



A Comparative Thematic Analysis of Sustainability and Net Zero Reporting in the UK Grocery Retail Sector: Evidence from Tesco, Sainsbury's and Morrisons

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Declaration

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Abstract

This dissertation examines how Tesco, Sainsbury's and Morrisons communicate sustainability and net zero commitments through public corporate reporting. It responds to a reporting problem rather than attempting to rank environmental performance: familiar targets and ESG terms may rest on different periods, baselines, boundaries, calculation methods and assurance arrangements. The study adopts an interpretivist, abductive and mono-method qualitative design. A comparative multiple-case document analysis was conducted using 41 authenticated sources and 39 verified disclosure units. Manual thematic coding examined net zero targets, operational and value-chain emissions, governance, assurance, suppliers, packaging, food waste and sustainable sourcing. The findings show strong thematic convergence across the three retailers, including similar 2035 and 2050 target structures and common governance and value-chain themes. Direct numerical comparison is nevertheless restricted by asynchronous reporting periods, different baselines and boundaries, Scope 3 estimation, restatements and selective assurance. The discussion applies institutional, stakeholder and accountability, legitimacy, and signalling perspectives in defined roles. The study concludes that comparable reporting requires each major claim to make its period, boundary, baseline, method and assurance status visible. It recommends metric maps, restatement reconciliations, assurance indexes, clearer value-chain indicator categories and stronger cross-document version control. The contribution is limited to a transparent comparison of three retailers' public disclosures and does not independently verify environmental outcomes.

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List of Abbreviations

Abbreviation	Meaning
BRC	British Retail Consortium
ESG	Environmental, social and governance
FLAG	Forest, land and agriculture
GHG	Greenhouse gas
GRI	Global Reporting Initiative
IFRS S2	IFRS S2 Climate-related Disclosures
ISSB	International Sustainability Standards Board
KPI	Key performance indicator
SBTi	Science Based Targets initiative
tCO2e	Tonnes of carbon dioxide equivalent

Chapter 1: Introduction

1.1 Background and context

UK grocery retailers play an important role in the entire food system. These retailers determine which food products will be sourced, produced, sold, and discarded. They have a palpable impact on transportation, production, connecting customers, suppliers, logistics providers and farmers. As a result, reporting on sustainability includes a plethora of factors such as, store electricity, refrigeration, transport, food waste, agriculture, packaging and supplier emissions. According to the British Retail Consortium's Climate Action Roadmap, retail net zero is connected with supply chains, direct operations as well as products sold (British Retail Consortium, n.d.).

Net zero reporting is an integral and significant part of corporate communication and accountability. Net zero must not be considered as a trivial and distant target. Credible strategies need to ensure proper treatment of residual emissions and significant reductions (Fankhauser et al., 2022). Discussions should provide details on boundaries, target yes, baselines, governance duties, progress measures, as well as uncertainties. The GHG protocol establishes a distinction between direct operational and indirect value chain emissions through scopes 1, 2 and 3 (Greenhouse Gas Protocol, 2004; 2011). Most of the impacts of food and brand occurs outside the perimeter of direct operations.

Recent debates demonstrate this issue. Tesco's Sustainability Report 2025/26 categorizes full-value-chain obligations alongside climate, waste, governance and progress information (Tesco PLC, 2026a). Sainsbury's Plan for Better Report 2025/26 presents a combination of targets, a performance scorecard, governance and selected assurance markers (J Sainsbury plc, 2026a). Morrisons' report analyzes a different timeline, while its latest Energy and Climate page delivers updated commitments and the report demonstrates Scope 3 progress and assurance limits (Morrisons Corporate, 2025a; Morrisons Corporate, n.d.). Therefore, reporting is actually a manifestation of data defined and measured by organizations and supported with evidence.

1.2 Research problem

Lack of sustainability commitments does not emerge as the principal problem. The main challenge is to judge the scope, clarity and comparability of the evidence required to establish them. The same set of terms can be used for distinctive baselines, reporting periods, emission, quotations, organizational limits and assurance arrangements. A target may seem specific even though its scope 3 coverage remains contingent upon

approximations or supplier data. Interchangeably, a report may present uncertainty or a missed target which may later prove to be more informative, regardless of the poor performance it shows on the report. The GHG protocol does not approve scope 3 standard suitable for direct comparisons. Meaningful comparison can be achieved by consistency in methods, data, and performance metrics (Greenhouse Gas Protocol, 2011).

The research analyzes the way in which sustainability and net zero obligations are communicated and established in public corporate reporting. It does not conduct independent investigation on emissions, target achievement or verify whether a company is greenwashing. Reporting is considered as an organizational manifestation of data which will be utilized for analyzing accountability, credibility as well as stakeholder relationships. The quality of reporting is heavily reliant upon measurement, implementation, and available information (Christensen, Hail and Leuz, 2021). The study focuses on reporting and interpretation challenges rather than establishing a direct environmental performance ranking.

Research gap. Prior research provides information on theories and determining factors of sustainability reporting. However, it cannot explain how information revealed by comparable grocery retailers should be interpreted across boundaries, governance, matrix and assurance (Hahn and Kühnen, 2013; Del Gesso and Lodhi, 2025). The study applies a focused approach while addressing this gap through theory informed comparison of Tesco, Sainsbury's and Morrisons' public reporting. It resolves the gap by implementing consistent coding queries for every case and discerning commonalities and differences based on four complimentary lenses.

1.3 Rationale for selecting Tesco, Sainsbury's and Morrisons

A criterion-based purposive sampling was implemented to pick out Tesco, Sainsbury and Morrisons. These are influential retailers in the UK grocery sector, equipped with extensive stores, established brands, supplier activities, and logistics. They provide publicly available documents on net zero, packaging, food, waste, emissions and governance (Tesco PLC, 2026a; J Sainsbury plc, 2026a; Morrisons Corporate, 2025a). These shared documents help to build comparison. Additionally, the configuration of reporting provides analytical variation.

These specific cases present value chains which establish connection between operations and scope 3 impacts. Each case includes obligations and performance evidence. The reporting format varies from case to case. Latest structured reports can be obtained from Tesco and Sainsbury's case. On the other hand, Morrisons' report is based

on data from an earlier period but includes current climate information. These cases provide a wide range of information which increases reporting depth, covers different timelines, supports boundaries and assurance. Although these instances can be utilized for detailed coding, they do not provide statistical representation.

1.4 Research aim

The aim of this study is to compare how Tesco, Sainsbury's and Morrisons communicate sustainability and net zero commitments in public corporate reporting, and to identify the main themes, similarities, differences and transparency issues across their disclosures.

1.5 Research objectives

The study has five objectives:

1. To identify the dominant sustainability and net zero themes presented in public reports by Tesco, Sainsbury's and Morrisons.
2. To compare how the three retailers report targets, metrics, governance arrangements and progress evidence.
3. To examine how the retailers address value-chain issues such as Scope 3 emissions, suppliers, packaging, waste, food waste and sustainable sourcing where evidence is available.
4. To evaluate the clarity, comparability and limitations of the reporting evidence across the three cases.
5. To discuss practical and academic implications for improving transparency and comparability in sustainability and net zero reporting in the UK grocery retail sector.

1.6 Research questions

The main research question is:

How do Tesco, Sainsbury's and Morrisons communicate sustainability and net zero commitments in their public corporate reporting, and what similarities, differences and reporting gaps are evident across the three cases?

The supporting questions are:

6. What sustainability and net zero reporting themes are most prominent in the companies' disclosures?

7. How do the retailers differ in reporting targets, metrics, governance and progress evidence?
8. What strengths, gaps or tensions are visible across the three cases?
9. What do the findings imply for transparent and comparable reporting in the UK grocery retail sector?

1.7 Significance and contribution

This study provides pertinent insights from an academic, practical and methodological perspective. From an academic point of view, it implements a focused framework on a sector, which influences both operations and value chains. ESG reports can be explained through stakeholder, legitimacy, institutional, and signaling theories although one single theory is not sufficient to explain the whole process (Hahn and Kühnen, 2013; Del Gesso and Lodhi, 2025). The comparison demonstrates the ability of these theories to discern accountability, legitimacy narratives, disclosure convergence and credibility signals without exposing any intent.

Pragmatically, this study improves transparency, and comparability by assisting users identify features. These features include interim targets, progress, governance, responsibility, clear boundaries, and methodological changes. It can also derive differences concealed by common labels in evidence. From a methodological point of view, it helps to build a transparent comparison system through consistent coding queries instead of building a new emissions model.

1.8 Scope and boundaries

This dissertation is a secondary qualitative study, which gathers information from a plethora of different formats of report such as, public corporate reports, sustainability/ ESG reports, governance disclosures, net zero webpages, go ahead and policies as well as selected academic and industry sources. This report materials maintain a timeline from 2022 to 2026. Materials prior to this date may be used for target shift, baselines and continuity. The primary analysis focuses on certain factors, such as, Scope 3, packaging, food waste, sourcing, governance, assurance and reported challenges.

No information was collected from interviews, surveys or any personal, confidential and commercially unauthorized resources. This study will not rely only on disclosures in order to establish target causality, determined emissions, analyze stakeholder perceptions or interpret managerial motives. There are certain limitations in this study, such as data

availability, reporting timeline and boundaries. These limitations support a document based design and timetable.

1.9 Theoretical orientation

As the study regards reporting as accountability, as well as an answer to information symmetry within a common field, four perspectives have been utilized to analyze the information. The dominating frame of reference are accountability and stakeholder theory. These lenses fit appropriately with grocery retail's distributed value chain as it analyzes if the reporting communicates obligations to suppliers, customers, employees, and investors, while figuring out whose interest, influence and responsibilities are prominent (Freeman, 1984; Gray, Owen and Adams, 1996). The retailers try to adapt to social and environmental expectations. For this reason, legitimacy theory is crucial. This theory does not consider disclosure as a manifestation of motive or performance rather it analyzes narrative prioritization, acknowledge difficulties, and omissions. Institutional theory perfectly aligns with cross-case design. All of the three firms operate in the same sector. As a result, they may develop similar frameworks, targets, and terminology in order to handle professional, regulatory and peer pressures. This theory facilitates examining convergence while discerning any hidden differences concealed by common labels (DiMaggio and Powell, 1983). As users confront information asymmetry, signaling theory is pertinent to this framework. Interim targets, time-series data, specific baselines and assurance scope can prove to be stronger signals in comparison to general commitments.

A combination of these four theories is more useful than applying a single theory because they establish a connection between stakeholders, legitimate narratives, evidence quality, and institutional context. Their primary impact is to guide interpretation after initial coding, not to predict any outcome or the reason a company revealed a particular information. Chapter 2 handles the development of this framework and scrutinizes the literature. Further chapters will connect this framework to the comparative findings.

