

SUSTAINABLE DEVELOPMENT AGENDA OR MERECOMPLIANCE? A CRITICAL REVIEW OF GREENWASHING PRACTICES IN UNILEVER'S CSR STRATEGY

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Abstract

This study critically examines whether Unilever's Corporate Social Responsibility (CSR) strategy reflects a genuine commitment to the Sustainable Development Agenda (SDGs) or is primarily driven by regulatory compliance and image management. Employing a qualitative critical approach, the research utilizes literature review and content analysis to assess the alignment between Unilever's CSR initiatives and key sustainability principles, particularly those related to environmental responsibility and ethical business conduct. Data were drawn from secondary sources, including Unilever's sustainability reports (2020–2023), global SDG progress frameworks (notably SDGs 12, 13, and 14), third-party NGO reports, and peer-reviewed academic literature. The findings reveal a gap between Unilever's sustainability claims and its actual environmental performance, particularly in its continued reliance on virgin plastic and single-use packaging. This discrepancy indicates signs of greenwashing, where symbolic CSR efforts are prioritized over substantive structural changes. Moreover, the company's sustainability disclosures lack sufficient transparency and independent verification, raising ethical concerns and diminishing stakeholder trust. These findings underscore the need for stronger regulatory oversight, rigorous third-party audits, and the ethical integration of sustainability into corporate strategy. Academically, the study contributes to the critical discourse on business ethics and provides a conceptual framework for further research on greenwashing and corporate alignment with sustainable development goals..

Keywords: Business Ethics; Corporate Social Responsibility; Greenwashing; Sustainable Development

Introduction

The implementation and reporting of corporate social responsibility (CSR) has emerged as a pivotal component of contemporary business practices, particularly in the context of fostering stakeholder accountability. CSR is not merely a means of demonstrating commitment to environmental, community, and employee welfare; it is also frequently employed as a strategy to safeguard the company's business interests (Fauzi, 2023). In Indonesia, the implementation of CSR is regulated through Law No. 40 Year 2007 on Limited Liability Companies. At the international level, the implementation of CSR standards is guided by ISO 26000, a set of social responsibility guidelines that delineate seven core issues, including human rights, environmental preservation, and sound institutional practices (Rozak, 2021). However, the implementation of CSR is frequently perceived merely as a formal compliance strategy to meet regulatory obligations. The phenomenon of regulatory disharmony, inadequate supervision, and a dearth of comprehension regarding the essence of CSR have collectively contributed to the relegation of corporate social activities to a mere cosmetic instrument in the pursuit of corporate image (Barthos et al., 2025). A significant number of companies implement CSR programs not as a form of ethical commitment to social and environmental sustainability, but rather as a means of evading legal sanctions or maintaining their reputation. This understanding engenders the illusion that social responsibility has been fulfilled as long as the company does not violate the law or provide financial compensation for negative impacts (Dewi et al., 2015). This condition engenders an environment conducive to the widespread practice of greenwashing, a manipulative strategy.

Greenwashing is a corporate tactic employed to create the impression that a company is environmentally conscious, despite the fact that its business practices may actually be detrimental to the environment. The profit-focused orientation of companies frequently results in the prioritization of environmental integrity. For instance, a 2018 study conducted in China demonstrated that greenwashing strategies are systematically employed to mitigate public perceptions of the company's adverse impacts (Irawan, 2020). In the context of multinational corporations, PT Unilever has been the subject of substantial criticism concerning this practice. Despite the promotion of a plastic waste management program, PT Unilever continued to produce 72,000 tons of virgin plastic in 2021, indicating no significant decrease from the previous year (Unilever, 2021b). The

Changing Markets Foundation (2020) report also highlights alleged manipulation through the promotion of chemical recycling, which has not been proven effective. Despite the lack of evidence supporting its effectiveness, chemical recycling continues to be promoted as a means of legitimizing the use of single-use packaging (Changing Markets Foundation (Changing Markets Foundation, 2020)).

