability ownership, developing a structured competency framework aligned with regulatory requests, and integrating behavioural profiling tools, such as Insights Discovery, into team recruitment and development processes. Furthermore, it suggests that embedding sustainability objectives into departmental activities could reduce reliance on the sustainability team as the only driver of change.

From a theoretical perspective, this research contributes to the growing literature on sustainability governance by linking people's competencies at a micro-level element with macro-level team dynamics and governance models. The findings illustrate how hybrid team structures, combining central expertise and matrix-approach collaboration, can facilitate both compliance and innovation, but also where structural weaknesses could limit the diffusion of sustainability culture. This empirical evidence extends frameworks, such as sustainability-oriented integration by Lozano et al. (2016), by applying them to a real-world corporate context under evolving regulations.

The study also recognises its limitations. First, the case study focuses on a single organisation, which constrains the possibility of generalising the findings. Secondly, data are collected from internal stakeholders, specifically sustainability team members, meaning that perspectives from other departments or external stakeholders were not included. Third, while interviews and

document analysis provided rich qualitative data, the relatively small number of interviews and their average short duration (~20 minutes) may have limited the depth of some research insights. These constraints point to opportunities for further research, such as cross-company comparison, longitudinal studies to monitor the evolution of sustainability competencies over time, and the inclusion of external stakeholder perspectives to enrich the analysis.

The study confirms that Vandemoortele's sustainability team offers a strong basis for the advancement of its 2030 strategy. However, sustaining and expanding this impact will require both enhanced technical skills and more distributed governance, ensuring that sustainability becomes a shared responsibility across all departments and decision-making processes. By linking these findings to the debate on corporate sustainability, this research highlights the strategic importance of dedicated sustainability teams and their potential role in supporting the food sector's transition toward more sustainable and resilient food systems.

In summary, this thesis demonstrates how the combination of technical expertise and behavioural skills within sustainability teams can significantly impact the effectiveness of sustainability integration into a company's daily operations. Using Vandemoortele as a case study, the research demonstrates that sustainability teams can act as drivers of change and long-term value creation, not just compliance functions. In practice, the findings suggest that companies could benefit from clearer competency frameworks, stronger cross-departmental ownership, and closer alignment between HR initiatives and evolving ESG requirements. Theoretically, the study contributes to the literature on sustainability governance by demonstrating how individual skills and team dynamics interact with broader organisational structures. In this way, the research presents sustainability teams as significant facilitators of transformation in the food sector and as a valuable model for other industries facing comparable challenges.

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Annex

Annex I

The Role and Competencies of Sustainability Teams in Companies

Interview Guide

June/July 2025

Introductory Questions	Thank you for agreeing to participate in this interview.
	Before we begin, I'd like to ask you to complete the data processing consent form. Please feel free to pause or stop the recording at any time.
	If anything is unclear, don't hesitate to ask.
Transition Questions	As mentioned, this project explores the structure, roles, and competencies of sustainability teams within companies.
	The aim is to understand how these teams are composed, how responsibilities are distributed, and how professionals acquire and develop the necessary skills to work in sustainability.
	There are no right or wrong answers, I am very interested in your personal experience and perspective. All information will be treated confidentially and used anonymously.

Professional Background	• What is your current role and which department or function do you work in? • How long have you been with your current organization? How long have you been involved in sustainability-related work? • Could you briefly describe your current responsibilities?
Core Questions	***Team composition and roles*** • How is the sustainability team structured in your organization? • What types of roles or job titles are typically included in the team? • What competencies or qualifications are usually required when hiring for sustainability roles? • Are there specific skills or knowledge areas that are emphasized in job postings?
	Division of responsibilities • How are tasks and responsibilities divided within the sustainability team? • Are there clear distinctions between strategic, operational, and reporting roles?
	Collaboration with other departments • Do you interact with other departments within your organisation as part of your role? • Which departments do you collaborate with most frequently, and for what purposes? • How would you describe the level of integration between the sustainability team and other departments?

