

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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Introduction

UK grocery retailers report on sustainability issues that extend far beyond store operations. These include energy, transport, refrigeration, packaging, food waste, agricultural production, sourcing and supplier emissions. The British Retail Consortium (BRC, n.d.) therefore treats retail decarbonisation as a value-chain challenge rather than only an operational one. Corporate reporting matters because stakeholders cannot assess a retailer's stated commitments unless the report explains its emissions boundary, baseline, targets, governance, progress measures and remaining difficulties.

The problem is not an absence of sustainability claims. It is the difficulty of judging what those claims cover, whether they are supported by measurable evidence and whether apparently similar commitments can be compared fairly. Different baselines, reporting periods, Scope 3 estimates and assurance arrangements can make two net zero statements look more alike than they are. A detailed report may still be selective, while a shorter disclosure may omit information needed for accountability. This study therefore examines reported commitments and disclosed evidence rather than claiming to verify actual environmental performance.

Rationale for selecting Tesco, Sainsbury's and Morrisons

The three companies are selected through criterion-based purposive sampling. They are major, long-established UK grocery retailers with broad store, own-brand, logistics and supplier activities, and all provide a sufficient public evidence base for documentary comparison. They also address closely related issues, including operational emissions, Scope 3 emissions, packaging, food waste, sourcing and sustainability governance. This common sector and business context supports meaningful comparison without assuming that the companies are identical.

The cases also provide useful variation in reporting practice. Tesco publishes a dedicated 2025/26 sustainability report containing detailed disclosures, governance information and selected externally assured indicators (Tesco PLC, 2026). Sainsbury's 2025/26 Plan for Better report combines targets, a performance scorecard, governance information and external assurance for selected metrics (J Sainsbury plc, 2026). Morrisons' latest consolidated sustainability report currently available for this study covers 2023/24 and is supplemented by current thematic webpages and updated climate commitments; its vertically integrated food-manufacturing activities also make supply-chain boundaries particularly relevant (Morrisons Corporate, 2025a; 2025b; n.d.a). The comparison can therefore examine both common themes and differences in report format, evidence availability, organisational boundary and disclosure depth. Three cases are manageable

within the dissertation period and allow detailed coding. They are not presented as statistically representative of the whole UK grocery sector.

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.

The objectives are:

- To identify the dominant sustainability and net zero themes presented in public reports by Tesco, Sainsbury's and Morrisons.
- To compare how the three retailers report targets, metrics, governance arrangements and progress evidence.
- 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.
- To evaluate the clarity, comparability and limitations of the reporting evidence across the three cases.
- To discuss practical and academic implications for improving transparency and comparability in sustainability and net zero reporting in the UK grocery retail sector.

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: What sustainability and net zero reporting themes are most prominent in the companies' disclosures? How do the retailers differ in reporting targets, metrics, governance and progress evidence? What strengths, gaps or tensions are visible across the three cases? What do the findings imply for transparent and comparable reporting in the UK grocery retail sector?

Literature Review

This review focuses on theories and evidence relevant to sustainability and ESG disclosure, corporate accountability, transparency, net zero credibility and comparison of public reports. It uses stakeholder, legitimacy, institutional and signalling theories because reviews identify these as leading explanations of sustainability and ESG disclosure (Hahn and Kühnen, 2013; Del Gesso and Lodhi, 2025). No single theory fully explains why companies report or whether their reports are credible. The study therefore uses a limited multi-theory framework to interpret the content and quality of disclosure without inferring corporate motives from documents alone.

Stakeholder theory and accountability

Stakeholder theory concerns groups that affect, or are affected by, an organisation (Freeman, 1984). For grocery retailers these include customers, suppliers, investors, employees, regulators, farmers and communities. Reporting can therefore be viewed as an accountability mechanism for explaining impacts and progress (Gray, Owen and Adams, 1996). The lens will identify whose interests and which value-chain impacts are visible. Its limitation is that it does not resolve conflicting information needs, and stakeholder references may be symbolic if reports do not show how engagement influenced decisions.

Legitimacy theory and disclosure credibility

Legitimacy theory suggests that firms disclose information to show alignment with accepted social expectations (Suchman, 1995). It can reveal how reports balance achievements with setbacks, uncertainty and trade-offs. Yet a positive narrative does not establish motive, and incomplete disclosure is not proof of greenwashing (Delmas and Burbano, 2011). The study will therefore treat legitimacy as an interpretive lens and use cautious terms such as reporting gap or unclear boundary unless stronger evidence exists.