PT Unilever has announced its commitment to sustainability, setting a target that 100% of its plastic packaging will be reused, recycled, or composted by the year 2025. However, PT Unilever's 2023 annual report indicated that by the end of that year, only 62% of the target had been achieved (Unilever, 2023b). Conversely, the production of approximately 53 billion single-use plastic sachets per annum persists, particularly in developing countries. This type of packaging presents significant challenges in terms of recycling, and it contributes substantially to global plastic pollution [10]. While certain achievements, such as an augmented utilization of recycled plastics and a diminished carbon footprint, have been documented, their repercussions are regarded as inadequate to counterbalance the comprehensive scope of the issue. The Changing Markets Foundation's Greenwashing in the Supermarket report (2022) observes that PT Unilever's sustainability claims frequently deviate from actual practices (Changing Markets Foundation, 2022). A recent brand audit conducted by Break Free From Plastic (BFFP) revealed that PT Unilever was identified as the leading producer of plastic waste in Indonesia (Break Free From Plastic, 2024). The present study employs a critical lens to assess whether Unilever's CSR strategy genuinely aligns with a genuine commitment to the sustainable development agenda, or if it merely constitutes a superficial endeavor to comply with regulatory mandates and enhance the company's image. Specifically, it examines the extent to which Unilever's sustainability claims are authentic expressions of environmental responsibility or merely symbolic strategies. The study also explores how financial values and business interests influence ethical decisions in CSR implementation and their impact on consumer trust and corporate reputation. This study is expected to make a theoretical contribution to the development of literature on CSR and greenwashing practices, particularly in the context of corporate communication and environmental accountability. In practice, the results of this study are expected to serve as a reference for companies in designing more responsible and transparent sustainability strategies. Moreover, the findings offer significant contributions to the development of regulatory frameworks aimed at curbing the dissemination of deceptive environmental claims. Consequently, this study elucidates the distinction between authentic CSR and symbolic practices that have the potential to mislead consumers and impede sustainable consumption.

Methods

This research employs a critical qualitative approach that integrates desk research, content analysis, and trend analysis to evaluate the alignment between Unilever's CSR initiatives and sustainability principles, with a particular focus on environmental responsibility and business ethics. A comprehensive data set was meticulously assembled from an array of secondary sources, encompassing PT Unilever's sustainability report (2020-2023), the global SDGs progress framework (with a particular emphasis on SDGs 12, 13, and 14), independent NGO reports, and published academic literature. The critical qualitative approach enabled the researcher to identify and analyze contradictions between the company's official claims and its operational practices. The analysis employed a content analysis method to identify patterns in sustainability claims, while trend analysis was utilized to reveal the evolving dynamics of Unilever's CSR practices over time. The research was conducted using five stages. First, problem identification aims to assess the discrepancies between sustainability reports released by Unilever and factual data related to the environmental impacts of the company's operations. Subsequently, data will be collected through the compilation of official PT Unilever reports, independent NGO documents, academic publications, and relevant SDGs frameworks. The collected data was subsequently subjected to a screening process. At this stage, the author selected sources with high relevance to the topics of greenwashing, CSR, and sustainability, especially those published within the last 10 years (2016-2025) to ensure the context of current research results. Subsequently, a content analysis was conducted. In this case, the authors employed the content analysis method to explore and evaluate the alignment between PT Unilever's sustainability claims as operational facts, as well as assess the extent to which their CSR practices reflect authentic or merely symbolic social responsibility. Furthermore, a trend analysis was conducted to examine the patterns of change in Unilever's CSR claims and practices over time. This analysis included the dynamics of the company's response to public criticism, changes in regulatory policy, and developments in the global sustainability agenda. The final stage of the research process is the interpretation of the findings. In this stage, the author synthesizes the results of the analysis by evaluating critical perspectives on environmental responsibility and business ethics in PT Unilever's CSR strategy. It is through this process that this research is expected to provide in-depth insights into greenwashing practices in the industrial sector, as well as contribute to the development of more transparent and responsible sustainability strategies.

Result and Discussion

CSR Strategy and Environmental Policy of PT Unilever

PT Unilever stands as a preeminent multinational entity within the consumer goods industry, with a portfolio of products that have permeated the quotidian lives of millions worldwide. However, the convenience offered by its products is accompanied by a significant environmental impact, particularly in the form of plastic waste. In this context, the company initiated the Unilever Sustainable Living Plan (USLP) in 2010 as a response to these challenges. The program's objectives include a reduction in environmental impacts, an enhancement in people's health and well-being, and the empowerment of local communities (Unilever, 2021c). The USLP is predicated on three fundamental pillars: the mitigation of environmental impact, the enhancement of human health and well-being, and the empowerment of local communities (Unilever, 2020b). The program has set itself an ambitious goal: by the year 2025, all plastic packaging will be able to be reused, recycled, or composted. Conceptually, the USLP is aligned with the sustainable development goals (SDGs), offering a progressive discourse on environmental issues. The program's ambitious approach to addressing global sustainability challenges is noteworthy. However, a critical evaluation reveals a discrepancy between the initial promise and the subsequent reality. A recent audit conducted by Break Free From Plastic in the period 2023 to 2024 identified PT Unilever as one of the top ten companies in Southeast Asia contributing to plastic waste, including in India, Indonesia, Vietnam, and the Philippines (Break Free From Plastic, 2024). This data indicates that while the sustainability narrative is promoted through public communications and CSR reports, practices on the ground do not fully reflect this commitment. According to PT Unilever Indonesia's 2023 sustainability report, 62% of product packaging currently meets sustainability criteria (Unilever, 2023b). However, the fact that the company continues to utilize more than 700,000 tons of virgin plastic annually, with no discernible downward trend since 2021, prompts critical inquiries (International, n.d.).