	• What challenges or opportunities have you encountered when working across departments on sustainability-related matters?
	Personal competencies and gaps • Which competencies do you personally bring to the team? • Are there any skills or areas of knowledge you feel are currently lacking or would be beneficial to develop? • How important is knowledge of sustainability regulations in your role?
	Training and education • Where did you acquire your sustainability-related knowledge and skills? (e.g., university, postgraduate programs, professional courses) • Have you pursued any specific certifications or training programs? • How has your skill set evolved over time in response to changes in the field?
	Role of External Actors in Skill Development • What role have external actors (e.g., universities, training institutions, professional associations) played in your sustainability education? • Have you developed skills through personal curiosity or self-directed learning?
Closing Questions	Are there any aspects of sustainability team development or competencies that we haven't covered but you believe are important?

	Thank you again for your time and insights. This interview will be transcribed and analysed. You will be contacted once the study is complete to be informed of the key findings.

Annex II

Interview 1: Sustainability Officer

A.: "Hello L.
Thanks for participating in this interview. First, if you can then fill the form for the information privacy and then if anything is unclear, don't hesitate to ask me.
So in this interview I will ask you some question about the role and the competencies you have in the sustainability team.
And so and this would be for my thesis. So, I want to understand how the team is composed, how responsibilities are distributed and how you developed your skills and how do you use them in inside the team.
There are no right or wrong answers, and I'm interested in your experience and perspective and all information will be treated confidentially and anonymously.

Let's start by talking about you. What's your current role, your function, you work in? How long have you been working in the organisation?"

S.O.: "OK so I joined at the end of 2020.
I started as an intern for six months and then I joined the team that at that time was only the group sustainability manager. So she's the manager for the sustainability strategy and everything that has to do with sustainability.
So I'm now in the company for four years and 1/2.
My role has changed a bit since then, but I stay as sustainability officer in the team.
And the team now is composed by 4 people, so it's already, as I said, the group sustainability manager is in charge of managing the strategy and a bit overseeing everything.
And then there's A., who is responsible for the climate transition plan, SBTI, and Scope 3. So, everything related to emissions and climate.
Then we have S., who checks data management and compliance, and she's also the BPO for sustainability. And then there's me, who does the rest. I'm responsible for the trainings, sustainability communication for the sustainability department. I lead the project on biodiversity and responsible for the grievances, the supply chain around palm oil, cocoa, soy, etc. The palm oil traceability and the connection with NGOs.
I'm at the moment also leading or overseeing a project team who's working on the

implementation of the EUDR, which is a legislation on deforestation and a project on communication to build a communication plan for the sustainability team."

A.: "OK. Thank you."

S.O.: "So maybe about the skills, I didn't say anything, yeah, so. This is my first job, so actually I did biology and then a master's in environmental management. So let's say that the nature topics are covered from my studies, but how to work in a company and how to deal with the different stakeholders, timings etcetera is something that I acquired by doing it and by being here first an internship and then the past years."

A.: OK, thank you. You already answered to many questions. So you explained me how the team is structured. So, thank you. Since you hired me and you are partly responsible for interns' selection, I have a question about what are you looking for? Well, which competencies are looking for?"

S.O.: "So let's say that we always try to look at what the priorities for the team will be in the next months, where the intern will give us help. Because in that way we can also select the person that can help us the best. So, for example in your case it was very good that you have an attitude for numbers and analytical topics because we're implementing the Workiva tool and we knew that we would have needed help in that. Yeah. And then of course, we always look at values and behaviour, let's say, because it has to be aligned with the company, so it always needs to be respected, always needs to be shown. Cooperation with also ambition and the willingness to learn and to. Yeah, just put yourself in the game, OK?"

A.: "OK. Perfect. Good. You explained you already our responsibilities are divided within the team. Do you think there are clear distinction between strategic and operational roles?"

S.O.: "In between the team, yeah. I would say that A. has the most strategic point of view. I'm a bit in between. So, as from this year, I took on a bit more the strategic overview. But I think that's A. and S. are more operational roles."

