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**BACHELOR'S DEGREE THESIS IN BUSINESS ADMINISTRATION AND
MANAGEMENT**

INTERNATIONAL PROGRAM

**FAST FASHION INDUSTRY AND THE SUSTAINABLE DEVELOPMENT
GOALS**

Ane Ezkieta Mendiburu

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DIRECTOR: Francisco Javier Husillos Carques

ABSTRACT

The increase in consumption and the economic activity of large companies are major determinants of today's environmental and social unsustainability. During this paper, I analyze the relationship between fast fashion and sustainability. I also define good practices to make the fashion industry more sustainable based on the Sustainable Development Goals (SDG) of the 2030 Agenda adopted by the UN, and I analyze the extent to which they are implemented by a sample of large fast fashion companies. To do so I have selected the firms Inditex Group, H&M and Gap.Inc.

Key words: Fast fashion, sustainability, SGD, Inditex, H&M, Gap Inc.

RESUMEN

El aumento del consumo y la actividad económica de las grandes empresas son grandes condicionantes de la insostenibilidad ambiental y social del actual sistema económico. Durante este trabajo, analizo la relación entre la moda rápida y la sostenibilidad. Además, defino buenas prácticas para que la industria de la moda sea más sostenible basándonos en los Objetivos de Desarrollo Sostenible (ODS) de la Agenda 2030 adoptados por la ONU, y analizo su implementación en una muestra del sector. Para ello elegido las empresas grupo Inditex, H&M y Gap Inc.

Palabras clave: Moda rápida, sostenibilidad, ODS, Inditex, H&M, Gap Inc.

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1. INTRODUCTION

According to Diaz (2013) “consumption is more than just a moment in the chain of economic activity. It is a way of relating to others and building one's own identity. In fact, in so-called advanced societies, since the emergence of mass production, consumption, and especially the consumption of goods that are not necessary for survival, has become a central activity, to the extent that we actually refer to a "consumer society"” (Diaz, 2013:1,2). However, it implies an exponentially growing consumption that brings with it serious problems of unsustainability, both social and environmental (Arias, 2016)

While many agents contribute to this unsustainable economic system I am going to focus my attention on companies, since it is these business organizations with their production systems that are one of the major causes of social inequalities and the negative environmental impact on our planet (Arias, 2016). The production patterns of multinationals are one of the main cause of the continuous deterioration of the environment and society on a social scale. It is not uncommon for large organizations to exploit natural and human resources in the name of the market in order to produce their goods or services on a large scale to meet growing consumer demand (Arias 2016).

Fortunately, companies are reacting to new business models, time taking into consideration social and environmental factors, joint to the financial factors (Biloslavo et al., 2020). Currently many companies are betting on sustainability, by their own initiative, by external social pressure or even by adopting a competitive advantage, even large companies in Spain, are legally obliged by law 11/2018 which amended the Commercial Code (Código de Comercio), the audit law (Ley de Auditoria) and the law of capital companies (ley de Sociedad de Capital) to disclose non information financial. (Boletín Oficial del Estado, 2018). Nonetheless, we must bear in mind that the fact that these companies are compelled to disclose information on sustainability does not necessarily guarantee that they are being more sustainable, but in any case, that they are becoming more transparent (see Criado et al. 2008).

In any case, it seems that companies are reacting to the pressures and needs of society by being more transparent in their production methods and approaches to business management through sustainability reporting. For instance, 80% of big companies’ worldwide report on sustainability (KPMG, 2022). However while America leads with a 90% rate, companies at

the European level have not made any progress, remaining at the same rate as in 2017, at 77% (KPMG, 2021). It should also be noted that according to Husillos et al (2008), although exist a positive correlation between firms' environmental performance and the environmental information they disclose, the relationship is weak (Husillos, et al 2008). Therefore, is reporting enough? can companies be more involved in sustainability and make a significant and lasting difference? is it possible for businesses to create a sustainable consumption model?

During this paper I am going to discuss what a sustainable economy would be like, in particular, a sustainable textile sector, and how far are the current textile sector to achieve this aim since it is acknowledged to be one of the most unsustainable of all sectors of the global economy (Costa et al., 2020). To do so, I will compare the main characteristics of the textile sector and the requirements of sustainability. This include the analysis of the fast fashion term, discussing its main practices and its implication to the achievement of a sustainable development. I will use the Sustainable Development Goals (SDG) of the 2030 Agenda adopted by the UN to define what a sustainable fashion sector would be like and what practices should be applied to achieve these aims in this sector. Then I will conduct an empirical analysis of sustainability reports published by fashion companies to analyze to what extent these firms achieve the SDG. I will also compare the information reported by firms with external information such as press and academic papers in order to obtain greater reliability of the information analyzed. Finally, the last section will be dedicated to discussing the results of the empirical analysis and the implications in terms of the possibility and achievements towards a sustainable fashion sector.

2. THE TEXTILE SECTOR AND SUSTAINABILITY

2.1. The fashion industry at global and national level

The textile industry is a group of related industries that use various natural products such as cotton, silk and wool as well as synthetic fibers to make clothing or other textile products for supply to consumers (Moses & Ammayappan, 2006). The fashion sector ranges from the manufacture of clothing, garments, home textile products, footwear, accessories, jewelry and cosmetics (Arribas et al., 2016). It is one of the largest manufacturing sectors in the world and one of the most important economic activities globally (Arribas et al., 2016).

The fashion industry encompasses the design, manufacture, distribution, marketing, retailing, advertising and promotion of all types of clothing, from haute couture and the most sophisticated and expensive designer fashions to everyday wear, so it can be said that it is an extremely large sector of the economy that involves several agents (Steele & Major, 2023). Such is its magnitude, that according to "Global Textile Market Size & Share report 2022-2030" the global textile sector was valued at 993.6 billion dollars and an annual growth of 4% is expected from 2022 to 2030 (GTMSSR, 2022).

As for the importance of the fashion sector at Spanish level, the textile industry is a key economic pillar for the Spanish economy. According to "El Informe Económico de la Moda en España 2022" the fashion industry represents 2.7% of the national GDP. Despite the fact that due to the pandemic the percentage represented by this sector was reduced to what is considered a historic low of 2.4% in a single year, fashion regained its place in the Spanish economy (*Informe Económico De La Moda En España 2022, n.d.*).

The textile sector is also of great importance in the national economy in terms of employability. According to the official statistics of *moda.es*, employment in the fashion industry rose by 9.3%, with 151,400 people working in the clothing and footwear industry. However, this increase could mostly be attributed to the rapid recovery from the damage caused by the pandemic, and yet it cannot be said that the recovery has been total as in 2019 the textile industry in Spain counted 171,800 employees (IEME, 2022).

Knowing that fashion is a social phenomenon, and the great importance that clothing has acquired as a representation of oneself and one's personality, companies involved in the textile sector, especially in fashion, have to know how to work on and constantly pursue innovation, adaptation and reinvention in order to follow the increasingly frequent and fleeting trends with the great objective of getting the greatest possible economic return from them (Mandal & Kumar, 2022b).

Despite of the plurality of all the categories that comprise this sector, which as I have mentioned before range from textiles, footwear to accessories and jewelry and its complex value chain two major clusters can be identified in the fashion sector: on the one hand, haute couture, in which countries like France and Italy stand out for their brands such as Chanel, Dior, Gucci and Versace among many others, and on the other hand, the so-called Fast Fashion in which countries like China and Spain stand out for brands such as Shein, Mango and Inditex (Arribas et al., 2016). Throughout this work I will focus mainly on the fast fashion model, in particular I will focus my attention on its implications in terms of

sustainability.

2.2. Fast fashion and sustainability

2.2.1 Fast Fashion

Nowadays the fashion industry is associated with increasingly fleeting trends and growing consumerism, so it is very common to hear the term 'Fast Fashion.' According to Bick et al. (2018) “*Fast fashion is a term used to describe the readily available, inexpensively made fashion of today. The word “fast” describes how quickly retailers can move designs from the catwalk to stores, keeping pace with constant demand for more and different styles*” (Bick et al. 2018. P.1). Definitely, this definition encompasses how fast fashion has revolutionized this sector, for example, less than two decades ago fashion was governed by two seasons per year; fall/winter and spring/summer. Today, however, you can find up to 52 micro seasons a year of inexpensive garments in order to follow the latest trends (Academoda & Academoda, 2020). This revolution in general has implied that the quality of garments is becoming lower and lower, and that consumption is increasing more and more, making consumption habits less and less reflexive and more impulsive (Abrisla, 2020). Although these characteristics are the main features of the so-called fast fashion, it is worth mentioning that this acceleration is nowadays also part of the big sports brands and luxury brands, although it must be said that to a much lesser extent (De Kerviler, 2021; Jacobs, 2022).