1.10 Dissertation structure

Chapter 1 establishes background, problem, goals, objectives, queries, scope and theory. Chapter 2 strictly scrutinizes sustainability reporting, net zero credibility, accountability, transparency and four perspectives. Chapter 3 demonstrates the document-based research design, source selection, coding, thematic analysis, quality controls and ethics. Chapter 4 derives cross-case and within case outcomes. Chapter 5 utilizes the framework to interpret these findings and considers implications. Chapter 6 answers the question, discusses limitations and presents recommendations.

1.11 Chapter conclusion

The primary contribution of this chapter is to compare and review sustainability and net zero reporting in the context of the UK grocery retail segment. Environmental impacts reach beyond value chains. Distinctive data in terms of boundaries, periods, metrics and assurance may disrupt the comparison model. Tesco, Sainsbury's and Morrisons deliver a shared sector sample which includes various reporting formats and evidence. A theory informed comparison which discerns how these retailers communicate, manifest and limit their obligations public reporting is the primary research gap. The literature and framework are established in the next chapter for further analysis.

Chapter 2: Literature Review

2.1 Introduction and review scope

This chapter will examine the literature in order to evaluate the communication strategy of Tesco, Sainsbury's and Morrisons on sustainability and net zero commitments through public corporate reporting. This evaluation is intentionally more precise than the general sustainability field. This review will concentrate on five connected segments. First, discussion on sustainability and ESG as a measurement of accountability. Second, theories focusing on the intention behind any organization revealing specific information. Third, the authenticity and credibility of the reporting on net zero and greenhouse gas. Fourth, the value chain system of the entire grocery retail segment. Fourth, the credibility, comparability and quality of the evidence that was provided. These segments are significant as the main concern of the study is not determining retailers emissions or evaluating their operational performance. Rather, analyzing how factors, such as, environmental obligations, governance, targets, metrics and limitations impact the reported documents.

The review is sorted following a thematic process. The evaluation process begins with treating disclosed information as evidence instead of a detailed record of performance. After that, it analyses several theories, such as stakeholder and accountability theory, legitimacy theory, signaling theory and institutional theory. These perspectives contribute in determining social acceptance, stakeholder responsibilities, pressures within an organizational perimeter, as well as the credibility of information considering symmetry factors. The process then evaluates net zero and Scope 3 reporting where measurement and comparability issues may arise due to the grocery value chain system. After all this, the chapter focuses on synthesis on the framework and research gap.

This review should not be considered as a systematic review that can provide a regenerative database count. It utilizes literature reviews, peer reviewed papers, original theoretical contributions and authoritative standards which specifically resolve the research questions. This review builds a theoretically informed case.

2.2 Sustainability reporting, ESG disclosure and accountability

Sustainability reporting is a manifestation of an organization's public communication on its economic, environmental and social impacts, responses, and performance. This concept appropriately aligns with ESG disclosure, corporate social duties, non-financial reporting as well as integrated reporting. However, these terms are not interchangeable. The information provided by ESG disclosure can be beneficial for investors, but sustainability reporting can

discern the wider impact on people, environment and commercial relationships. The GRI standards prioritizes accuracy, clarity, comparability, verifiability and dictates the organizations to disclose their most important impacts (Global Reporting Initiative, 2021). Studies on reporting directives warn that greater disclosure can be beneficial only if implementation and enforcement materializes information useful for making decisions (Christensen, Hail and Leuz, 2021). The current study prioritizes reporting quality compared to the amount of positive information.

The literature demonstrates that sustainability reporting possesses multiple dimensions and can be theoretically challenged. Hahn and Kühnen's (2013) analysis of 178 studies points out inconsistent results and unanswered questions regarding governance, regulation, reporting quality and stakeholder perceptions. A systematic review by Del Gesso and Lodhi (2025) categorizes perspectives derived from stakeholder, legitimacy, institutional, signaling and voluntary disclosures. This indicates that any disclosure should not be analyzed through a single perspective. A firm's report may confirm meeting stakeholder expectations, compliance with norms, legitimacy management, reduction of information asymmetry, as well as response to institutionalize internal practices. These explanations are not equivalent, but they can overlap.

Accountability provides a significant normative angle. Gray, Owen and Adams (1996) creates a distinction between accountability and a shallow view of corporate reporting as information supplied to capital providers. For this reason, organizations should remain transparent on their usage of social and environmental resources, and provide explanations to those affected by their actions. In the case of grocery retailers, accountability should not be confined to stores and distribution centers. It should extend to manufacturers, farmers, employees, consumers, logistic providers and ecosystems impacted by business relationships. Accountability theory discerns if reporting communicates responsibilities, performance and impacts to affected groups

The challenge is that public reporting is generated by the organization itself. Materiality processes may focus on elements that are deemed significant for the users or financially irrelevant, whereas effects difficult to measure might receive less priority. A scorecard maybe useful for scanning performance, but it may neglect important methodological assumptions and trade-offs. As a result, disclosures should be considered as a record of sustainability provided by organizations rather than the whole picture of sustainability itself.

This distinction is significant to resolve the research questions. Objective 1 focuses on the prominent themes rather than the impacts which are objectively more significant.. Objective 2 and 4 analyze factors, such as, targets, progress, evidence, clarity, and

limitations disclosed by the company. Non-disclosure is categorized as a limitation of the public evidence which does not mean that the underlying activity is absent.

2.3 Theoretical perspectives on corporate disclosure

2.3.1 Stakeholder theory and accountability

The first concept of stakeholder theory is the relationship of the organization with groups that either affect or are affected by its actions (Freeman, 1984). This is an appropriate beginning point in the case of a grocery retail chain as the business model connects consumer demand with complicated upstream and downstream relationships. The impact of climate and sustainability is palpable in purchased products, brand manufacturing, packaging, refrigeration, transport, food, waste, and end-of-life treatment. A report prioritizing direct energy only may not manifest the whole picture of the retailer's sustainability duties.

The theory contributes by finding whose interests are valued, which impacts are considered important and how responsibility is distributed within the value chain system. It does not treat net zero as a mere facilities-management issue. Radha provides proper attention to supplier involvement, sustainable sourcing, food waste and packaging. The literature on accountability solidifies this perspective by discerning if the stakeholders receive proper information which will facilitate in evaluating commitments and progress, including negative information and explanations for missed targets (Gray, Owen and Adams, 1996).

There are some constraints in stakeholder theory. The category is wide and groups are not equivalent in terms of power, resources, and visibility. Retailers may maintain direct communication channels with investors and customers, but not suppliers, workers or future generations. Mentioning a stakeholder is not a proof that participation had any impact on a decision. Apart from that, the theory cannot resolve issues between price, supplier requirements and decarbonization. For this reason the study attempts to discern evidence of proper stakeholder utilization and accountability.

2.3.2 Legitimacy theory

Legitimacy theory considers an organization to be bounded by a social contract. Suchman (1995) conceptualizes legitimacy as a common perception that organizational activities can be appealing, proper and appropriate in a social system built upon norms and values. Sustainability reporting is a method of demonstrating the organization's activities as consistent with public expectations. Maintaining climate targets, responsible sourcing

mechanisms and references to accepted standards can contribute in representing the organization as a responsible member of society.

This theory can contribute to explaining the narrative angle of reporting. It focuses on the relationship between context and claims. For instance, it analyzes how a firm communicates its purpose, describes challenges, frames progress and links sustainability with its business model. It transforms the research gap into an analytically meaningful concept. A report may provide extensive information about ambitions while compressing details on boundaries, trade-off and setbacks. Delmas and Burbano (2011) categories weak regulation, information symmetry, market pressure, and organizational conditions to be the driving force for greenwashing. Lyon and Montgomery(2015) prove that green wash can include a range of symbolic communication instead of a single practice.

However, precaution should be taken when using legitimacy theory. This theory can misguide researchers into believing that a disclosure was generated to manipulate perceptions, even if the document does not reveal the author's intention. A positive narrative does not indicate symbolic management, and neither limited disclosure proves greenwashing. The theory leans more toward external acceptance, which can diminish the significance of internal learning, operational improvement and genuine uncertainty. This study provides an interpretive perspective to evaluate framing, balance, limitations, and plausible claim evidence tensions. The review will use terms such as selective emphasis, unclear boundary or limited evidence instead of directly judging corporate motive.

2.3.3 Institutional theory

Institutional theory demonstrates how organizations from similar sector manifest the same set of structures and practices. DiMaggio and Paul(1983) establish a distinction between coercive pressures and regulation. They also distinguish normative pressures from professional benchmarks and mimetic pressures, emerging from uncertainty and imitation. These processes can prove to be significant when it comes to UK grocery reporting as retailers face common stakeholder expectations and follow similar frameworks, industry initiatives and climate terminology.

The theory contributes to understanding why reports manifest common terms such as, Scope 3, net zero, governance, science based targets and transition plans. Common set of terminology proves similar standards followed by the whole retail chain as well as a maturing field instead of copy paste. This also generates a comparative question: if the three companies reveal the same boundary, timeframe, evidence as they use the same

categories? Similarity from an institutional point of view may develop recognition, but cannot generate equal quality or substantive comparability.

The primary constraint in institutional theory is that organization may emerge as overly passive. Through interpreting and adapting pressure firms may diverge their practice from formal structures (Meyer and Rowan, 1977). A common framework helps in coordinating data collection or manifest conformity. As a result, this research regards recurring terminology as evidence of field level convergence in the process of evaluating the content behind it.

2.3.4 Signalling theory

Signalling theory deals with information asymmetry issues between organization and the users of its reports. Connelly et al. (2011) assert that the purpose of signals is to communicate information about a concealed quality which cannot be observed by the receiver. For instance, in a sustainability report a far-fetched net zero ambition may appear as a weak signal if the user cannot determine the boundary, baseline, interim milestones, progress measures or responsibility for delivery. Precise disclosures, as well as disclosures that are expensive to produce, generate stronger evidence, although cost cannot be the only guarantor of truth.

This perspective aligns with the study's focus on reporting evidence. It focuses more on quantitative metrics, target definitions, time-series data, data constraints, governance duties as well as assurance scope. In lieu of a fully positive narrative disclosure of Missed target or approximation uncertainty may prove to be more informative as it enables the user to evaluate risk and credibility. Bui, Hoque and Zaman (2020) provide empirical data to confirm the relevance of climate governance. Climate monitoring and reporting methods in a macro level are consistent with the alignment between carbon disclosure and carbon performance in the sample. This result cannot be applied to the three selected retailers. However, it categorizes governance as a significant part of the evidence architecture.

Signaling theory is also filled with constraints. An advance to report may prove to be cheap in comparison with the reputational benefit it desires. Apart from that, assurance may include selected indicators only. A set of equally polished scorecards may be obtained from different measurement procedures. Signaling evaluates decision benefits and strength of the evidence.