A.: "OK, so moving now to the collaboration of the team inside the company, do you interact a lot with other departments within the organisation? And with which departments do you

collaborate most frequently? And how do you think this integration is like. How is it going?"

S.O.: "Yeah. So, for sure we collaborate with a lot of departments almost. I would say all departments of in the company.
And then the amount of collaboration depends on the maturity level of that department into integrating sustainability in their own operations. Because, for example, for R&D, sustainability is quite a topic that is integrated in the way of working. So the connection is always there, but the effort to make them implement actions on sustainability is way lower from our side compared to other departments.
So for example, with the procurement department, we collaborate a lot, also because we have more topics in common.
So the part on SCOPE 3 from A., part on the sourcing policies and commitments. More from my side and they're all small pieces, let's say of the bigger picture that are linked with procurement. So, in that sense, we have way more connection.

As of last year, because we have an updated strategy, we also started collaborating with additional departments where earlier was a bit less so, for example with the legal department for topics around ethics and the code of conduct that is increased a bit as well."

A.: "Thanks. Good. …It's fine. Let's move to your personal level. So which you already told me something. But which competences do you think you personally bring to the to the team? And how did you get them? Well, in the job, of course. But before maybe in the university training, and then we'll touch the topic of the trainings inside the company."

S.O.: "I don't know if you're familiar with the insights profile."

A.: "No."

S.O.: "It's an external company that assess basically let's, let's call it the personality of people and gives you an overview of the personality in four colours: green, blue, red and yellow and each colour represents a specific type of character.
Every person has a combination of these four, of course, but especially in the job you can express some colours more than others.
In my case, the green is the highest. Green and blue are the highest and they represent the green, the cooperation and the people part, so always try to involve people always, make sure that

there's enough care. So it's always caring for the other people of the team. Yeah, expressing, let's say your ideas, your feeling. It's a very important part. And the blue is the analytical part. So being organised, having everything planned, organised, really analytical. In the team. Everyone has its own profile this and the different people have different dominating colours. So for sure, my green energy, for example, is what I bring to the team because, it's lacking a bit in the other profiles, but on the other hand the red, so the going to the objective and pushing to the results is something that for me is a bit less part of myself and that it's something that's for example what A. brings to the team."

A.: "Focusing on, for example, the university, you think you developed other competencies?"

S.O.: "So I for sure had to learn how to be analytical and to have to learn to be organised and disciplined and yeah, that's something that I had to put a lot of effort at university during the studies. But I do see that it helps.
So now in my job I try to keep the organisation and keep the analytical view on things because it just helped me organise and deal with the priorities and deal with everything that I need to do."

A.: "OK, perfect. Thanks. So I know that you have training inside the company. In general, for personal development, but also about sustainability. I know that you work on them. So could you explain about the content, which ones are mandatory and not and why?"

S.O.: "So there are different trainings on sustainability and, indeed, some are mandatory, some are not.
So, as from last year, we have a mandatory training for all the staff people. So meaning the managers. And it's a short training that is about sustainability in general and within the company, so what is sustainability?
What are things that are really important and are impacting the company, for example legislation.
And then what is the sustainability strategy of the company.
What are the key elements and what are the key factors, let's say and who is responsible for what?
Then there's an extended training that builds upon this general an mandatory training and that is voluntary for everyone, and it's a training that goes deeper into the specific parts of the sustainability strategy. So, it's really if you want to know more than just the surface of the

strategy, you follow this training and it's a longer training.
Then there are other three trainings and are a bit more specific because they are linked to the sustainable certifications. So for example, the certification on palm oil, RSPO, or the ones on cocoa, Fairtrade and Rainforest Alliance. And those trainings are mandatory for specific people because it's also a requirement from the certification that you need to train people that have to do something with the certification.

There's another training on how to deal with questions on sustainability because we receive a lot of questionnaires, we receive a lot of requests from customers, but it's important that everyone is at least aware or has a basic knowledge on sustainability to be able to answer these kinds of questionnaires.
But when it's something more specific, not always sustainability. The sustainability team is the main point of contact, so this training gives a bit more of a view on how to proceed. When you receive a question on sustainability.
And then there are other trainings, but they are a bit more outdated, so they need to be revised."