2.2.2 Sustainability and sustainability reports

According to the report "Our Common Future" by the United Nations Brundtland Commission on the Environment in 1987, sustainability is defined as “*meeting the needs of the present without compromising the ability of future generations to meet their own needs*” (Brundtland World Commission report (1987):40). According to Curren & Metzger, (2017) temperatures are increasing at high speed, sea water levels are rising globally, pollution and greenhouse gas emissions are growing, and fossil fuels are being depleted. Sustainability is therefore of vital importance if we are to sustain our quality of life, diversity and the earth's ecosystems. Therefore, there are indications that sustainability must be addressed at all levels, from the lowest to the highest scale. If we do not adopt sustainable measures, we will run out of fossil fuels. Thousands of animal

species will become extinct. We will run out of wood. And we will continue to damage the atmosphere irreparably (H & H, 2017).

In order to highlight current social inequalities and the difference in quality of life and opportunities at a global level, Gray (2006a) use this example from the Reported in EcoSoundings, Guardian Society.

'If we could shrink the world to a village of 100 people, pro-rata there would be 57 Asians, 21 Europeans, 14 from the Western hemisphere, north and south, and eight Africans. Eighty would live in sub-standard housing, 70 would be unable to read, 50 would suffer malnutrition. Six would possess 59% of the world's wealth and all of them would be from the US. Only one would own a computer.'
(EcoSoundings, Guardian Society, Wednesday February 14 200 1 :8, cited by Gray, 2006a: p.67)

Due to these concerns about the scarcity and depletion of natural resources, as well as the growing awareness of social inequalities, the word "sustainability" has become a recurring one in our daily lives (Arias, 2016). In 2015 the United Nations made a universal call with the aim of ending poverty, ending any kind of inequality, protecting the environment as well as the health of all living beings and ensuring peace, adopting the so-called Sustainable Development Goals (SDGs) (Gamez, 2022). There are 17 SDGs that are integrated in the 2030 agenda. Later in this work, I will use and deepen in these sustainable development goals in order to reflect on the current practices of the fashion sector and establish good practices in it.

Companies are largely responsible for the detrimental environmental and social equality situation (Carter & Rogers, 2008). One important element that can be related to improvements on the sustainability performance of firms is corporate reporting. Financial reporting, for instance, is a key component of economic growth by stimulating and maintaining competition. However, the reports of organizations must take a more global view, and in the same way that they deal with economic aspects, they must also allow their social and environmental performance to be assessed. In fact, *"to ignore the problems in any analysis is, arguably, to condone the problems themselves"* (Gray, 2006b).

As a result, the number of reports that companies submit and the quality of these reports is increasing, integrating economic, social and environmental aspects (KPMG, 2022). The

dominant reporting guidelines to develop sustainability reports are those of the Global Reporting Initiative (GRI). But companies that follow the GRI guidelines are not sustainability per se (Moneva, et al. 2006). It is of vital importance that companies communicate all information under sustainability guidelines, of their economic activities including the social and environmental impact of them, in order to be able to determine if companies are really acting in a responsible way or on the contrary the government has to carry out more stringent measures in order to restructure the economic system towards a sustainable one (Gray, 2006).

2.2.3 Relationship between fast fashion and sustainability

Having defined the concepts of fast fashion and sustainability, let's analyze the particularities of the relationship between them. Fast fashion is characterized by its tendency to be changeable and low cost, this business model has its origins in the nineteenth century, however it was in the mid-twentieth century when it reached its peak thanks to brands such as Inditex group, Mango, H&M, Primark and Forever 21 among many others (Unir, 2022). This business model has brought trends closer to a more humble public by offering them current clothes at a low price, which has meant that the demand for these textile goods has skyrocketed and companies dedicated to this industry produce massively to meet the demand (Brewer, 2019). New events of this century such as the possibility of buying clothes, accessories or footwear online as well as the increasingly frequent presence of influencers has also revolutionized sales in the sector, making any item of clothing is just a click away (Castillo & González, 2018). Such is being the consumption that according to the data of the 'Iberian Association of Textile Recycling' Spaniards consume on average 34 garments a year and in turn we get rid of an average of 12 a year. Statistics show that fashion consumers purchase more than 80 billion new garments globally every year. This means that consumption has increased by more than 400% in only two decades. (Global Fashion Industry Statistics, n.d.).

It is precisely the need of textile companies to respond to demand and the massive production that has made the textile industry one of the least sustainable of all economic sectors (De Oliveira et al., 2022c). In fact, according to the United Nations, the textile industry is one of the most polluting industries with the greatest environmental impact, second only to the oil sector. The production of the products offered leads to the generation of thousands of tons of CO₂, being responsible for 10% of the world's total

emissions and the exploitation of natural resources such as water (Stallard, 2022)

According to the GLASA report, to produce a single jean or jean involves an expenditure between 8.000-10.000 liters of water, knowing that millions of jeans are manufactured each year, even thousands a day the exploitation of water resources is enormous, to be more specific it is estimated that more than 20.000 liters have been used to manufacture the clothes we individually wear every day (GLASA, 2015). It is not only the large amounts of water used in the manufacturing process, but also the fact that 20% of the world's water contamination is caused by the process of textile dyeing and the rinse of natural fibers (Anguelov, 2021). In addition, it is not only the pollution or waste of human resources generated by the production of clothing, polyester garments are made of plastic fibers from petroleum, so that every time a garment is washed it leaves a trail of plastic microfibers for which there is no filter or purifier that stops them and they usually end up in the ocean, so an approximate of 500 tons of micro plastics usually end up in the oceans annually (Greenpeace México, s. f.). Likewise, Rovira and Domingo (2019) claim that in the textile process pesticides such as flame retardants, trace elements, aromatic amines, quinoline, bisphenols among others are used, although the most likely to suffer the adverse effects of these chemicals are the people exposed in the process, in certain circumstances of exposure consumers can lead to dermatological problems, or even could entail non-assumable risks of cancer for consumers. Not only are the oceans being polluted, globally 92 million tons of textile waste are generated every year, from which 75 to 85% is burned or disposed of in landfills (Acosta, 2021). In addition, an important part of this used clothing is exported to Eastern Europe and Africa. However, due to the poor quality of these garments, they are not suitable for reuse and once again end up being landfilled or burned, polluting the soil and air (Greenpeace, s. f.).

Fashion companies have relocated their production to developing countries, especially those located in Southeast Asia such as Bangladesh and Vietnam, in search of environmental laws that are more lax than the local ones, however this is not the only reason: the cheap labor force and the lack of strong institutions make these countries an attractive destination for large multinationals (Clarke-Sather & Cobb, 2019). Roger Lee, CEO of Tal Group in China, states that if we go to a clothing store right now, the price of a dress or any other garment costs much less than twenty years ago, this means that clothing has suffered a process of deflation. Instead, Lee argues that instead of production costs going down along with prices, costs have increased (see the documentary by Andrew

Morgan "The True Cost: Who Pays the Real Price for YOUR Clothes"). But how can organizations make a profit from selling garments at low cost, if the direct and indirect costs of production have gone up?

Many fast fashion retailers receive and market new garments at very low prices. The reason they are able to carry out such activity and at such speed is because they hire suppliers in less developed countries, since those factories do not have to comply with the laws that local retailers have to (Nguyen, 2022). This ultimately affects the least valued people in the supply chain, the sweatshop workers, through low wages that do not cover their basic needs and expenses and poor working conditions (Nguyen, 2022). A survey of Bangladeshi factories revealed that the average basic monthly wage of workers was 6.500 takas (55,22 euros) and their average net wage, including an average of two hours of overtime per day, was 8.000 takas (67,96), the average estimate considered sufficient to live and sustain their families in Bangladesh is approximately twice their actual wage 15.000 (127,42) taka (Parry & Parry, 2017). The terrible working conditions to which sweatshop workers are subjected became more visible after the collapse of the Rana Plaza building in Dhaka, capital of Bangladesh. The 8-story building was occupied by banks and apartments, but mostly by garment factories. After detecting cracks in the structure, the occupants vacated the building, but the sweatshop workers were forced to return to work, regardless of any safety measures, at the risk of their own lives. It was then that the building, which had already been found to be in poor condition, collapsed, taking with it the lives of 1,129 dead and a total of 2,515 injured. (BBC News Mundo, 2013). Due to the collapse of Rana Plaza, the "Accord on Fire and Building Safety in Bangladesh" was founded as a legally binding arrangement between brands and trade unions to work for a secure and healthier textile and garment industry. The aim is to provide a working environment in which no employee has to be afraid of fire, building breakdowns or other accidents that could be prevented by sensible health and safety provisions (The Bangladesh Accord on Fire and Building Safety, n.d.).

