

# **SIGNALING SUSTAINABILITY: Supply Network Transparency in Brazilian Fashion Brands**

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February, 9th, 2021

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**SIGNALING SUSTAINABILITY: Supply Network  
Transparency in Brazilian Fashion Brands**

Master's dissertation presented to the COPPEAD Graduate School of Business, Universidade Federal do Rio de Janeiro, as part of the mandatory requirements in order to obtain the title of Master in Business Administration (M.Sc.).

Supervisor: Leonardo Marques Gomes, Ph.D.

Rio de Janeiro  
2021

## CIP - Catalogação na Publicação

M972s Muratore, Adriana Pigeard  
Signaling Sustainability: Supply Network  
Transparency in Brazilian Fashion Brands / Adriana  
Pigeard Muratore. -- Rio de Janeiro, 2021.  
100 f.

Orientador: Leonardo Marques Gomes.  
Dissertação (mestrado) - Universidade Federal do  
Rio de Janeiro, Instituto COPPEAD de Administração,  
Programa de Pós-Graduação em Administração, 2021.

1. Transparência. 2. Sustentabilidade. 3. Cadeia  
de Suprimentos. 4. Moda. 5. Sinalização. I. Marques  
Gomes, Leonardo, orient. II. Título.

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Approved on 09/02/2021

  
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Rio de Janeiro

2021

## **ACKNOWLEDGMENTS**

This study was financed in part by the Coordenação de Aperfeiçoamento de Pessoal de Nível Superior - Brasil (CAPES) - Finance Code 001.

To my parents Cristina and Marino,  
and to my sister Patricia, whose love  
and support are always pushing me  
forward. To God, for making everything  
possible.

## RESUMO

Muratore, Adriana. **Signaling Sustainability: Supply Network Transparency in Brazilian Fashion Brands**. Rio de Janeiro, 2021. 100pp. Dissertation (Master's Degree in Business Administration) - COPPEAD Graduate School of Business, Federal University of Rio de Janeiro, Rio de Janeiro, 2021.

A indústria da moda vem sendo duramente criticada por frequentemente apresentar condições de trabalho precárias para seus trabalhadores e pelo impacto ambiental causado ao longo de suas cadeias de suprimentos. O desejo da sociedade por um consumo mais responsável e a pressão por mais informações levaram a iniciativas como o Índice de Transparência da Moda (ITM), que é uma pesquisa realizada pela organização não-governamental Fashion Revolution, para identificar o nível de transparência de marcas de moda, baseada na análise das informações divulgadas publicamente por essas empresas. O objetivo deste estudo é obter *insights* sobre as tendências de como marcas brasileiras convidadas para participar do ITM sinalizam sua sustentabilidade, através da transparência sobre sua cadeia de suprimentos. Suas práticas de sustentabilidade foram avaliadas de acordo com os conceitos de transparência desenvolvidos nos trabalhos de Fung (2013) e Egels-Zandén e time (2015). Essas práticas foram então interpretadas sob a luz da Teoria da Sinalização (Connelly et al., 2011). Através da comparação entre práticas, um modelo com três níveis de transparência é proposto, seguindo o trabalho de Lamming et al. (2001). Esse estudo mostra heterogeneidade nas práticas de transparência e sustentabilidade, e assimetria entre o nível de transparência que as empresas focais cobram de seus fornecedores, e o que elas divulgam sobre suas próprias práticas.

**Palavras-chave:** Transparência, Sustentabilidade, Responsabilidade Social, Moda, Países em desenvolvimento, Sinalização, Cadeia de Suprimentos

## ABSTRACT

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The fashion industry has been heavily criticized for often exhibiting poor working conditions of workers and environmental impact along their supply networks. Society's desire for more responsible consumption and the pressure for more information has led to initiatives such as the Fashion Transparency Index (FTI), which is a survey made by the non-governmental organization Fashion Revolution to assess fashion brands' level of transparency, based on an evaluation of the information publicly disclosed by those brands. This study objective is to gain insights on trends in the way mainstream Brazilian Fashion brands invited to take part in the FTI Brazilian chapter signal sustainability through transparency, by disclosing supply network information. Their sustainability practices were classified under the concepts of transparency developed in the frameworks by Fung (2013) and Egels-Zandén and colleagues (2015). These practices were then interpreted under the light of signaling theory (Connelly et al., 2011). By comparing these practices, a framework with three levels of transparency is proposed, following Lamming et al. (2001) model. Our study shows heterogeneity in sustainability and transparency practices, and asymmetry between the level of transparency that buying firms demand from their suppliers and what they provide about themselves.

**Keywords:** Transparency, Sustainability, Corporate Social Responsibility, Fashion, Developing Countries, Signaling, Supply Chain, Supply Network



## LIST OF TABLES

TABLE 1 – THEORIES AND CONCEPTS .....	21
TABLE 2 – THEORIES AND ANALYTICAL QUESTIONS .....	22
TABLE 3 – COMPOSITION OF THE SAMPLE IN ALPHABETICAL ORDER .....	25
TABLE 4 – WORDS TO INFORM ABOUT SUSTAINABILITY .....	32
TABLE 5 – SUSTAINABILITY POSITIONING AT WEBSITE .....	33
TABLE 6 - TRACEABILITY .....	36
TABLE 7 – SUSTAINABILITY CONDITIONS: SUPPLIER AUDITS AND RESULTS.....	39
TABLE 8 – BUYING FIRM PURCHASING PRACTICES .....	43
TABLE 9 – EDUCATIVE CONTENT .....	45
TABLE 10 – RESEARCH COMPLETE FRAMEWORK.....	50

**LIST OF ABBREVIATIONS**

NGO	Non-Governmental Organization
SSCM	Sustainable Supply Chain Management
CSR	Corporate Social Responsibility
RQ	Research Question
FTI	Fashion Transparency Index
SCM	Supply Chain Management
GSM	Green Supply Chain Management
SSNM	Sustainable Supply Network Management
AQ	Analytical Question
ABVTEX	Associação Brasileira do Varejo Têxtil
ACT	Act on Living Wages

## CONTENTS

1.	INTRODUCTION.....	12
2.	LITERATURE REVIEW.....	15
2.1	SUSTAINABLE SUPPLY NETWORKS.....	15
2.2	TRANSPARENCY IN SUPPLY NETWORKS.....	17
2.3	A SIGNALING LENS TO SUPPLY NETWORK TRANSPARENCY .....	19
3.	METHODOLOGY.....	22
3.1	RESEARCH DESIGN .....	22
3.2	SAMPLE .....	24
3.3	DATA COLLECTION AND ORGANIZATION .....	25
3.4	DATA ANALYSIS.....	27
4.	FINDINGS.....	30
4.1	WORDS USED TO DESCRIBE SUSTAINABILITY .....	30
4.2	SUSTAINABILITY POSITIONING ON THE WEBSITE.....	32
4.3	UP TO WHICH TIER OF SUPPLIER IS TRACKED AND INFORMED? .....	33
4.4	DO THE COMPANIES PROVIDE INFORMATION ABOUT SUPPLIERS?.....	37
4.5	BUYING FIRM PURCHASING PRACTICES.....	40
4.6	THE ABSENCE OF SIGNALS AND BLURRED SIGNALS .....	43
4.7	BEYOND TRANSPARENCY: EDUCATIVE CONTENT.....	44
5	DISCUSSION.....	46
6	CONCLUSION.....	51
6.1	THEORETICAL IMPLICATIONS .....	51
6.2	MANAGERIAL IMPLICATIONS.....	52
6.3	LIMITATIONS .....	53
6.4	FUTURE RESEARCH.....	54
	REFERENCES .....	55
	APPENDIX A – FILE CONTROL .....	61

## 1. INTRODUCTION

Globally, fashion retail market is worth more than 1.7 trillion dollars (Common Objective, 2019). In Brazil, the fashion industry generates around 90 billion dollars annually (Apex, 2020). The country holds a complete chain, from the fibers' cultivation and weaving, to manufacturing and retail, and also hosts one of the 5 biggest fashion weeks in the world (Tex Brasil, 2020).

At the same time, textile production and apparel manufacturing have major impacts on nature such as resources consumption, greenhouse gas emissions and water pollution. Social problems encompass unsafe working conditions and modern slavery (Ellen Mc Arthur Foundation, 2017).

Around the world, NGOs and Governments are each day demanding more information and transparency from companies in general (Fashion Revolution, 2018; Marques et al., 2019; Clean Clothes Campaign, 2020). Studies with young consumers from generation Z shows that most of them are engaged in responsible consumption and would stop buying from companies if they found out that it was involved in scandals (Ponto Eletrônico, 2017).

However, as observed by Khurana and Richetti (2016), transparency is a balance between risks and opportunities. Clean clothes campaign (2020) summarized frequent arguments presented by fashion brands to justify their lack of transparency: competitive advantage in keeping confidential their purchasing strategies and their list of suppliers, and lack of information from intermediaries who do not want to disclose their manufacturing partners. To enhance supply chain transparency, implement mechanisms and maintain periodic monitoring, implies in costs and efforts, as pointed by Marshall, McCarthy, McGrath and Harrigan (Marshall et al., 2016). Challenges might also emerge from outside the companies, such as socio-political contexts, as pointed by Silvestre, whose study found external factors that hinders the adoption of sustainable supply chain management (SSCM) practices (Silvestre, 2015)

As Khurana and Ricchetti (2016) found, SSCM development by apparel companies was a trial-and-error process that started after 1990s. Marshall et al. (2016) also point lack of standards as difficulties for improving supply network transparency. According to Egels-Zandén, Hulthén and Wulff (2015), transparency should be based on three aspects: traceability, by disclosing names of all suppliers in each step of production; disclosing information about sustainability conditions at the supplier and buying firm's own purchasing practices. Fung's (2013) view is that that transparency is a solution for problems generated by the lack of information. The author proposes the notion of democratic transparency, which is disclosing information in a way that citizens can make better choices. Democratic transparency is based in four pillars: availability, proportionality, accessibility and actionability.

This study employs signaling theory as a lens to understand how sustainability is communicated, through supply network transparency. Signaling theory is about information asymmetry, according to Connelly, Certo, Ireland and Reutzel (2011). It is focused in how one part communicates positive qualities that are imperceptible to another (Connelly et al., 2011). Following that idea, issuing a sustainability report is one of the ways through which brands can signal their legitimacy, building trust between companies and stakeholders, as pointed by Ching and Gerab (2017). Their analysis of companies listed in the Brazilian Stock Market showed that along five years, the number of reports produced increased, and so did the amount and quality of the information that were disclosed (Ching & Gerab, 2017). Su, Peng, Tan and Cheun propose that CSR (Corporate Social Responsibility) can be a signal of corporate capabilities that might create value for those companies (Su et al., 2016).

The objective of this work is to understand how fashion brands in Brazil are signaling sustainability, through supply network transparency, towards their stakeholders. Considering what they are disclosing, and by which means they do it, this study addresses the following research question (RQ): *How do Brazilian fashion brands signal sustainability through supply network transparency?*

To answer the above RQ, this research employs a qualitative analysis based on the sample of firms taking part in the Brazilian version of the Fashion Transparency Index (FTI) of years 2018 and 2019. Public information available on the brands' websites were collected and saved for later analysis. The material was analyzed utilizing software NVivo 12, applying content analysis methods for codification. To do that, under the concepts of signaling theory aggregated by Connelly et al. (2011), the brands were considered as signalers, the content in their website were observed as signals and Brazilian stakeholders were considered as receivers. Their disclosure of practices were coded and categorized. Their practices were contrasted with transparency aspects developed by Fung (2013) and Egels-Zandén et al. (2015). They were then categorized to allow comparison among them, and then their main characteristics were ranked according to their level of transparency, using Lamming's (2001) classification: low transparency as *opaque*, medium transparency as *translucent* and high transparency as *transparent*.

This study finds heterogeneity among brands' views on sustainability, and consequently in their practices. Buying firm's purchasing practices is one of the most overlooked dimensions of transparency among those companies. An interesting finding is that brands are investing in producing educative content and capturing customers' feedback, which can foster responsible consumption and ultimately affect their revenues.

This dissertation is organized in the following format: First, previous literature and theories were studied with the objective of finding gaps and opportunities for gaining new insights and creating a theoretical foundation for the research. SSCM, transparency, and signaling theory will be approached, and previous literature on those topics will be reviewed. Following, detailed information about the choice of qualitative approach, sample and data collection are described to elucidate the research method. Based on these, the analysis of the data is done, by considering public information available on the brands' official websites during the year 2020, focused on how are they signaling sustainability. Lessons from this context will be discussed. Finally, other conclusions, implications, limitations and opportunities for future research are considered.

## 2. LITERATURE REVIEW

### 2.1 SUSTAINABLE SUPPLY NETWORKS

In the 2000's, through the incorporation of CSR and sustainability topics in the supply chain management (SCM) literature, the concept of SSCM emerged. Initial studies focused on the benefits of adopting sustainable practices. Carter, Kale and Grimm (2000) developed a study to investigate the relation between environmental purchasing and firm performance, finding positive correlation between them. In 2008, Carter and Rogers propose a definition and a framework of SSCM, by integrating their review on sustainability to supply chain management field (Carter & Rogers, 2008). In the same year, Seuring and Müller, published a literature review, aiming to conceptualize SSCM. They approached the issue of external triggers to SSCM and were specific in naming it mainly as governments and customers, and not the general term "stakeholder" (Seuring & Müller, 2008)

In the following years, the terms *stakeholder* and *institutional pressures* become often used within the SSCM literature. This reflects the trend of bringing a broader perspective, surpassing the traditional focus in firm and supplier. Many SSCM studies relied on institutional and stakeholders theory to analyze drivers of SSCM adoption. Sancha et al. (2015) analyzed the effect of institutional pressures in adoption of supplier development practices. Dubey et al. (2017) proposes that institutional pressures, ethics and values influence firms, which might adopt sustainable practices in their supply chain, ultimately improving profitability. Mani and Gunasekaran (2018) built on stakeholder theory to identify forces driving sustainability adoption in supply chains.

Lamming, Johnsen, Zheng and Harland (2000) analyzed studies about networks on the management field, to apply it in supply chain management, proposing an initial classification of supply networks. Kim, Choi, Yan and Dooley (2010) observed in supply chain studies a trend in shifting to a network perspective. They developed their work using social network analysis to improve investigations in supply networks. In 2012, Ashby, Leat and Hudson Smith reviewing sustainability and supply chain management literature found

that these two areas were still under development, which could be noted by the multiplicity of names and definitions employed to describe it. They also pointed the need to develop a more holistic view to the field of SSCM. Miemczyk, Johnsen and Macquet (2012) developed a structured literature review about sustainable purchasing, and analyzed studies on three levels: firm, dyad and supply chain/supply network. They found that, at that time, studies on supply network level were minority, and that there was confusion about the concept, often used as a synonym for supply chain.

SSCM along all these years has changed and evolved, and therefore developed its own definitions of sustainability applied specifically to this field, such as green supply chain management (GSM) and sustainable supply network management (SSNM) as proposed by Marques (2019, p 1176):

*The strategic, transparent integration of all supply network members, including both supply chain and non-supply chain members, through the systemic coordination of knowledge diffusion across vertical, horizontal and diagonal ties aiming at the achievement of the supply network's social, environmental and economic goals.*

In this definition, the presence of the word *transparent* is an important aspect. SSCM studies embraced the discussion of terms such as transparency and traceability, as it will be discussed in the next section.

Sustainable practices remained relevant inside SCM studies along these years. Qorri, Gashi and Kraslwaski (2020) reviewed SSCM studies to compare how SSCM practices influenced firm performance, sorting these practices into internal ones, which are under the firm's direct control, and external ones, such as procurement or collaboration with consumers. Carter and Washispack (2018) reviewed 59 systematic literature reviews, and found that although there were more studies focused in the environmental pillar than in the social one, the majority of them were focused in both environmental and social, indicating that SSCM studies are becoming more aligned to a holistic view. Markman and Krause (2014) believe that supply chain scholars are probably the most qualified ones to develop



sustainability theories, due to their capacity of looking into entire value chains (or supply networks).

## 2.2 TRANSPARENCY IN SUPPLY NETWORKS

For Pagell and Wu, transparency and traceability concepts are discussed under an internal perspective, that is, the sharing of information inside the supply chain. Traceability would be related to materials and methods applied, and transparency, to profitability of all members across the chain (Pagell & Wu, 2009). Khurana and Richetti (2016) consolidated lessons from two decades of SSCM in fashion industry and highlighted the fact that the sustainability focus has shifted from internal procedures to the whole process of production, including the focal companies and their supply chain – this approach stresses the need to understand transparency at a network level.

Egels-Zandén, Hulthén and Wulff argue that some authors employ the term *transparency* to describe the ability to track the production process along the supply chain, while they consider this as the definition of *traceability*. The authors offer a framework where traceability is one of the three pillars of a transparency model proposed side by side with sustainability conditions at suppliers and buying firm purchasing practices (Egels-Zandén et al., 2015).