A.: "A question about the origin of these trainings. Who had the idea, how did when they were born? I mean, you felt like the company members should have known more about it? Was it needed?"

S.O.: "The ones related to the certifications I mentioned that it's a requirement from the certification so that is a bit why.

But the ones around sustainability in general and the and the strategy came from the need of people that didn't really feel like they had enough information and that from the report they wouldn't capture enough information as well, and it's also linked on the questionnaires or questions from customers.
Because yeah, the customers ask basic questions, maybe on sustainability and the people that face the customer should be able to answer that.
And it's also to make sure that everyone is engaged and that the sustainability topic can be integrated more and more in the in the other departments."

A.: "OK. Thank you. I think we covered almost everything. So yeah, yeah, we talked about your role, your competencies, your integration of the sustainability team in the company and its members, so I think it's fine. If you think that we didn't cover anything just tell me if you want

to talk about anything or…ok, perfect. So, thank you. Thank you for your time for this interview. And I'll tell you more about my thesis and my research later."

S.O.: "Oh, ok. thank you."

Interview 2: Sustainability Reporting Officer

A.: “S., thanks for agreeing to participate to this interview. Thank you for joining me. So first of all, I ask you to read the info about privacy. And if anything is unclear please ask me.

So, first of all, a brief introduction on my thesis topic. So, in my thesis I introduce the competencies that members of the sustainability have and the role of the sustainability team in the company.

So, I would like to know how the team is composed, how responsibilities are shared and so on. But we go step by step.

There are no wrong or right questions, I'm just interested in your personal point of view.

Let's start with your background. So, what is your current role and which function do you do you work in? How long have you been working for Vandemoortele and if before you had a sustainability-related job, let's say, and your responsibilities in general about your role.”

S.O.: “So my current role is sustainability and data reporting officer. I am at Vandemoortele since the 21st of April, so I'll still. But in fact, I was already here since the end of October 2024, but then I was here as a consultant. My role didn't change that much.

My current responsibilities are in fact, everything that has to do with data, so it all starts with data gathering and making sure that everyone is aware of what to do, making sure the definitions are clear. Also try to we are now at a step of the acquisitions that need to also be integrated, so to make sure that the definitions are aligned and everything together with the project leaders and KPI owners[20].

Then we have the data consolidation part. That's what we are currently setting up and.

Then we have the data reporting part, so that is really the two reports that we publish every two times a year.

And then yeah, there is an audit review needed, so also there’s also to make sure that everything.”

[20] individuals or teams responsible for overseeing specific Key Performance Indicators (KPIs) within an organization.

A.: “Could you briefly explain what Workiva is?”

S.O.: “Workiva is a cloud platform.

Where you have different yeah, applications, let's say. And we are from workload but is cheap platform. So there we are currently setting up like a task flow management.

In order to make sure that the data is submitted in time and then there is also an approval flow on the data and the data is also automatically linked to the tables that we will later report so.”

A.: “Perfect. That's fine. And before this job, you had another experience before and what it was about.”

S.O.: “Yeah, I worked at TriFinance as a sustainability consultant. And there my role was a bit broader than only data.

I supported clients there with double materiality exercises fit-gap analysis, CSRD-related topics, writing policies. So yeah, broader. That's it.”

A.: “Ok, thanks. So according to the team. How is the team organised? I mean the members and which roles each member has. I already asked your colleague, but maybe you can explain again and…well, let's start from that.”

S.O.: “So we have and our team for, let's say, payroll members and sometimes support interns. And so we have A., she's our manager and she is responsible for sustainability strategy, the budget. Yeah, making sure that everything works.

There is a long-term plan and we are all working towards the same goal.