It is not only the lack of safety of the infrastructures of these textile factories that exposes workers to risks. Sweatshop workers work directly with hazardous chemicals such as formaldehyde and potassium dichromate without being provided with safety equipment such as gloves and masks (Lambert, 2014). Children are also victims of these working conditions, as in textile factories in less developed countries, the use of child labor is a

common trend. Due to the young age of the children, their obedience and the deprivation of education they suffer, they become victims of labor abuses, perpetuating generational poverty and preventing them from achieving a better quality of life in the future (Williams, 2022).

Gender inequality is another common fact in the fashion industry, especially in the factories supplying the big brands; according to Ahmed (2004: 38) this difference is visible in "*the spatial segregation of the sexes in the factory is an outward expression of gendered wage segregation with the few men at the top having jobs with more control and higher wages*". The fashion sector is a highly feminized industry, especially in terms of fashion manufacturing, since the percentage of women is very high, for example, in Bangladesh, of the estimated 1.8 million employees dedicated to the export of garments in factories, about 1.5 million are women (Kabeer, 2004). Some women workers in traditionally patriarchal developing countries have reported experiencing harassment and gender-based violence, while women who are married or have children have been forced to leave their jobs due to lack of work-life balance (Kabeer, 2004). The lack of strong institutions and union culture has prevented workers, including those in the textile sector, from significantly improving their conditions (Ahmed, 2004).

Because fast fashion comes at a very high environmental and social cost, The Geneva Environment Network, coordinated by the UN Environment Programme, states that forces must be joined to change this situation and encourage international cooperation (Environmental Sustainability in the Fashion Industry, n.d.).

2.3. Awareness and flourishing of sustainable fashion

Whether in response to social pressures, out of self-awareness or in order to gain a competitive advantage over other companies, it seems that textile organizations are reacting and adapting their production to more sustainable fashion (Khandual & Pradhan, 2018). The Global Fashion Drivers 2022 Report shows that one of the main challenges or objectives of the sector is sustainability. Some of the companies assure that they are going to address a more sustainable strategy by investing in raw materials such as organic cotton, others by reducing CO2 emissions as well as other polluting gases (KPMG, 2022).

Such is the commitment of the big fast fashion brands to sustainability that it is now very common to find entire collections in stores with a special label indicating that the

garments are sustainable, such as the sustainable labeling of Inditex's Join Life, H&M's Conscious and Mango's Comitted (Perez, 2020). Other organizations such as the world-renowned Swedish brand H&M offer collection points for clothes to be recycled in exchange for in-store discount coupons, a great way to encourage the reuse of clothing (Perez, 2020).

An increasing number of companies are incorporating green marketing into their overall business strategy. However, it seems that not all companies are willing to fight to improve the environment and choose to engage in green marketing misconduct in order to maintain their competitive position, corporate reputation or to avoid governmental sanctions (Torregrosa, 2022). In fact, the term "Green Washing" is used to define the disclosure of inaccurate or incomplete information by an organization in order to depict an environmentally responsible public image (Furlow, 2010).

The lack of information in the sustainability reporting disclosures is illustrated by Gray, (2006) in a pilot study of 37 sustainability reports. These 37 reports were selected through the endorsement of their own nominations to the ACCA UK 2004 Reporting Awards Scheme. 27 of them are listed companies, while the remaining 10 are unquoted or non-companies. In addition, 23 of these reports belong to companies listed in the FTSE4Good index, an index created with the aim of identifying organizations that conform to globally acknowledged corporate responsibility standards. Out of 37 reports, only one organization provided information on the environmental balance of its activity, the rest did not provide any information to determine the resources they use and the environmental impact of this. 25 companies made no mention of social justice and only 9 provided a stakeholder map.

The president of 'La Asociación de la Moda Sostenible España', Marina Lopez, declares the requirements that garment should meet in order to be sustainable. First of all, the garments must be made of recycled and/or organic materials such as organic cotton, linen and silk. Secondly, the garments must be manufactured on 'ethical manner' with a focus on workers' rights. Finally, take into account the kilometer 0, that is to say that it does not produce carbon footprint in the production of the garment (EFEverde, 2022). Following these criteria, we can highlight that the mere fact of using organic or recycled material does not make a garment sustainable, if it does not take into account the rest of the criteria. That is why sometimes some brands are complicit in greenwashing, as they focus on one

aspect of sustainability, forgetting the broader picture, but other brands are well aware that they are being part of a misleading marketing strategy (BBC, 2021).

In relation to the aforementioned increasingly frequent disclosure of sustainability statements in reports and therefore often cases of greenwashing, Husillos (2007) analyzes the motivations of companies for the publication of environmental data. The author explains and analyzes these practices based on the legitimacy theory (hereinafter LT). The LT argues that by virtue of an implicit social contract between the firms and society that allows them to operate within it, companies must justify their existence to society and all stakeholders. Companies must convince the society that they are running their activities according to the values of the society. That is why companies, due to the current pressure for sustainability (a value that is currently very important in society), would be seeking to show they are complying with this implicit social contract through sustainability reports. After a research carried out with a sample of companies listed on the continuous market and on the Madrid stock exchange during the years 1997-1999, the author concludes that the companies analysed may be trying to influence in an strategic way the public's perception of them (using the environmental information they disclosure) when they act in a way that the public would not approve of (Husillos, 2007).

Society's growing awareness of fashion has led to criticism of the industry for its lack of consideration of social and environmental issues. Due to high consumer concern about the practices of some textile companies, new business models with sustainable practices in the fashion sector have emerged as important (De Oliveira et al., 2022). On the one hand, the so-called "slow fashion" as its name suggests is totally contrary to fast fashion and a great alternative for sustainable fashion consumption. This new business model was originated around 2008 and is based on slowing down fashion again, being aware of the resources needed and the process involved in the manufacturing process in order to create more durable and good quality garments without reaching an overproduction stage (De Oliveira et al., 2022b). The prices of slow fashion are also higher, since the motto of quality rather than quantity takes precedence. Its main objective is to reduce the drive for fast and high-volume consumption and to explore the motivation to change the stance and attitude of society, favoring a more balanced social, environmental and economic aspects, as we referred before, the triple bottom of the organizational sustainability (De Oliveira et al., 2022).

On the other hand, the reemergence of second-hand clothing is another practice that is reconciled with sustainability. This business model cannot be considered new; in fact, the second-hand clothing market has historically been associated with consumption by people with less purchasing power in high-income countries and with charity retail. However, new 'vintage' trends have increased the volume of second-hand clothing consumption (Osterley & Williams, 2018). Apps like Depop, and Vinted, created so users can buy and sell secondhand garments, have a strong resonance with tech-savvy younger consumers (Bell, 2022). Due to the adverse environmental impacts associated with new clothing consumption in high-income communities, including carbon emissions, chemicals, water and land pollution, second-hand market practices are an important circular practice that can result in a lower environmental cost. However, it should be noted that the purchase of second-hand clothing does not always mean a reduction in the purchase of new clothing (Persson & Hinton, 2023).

Although these business models in fashion are gaining relevance and can be considered more sustainable, fast fashion is still predominant in the sector. According to research conducted by Sudbury and Böltner (2011) people still favor low prices over high sustainability scores in garments, even those consumers who are ethically fashion consciousness. This research seeks to analyze to what extent the existing trend to introduce more sustainable practices in the fashion sector is permeating the most pioneering companies in the world of fast fashion. To do so, I will analyze the level of compliance of firms in the fashion sector with the 17 Sustainable Development Goals integrated in the 2030 Agenda adopted by the UN.