Unilever CSR Program Realization: Between Ambitious Targets and Disproportionate Implementation

A data analysis of PT Unilever's 2020-2023 sustainability report revealed a discrepancy between the company's ambitious targets and the realization of the reported achievements (Unilever, 2020a, 2021a, 2022, 2023a). PT Unilever's commitment to reduce 50% of virgin plastic use by 2025 is one of the most ambitious targets. However, the total reduction has only reached 11,740 tons until 2023. The absence of an explicit baseline from 2018 complicates objective evaluation of progress. Notably, the production of virgin plastic continues to exceed 700,000 tons per year, exhibiting no substantial decline. Furthermore, the company asserts that it has incorporated 3,200 tons of post-consumer recycled (PCR) plastic by the year 2023. However, the percentage of PCR to the total volume of plastic packaging used is not reported. This indicates a deficiency in the transparency of reporting progress towards the objective of achieving 25% PCR utilization by the year 2025. Therefore, Unilever's sustainability efforts appear to be more of a marketing strategy than a genuine commitment.

Table 1. Virgin Plastic Reduction, PCR Usage, Amount of Waste Collected

Years	Plastik Virgin (tons)	PCR (tons/unit)	Waste Collected (tons)	Indications of Greenwashing
2020	500	-	16.332	1
2021	3.800	24.500 unit	-	1
2022	640	Not mentioned	62.360	2
2023	6.800	3.200	Not mentioned	3

Source: Data Processing Result, 2025

The analysis presented in Table 1 indicates that despite initiatives aimed at reducing virgin plastics and increasing the use of PCR, the amount of plastic waste collected falls significantly short of the established target. The annual bar graph (Figure 2) demonstrates stagnant progress, which does not align with the anticipated linear downward trend necessary to reach the 2025 target. The objective of utilizing 100% reusable, recyclable, or compostable packaging by 2025 appears to be ambitious. However, it should be noted that as of 2023, only 62% of packaging met these criteria. Consequently, the remaining 38% of the population remains in the conventional category, lacking a discernible transition roadmap.

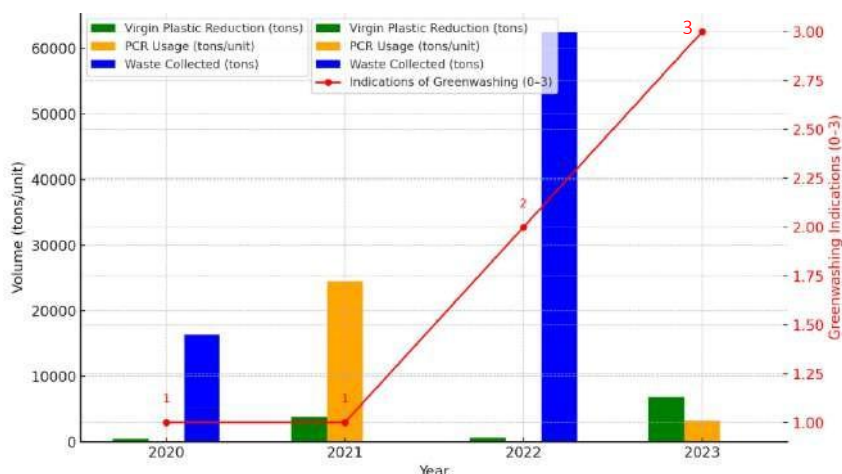


Figure 2.

PT Unilever Sustainability Graph 2020-2023 and Indications of Greenwashing

PT Unilever introduced the refill station program as a solution to reduce single-use plastics. However, an analysis of the program's scope reveals that it encompasses less than seven percent of products on a global scale. The graph indicates that the trend of virgin plastic reduction and PCR increase has been stagnant over the years. The discrepancy between the present rate of achievement and the requisite reduction trend suggests that achieving the established objectives will require substantial acceleration in the implementation of sustainability strategies. The persistent high production of single-use sachet packaging underscores the inadequate efforts to meaningfully reduce plastic waste. This incongruity between sustainability pledges and operational practices gives rise to concerns regarding potential instances of greenwashing.