And also, yeah, supporting us in setting priorities of our team decisions and that's already and we have no idea. L. is the most mature Vandemoortele’s colleague, let's say, because she works in already longest, she is responsible for the biodiversity strategy that she's currently evolving and you know we can help a bit with that she's responsible for palm, responsible for sustainability communication and she also wrote supported the project leaders and KPI owners with writing policies and making sure that almost there. So that's in a nutshell, what L. does. And we have A. and she is like our carbon expert and she is really responsible for calculating and making sure that we have the three calculation, the SBTI Submission is also one of her responsibilities.

And then yeah, we have myself and I never did work. My good

A.: “Thanks. Do you think there are, like distinction between more strategic roles in the team and more operational roles, and where do you think your role is located?”

S.O.: “I think that there's like a difference. So I see A. (manager) like the strategic expert and L. supports a bit with the biodiversity part I feel.

But my role is more operational. With everything that is ongoing, certainly for acquisitions, you need to think a bit strategically.

But yeah maybe have some support with that, so I think more operational.”

A.: “So moving to the global, let's say company view, do you collaborate with other departments and which departments do you collaborate most? And how is the integration, you face some challenges?”

S.O.: “As sustainability member you really need to collaborate with a lot of different departments, finance, HR, procurement legal, yeah. All of them. Almost. Yeah. A lot of them. Because we, in fact, are never responsible for data. We make sure that it's compliant with legislation and there is like a strategy or goal or reason why we report on these KPIs, but the responsibility is really at the departments.

And yeah, the most part challenging is that. Sustainability is something that's really approached over the last few years and people really need to o sustainability things as an add on their current tasks and responsibilities. So for some people it's a bit more difficult to engage them or get to make sure we have everything we need on time. So yeah, I think that's the main challenge.”

A.: “Ok, thanks. Now let's talk about you about your competencies, which competencies do you think you have? And you bring it to the team. And yeah, do you? Well, is it important to know?”

S.O.: “The knowledge about regulations and so on, I think so and start from your incompetence.

But I personally really like and before I was even working for sustainability, so before to finance I worked at PwC as a financial auditor and in fact didn't like the job to be an auditor because you always need to chase people and people don't like to see you. But what I liked about that job and what I feel I continued to see in my other.

Jobs is the analytical part so working with data, working with Excel, checking making comparisons. See how is going."

A.: "Good. So and where do you think you acquired your skills during university? Do you past jobs? Do you participate to training session your what do you think? Maybe during studies?"

S.O.: "Yeah, I feel. during my jobs. I really learned a lot how to, face fast changes."

A.: "So you also think that these skills evolved during your job life, let's say."

S.O "Yes, for sure."

A.: "Do you think you got any external education? Let's say, apart from university. Did you attend other trainings from the company or outside related to sustainability? Or I don't know any other sustainability-related webinars?

S.O.: "During my TriFinance job, yeah, I attended a European course, so I don't remember the exact name, but it's it was related to sustainability legislation. So it was like a very broad training, but it was really during my beginning years or it was very interesting."

A.: "Ok. ok, good. Let's see. I think we are done with your personal side and for the interview, I think it's ok.

So if you think that we didn't cover anything, if you want to add something, just tell me. But first of all, thank you for participating in the interview. This interview is transcribed, analysed for my thesis. I'll let you know about my business results."

S.O.: "And yeah, you have to read it once it's I know what's your contribution."

A.: "So thank you S."

S.O.: "Thank you."

Interview 3: Group Sustainability Manager

A.: “Yeah, it's perfect. ok, first of all, thank you for participating in this interview.

Before beginning, if you can read the privacy and paper to be sure that you are aware of everything, and if you have anything, any problem, just tell me and I'll stop the recording.”

M: “Ok. ok.”

A.: “So first of all, the topic of the interview is related to my thesis. So the role and competencies that sustainability members have in the sustainability team and the role of the sustainability team inside companies, in particular in our company. So, I wanted to know more about the composition, the responsibilities and so on. There are no wrong or right questions. I just want to know your point of view and your knowledge.

To start, I would like to know more about your current role.

For how long have you been working for Vandemoortele and if you can describe your responsibilities, if you worked before another sustainability related jobs or it's your first sustainability job, let's say position.”