Taking as a starting point the citizens' perspective, Fung proposes that *democratic transparency* should be built upon four pillars. First, availability, as citizens should have access to information. Second, proportionality, as information should be provided in the same extent to which their actions cause risks. Third, accessibility, as information should be provided in a comprehensible manner. And fourth, actionability, as structures should enable citizens and organizations to take actions based on information to protect society and influence organizations (Fung, 2013). Democratic transparency as proposed is a challenge as firms often see the need for secrecy regarding their supply network information.

Sometimes information about supply chains can encompass strategic information that are source of competitive advantage (Khurana & Ricchetti, 2016). In cases like these,

companies with a high degree of knowledge of their supply chain might deliberately opt not to disclose the referred information to protect it from competitors, what Marshall and team defined as a secret strategy (Marshall et al., 2016). This kind of concern is not limited to the buying firms. A study conducted by Egels-Zandén and colleagues showed that some suppliers did not want to share information about sub-suppliers with the buying firm, afraid that the company would bypass them and contract directly (Egels-Zandén et al., 2015). There is another problem that can occur when companies start auditing suppliers: disclosing negative information about them might undermine firm-supplier trust, which could ultimately worsen their relation, instead of improving it (Egels-Zandén et al., 2015).

In some cases, there is information available, but access and assimilation are hindered by the disclosure system itself – as pointed by Marques, Moreira, Erthal, Morais, Simões and Goes in a study about Brazilian supply network transparency. The authors coined the term inhospitable transparency to describe the challenges of searching and filtering publicly available information (Marques et al., 2019). This is one example of what Fung described as lack of accessibility (Fung, 2013). Those hindrances are in line with what Marshall and team have nominated as distracting transparency strategy, in which companies overload stakeholders with data either because they do not know what to prioritize, or to deliberately drive stakeholder attention to selected practices, as a marketing strategy: something increasingly labelled as greenwashing (Marshall et al., 2016). Sometimes Firm-supplier cooperation has complex trade-offs, as it enhances internal transparency, but might lead to lower supply network transparency. These actions might also lead to greenwashing accusations (Egels-Zandén et al., 2015). In developing countries, other challenges might emerge. More specifically in Brazil, a study identified problematic factors such as lack of infrastructure, corruption, pressing social issues, and informality. This context reduces trust and hinder learning, innovation and sustainability across the supply network (Silvestre, 2015).

### 2.3 A SIGNALING LENS TO SUPPLY NETWORK TRANSPARENCY

Signaling theory analyses how communication is made when there is an asymmetry of information between two or more parts involved. One part is interested in receiving information (Receiver). The other part (Signaler) holds this information and can decide how it is going to be disclosed. Signaling theory can help understand the quality of the signal, and how receivers perceive it and how they provide feedback (Connelly et al., 2011).

Studies have been conducted to analyze correlations between signals provided by CSR reports, signaling legitimacy (Ching & Gerab, 2017) and capabilities (Su et al., 2016). Although each day more companies are recognizing the importance of improving their CSR disclosure, they still face difficulties in structuring their actions and communications. The lack of elements such as information inside the supply-chain, supplier education and standards for reporting are some of the common limitations to provide supply-chain transparency (Marshall et al., 2016).

The contrast between signaling theory which is focused on positive communication (Connelly et al., 2011), and transparency, which for Fung (2013) refers to the disclosure of information that could affect citizens' vital interests, sheds light on the tension experienced by companies. Aiming to signal sustainability, these firms find themselves bound to disclose the necessary information without selecting positive aspects.

The present study adds to the existing literature on signaling theory and supply network transparency, by integrating these theories to discuss the development and improvement of supply network transparency. By combining their concepts (see Table 1), the objective is to observe in which ways information is being diffused according to Signaling theory (Connelly et al., 2011) to demonstrate to sustainability, and understanding its content under the concepts of transparency proposed by Fung and Egels-Zandén and team (Fung, 2013; Egels-Zandén et al., 2015). Table 1 describes how these theories are integrated and build the theoretical framework for this research.

Results bring insights on trends in the way Brazilian fashion brands are disclosing sustainability information and can be used as references for professionals that are looking for cases, to contrast their initiatives to the ones applied by prominent brands in the sector.

Table 1 – Theories and Concepts

Signaling Theory			Transparency	
(Connelly et al., 2011)			(Fung, 2013)	(Egels-Zandén et al., 2015)
Signalers Insiders that hold information not available to outsiders	Signals Deliberate communication of positive information	Signal observability Extent to which outsiders are able to notice the signal	Availability Information citizens need to protect their vital interests should be available to them	
			Proportionality What kinds of data merit the greatest democratic efforts to collect, publicize, analyze, and utilize? Information about organizations should be public available in proportion to the extent that the actions of those organizations threaten and create risks to citizens' vital interests	Traceability Disclosing suppliers names
				Sustainability conditions at supplier Disclosure of trustworthy information about social and environmental conditions at the point of production
Receivers Outsiders who would like to receive information		Receivers' Attention Extent to which receivers vigilantly scan the signaling environment	Accessibility Information is accessible to someone if they can make sense of that information as a factor that guides the formation of their views, decisions, and actions. (...) Accessibility requires agents who are motivated to acquire information and capable of processing it in specific ways	
		Receivers' Interpretation Process of translating signals into perceived meaning		
		Feedback / Countersignals Information about receivers that can facilitate more efficient signaling	Actionability (...) information should be actionable. Information that does not alter decisions and actions of its audiences—or its targets—cannot fulfill the central aim of Infotopia: to provide information that enables citizens to protect their vital interests.	
				Buying firm purchasing practices Relevant purchasing practices related to each supplier

### 3. METHODOLOGY

#### 3.1 RESEARCH DESIGN

In order to answer the RQ “How do Brazilian fashion brands signal sustainability through supply network transparency?” a qualitative and inductive approach was conducted. This study frames the fashion brands as signalers within the signaling theory terminology. To analyze their signals, the study focused on the information disclosed on their official websites. Stakeholders were considered as the receivers.

By integrating this theory with transparency concepts developed in the work of Fung (2013) and Egels-Zandén et al. (2015), five analytical questions (AQ) were proposed to approach transparency practices adopted by the companies that are part of the sample. The initial idea was to designate at least one question to each line of the theoretical framework available in Table 1. However, since the work is based only in public information provided by the brands in their websites, these questions are related to the signalers’ dimension, as displayed in table 2.

**Table 2 – Theories and analytical questions**

Signaling Theory			Transparency		Analytical Questions (AQ)
(Connelly et al., 2011)			(Fung, 2013)	(Egels-Zandén et al., 2015)	
Signalers	Signals	Signal Observability	Availability		What are the words used to inform sustainability?
					Where is sustainability positioned on the site?
			Proportionality	Traceability	Up to which tier of supplier is tracked and informed?
				Sustainability conditions at supplier	Do the companies provide sustainability reports or audit reports and other information about suppliers?
				Buying firm purchasing practices	What information is being provided about the buying firm?

**AQ 1 - What are the words used to inform about sustainability/ transparency/ social responsibility?**

What are the words that brands associate with sustainability? Is that signal aimed at the target receivers analyzed on this research (Brazilian stakeholders)?

**AQ 2 - In which level of the website are sustainability information provided?**

The place where the information is located in their websites are characteristics of their availability, and also signal observability. By understanding that information could have multiple audiences, on this work the perspective will be focused on how Brazilian stakeholders have access to it.

**AQ 3 - Up to which tier of supplier is tracked and informed on their website?**

Applying the concept of proportionality proposed by Fung (2013), in this study it will be considered that the levels in which companies can look upstream their supply networks should be proportional to the risk they provide. This will be assessed on how companies list their suppliers, and up to which tier.

**AQ 4 - Do the companies provide sustainability reports, or audit reports, or other information about suppliers?**

To observe the concept of sustainability conditions at supplier (Egels-Zandén et al., 2015), the research will analyze what kind of documents the companies disclose about their suppliers. In this question both social and environmental conditions are considered. Examples should include what requirements suppliers must comply, audit reports and others. In this question it is considered to be included aspects of the concepts of traceability (Egels-Zandén et al., 2015) and proportionality (Fung, 2013).

**AQ 5 - What information are disclosed about the buying firm?**

This study is looking at transparency in the whole chain, not only at the suppliers, so it is also asked to what extent buying firm purchasing practices are being disclosed by themselves (Egels-Zandén et al., 2015).

To achieve this, a thorough description of the method will be done, as proposed by Gioia et al. (2012) and similar to the detailed process record in the work developed by Marques, Yan and Matthews (2020).

### **3.2 SAMPLE**

The sample was chosen based on the Brazilian editions of the Fashion Transparency Index (FTI). The FTI is a survey containing famous fashion brands that operate in Brazil, conducted by Fashion Revolution, an NGO that advocates for more transparency in the fashion business (Fashion Revolution, 2018, 2019). Only companies that participated in the 2018 and 2019 editions of the Brazilian FTI were selected, as described in table 2. According to Fashion Revolution's methodology (Fashion Revolution, 2018, 2019), they were chosen mainly because of their popularity (top of mind), but also considering their revenues and presence in different fashion segments.

This sample was selected for this study for two reasons. First, because of the methodology applied by Fashion Revolution Brazil, since they use only public information provided by the own companies, and that is also how this study collected data. The FTI survey starts with the researchers looking for information in websites and reports. Then, the questionnaires are sent to these surveyed brands in order to complete information that were not found initially. The companies that were chosen to participate in the Fashion Transparency Index are listed in the final report produced by them, even if they choose to not answer the questionnaires, since the research is based on public information (Fashion Revolution, 2018).

Second, because companies in the sample already know that they are on the spotlight for transparency, at least for two years. Since fashion brands are numerous and heterogeneous in a country like Brazil, made sense to use Fashion Revolution's criteria to create our sample. Some of the companies had information linked in their corporate group website. They are informed next to the brand's name, in Table 3.



**Table 3 – Composition of the sample in alphabetical order**

	<b>Brands participating in FTI 2018</b>	<b>Brands participating in FTI 2019</b>	<b>Research Sample</b>
	<b>(Fashion Revolution, 2018)</b>	<b>(Fashion Revolution, 2019)</b>	
1	Animale	Animale	Animale (Grupo Soma)
2	Brooksfield	Brooksfield	Brooksfield
3	C&A	C&A	C&A
4	Cia. Marítima	Cia. Marítima	Cia. Marítima
5	Ellus	Ellus	Ellus
6	Farm	Farm	Farm (Grupo Soma)
7	Havaianas	Havaianas	Havaianas (Alpargatas)
8	Hering	Hering	Hering
9	John John	John John	John John
10	Le Lis Blanc	Le Lis Blanc	Le Lis Blanc
11	Malwee	Malwee	Malwee
12	Marisa	Marisa	Marisa
13	Melissa	Melissa	Melissa
14	Moleca	Moleca	Moleca
15	Olympikus	Olympikus	Olympikus
16	Osklen	Osklen	Osklen (Alpargatas)
17	Pernambucanas	Pernambucanas	Pernambucanas
18	Renner	Renner	Renner
19	Riachuelo	Riachuelo	Riachuelo
20	Zara	Zara	Zara (Inditex)
21		Arezzo	
22		Carmen Steffens	
23		Colcci	
24		Colombo	
25		Decathlon	
26		Dumond	
27		Leader	
28		Lojas Avenida	
29		TNG	
30		Torra	

### 3.3 DATA COLLECTION AND ORGANIZATION

As mentioned before, signals are actions taken to deliberately communicate positive attributes (Connelly et al., 2011), and transparency in supply chains is often represented by publicly disclosing information about suppliers, materials, environmental and social information (Marshall et al., 2016). The objective is to find out how companies are using supply network transparency to address the information asymmetry between them and their

stakeholders, signaling sustainability. To do that, public information provided by them at their websites will be considered, in this study, as their sustainability signals. Sustainability, CSR and transparency literature has many studies relying in sustainability reports and annual reports as source of information, such as Ali and Frynas (2018) and Mejías et al. (2019), and also self-reported information on companies' websites, as in Jose & Lee (2007), and Marshall et al. (2016).

Data collection in the brands' official websites was conducted initially during June and July 2020. The whole process of searching for sustainability information is described as follows. At first, the main objective was to find the word "sustentabilidade" (sustainability in Portuguese) in the first page. There could be a bias in searching for this word, since this is the main topic of the research. However, in early stages of data gathering, it became clear that there was not a uniformity in this aspect, and that each company would choose specific words to describe sustainability, and they did not necessarily position sustainability information in the first page. After the first few visits to brands' websites, it was found that this information could be placed in different areas. So that is why the questions "What are the words used to describe sustainability?", and "Where are sustainability information positioned on their websites?" emerged.

A first attempt to systematize this search was to define some words I would preferably look for. I will list the words in Portuguese, since that was how the research was made, followed by their translation to English. As I mentioned before, the priority was to find "Sustentabilidade" (sustainability) or also "fornecedores" (suppliers), since the focus of this work is on supply network transparency. Where these could not be found, I started looking for "ética" (ethics), "investidores" (investors), "institucional" (institutional), "valores" (values), or "sobre a empresa" (about the company), since those are words companies frequently use to disclose information that are not aimed at selling products. Finally, if none of the previous were found, I would take the search to their corporate website, if it were linked somewhere in the brand's sites. This was done because in some cases corporations that own multiple brands offer information at the corporate level, such as Inditex for Zara, for example.

In each company website I opened every link that could be related to the words mentioned in the previous paragraph. Since the internet is dynamic and there could be changes or updates along the research period, each webpage were printed in PDF for further analysis. In websites which contained animations or some other kind of format that would not appear clearly in the pdf printing, I took screenshots to save the images. Where files for download were available, I saved them. Everything that could be related to sustainability practices was downloaded for later analysis.

Each of these files were saved inside a folder, with their respective brand name. The files were catalogued in a spreadsheet called “file control”, with the brands name, preceded by a number. The numbering was to replicate the sequence of actions I performed on the website. In this spreadsheet I also registered the web address and date of retrieval. Any initial observation about a website that could be relevant in this first moment was also registered, such as a broken link, for example.

The sequence of brands that were visited were random. I tried to capture all files from each given brand in a single visit, when that was possible. I downloaded all the material and later imported it to software NVivo, to only then start coding it. However, there were occasions which during the analysis I needed to re-visit a website if I saw something that I thought I missed in the first visit. In this case I printed in PDF the new material, and also added to the file control spreadsheet with the respective date of retrieval.

### **3.4 DATA ANALYSIS**

The method employed for data analysis has balanced the need to develop new concepts and high rigor to conduct the research, as proposed by Gioia, Corley and Hamilton (2012). The objective was to observe the range of practices and identify new approaches, like in the work of Stevenson and Cole (2018). An inductive approach is taken to better understand the disclosure of practices (signals) of those companies (signalers) to their stakeholders (receivers), based on concepts of signaling theory (Connelly et al., 2011). The available information about sustainability practices were interpreted as their signals, relating

them to aspects of transparency (Egels-Zandén et al., 2015; Fung, 2013). To deepen the knowledge about transparency in the Brazilian fashion sector, this study investigated how fashion brands signal their sustainability, through information disclosure about their supply networks.

Content analysis was the chosen tool to analyze the material available on the companies' websites. This method has been largely applied in qualitative studies encompassing sustainability, transparency, and CSR (Ali & Frynas, 2018; Jose & Lee, 2007; Mejías et al., 2019). The work of Gioia et al. (2012) was the reference for this method. Their orientations were adapted for this method description, as they encourage to report both informant and researcher's voice to provide solid demonstration on how links between the data and the induction of insights were built. Since this research do not encompass interviews and is based solely in websites public information, this section registers both information about the data collection and analysis processes, and also researchers' notes and impressions during the coding.

Coding started in September 2020, using NVivo 12 software. Initially, nodes were created for each AQ. As previously mentioned, for some AQs there was already some expected result, such as words to define sustainability in AQ1. For those, secondary nodes were created since the beginning. Then a process of reading each file started. While doing it, pieces of information that could be linked to one or more analytical questions, were directed to its nodes. That was how most of the codes were created. The date of the first analysis of each file is also available in the file control spreadsheet. Going through the material, occasionally I would come across words, links or other information that had not been noticed in the first visit to the website, but could be pointing to sustainability information. To check that, in these cases the website was visited again, and the information found was printed. Those files were also listed in the file control spreadsheet, with their date of collection. The final number of files analyzed was 305.

All suppliers lists that were available in excel spreadsheets were converted to PDF to be coded at NVivo. Although NVivo has the option of converting excel spreadsheets into

tables, this is done to support the analysis of the content of the whole spreadsheet. To the purpose of this study, it was not necessary to go through the whole content of the file. Only the first line (title of each column) was needed, so that the kind of information buying firms are disclosing about their suppliers could be described. Therefore, the PDF file was the chosen source for coding.