Institutional theory and reporting convergence

Institutional theory explains how regulatory pressure, professional norms and imitation can make organisations in the same field adopt similar practices (DiMaggio and Powell, 1983). Shared frameworks and industry initiatives may therefore produce common categories across grocery reports. However, convergence does not establish equal quality: similar labels may conceal different boundaries, assumptions or evidence. This lens will support Objectives 1 and 2, while substantive comparison will test what sits behind the common terminology.

Signalling theory, transparency and assurance

Signalling theory addresses information asymmetry between an organisation and users of its reports (Connelly et al., 2011). Specific targets, time-series data, external assurance and disclosure of missed targets may be stronger signals than broad commitments. However, assurance may cover only selected indicators, and sophisticated reporting does not establish superior performance. The lens will therefore assess evidential credibility for Objectives 2 and 4 alongside the wider accountability perspective.

More reporting does not always mean better reporting

Common requirements may improve consistency, yet their effects depend on materiality, implementation, enforcement and company incentives; compliance can still produce boilerplate information (Christensen, Hail and Leuz, 2021). Measurement is also contested. ESG ratings diverge because providers use different scopes, measures and weights (Berg, Kölbel and Rigobon, 2022). Ratings are not company reports, but the finding shows why apparently comparable information requires scrutiny. The same caution applies to different emissions baselines, periods and boundaries. The study therefore considers both investor-relevant climate risk and wider accountability for environmental impacts.

Net zero credibility and Scope 3 boundaries

Credible net zero claims require early reductions, broad coverage and careful treatment of offsets (Fankhauser et al., 2022). The GHG Protocol structures Scope 1, 2 and 3 reporting, but it does not make company comparisons automatically valid because boundaries, estimates and supplier data differ (Greenhouse Gas Protocol, 2004; 2011). This is important in grocery retail, where purchased goods, agriculture, transport, packaging and waste sit mainly in Scope 3. Governance also matters, although cross-sector evidence cannot establish that governance statements prove retailer performance (Bui, Houqe and Zaman, 2020).

The selected reports contain operational and value-chain targets, supplier initiatives and varying assurance arrangements (Tesco PLC, 2026; J Sainsbury plc, 2026; Morrisons Corporate, 2025a; 2025b; n.d.a). They are therefore suitable evidence, but differences in periods, baselines and boundaries prevent a simple ranking.

Greenwashing, assurance and the research gap

Assurance may improve confidence but can cover selected indicators rather than a whole report. Its presence also does not make unlike metrics comparable. The research gap is therefore not an absence of company information, but limited theory-informed comparison

of themes, accountability, credibility signals, boundaries, metrics, governance and progress across these three retailers. The study addresses this gap while evaluating reporting rather than actual environmental performance. A coding trail will make the interpretive process transparent (Bowen, 2009; Braun and Clarke, 2006).

Theoretical framework and links to the objectives

The framework combines four complementary lenses. It will be used after initial coding to interpret patterns rather than to force every extract into a predetermined category.

Theoretical lens	Main analytical question	Observable reporting features	Linked objectives
Stakeholder theory and accountability	Whose interests and impacts are recognised, and how is the company accountable to them?	Stakeholder groups, material issues, supplier engagement, value-chain impacts and balanced progress reporting	1, 3 and 5
Legitimacy theory	How does the report present alignment with social expectations, and where may narrative emphasis exceed supporting evidence?	Positive framing, acknowledged challenges, omissions, accepted standards and claim-evidence gaps	1 and 4
Institutional theory	Where do reporting practices converge because of rules, standards, professional norms or peer influence?	Shared frameworks, common metrics, governance structures, industry initiatives and similar terminology	1, 2 and 4
Signalling theory	Which disclosures provide credible, decision-useful signals under information asymmetry?	Specific targets, baselines, interim milestones, time-series data, assurance scope and evidence of progress	2 and 4

Together, the lenses support Objective 5 by allowing the study to discuss how transparency and comparability could be improved. The framework does not claim to reveal managerial intention. Its purpose is to organise interpretation and connect the literature review, coding process, findings and discussion.