M: “Ok. Yeah, maybe start with. It's my professional journey then. So I started working at Vandemoortele since September 2013.

Is my first employer. I first started in quality, did several jobs there and then eight years ago I moved to sustainability.

And my roles and responsibility at that time, compared to now changed a bit because sustainability also either the role or the importance of sustainability within the company also evolved over the years. So today basically I am responsible to draft updates and develop the sustainability strategy within the company and implement it together with, of course, a lot of other people.

So it's important to implement a strategy to make sure that sustainability is integrated into the business. So, there we have a role to play, or I have a role to play to make sure that's the strategy is integrated in the business strategy.

And another key task is stakeholder management. Internally, but also externally. So that's very broad task let's say it's also evolving all the time it also depends on which project and it's evolving over the years, but that stakeholder management, it was already important in the past, but I think nowadays it's even more important.

Because, also like some years ago we had we had strategy and sustainability, but ambition level was a bit low at that time, and we didn't involve external stakeholders. Nowadays when we drafted the strategy, external stakeholders were involved and also for a lot of other projects we have external stakeholders but also internally in the past to us mainly some departments that were involved and nowadays it's almost all departments.

There's still difference in maturity level sometimes but stakeholder management I would say is key in the role.

Another one is leadership in terms of sustainability. Leadership in terms of sustainability for me, but also to see how other people's within the company can increase their leadership in terms of sustainability. It's a bit linked also to that stakeholder management's where you can also integrate that leadership board, but that's an important one as well.

And then it's a lot about, yeah, facilitating and coordinating the whole programme, yeah.

So, we have a strategy, but then of course you need to implement it and make sure that it evolves in a good way that you make progress that you need to follow up. You really need to connect with a lot of different people internally, and we really have a coordinating role in there, so we don't need to learn all the difference topics or gain expertise for all the different topics or role is to really coordinate and facilitate and make sure that we move forward and tackle the potential bottlenecks or for some topics it's key to increase.

expertise, knowledge.

And there is certainly a topic is a bit new to the company then the company is also looking to the sustainability team as an expert, and they expect that to increase our knowledge about that topic and that will guide the company and advise the company how we should evolve towards that's specific goal or whatever. It's for example for biodiversity. Yes, it's an example you have that other topics that are really safety, for example, it's already integrated in the company and there we have more or reporting role and less strategic or advisory role to play. So it depends on the topic.

And then communication has also important role I would say. So you have communication link to some topics, so you have internal and external communication, for instance the report and the post and so on. You also have internally but also externally communication more during life events. Then to make sure that sustainability is added on certain important gatherings from site managers or R&D people or whatever. So always linked to stakeholder engagement but it's to inform people, but also to try to engage them to move forward with sustainability. So that's also an important task.

Yeah, of course I'm managing the team, yeah."

A.: "Ok, so related to the team, could you explain the structure of the team and job two titles that are inside and what are you looking for the member of the team for example in job posting in the role."

M.: "Yeah, hopefully they set the scene for what I will say. So in the meantime, yeah, the team, I mean, we have a sustainability team which is nice because in the past it was just me.

So, in the team we have a sustainability officer who is responsible for the supply and engagements as SBTi roadmaps, everything leads to scope 3 emissions. So very close collaboration with the raw material teams and the procurement team as well. Then we have another sustainability officer who is responsible for everything related to some more technical topics like biodiversity, everything related to, with the whole palm strategy behind. Also, there in close collaborations with raw materials teams, that person is also responsible for training and develop training material for the whole group and the whole communication part.

The same portion is also responsible for the certification standards, like we have RSPO and for managing the interns.

We have another sustainability reporting officer; it's called and that person is responsible for reporting this in the job title. So for reporting of all the sustainability data but also to manage the data governance or to increase the data maturity but also to report and, as to atomise or optimise the current reporting flow and the responsibility of the audit requirements.

In the automation phase, there's also close collaboration with IT and more technical part to implement new tools, for example…there that person has also this dedicated role. Then we also have another person. I don't remember exactly his job title now for sustainability because that's

country HR and Finance manager for Spain, but he also has another responsibility for sustainability and it's about also data and reporting coordinator. Let's say.