The process of coding was concluded after reading each document, at least twice. During the first reading, information found was categorized in words that could either be fitted inside the analytical questions, or in new categories that emerged. During the process of reading and coding all these documents, similarities among them was being perceived. Sometimes it was in the content itself, and other times it was in the format used to disclose it, and that generated new codes. When that happened, some previous documents were visited again to receive these additional codes. After the creation of a considerable number of codes, they started being grouped in categories.

Then started a process of organizing the categories inside each AQ, and also looking at the other categories that emerged. Some of the emerging codes were relocated to a corresponding AQ. To others, a new theme was created. Finally, the ones that were not directly related to the discussion of this research were put apart under a theme called "Understanding the context". They were kept because they helped to develop the reasoning behind the main findings, but their content will not be subject to discussion in this research.

Finally, it was reached a point where the final framework was designed. Looking at the practices, it became clear that some were straightforward and transparent while others might at some level show good intention, but without being so objective. The practices were then compared to each other to enable the creation of parameters to rank them according to their level of transparency.

To sort transparency levels, Lamming et al. (2001) proposition for transparency categorization was used, in which they use geological's property of how light penetrates through substances as a metaphor to indicate how information is shared in supply chain. The

practices were therefore sorted as *opaque*, for low transparency; *translucent*, for medium transparency and *transparent*, for high transparency.

I also found that one theme that emerged, *Educative Content*, could actually fit in the first theoretical framework presented in Table 1, filling the dimension of receivers and signal feedback. Although that was not something I was actively looking for, I found that this kind of information could impact both companies and stakeholders, in a feedback mechanism, just like described previously in Table 1. After finishing this framing all documents were reviewed, to be more precise at coding them under these categories and themes.

## 4. FINDINGS

### 4.1 WORDS USED TO DESCRIBE SUSTAINABILITY

In some websites, no traces of sustainability information could be found. Almost all brands in that category are the ones which scored zero in both 2018 and 2019 editions of the Brazilian FTI. The exception is Zara, which has a link for their corporate group page (Inditex) where a sustainability report is available, but it was considered as inaccessible, since the focus of this research is on how information is available for Brazilian stakeholders, and the content was not available in Portuguese.

It would be a challenge to define if some words alone could be ranked as more or less transparent than others. Sustainability was the most frequent word to present sustainability information. But other words also pointed to sustainability information, as found in these examples: “institutional”, at Havaianas, Malwee and Marisa; “values” in Ellus, and “ethics” in Osklen. There was an interesting example at Riachuelo’s website. The link that took to sustainability information was called “*Moda que transforma*”, which can be translated to something like: “Fashion that causes transformation”.

In some websites, more than one of the aforementioned words could appear in their pages, pointing to different and complementing information. Since sustainability has many different meanings and dimensions, it can lead to different outcomes. At Havaianas’ website

for example, the word “sustainability” is positioned in the homepage, and it displays the brand’s initiatives that financially support institutions that help preserving the environment. The information I was actually looking for, about suppliers, was available at a link called “Políticas”, which can be translated as “policies”. The same word “Políticas” appeared at Farm’s homepage, however it referred to sales policies and was about commercial relationship between the brand’s and their final customers. This led to the conclusion that same words could have different meanings, and it would not make sense to designate a level of transparency for words alone. Table 4 shows what were the words and expressions found in each website.

**Table 4 – Words to inform about sustainability**

<b>AQ 1</b>	<b>Main Findings</b>		
What are the words used to inform about sustainability?	No words	Common words	"Sustainability" and "Suppliers"
Comments	This companies are the same that had score 0 at both editions of brazilian FTI, with one exception, Zara, that fell into this category because content was not available in portuguese.	"Institucional" (institutional) is a frequent word to link to corporate information. "Moda que Transforma" ( fashion that causes transformation) at Riachuelo website was an expression that stood out from the rest.	These words were primarily the ones expected to be found, because they encompass two main concepts of this research. C&A and Farm have both words on their first page.
References	<i>No words</i>	<i>"Valores" (Values)</i>	<i>"Suppliers"</i>
	Brooksfield 01	Ellus 01	Animale 01
	Cia Maritima 01	<i>"Institucional" (Institutional)</i>	C&A 02
		Havaianas 01	Farm 01
	Le Lis Blanc 01	Malwee 01	<i>Sustainability</i>
	Moleca 01	Marisa 02	C&A 02
	Olympikus 01	<i>"Ética" (ethics)</i>	Farm 01
	Zara 02	Osklen 01	Havaianas 01
		<i>"Moda que transforma" (Fashion tha causes transformation)</i>	Hering 02
		Riachuelo 01	Melissa 02
			Osklen 01
			Pernambucanas 01
			Renner 01

#### 4.2 SUSTAINABILITY POSITIONING ON THE WEBSITE

The positioning of sustainability information on the website was analyzed simultaneously with the search for answers to AQ1. When the words “sustainability” or “suppliers” were found in the homepage, this meant the user only had to navigate one page before finding those words, or needed only one click to reach it, being categorized as transparent. Positioning either of these words on a second page (or 2 clicks) were considered as translucent, mainly because it adds one more step to the user’s search. If those information were positioned on a third page, or not found or not accessible at all, then they were considered as opaque. Table 5 presents the summary of AQ2 findings and supporting data.



This finding was more tangible than the one for AQ 1, and allowed this classification. However, it is not as strategic as the ones that will be presented in sequence.

**Table 5 – Sustainability positioning at website**

AQ 2	Main Findings - Level of Transparency		
	Opaque	Translucent	Transparent
In which level of the website is sustainability positioned?	Not found or inaccessible	2 clicks	1 click
Comments	In all these brands websites the link "institutional" or "about the brand" were visited, but no mentions to sustainability or suppliers were found. Exception was Zara. Since their sustainability report is not in Portuguese.	In these cases, sustainability information was available on the second page. To reach it, in Malwee's page the link was called Grupo Malwee (Malwee Group) and in Marisa the link was "Investidores" (Investors).	In all of these pages either the word "sustainability" or "suppliers", or both, were available in the first page navigated.
References	Brooksfield 01 Cia Marítima 01 John John 02 Le Lis Blanc 01 Moleca 01 Olympikus 01 Zara 03 Inditex 05	Malwee 01, 02 Marisa 02, 03	Animale 01 C&A 02 Ellus 01 Farm 01 Havaianas 01 Hering 02 Melissa 02 Osklen 01 Pernambucanas 01 Renner 01 Riachuelo 01

#### 4.3 UP TO WHICH TIER OF SUPPLIER IS TRACKED AND INFORMED?

Tier-1 suppliers are those that the Buying Firm contracts directly. As pointed by Marshall and colleagues, disclosing tier-1 supplier is the basic level of transparency (Marshall et al, 2016) and for that reason it was classified on this research as opaque, as for Animale, Havaianas and Pernambucanas. Other companies disclosed more than one list, and each of them were ranked according to its content. That was the case for C&A (suppliers list Brazil); Malwee (audited suppliers) and Marisa (international suppliers), which covered only one tier each.

Companies that did not disclose a supplier list was also classified this way. Besides companies that did not disclose any sustainability information at all, no supplier list was found in Ellus, Farm, Hering and Melissa websites. Malwee fell into this category, because one of their supplier lists file could not be opened. It was downloaded again to check if there was a temporary error, but it still could not be opened.

While analyzing traceability practices, it was observed that some companies establish rigid rules for subcontracting and clear sanctions for those that do not comply with it. This signals the commitment of the company in avoiding social problems in their supply network, and of course it comes with costs, of auditing and monitoring to ensure the agreements are being respected. So, if companies embrace the challenge of mapping one more tier of suppliers, it was considered as translucent, such as C&A, Malwee, Marisa and Renner. This was assessed by analyzing the supplier's list, where available. High level of transparency was considered for those brands that managed to map and disclose at least one tier-3 supplier or beyond, such as Osklen and Riachuelo.

This classification has its limitations. One of the questionings is that some companies might not even have a third tier in their supply chain to map. That was one of the reflections made while deciding where to categorize suppliers lists from companies that stated mapping 100% of both their tier-1 and tier-2 suppliers, like Renner and C&A. For lack of more details of how their supply network is structured, those cases were established as translucent. A possible classification could be that, if a firm is capable of mapping 100% of their suppliers in all tiers of their supply network, then it should be considered as transparent.

Another aspect that stood out, was additional information disclosed about the suppliers in those lists. In most cases, the lists disclose mainly name, contacts (address or phone) and type of product or service. These are the basic information needed to differentiate one supplier from another, being then considered opaque. Other categories found were number of workers, and suppliers' authorization to be disclosed. This shows more transparency in the firm-supplier relation, being translucent. Finally, information about diversity (workers by gender, race or immigrant), and workers association are considered as

transparent, because it adds social dimension to the list. This additional information were classified independently from the tiers mapping.

Another case worth mentioning is that C&A also discloses their participation in supporting the launch of Open Apparel Registry, an open tool to help mapping fashion suppliers around the globe. A summary of AQ3 findings and supporting data is available at Table 6.

Table 6 - Traceability

AQ 3	Main Findings - Level of Transparency		
	Opaque	Translucent	Transparent
Up to which tier of supplier is tracked and informed?	Not found; Only tier 1	2 tiers	3 tiers
Comments	Some companies disclose more than one supplier list, with different contents. That was the case for Malwee and C&A for example. Each list was ranked according to their content, so that is why some brands appear more than once in this table.	Some brands state having 100% of their tier-1 and tier-2 mapped. However, for lack of information on how many tiers their networks have, it were considered medium transparency.	Suppliers list with at least one tier 3 supplier were considered high transparency.
References	<i>Not found</i>	<i>100% suppliers</i>	Alpargatas 33 (Osklen) Osklen 16 Riachuelo 12
	Brooksfield 01	C&A 09, 32	
	Cia Marítima 01	Renner 19	
	Ellus 02	<i>Strategic partners</i>	
	Farm 03	Malwee 17	
	Hering 17	<i>Tiers 1 and 2</i>	
	John John 02	Marisa 06	
	Lel Lis Blanc 01		
	Malwee 18		
	Melissa 36		
	Moleca 01		
	Olympikus 01		
	Zara 03		
	<i>Only tier 1</i>		
	Alpargatas 32 (Havaianas)		
	Animale 07		
	C&A 42		
	Malwee 25a		
	Marisa 07		
	Pernambucanas 10		
What information is disclosed?	Name, contacts, type of product or service	Number of workers, supplier authorization to disclose	Social information
Comments	Basic information such as name, address or type of product should be available in all lists	Information shows higher transparency in the relation between firm-supplier	Data such as diversity and workers association
References	Alpargatas 32, 33 Animale 07 C&A 42 Malwee 17 Marisa 06,07 Osklen 16 Pernambucanas 10 Renner 19 Riachuelo 12	Alpargatas 32, 33 Animale 07 C&A 42 Osklen 16 Renner 19 Riachuelo 12	Alpargatas 32 Animale 07 Osklen 16

#### 4.4 DO THE COMPANIES PROVIDE INFORMATION ABOUT SUPPLIERS?

For all brands, the websites were searched to check if there was a sustainability report. Although this was the base for this analytical question, during the analysis of the files it became clear that the report is just one of the many ways in which companies can disseminate information, and the content could be available in other formats. Only 3 sustainability reports were found and they ranged in size, from 50 pages (Malwee) to 258 pages (C&A), for example, and there was even the case in which the report was not available in Portuguese (Zara/Inditex). Therefore, topics that referred to suppliers' conditions had their codes distributed among other categories described as follows.

In this research was considered that having a Code of Conduct was basic transparency level, therefore, opaque. Only brands that did not provide any information at all also failed to provide a supplier code of conduct. All the others disclosed this document. Grupo Soma were not included in this list, because their Code of Conduct is apparently directed to their internal public, being then classified as Buying Firm Code of Conduct.

Regarding audits, after analyzing and comparing all the different forms of disclosing information about this process, a first separation was made: how companies disclose audit requirements and how they disclose results. For both phases were established opaque, translucent and transparent levels.

For this question, the classification opaque was considered if information about supplier audit and codes of conduct could not be found, or if available information was vague. Even if the brand stated that there is a supplier audit, but audit results were not disclosed, it was considered opaque. Farm, Grupo Soma and Marisa provide some information on how suppliers are evaluated, but did not disclose the results. Osklen did not disclose results in the referred document (Osklen 03), however, there was another one available (Osklen 14), which was then categorized as translucent.

Translucent was considered when explicit information about supplier audit, such as a list of documents, or audit frequency were available. Some companies such as Alpargatas,

Malwee, Renner and Riachuelo provided some of their checklists at their websites. Regarding the disclosed audit results, they were still considered translucent if information was only general such as provided by Malwee and Osklen which disclosed information such as percentage of suppliers with noncompliance. Alpargatas, C&A Hering, also disclosed some of their results by grouping suppliers.

High transparency for audit requirements was considered when the brand stated the use of third-party certification. Having a third-party certification does not guarantee they have more sustainable suppliers than other brands that do not require it, but it implies that the methods and frequency of audits are known and that suppliers are treated equally. For example, many brands mentioned demanding a third-party certification for suppliers, by ABVTEX (Associação Brasileira do Varejo Têxtil). In its website there is a PDF file available to anyone, containing the rules of the program, including audit checklists and sanctions (Abvtex, 2020). For audit results, Malwee was the only brand reporting scores detailed information open by requirement and by supplier. The summary of AQ 4 findings and supporting data is listed in Table 7.

Another interesting piece of information is related to programs to improve buying firm-supplier relationships. Animale and Grupo Soma's pages mention a program to use suppliers' best practices. C&A, Hering, Malwee, Pernambucanas and Renner have scores or ranking methods to incentivize supplier improvement. Animale, C&A, Farm, Hering, Malwee, Osklen, Pernambucanas and Renner mention initiatives to help supplier development, mainly by supporting them in conforming with best practices or by sharing experience and knowledge. C&A, Malwee and Pernambucanas have strategic partnerships programs for suppliers.

**Table 7 – Sustainability Conditions: supplier audits and results**

AQ 4	Main Findings - Level of Transparency		
	Opaque	Translucent	Transparent
Do the companies provide sustainability reports or audit reports and other information about suppliers? (Supplier audit)	Information on supplier audit: Not found; Vague (undefined frequency or criteria); Suppliers Code of Conduct	General information about supplier audit: listing main criteria; informing frequency; disclosing forms or checklist	Supplier audit: Third party certification
Comments	Creation of Suppliers Code of Conduct are among most popular practices	These were companies that went beyond the Code of Conduct in providing some extra information about audits, such as their frequency or if they are unannounced. Alpargatas, Malwee, Renner and Riachuelo even disclose some of their audits checklists	The most popular measure among this brand is requiring a supplier certification by Abvtex. But examples of materials or product certification were also reported, by C&A, Melissa and Renner
References	<i>Not found</i>	Alpargatas 24, 25, 26, 27, 28	Animale 06
	Brooksfield 01		C&A 09, 17, 18, 30, 32, 34
	Cia Marítima 01	Animale 06	Farm 3
	John John 02	C&A 09, 36, 37	Grupo Soma 07
	Le Lis Blanc 01	Ellus 02	Hering 12, 17
	Melissa 36	Farm 03	Malwee 04, 25
	Moleca 01	Grupo Soma 11	Marisa 04
	Olympikus 01	Hering 17	Melissa 18
	Zara 03	Malwee 04, 12, 19b, 19d, 25	Pernambucanas 02, 12
	<i>Vague criteria</i>	Marisa 04, 05	Renner 07, 12
	Animale 06	Osklen 14, 15	Riachuelo 09
	C&A 09, 33, 34	Pernambucanas 12	
	Ellus 02	Renner 15, 16	
	Grupo Soma 04, 11	Riachuelo 09,10	
	Marisa 04		
	Osklen 03		
	Renner 07, 14		
	<i>Code of Conduct</i>		
	Alpargatas 19, 21		
	C&A 09, 32, 36, 37, 38, 39		
	Ellus 02		
	Havaianas 02		
	Malwee 12, 13, 14		
	Marisa 05		
	Osklen 10		
	Pernambucanas 05		
	Renner 14, 15		
	Riachuelo 09, 11		

AQ 4	Main Findings - Level of Transparency		
	Opaque	Translucent	Transparent
Do the companies provide sustainability reports or audit reports and other information about suppliers? (Audit results)	Audit results: No public disclosure	Audit results: General information disclosure	Audit results: Detailed by supplier and requirement
Comments	These brands provide some information on how suppliers are evaluated, but did not disclose the results	General results encompass information such as percentage of suppliers audited and main noncompliances	High level of transparency was achieved by disclosing each supplier score, in each item evaluated
References	Farm 03 Grupo Soma 08, 11 Marisa 05 Osklen 03	Alpargatas 23 C&A 34 Hering 17 Malwee 19c, 25 Osklen 14	Malwee 25a

#### 4.5 BUYING FIRM PURCHASING PRACTICES

One of the main findings of this study is that purchasing practices are by far the most overlooked aspect of sustainability. Considering the content of our sample's websites, it was noted that companies have been making efforts in looking into their supply networks and disclosing information. However, their own purchasing practices are not being tackled in the same proportion. The impression is that companies see themselves as an actor apart from the supply network, when they actually are one of the main players in it.