2.3.5 Why a combined framework is needed

The four perspectives provide corresponding instead of competing explanations. The main concern of stakeholder and accountability lenses is to determine whose impacts and

responsibilities should be prominent. Legitimacy theory analyzes response to social expectations. Institutional theory focuses on shared language, terminology and formats. Signaling theory, evaluates whether the information curtails uncertainty about commitments and development. There are some limitations in each perspective. Stakeholder segment may conceal power distinctions, legitimacy evaluation may overestimate motives, institutional convergence may be misunderstood as quality signaling may overestimate formal specificity.

As a result, a framework based on a combination of the four lenses is preferable to a single theory. It builds a connection between the relational context of grocery retail chains with the evidence quality of the reports. The framework does not indicate that one perspective will be sufficient to discern every disclosure. A set of queries applied after initial thematic coding will ensure the visibility of unexpected themes. This distinction prevents applying evidence forcefully into a theory and maintains the academic quality of the comparison.

2.4 Net zero reporting, carbon accounting and credibility

Net zero has emerged as a significant target to achieve in modern times. According to Fankhauser et al. (2022), achieving sustainable net zero ambition demands significant reductions in emissions, inclusion of relevant sources and proper treatment of residual emissions. The quality of the transition process creates a significant impact. Users should be provided with information such as, which elements are included, what baseline is used, if inter milestones exist, how progress is measured, how residual emissions are processed and who is responsible for implementation. The credibility of the claim is contingent upon these factors.

The GHG protocol emerges as an appropriate reference point in order to evaluate climate disclosures. The corporate standard manifests clear contrast between Scope 1 direct emissions, Scope 2 emissions, retained from purchased energy, and Scope 3 indirect value chain emissions (Greenhouse Gas Protocol, 2004). The Scope 3 standard categorizes value chain emissions into upstream and downstream segments. Its primary purpose is to help organizations understand the larger scale impact of these emissions as well as involving suppliers and customers (Greenhouse Gas Protocol, 2011). Scope three standard is crucial for grocery retail as purchased products, agriculture, distribution relationships, packaging, and disposal can be present beyond the operational boundary of a retailer.

Presence of a common set of terminology does not ensure elimination of compatibility issues. According to the GHG protocol, Scope 3 standard by design can be utilized for

comparison by a single company over a period of time and does not support company to company comparisons. A similar scope level can produce different figures of result, due to differences in organizational structure, inventory methodology, estimation methods and data availability. Absolute emissions, intensity of the emissions and the composition of sales can be used for different purposes. An appropriate cross case analysis must be applied to compare definitions, processes, and boundaries before the final comparison of numerical results.

Frameworks built upon climate reporting may increase the demand for consistent disclosure. IFRS S2, issued by the ISSB in 2023, organizes disclosures related to climate around factors such as, strategy, governance, risk management and targets (IFRS Foundation, 2023). Although the architecture emphasizes the features evaluated here, a framework cannot ensure complete implementation, comparable boundaries and dependable value chain data. For this reason, it is considered as institutional context instead of evidence that a report fulfills standard requirements unless the company communicates its application.

A complication between commitment and evidence may arise in net zero reporting. Although a target can mobilize action and develop accountability, it can also delay evaluation due to the target being distant and limited interim evidence. Scope 3 approximations can be pertinent due to the lack of complete supplier level primary data. These estimates must be described so that the users can interpret shifts over a period of time. Assurance can be useful to boost confidence in specific metrics. The quality of assurance and scope can derive checked elements. These challenges can be encountered in objectives 2 and 4 and RQ2-RQ4. This study does not judge retailers actual emissions rather it compares in what manner, the targets, metrics, governance, progress and limitations are conveyed.

2.5 Value-chain sustainability in grocery retail

The grocery segment demonstrates why sustainability reporting should be interpreted in consideration of organizational boundaries. Retailers have to maintain our network which involves several players, such as, farmers, food manufacturers, packaging suppliers, logistics operators, stores and consumers. Literature on sustainable supply chain management emerged as a response to ensuring environmental efficiency in the case of a wider integration of environmental, economic, and social milestones. After studying 191 papers, Seuring and Müller (2008) categorize supplier management for risk and performance as well as supply chain management for sustainable products as two dominating strategies. Carter and Rogers (2008) establish a framework which connects

sustainability with supply chain management instead of regarding it as an external extension. Pagell and Wu (2009) asserts a need for a well established and complete theory to describe the manner in which firms redesign supply chains, engage suppliers, and maintain sustainability in practice.

These findings align with the three retailer's disclosed themes. Suppliers standards and involvement can be considered as accountability mechanisms although it does not ensure supplier compliance. Different definitions, coverage and verification processes can be used to evaluate sustainable sourcing. Disclosures on packaging procedures can prove to be a sign of exercising circularity. However, material substitution, or recycling cannot be automatically established as sustainable without determining the whole system and lifecycle(Geissdoerfer et al., 2017). Data on food waste may not provide information regarding where waste occurs as well as whether preventive measure is the main priority.

There is an information issue in the value-chain reporting. A retailer may have full authority over its reporting, but may rely on suppliers for activity data, emission factors and evidence. Precise annual data can be derived from direct operations, whereas information on agricultural emissions, land usage, packaging impacts all supplier transition plans needs to be interpreted through estimates, programs or long-term commitments. A report can manifest influence without establishing proof of control. The comparison will determine the way retailers communicate supplier, responsibility, data quality, progress, and boundaries. It will separate engagement initiatives from verified performance.

This literature includes factors, such as, Scope 3, suppliers, packaging, waste, food waste and sustainable sourcing which can be found in objective 3. It also emphasizes the need for a cross-case matrix instead of a simple description of sustainability terms. The primary concern is not the appearance of a theme rather whether the theme mentioned in the report includes the scope, metric, responsible actors, timeframe, progress evidence and limitations

2.6 Disclosure quality, comparability, assurance and greenwashing risk

Disclosure quality can be described through several competing theories. Quantity can be derived from the number of indicators or pages. Quality on the other hand, involves specificity, balance, consistency, verifiability and the relationship between claims and implementations. Although GRI's reporting principles establish a normative standard, different corporate reports may adhere to their own selected reference standards. Michelin, Pilonato and Ricceri (2015) argue that discrete reports, assurance and reporting criteria generally do not produce high-quality CSR information in their sample. The results they

produce may prove to be significant as they challenge the notion that formal reporting structures are always reliable to measure substantive accountability.

Comparability manifests a similar issue. Berg, Kölbel and Rigobon (2022) argue that ESG ratings may not remain consistent due to the variations in scope, measurement and weighting methods. Ratings and company reporting is not the same thing. Hence the result should not be applied directly to Tesco, Sainsbury's or Morrisons. Apart from that, it also proves that a common ESG label may camouflage different constructions of hidden information. In the case of corporate reports, proper attention should be given to boundary, baseline, period, denominator, calculation method, target coverage and restatement in order to perform comparable analysis. The study will create a distinction between thematic similarity and evidential compatibility.

Assurance is often equated with credibility, but assurance statements must be scrutinized strictly. According to O'Dwyer and Owen (2005), early sustainability assurance practices generate doubts on independence, stakeholder participation and management control. Up-to-date assurance does not resolve these issues. The pertinent analytical questions need to be considered here are: which indicators are included, what level of assurance is provided, what requirements are used, what exclusions are revealed, and whether the assurance applies to the report as a whole or a small segment of metrics. As a result, assurance is interpreted as evidence on verification scope.

Literature on green washing wars comparing communication with performance. Delmas and Burbano (2011) argue that organizations can benefit from overstating environmental responsibility in the case of symmetric information and strong external pressure. Lyon and Montgomery (2015) describe greenwashing as a set of practices which includes symbolic interpretation and decoupling. Marquis, Toffel and Zhou (2016) explain the influence of scrutiny and norms on selective disclosure at a global level. These studies agree on analyzing claim-evidence imbalance, selective emphasis, unclear boundaries and unreported challenges.

A methodological implication can be limited. A document based study can discern whether an element has been emphasized, specified, qualified or omitted. It cannot prove motive, analyze unreported performance. Additionally, it also cannot prove whether a company is a greenwasher due to the lack of information in the disclosure. For this reason, the study will follow terminologies such as, transparency limitation, evidential gap, selective emphasis and comparability constraint unless external evidence supports a stronger conclusion.

2.7 Theoretical and conceptual framework for the study

The literature establishes a framework which utilizes connected perspectives to analyze the quality of sustainability and net zero reporting. First, stakeholder-accountability visibility determines the specific stakeholder groups, impacts, duties and value chain relationships which are recognized. Second, legitimacy framing, analyze whether the report meets the standard of social expectations and the handling mechanism of uncertainty, trade-offs, setbacks and unresolved issues. Third, institutional convergence discerns the common standards, terms, governance forms and sector initiatives being used across the three cases and the substantial details under these labels. Signal and evidence quality determines the capabilities of factors such as, targets, baselines, milestones, metrics, progress data, governance responsibility and assurance in ensuring strong evidence for report users.

These dimensions manifest connection through cross, cutting test of transparency and comparability. A disclosure may be significant for the stakeholders, but can be reported poorly. It may be specified properly but may cover a narrow boundary. It can follow a common benchmark, but produce inconsistent data across the three cases. The assurance level may be limited for selected indicators. As a result, the framework analyzes reporting quality through multiple features rather than a single core.

Table 2.1: Theoretical and conceptual framework

Theoretical lens	Analytical question	Observable reporting features	Main links to the study
Stakeholder theory and accountability	Whose interests, impacts and responsibilities are made visible?	Stakeholder groups, material issues, suppliers, communities, value-chain impacts, balanced explanations	Objectives 1 and 3; RQ1 and RQ3
Legitimacy theory	How is alignment with social and environmental expectations constructed?	Purpose narratives, positive framing, accepted norms, acknowledged difficulties, omissions and claim-evidence tensions	Objectives 1 and 4; RQ1 and RQ3
Institutional theory	Where do disclosures converge because of rules, professional norms or imitation?	Common frameworks, terms, metrics, governance arrangements and industry initiatives	Objectives 1, 2 and 4; RQ1 and RQ2
Signalling theory	Which disclosed features reduce uncertainty about commitments and progress?	Boundaries, baselines, targets, milestones, time-series data, methods, governance and assurance scope	Objectives 2 and 4; RQ2 and RQ4
Transparency/comparability synthesis	Can similar claims be interpreted on a consistent basis?	Definition, unit, period, coverage, methodological note, restatement, limitation and verification	Objectives 2, 4 and 5; RQ2-RQ4

The framework will be implemented in two phases. First, documents will be translated for themes that emerge from the research questions and the corpus. These themes include net zero, emissions scopes, suppliers, packaging, waste, sourcing, governance, metrics, assurance, and reported challenges. Second, interpretation of the coded material will be analyzed through the four lenses and cross-case comparison. The theory ensures recording of any anticipated patterns. Chapter 3 deals with operationalization.