3. METHODOLOGY

In order to study the sustainable practices in the fashion industry, I analyze 3 firms included in the "Fashion Transparency Index methodology and data sets" (here after FTIMDS), conducted by Fashion Revolution, a movement for more sustainable fashion. The FTIMDS computes and benchmarks the transparency of 250 of the world's leading fashion brands. To calculate the Fashion Transparency Index, Fashion Revolution bases its information on the responses to a questionnaire that has been completed by this sample of companies. It then catalogs the responses into 5 groups: policies and commitments, governance, supply chain traceability, know show & fit and spotlight issues. The last includes several sustainable measures, such as water and chemical use, climate change,

decent work, and gender and racial equality, giving this cluster an overall weight of 33.2%, the highest value of the 5 groups mentioned. Subsequently, based on the responses obtained from the companies in each group and calculating it by the weight assigned, FTIMDS generates a transparency index, providing values from 0% to 100% to each participating company. More than half of the companies have obtained an index of less than 30% and the overall average index is 24%.

The 3 companies analyzed in this work are dedicated to fast fashion as a business model and they have a large size, and a significant social and environmental impact. Guided by these characteristics, I have analyzed the sustainability reports of Inditex, H&M and Gap Inc.

The Inditex group, to which the brands Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho and Zara Home belong, is the world's leading fast fashion brand (Globalwp, 2021). This group was founded in A Coruña (Spain) when Amancio Ortega inaugurated the first Zara store in 1975, but it was not until 1985 that all the companies were grouped under the name Inditex. At the end of the eighties Zara began its international operations and in the nineties the Inditex group grew under the other brands mentioned above (Historia, n.d.). According to the Inditex group's annual report 2022, the group has 6,477 stores worldwide, including both company-owned stores and franchises. That same year Inditex generated 32.6 billion euros in sales activity (Inditex, n.d.). All the brands of the Inditex group that appear in the fashion revolution report have obtained a transparency index of 43%.

Hennes & Mauritz, more commonly known as H&M, is a fast fashion group that originated in Sweden. What started as a women's store called Hennes, due to its success led to the brand's acquisition of Mauritz Widforss, thus creating H&M, since then the brand has continued to expand both internationally and with the launch of brands under H&M (H&M, 2021), which has led to be the second largest fast fashion brand in the world (Globalwp, 2021), its transparency index is 66%. H&M has 4465 stores around the world and in 2022 earned 223,553 SEK (Swedish currency), equivalent to 19.92 billion euros (H&M Group, 2022).

Third and last, because it is the fourth largest fast fashion company with a 44% transparency index, I will analyze the Gap Inc (Globalwp, 2021). In third place in the ranking is uniqlo, the Japanese store belonging to the Fast Retailing Co. group, however,

the store does not have a sustainability report as such, but dedicates some sections of the website to certain sustainable movements, which is why I have been inclined to analyze the sustainability report of the fourth in the top ranking. Gap Inc. is a US-based company. It was founded in the 1960s by the couple Donald and Doris Fisher. In the 80s it began its expansion with the purchase of Banana Republic and in the 90s they brought out new brands such as Old Navy, thus becoming the largest fashion retailer in the US (iProfesional, 2019). Gap Inc. has a total of 3399 stores around the globe of which 564 are franchises. In the 2022 annual report, they report net sales of \$16.6 billion; however, sales have decreased by 6% compared to the previous year (*Gap Inc. Reports Fourth Quarter and Fiscal 2022 Results* | *Gap Inc.*, n.d.).

To operationalize the UN goals in the empirical analysis, I will briefly develop the 17 goals established by the UN, and based on these goals I will define good practices in fast fashion for the most significant aims in this sector. To measure the level of implementation of the practices previously defined I will analyze the sustainability reports of the 3 firms selected; these reports typically contain a mix of qualitative and quantitative information and communicate progress on their sustainability. In turn, I will compare the information shared in the reports with external information to obtain greater reliability. For the most part, I have tried to compile external sources from renowned press such as *The Guardian*, *The Economist*, *BBC*, *La Verdad*, *Sourcing Journal*, among others (some information is compiled from lesser known portals dedicated to the dissemination of information such as Reuters, The objective and Merca2). In addition, I have also used portals dedicated to sustainable news such as Earth and the Center of Alliance of Labor and Human rights. This way I will define the progress of these brands towards sustainable fashion (Kozlowski et al., 2015).

3.1. SDG's and good practices in the fast fashion industry

In the table 1 below the name and a brief description of the SDGs is provided.

Table 1. **Sustainable Development Goals adopted by UN.**

SDG	Brief description
SDG 1. No poverty	End with all kinds of poverty worldwide.

SDG 2. Zero hunger	End hunger and malnutrition and promote sustainable agriculture.
SDG 3. Good health and well-being	Ensure universal access to health care and promote medical research.
SDG 4. Quality Education	Promote access to quality, inclusive and free education for all.
SDG 5. Gender equality	Attain gender equality and women and girls empowerment
SDG 6. Clean water and sanitation	Safe and affordable drinking water and sanitation for all.
SDG 7. Affordable and clean energy	Ensure access to affordable, reliable, sustainable and efficient energy for all.
SDG 8. Decent work and economic growth	Foster sustained, inclusive and sustainable economic growth, productive employment and decent work for all.
SDG 9. Industry, innovation and infrastructure	Promote sustainable and innovative industrialization through strong, reliable and resilient infrastructures.
SDG 10. Reduced inequalities	Reduce inequalities in all its forms between and within countries.
SDG 11. Sustainable cities and communities	Make cities and communities resilient, sustainable, safe and inclusive.
SDG 12. Responsible consumption and production	Foster sustainable consumption and production patterns.
SDG 13. Climate action	Take urgent action to combat climate change.
SDG 14. Life below water	Protect and conserve oceans and marine resources
SDG 15. Life on land	Conserve terrestrial ecosystems, species and combat deforestation

SDG 16. Peace, justice and strong institutions	Attain peaceful society, ensure justice and accountable and reliable institutions.
SDG 17. Partnership for the goals	Revitalize the global partnership for sustainable development implementation.

Source: Sustainable Development Goals | United Nations Development Programme, n.d

Taking into account the SDGS from table 1 I am going to define what a sustainable fast fashion sector would look like based on good practices using the SDG that are mainly related to the environmental and social sustainability issues I have analyzed in previous sections in the apparel industry. The association made between objectives and practices is not definitive, since many of the objectives of sustainable development are intertwined, as are the dimensions of sustainability and the practices.

Firstly, in order to achieve sustainable fast fashion, responsible consumption and production of garments must be made (**SDG 12**). In other words, major brands should be more transparent about their production methods and the environmental and social impact they are generating, so that consumers can buy more thoughtfully rather than impulsively. In the same way that production should be subject to a responsible use of natural resources, reducing the use of chemicals in this way would also better preserve the oceans by freeing them from chemicals and improving the marine ecosystem and its species (**SDG 6**).

Secondly and highly related to the previous point, the fashion industry must be more aware and combat climate change (**SDG 13**). To do so, they must use sustainable raw materials such as sustainable cotton fiber, as in this way, the emission of gases and CO₂ as well as the water needed to produce a garment can be considerably reduced. To combat climate change, brands should produce higher quality garments, so that the useful life of the garment is longer and favoring the reuse and recycling of the same instead of it fits in the landfill.

In order not to perpetuate the poverty of workers in factories, the big brands should demand that the factories that subcontract a living wage for workers and thus reduce any economic inequality instead of taking advantage of the fact that they are already people

who normally suffer social and economic exclusion, even if they have to invest more money to do so **(SDG 1 and SDG 10)**.

In addition to a decent salary, all workers must have rights and decent working conditions, i.e. a job that, beyond the salary, respects their rights, that they are not exploited, discriminated against, safe, that does not compromise their physical or mental health, that is compatible with a personal life outside of work and facilitates work-life balance, access to unions to negotiate their conditions together, as well as the well-being of the individual **(SDG 3 and SDG 8)**.

On the other hand, due to the extinction of several species, and the mistreatment to which several animals are subjected, textile companies should commit to stop or at least reduce the production of different garments made with fur, hair or any animal part that compromises the well-being of the terrestrial ecosystem **(SDG 15)**.

Taking into account that several textile companies have been accused of hiring minors, i.e. child exploitation, companies should make a clear commitment not to use minors as human capital and take a stand against this practice, defending that any child should have access to quality and free education, and not to work out of necessity in exchange for a minimum wage and at the same time be complicit in depriving these children from achieving a better quality of life in the future by not giving them access to education. **(SDG 1 and SDG 4)**.