Lack of standards is a difficulty that many companies face when trying to improve their disclosure practices (Marshall et al., 2016). Since this is a sample that has been participating in a fashion transparency index for two years, it makes sense to infer that the FTI is one of their references. In the 2018 edition (Fashion Revolution, 2018) there were no specific questions about purchasing practices, only some questions in Section 5, which referred to workers payment and that could be a source for improvement of purchasing policies. In 2019, they were specific by introducing six questions about purchasing practices and suppliers' payments. Each one was worth one point, six points in total. Out of the 30 brands that have participated in the 2019 edition, only three addressed this topic, and they



only scored one point each (Fashion Revolution, 2019). This reinforces the impression of under-disclosure of this practice.

Since it was so hard to find straightforward information, and the objective of this work is to contribute with examples and alternatives that can help companies develop their own practices, the idea was then to search for other actions that could be paving the way to increase disclosure in purchasing practices. By presenting them according to levels of transparency, we expect to offer some guidance for companies that wish to make progress in this aspect.

Practices that fulfil minimum expectations about buying firm-supplier relationship were classified as opaque, such as disclosing main guidelines for becoming a supplier and which steps the supplier must go through to be registered. Merely having an Internal Code of Conduct was also considered low transparency – in line with previous choices regarding Supplier Code of Conduct. However, if in the content of the Code of Conduct more information about purchasing practices were eventually found, those topics were categorized apart, according to their level of details.

Information about supplier registration are important to make clear for suppliers and other audiences what criteria buying firms prioritize when contracting suppliers. However, there should be more information about the buying firms themselves.

If there were more details available about requirements for contracting suppliers, this was considered as translucent. C&A, Marisa and Renner, required a minimum production capacity. Renner asked also for some physical space specifications. Osklen provided a version of their basic contract with suppliers. Malwee disclosed instructions for subcontracting. This kind of information makes the relation between buying firm and suppliers clearer and predictable.

Highest levels of transparency practices were associated with payment schedules, such as disclosed by Animale, and disclosure of other purchasing policies or rules. C&A's example in this topic is interesting, firstly, because in their Sustainability Report they acknowledge the buying firm's responsibility in organizing orders in a way that suppliers can

deliver it, without the need of extra-hours, which Stevenson and Cole (2018) mentioned in their work that few companies do. Secondly, because they participated in the creation of a tool in partnership with Act on Living Wages (ACT) to self-evaluate their purchasing practices, and adhered to its list of commitments, available on the ACT website, which proposes purchasing practices that might improve supplier-buying firm relation (ACT, 2020).

Other isolated practices are worth mentioning and were considered as high transparency. C&A presents their concern in buying some certificated raw material that guarantee sustainable practices from selected suppliers. Farm mentions visits to check if orders are compatible with suppliers' capacity. Malwee has a strategic partnership program to develop closer relation to suppliers and allow negotiations to be more transparent.

Another dimension that has been added by this study to buying firm purchasing practices is how they disclose their future plans. Although those plans might not even be directly linked to purchasing practices, it indicates that companies are looking to what are their sustainability priorities, making plans on how they are going to address it, and keeping a record of their progress.

So, if there were vague mentions on future plans, without clear criteria, it was considered as opaque. Any mentions to future plans that were measurable and time bound was considered as translucent, since it allows follow up. High transparency was considered if the company reported their current situation and progresses. The references and comments for this aspect are summarized at Table 8.

**Table 8 – Buying firm purchasing practices**

Question	Main Findings - Level of Transparency		
	Opaque	Translucent	Transparent
What information are disclosed about the buying firm? (Suppliers)	General guidelines for suppliers registration	Detailed supplier registration process (requirements, forms)	Payment schedules and policies; Measures to check suppliers capabilities
Comments	Buying Firm CoC and supplier registration information are elementary for buying firm - supplier relationship.	Examples of detailed registration processes encompass forms, checklists and list of documents, making the registration process clearer.	Each of these examples presented reasonable initiatives that could be combined to provide transparent information about purchasing practices.
References	<i>Guidelines for registration</i>	Alpargatas 18 C&A 36, 37, 39, 40	<i>Payment Schedule</i>
	Alpargatas 17 Animale 06 C&A 33 Grupo Soma 10 Malwee 18 Osklen 11 Pernambucanas 07 Renner 07 <i>Code of Conduct</i> Alpargatas 04, 05 ,08 C&A 09, 41 Grupo Soma 14 Malwee 09, 10, 23 Osklen 06, 08, 09 Pernambucanas 08, 13 Renner 05	Malwee 19 Marisa 04, 05 Osklen 15 Renner 15, 20	Animale 06
			<i>Check suppliers capabilities</i>
			Farm 03
			<i>Purchasing practice</i>
			C&A 09
			Malwee 12
			<i>Extra-hours/ Sustainability Management</i>
			C&A 09

#### 4.6 THE ABSENCE OF SIGNALS AND BLURRED SIGNALS

Six brands in the sample did not score at all at the FTI for 2 years in a row: Brookfield, Cia Marítima, John John, Le Lis Blanc, Moleca and Olympikus. The expectation was to find either something new on their websites or some common characteristic between them.

Since there were no sustainability information on these brands websites during the data collection period, insights were drawn by looking them as a group. The first thing to make clear is that the research was looking into signals on one specific channel, which was the brands' official websites, and focused on Brazilian stakeholders as receivers. The inference that can be made is that, regardless of any sustainability practice they might have,

they are not prioritizing this communication channel. It is possible to link this absence of signal to a lack of availability, according to Fung's (2013) definition.

A different example is from Zara, which has a link on their website to their corporate group, Inditex. In this page, the sustainability report is actually available, but not in Portuguese. Two reflections can be done here. First, although the signal exists, it was not aimed at the study's target: Brazilian stakeholders. Second, if these stakeholders that only speak Portuguese wish to analyze this information, they would face an accessibility problem, following Fung's definition (2013). That is, the information is available, but the receiver cannot make sense of it.

#### **4.7 BEYOND TRANSPARENCY: EDUCATIVE CONTENT**

While reviewing and coding the content of the websites, a new category emerged: Educative Content. This was the second main finding in this work, because it sheds light in the way companies are building this dialogue about sustainability with their stakeholders.

One of the ways they do it is by sharing with their stakeholders the brand's view on sustainability, their standards and references, their priorities, their criteria, their plans. Among the many ways brands see sustainability, such as financial support, environmental or social initiatives, making this vision clear to their audience was considered as a way of educating them.

There were also examples of companies such as C&A, Riachuelo and Malwee that surveyed customers to discuss their sustainability strategies. This opinion collection was also considered as educative content, because they capture feedback from customers to design sustainability strategies that would better fit them, creating a loop in which customers provide resources for the companies, so that they can build better material for those customers. This proposition is aligned to the theoretical framework available on Table 1, that represents sustainability signaling as a feedback mechanism.

There were many brands giving customers information they need to learn in order to make their own choices in a more responsible way. Information encompassed various stages

of the process of making clothes: information about how some fabrics are made, and where raw materials come from, such as C&A informs on their sustainability report; what are the main processes in their supply networks, and locations where each of these steps are developed, as informed by Farm; and how to clean and maintain their clothes, as described by Malwee, are some of the examples. These information can impact customers' purchasing decisions, ultimately affecting these brand's revenues, which is linked to Fung's concept of actionability (Fung, 2013). A summary of files and comments on educative content is available on Table 9.

**Table 9 – Educative Content**

Main Findings			
Customer Education	General sustainability information, such as brands' view on sustainability and main standards and references	Capturing feedback from customers	Customer education
Comments	Mentioning what are their priorities, their view on sustainability and their references are a basic way to inform and educate customers.	These brands mentioned listening to their customers to design sustainability strategies.	These brands provided information that can impact the way customers purchase. C&A informs on their sustainability report about raw materials and how fabrics are made. Farm has a diagram explaining what are the main processes in their supply networks, and Malwee teaches how to clean and maintain their clothes.
References	C&A 03, 09, 14, 15, 17, 18, 22, 30, 32, 34, 36, 39 Ellus 02 Grupo Soma 03, 04, 05 Hering 03, 05, 06, 17 Malwee 04, 07, 08, 10, 12, 15, 21, 23, 44, 45, 46 Melissa 04, 05, 11, 13, 14, 23, 27 Osklen 02, 03, 04 Pernambucanas 02, 04, 06 Renner 02, 03, 05 Riachuelo 02	C&A 09, 14 Malwee 04 Melissa 25 Riachuelo 02	C&A 04, 05, 09, 11, 17, 18, 19, 22, 23, 29, 30, 32 Farm 03 Malwee 21, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 48 Melissa 13, 24, 27, 32 Renner 08, 12 Riachuelo 09, 15

## 5 DISCUSSION

From the contrast between the level of disclosure and associated practices in the sample and the framework by Egels-Zandén et al (2015), we can conclude that, first, there is a reasonable level of traceability. Many brands have disclosed supplier lists. However, there still are many companies that disclose only tier-1 suppliers. As observed by Khurana and Ricchetti (2016), full transparency must go beyond the first tier. Regarding the disclosure of tier-2 and onward, it is important to highlight that although many brands provide a supplier list, it is not clear which percentage of all their suppliers are represented there, which limits transparency.

Second, concerning sustainability conditions at supplier, the results were expected: many brands do disclose a supplier code of conduct, and some information about compliance audits. As pointed by Khurana & Ricchetti (2016) and Mejías et al. (2019), supplier codes of conduct and audits are one of the basic practices that brands implement to improve supply network transparency. In terms of supplier audits, although this expression was frequently cited, in many cases information about frequency, requirements or detailed results were absent. This does not meet the Clean Clothes Campaign proposition (2020) which emphasizes that quantitative information should be considered as one step ahead in supply network transparency.

The lack of information on buying firm purchasing practices was one of the main findings of this work. This aspect was proposed by Egels-Zandén et al. as a dimension of transparency (2015). However, it is possible to see that the demand for this kind of information has been gaining more importance lately. Miemczyk et al. (2012) mention that most cited practices were more concentrated in functions such as suppliers' selection and assessment. In Marshall et al. study (2016), buying firm purchasing practices were not cited among the main criteria proposed for a supply network disclosure strategy. Clean Clothes Campaign (2020) in their Position Paper on Transparency 2020, review their propositions made in their previous version of this paper in 2016, which did not encompass purchasing or

pricing policies. They have included this guideline in 2020, calling it economic information. In the Fashion Transparency Index 2018, buying policies were not explicitly approached, but in 2019, a section with six questions on buying policies was included. The lack of standards is usually one of the obstacles for implementing transparency (Marshall et al., 2016), therefore once this topic gains increased importance, disclosure will probably follow.

In 2020, due to the COVID-19 epidemic and lockdowns, the issue of orders cancellation by major brands gained importance. Cancellation has a huge impact on suppliers once they buy material and allocate personnel for the purchasing order (Forbes, 2020; The Guardian, 2020). If companies are to improve their supply network transparency in this dimension, orders planning, cancellation and payment policies should be among disclosed information.

Next, the empirical findings are contrasted to Fung's (2013) concept of proportionality, where it was expected that fashion brands needed to balance risks and opportunities to develop supply network transparency, but pressures have been increasing due to their economic importance (Common Objective, 2019; Apex, 2020, Tex Brasil, 2020) and social and environmental impact (Ellen Mc Arthur Foundation, 2017). In this dimension, it was found great heterogeneity in practices and levels of transparency, as described in the previous section.

In the availability dimension, the surprising finding was that there were six brands websites where no sustainability information could be found at all. This is what in this research we labeled as absence of signals, and our conclusion is that for these brands, websites are not being prioritized as a means to signal sustainability to their stakeholders.

The dimensions of accessibility and actionability proposed by Fung (2013) initially were not going to be addressed on this research, since they are based on the receivers' dimension. However, data analysis allowed the identification of attempts by some brands to develop educative content, which are aimed at stakeholders/receivers.

First, there was a relevant effort by brands in at least sharing their view on sustainability on the website. This not only enables the beginning of a dialogue with their

audience, as stakeholders can compare their brands priorities with their own, but also can be related to the accessibility concept (Fung, 2013), since it is providing basic information and references so that customers can start learning about it.

Some brands mentioned capturing customers' feedback through surveys and including it in their sustainability strategies. This displays a real participation of the stakeholder in the process. Finally some educative content focused in customer education could actually cause a change in the way they buy clothes. This is aligned to Fung's (2013) concept of actionability, since customers have the power to act on these brands simply by choosing to buy or not from them, impacting these brands revenues for better or for worse.

Regarding signaling theory (Connelly et al., 2011), the concept of observability was fulfilled by all companies that disclosed some information, since it were available publicly in the website. However, receiver's attention, interpretation and countersignals could not be evaluated in this work, since customers were not surveyed.

Some examples confirmed what signaling theory proposes, that the signal should be aimed at the receiver who is looking for information. An interesting finding was that different brands, even when they belong to a same group, might have different target audiences, different views of sustainability and, consequently, communicate it in different ways.

For example, Havaianas and Osklen, both part of Alpargatas group. Havaianas sustainability communication focus on environment preservation, and partnerships for financial support to institutions that work with that cause. Osklen is more focused on innovation and sustainability throughout their supply network, and positioning them as new luxury.

Findings were similar for the brands of the sample that are part of Grupo Soma. Animale shares some information about their suppliers such as payment schedule and supplier list for tier 1. While Farm developed a diagram explaining main processes of the production with some information about where each of those steps are made.

Another aspect to be remarked in the present study and future ones combining signaling theory and transparency, is that, according to Connelly (2011), signaling theory is



focused on the communication of positive aspects, and that confronts the concept of democratic transparency proposed by Fung (2013) which is about disclosure of information that could affect citizens' vital interests. This is interesting because it replicates the tension that companies experience by increasing their transparency but also trying to balance it with their reputation and marketing strategies.

The examples that were consolidated in this study bring opportunity for deeper discussion of each dimension, both in the areas of sustainability, supply network and marketing. A complete framework with all theories, analytical questions and findings are available at Table 10.

Table 10 – Research complete framework

Signaling Theory			Transparency		AQ	Main Findings - Level of Transparency		
(Connelly et al., 2011)			(Fung, 2013)	(Egels-Zandén et al, 2015)		Opaque	Translucent	Transparent
Signalers	Signals	Signal Observability	Availability		Where is sustainability positioned on the site?	- Not found - 3 or more clicks	- 2 clicks	- 1click
			Proportionality	Traceability	Up to which tier of supplier is tracked and informed?	- Not found - Only tier 1	- 2 tiers	- 3 tiers - 100% suppliers disclosure
				Sustainability conditions at supplier	Do the companies provide sustainability reports or audit reports and other information about suppliers?	Supplier audit: - No information - Code of Conduct - Vague (undefined frequency or criteria)	Supplier audit: -General information: listing main criteria or disclosing checklists	Supplier audit: - Third party certification
						- Audir results: No public disclosure	- Audit results: General information	- Audit results: Detailed information
				Buying firm purchasing practices	What information is being provided about the buying firm?	- No information about future plans, or vague objectives	- Measurable and timebound plans	- Progress reporting
						- General guidelines for suppliers registration	- Detailed supplier registration process (requirements, forms)	- Payment schedules Cancellation policies - Measures to check suppliers capabilities
				Receivers		Receivers' Attention	Accessibility	
Receivers' Interpretation								
Feedback / Countersignals	Actionability							

## 6 CONCLUSION

### 6.1 THEORETICAL IMPLICATIONS

This study contributes for SSCM studies, by expanding traditional views on transparency. Concepts of transparency proposed by Egels-Zandén et al. (2015) was one of the references for this work by extrapolating basic traceability transparency to increase supplier sustainability conditions and incentivize buying-firm disclosures of purchasing practices. Fung's (2013) concepts of *Democratic Transparency*, represents the citizen's perspectives, expanding the traditional focus in buyer-supplier to a more holistic view on sustainability in supply networks, by incorporating stakeholders point of view. This holistic view was translated into this research's framework, which is aligned to the broader definition of SSNM proposed by (Marques, 2019, p 1176):

*The strategic, transparent integration of all supply network members, including both supply chain and non-supply chain members, through the systemic coordination of knowledge diffusion across vertical, horizontal and diagonal ties aiming at the achievement of the supply network's social, environmental and economic goals.*

In this passage, some aspects should be highlighted. The first is the term transparent, which is the base of this research, which relied in collecting information publicly available in the brand's official websites. Both supply chain and non-supply chain members were addressed, since the study encompassed the relations between buying firm, suppliers and external stakeholders. Finally, aspects of knowledge diffusion were discussed, such as the imbalance between buying firms demands from suppliers, in contrast with their own lack of purchasing information. This study's elements brought together gives a practical example of what was described in Fung (2013), Egels-Zandén et al. (2015) and Marques (2019) work.

By analyzing the dispersion of these concepts under the principles of Signaling Theory, which is focused on positive communication, this research differs from the traditional approach on signaling theory, which is focused in positive aspects, to shed light on the tension experienced by companies, balancing opportunities and trade-offs between

reputation and transparency. Once again it is remarkable the need to bring together consumer's demands and internal processes in business studies.