It's a bit similar to the Sustainability Reporting Officer but with some different responsibilities."

A.: "Ok, perfect. Do you think that your role and the other roles are more which ones are more strategic operational, are there reporting roles do you think?."

M. "Yeah, I think my role is a little bit more strategic, but I also think that's all the other roles. They also have a strategic part in their role.

It's a bit difficult to see that one is, it's more strategic. It also evolve over time.

But I would say that my role is more strategic, compared to the other team members. Yeah."

A.: "Perfect. According to the entire organisation, do you interact with other departments of the company and which departments do you collaborate the most?"

M. "For sure, we interact with older departments.

For now, I think we interact. Oh, I will speak for myself, but most raw materials, procurements, finance, with marketing. With IT and then, but also with commercial. People in the team also interact with quality and with HSE as well.

Well, the other departments like HR or operations, we still interact, but it's already more embedded in their strategy, let's say."

A.: "And moving to your personal level, well, you already explained a little bit your role competences and so on, but where do you think you learned what you know, your competencies, where did you get them before working during the job or I don't know, for instance external trainings?"

M.: "Yeah for sure during the job? Yeah, it's nice that I have a background in science, of course that's useful. And my background in quality, but limited, I would say. For sure doing the job I've learned a lot. I also did some trainings and I've also read some books, but for me the biggest learning is during the job."

A.: “Ok, I think that's fine for only just one question. I don't think we really touched it, do you, related to the members of the team, what do you look for? I mean, in their competence. Well, if you could just touch that point a bit.”

M. “But I think it's first they always need to be a fit with the company, with the values of the company, and then of course it's key that sustainability is their passion. That they’re really believers, I would say.

Yeah, nowadays it's useful that they have already bit of background in sustainability because it's evolving all the time and it's good to have at least already a bit of knowledge, let's say, but you can also learn still a lot on the job.

So in terms of competence, it's important to have an hands-on approach, being ager to learn. A bit pragmatic because you are still also in business and you can have the ideal, perfect vision, but then you have also business reality and there you need to be able to make a good, sometimes a balance. Otherwise, if you are too ‘idealiste’ maybe then you still have too much energy.

Yeah, for some jobs, it's also good for data reporting, for instance, analytic mindsets is key as well. Being able to connect with people because it's needed. You need to work together, otherwise it will be difficult.”

A.: “That's perfect. Ok. So if you think that we didn't touch anything you want to tell me anything else, but I think it's enough. It's fine. Thank you so much for your time and I'll let you know about the future results of my thesis.

So thank you.”

Interview 4: Sustainability officer

A.: “Ok, perfect. So thank you. First of all, thanks for participating in this interview. It will be used for my thesis, which is about the role and competences of sustainability teams in companies.

So first, did you read the privacy information? If you have anything, any doubt, stop me and then.

So I already told you about the topic, so the aim is to understand how your team, the sustainability team, is composed and your personal competencies…how did you get them and the role that the sustainability team has inside the company. So, there are no right or wrong questions. I just want to know your personal point of view. So let's start from your background, your professional backgrounds, so what is your current role in the company? For how long have you been working in this organisation and if you had before sustainability-related jobs and if you can briefly describe your position.”

S.O.: “So first my position. I am for one year and two months at Vandemoortele, in my current role and my current role is mostly focused on Scope 3 greenhouse gas emissions.

So, to calculate them and projects to reduce them and to work with suppliers. So that is the focus I would say. But I'm also working a bit broader, on climate related topics. I did also the general submission of our SBTI targets.

I am also working with our sales and marketing teams to be able to translate those projects to our products. And that's about it, I think.

Before I worked at EY and that was also in the climate change and sustainability team. So as a consultant and I did that job for a bit more than 2 1/2 years, almost three years.”

A.: “Ok, perfect. So now let's move to the composition of the team and their roles. So I ask you how the sustainability team is structured and what roles are included in the team. If you think that are more strategic or operational roles inside the team.