Methodology

The study will use qualitative secondary research and comparative document analysis. This design matches the research question because the study is concerned with language, reporting choices and supporting evidence rather than statistical relationships (Saunders, Lewis and Thornhill, 2019). An interpretivist position is appropriate because corporate reports are constructed texts, not neutral records. The analysis will combine inductive thematic coding with theory-informed interpretation. Initial themes will be developed from the documents, after which stakeholder-accountability, legitimacy, institutional and signalling lenses will be used to interpret similarities, differences and evidence quality.

The research strategy is a multiple-case comparison of Tesco, Sainsbury's and Morrisons. The case criteria are UK grocery relevance, broad value-chain activity, public sustainability evidence, coverage of common environmental themes and sufficient variation in reporting format for analytical comparison. The research will use public documents only. Source selection will prioritise each company's latest annual and sustainability or ESG report, net zero or climate pages, governance pages, performance data and relevant policy pages. Earlier documents from 2020-2026 may be included where needed to trace target changes, baselines or reporting continuity and where evidence is available. The unequal volume of material will be recorded rather than compensated for by assuming missing information. Industry and standards sources such as the BRC Climate Action Roadmap and GHG Protocol will contextualise the sector and reporting concepts.

Data collection will involve identifying the latest available company sustainability and annual reporting documents, recording source details in a bibliographic table, and extracting relevant passages into a structured evidence table. The extraction will focus on net zero targets, emissions scopes and baselines, Scope 3 and supplier engagement, packaging, food waste, sustainable sourcing, governance, assurance, performance metrics and reported challenges.

Data analysis will follow Braun and Clarke's (2006) stages of familiarisation, initial coding, theme development, review and definition. The initial codebook will be revised when documents reveal unanticipated issues. A within-case summary will first be prepared for each retailer; a cross-case matrix will then compare themes and evidence on a consistent basis. The theoretical framework will be applied during interpretation through questions about stakeholders and accountability, legitimacy-oriented framing, institutional convergence and credibility signals. The comparison will cover specificity, measurability,

consistency, balance, transparency and assurance scope. A record of coded extracts and theory links will be retained so interpretations can be checked against the source documents.

The ethical risk is low because no human participants, interviews, surveys, focus groups, observations, recordings, confidential information, personal data or special category data will be collected. The main ethical responsibilities are accurate citation, cautious wording, transparent AI acknowledgement, and secure storage of research files.

Expected Findings

The three retailers are likely to report common themes such as net zero, energy, suppliers, packaging, food waste, sourcing and governance. Institutional pressures may help explain this convergence. Greater differences may appear in emissions boundaries, interim targets, Scope 3 coverage, acknowledged challenges, assurance and progress against baselines. Stakeholder and legitimacy lenses may reveal differences in whose concerns are emphasised, while signalling theory may distinguish broad commitments from disclosures supported by specific evidence. These are expectations, not findings, and the document analysis may show a different pattern.

Limitations

The study is limited to public reporting. It cannot verify actual emissions, test whether a target will be achieved, establish why managers chose a disclosure or infer greenwashing from missing information alone. Public documents may be selective and may change across reporting years. Morrisons' consolidated reporting period also differs from the latest Tesco and Sainsbury's reports, creating an availability limitation. Differences in baselines, boundaries and company structure restrict direct comparison, while thematic and theory-informed analysis involves researcher judgement. These issues will be managed by recording the source year and boundary, retaining coded extracts, applying the same questions to each retailer, using theory cautiously and separating reported commitments from independently verified performance.

Timeframe

The project is planned as a three-month dissertation workflow. Exact calendar dates can be added later once the formal university timetable is confirmed.

Table 1. Three-month Gantt chart

Research activity	Month 1	Month 2	Month 3
Confirm scope, ethics position and final source criteria	X		
Collect company reports, policy pages and academic literature	X		
Build bibliography, structured evidence table and initial codebook	X	X	
Conduct thematic coding and compare the three cases		X	
Draft literature review, methodology and findings sections		X	X
Draft discussion, conclusion and recommendations			X
Edit, check references, proofread and prepare final submission			X

X indicates the month in which each activity is planned.

Conclusion

The proposed study is feasible because it uses accessible public documents and does not require participants or confidential company data. Its contribution is a focused, theory-informed comparison of what Tesco, Sainsbury's and Morrisons report and how they support those disclosures. The study will not rank actual environmental performance. It will identify where reporting demonstrates stakeholder accountability, institutional similarity and credible evidence, where disclosure remains limited, and what this means for transparency and comparability in UK grocery retail.

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