2.8 Research gap and how the study addresses it

The literature demonstrates that sustainability reporting is theoretically plural, reliant upon value chain, and challenging to evaluate on the basis of disclosure volume alone. This dissertation focuses on three gaps

First of all, literature review defines the determining factors and theories required to analyze sustainability reporting. However, it does not explain how the four complimentary perspectives connect together in a cross case interpretation of UK grocery reporting. The already discussed four theories which are stakeholder theory, legitimacy theory, institutional theory and signaling theory, are applied distinctly to explain reporting in most cases. Very little attention has been given to utilize a combination of this for theories to translate the significance of value chain impacts, narrative framing, institutional convergence and the evidential strength of net zero claims in the same corpus.

Secondly, literature on ESG measurement, protocols, and assurance proves that shared labels cannot ensure comparability. Still consistent and evidence based comparison of several factors such as, targets, baselines, Scope 3 boundaries, metrics, governance, progress and assurance is required for the analysis. As a result, the dominating challenge in this analysis is the limited integration of reporting information, theory and comparability requirements in a focused comparison method.

Lastly, literature on sustainable supply chain, emphasizes the impact of supplier management and value chain coordination. Net zero research, prioritizes emission data and prevention methods. These streams are not commonly combined together in an analysis on the communication process of grocery retailers. A retailers report may be equipped with value chain programs, but can lack in providing evidence of coverage, data, quality and progress. This provides an appropriate opportunity to determine what has been reported as well as the way evidential limitations have been expressed.

This study deals with the gaps through asking similar analytical questions to Tesco, Sainsbury's and Morrisons utilizing a public document corpus. It will analyze teams inside and beyond cases, record, reporting periods and boundaries. Apart from that, it will

separate targets from progress evidence as well as record assurance scope and stated limitations. The framework based on four perspectives connects the comparison with each theory. The study will carefully analyze transparency and comparability. It will not work on creating a data table of actual environmental performance. It will not discern motives, verify emissions or establish missing information as an indicator of environmental failure.

2.9 Chapter conclusion

This chapter proves that sustainability and net zero reporting stems from accountability mechanisms, legitimacy claims, institutional product and potential signal under information asymmetry. The four-lens framework is shaped through stakeholder, supply-chain, net zero and disclosure quality literature. This framework builds a combination of theory, transparency, and compatibility criteria for chapter 3.

Chapter 3: Research Methodology

3.1 Introduction

This chapter provides a detailed overview on the comparison between sustainability and net zero report by Tesco, Sainsbury's and Morrisons. In lieu of independent measurement of environmental performance, this report focuses on established research goals, as well as analyses the language, structure, and evidence of public corporate disclosures. The important factors include philosophy, case strategy, data collection, thematic analysis, quality controls, source selection, and limitations

3.2 Research philosophy

The research follows an interpretivist philosophy. Interpretivism is the best approach to understand how organizations construct and communicate meaning instead of analyzing causal relationships via new medical measurement (Saunders, Lewis and Thornhill, 2019). In a singular manner, Creswell and Poth (2018) prioritize on applying physical assumptions on the qualitative tradition and research queries. Sustainability reports are not just a neutral collection of facts. These reports focus on selecting issues, defining boundaries, analyzing progress and presenting account abilities to specific audiences. Studying these factors interpretively will demonstrate how accountability, legitimacy, credibility signals and institutional convergence are communicated which aligns with chapter 2.

Every reading does not hold equal value according to interpretivism. This approach will utilize contextual extracts and explicit comparison requirements to differentiate a retailer's claim, academic interpretation, assurance, information, and researcher conclusion. It does not try to examine the truth of every underlying claim rather conducts evaluations on clarity and comparability

In this analysis, the philosophical choice is crucial as similar terms, such as net zero for sustainable sourcing can bear different meanings based on its boundary, evidence and narrative context. A numerical system can only compare recorded quantities, but cannot provide explanation on how the retailers construct responsibility, determine uncertainty or transform value-chain impacts visible. Interpretivism properly aligns with the research purpose while demanding attention to the text as well as context.

3.3 Research approach

The study applies abductive reasoning. It starts with analyzing the concepts of chapter 2, such as stakeholder accountability, net zero credibility. Institutional convergence,

signaling and transparency while on the other hand, retrieving initial codes from the documents. This iterative movement between evidence and theory is described as systematic combining by Dubois and Gadde (2002) in case research. Recurring features need to be obtained from the documents prior to the utilization of four lenses to interpret their significance. As the study is exploratory, it is more suitable compared to deductive hypotheses. This approach can retain more discipline than an atheoretical reading.

3.4 Methodological choice and research strategy

A mono-method qualitative design predicated on secondary document analysis is used in this research. As the objectives concern, themes, meanings, evidence, quality, and disclosure choices, a qualitative analysis fits most appropriately. Although a qualitative count can show the frequency of a term, it cannot prove if a target has a specific boundary. It cannot determine whether a progress statement is balanced or the framing of responsibility.

This approach is based on a comparative multiple-case study by Tesco, Sainsbury's and Morrisons. This phenomenon is analyzed through organizational context where every retailer is treated as a bounded case (Yin, 2018). The similarities and differences in the reporting can be derived by cross comparison. Corporate reports, webpages and assurance statements are retrieved from organizational texts that provide information on what companies choose to communicate (Bowen, 2009). This does not include any interviews, surveys, observation, or employee contact.

A basic count of pages or sustainability terms would ignore the context which is pertinent for assessing boundaries, baselines, responsibility, and assurance. The context is preserved in this case strategy while applying the same analytical questions to all three retainers. As a result, this strategy allows for comparison without presenting the different disclosures as directly equivalent.

3.5 Data sources and source selection

The main analytical canon will include publicly available company documents. Are those documents which are published within the 2020-2026 review window. Prior documents can also be utilized if they are useful in establishing a baseline, trace a target change or explain reporting continuity. For every retailer, the latest annual report, ESG report, climate or net zero records, performance disclosure will be given the top priority. The documents that contain material relevance to sustainability themes, targets, metrics, progress, suppliers, food, waste or sustainable sourcing are important for this analysis.

Criterion-based purposive sampling will be used to choose three cases. They demonstrate similar traits such as broad store and value-chain activity, publicly available sustainability records, UK grocery-retail relevance and proper overlap in environmental themes for comparison. Useful variation in report, format, period coverage, organizational boundaries and disclosure depth can also be found in these cases. As a result, a proper analytical comparison can be formed without the need for statistical representation of every UK retailer. Uneven availability of material specially where Morrisons reporting period contradicts the latest reports of other cases will be identified as an evidence limitation.

Academic articles, official standards and reliable industry sources will not be regarded as company specific data rather they will be utilized to define concepts and interpret context. Each document will include all the information such as its title, reporting, publication date, URL, selection type, etc. Target, metric, governance, statement, value chain, initiative, assurance qualification will be used as the unit of analysis.

3.6 Data collection and management

Retailer's official corporate website will be used to locate the proper documents, and the source details will be determined. Passages will be derived through analyzing consistent fields for theme, period, boundary, scope, target, horizon, progress, assurance, and limitation. Public records will be used for distinguishing commitments, reported performance, assured information and researcher interpretation. The data retreat from the webpages will be tagged with access date, title, and a downloaded copy if permitted. A password protected data storage will contain the files without collecting any personal, confidential or restricted data.

3.7 Data analysis: manual thematic coding

Combination of document analysis with the six-phase automatic process described by Braun and Clark(2006), supported by Nowell et al.'s (2017) emphasis on systematic, traceable analysis will be crucial for the analysis. These six phases include familiarization, initial coding, reviewing themes, naming themes, searching for themes and generating reports. At first each document will be analyzed thoroughly to record relevant passages. After that initial codes will obtain features, such as, net zero target, baseline, Scope 1/2/3, supplier involvement, packaging, food waste, sourcing, governance, metric, progress, challenge and assurance. Third related codes will be categorized into candidate themes while making space for new evidence led themes to occur.

The fourth phase will consist of a case summary for every retailer undergoing a cross-case matrix. Each case will deal with the same set of questions. For example, what

boundary has been used, which period is referred, what evidence supports the claim, who is responsible, what limitations have been detected and how comparable the data is? This display based comparison provides pattern checking and develops a conclusion (Miles, Huberman and Saldaña, 2014). Incomplete or contradictory information will also be obtained as they are important for transparency. For the fifth case, themes will be organized with regard to the objectives and research questions. Finally, stakeholder, accountability, visibility, legitimacy, framing, and institutional convergence will be looked at from the lenses of chapter 2. Application of the theory after retrieving initial codes will prevent predetermined categories. Coding and interpretation will not be derived by any AI tool rather it will undergo a manual extraction process.

3.8 Trustworthiness and quality controls

Qualitative quality will be analyzed on the basis of credibility, transferability, dependability, and conformability (Lincoln and Guba, 1985). Tracy(2010) establishes a connection between qualitative quality and credibility, sincerity, meaningful coherence, and ethical execution. Credibility can be firmly established by triangulation across annual records, sustainability reports, policies and assurance material, webpages, as well as examining interpretation against the original context. Contradictory and negative evidence will also be obtained. Consistent extraction fields, dated records, a documented code book and a decision chain will demonstrate dependability. Evidence from insurance can be distinguished from alternative interpretation through confirmability. Record periods and detailed case boundaries will be utilized for transferability.

As the analysis will be conducted by a single researcher there is no scope for inter-coder agreement. Recurring records, explicit coding rules and comparison matrices will be sufficient for procedure consistency. These factors will create an interpretive pathway, which is transparent enough for a reader to assess and does not generate a false objectivity. These safeguards are limited to a bounded documentary study. They establish the credibility of interpretations without demonstrating that the researcher has independently verified the retailer's environmental performance.

3.9 Ethical considerations

The project does not carry high, ethical risk as it procures available public documents and does not require any human participants, interviews, surveys, personal data or confidential company data. Although some ethical responsibilities must be adhered to. For instance, accurate citation, fair demonstration of corporate statements, clear separation of reported claims from researcher interpretations and avoidance of unsupported accusations,

such as greenwashing. Files will be stored in a secure storage system. Any form of AI assistance will not be used to analyze, classify or produce research data. Any assisted boarding will be subjected to researcher's checking and responsibility.