For the sector to be more sustainable, it must also take gender equality into account. In general, this sector is highly feminized, but the people who occupy top positions are usually men. Therefore, companies must carry out equality plans to identify any type of discrimination, gender-based harassment or simply to increase the visibility of women in the most masculinized positions or areas and vice versa **(SDG 5)**.

After defining the SDG I will analyse the activities of Spanish Inditex group, the American fashion retail Gap and the Swedish brand H&M. In particular, I will analyze the good practices described in the previous sub-section according to the SDGs. To do so, I will use the most current sustainability reports available for each of them (some from 2021 and others from 2022), the content of their websites and also external sources (see above).

In addition to analyzing the practices, I will evaluate the initiatives taken by the three companies: Inditex, H&M and Gap Inc, with respect to the different SDGs in three categories: Good measures, In progress or Inadequate. It is worth noting that this

assumption, although based on the analysis, is a subjective one.

- Good measures: the company has implemented measures and progress that can truly be categorized as or support sustainability, and no setbacks are found in these measures.
- In progress: The company is implementing useful measures, but could do more or has not fully applied them.
- Inadequate: The measures taken by the company are not sufficient or it is not clear enough about its activity in this area and there are contradictory actions to what the company claims to do.

4. EMPIRICAL ANALYSIS

4.1. Responsible consumption and production

As mentioned above, a core requirement for fast fashion to be sustainable is that major retailers in the sector be committed to responsible consumption and production (SDG 12).

Inditex in its 2022 sustainability report recognizes the importance of sustainable production by stating:

“We are aware of our duty and ability to lead the transformation of our sector towards a more sustainable and circular pathway. We believe that innovation, strongly embedded into Inditex’s culture, is a key component of that transformation.” (Inditex, M. a. G. (2022) p.108)

Recognizing the importance of sustainability and its role as an agent of change, Inditex states to have initiated several projects for responsible production and consumption:

“Sustainability, as a cornerstone of our business model, implies promoting responsible consumption and production practices. In 2022, we signed a three-year commitment with Infinited Fiber Company, for more than 100 million euros, to purchase 30% of the future production volume of Infinna, a textile fibre

produced entirely from discarded garments and part of our open innovation platform Sustainability Innovation Hub. This year we also continued to ramp up our consumption of preferred raw materials, reaching 60% of total raw materials consumed. In addition, this year we have allocated 22.5 million euros to projects that have had this SDG as their main objective, highlighting the renewal of our collaboration with Cáritas to strengthen the Moda Re-initiative for the collection and reuse of clothing.” (Inditex, M. a. G. (2022) p.132)

In addition, the Spanish group has been launching "Join Life" products since 2016. The collections that carry the Join Life label are garments that are called sustainable because they are produced from the best practices, using natural materials. According to the 2022 report, the percentage of Join Life items launched on the market in total of all garments was 61%, exceeding the target set in the 2021 report in which they wanted to reach that 50 of the overall collection to incorporate Join Life. Inditex in its commitment to more responsible production states that in conjunction with its suppliers it is working towards best practices including the use of safe chemicals and wastewater management, collaborating with initiatives such as 'Clean Factory Approach' the Inditex and 'Zero Discharge of Hazardous Chemicals (ZDHC)'. To this end, they have published a new edition of the 'Clean To Wear' standard, which sets out the restrictions on chemical substances and works with technology companies, research centers and laboratories to implement the standard. However, despite its efforts, Inditex's own report states that in 2022, after more than a fortnight of RCA audits, it was shown that in 29% of cases the brand's suppliers had used chemicals that were not allowed in manufacturing and had not passed the appropriate pre-manufacturing controls. Inditex claims to be making great strides towards more sustainable production, but the group's mass production is still alarming, in fact it is estimated that 12,000 designs and 450 million garments are brought to market every day by Inditex alone (Igini, 2023), which has made it not only the largest retailer in the fast fashion sector, but also the 35th largest global retailer in all sectors (Ep & Ep, 2023).

H&M, for its part, states to be aware of the importance of sustainability and the need to restructure production systems:

“Shifting to a circular ecosystem is the key to decoupling our business growth from resource use. There is still a long way to go on this journey — for H&M Group

and our peers — and we recognise the need for systemic change across the fashion industry and our business” (H&M Group. (2023b, April 28) p.40)

The company claims to have made great strides towards the circular economy, with 23% of its materials coming from recycled resources, up 5% from 2021 and making strides towards the 2025 target of 30%. They also say that one of their suppliers has piloted the Green Machine, a machine that separates polyester from cotton in order to produce recycled fibers. Knowing the impact of the fragmentation of microfibers that end up in the water polluting it, the Swedish brand is developing a microfiber roadmap based on 'The Microfibre Consortium (TCM)' with the aim of creating no environmental impact from the fragmentation of fibers. Despite the actions taken by the company in favor of sustainability, several fashion media, as well as limited press portals such as Sourcing Journal, have echoed the class action lawsuit that the company has received on November 3 accused of fraudulent marketing through greenwashing in the sustainable collection 'Conscious Choice'. One of the main arguments has been the use of recycled polyester for the use of PET bottles, as this conversion can be very harmful to the environment as well as losing durability of the material, which contradicts the principle of circular economy. However, H&M fought back, arguing that it never describes its garments as sustainable as such, but rather as coming from "more sustainable" sources, and has therefore won the case (Chua, 2023).

The American group Gap Inc. targets sustainable consumption and production in its initiative towards a circular economy from 2020.

“We work with our brand teams on circularity initiatives and goals, and all our brands have embraced work aligning with at least one of the four pillars in our strategy: design for circularity, materials and manufacturing, advanced resource recovery and circular business models.” (ESG Report | GAP Inc., (2022). P.48).

Together these pillars aim to create a new model of consumption and production by giving designers the freedom to design sustainable products, then manufacture them with safe, renewable and recyclable materials while establishing clothing reuse points and giving them a new life in the fashion industry, as well as lowering the economic benefits of natural resource use by creating value for the consumer. In the same way as Inditex and H&M, the Gap Inc. group has put the focus on the circular economy by giving special importance to the material used in its garments. In fact, the American company claims to

have set a target for 2025 that the cotton used is from sustainable resources, in 2021 they reached 79%, and that at least 45% of the polyester used is also from recycled material. However, we can find a big drawback in the way Gap Inc. wants to move its production towards a circular economy. In their sustainability report, they claim that they want to achieve a minimum of 45% recycled polyester from PET bottles in all of the group's brands. As we have seen previously in the case of H&M, this practice is not at all sustainable, even if the material is recycled. Polyester generates microplastics that end up in the wastewater every time the garments are washed; also it is worth mentioning that polyester cannot be constantly recycled, as it loses quality. So categorizing garments derived from recycled polyester as sustainable would be a greenwashing practice.

4.2. Climate Change and a responsible use of water and energy

To measure the commitment to combat climate change I will take into account SDG 13, climate change, as well as SDGs 6 and 7 which take into account their responsibility for water and renewable energy.

The Inditex group states that their sustainability strategy includes numerous actions aimed at preserving the planet, reducing environmental impact on natural resources and contribute to the fight against climate change:

“At Inditex we are committed to fighting against climate change. With this in mind, in 2022 we signed up to the new targets set by the United Nations Fashion Industry Charter for Climate Action. This framework encompasses commitments in areas such as emissions and raw materials. This year we also fulfilled our commitment to renewable energy, with 100% of the electricity consumed in our facilities coming from renewable sources. In addition, mindful of the importance of working with our suppliers in this matter, in 2022 we rolled out the environmental improvement plan to promote improvements in production processes and facilities for a better use of resources, reducing their water and energy consumption.” (Inditex, M. a. G. (2022) p.133).

More specifically, the use of renewable electricity has allowed the company to save at least 500,000 tons of greenhouse gases and water saving policies, in addition to the intention to care for water quality and avoid chemicals, have contributed to saving 25% of the resource. Despite major advances and strategies to combat climate change, the level of production continues to increase, in the 2022 sustainability report, we can see how sales

are increasing every year, which is why Jordan (2023) states that as long as they continue to produce massively and at that speed, no matter how much effort they make to reduce their impact, it will never be environmentally friendly.