Indications of Greenwashing Practices: Environmental Claims Without Strong Substance

The findings and results of the analysis indicate the presence of greenwashing practices in PT Unilever's CSR strategy (see Table 2). Greenwashing is defined as the presentation of exaggerated, ambiguous, or misleading environmental claims without supporting evidence or real achievements. One salient indication of this is the ambiguity in setting the baseline for the virgin plastic reduction target. The absence of a clearly delineated baseline complicates the accurate measurement of achievements. The absence of transparency concerning the measures undertaken to attain this objective lends further credence to the assertion that the claim is primarily a communication strategy rather than genuine implementation.

Tabel 2. Indications of Greenwashing PT Unilever

Indikator	Unilever Target	Realization (2020–2023)	Gap	Indications of Greenwashing
Reduction of virgin plastics	50% reduction in virgin plastic use by 2025	Total reduction of $\pm 11,740$ tons from baseline (mentioned, but 2018 baseline unclear)	No explicit 2018 baseline described; no annual linear trend	Potentially → Baseline ambiguity and annual trend inconsistency
Reusable/recyclable/Compostable packaging	Use of 100% plastic packaging must be reusable/recyclable/compostable	62% of circular packaging (2023)	Still 38% non-circular packaging two years ahead of target	Potentially → Not explained strategy to achieve 100%, claims not supported by full assurance
post-consumer recycled (PCR) usage	Additional 25% PCR content in packaging by 2025	No mention of percentage of total PCR; only volume $\pm 3,200$ tons in 2023	No data on the ratio of PCR usage to total packaging	Potentially → Not transparent, selective disclosure
Refill program (No plastic initiative)	Wide refill network replaces single-use sachets	817 refill stations (2023), but only covering <7% of	Not significant enough to replace single-use sachets	Potentially → Big claims without proportional achievements

		products		
Volume of single-use sachets	Drastically reduce through circular solutions	Remains at ± 53 billion sachets/year globally	Almost no change, not on target	Indicated → Direct contradiction between target and realization
Independent audit and verification	Full assurance of packaging circularity claims	No clear evidence of independent auditing of all claims	No report on third-party verification	Indicated → Environmental claims without independent audit support

Source: Data Processing Result, 2025

Another salient indication is the utilization of post-consumer recycled (PCR) materials. Unilever has announced its commitment to augment its use of PCR, with an objective to reach 3,200 tons by the year 2023. However, the company has not provided any quantitative data concerning the percentage ratio of this new addition to the total volume of plastic packaging. This paucity of information renders it challenging for the public to assess whether the company is genuinely on track to achieve its 25% PCR target by 2025. This paucity of transparency constitutes a form of selective disclosure, whereby positive information is disclosed without the provision of the relevant context. The refill station program, frequently cited as a significant advancement in promoting sustainability, currently encompasses less than 7% of PT Unilever's product portfolio. Despite the company's declared objective of replacing single-use sachets on a large scale, sachet production volumes remain high at approximately 53 billion per year on a global scale, exhibiting no downward trend. This incongruity between the narrative and the practice is a compelling indication of greenwashing. The absence of an independent audit to verify sustainability claims further reinforces the notion that PT Unilever's CSR strategy is more oriented towards image management than substantive operational transformation. The absence of external audit or assurance evidence regarding circularity claims raises significant concerns about the validity of the submitted sustainability reports, indicating that tangible actions toward achieving environmental sustainability remain significantly behind expectations.

CSR as a Compliance Mechanism or Legitimization Tool?

The company's reliance on a single-use plastic-based production model and the absence of substantial progress in implementing sustainability initiatives suggest that PT Unilever's CSR functions primarily as a minimum compliance mechanism or a tool for legitimization rather than as a genuine commitment to sustainability. As evidenced by a close reading of the company's sustainability reports, success is more often defined through narrative claims than through achievements substantiated by verified quantitative indicators. Theoretically, the concept of CSR (Corporate Social Responsibility) is the realization of the Triple Bottom Line, which posits that a company's responsibility extends to the impact of its operations, encompassing economic, social, and environmental aspects.