3.10 Methodological limitations

Public records are often controlled by the organization, highly selective and generated for a plethora of audience base. As a consequence, the study may not be able to verify actual scenarios, managerial motives, or identify whether a target will be achieved. Variations in reporting years, estimate and assurance scope hinder direct comparison. The retrospective 2020-2026 window may show changes in terminology and measurement. A small sample set of three cases also limits transferability. This limitation can be countered by explicit source boundaries, cautious claims evidence tracing, and separation between disclosure quality, and environmental performance

3.11 Chapter conclusion

This chapter provides a detailed explanation on a coherent, interpretive and abductive methodology for a comparative analysis of public corporate records. Criterion based case selection, structured document, manual, thematic, coding, and cross case comparison methods perfectly align with the studies objectives and research queries. Trustworthy and ethical safeguards, maintain transparency of the analysis. Chapter 4 will present the evidence-led themes described by Tesco, Sainsbury's and Morrisons.

Chapter 4: Findings and Results

4.1 Introduction

This chapter presents the findings from the comparative thematic analysis of Tesco, Sainsbury's and Morrisons' public sustainability and net zero reporting. It focuses on patterns across the cases rather than summarising each retailer in turn. The central finding is that the companies use similar sustainability and net zero language, but direct comparison remains difficult because their reporting periods, baselines, boundaries, methods and assurance scopes differ. Thirty-nine disclosure units were coded across targets, emissions, governance, assurance, suppliers, packaging, food waste and sustainable sourcing. Company disclosures are evidence of reporting, not independent proof of environmental performance. Theoretical interpretation is reserved for Chapter 5.

4.2 Corpus and comparison boundaries

The screened corpus contained 41 sources: ten Tesco sources, eleven Sainsbury's sources, fourteen Morrisons sources and six authoritative standards or industry sources. Core evidence came from sustainability and annual reports, assurance statements, policy documents and thematic webpages. Table 4.1 summarises the source architecture.

Table 4.1: Chapter 4 source base

Evidence group	Sources	Main analytical role
Tesco (10)	Tesco PLC (2021; 2023; 2024; 2025a; 2025b; 2026a; 2026b; 2026c; n.d.a; n.d.b)	Current report, annual-report alignment, target history, food waste, sourcing and supply-chain accountability
Sainsbury's (11)	J Sainsbury plc (2025; 2026a; 2026b; 2026c; 2026d; 2026e; 2026f; 2026g; n.d.a; n.d.b; n.d.c)	Current report and scorecard, assurance scope, annual-report governance, supplier and sourcing policies
Morrisons (14)	Morrisons Corporate (2025a; 2025b; 2026a; 2026b; 2026c; n.d.a; n.d.b; n.d.c; n.d.d; n.d.e; n.d.f; n.d.g; n.d.h; n.d.i)	Current 2024/25 report and databook, target history, packaging, food waste, sourcing, biodiversity and governance
Standards/context (6)	British Retail Consortium (n.d.); Global Reporting Initiative (2021); Greenhouse Gas Protocol (2004; 2011); IFRS Foundation (2023); Science Based Targets initiative (2024)	Scope definitions, reporting-quality criteria, climate-disclosure architecture and UK retail context

Tesco and Sainsbury's provide 2025/26 reports with scorecards, while Morrisons' current report covers 2024/25 and is accompanied by a KPI databook. No Morrisons 2024/25 financial report was listed in the public archive when accessed, so its governance evidence came from the sustainability report and related pages (Morrisons Corporate, n.d.i). The different cycles prevent the cases from being treated as a common-year performance panel. The Scope 3 Standard also cautions that company-to-company

comparison requires aligned methods, boundaries and intensity measures (Greenhouse Gas Protocol, 2011). Consequently, numerical results are reported within case; cross-case findings concern reporting architecture, specificity and acknowledged limitations.

Nine core PDFs were retained locally and checked for file type, page count and extractable text. Other official sources added historical, thematic or assurance evidence. Each coded disclosure retained its company, period and locator; contradictory evidence was preserved intact for subsequent analysis.

4.3 Shared net zero language and unequal evidence

All three retailers separate operations from value-chain decarbonisation, use Scope 1-3 language and place 2035 and 2050 on their pathways. This is the clearest similarity. Table 4.2 shows why the reports become less comparable once period, baseline, boundary, method and assurance are considered.

Table 4.2: Net zero and emissions reporting

Retailer	Reported target architecture	Reported progress	Material qualification
Tesco	Own-operation net zero by 2035; 85% absolute Scope 1/2 reduction by 2030 from 2015/16; value-chain net zero by 2050; 55% non-FLAG and 39% FLAG Scope 3 reductions by 2032 from 2019/20	68% Scope 1/2 reduction; 68.1m tCO ₂ e total footprint; 7% inventory reduction from 2019/20	Total footprint combines 2025/26 operational data with mainly 2024/25 Scope 3 data; selected Scope 3 categories are assured, not the whole footprint (Tesco PLC, 2026a, pp. 11-12)
Sainsbury's	Own-operation net zero by 2035; 68% Scope 1/2 reduction by 2030; value-chain net zero by 2050; 36.4% FLAG and 50.4% non-FLAG Scope 3 reductions by 2030	441,017 tCO ₂ e operational emissions, 53.6% below 2018/19; Scope 3 emissions 0.6% above the new 2023/24 baseline	Scope 3 baseline was restated from 25.65m to 27.69m tCO ₂ e and was not yet SBTi-validated; market-based Scope 2 was zero but location-based Scope 2 was 208,952 tCO ₂ e (J Sainsbury plc, 2026a, pp. 6-7, 28)
Morrisons	Full-value-chain net zero by 2050; 80.6% Scope 1/2, 40% non-FLAG Scope 3 and 48.5% FLAG Scope 3 reductions by 2035 from 2019	403,929 tCO ₂ e Scope 1/2, 31% below 2019; 14.252m tCO ₂ e Scope 3, 15% below the restated baseline	Scope 1/2 is location-based; Scope 3 baseline figures were restated for business and methodological changes and Scope 3 is not marked as assured (Morrisons Corporate, 2026a, p. 1; 2026c, p. 10)

Table 4.2 reveals two levels of comparison. At the first level, the target structure is similar: operational reductions, wider value-chain targets, interim milestones and a long-term net zero date. At the second level, the measurement conditions differ. The operational baselines are 2015/16 for Tesco, 2018/19 for Sainsbury's and 2019 for Morrisons. Interim target years and FLAG coverage also vary. Tesco combines current operational data with older Scope 3 data. Sainsbury's reports a restated Scope 3 baseline that was not yet aligned with its existing validated target. Morrisons revised its target structure and baseline

after business and methodological changes. These differences change what each percentage means.

Four differences restrict direct comparison. First, Tesco and Sainsbury's report to 2025/26, while Morrisons reports to 2024/25; a shared target year does not create a shared observation period. Second, reductions start from different baselines, so equal percentages would not represent equal change. Third, boundaries move between Group operations, own brand, FLAG, non-FLAG and the wider value chain. Fourth, assurance covers different indicators and periods. The evidence can therefore be compared for clarity and completeness, but not used to decide which retailer reduced emissions most effectively.

Scope 3 concentrates these problems. All three reports make the value chain central, but they support it differently: Tesco assures selected categories representing 15.71m tCO₂e; Sainsbury's reports supplier target coverage of 51.6%; Morrisons presents a 14.252m tCO₂e inventory that is not marked as independently assured (Tesco PLC, 2026a, pp. 12, 15; J Sainsbury plc, 2026a, pp. 7, 28; Morrisons Corporate, 2026a, p. 1). These are three different evidence types. Assurance covers selected emissions, supplier coverage shows target adoption, and an inventory estimates scale. None alone proves value-chain reduction. Scope 3 is therefore the strongest example of shared language without a shared measurement basis.

4.4 Governance, accountability and assurance

Governance has a shared three-level form: each retailer identifies Board oversight, executive responsibility and operational management. The main difference is how those levels are connected. Tesco provides the broadest committee map, Sainsbury's links oversight to executive ownership and incentives, and Morrisons states annual and quarterly review cycles alongside director-sponsored workstreams (Tesco PLC, 2026a, pp. 50-52; J Sainsbury plc, 2026a, pp. 22-23; Morrisons Corporate, 2026c, pp. 29-30). The cross-case similarity is visible oversight; the difference is the detail and traceability of responsibility. Neither feature proves that one system is more effective.

Table 4.3: Assurance and reporting accountability

Retailer	Assurance disclosure	Evidential limitation
Tesco	Deloitte limited assurance under ISAE 3000 (Revised) over indicators marked in the databook and selected Scope 3 categories	Assurance is indicator-specific and does not verify the entire report (Tesco PLC, 2026a, pp. 58-68)
Sainsbury's	ERM CVS limited assurance over named Scope 1, market-based Scope 2, selected Scope 3 categories, renewable electricity and food-waste metrics	The statement explicitly excludes other report information and periods outside the engagement (J Sainsbury plc, 2026c, pp. 1-2)

Retailer	Assurance disclosure	Evidential limitation
Morrisons	Asterisked operational emissions, energy and packaging KPIs are stated as independently assured by Challenge Sustainability, with metric-level bases of preparation	The sustainability report explicitly states that it was not externally assured, and no standalone assurance opinion was identified in the downloaded report/databook pair (Morrisons Corporate, 2026a, pp. 1-6; 2026c, pp. 29, 35)

Assurance follows the same pattern of surface similarity and underlying difference. All three disclose some external checking, but Tesco and Sainsbury's provide standalone opinions, whereas the Morrisons materials identify selected assured KPIs without reproducing the opinion. A simple assured/not-assured comparison would therefore be misleading. The relevant differences are the provider, criteria, period, level and indicators covered. Across the cases, assurance is selective and cannot be treated as verification of the whole report.

4.5 Value-chain sustainability themes

Suppliers, packaging, food waste and sourcing appear in all three cases. Table 4.4 aligns the evidence by issue so that the comparison concerns evidence type and coverage, rather than three separate company accounts.

Table 4.4: Value-chain findings by theme

Theme	Tesco	Sainsbury's	Morrisons	Cross-case finding
Suppliers/Scope 3	Separate FLAG/non-FLAG targets; 114 suppliers reported food waste, representing over 60% of UK fresh sales by volume	51.6% of emissions covered by suppliers with approved 1.5°C-aligned targets	Current reporting emphasises own-brand Scope 3, supplier collaboration and revised FLAG/non-FLAG targets	Engagement is widely reported, but coverage and target adoption do not prove supplier performance
Packaging	2.5bn cumulative plastic pieces removed; 1,597 tonnes removed through targeted projects in 2025/26	Former 50% plastic-reduction target replaced by a refreshed recyclability/circularity strategy	29,515 tonnes of own-brand primary plastic; 46.7% reduction and 91.77% recyclable, reusable or compostable; selected KPIs assured	Common circularity language uses incompatible units and changing definitions
Food waste	Disclosed a missed 2025 target: 24% reduction after correcting material previously classified as animal feed	25,415 tonnes sent to anaerobic digestion; 0.503% of food handled, 30.9% below baseline; selected metrics assured	Supermarket food-waste tonnage increased; baseline and boundary are being recalculated to include convenience stores; more than 4,700 tonnes donated separately	This is the most balanced theme, but measures and organisational boundaries remain non-equivalent
Sustainable sourcing/nature	Quantifies selected certification coverage, including LEAF Marque and sustainable seafood	Quantifies palm oil, soy, timber and cotton coverage under independent standards	Reports 100% certified palm oil, 45% sustainable soy, 73% certified wild seafood and 97% certified farmed seafood, alongside wider nature programmes	Evidence is category-specific; certification or project coverage is not an aggregate impact measure

Sources: Tesco PLC (2024; 2025a; 2025b; 2026a; 2026c; n.d.b); J Sainsbury plc (2025; 2026a; 2026e; 2026f; 2026g; n.d.a); Morrisons Corporate (2026a; 2026b; 2026c; n.d.c; n.d.d; n.d.e; n.d.f; n.d.g).