For its part, H&M recognizes its responsibility for climate change as a large company, and has a clear strategy to address it:

“Our long-term ambition is to reach net-zero as defined by the Science Based Targets initiative’s (SBTi) net-zero standard. This standard focuses on reducing GHG emissions before balancing out any minor remaining emissions that cannot be avoided, using permanent carbon dioxide removals” (H&M Group. (2023b, April 28) p.26)

In this regard, the H&M has managed to reduce its emissions in its direct and indirect activities related to the purchase of electricity by 8%, while in its indirect activities related to the extraction and purchase of materials, transportation and manufacturing by 7%. Although H&M highlights these reductions in its sustainability report, it should be noted that they are calculated on the basis of 2019 emissions, however, from 2021 to 2022, GHG emissions in scopes 1 and 2 (direct and indirect GHG emissions respectively from company’s own operations) have increased by 18% overall, while in area 3, GHG emissions from transportation, raw materials, garment manufacturing and fabric production they have only decreased by 3%. On the other hand, H&M does not have its own energy development plants like Inditex, but claims that 92% of the electricity purchased is renewable. However, the percentage was lower than the previous year, 95%. In terms of water management, H&M has a 'Water Strategy 2030' program to save, preserve and not pollute this natural resource, and so far has achieved a recycled water rate of 21%. Although H&M has made progress in water management, as reported by *El Economista*, the Swedish company has been involved in another greenwashing lawsuit, in which it is accused of misleadingly scoring the environmental impact of its garments as sustainable when they were barely different from items not labeled as such. In one case, a dress was marketed as having used 20% less water in its manufacture, when in fact the dress had been produced with 20% more water than average (González, 2022).

For its part, the Gap Inc. group mentions in its sustainability report that it is committed to combating climate change, for which it has set three key objectives to be met by 2030: 100% of the energy used must come from renewable resources, a 90% reduction in GHG

emissions in areas 1 and 2 based on 2017 emissions, and a 30% reduction in GHG in area 3, also based on 2017 emissions. The American company claims to be working on the three targets mentioned above, so far, they have achieved 17% of the energy purchased in 2020 coming from renewable energy and a 39% reduction of greenhouse gas emissions in the third area, no data is available. However, such progress is not substantiated by any data, so we cannot quantify the extent of the environmental impact. The Gap Inc. group has also focused on reducing the water footprint of its garment manufacturing process by partnering with its suppliers to reduce freshwater consumption, as well as reducing chemicals and responsibly managing wastewater. To this end, they have followed the 'Washwell' program, which reduces by 20% the water used in the dyeing and finishing of garments. But once again, the company makes no reference to any quantitative data in this regard.

4.3. Protection of species

When it comes to the SDG 15, Inditex affirms that “*in the case of using products of animal origin, these must always come from animals raised on farms for meat and under no circumstances from animals slaughtered exclusively to market their skins, shells, antlers, bones, feathers or down, among others*” (Inditex, M. a. G. (2022) p.209). It also ensures that materials must come from animals that have been treated ethically and responsibly in accordance with internationally accepted animal welfare standards. It also disclaims the use of animals for testing its cosmetics.

H&M also sustains that “*our ambition is to only source animal fibres from farms which have been certified, as set out in our Animal Welfare Policy*” (H&M Group, 2023d), providing data such as; 57% of the wool it has used is responsible according to RWS standards, and sustains that by 2025 it wants to reach 100%; 99% of the cashmere used also complies with GCS material standards and that 100% of the mohair used and virgin down comply with the respective standards. As for leather, by 2022, 75% of leather products will be produced with chrome-free tanned leather.

As for Gap Inc. it does not dedicate any special section to the policy of animal or animal-derived materials, it only mentions that Banana Republic, a subsidiary of the group has joined the Cashmere, wool as well as the 'Leather Group' standards in order to find responsible materials derived from animals.

It is worth noting that the three major fashion retailers mentioned above pledged to

renounce the use of mohair wool in their commitment against animal abuse after the animal rights organization PETA released a video showing how one of the main producers of the material mistreated goats in Angola, dragging them on the ground, throwing them and even slitting their throats while they were conscious (Objective, 2018). Despite this commitment, we see that H&M has not actually maintained its word to stop using this material, as I have mentioned that in its sustainability report it boasts that 100% of this material, complies with the associated standards, but does not specify the supplier.

The following table summarizes the performance of the organizations analyzed in terms of the SDGs related to the environment.

Table 2. **Environment-related SDGs and retailer’s performance**

Environment-related SDGs			
SDG’s	INDITEX	H&M	Gap Inc.
SDG 12. Responsible Consumption and Production	In Progress	Inadequate	Inadequate
SDG 6. Clean Water and Sanitation	In Progress	In Progress	In Progress
SDG 7. Affordable and Clean Energy	Good performance	In Progress	In Progress
SDG 13. Climate Action	In Progress	Inadequate	Inadequate
SDG 15 Life On Land	In Progress	Inadequate	Inadequate

Source: Own elaboration

4.4. Reducing poverty and inequalities

To end social inequalities, it is crucial that large companies engage in inclusive measures with the most socially excluded groups, as well as apply effective measures to reduce poverty. These measures are in line with SDGs 1 and 10.

The Inditex Group states in its report that it is committed to an inclusive culture, guaranteeing the diversity of profiles at all levels of its workforce, ensuring equal opportunities regardless of gender, ethnicity, abilities, sexual orientation and socio-economic situation, and promoting respect for human rights.

In addition, they highlight...

“In 2022 we have taken part in various initiatives whose primary or secondary objective is to contribute to ending poverty. We have implemented these projects in collaboration with various non-profit organisations” (Inditex, M. a. G. (2022) p.133).

However, despite the good initiatives collaborating with these organizations, Inditex should tackle the end of poverty in its own supply chain. According to Inditex's own report, it has a total of 1729 suppliers of which 955 are located in Asia and although they say they are fully committed that every manufacturer or supplier that is part of their group must comply with the 'Code of Conduct for Manufacturers and Suppliers (CCMS)' in 2022, the audits carried out in these factories have detected that 403 of the suppliers do not adequately comply with the traceability requirements indicated and 7 of them do not directly control the traceability of their productions. In addition, in the case of suppliers in Asia, the audits found that less than 50% complied with the CCMS guidelines on wages (Inditex, M. a. G. (2022)). In addition, in 2020, news broke in newspapers such as *The Guardian*, *La Verdad* and *El Pais*, that workers in factories in Karnataka, a state in southwestern India, have not been paid the legal minimum wage since 2020, increasing the poverty level of workers, and although Inditex says it is committed to ensuring that its suppliers guarantee the human rights of workers, it has made no attempt to stop this from happening (Alberto Herrera, 2021; Alfageme, 2021; Kelly, 2022). In addition, complaints about low wages are not only characteristic of sweatshop workers. Last November 2022, workers from Inditex stores in the province of A Coruña went out to demonstrate for undignified wage conditions under slogans such as "Inditex did not seem to me, I live in poverty" or "Inditex sales clerks do not make ends meet" and accusing the brand of wage differences between occupations (StackPath, n.d.).

H&M is also committed to inclusion and diversity as part of its strategy towards a more egalitarian community throughout its value chain, focusing in particular on refugees as a vulnerable group. H&M also advocates that *“everyone should receive fair pay for their work and we partner with suppliers to improve wages for workers, develop wage management systems in factories, and promote social protection frameworks that align with established international standards” (H&M Group. (2023b, April 28) p.67).* Despite this statement, the report shows that in 2021 there were 6 problems regarding

compensation and benefits in the supply chain that have been brought to the National Committee, and in 2022 there were 8 more, so they have the objective for 2023 to end them. In addition, like Inditex, H&M has also been complicit in collaborating with factories that are not paying the minimum wage in Karnataka (Alfageme, 2021). Added to this, the Clean Clothes Campaign (CCC) said Sweden's H&M had not met a commitment made in 2013 to ensure its suppliers would pay a living wage to some 850,000 textile workers by 2018 (Guilbert, 2018b).

Gap Inc. as part of its commitment to equality affirms its continued commitment in programs and partnerships that support the elimination of discrimination and harassment and that empower our employees to create an inclusive and egalitarian, environment. This commitment also applies to its entire value chain, including suppliers, so it is essential that Gap Inc. provides adequate wages to the people who actually manufacture the products it sells. To this end, the company abides by a Supplier Code of Conduct that requires *“facilities shall pay wages and overtime premiums in compliance with all applicable laws. Workers shall be paid at least the minimum legal wage or a wage that meets local industry standards, whichever is greater” (Code of Vendor Conduct Posters | GAP Inc.p.1.)*. However, on their website they state that it is not easy to detect if suppliers are applying such Code of Conduct. But in case such wage violations can be identified, they require suppliers to remedy it and in case the situation changes, they may even terminate the professional relationship with such factories. However, like Inditex and H&M, Gap Inc has also been involved in the Karnataka scandal (Alfageme, 2021), and from what I can sense that despite its attempt, the organization has still not invested enough effort to exterminate these problems.