The Triple Bottom Line concept, proposed by Elkington, encourages companies to prioritise not only profit, but also to contribute to the development of society and the preservation of the environment (Nayenggita et al., 2019). Presently, the implementation of the Triple Bottom Line is predominantly assessed through sustainability reports that adhere to the Global Reporting Initiative (GRI) standards (Global Report Initiative, 2023). GRI provides a comprehensive reporting framework for Environmental, Social, and Governance (ESG) aspects, enabling a measurable evaluation of a company's CSR impact (Mulpiani, 2019). However, within the framework of PT Unilever's CSR strategy, it was determined that this practice is predominantly aligned with regulatory compliance and image management. An analysis of PT Unilever's sustainability report reveals a preponderance of narrative and symbolic claims, with achievements based on verified quantitative indicators remaining negligible. This finding lends further support to the argument that PT Unilever's CSR represents more of a corporate legitimization strategy than a transformative commitment to sustainable development (Putra et al., 2023; Somany, 2023; Vdovichena et al., 2024).

The Unilever Sustainable Living Plan (USLP) program, which aims to support the achievement of the Sustainable Development Goals (SDGs), especially SDGs 12 (Responsible Consumption and Production), SDGs 13 (Handling Climate Change), and SDGs 14 (Marine Ecosystems), is, in fact, still far from expectations when viewed from its implementation. With regard to SDG 12, Unilever's production model continues to rely on single-use plastic, with an annual output of over 50 billion sachets. A significant proportion of the product packaging, amounting to 99.8%, remains disposable, while the refill station program only encompasses approximately 7% of the total products. This discrepancy suggests that the target established by Sustainable Development Goal 12.5, which aims to achieve a substantial reduction in waste through recycling and reuse, has not been met. In the context of SDG 13, Unilever's virgin plastic production of 700,000 tons per year contributes significantly to greenhouse gas emissions. Given that global plastics account for approximately 3.4% of total greenhouse gas emissions, reliance on plastics serves to exacerbate the climate crisis rather than

support carbon emission reduction. Moreover, with regard to SDG 14, Greenpeace observed that PT Unilever sells approximately 1,700 plastic sachets per second, the majority of which contribute to the pollution of rivers, lakes, and seas in developing countries with inadequate waste management infrastructure (Greenpeace, 2023). This pollution has deleterious effects on marine ecosystems, thus contradicting Sustainable Development Goal 14.1, which aims to achieve a significant reduction in marine pollution.

Referring to the various gaps between ambitious programs and program realization, PT Unilever needs to increase investment in environmentally friendly technology to reduce greenhouse gas emissions, which is currently only 67% achieved, so that the 2025 sustainability target can be met in 2026. The transformation of the production system is imperative, and it must be executed expeditiously through the augmentation of the application of the circular economy. The development of recyclable plastic packaging should be accelerated through collaboration with suppliers and related parties. The enhancement of transparency and accountability in sustainability reports can be achieved by presenting verified data. Conducting a comprehensive audit of the supply chain is imperative to ensure the procurement of raw materials is sustainable, as well as to strengthen collaboration with certified suppliers. Furthermore, the expansion of sustainability education campaigns through digital approaches is imperative to reach a broader consumer base by the year 2026. Absent this fundamental transformation, CSR strategies risk devolving into mere instruments of image management, with limited substantive contributions to the achievement of SDG targets.

Conclusion

The present study reveals that PT Unilever's CSR strategy is more dominant as a legitimization tool and regulatory compliance than a real commitment to the sustainability agenda (SDGs). Despite the company's promotion of sustainability programmes through the Unilever Sustainable Living Plan (USLP), a discrepancy exists between sustainability claims and operational realisation. Evidence of greenwashing is apparent, with vague environmental claims, insufficient data transparency, and limited achievements relative to ambitious targets. The lack of external audits or verification further undermines the credibility of its sustainability reports. Consequently, PT Unilever's efforts fall short of addressing key SDGs, particularly Goals 12 (Responsible Consumption and Production), 13 (Climate Action), and 14 (Life Below Water). The continued production of single-use plastic sachets exacerbates environmental harm, signaling a substantial disconnect from true environmental sustainability.

This research study confirms the necessity for a fundamental transformation in PT Unilever's sustainability strategy, including the development of green technologies, the implementation of a circular economy, and increased transparency of sustainability reports. Furthermore, it is imperative for regulatory authorities to enhance their oversight capabilities and implement more stringent policies to prevent the practice of greenwashing. This research provides theoretical contributions to the discourse of business ethics, as well as practical insights for companies and regulators to encourage the implementation of CSR that is authentic and has a real impact on global sustainability.

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