The main finding was that although companies are presenting their concerns about sustainability and publicizing their standards and demands towards suppliers, in many cases there is a significant difference between what they ask of their suppliers, and what they disclose about their own purchasing practices. The dimension of buying firm purchasing practices was clearly lagging behind the others.

It was considered that in general, brands that are clear and demanding towards their suppliers are just halfway towards transparency. Since companies operate inside the supply network, the participation of the buying firm in disclosing their own practices has an important weight in transparency.

## **6.2 MANAGERIAL IMPLICATIONS**

The main contribution of this work for practitioners is that it could serve as a reference for both sustainability and marketing professionals in the fashion sector that are looking for references in how to disclose their information and how to compare their actions to what top brands are currently doing. By analyzing their own practices, these professionals can have an idea how they are positioned in terms of transparency.

The practices were categorized according to their level of transparency, as low, medium and high, respectively labelled as opaque, translucent and transparent. This structure provides guidance for professionals on how to implement practices. The framework is built in a way that opaque means more basic and more simple actions to engage. Translucent are intermediary practices, and transparent are more complex and sophisticated. This study also highlighted interesting practices that could serve as benchmark for these practitioners.

For NGOs it could serve as an indicator of which practices could be in their radar and which of them need clearer metrics. Since the lack of standards is frequently pointed as one

of the difficulties for information disclosure (Marshall et al., 2016), this could help setting standards that would facilitate sustainability development in fashion sector as a whole.

Collective efforts in setting standards, such as: many companies from the sample demanding Abvtex certification from suppliers and development of Open Apparel Registry tool for supplier mapping, shows that there are broad possibilities to improve sustainability and transparency in the sector through brands collaboration.

### 6.3 LIMITATIONS

To observe how fashion brands signal sustainability, this study focused on how brands communicated their practices that involve their supply network, their concerns about it, and how they disclosed this information. The objective was to observe how sustainability is being signaled through supply network transparency.

To the scope of this research it has been defined that the search of these practices would be limited to the brands official websites. This choice has two major implications: the first, is that other relevant channels such as social media have been left out of this observation. Second, that the target audience of the websites are broad, not being possible to clearly identify to which stakeholder the information are aimed to.

It is also important to highlight that the practices were not audited, and neither their effectiveness was subject to analysis. The focus was on the disclosure of sustainable practices, however without investigating if there were not unsustainable ones that were not being mentioned, or if *greenwashing* was happening. It is not the objective of this research to assess the level of transparency of each brand, but looking at isolated practices allowed to establish a comparison among them and sort their initiatives according to the level of transparency of each practice.

The material was collected only in 2020, so there is not a record from previous years that could allow comparison, or verify the evolution in these practices.

The observation of receivers dimension in this system was limited to how companies described or directed their information towards the website's users, being generally defined

as stakeholders. But it was not possible to define specific target audiences, and survey them, so their point of view are not explicit.

#### **6.4 FUTURE RESEARCH**

The signals were identified by analyzing the brands' official websites. Nevertheless, other channels have been gaining importance, like social networks, and could also be a source for research in the future. Specially in the cases where there was absence of signals, further analysis could be possible by either checking other communication channels those brands might have, or by interviewing their management team.

The analysis was based in the material found on websites in 2020. Following along some years could allow a longitudinal study to deepen the analysis of progress in practices and in communication through time.

The complete framework designed by merging signaling theory concepts by Connelly et al. (2011), and Fung's (2013) and Egels-Zandéns' et al. (2015) concepts of transparency provided a broad view on how signalers build signals of sustainability and transparency, having stakeholders as receivers. Future research can approach receivers' interpretation and feedback from specific stakeholders such as customers, investors and governments.

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## Appendix A – File control

	Brand / Company	File	Page	Link	Access date	Obs 1 (first impressions during file capture)	Nvivo Analysis date	OBS 2 (While analysing in Nvivo)	Nvivo Review date
1	Marisa	01	Home	<a href="https://www.marisa.com.br/">https://www.marisa.com.br/</a>	05/06/2020		06/10/2020		24/12/2020
2	Marisa	02	Home - Menu Inferior	<a href="https://www.marisa.com.br/">https://www.marisa.com.br/</a>	16/06/2020		06/10/2020		24/12/2020
3	Marisa	03	Institucional - Investidores	<a href="https://ri.marisa.com.br/">https://ri.marisa.com.br/</a>	05/06/2020		06/10/2020		24/12/2020
4	Marisa	04	Sustentabilidade	<a href="https://ri.marisa.com.br/show.aspx?idCanal=/Umex7JusJkl5kYQBhqfZg==">https://ri.marisa.com.br/show.aspx?idCanal=/Umex7JusJkl5kYQBhqfZg==</a>	05/06/2020		06/10/2020		24/12/2020
5	Marisa	05	Política de Conformidade de Fornecedores (Programa de Auditoria)	<a href="https://ri.marisa.com.br/Download.aspx?Arquivo=nfl5+bTvNkHW4TOTlz8LGQ==">https://ri.marisa.com.br/Download.aspx?Arquivo=nfl5+bTvNkHW4TOTlz8LGQ==</a>	04/06/2020		06/10/2020	Content similar to a Code of Conduct	24/12/2020
6	Marisa	06	Lista de fornecedores nacionais - Nível 1 e Nível 2	<a href="https://ri.marisa.com.br/Download.aspx?Arquivo=R0w4mdjssu6tgNIQJSFtig==">https://ri.marisa.com.br/Download.aspx?Arquivo=R0w4mdjssu6tgNIQJSFtig==</a>	04/06/2020		06/10/2020		24/12/2020
7	Marisa	07	Lista de fornecedores importados - Nível 1	<a href="https://ri.marisa.com.br/Download.aspx?Arquivo=/WsTvO8gBhgnKS20hIftg==">https://ri.marisa.com.br/Download.aspx?Arquivo=/WsTvO8gBhgnKS20hIftg==</a>	04/06/2020		06/10/2020		24/12/2020
8	Pernambucanas	01	Home	<a href="https://www.pernambucanas.com.br/">https://www.pernambucanas.com.br/</a>	05/06/2020		28/10/2020		26/12/2020
9	Pernambucanas	02	Home - Sustentabilidade	<a href="https://www.pernambucanas.com.br/sustentabilidade">https://www.pernambucanas.com.br/sustentabilidade</a>	05/06/2020		28/10/2020		26/12/2020

10	Pernambucanas	03	Sustentabilidade - Canal de ética e Código de ética	<a href="https://www.linhaetica.com.br/etica/pernambucanas">https://www.linhaetica.com.br/etica/pernambucanas</a>	19/06/2020	Both links take to Ethics Channel	28/10/2020		26/12/2020
11	Pernambucanas	04	Home - Fornecedores	<a href="https://www.pernambucanas.com.br/fornecedores">https://www.pernambucanas.com.br/fornecedores</a>	04/06/2020		28/10/2020		26/12/2020
12	Pernambucanas	05	Fornecedores - Guia de fornecedores e sustentabilidade	<a href="https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Guia_de_Fornecedor_e_Sustentabilidade_2019_VFinal.pdf">https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Guia_de_Fornecedor_e_Sustentabilidade_2019_VFinal.pdf</a>	04/06/2020		02/11/2020	Sustainability topics. Content was coded as Code of Conduct	26/12/2020
13	Pernambucanas	06	Fornecedores - Guia ambiental para fabricação têxtil	<a href="https://s3.amazonaws.com/pnbcommerceimages/Pdfs/Guia_Ambiental.pdf">https://s3.amazonaws.com/pnbcommerceimages/Pdfs/Guia_Ambiental.pdf</a>	04/06/2020		29/10/2020		26/12/2020
14	Pernambucanas	07	Fornecedores - Etapas para se tornar fornecedor	<a href="https://www.pernambucanas.com.br/fluxo-fornecedor">https://www.pernambucanas.com.br/fluxo-fornecedor</a>	05/06/2020		28/10/2020		26/12/2020
15	Pernambucanas	08	Fornecedores - Política de Sustentabilidade e Responsabilidade Socioambiental	<a href="https://s3-sa-east-1.amazonaws.com/app-varejo-pernambucanas/pdfs/EX_Pol%C3%ADtica_VersaoRevisada_2018.pdf">https://s3-sa-east-1.amazonaws.com/app-varejo-pernambucanas/pdfs/EX_Pol%C3%ADtica_VersaoRevisada_2018.pdf</a>	04/06/2020		02/11/2020	Sustainability topics. Content was coded as Buying Firm Code of Conduct	26/12/2020
16	Pernambucanas	09	Fornecedores - Central de atendimento	<a href="https://www.pernambucanas.com.br/central-de-atendimento">https://www.pernambucanas.com.br/central-de-atendimento</a>	19/06/2020		28/10/2020	The contacts are not responsible for sustainability matters	26/12/2020
17	Pernambucanas	10	Fornecedores - Relação de fornecedores têxteis	<a href="https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Base_Fornecedores_Pernambucanas_2019-06.xlsx">https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Base_Fornecedores_Pernambucanas_2019-06.xlsx</a>	04/06/2020		28/10/2020		26/12/2020

18	Pernambucanas	11	Fornecedores - Cartilha Segurança Química em Têxteis	<a href="https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Cartilha-Seguranca-Quimica-em-Texteis-Revisao-Dezembro-2019.pdf">https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Cartilha-Seguranca-Quimica-em-Texteis-Revisao-Dezembro-2019.pdf</a>	04/06/2020		29/10/2020		26/12/2020
19	Pernambucanas	12	Fornecedores - Guia de Procedimentos e Regras Internas para Fornecedores Têxteis	<a href="https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Guia_de_Procedimentos_FornecedoresTexteis_VFinal.pdf">https://pnbcommerceimages.s3.amazonaws.com/Pdfs/Guia_de_Procedimentos_FornecedoresTexteis_VFinal.pdf</a>	04/06/2020		02/11/2020		26/12/2020
20	Pernambucanas	13	Home - Código de ética (canal de ética tem link para o código de ética)	javascript:void(0);	19/06/2020		29/10/2020		26/12/2020
21	Renner	01	Home	<a href="https://www.lojasrenner.com.br/">https://www.lojasrenner.com.br/</a>	05/06/2020		02/11/2020		26/12/2020
22	Renner	02	Sustentabilidade - Moda responsável	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
23	Renner	03	Sustentabilidade - Moda responsável, compromissos voluntários	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
24	Renner	04	Sustentabilidade - Moda responsável, reconhecimento	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020

25	Renner	05	Sustentabilidade - Código de Conduta	<a href="https://www.lojasrennersa.com.br/conteudo/codigo-de-etica-e-conduta-lojas-renner-e-suas-controladas-2017">https://www.lojasrennersa.com.br/conteudo/codigo-de-etica-e-conduta-lojas-renner-e-suas-controladas-2017</a>	19/06/2020		17/11/2020		26/12/2020
26	Renner	06	Sustentabilidade - Nossas diretrizes	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
27	Renner	07	Sustentabilidade - Fornecedores	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
28	Renner	08	Sustentabilidade - Gestão ecoeficiente	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
29	Renner	09	Sustentabilidade - Engajamento	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
30	Renner	10	Sustentabilidade - Produtos	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/moda-responsavel</a>	04/06/2020		02/11/2020		26/12/2020
31	Renner	11	Sustentabilidade - Logística reversa	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/logistica-reversa">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/logistica-reversa</a>	04/06/2020		02/11/2020		26/12/2020
32	Renner	12	Sustentabilidade - Produtos menos impactantes	<a href="https://www.lojasrennersa.com.br/pt_br/sustentabilidade/produtos-menos-impactante">https://www.lojasrennersa.com.br/pt_br/sustentabilidade/produtos-menos-impactante</a>	04/06/2020		02/11/2020		26/12/2020
33	Renner	13	Sustentabilidade - Fornecedores	<a href="https://www.lojasrennersa.com.br/pt_br/fornecedores">https://www.lojasrennersa.com.br/pt_br/fornecedores</a>	04/06/2020		02/11/2020	Introduction page	26/12/2020



34	Renner	14	Código de conduta de fornecedores	<a href="https://www.lojasrennersa.com.br/conteudo/codigo-de-etica-e-conduta-para-fornecedores.pdf">https://www.lojasrennersa.com.br/conteudo/codigo-de-etica-e-conduta-para-fornecedores.pdf</a>	04/06/2020		18/11/2020		26/12/2020
35	Renner	15	Materiais complementares - manual para fornecedores	<a href="https://www.lojasrennersa.com.br/conteudo/manual-de-fornecedores.pdf">https://www.lojasrennersa.com.br/conteudo/manual-de-fornecedores.pdf</a>	04/06/2020		19/11/2020		26/12/2020
36	Renner	16	Materiais complementares - checklist	<a href="https://www.lojasrennersa.com.br/conteudo/checklist-de-auditoria-socioambiental.pdf">https://www.lojasrennersa.com.br/conteudo/checklist-de-auditoria-socioambiental.pdf</a>	04/06/2020		02/11/2020		26/12/2020
37	Renner	17	Materiais complementares - cartilha PGRS	<a href="https://www.lojasrennersa.com.br/conteudo/cartilha-pgrs.pdf">https://www.lojasrennersa.com.br/conteudo/cartilha-pgrs.pdf</a>	04/06/2020		02/11/2020		26/12/2020
38	Renner	18	Nossa rede	<a href="http://nossaredefornecedores.lojasrenner.com.br/">http://nossaredefornecedores.lojasrenner.com.br/</a>	04/06/2020		02/11/2020	Login area for suppliers	26/12/2020
39	Renner	19	Materiais complementares - lista de fornecedores	<a href="https://www.lojasrennersa.com.br/conteudo/lista_de_fornecedores1.xls">https://www.lojasrennersa.com.br/conteudo/lista_de_fornecedores1.xls</a>	04/06/2020		02/11/2020	PDF printing to be analysed at Nvivo	26/12/2020
40	Renner	20	Como ser um fornecedor - Renner	<a href="https://www.lojasrennersa.com.br/pt_br/fornecedores">https://www.lojasrennersa.com.br/pt_br/fornecedores</a>	19/06/2020		02/11/2020		26/12/2020

41	Renner	21	Como ser um fornecedor - Camicado	<a href="https://www.lojasrennersa.com.br/pt_br/fornecedores">https://www.lojasrennersa.com.br/pt_br/fornecedores</a>	19/06/2020		06/10/2020	Instructions to become a Supplier for Camicado. This brand is part of the Renner group, but it is a houseware brand, and does not participate in the Fashion revolution survey. Not applicable for the purpose of this research.	26/12/2020
42	Renner	22	Como ser um fornecedor - Administrativo	<a href="https://www.lojasrennersa.com.br/pt_br/fornecedores">https://www.lojasrennersa.com.br/pt_br/fornecedores</a>	19/06/2020		02/11/2020	Instructions for those who want to become an administrative supplier. Not applicable for the purpose of this research	26/12/2020
43	Osklen	01	Home	<a href="http://osklen.com.br">osklen.com.br</a>	05/06/2020		06/10/2020		25/12/2020
44	Osklen	02	Sustentabilidade	<a href="https://www.osklen.com.br/etica-e-sustentabilidade">https://www.osklen.com.br/etica-e-sustentabilidade</a>	04/06/2020		06/10/2020		25/12/2020
45	Osklen	03	ASAP	<a href="https://www.osklen.com.br/file/general/01_osklen_asap_relatorio_sustentabilidade_coppead_ufrj.pdf">https://www.osklen.com.br/file/general/01_osklen_asap_relatorio_sustentabilidade_coppead_ufrj.pdf</a>	04/06/2020		22/11/2020		25/12/2020
46	Osklen	04	Principais projetos	<a href="https://www.osklen.com.br/file/general/02_osklen_asap_projetos.pdf">https://www.osklen.com.br/file/general/02_osklen_asap_projetos.pdf</a>	04/06/2020		06/10/2020		25/12/2020