4.5. Promote decent work, good health and well-being

We have defined above that an essential good practice to be applied by large fashion retailers is to ensure decent working conditions for all their workers and suppliers, which also implies promoting their health and well-being in the workplace (SDG 3 and 8).

In its commitment to these development objectives, Inditex claims...

“At Inditex we prioritise nurturing stimulating, stable and safe working environments, in which equal opportunities and professional development are a reality for all, from our own people to workers in the supply chain” (Inditex, M. a. G. (2022) p.132).

As indicators of the decent work they provide, Inidtex boasts of its policies of inclusiveness, talent management, training and internal promotion, as well as ensuring that under its brand workers are free to join any union. It also claims that in 2022 it has updated its health and safety policy, stating that more than 122,000 employees now enjoy the highest standards in occupational health and safety management, which is considered to be 77% of the entire workforce, excluding Russia and Ukraine. Despite the many initiatives that the Spanish group has adopted in order to guarantee decent working conditions for their workers, in the sustainability report itself I can find some drawbacks. For example, they claim to be guided by a Code of Conduct in their suppliers' factories, however, in Asian factories (which are the majority) less than 50% of them comply with working hours' requirements, and only between 50 and 70% of them with occupational hygiene requirements, the rate in non-EU European factories is even lower. In addition to the poor conditions of workers in several of the factories used by Amancio Ortega's group, as mentioned above in Asia, cases have also been found in Turkey and Brazil, among others (Girit, 2017). However, complaints about poor working conditions do not only apply to the factories, workers in some of its warehouses are also victims of them. To be more explicit, in the Zara Home warehouse in Guadalajara, three violations have been found that put at risk the safety of workers, who have to handle high amounts of cargo with little or no safety control, putting them at risk of long-term injuries (Bonilla, 2022).

H&M also claims to be committed to its employees under programs covering personnel development, benefits, health, safety and welfare. In fact, they point out “67% of respondents to our PEP survey agreed with the statement “I feel satisfied with the recognition or praise I receive for my work”” (H&M Group. (2023b, April 28) p.66). They also emphasize that they work under the guidelines of the International Labor Organization (ILO) in order to guarantee the human rights of their workers and enact progressive legislation. However, their sustainability report provides a table of their suppliers' compliance with minimum requirements in which it can be seen that their initiatives have not yet yielded results as they still have problems in terms of health and safety, forced labor and social security as well as overtime compensation. Add to this the details published by the international consortium of human rights organizations about labor abuses at H&M's supplier factories; 9 out of 11 factories used by the Swedish company in Phnom Penh (Cambodia) continue to hire workers under finite contracts, which gives these workers less incentive to demand decent conditions such as living

wages, union rights, safety, and refusal to work overtime (Workers in H&M Factories Suffer Human Rights and Labor Abuses, New Report Details - Center for Alliance of Labor and Human Rights, n. d.).

In the case of the large American group, while claiming to be committed to guaranteeing human rights and creating a resilient value chain that respects its workers, Gap Inc. admits that there are still many key issues to be addressed in its sustainability strategy such as occupational health and safety, short-term contracts, working hours, union rights and unauthorized subcontracting among others. Therefore, the company argues that it is through transparency and initiatives to evaluate practices along the value chain that they can achieve changes towards sustainability. They highlight that “78% of our sourcing went to greenrated facilities, on track to reach 80% by 2025” (ESG Report | GAP Inc., (2022). P.8), i.e. factories that are high-performing with few violations to the codes of conduct and that are not critical. As a sign of safety and well-being in the company's value chain, they highlight the distribution of measures and guidelines to address the Covid-19 pandemic as well as the investment in vaccines in underserved countries. These good practices may be overshadowed by the problems that the brand itself says it continues to face in the Sustainability Auditing Standards Board (SABS) Index, which in February 2021 found 2.480 problems in the supply chain, in one year 84% of which were submitted to corrective action plans, reducing the figure to 403 problems encountered. However, although the correction rate is high, the number of problems is still high, so the brand itself is aware of its problems in its value chain, specifically in terms of undignified working conditions and lack of safety, which it states ultimately, has an impact on the brand's reputation.

4.6. Ensure quality education

Regarding the SDG 4, quality of education, the Inditex states...

“At Inditex we believe it is essential to promote our employees’ professional development through training and internal promotions. Evidence of this is that 59% of the Group’s vacancies were covered in-house in 2022. In addition, we have continued to be engaged in projects to promote access to primary and secondary education with the NGO Entreculturas, as well as university education in partnership with the universities of Tsinghua, Dhaka or A Coruña, among others”

(Inditex, M. a. G. (2022) p.133).

On the other hand, as social protection measures, highly linked to providing quality education, the Inditex group claims to have child labor remediation measures as well as proactive initiatives to prevent school desertion and guarantee the rights of minors. These initiatives may be truncated by the economic activities of their suppliers. In the 2022 annual report they provide it is noted that in relation to the code of conduct by which their suppliers are governed, all have a percentage greater than 90% in terms of the prohibition of child labor, however, does not provide if any actually complies 100%, in addition they point out the lack of adequate systems for the verification of age of workers. In addition, Inditex has been accused several times of child exploitation, for example the report 'Flawed Fabrics' in which child exploitation practices are denounced in textile plants in India and Bangladesh, the name of Inditex comes out to reduce as a consumer, by its subsidiary Bershka (Gerehou, 2016).

H&M, for its part, claims on its website that the *“company will also focus on projects to promote quality education”* (H&M, 2023). Nonetheless, in the annual report or on the website there no initiatives are found that promote the development of this directly, other than the development of childcare services in Turkey and Bangladesh for the children of factory employees or the trainee program for graduates in order to retain talent in the company. However, H&M claims to have a clear policy against hiring minors, stating that *“child labor is not accepted. No persons shall be employed at an age younger than 15 (or 14 where ILO Convention 138 makes an exception) or younger than the legal age for employment if this is higher than 15. All legal limitations regarding employment of persons below the age of 18 shall be followed. They should be protected from any hazardous work, night shift and any kind of work that might hamper their development or impose any physical harm”* (H&M. 2014). Despite such a strong statement, H&M was accused of working with factories in Myanmar, where children as young as 14 were working up to 12 hours a day. Although the Swedish company claimed to take action for the long working hours, they also made a statement in which they defended that according to international labor laws 14-18 year olds is not a case of child labor and the importance of not excluding this age group from work (Butler, 2018). The problem here, although it is within the law to hire 14 year olds, is that the extremely lax laws in Myanmar deprive these children of any possibility of educational opportunity and expose them to long hours and poor working conditions, most notably in the cheapest form, and thus H&M is

complicit in this (Nissen, 2017).

Gap Inc. runs the Personal Advancement & Career Enhancement (P.A.C.E.) program specifically aimed at giving women an education through foundational skills and technical training in order to advance in the workplace. To deliver this program, the company collaborates with multiple NGOs, governments and schools, which has resulted in the program reaching one million women and girls, increasing communication skills by 77%, performance skills by 56% and financial literacy by 73% of those provided with the program. Although the program is mostly targeted at women, due to the social exclusion they suffer, it also welcomes boys and men. In addition, the group says it does not accept under any circumstances the hiring of minors in its operations or in production, so based on its human rights policies and code of conduct it requires all its suppliers to sustain standards and age verification processes in their facilities. They also mention that although they have not detected any cases of employment of minors in recent years, they remain alerted (Child Labor and Young Workers | Gap Inc., n.d.). Although Gap Inc. was involved in a scandal involving the use of unsafe machinery and the use of child labor and the company itself took the blame (Teather, 2004), it seems that in recent years no such allegations have come to light.

4.7. Gender equality

Inditex claims “*gender equality and women empowerment are a part of the essence of our Group*” (Inditex, M. a. G. (2022) p.133), (SDG 5), especially if we take into account that 75% of the workforce is female, making the company highly feminized. In addition, they claim...