I think we have, all of us, have both strategic and operational roles. Our manager maybe already has more strategic role and we have a more operational role, but I would say my function is a bit both, actually. It’s not just operational.

And I think that's quite the same for S. and L. as well. I would say it's a bit mix.

And I yeah think our manager has less operational work."

A.: "So, you're four in the team…"

S.O.: "Yes. Yeah, we are four in the team. We have one manager, and we are three sustainability officers, S. who's focusing on the reporting and L. and I have the, let's say, the same function name, but then the in practise it's a different thing that we are doing. And then there is another person, which is only working one day for sustainability.

Which is then also, I think, partly reporting to our manager for sustainability."

A.: "Perfect. Perfect. So moving to the entire company, I know that you collaborate a lot with other departments. Which departments do you collaborate the most?

And if you noticed, like, are there some challenges you noticed in these collaborations and how would you describe this integration that the sustainability as in the company and with other departments?"

S.O.: "I think I collaborate most with the procurement and raw materials team. And of course they are the first contact with the suppliers, so we collaborate to make sure we have projects to reduce the carbon with the suppliers.

But I also collaborate with sales and marketing people.

Now also a bit with IT for the implementation of the of the new Scope 3 tool.

With of course, with the other sustainability team members.

Yes, I think that's it."

A.: "So regarding your person, let's say, which competencies do you think you bring to the team? Do you think you are lacking some competencies or you are developing maybe now? And how is important your previous knowledge about sustainability in the position you have now."

S.O.: "Maybe first, regarding previous knowledge, I studied bioscience engineering and I think the things I did in my thesis and some general things I did in bioscience engineering are now

very helpful for my job regarding Life Cycle Assessment and those kinds of things, carbon footprint. So, these things are very helpful in my job now.

Other competencies like more the maybe soft skills.

Yes, maybe general things is like the analytical and critical thinking, which is something I'm using a lot in my job and it's I think it's one of my, my competences, I would say.

I'm sometimes a bit less or lacking is a bit of time management and making sure that everything is well structured in my agenda. Then making sure that everything is done in time and those things. Sometimes that is a bit missing. Sometimes a bit too chaotic in how I approach the task and those things.

But I think that's maybe not very much linked to the sustainability. I think it's in general.

It's a general thing and when you are working with different projects at the same time and sometimes you have to be a bit multitasking and focus on different things.

What else? I think in my job So, one of my key main colour energy is the blue energy it's like, being analytical being with facts and with a lot with figures and those things. So that's my key colour, which is very useful I think in my job.

But the second one is a bit, sometimes it's a bit conflicting, but it's the yellow and I think it's also sometimes useful because I think, within the sustainability team, we have to work with a lot of different teams, a lot of different people; we also sometimes have to give presentations and to bring enthusiasm to convince other people. And so that's a bit more the yellow energy, which I also like to do.

I'm missing a bit the red energy and that's to like, make clear decisions.

And that's a bit, yeah. What I'm missing."

A.: "Ok, perfect. Where do you think you acquired your competencies like in the company, in your job, job life, let's say, at university? Or did you attend any other courses outside?"

S.O.: "Right. Yeah. So, maybe let's start with university... I also did an additional course in summer regarding project management.

I did an internship with another sustainability consultant during my studies, I also was member of a student organisation regarding sustainability and social entrepreneurship and projects in the South. So there, there also there was already a lot with sustainability.

And then my just my studies as well.

After my studies, with EY, did not really do additional courses or something but of course everything you are doing, you are learning so, but not really official courses anymore regarding sustainability.

Yeah, that's it I think."

A.: "That's perfect. So, were you also curious about sustainability or you were just like learning by doing in your job positions like were you passionate about it?"

S.O.: "As a student, mostly in the last two or three years I would say, I was really becoming more and more interested in it and I really wanted to do something with it, in my job as well, so it was already a passion and an interested as a student."

A.: "Yes, I understand. So for me it's perfect. It's fine. You covered all the points, so if you think we missed something that you want to add…but that's perfect for me. So thank you for your time and insights."