47	Osklen	05	Sustentabilidade em instalações	<a href="https://www.osklen.com.br/file/general/03_osklen_sustentabilidade_instalacoes.pdf">https://www.osklen.com.br/file/general/03_osklen_sustentabilidade_instalacoes.pdf</a>	04/06/2020		06/10/2020		25/12/2020
48	Osklen	06	Ética	<a href="https://www.osklen.com.br/file/general/04_osklen_etica_trabalho_direitos_humanos.pdf">https://www.osklen.com.br/file/general/04_osklen_etica_trabalho_direitos_humanos.pdf</a>	04/06/2020		06/10/2020		25/12/2020
49	Osklen	07	Força de trabalho por gênero	<a href="https://www.osklen.com.br/file/general/05_osklen_trabalho_generos.pdf">https://www.osklen.com.br/file/general/05_osklen_trabalho_generos.pdf</a>	04/06/2020		06/10/2020		25/12/2020
50	Osklen	08	Código de ética para funcionários	<a href="https://www.osklen.com.br/file/general/06_osklen_codigo_de_etica_dos_funcionarios.pdf">https://www.osklen.com.br/file/general/06_osklen_codigo_de_etica_dos_funcionarios.pdf</a>	04/06/2020		06/10/2020	Two different files for Code of Conduct: one for suppliers and other for employees. But the one for employees mentions it should be followed by suppliers also.	25/12/2020
51	Osklen	09	Manual de boas práticas	<a href="https://www.osklen.com.br/file/general/07_osklen_manual_boas_praticas_e_anticorruptao.pdf">https://www.osklen.com.br/file/general/07_osklen_manual_boas_praticas_e_anticorruptao.pdf</a>	04/06/2020		06/10/2020		25/12/2020
52	Osklen	10	Código de ética fornecedores	<a href="https://www.osklen.com.br/file/general/08_osklen_etica_conduta_fornecedores.pdf">https://www.osklen.com.br/file/general/08_osklen_etica_conduta_fornecedores.pdf</a>	04/06/2020		06/10/2020		25/12/2020

53	Osklen	11	Macrofluxograma fornecedores (Alpargatas)	<a href="https://www.osklen.com.br/file/general/09_alpargatas_osklen_macrofluxograma_homologacao_gestao_fornecedores.pdf">https://www.osklen.com.br/file/general/09_alpargatas_osklen_macrofluxograma_homologacao_gestao_fornecedores.pdf</a>	04/06/2020		06/10/2020		25/12/2020
54	Osklen	12	Fluxograma fornecedores (Alpargatas)	<a href="https://www.osklen.com.br/file/general/10_osklen_fluxograma_processo_homologacao_gestao_fornecedores.pdf">https://www.osklen.com.br/file/general/10_osklen_fluxograma_processo_homologacao_gestao_fornecedores.pdf</a>	04/06/2020		06/10/2020	Same content as Alpargatas 18	25/12/2020
55	Osklen	13	Manual de substâncias restritivas (Alpargatas)	<a href="https://www.osklen.com.br/file/general/11_alpargatas_osklen_manual_de_substancias_restritivas.pdf">https://www.osklen.com.br/file/general/11_alpargatas_osklen_manual_de_substancias_restritivas.pdf</a>	04/06/2020		06/10/2020	Same content as Alpargatas 20	25/12/2020
56	Osklen	14	Gestão de fornecedores	<a href="https://www.osklen.com.br/file/general/12_osklen_gdf_rastreabilidade.pdf">https://www.osklen.com.br/file/general/12_osklen_gdf_rastreabilidade.pdf</a>	04/06/2020		06/10/2020		25/12/2020
57	Osklen	15	Contrato de fornecedores	<a href="https://www.osklen.com.br/file/general/13_osklen_contrato_fornecimento_modelo.pdf">https://www.osklen.com.br/file/general/13_osklen_contrato_fornecimento_modelo.pdf</a>	04/06/2020		06/10/2020		25/12/2020
58	Osklen	16	Lista de fornecedores	<a href="https://tinyurl.com/fornecedores-osklen">https://tinyurl.com/fornecedores-osklen</a>	04/06/2020		06/10/2020	Supplier list at Osklen's website is different from the one in Alpargatas 33 and has more information	25/12/2020
59	Havaianas	01	Home	<a href="https://www.havaianas.com.br/">https://www.havaianas.com.br/</a>	05/06/2020		02/10/2020		17/12/2020

60	Havaianas	02	Site principal inferior	<a href="https://www.havaianas.com.br/">https://www.havaianas.com.br/</a>	06/06/2020		02/10/2020		17/12/2020
61	Havaianas	03	Institucional - Sustentabilidade	<a href="https://www.havaianas.com.br/sustentabilidade">https://www.havaianas.com.br/sustentabilidade</a>	05/06/2020		02/10/2020		17/12/2020
62	Havaianas	04	Políticas	<a href="https://www.havaianas.com.br/institucional/politicas/">https://www.havaianas.com.br/institucional/politicas/</a>	16/06/2020	Links take to Alpargatas site, same content as files Alpargatas 04,05 e 17	02/10/2020		17/12/2020
63	Alpargatas	01	Site principal	<a href="https://www.alpargatas.com.br/#/conheca-empresa">https://www.alpargatas.com.br/#/conheca-empresa</a>	21/07/2020		02/10/2020		18/12/2020
64	Alpargatas	02	Pop up Comunicado Covid	<a href="https://www.alpargatas.com.br/#/conheca-empresa">https://www.alpargatas.com.br/#/conheca-empresa</a>	21/07/2020	Not able to print PDF	02/10/2020		18/12/2020
65	Alpargatas	03	Princípios de conduta	<a href="https://www.alpargatas.com.br/#/principios-de-conduta">https://www.alpargatas.com.br/#/principios-de-conduta</a>	21/07/2020		02/10/2020	Introduction and links	18/12/2020
66	Alpargatas	04	Princípios de conduta - Conduta e ética	<a href="https://alpargatas.com.br/PRINCIPIOS_DE_CONDUCTA_E_ETICA.pdf">https://alpargatas.com.br/PRINCIPIOS_DE_CONDUCTA_E_ETICA.pdf</a>	21/07/2020		02/10/2020		18/12/2020
67	Alpargatas	05	Princípios de conduta - Direitos humanos e sustentabilidade	<a href="https://ri.alpargatas.com.br/show.aspx?idMateria=SPDV+jbcsg0e6hBOGOtGmw==">https://ri.alpargatas.com.br/show.aspx?idMateria=SPDV+jbcsg0e6hBOGOtGmw==</a>	21/07/2020		07/10/2020		18/12/2020
68	Alpargatas	06	Item 5 - PPR	<a href="http://portal.alpargatas.com.br/">http://portal.alpargatas.com.br/</a>	21/07/2020	Link takes to a restricted page	02/10/2020		18/12/2020
69	Alpargatas	07	Item 17 - Conduta e ética	<a href="https://www.alpargatas.com.br/PRINCIPIOS_DE_CONDUCTA_E_ETICA.pdf">https://www.alpargatas.com.br/PRINCIPIOS_DE_CONDUCTA_E_ETICA.pdf</a>	21/07/2020	Same content as file 04	02/10/2020		18/12/2020
70	Alpargatas	08	Código de ética e conduta	file:///C:/Users/adria/Downloads/codigo_etica.pdf	21/07/2020		02/10/2020	Similar content to Alpargatas 04 and 07	18/12/2020

71	Alpargatas	09	Resíduos sólidos - Informações	<a href="https://ri.alpargatas.com.br/Download.aspx?Arquivo=MMCrXRj2y9EHQ0wjpl5/w==">https://ri.alpargatas.com.br/Download.aspx?Arquivo=MMCrXRj2y9EHQ0wjpl5/w==</a>	21/07/2020		02/10/2020		18/12/2020
72	Alpargatas	10	Resíduos sólidos - Auditorias	<a href="https://ri.alpargatas.com.br/Download.aspx?Arquivo=8RGzMIBjQ55IDgU20iaDew==">https://ri.alpargatas.com.br/Download.aspx?Arquivo=8RGzMIBjQ55IDgU20iaDew==</a>	21/07/2020		02/10/2020		18/12/2020
73	Alpargatas	11	Água - Plano ETE	<a href="https://ri.alpargatas.com.br/Download.aspx?Arquivo=PBA9jxP0P9btFyYLBzaTcA==">https://ri.alpargatas.com.br/Download.aspx?Arquivo=PBA9jxP0P9btFyYLBzaTcA==</a>	21/07/2020		02/10/2020		18/12/2020
74	Alpargatas	12	Havaianas Ipê	<a href="http://www.ipe.org.br/negocios-sustentaveis/cases-de-mrc/832-havaianas">http://www.ipe.org.br/negocios-sustentaveis/cases-de-mrc/832-havaianas</a>	21/07/2020		02/10/2020		18/12/2020
75	Alpargatas	13	Havaianas sustentabilidade	<a href="https://www.havaianas.com.br/sustentabilidade">https://www.havaianas.com.br/sustentabilidade</a>	21/07/2020	Same content as file Havaianas 03	02/10/2020		18/12/2020
76	Alpargatas	14	Havaianas CI	<a href="https://www.conservaion.org/">https://www.conservaion.org/</a>	21/07/2020	External website	02/10/2020		18/12/2020
77	Alpargatas	15	Havaianas sustentabilidade	<a href="https://www.havaianas.com.br/sustentabilidade">https://www.havaianas.com.br/sustentabilidade</a>	21/07/2020	Same content as file Havaianas 03	02/10/2020		18/12/2020
78	Alpargatas	16	Alpargatas SSMA	<a href="https://ri.alpargatas.com.br/Download.aspx?Arquivo=hwtlZO4C0XjmjGRz4/VfBQ==">https://ri.alpargatas.com.br/Download.aspx?Arquivo=hwtlZO4C0XjmjGRz4/VfBQ==</a>	21/07/2020		06/10/2020		18/12/2020
79	Alpargatas	17	Princípios de conduta - Política de fornecedores	<a href="https://ri.alpargatas.com.br/show.aspx?idMateria=Sj1xCpciAAR2pqWK3jncmw==">https://ri.alpargatas.com.br/show.aspx?idMateria=Sj1xCpciAAR2pqWK3jncmw==</a>	21/07/2020		06/10/2020	Introduction page, links to files	18/12/2020

80	Alpargatas	18	Fornecedores - Fluxograma	file:///C:/Users/adria/Downloads/Fluxograma%20do%20processo%20de%20homologa%C3%A7%C3%A3o%20e%20gest%C3%A3o%20de%20fornecedores%201%20-%20Rev%202.pdf	21/07/2020		05/10/2020		18/12/2020
81	Alpargatas	19	Fornecedores - Carta de ética e conduta	file:///C:/Users/adria/Downloads/Carta_etica_Conduta_Fornecedores.pdf	21/07/2020		06/10/2020		18/12/2020
82	Alpargatas	20	Fornecedores - Substância restritivas	file:///C:/Users/adria/Downloads/Manual_Substancias%20Restritivas.pdf	21/07/2020		06/10/2020		18/12/2020
83	Alpargatas	21	Fornecedores - Manual anticorrupcao	file:///C:/Users/adria/Downloads/Manual_Anticorruptao.pdf	21/07/2020		06/10/2020	Guide is targeted to both internal and external audiences	18/12/2020
84	Alpargatas	22	Fornecedores - Acordo confidencialidade	file:///C:/Users/adria/Downloads/Acordo_Confidencialidade.pdf	21/07/2020		05/10/2020		18/12/2020
85	Alpargatas	23	Fornecedores - Manual SSMA	file:///C:/Users/adria/Downloads/Manual_auditoria_SSMA.pdf	21/07/2020		05/10/2020		18/12/2020
86	Alpargatas	24	Fornecedores - Formulario SSMA	file:///C:/Users/adria/Downloads/Formulario_SSMA_terceiros_fornecedores.pdf	21/07/2020		05/10/2020		18/12/2020

87	Alpargatas	25	Fornecedores - Formulario PASMA	file:///C:/Users/adria/Downloads/Formulario_PASMA_Programa_Alpargatas_Auditoria_SSMA.pdf	21/07/2020		05/10/2020		18/12/2020
88	Alpargatas	26	Fornecedores - Formulario Comites	file:///C:/Users/adria/Downloads/Formulario_modelo_Comites_Reunioes_Inspecoes_Auditorias_SSMA.pdf	21/07/2020		06/10/2020		18/12/2020
89	Alpargatas	27	Fornecedores - Planilha investigação	file:///C:/Users/adria/Downloads/Planilha_modelo_identificacao_avaliacao_aspectos_impactos_meio_ambiente.pdf	21/07/2020		06/10/2020		18/12/2020
90	Alpargatas	28	Fornecedores - Formulario Impactos	file:///C:/Users/adria/Downloads/Formulario_identificacao_avaliacao_aspectos%20impactos_meio_ambiente.pdf	21/07/2020		06/10/2020		18/12/2020
91	Alpargatas	29	Fornecedores - Formulario Produtos químicos	file:///C:/Users/adria/Downloads/Formulario_modelo_Programa_Gerenciamento_Produtos_Quimicos.pdf	21/07/2020		06/10/2020		18/12/2020
92	Alpargatas	30	Fornecedores - Formulario Comunicação	file:///C:/Users/adria/Downloads/Formulario_comunicacao_investigacao_analise_acidentes_incidentes.pdf	21/07/2020		06/10/2020		18/12/2020
93	Alpargatas	31	Fornecedores - Planilha investigação acidentes	file:///C:/Users/adria/Downloads/Formulario_comunicacao_investigacao_analise_acidentes_incidentes.pdf	21/07/2020		06/10/2020		18/12/2020



94	Alpargatas	32	Lista Fornecedores Havaianas	<a href="https://ri.alpargatas.com.br/Download.aspx?Arquivo=n0dike/INyubL31THC8ErA==">https://ri.alpargatas.com.br/Download.aspx?Arquivo=n0dike/INyubL31THC8ErA==</a>	21/07/2020		06/10/2020	PDF printing to be analysed at Nvivo	18/12/2020
95	Alpargatas	33	Lista Fornecedores Osklen	file:///C:/Users/adria/Downloads/Osklen_Fornecedores.pdf	21/07/2020		06/10/2020		18/12/2020
96	Riachuelo	01	Home	<a href="https://www.riachuelo.com.br/">https://www.riachuelo.com.br/</a>	08/06/2020		08/11/2020		26/12/2020
97	Riachuelo	02	Moda que transforma - Sustentabilidade	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade</a>	20/07/2020		08/11/2020		26/12/2020
98	Riachuelo	03	Moda que transforma - Sustentabilidade - Responsabilidade Social	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/responsabilidade-social">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/responsabilidade-social</a>	20/07/2020		08/11/2020		26/12/2020
99	Riachuelo	04	Moda que transforma - Sustentabilidade - Responsabilidade Social - Política	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/responsabilidade-social">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/responsabilidade-social</a>	20/07/2020	Not able to print PDF	08/11/2020		26/12/2020
100	Riachuelo	05	Moda que transforma - Sustentabilidade - Diversidade	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/diversidade">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/diversidade</a>	20/07/2020		08/11/2020		26/12/2020
101	Riachuelo	06	Moda que transforma - Sustentabilidade - Diversidade - Política	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/diversidade">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/diversidade</a>	20/07/2020	Not able to print PDF	08/11/2020		26/12/2020

102	Riachuelo	07	Moda que transforma - Sustentabilidade - Meio Ambiente	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/meio-ambiente">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/meio-ambiente</a>	20/07/2020		08/11/2020		26/12/2020
103	Riachuelo	08	Moda que transforma - Sustentabilidade - Meio Ambiente - Resíduos, eficiência energética e água	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/meio-ambiente">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/meio-ambiente</a>	20/07/2020	Not able to print PDF	08/11/2020		26/12/2020
104	Riachuelo	09	Moda que transforma - Sustentabilidade - Cadeia produtiva	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva</a>	20/07/2020		08/11/2020		26/12/2020
105	Riachuelo	10	Moda que transforma - Sustentabilidade - Cadeia produtiva - Tabela Penalidades	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva</a>	20/07/2020		08/11/2020		26/12/2020
106	Riachuelo	11	Moda que transforma - Sustentabilidade - Cadeia produtiva - Cód conduta	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva</a>	20/07/2020		08/11/2020		26/12/2020
107	Riachuelo	12	Tabela de Fornecedores pdf	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva</a>	20/07/2020	Interesting aspect: search box at website	08/11/2020		26/12/2020

108	Riachuelo	13	Tabela de Fornecedores excel	<a href="https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva">https://www.riachuelo.com.br/moda-que-transforma/sustentabilidade/cadeia-produtiva</a>	20/07/2020	Same content as file 12, but saved by researcher on excel format	08/11/2020	I did not use this file, because content is the same as file 12, this format was not necessary	26/12/2020
109	Riachuelo	14	Moda que transforma - Entre costuras	<a href="https://www.riachuelo.com.br/moda-que-transforma/entre-costuras">https://www.riachuelo.com.br/moda-que-transforma/entre-costuras</a>	20/07/2020		08/11/2020	Employees stories	26/12/2020
110	Riachuelo	15	Moda que transforma - Jeans mais transparente	<a href="https://www.riachuelo.com.br/moda-que-transforma/jeans-mais-transparente">https://www.riachuelo.com.br/moda-que-transforma/jeans-mais-transparente</a>	20/07/2020		08/11/2020		26/12/2020
111	Riachuelo	16	Moda que transforma - Acoes covid 19	<a href="https://www.riachuelo.com.br/acoes-covid-19">https://www.riachuelo.com.br/acoes-covid-19</a>	20/07/2020		08/11/2020	Content about COVID initiatives. Not applicable to the research	26/12/2020
112	Riachuelo	17	Moda que transforma - Acoes covid 19 - Fazendo nossa parte	<a href="https://www.riachuelo.com.br/acoes-covid-19">https://www.riachuelo.com.br/acoes-covid-19</a>	20/07/2020		08/11/2020	Content about COVID initiatives. Not applicable to the research	26/12/2020
113	Riachuelo	18	Moda que transforma - Acoes covid 19 - Suporte ao cliente	<a href="https://www.riachuelo.com.br/acoes-covid-19">https://www.riachuelo.com.br/acoes-covid-19</a>	20/07/2020		08/11/2020	Content about COVID initiatives. Not applicable to the research	26/12/2020
114	Riachuelo	19	Moda que transforma - Acoes covid 19 - Reabertura Lojas	<a href="https://www.riachuelo.com.br/acoes-covid-19">https://www.riachuelo.com.br/acoes-covid-19</a>	20/07/2020		08/11/2020	Content about COVID initiatives. Not applicable to the research	26/12/2020