“Cultivating women’s talent has enabled us to make solid progress in regard to their leadership within the Group: in 2022, 80% of the Company’s management positions were filled by women (81% in 2021 and 2020, and 79% in 2019). Furthermore, in the last few years the representation of women on the Board of Directors has also improved notably, achieving 45.45% in 2022 (+23 percentage points since 2016). Accordingly, we have achieved our target of 40% female representation on the Board by 2022, thus complying with the recommendations of the Spanish Good Governance Code.” (Inditex, M. a. G. (2022) p.151).

It also rejects any type of discrimination, violence and harassment based on sex or gender identity, abiding by its protocols. In terms of work-life balance, which has always been a

burden for women, the company states that it is promoting measures in favor of work-life balance, with special emphasis on co-responsibility. As for the wage gap, Inditex stresses that *“the outcome of the analysis carried out in 2022 shows wage parity between men and women in Inditex. In total salary, women have been paid 0.4% more than me.”* (Inditex, M. a. G. (2022) p.171). However, this data should be taken with a grain of salt since, as I have mentioned, the workforce is highly feminized and there is female representation in almost all positions, and analyzing the salary gap by positions, it is observed that this difference is in favor of men, since male specialists are paid on average 3% more and male managers 8% more (it should be noted that this useful gap occurs even though, according to Inditex data, men only occupy 20% of management positions). Despite its efforts and initiatives towards gender equality, Inditex continues to fall into some bad practices, to be more specific, according to Business Insider, the Spanish Justice has condemned the group to pay a compensation of 3000 euros to a female worker who was denied a specific working day, thus violating the rights of reconciliation of Inditex's own labor policy (Civieta, 2022). To this we can add the recent protests of the sales clerks, where most of them are women, of Zara, where they condemn the differences in benefits and salaries with the people who hold positions in logistics and administration, where most of them are men, thereby increasing the salary gap of the workforce. They argue that the birth bonus that the logistics and administration workers hold for a child is 450 euros, while the sales clerks only receive 42 euros and that while these employees are given grants of 200 and 500 euros for school supplies and university tuition for their children, the sales clerks receive nothing (Ser, 2023).

H&M assures...

“Gender equality is rooted in our company values, social policies and global employee strategy. As an employer, we are responsible for ensuring equal opportunities for all our employees. In our own operations, women make up 75% of our global colleagues and 75% of our leaders. It is encouraging that these numbers reflect each other and although they are well above the average, we still have work to do across our value chain.” (H&M Group, 2023c).

They are aware that they also use a lot of female labor in the production of their products, all over the world and distributed in 30 countries. Due to the great diversity of governments, cultures and social norms of each country, they know that gender equality

can differ greatly along their value chain. That is why they have launched several country-specific initiatives in India, for example, where they have collaborated with ‘Swasti’, an international health resource center, to promote gender equality by addressing issues such as sexual harassment in the workplace, or the Better Work project in Cambodia to strengthen women's leadership skills by increasing social dialogue and democratic choice for workers. In relation to abuses at work, in 2022 *The Guardian* shared that reports were uncovered from H&M supplier factories where testimonies are collected of women and girls subjected to pressure to work faster and if they achieve their goals, they are punished with physical violence (Hodal, 2022). The wage gap is also something they are aware that they need to improve, as it stands at 16% in favor of men, such wage gaps have direct negative consequences for women and their immediate environment on a real and daily basis. Despite the involvement in the aforementioned initiatives, the company itself determines that these advances are not sufficient and that progress towards equality is very slow, accepting that these measures are not sufficient to achieve equality by 2030 (H&M Group, 2023).

Earlier we mentioned the P.A.C.E. program that Gap Inc. is carrying out to empower women and seek gender equality, but it is not the only initiative it has launched. In alliance with other organizations, it launched the Empower@Work program which “*harnesses the power of collective action to deploy sustainable, systemic, and scalable programs that empower women workers, embed gender equality in business practice, and catalyze policy and systems change by aligning women’s empowerment training and skill-building efforts across the apparel industry*” (ESG Report | GAP Inc., 2021.p.18).

On the other hand, Gap Inc. says it is aware that in recent years in its regular facility assessment, cases of discrimination and harassment of women have been discovered. To be more precise, in 2022 came to light allegations of women who were subjected to abuse to meet the objectives that fast fashion demands in which the brand Gap Inc. was involved since in the factory that was subcontracted a woman testified to the disrespect and daily insults to which they are subjected, the threats and violence they suffer (Hodal, 2022). That is why Gap Inc. believes that it is not enough to evaluate, so they have developed a program that promotes zero tolerance to physical, psychological and sexual harassment. In order for the program to bear fruit, they have set a target that by 2025 all their facilities, including managers and employees, will have received the necessary training on this policy.

The following table summarizes the performance of the organizations analyzed in terms of the SDGs related to the social and economic spheres.

Table 3. Social and economic SGDs and retailer’s performance

SDGs related to social and economic issues			
SDG’s	INDITEX	H&M	Gap Inc.
SDG 1 No Poverty	Inadequate	Inadequate	Inadequate
SDG 3 Good Health and Well-Being	Inadequate	Inadequate	In Progress
SDG 4 Quality Education	In Progress	Inadequate	Good performance
SDG 5 Gender Equality	Inadequate	Inadequate	In Progress
SDG 8 Decent Work and Economic Growth	Inadequate	Inadequate	In Progress
SDG 10. Reduced Inequalities	In Progress	In Progress	In Progress

Source: Own elaboration

5. CONCLUSIONS

After analyzing the sustainability reports and the websites of three of the most dominant fast fashion brands, and comparing them with some external data, I have drawn the different conclusions. With regard to the commitment to responsible production and consumption, despite the great efforts of the three brands to create a circular fashion where the good use of materials predominates for a longer useful life of the garments and subsequent recycling, it is very difficult that the pace of production to which fast fashion is subjected can be carried out at 100%, because, no matter how many measures towards a circular economy are taken, the increase in production and sales still generates large tons of waste, polluting landfills and rivers. This is something we should be extremely concerned about, due to the current trend towards the rapid consumption of poor quality garments, which are usually not recyclable.

In addition, I have seen in some cases that although they disclose that materials such as recycled polyester are sustainable by the simple fact of being recycled is a greenwashing strategy. And that despite the attempt to use increasingly more organic materials, the use of

chemicals is still very present in the production of garments.

With regard to climate change, the firms analyzed are taking sustainable measures to reduce GHG emissions as well as increasing renewable energy or strategies for better water conservation, however, once again, despite the advances, the fast fashion industry is still very polluting, and until they slow down the production processes it is very unlikely that they can remedy the environmental impact.

In terms of measures to help eliminate poverty and reduce inequalities, while the initiatives or commitments they have taken may be a start, they still have a lot of work to do, both in terms of ensuring human rights and living wages in the places where they have outsourced their production and in terms of their direct employees. When it comes to the health and welfare of workers as well as decent work, the initiatives that are being taken are not enough, especially with regard to workers in the value chain who are the most subjected to terrible working conditions that put their own health at risk.

For the promotion of quality education, while Inditex and Gap Inc. collaborate with various organizations to ensure quality education and reduce school dropout rates, all three companies have been complicit in the hiring of children in their suppliers' factories at some point, and even H&M has somewhat justified this hiring by appealing to the law of the country where the practice was occurring. The hiring of minors only means that children, even if they are of minimum working age, do not have the opportunity to guarantee themselves a better future, thus depriving them of any improvement in their quality of life. As concerns gender equality, the big three companies, despite their programs and initiatives to empower women, have a lot of work to do, as women workers are still subject to wage gaps, work-life balance problems and, in the worst cases, violence and abuse on the basis of sex or gender identification.

Following the results of the empirical analysis companies are or claim to be increasingly aware of the need for a sustainable society, economy and environment and have therefore decided to take action, but such actions are often not sustainable as such or are in some way "cancelled" or retracted by actions that prove to be completely contrary. I can conclude that in this case, LT (Husillos, 2007) can be applied, since Inditex, H&M and Gap Inc. due to external pressures publish and flaunt a sustainable discourse, to influence the perception of society to maintain the implicit social contract with their stakeholders that allows firms to survive.

Finally, I have also to conclude that in the case of these three major fast fashion retailers,

the transparency of their actions is a great start for the implementation of new laws or initiatives to remedy sustainability problems. That is to say, although many bad practices are still found in their economic activities, many of them are reported by them in their sustainability reports, although they do not highlight them as much as their progress or good initiatives. If we want a sustainable fashion it is absolutely necessary to know the social and environmental impact it is generating to be able to take the necessary corrective measures, otherwise, as I have mentioned before, ignoring these issues is the way to accept them.

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