Across the themes, breadth and strength do not move together. A broad policy may cover many issues but provide little outcome evidence. A certification percentage is more precise but applies only to a named commodity. A supplier programme records activity, not necessarily change. The comparison therefore separates commitment, participation, certification and outcome instead of treating them as equal forms of progress.

Food waste provides the clearest cross-case evidence of balance because every case reports a difficulty as well as activity. The difficulties differ: Tesco missed a target after correcting a classification, Sainsbury's assured figure concerns anaerobic digestion rather than the whole waste hierarchy, and Morrisons reported increased waste while recalculating its boundary. This shared openness improves interpretation, but the measures still refer to different outcomes. The cases can be compared for reporting balance, not through one progress percentage.

Packaging shows extensive activity but weak numerical equivalence. The three cases use pieces removed, project tonnage, strategy change, percentage reduction and recyclability. Even within Morrisons, the databook reports 91.77% recyclability while the webpage reports 86%, and the 46.7% reduction remains below the stated 50% target. The main cross-case result is therefore metric fragmentation: packaging is clearly important, but the evidence cannot support a direct performance ranking.

4.6 Cross-case similarities, differences and reporting tensions

The cross-case pattern has a clear similarity and a clear difference. The similarity is the reporting agenda: net zero, operational emissions, Scope 3, governance, assurance, suppliers, packaging, food waste and sourcing recur in all three cases. The difference is the evidence attached to that agenda. Periods, baselines, boundaries, units, methods and assurance scopes do not line up. Similar language therefore makes the reports easy to recognise but not easy to compare.

The reports also share an important strength: each discloses at least some setback, revision or limit. This includes missed targets, corrected classifications, baseline changes, incomplete assurance and unresolved metric continuity. Such information does not remove the underlying weakness, but it helps readers understand it. The central finding is therefore not that comparison is impossible. Thematic priorities and reporting structures can be

compared directly; progress figures can be compared only within case or with stated qualifications. Figure 4.1 summarises this distinction.

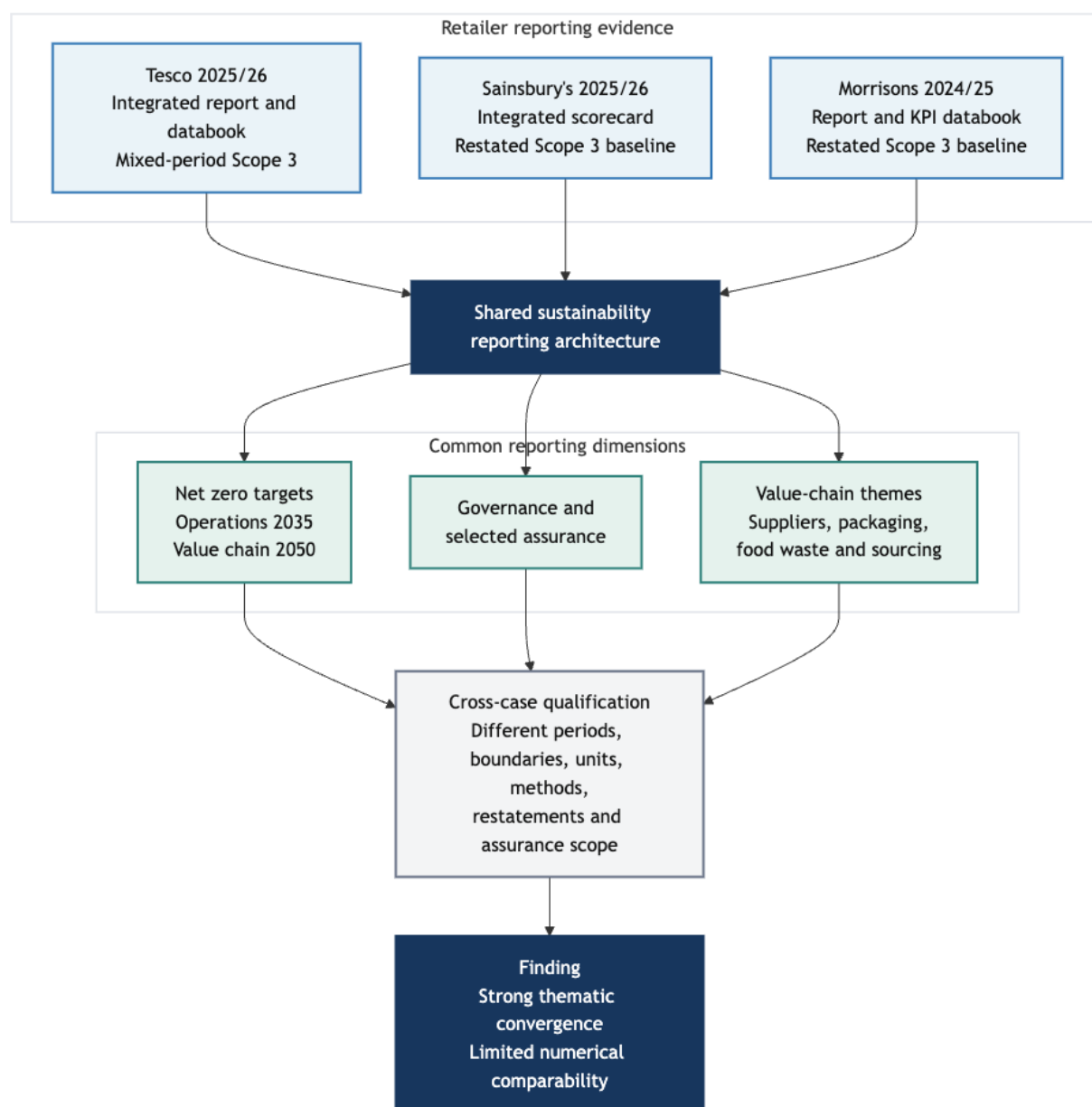


Figure 4.1: Cross-case sustainability reporting architecture

Source: Developed from Tesco PLC (2026a), J Sainsbury plc (2026a, 2026c), Morrisons Corporate (2026a, 2026c) and Greenhouse Gas Protocol (2011).

4.7 Base answers to the research questions

Table 4.5: Evidence-based research-question answers

Research question	Base answer from Chapter 4
RQ1: Which themes are most prominent?	Net zero targets, Scope 1/2 operations, Scope 3 and suppliers, governance, packaging, food waste and sustainable sourcing/nature are prominent across all cases.
RQ2: How do targets, metrics, governance and progress differ?	Target horizons and governance forms converge, while periods, baselines, boundaries, units, Scope 3 methods and assurance presentation differ. The variation is greatest where progress depends on estimated value-chain data.

Research question	Base answer from Chapter 4
RQ3: What strengths, gaps or tensions are visible?	Strengths include specific targets, disclosed responsibility, selected assurance and open reporting of some setbacks. The main tension is that shared language is supported by evidence that is unequal and often non-equivalent.
RQ4: What is the preliminary implication for transparent and comparable reporting?	Comparability would improve through common periods, explicit boundary tables, stable baselines, reconciled restatements, consistent FLAG/non-FLAG coverage and assurance statements that clearly identify every covered metric. Chapter 5 develops these implications through the theoretical framework.

4.8 Chapter conclusion

The main finding is that thematic convergence does not produce numerical comparability. Tesco, Sainsbury's and Morrisons use a similar sustainability agenda and net zero vocabulary, but their progress evidence rests on different periods, baselines, boundaries, methods and assurance scopes. The reports are therefore comparable at the level of themes and disclosure structure, while most performance figures remain within-case evidence. Open reporting of revisions and setbacks improves clarity but does not resolve the differences. Chapter 5 considers what this finding means for accountability, credibility and reporting practice.

Chapter 5: Discussion

5.1 Introduction

This chapter explains what the cross-case findings mean. Theory is used selectively. Institutional theory is used to examine shared reporting forms. Stakeholder and accountability perspectives are used for value-chain visibility. Legitimacy theory is used for balanced or selective framing. Signalling theory is used for governance and assurance. Each issue therefore has one main lens rather than every theory being applied to every finding. The central point is simple: Tesco, Sainsbury's and Morrisons use similar sustainability and net zero language, but their evidence differs in period, baseline, boundary, method and assurance. Company documents remain evidence of reporting, not independent confirmation of environmental performance. The chapter does not rank the retailers, infer motive or test target achievement.

5.2 Convergent net zero architecture, divergent evidence

The first finding is that the retailers have converged around a recognisable net zero structure. Each separates operations from the value chain, uses Scope 1-3 language, presents interim targets and places 2035 and 2050 on its pathway. Institutional theory is the main lens for this pattern. Organisations in the same field face common regulatory, professional and competitive pressures, which encourage similar language and structures (DiMaggio and Powell, 1983). SBTi-aligned targets, FLAG/non-FLAG categories, governance responsibilities and assurance can therefore be read as common reporting practices in the reviewed material.

However, convergence does not create comparable evidence. Tesco uses an operational baseline of 2015/16 and value-chain targets from 2019/20. Sainsbury's uses 2018/19 for operations and explains a restated Scope 3 baseline. Morrisons uses 2019 after revising its targets and inventory (Tesco PLC, 2026a; J Sainsbury plc, 2026a; Morrisons Corporate, 2026a, 2026c). The same target language therefore sits above different observation periods, categories and accounting choices. Meyer and Rowan (1977) help explain this gap between formal structure and practice: a common form may support coordination, show conformity with accepted practice, or do both. The documents do not show which purpose is more important.

Net zero literature adds a practical test. A distant target has limited value without a clear boundary, baseline, interim milestones and progress measures. Fankhauser et al. (2022) similarly argue that credible net zero requires broad emissions coverage, deep reductions

and careful treatment of residual emissions. All three retailers provide more than a target date, but the supporting detail is uneven. Operational disclosures are relatively specific, while Scope 3 depends more on estimates, supplier information, model changes and reporting delays.