115	Riachuelo	20	Portal de fornecedores	<a href="https://www.riachuelo.com.br/portal-de-fornecedores">https://www.riachuelo.com.br/portal-de-fornecedores</a>	20/07/2020	Information available only to suppliers	08/11/2020	Operational website for suppliers	26/12/2020
116	Brooksfield	01	Home	<a href="https://brooksfield.com.br/">https://brooksfield.com.br/</a>	13/06/2020		15/09/2020	Absence of information	17/12/2020
117	Cia Maritima	01	Home	<a href="https://www.ciamaritima.com.br/">https://www.ciamaritima.com.br/</a>	13/06/2020		01/10/2020	Absence of information	17/12/2020
118	John John	01	Home	<a href="https://www.johnjohn denim.com.br/">https://www.johnjohn denim.com.br/</a>	14/06/2020		02/10/2020	Absence of information	22/12/2020
119	John John	02	Home - Menu inferior	<a href="https://www.johnjohn denim.com.br/">https://www.johnjohn denim.com.br/</a>	14/06/2020		02/10/2020	Absence of information	22/12/2020
120	Le Lis Blanc	01	Home	<a href="https://www.lelis.com.br/">https://www.lelis.com.br/</a>	14/06/2020		02/10/2020	Absence of information	22/12/2020
121	Moleca	01	Home	<a href="http://www.moleca.com.br/home/pt">http://www.moleca.com.br/home/pt</a>	14/06/2020		02/10/2020	Absence of information	24/12/2020
122	Olympikus	01	Home	<a href="https://www.olympikus.com.br/">https://www.olympikus.com.br/</a>	14/06/2020		02/10/2020	Absence of information	24/12/2020
123	Ellus	01	Home	<a href="https://www.ellus.com/home">https://www.ellus.com/home</a>	14/06/2020		01/10/2020		17/12/2020
124	Ellus	02	Nossos Valores	<a href="https://www.ellus.com/nossos-valores">https://www.ellus.com/nossos-valores</a>	14/06/2020		01/10/2020	Same topics as a Code of Conduct	17/12/2020
125	Zara	01	Home	<a href="https://www.zara.com/br/">https://www.zara.com/br/</a>	14/06/2020		28/10/2020		25/12/2020
126	Zara	02	Home - Menu	<a href="https://www.zara.com/br/">https://www.zara.com/br/</a>	14/06/2020		28/10/2020		25/12/2020
127	Zara	03	Empresa - Direciona para Grupo Inditex	<a href="https://www.zara.com/br/pt/z-company-11391.html?v1=11112">https://www.zara.com/br/pt/z-company-11391.html?v1=11112</a>	14/06/2020		28/10/2020	There is a link to Inditex page, however the page is not available in portuguese	25/12/2020

128	Inditex	04	Home	<a href="https://www.inditex.com/">https://www.inditex.com/</a>	14/06/2020	Inditex website has no content in Portuguese (only available in english or spanish)	28/10/2020		25/12/2020
129	Inditex	05	Home - Menu	<a href="https://www.inditex.com/">https://www.inditex.com/</a>	14/06/2020		28/10/2020	Although in the corporate website there are those links about commitment to environment and people, they are not available in portuguese, for brazilian customers.	25/12/2020
130	Melissa	01	Home	<a href="https://www.melissa.com.br/">https://www.melissa.com.br/</a>	14/06/2020		05/10/2020	The website is colorful, with many photographs and illustrations. However it is hard to locate specific information. Topics are introduced, and then they give deeper information. I could not find summaries or shortcuts	25/12/2020
131	Melissa	02	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
132	Melissa	03	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020

133	Melissa	04	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
134	Melissa	05	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
135	Melissa	06	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
136	Melissa	07	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
137	Melissa	08	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
138	Melissa	09	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
139	Melissa	10	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
140	Melissa	11	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
141	Melissa	12	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
142	Melissa	13	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
143	Melissa	14	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
144	Melissa	15	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
145	Melissa	16	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020

146	Melissa	17	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
147	Melissa	18	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
148	Melissa	19	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
149	Melissa	20	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
150	Melissa	21	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
151	Melissa	22	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
152	Melissa	23	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
153	Melissa	24	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
154	Melissa	25	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
155	Melissa	26	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
156	Melissa	27	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
157	Melissa	28	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
158	Melissa	29	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020

159	Melissa	30	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
160	Melissa	31	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
161	Melissa	32	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
162	Melissa	33	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
163	Melissa	34	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
164	Melissa	35	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
165	Melissa	36	Sustentabilidade	<a href="https://www.melissa.com.br/sobre/sustentabilidade">https://www.melissa.com.br/sobre/sustentabilidade</a>	14/06/2020		05/10/2020		25/12/2020
166	C&A	01	Home	<a href="https://www.cea.com.br/">https://www.cea.com.br/</a>	19/07/2020		15/09/2020		26/12/2020
167	C&A	02	Menu Inferior	<a href="https://www.cea.com.br/">https://www.cea.com.br/</a>	19/07/2020		15/09/2020		26/12/2020
168	C&A	03	Sustentabilidade	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/home.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/home.aspx</a>	19/07/2020	Website for sustainability	15/09/2020		26/12/2020
169	C&A	04	Sustentabilidade - Movimento Reciclo	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/home.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/home.aspx</a>	19/07/2020		15/09/2020		26/12/2020
170	C&A	05	Sustentabilidade - Movimento Reciclo	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/MovimentoReciclo.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/MovimentoReciclo.aspx</a>	19/07/2020		15/09/2020		26/12/2020



171	C&A	06	Sustentabilidade - Relatorio Sustentabilidade	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx</a>	19/07/2020		02/10/2020		26/12/2020
172	C&A	07	Sustentabilidade - Relatorio Sustentabilidade	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/relatoriosustentabilidade.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/relatoriosustentabilidade.aspx</a>	19/07/2020		02/10/2020		26/12/2020
173	C&A	08	Sustentabilidade - Relatorio Sustentabilidade 2018	<a href="http://sustainability.c-and-a.com/pt/pt/sustainability-report/2018/">http://sustainability.c-and-a.com/pt/pt/sustainability-report/2018/</a>	20/07/2020	Website seems to be only highlights of the Sustainability Report.	02/10/2020		26/12/2020
174	C&A	09	Sustentabilidade - Relatorio Sustentabilidade download	file:///C:/Users/adria/Downloads/SustainabilityReport.pdf	19/07/2020	Most updated report is from 2018	16/12/2020		27/12/2020
175	C&A	10	Sustentabilidade - Lixo eletronico	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx</a>	19/07/2020		16/09/2020		26/12/2020
176	C&A	11	Sustentabilidade - Lixo eletronico	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LixoEletronico.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LixoEletronico.aspx</a>	19/07/2020		16/09/2020		26/12/2020
177	C&A	12	Sustentabilidade - Lista de fornecedores	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/home.aspx</a>	19/07/2020		16/09/2020		26/12/2020

178	C&A	13	Sustentabilidade - Suppliers list	<a href="http://sustainability.c-and-a.com/uk/en/sustainability-report/2018/suppliers-list/">http://sustainability.c-and-a.com/uk/en/sustainability-report/2018/suppliers-list/</a>	20/07/2020	The page introducing this link is in portuguese, but the content is in english	16/09/2020		26/12/2020
179	C&A	14	Sustentabilidade - Nossos compromissos	<a href="https://sustentabilidade.c-ea.com.br/pt-br/paginas/nossoscompromissos.aspx">https://sustentabilidade.c-ea.com.br/pt-br/paginas/nossoscompromissos.aspx</a>	19/07/2020		02/10/2020	C&A's history of sustainability initiatives	26/12/2020
180	C&A	15	Sustentabilidade - Iniciativas	<a href="https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/default.aspx">https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/default.aspx</a>	19/07/2020		02/10/2020	Page presenting sustainability initiatives. (They will be analyzed in details in the following files).	26/12/2020
181	C&A	16	Sustentabilidade - Iniciativas- Ações sociedade	<a href="https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/AcoesSociedade.aspx">https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/AcoesSociedade.aspx</a>	19/07/2020		28/09/2020		26/12/2020
182	C&A	17	Sustentabilidade - Iniciativas - Algodão sustentável	<a href="https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/AlgodaoMaisSustentavel.aspx">https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/AlgodaoMaisSustentavel.aspx</a>	19/07/2020		28/09/2020		26/12/2020
183	C&A	18	Sustentabilidade - Iniciativas - Matéria prima sustentável	<a href="https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/MateriaisMaisSustentaveis.aspx">https://sustentabilidade.c-ea.com.br/pt-br/Iniciativas/Paginas/MateriaisMaisSustentaveis.aspx</a>	19/07/2020		28/09/2020		26/12/2020

184	C&A	19	Sustentabilidade - Iniciativas - Loja eco	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LojaEco.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LojaEco.aspx</a>	19/07/2020		28/09/2020		26/12/2020
185	C&A	20	Sustentabilidade - Iniciativas - Lixo eletrônico	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LixoEletronico.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/LixoEletronico.aspx</a>	20/07/2020	Same as file 11	28/09/2020		26/12/2020
186	C&A	21	Sustentabilidade - Iniciativas - Reciclagem de cabides	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/ReciclagemDeCabides.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/ReciclagemDeCabides.aspx</a>	19/07/2020		29/09/2020		26/12/2020
187	C&A	22	Sustentabilidade - Iniciativas - Jeans mais sustentável	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/JeansMaisSustentavel.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/JeansMaisSustentavel.aspx</a>	19/07/2020		29/09/2020		26/12/2020
188	C&A	23	Sustentabilidade - Iniciativas - Segurança mecânica	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/SegurancaMecanica.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/SegurancaMecanica.aspx</a>	19/07/2020		29/09/2020		26/12/2020
189	C&A	24	Sustentabilidade - Iniciativas - Na mão certa	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/ProgramaNaoMaoCerta.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/ProgramaNaoMaoCerta.aspx</a>	19/07/2020		29/09/2020		26/12/2020
190	C&A	25	Sustentabilidade - Iniciativas - Água	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Agua.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Agua.aspx</a>	19/07/2020		29/09/2020		26/12/2020

191	C&A	26	Sustentabilidade - Iniciativas - Energia	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Energia.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Energia.aspx</a>	19/07/2020		29/09/2020		26/12/2020
192	C&A	27	Sustentabilidade - Iniciativas - Resíduos	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Residuos.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Residuos.aspx</a>	19/07/2020		29/09/2020		26/12/2020
193	C&A	28	Sustentabilidade - Iniciativas - Nossas pessoas	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Nossas%20pessoas.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Nossas%20pessoas.aspx</a>	19/07/2020		29/09/2020		26/12/2020
194	C&A	29	Sustentabilidade - Iniciativas - Cosméticos	<a href="https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Cosmeticos.aspx">https://sustentabilidade.crea.com.br/pt-br/Iniciativas/Paginas/Cosmeticos.aspx</a>	19/07/2020		29/09/2020		26/12/2020
195	C&A	30	Sustentabilidade - Economia circular	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/economiacircular.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/economiacircular.aspx</a>	19/07/2020		29/09/2020		26/12/2020
196	C&A	31	Sustentabilidade - Relatório de sustentabilidade	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/relatoriosustentabilidade.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/relatoriosustentabilidade.aspx</a>	20/07/2020	Same as file 07	01/10/2020		26/12/2020
197	C&A	32	Sustentabilidade - Vista a mudança	<a href="https://sustentabilidade.crea.com.br/pt-br/Paginas/VistaAMudanca.aspx">https://sustentabilidade.crea.com.br/pt-br/Paginas/VistaAMudanca.aspx</a>	19/07/2020		01/10/2020		26/12/2020

198	C&A	33	Sustentabilidade - Fornecimento	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/Fornecimento.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/Fornecimento.aspx</a>	19/07/2020		01/10/2020		26/12/2020
199	C&A	34	Sustentabilidade - Fornecimento - Condições de trabalho	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/CondicoesdeTrabalho.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/CondicoesdeTrabalho.aspx</a>	19/07/2020		01/10/2020		26/12/2020
200	C&A	35	Sustentabilidade - Relatórios	<a href="https://sustentabilidade.cea.com.br/pt-br/Paginas/relatoriossustentabilidade.aspx">https://sustentabilidade.cea.com.br/pt-br/Paginas/relatoriossustentabilidade.aspx</a>	20/07/2020	Same as file 07	01/10/2020		26/12/2020
201	C&A	36	Fornecedores	<a href="https://www.cea.com.br/institucional/Fornecedores">https://www.cea.com.br/institucional/Fornecedores</a>	19/07/2020		01/10/2020		26/12/2020
202	C&A	37	Fornecedores - Código de conduta	<a href="http://e-cdn.cea.com.br/arquivos/downloads/CoC_Portuguese_brazil_oficial.pdf">http://e-cdn.cea.com.br/arquivos/downloads/CoC_Portuguese_brazil_oficial.pdf</a>	19/07/2020		05/10/2020	There are 3 different files for suppliers guidance, which can be confusing	26/12/2020
203	C&A	38	Fornecedores - Diretrizes	<a href="http://d3w4dxusau8sab.cloudfront.net/arquivos/downloads/CoC_Guidelines_brazil_oficial.pdf">http://d3w4dxusau8sab.cloudfront.net/arquivos/downloads/CoC_Guidelines_brazil_oficial.pdf</a>	19/07/2020		05/10/2020	Since great part of these Guidelines are the same that were featured in the Code of Conduct, the analysis on this file will be done on the content that is exclusive.  The detailed information encompasses references for environmental	26/12/2020

								standards and a progression plan to incentivize continuous improvement.  This file has the same content as the code of conduct, with more detailed information. It is not clear why they keep both documents, if this one is more complete. The appendices include detailed metrics for workers safety, such as hygiene standards, fire prevention and buildings security.	
204	C&A	39	Fornecedores - Manual condições de trabalho	<a href="http://imgs.modacea.com.br.s3.amazonaws.com/2019/07_julho/20190725/Cartilha_SSC_1803_ProvaV2_Visualizacao.pdf">http://imgs.modacea.com.br.s3.amazonaws.com/2019/07_julho/20190725/Cartilha_SSC_1803_ProvaV2_Visualizacao.pdf</a>	19/07/2020		05/10/2020	This file has similar content to the Code of Conduct. In some excerpts it mentions Brazilian laws, which indicates that is a local version of the code of Conduct (which seems to be global). In the end of the document there is a message to suppliers, that seems that this material was written to companies that wish to be C&As supplier, to help them adequate	27/12/2020

								themselves to C&As standards. The design is simple, structured and with accessible language.	
205	C&A	40	Fornecedores - Pré-cadastro	<a href="http://e-cdn.cea.com.br/arquivos/downloads/pre_cadastro_para_novos_fornecedores.xlsx">http://e-cdn.cea.com.br/arquivos/downloads/pre_cadastro_para_novos_fornecedores.xlsx</a>	19/07/2020		05/10/2020	PDF printing to be analysed at Nvivo	26/12/2020
206	C&A	41	Fornecedores - Código de ética CeA	<a href="http://d3w4dxusau8sab.cloudfront.net/arquivos/downloads/codigo_de_etica.pdf">http://d3w4dxusau8sab.cloudfront.net/arquivos/downloads/codigo_de_etica.pdf</a>	19/07/2020		04/10/2020		26/12/2020
207	C&A	42	Lista de Fornecedores	<a href="https://sustainability.c-and-a.com/uk/en/sustainability-report/fileadmin/supplier-map/files/supplierlist.xlsx">https://sustainability.c-and-a.com/uk/en/sustainability-report/fileadmin/supplier-map/files/supplierlist.xlsx</a>	16/09/2020	Brasil - Only tier 1	05/10/2020	PDF printing to be analysed at Nvivo	26/12/2020
208	Hering	01	Home	<a href="https://www.hering.com.br/store/">https://www.hering.com.br/store/</a>	19/06/2020		07/10/2020		22/12/2020
209	Hering	02	Sustentabilidade	<a href="https://www.hering.com.br/store/pt/sustentabilidade">https://www.hering.com.br/store/pt/sustentabilidade</a>	19/06/2020		07/10/2020		22/12/2020
210	Hering	03	Sustentabilidade - Moda Sustentável	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587227">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587227</a>	19/06/2020	Link takes to Hering Group page	07/10/2020		22/12/2020

211	Hering	04	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587228">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587228</a>	19/06/2020		07/10/2020		22/12/2020
212	Hering	05	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587229">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587229</a>	19/06/2020		07/10/2020		22/12/2020
213	Hering	06	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587230">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587230</a>	19/06/2020		07/10/2020		22/12/2020
214	Hering	07	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587231">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587231</a>	19/06/2020		07/10/2020		22/12/2020
215	Hering	08	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587232">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587232</a>	19/06/2020		07/10/2020		22/12/2020



216	Hering	09	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587233">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587233</a>	19/06/2020		07/10/2020		22/12/2020
217	Hering	10	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587234">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587234</a>	19/06/2020		07/10/2020		22/12/2020
218	Hering	11	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587235">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587235</a>	19/06/2020		07/10/2020		22/12/2020
219	Hering	12	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587236">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587236</a>	19/06/2020		07/10/2020		22/12/2020
220	Hering	13	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587237">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587237</a>	19/06/2020		07/10/2020		22/12/2020

221	Hering	14	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587238">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587238</a>	19/06/2020		07/10/2020		22/12/2020
222	Hering	15	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587239">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587239</a>	19/06/2020		07/10/2020		22/12/2020
223	Hering	16	Grupo hering sustentabilidade	<a href="https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587240">https://ciahering.com.br/moda-sustentavel/?_ga=2.219960857.1212563801.1592587227-1881277716.1592587240</a>	19/06/2020		07/10/2020		22/12/2020
224	Hering	17	Grupo Hering - Relatório	<a href="https://ciahering.com.br/novo_layout/wp-content/uploads/2020/04/RELAT%C3%93RIO-CIA-HERING.pdf">https://ciahering.com.br/novo_layout/wp-content/uploads/2020/04/RELAT%C3%93RIO-CIA-HERING.pdf</a>	19/06/2020		24/11/2020		22/12/2020
225	Hering	18	Sustentabilidade - Fundação Hering	<a href="http://fundacaohermannhering.org.br/">http://fundacaohermannhering.org.br/</a>	20/07/2020	Website about social projects	07/10/2020	Institute dedicated to social projects	22/12/2020
226	Farm	01	Home	<a href="https://www.farmrio.com.br/">https://www.farmrio.com.br/</a>	21/07/2020		01/10/2020		17/12/2020
227	Farm	02	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020	Link takes to grupo Soma's page	01/10/2020	Same file as Grupo Soma 01	17/12/2020

228	Farm	03	Fornecedores	<a href="https://www.farmrio.com.br/institucional/fornecedores">https://www.farmrio.com.br/institucional/fornecedores</a>	21/07/2020		01/10/2020		17/12/2020
229	Farm	04	Políticas	<a href="https://www.farmrio.com.br/institucional/politicas">https://www.farmrio.com.br/institucional/politicas</a>	21/07/2020		01/10/2020	Operational policies, do not refer to sustainability or suppliers	17/12/2020
230	Farm	05	Canal de ética	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020	Link takes to grupo Soma's page	01/10/2020	Ethics link redirects to Grupo Soma's page	17/12/2020
231	Grupo Soma	01	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
232	Grupo Soma	02	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
233	Grupo Soma	03	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
234	Grupo Soma	04	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
235	Grupo Soma	05	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
236	Grupo Soma	06	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020

237	Grupo Soma	07	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
238	Grupo Soma	08	Sustentabilidade	<a href="http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/">http://www.somagrupo.com.br/conheca-a-soma/sustentabilidade/</a>	21/07/2020		01/10/2020		24/12/2020
239	Grupo Soma	09	Etica e Compliance	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020		01/10/2020		24/12/2020
240	Grupo Soma	10	Etica e Compliance	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020		01/10/2020		24/12/2020
241	Grupo Soma	11	Etica e Compliance	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020		01/10/2020		24/12/2020
242	Grupo Soma	12	Etica e Compliance	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020		01/10/2020		24/12/2020
243	Grupo Soma	13	Etica e Compliance	<a href="http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/">http://www.somagrupo.com.br/conheca-a-soma/etica-e-compliance/</a>	21/07/2020		01/10/2020		24/12/2020
244	Grupo Soma	14	Código de ética e conduta	<a href="https://apicatalog.mziq.com/filemanager/v2/d/dd835c95-0412-4284-82db-dae5784acebc/d9de575a-024a-e00f-2e02-6ea4ff86ab96?origin=2">https://apicatalog.mziq.com/filemanager/v2/d/dd835c95-0412-4284-82db-dae5784acebc/d9de575a-024a-e00f-2e02-6ea4ff86ab96?origin=2</a>	21/07/2020		05/10/2020		24/12/2020

245	Grupo Soma	15	Canal de ética	<a href="https://contatoseguro.com.br/gruposoma">https://contatoseguro.com.br/gruposoma</a>	21/07/2020		01/10/2020		24/12/2020
246	Animale	01	Home	<a href="https://www.animale.com.br/">https://www.animale.com.br/</a>	13/06/2020		14/09/2020		17/12/2020
247	Animale	02	Home - Menu inferior	<a href="https://www.animale.com.br/">https://www.animale.com.br/</a>	16/06/2020		14/09/2020		17/12/2020
248	Animale	03	Canal de ética	<a href="http://www.somagrupo.com.br/contato/canal-de-etica">http://www.somagrupo.com.br/contato/canal-de-etica</a>	13/06/2020	Link takes to grupo Soma's page. Error	14/09/2020		17/12/2020
249	Animale	04	Canal de ética - redireciona para grupo Soma	<a href="http://www.somagrupo.com.br/contato/canal-de-etica">http://www.somagrupo.com.br/contato/canal-de-etica</a>	16/06/2020	2nd attempt to access	14/09/2020		17/12/2020
250	Animale	05	Canal de ética - redireciona para grupo Soma	<a href="http://www.somagrupo.com.br/contato/canal-de-etica">http://www.somagrupo.com.br/contato/canal-de-etica</a>	21/07/2020	3rd attempt to access	14/09/2020		17/12/2020
251	Animale	06	Fornecedores	<a href="https://www.animale.com.br/fornecedores">https://www.animale.com.br/fornecedores</a>	15/09/2020		15/09/2020		17/12/2020
252	Animale	07	Planilha de fornecedores	<a href="https://transparencia.s3-sa-east-1.amazonaws.com/fornecedores/200722_-_Planilha_de_fornecedores_ITM_ANIMALE_v2%20(1).xlsx">https://transparencia.s3-sa-east-1.amazonaws.com/fornecedores/200722_-_Planilha_de_fornecedores_ITM_ANIMALE_v2%20(1).xlsx</a>	15/09/2020		05/10/2020	PDF printing to be analysed at Nvivo	17/12/2020
253	Malwee	01	Home	<a href="https://www.malwee.com.br/">https://www.malwee.com.br/</a>	21/07/2020		20/10/2020	No information. I tried the link to Grupo Malwee	26/12/2020
254	Malwee	02	Grupo Malwee	<a href="http://grupomalwee.com.br/">http://grupomalwee.com.br/</a>	21/07/2020		20/10/2020		26/12/2020
255	Malwee	03	Sustentabilidade	<a href="http://grupomalwee.com.br/">http://grupomalwee.com.br/</a>	21/07/2020		20/10/2020		26/12/2020

256	Malwee	04	Relatorio Sustentabilidade 2018	<a href="http://grupomalwee.com.br/uploads/arquivos/39.pdf">http://grupomalwee.com.br/uploads/arquivos/39.pdf</a>	21/07/2020		23/11/2020		26/12/2020
257	Malwee	05	Plano 2020	<a href="http://grupomalwee.com.br/sustentabilidade/plano-2020/">http://grupomalwee.com.br/sustentabilidade/plano-2020/</a>	21/07/2020		20/10/2020		26/12/2020
258	Malwee	06	Plano 2020	<a href="http://grupomalwee.com.br/sustentabilidade/plano-2020/">http://grupomalwee.com.br/sustentabilidade/plano-2020/</a>	21/07/2020		20/10/2020		26/12/2020
259	Malwee	07	Plano 2020	<a href="http://grupomalwee.com.br/sustentabilidade/plano-2020/">http://grupomalwee.com.br/sustentabilidade/plano-2020/</a>	21/07/2020		22/10/2020		26/12/2020
260	Malwee	08	Plano 2020	<a href="http://grupomalwee.com.br/sustentabilidade/plano-2020/">http://grupomalwee.com.br/sustentabilidade/plano-2020/</a>	21/07/2020		22/10/2020		26/12/2020
261	Malwee	09	Modelo de Gestao - Pessoas	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/pessoas/">grupomalwee.com.br/sustentabilidade/gestao/pessoas/</a>	21/07/2020		22/10/2020		26/12/2020
262	Malwee	10	Codigo de Etica	<a href="http://grupomalwee.com.br/uploads/arquivos/21.pdf">http://grupomalwee.com.br/uploads/arquivos/21.pdf</a>	21/07/2020		26/10/2020		26/12/2020
263	Malwee	11	Modelo de Gestao - Desenvolvimento de produtos	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/desenvolvimento-de-produtos/">http://grupomalwee.com.br/sustentabilidade/gestao/desenvolvimento-de-produtos/</a>	21/07/2020		22/10/2020		26/12/2020
264	Malwee	12	Modelo de Gestao - Fornecedores	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/</a>	21/07/2020		22/10/2020		26/12/2020
265	Malwee	13	Modelo de Gestao - Fornecedores - Cod de etica	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#codigo-de-etica-do-fornecedor">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#codigo-de-etica-do-fornecedor</a>	21/07/2020		22/10/2020		26/12/2020

266	Malwee	14	Modelo de Gestao - Fornecedores - Codigo de etica fornecedores	<a href="http://grupomalwee.com.br/uploads/arquivos/36.pdf">http://grupomalwee.com.br/uploads/arquivos/36.pdf</a>	21/07/2020		26/10/2020		26/12/2020
267	Malwee	15	Modelo de Gestao - Fornecedores - Moda Livre	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#moda-livre">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#moda-livre</a>	21/07/2020		22/10/2020		26/12/2020
268	Malwee	16	Modelo de Gestao - Fornecedores - Parceiros estrategicos	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#programa-de-parceiros-estrategicos">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#programa-de-parceiros-estrategicos</a>	21/07/2020		22/10/2020		26/12/2020
269	Malwee	17	Planilha de parceiros	<a href="http://grupomalwee.com.br/uploads/arquivos/32.xls">http://grupomalwee.com.br/uploads/arquivos/32.xls</a>	21/07/2020		22/10/2020	Since it was not possible to identify how many tiers were listed and if it covers the full list of suppliers suppliers, this list was considered medium level.	26/12/2020
270	Malwee	18	Modelo de Gestao - Fornecedores - Gestao cadeia de fornecedores	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores</a>	21/07/2020		22/10/2020	We downloaded the file, but we were not able to open it, in several tries. For that reason it was considered as "not found".	26/12/2020
271	Malwee	19	Fornecedores - Subcontratados	<a href="http://grupomalwee.com.br/uploads/arquivos/19.pdf">http://grupomalwee.com.br/uploads/arquivos/19.pdf</a>	21/07/2020		26/10/2020	Form with all requirements for supplier registration	26/12/2020

272	Malwee	19 a	Pagamentos de INSS	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-</a>	27/10/2020		27/10/2020		26/12/2020
273	Malwee	19 b	Checklist subcontratados	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-</a>	27/10/2020		27/10/2020		26/12/2020
274	Malwee	19 c	Resultados de auditoria	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-</a>	27/10/2020		27/10/2020		26/12/2020
275	Malwee	19 d	Checklist auditoria ABVTEX	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-</a>	27/10/2020		27/10/2020		26/12/2020
276	Malwee	20	Dados públicos de fornecedores	<a href="http://www.grupomalwee.com.br/download/34">http://www.grupomalwee.com.br/download/34</a>	21/07/2020	Download was executed, but file does not open	27/10/2020	I tried to download again, but file still do not open	26/12/2020
277	Malwee	21	Plano 2020 para download	<a href="file:///C:/Users/adria/Downloads/Plano_Sustentabilidade_2020_Grupo%20Malwee.pdf">file:///C:/Users/adria/Downloads/Plano_Sustentabilidade_2020_Grupo%20Malwee.pdf</a>	21/07/2020	After finding the file for download, I stopped going through the links	22/10/2020	On that date I verified that the file does not have the same content as the website pages (files 11 to 19). So I visited the website again to gather missing information (files 22 and on)	27/12/2020



278	Malwee	22	Grupo Malwee - Prêmios	<a href="http://grupomalwee.com.br/impressa/premios/3/3">grupomalwee.com.br/impressa/premios/ 3/3</a>	22/10/2020		27/10/2020	Link took to news page	26/12/2020
279	Malwee	23	Grupo Malwee - Manual do Parceiro	<a href="http://grupomalwee.com.br/uploads/arquivos/56.pdf">http://grupomalwee.com.br/uploads/arquivos/56.pdf</a>	22/10/2020		27/10/2020	Content for employees	26/12/2020
280	Malwee	24	Grupo Malwee - Acordo Coletivo	<a href="http://grupomalwee.com.br/uploads/arquivos/57.pdf">http://grupomalwee.com.br/uploads/arquivos/57.pdf</a>	22/10/2020		27/10/2020		26/12/2020
281	Malwee	25	Modelo de Gestão - Fornecedores	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/</a>	25/10/2020		27/10/2020		26/12/2020
282	Malwee	25a	Resultado das auditorias	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-">http://grupomalwee.com.br/sustentabilidade/gestao/fornecedores/#gestao-da-cadeia-de-fornecedores-</a>	27/10/2020		27/10/2020		26/12/2020
283	Malwee	26	Modelo de Gestão - Processos Texteis	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/">http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/</a>	26/10/2020		28/10/2020		26/12/2020
284	Malwee	27	Modelo de Gestão - Processos Texteis - Reuso Agua	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/">http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/</a>	26/10/2020		28/10/2020		26/12/2020
285	Malwee	28	Modelo de Gestão - Processos Texteis - Tratamento efluentes	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/">http://grupomalwee.com.br/sustentabilidade/gestao/processos-texteis/</a>	26/10/2020		28/10/2020		26/12/2020
286	Malwee	29	Modelo de Gestão - Varejo	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/varejo/">http://grupomalwee.com.br/sustentabilidade/gestao/varejo/</a>	26/10/2020		28/10/2020		26/12/2020

287	Malwee	30	Modelo de Gestão - Uso e Pós-uso	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
288	Malwee	31	Modelo de Gestão - Uso e Pós-uso - Dicas 1	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
289	Malwee	32	Modelo de Gestão - Uso e Pós-uso - Dicas 2	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
290	Malwee	33	Modelo de Gestão - Uso e Pós-uso - Dicas 3	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
291	Malwee	34	Modelo de Gestão - Uso e Pós-uso - Dicas 4	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
292	Malwee	35	Modelo de Gestão - Uso e Pós-uso - Dicas 5	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
293	Malwee	36	Modelo de Gestão - Uso e Pós-uso - Dicas 6	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
294	Malwee	37	Modelo de Gestão - Uso e Pós-uso - Dicas 7	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
295	Malwee	38	Modelo de Gestão - Uso e Pós-uso - Dicas 8	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020

296	Malwee	39	Modelo de Gestão - Uso e Pós-uso - Dicas 9	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
297	Malwee	40	Modelo de Gestão - Uso e Pós-uso - Dicas 10	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
298	Malwee	41	Modelo de Gestão - Uso e Pós-uso - Dicas 11	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
299	Malwee	42	Modelo de Gestão - Uso e Pós-uso - Dicas 12	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
300	Malwee	43	Modelo de Gestão - Uso e Pós-uso - Dicas 13	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/">http://grupomalwee.com.br/sustentabilidade/gestao/uso-e-pos-uso/</a>	26/10/2020		28/10/2020		26/12/2020
301	Malwee	44	Modelo de Gestão - Institucional	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/institucional/">http://grupomalwee.com.br/sustentabilidade/gestao/institucional/</a>	26/10/2020		28/10/2020		26/12/2020
302	Malwee	45	Modelo de Gestão - Institucional - GRI	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/institucional/">http://grupomalwee.com.br/sustentabilidade/gestao/institucional/</a>	26/10/2020		28/10/2020		26/12/2020
303	Malwee	46	Modelo de Gestão - Institucional - Pacto Global	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/institucional/">http://grupomalwee.com.br/sustentabilidade/gestao/institucional/</a>	26/10/2020		28/10/2020		26/12/2020
304	Malwee	47	Modelo de Gestão - Inovação	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/inovacao/">http://grupomalwee.com.br/sustentabilidade/gestao/inovacao/</a>	26/10/2020		28/10/2020		26/12/2020

305	Malwee	48	Modelo de Gestão - Marketing	<a href="http://grupomalwee.com.br/sustentabilidade/gestao/marketing/">http://grupomalwee.com.br/sustentabilidade/gestao/marketing/</a>	26/10/2020		28/10/2020		26/12/2020
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