Restatement shows the problem clearly. It breaks a simple time series, but it may improve accuracy after the business or method changes. Sainsbury's baseline explanation and Morrisons' account of model changes reduce comparability while making the change visible. Tesco's mixed-period footprint has the same effect: it weakens common-year comparison but shows the data delay. It would be unfair to treat every revision as weak control, but equally wrong to treat revised figures as fully continuous. Greenhouse Gas Protocol (2011) supports this caution because Scope 3 inventories need aligned methods before company comparison. RQ2 is therefore answered through the difference between shared form and unequal evidence, not a ranking of performance.

This finding matters because a reader may otherwise compare reduction percentages as if they came from the same starting point. They do not. A later reporting year, broader boundary or revised model can change a figure without showing a matching change in underlying activity. The fair comparison is between the quality of the explanations, not between the percentages.

5.3 Stakeholder accountability across the grocery value chain

The prominence of suppliers, sourcing, packaging and food waste answers RQ1 at a substantive level. These are not peripheral themes: they reflect a grocery business model in which environmental impacts and control are distributed among farmers, manufacturers, logistics providers, stores and consumers. Stakeholder theory directs attention to these relationships because an organisation has responsibilities to groups affected by, and capable of affecting, its activities (Freeman, 1984). Gray, Owen and Adams (1996) extend this into accountability: reporting should provide an account of impacts and responsibilities, rather than serve only investors.

The findings show that all three retailers recognise value-chain responsibility, but they use different types of evidence. Supplier target coverage, supplier counts, commodity certification and farm-level projects make relationships visible, yet they do not measure the same result. Sainsbury's 51.6% figure measures coverage by suppliers with approved targets. Tesco's 114 suppliers measure participation in food-waste reporting. Morrisons combines commodity certification percentages with agricultural projects. None of these measures alone shows supplier-level emissions reduction or ecological improvement.

This distinction is consistent with sustainable supply-chain research. Seuring and Müller (2008) identify supplier management and sustainable products as central strategies, while Carter and Rogers (2008) argue for integrating sustainability into supply-chain management. The retailer reports show these approaches. However, Pagell and Wu (2009) stress redesign and implementation. This exposes the limit of the present documents: a policy, programme or coverage percentage cannot show how consistently practice changed across the supply base. Stakeholder visibility supports accountability, but it is not evidence of impact by itself.

Packaging presents the same difficulty. Tesco reports pieces and project tonnage, Sainsbury's replaced a reduction target with a circularity strategy, and Morrisons reports percentage reduction and recyclability. These measures address a common problem but have no common denominator. Geissdoerfer et al. (2017) caution that circular-economy activity is not automatically sustainable because system and lifecycle effects also matter. The findings support that warning: recyclability, material reduction and removal of components are useful but different measures.

Food-waste reporting is more balanced, although still not numerically equivalent. Tesco reports a missed target and classification correction; Sainsbury's separates anaerobic digestion, redistribution and animal-feed data; Morrisons reports increased supermarket waste and a pending boundary recalculation. From an accountability perspective, these disclosures help stakeholders see both intervention and unresolved performance. Yet different organisational boundaries and positions in the waste hierarchy prevent one progress percentage from representing the three cases. Objective 3 is therefore met by showing how value-chain responsibility is communicated and bounded, rather than by claiming that visibility proves control or success.

5.4 Legitimacy, balance and reporting tensions

Legitimacy theory suggests that sustainability reporting helps organisations present their activities as consistent with social expectations (Suchman, 1995). The shared emphasis on science-based targets, responsible sourcing, waste reduction and governance is compatible with this explanation. It may also reflect genuine operational coordination or compliance with emerging norms. The evidence cannot determine motive, so legitimacy is most useful here as a lens on how progress and difficulty are framed.

The most useful disclosures are not always favourable. Tesco acknowledges a missed food-waste target and a classification problem; Sainsbury's explains a baseline restatement and packaging transition; Morrisons reports increased food waste, a target not yet reached

and a webpage-databook difference. These disclosures expose weaknesses, but they also show where the account is incomplete. They may therefore support legitimacy through open reporting rather than an entirely positive story.

Balanced disclosure changes what should count as strong reporting. A report that admits a missed target may be more useful than one that lists only achievements, provided the setback is explained with a measure and a response. Openness alone is not enough, but silence about difficulty gives readers a basis for judgement.

This interpretation must remain qualified. Greenwashing research shows that information asymmetry and external pressure can create incentives for selective environmental communication (Delmas and Burbano, 2011), while Lyon and Montgomery (2015) describe greenwash as a range of symbolic practices rather than one simple behaviour. Marquis, Toffel and Zhou (2016) also demonstrate that scrutiny and norms influence selective disclosure. These studies justify examining omissions, changing boundaries and claim-evidence imbalance. They do not justify labelling any of the three retailers a greenwasher from the reviewed documents.

An alternative reading is that disclosure of setbacks is itself a reputational strategy. That possibility cannot be excluded, but neither can it be established. The more defensible conclusion is narrower: balanced reporting improves the reader's ability to judge a claim, regardless of why the company disclosed the limitation. This supports the GRI principles of balance, clarity and verifiability (Global Reporting Initiative, 2021). RQ3's central tension is therefore not positive language versus proven misconduct; it is the coexistence of ambitious common narratives with uneven evidence, changing measurement and selective visibility.

5.5 Governance, assurance and signal quality

All three retailers disclose board, executive and management responsibility for sustainability. This is relevant because governance identifies who is expected to oversee targets, risk and reporting. Bui, Houque and Zaman (2020) find an association between board-level climate governance and alignment between carbon disclosure and performance in their sample. Their result supports examining oversight as part of reporting quality, but it cannot be transferred causally to Tesco, Sainsbury's or Morrisons. A disclosed committee structure does not show how frequently evidence challenged decisions or whether targets changed operational priorities.

Signalling theory is the main lens for governance and assurance. A signal is more useful when it gives information about a quality that readers cannot observe directly (Connelly et al., 2011). Named responsibilities, review cycles and incentive links therefore add detail to a

sustainability commitment. Yet a committee list does not show whether the committee changed a decision. The comparison cannot test effectiveness, but it can compare traceability: Tesco maps several governance levels, Sainsbury's links oversight with executive responsibility and incentives, and Morrisons states annual and quarterly review cycles. These remain claims about governance design.

Assurance offers a second type of signal. Tesco and Sainsbury's provide standalone limited-assurance opinions that identify selected metrics, criteria and exclusions. Morrisons marks independently assured indicators and gives calculation bases, but the reviewed report-databook pair does not reproduce a standalone opinion (Tesco PLC, 2026a; J Sainsbury plc, 2026c; Morrisons Corporate, 2026a, 2026c). This difference concerns how easily assurance can be traced, not which retailer performs better.

The same rule applies to assurance. Its value lies in the data checked, not the presence of an assurance provider's name. Users need to see what was excluded and whether the engagement covered the reporting period.

O'Dwyer and Owen (2005) question whether sustainability assurance is sufficiently independent, stakeholder-oriented and extensive, particularly when engagements provide limited assurance. Michelin, Pilonato and Ricceri (2015) likewise show that assurance and formal reporting practices do not automatically produce higher-quality disclosure. The findings support these cautions. Assurance can reduce uncertainty only for the indicators, periods and criteria within scope. It cannot validate the entire narrative, unassured Scope 3 categories or target achievement. SBTi validation must also be separated from performance assurance: the former evaluates target architecture, whereas the latter examines specified reported information (Science Based Targets initiative, 2024). Objective 4 is therefore addressed by treating governance and assurance as bounded credibility features whose value depends on transparent scope.

Table 5.1: Theoretical interpretation and evidential limits

Lens	Cross-case finding	Interpretation and evidential limit
Institutional theory	The three retailers share Scope 1–3, net zero and governance language, but use different periods, baselines and Scope 3 boundaries.	Convergence may reflect coordination, professional norms or pressure to conform; public reports cannot establish which. Common terms are not evidence of equivalent practice. Compare the underlying definitions before drawing conclusions about progress.
Stakeholder and accountability	Suppliers, packaging, food waste and sourcing are common themes, but measures range from participation and target coverage to certification and reported outcomes.	Visibility matters because many impacts occur beyond stores. However, these indicators represent different relationships and degrees of control. Supplier engagement or certification cannot be treated as measured emissions reduction without an outcome measure on a stated boundary.
Legitimacy	Progress claims coexist with missed targets,	Unfavourable disclosure may improve balance or serve

theory	restatements or unresolved measurement issues in the three cases.	reputational purposes; the documents do not establish motive. A stronger report quantifies the limitation, explains its cause and shows how it affects interpretation of the headline claim.
Signalling theory	Named oversight and selected assurance provide more detail than general commitments, but external checking covers specific indicators and periods.	A signal is informative only within its stated scope. Link each important metric to its method, owner and assurance status. Target validation or a committee chart does not independently verify environmental performance.

Source: Synthesis of Chapter 4 findings using DiMaggio and Powell (1983), Freeman (1984), Suchman (1995) and Connelly et al. (2011).

5.6 Integrated answers, implications and contribution

Taken together, the findings address Objectives 1 and 2 and answer RQ1 and RQ2. Net zero, operational emissions, Scope 3 and suppliers, governance, assurance, packaging, food waste and sourcing/nature form the shared reporting agenda. The retailers differ less in whether these topics appear than in the evidence supporting them: periods, boundaries, baselines, units, methods, revisions and assurance presentation.

RQ3 is answered by the combination of strengths and limitations. Strengths include explicit targets, governance responsibility, selected assurance, quantified category coverage and disclosure of setbacks. The principal gaps are asynchronous periods, non-equivalent metrics, restated baselines, selective assurance and occasional report-web inconsistency. These are not merely technical footnotes. They shape what a reader can reasonably infer from apparent progress. Berg, Kölbel and Rigobon (2022) reach a related conclusion for ESG ratings: common labels can conceal differences in scope and measurement. Ratings are not corporate reports, but the comparison reinforces the importance of examining construction before treating ESG information as equivalent.

RQ4 and Objective 5 concern the implications of this pattern. A practical minimum for more comparable grocery reporting would contain five connected elements: a reporting-period map for every major metric; a boundary table distinguishing operations, own brand, FLAG, non-FLAG and wider value chain; a reconciliation of every baseline or methodological restatement; consistent presentation of absolute and intensity measures; and an assurance index identifying provider, criteria, level, period and covered indicators. Scope 3 reporting would also benefit from stating which categories use primary supplier data, estimates or modelling. These measures align with the decision-useful architecture of governance, strategy, risk, metrics and targets in IFRS S2 (IFRS Foundation, 2023), but they add the cross-case comparability detail shown to be necessary here.

The practical implication is not that retailers must report identical business models or suppress justified methodological change. Standardisation should make differences

interpretable, not manufacture artificial uniformity. Restatements should be explained and bridged, and assurance should remain proportionate while being easy to trace. This approach would allow stakeholders to distinguish genuine differences from presentation effects.

These changes would not remove differences, but would make them visible at the point of comparison.

The main lesson is straightforward: familiar labels should begin comparison, not finish it. A net zero claim needs a stated period, boundary, baseline and progress measure. Supplier engagement needs coverage and outcome evidence. Assurance needs a clear scope and level. Without these details, the presence of a target, committee, certification or assurance statement says little about overall reporting quality. Using the same questions for every report is more useful than scoring reports by the presence of accepted terms.

In practice, the minimum reporting structure requires clear ownership and version control, not just another template. Retailers need someone to reconcile sustainability reports, annual reports, databooks and webpages so figures and definitions agree. Restatements should keep the earlier baseline, explain the reason and show the effect where possible. Assurance statements should link directly to the covered metric. Value-chain measures should distinguish participation, certification, activity and outcome so that supplier engagement is not read as delivered impact. Christensen, Hail and Leuz (2021) caution that disclosure improves decisions only when materiality, implementation and enforcement support useful information. More fields will not help if definitions or responsibility remain unclear.

The study makes a limited academic contribution. It does not create a new theory, represent every UK grocery retailer or test environmental performance. Instead, it shows how established reporting ideas can be applied to three companies using the same comparison questions. Theory reviews already show that ESG disclosure can have several explanations (Del Gesso and Lodhi, 2025). The present study offers a narrower insight: similar reporting language can sit above very different evidence, while disclosure of a setback can help interpretation without proving good performance or honest intent. Its value is therefore a focused sector example and a transparent comparison approach, not a general model.

5.7 Chapter conclusion

The discussion shows that the three retailers share a recognisable reporting agenda, but common terms do not remove differences in periods, baselines, boundaries, methods

and assurance. Each theory has had a specific role: institutional theory explains shared forms, stakeholder/accountability explains value-chain visibility, legitimacy theory examines balanced framing, and signalling theory tests governance and assurance detail. The overall answer remains cautious. Reporting is most useful when both commitments and their limits are visible. Chapter 6 brings these conclusions, limitations and recommendations together.

Chapter 6: Conclusion and Recommendations

6.1 Introduction

This chapter concludes the comparative thematic analysis of sustainability and net zero reporting by Tesco, Sainsbury's and Morrisons. It brings together the answers to the research questions, states the study's contribution, and offers recommendations that follow from the findings. The study examined what the retailers disclosed and how usable that evidence was for comparison. It did not independently test environmental performance or rank the companies. This boundary remains important because a detailed report may improve transparency without demonstrating that targets have been achieved.

6.2 Conclusion against the research aim and objectives

The research aim was to compare how the three retailers communicate sustainability and net zero commitments and to identify the main themes, similarities, differences and transparency issues in their public reporting. The analysis achieved this aim through a common evidence framework applied to 41 authenticated sources and 39 disclosure units. Eight supported findings were developed across targets, emissions, governance, assurance, suppliers, packaging, food waste and sustainable sourcing.

The main conclusion is that the retailers have a shared sustainability reporting architecture but do not provide a shared measurement basis. All three use recognised net zero language, distinguish operational emissions from the value chain, identify governance responsibilities and discuss major grocery-sector issues. This thematic convergence makes the reports familiar and allows their priorities to be compared. However, reporting periods, baselines, organisational and emissions boundaries, units, Scope 3 methods, restatements and assurance coverage differ. These conditions limit direct comparison of progress percentages and emissions totals.

The first objective was met by identifying the dominant themes: net zero targets, Scope 1 and 2 operations, Scope 3 and suppliers, governance, assurance, packaging, food waste, and sustainable sourcing or nature. The second objective was met by comparing targets, metrics, oversight and progress evidence. Target horizons and governance forms were broadly similar, but the supporting measures and their measurement conditions varied. The third objective was met by tracing value-chain reporting. Supplier coverage, participation, certification, project activity and reported outcomes appeared across the cases, but these indicators did not measure the same result. The fourth objective was met by evaluating reporting quality and its limits. Clear targets, selected assurance and acknowledgement of

setbacks strengthened transparency, while asynchronous data, changing baselines, non-equivalent metrics and uneven assurance restricted comparability. The fifth objective was met by developing proportionate implications for clearer reporting rather than proposing a universal reporting model.

6.3 Answers to the research questions

RQ1 asked which themes were most prominent. The answer is a common agenda covering net zero, operational and value-chain emissions, supplier engagement, governance, assurance, packaging, food waste and sourcing. Their recurrence shows convergence in what the retailers consider reportable, although prominence does not establish equivalent action or impact.

RQ2 asked how targets, metrics, governance and progress evidence differed. The retailers used similar long-term language and disclosed multi-level oversight, yet they relied on different periods, baselines, boundaries, units and data methods. Assurance was also selective and presented differently. The strongest answer is therefore not a performance ranking, but a distinction between comparable reporting structures and only conditionally comparable numbers.

RQ3 concerned strengths, gaps and tensions. Strengths included quantified targets, named responsibilities, selected external assurance and disclosure of revisions or setbacks. Gaps included mixed-period footprints, restated baselines, metric discontinuity, uneven Scope 3 evidence and occasional differences between reports, databooks and webpages. The central tension is that ambitious, standardised language coexists with evidence that requires substantial qualification.

RQ4 asked what the findings imply for transparent and comparable reporting. Common terminology is useful only when each claim is accompanied by its period, boundary, baseline, method and assurance status. Balanced disclosure also matters: reporting a missed target or methodological change can improve interpretability when the change and its consequences are explained. Transparency therefore depends on visible limitations as well as visible commitments.

6.4 Contribution of the study

The study makes a limited empirical and practical contribution. Empirically, it provides a current three-case account of how similar reporting themes can rest on different evidence. Conceptually, it applies the four lenses from Chapter 2 in defined roles: institutional theory explains shared forms; stakeholder and accountability perspectives examine value-chain

visibility; legitimacy theory helps interpret balanced or selective presentation; and signalling theory assesses governance and assurance detail. The study does not create or test a new theory. Its narrower contribution is to show that convergence in reporting form should not be treated as equivalence in reported performance.

The practical contribution is the comparison approach itself. Reading each disclosure through the same questions about period, boundary, baseline, metric, method, restatement and assurance makes differences visible before figures are compared. This approach is transferable as an analytical checklist, but the findings remain specific to the selected retailers and documents.

The analysis also distinguishes disclosure volume from decision usefulness. Evidence was more usable when a claim could be traced across reports, changes were reconciled and assurance boundaries were visible. This is consistent with the wider caution that sustainability disclosure supports decisions only when its content, implementation and institutional setting are sufficiently robust (Christensen, Hail and Leuz, 2021). The present study cannot test market effects, but it shows how decision-useful qualities can be examined within a documentary comparison.

6.5 Recommendations

First, each retailer should publish a metric map that places the reporting period, baseline, organisational boundary, emissions boundary, unit and calculation method beside every major climate indicator. This would support the comparability expected in established reporting principles without suggesting that different business models must produce identical measures (Global Reporting Initiative, 2021; IFRS Foundation, 2023).

Second, every baseline or methodology change should include a reconciliation. The earlier figure, revised figure, reason for change and effect on the reported trend should be shown together. Restatement may improve accuracy, but an explicit bridge is needed to prevent a revised series from appearing continuous when its basis has changed.

Third, assurance should be presented through a single index naming the provider, level, criteria, period, indicators covered and exclusions. Target validation should be kept separate from assurance of reported performance. This would help readers understand what external review does and does not support.

Fourth, value-chain indicators should distinguish supplier participation, target coverage, certified sourcing, implemented activity and measured outcome. Scope 3 disclosures should also identify the use of primary supplier data, estimates and modelling. These distinctions follow from the study's finding that value-chain visibility is substantial but does

not by itself demonstrate impact. They are also consistent with the need for transparent Scope 3 methods before company comparison (Greenhouse Gas Protocol, 2011).

Finally, retailers should strengthen cross-document control. Sustainability reports, annual reports, databooks, assurance statements and webpages should use clear version dates and consistent definitions. Where information changes, the current source should link to the explanation. These recommendations concern reporting usability; they do not substitute for emissions reduction or wider operational change.

6.6 Limitations and future research

The study has five main limitations. It covers three large UK grocery retailers, so its findings cannot represent the whole sector. It uses organisation-controlled public documents and cannot verify actual environmental outcomes. The source periods are not fully aligned, especially where Scope 3 data lag behind operational reporting. Manual thematic analysis supports contextual interpretation but involves researcher judgement despite the coding trail and comparison matrices. Finally, the study is a documentary snapshot; later reports may revise targets, baselines or methods.

Future research could test the comparison framework across a wider retailer sample and over several reporting cycles. A longitudinal design could examine whether baseline bridges, Scope 3 data quality and assurance coverage improve or become more consistent. Interviews with report preparers, assurance providers, suppliers and report users could explore why particular metrics are selected and which qualifications users understand. Research could also compare disclosed progress with independently available emissions or waste data where equivalent boundaries can be established. These extensions would move beyond the present study's reporting focus and would require separate data-access and ethical arrangements.

6.7 Final conclusion

Tesco, Sainsbury's and Morrisons present a recognisable shared agenda for sustainability and net zero reporting. The study nevertheless finds that familiar labels do not create comparable evidence. Periods, baselines, boundaries, methods, restatements and assurance determine what a reported number can reasonably show. The most credible reporting is therefore not simply the most ambitious or detailed. It is reporting that makes commitments, measurement choices, progress and limitations visible together. That conclusion answers the research aim while remaining within the evidence available from the three cases.

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Appendix A: Documentary Evidence and Audit Trail

This appendix summarises the evidence and analytical records supporting Chapter 4. The detailed evidence workbook and retained source documents are stored with the research records and can be provided for verification. These records support traceability and do not introduce additional findings.

Table A.1: Supporting evidence and audit trail

Record	Purpose	Recorded coverage
Source register	Records source title, organisation, reporting period, document type and locator	41 sources
Eligibility log	Records inclusion criteria, exclusions and source-selection decisions	Screening decisions recorded
Evidence extraction register	Links disclosure units to page or section locators, codes and evidence categories	39 disclosure units
Comparability register	Tests reporting periods, baselines, boundaries, units, methods, restatements and assurance	Eight comparison decisions
Findings and claim ledgers	Links each cross-case finding and major claim to supporting evidence	Eight findings
Evidence workbook	Consolidates source, extraction, coding, comparison and review records across twelve worksheets	Twelve worksheets