

Master Thesis for the Environment and Society Studies Programme
Nijmegen School of Management
Radboud University

Tony's Choclonely: creating sustainable value in the
Netherlands in the chocolate industry and more

Mauricio Blancas Bracco
Date of completion: September, 2021

Tony's Choclonely: creating sustainable value
in the Netherlands in the chocolate industry
and more

by

Mauricio Blancas Bracco

Radboud University

Nijmegen

Summary

Currently, the world is living a societal and environmental crisis mainly caused by capitalism, where companies have a narrow vision of value and mostly focus on their economic growth, neglecting societies and the environment in their strategic thinking. Many organisations, governments and research propose sustainability as a solution to these crises, but it is not sufficiently embraced by the capitalist organisations. An attractive option for them is sustainable value, which bridges capitalism with sustainability. Companies applying the sustainable value framework (SVF), can design sustainable strategies, while simultaneously providing shareholder and stakeholder value, therefore being attractive to them. The Dutch Sustainability Brand Index suggests that the listed brands have successfully created sustainable value, placing Tony's Chocolonely in 1st place. Framing is a first step to guide collective action, therefore applying the core framing tasks (CFT) with the SVF Tony's Chocolonely case study, renders a general practical model to create sustainable value in the Netherlands. Tony's Chocolonely established its business in West Africa to eradicate slavery and child labour in the cocoa chain industry. Though not as fast as expected, its efforts have translated into a successful business model, under the virtual platform available to any company Tony's Open Chain (TOP) and its Five Sourcing Principles to produce cocoa, that has started to inspire others and join Tony's to achieve 100% slave free chocolate. Tony's has proven they have successfully created sustainable value in the Netherlands, having positive impact in the African farmers' communities. Tony's been able to inspire others in the chocolate chain, as is the case with Barry Callebaut, the largest chocolate couverture producer in the world and Albert Heijn, Tony's first mission ally of TOP. Applying the general practical model to Albert Heijn has shown it also has created sustainable value in the Netherlands. Therefore, the alliance of two companies that have successfully created sustainable value has the power to achieve Tony's vision and mission, based on the strengths and both companies. This general practical model could be used for other companies, even in other industries, pursuing the creation of sustainable value too or trying to adapt their chains to do so.

Preface

While I am an Industrial Engineer, I have always had a strong interest towards sustainability and the environment. Upon graduation, I worked for 12 years in different multinational companies in different business roles in Finance, Marketing, Strategic and Business Planning and Crowdsourcing. This diverse working experience has granted me broad knowledge, capabilities and skills involving many aspects of current capitalist businesses, although, none really fulfilled me. Therefore, retaking my interest on sustainability and the current worldwide crises, I decided to pursue a career change and embarked into a Masters in Corporate Sustainability. This master thesis is focused on how to make and improve corporations embrace sustainability in their thinking, under sustainable value. The financial and marketing positions have shaped and heavily influenced several of the decisions and aspects of this research, contributing with my real-life examples to enrich the research. With the intent to establish in the Netherlands after finishing studying, this research has been a journey which has taught me a lot by seeing how to incorporate sustainable strategies into real businesses.

The world needs from all of us if we are meant to guarantee our existence, helping the poor get out of poverty by distributing wealth in fairer ways and preserving the environment with its animals, plants, and ecosystems.

Acknowledgements

To Sietske Veenman, who has extensively supported me throughout my research journey, not only for this Master Thesis, but since the Premasters. All your contributions have heavily enriched my research and helped me develop critical skills needed for this.

To my mother and my sister, who have always been there for me, no matter the distance. Thanks for being patient and for teaching what family and a strong bond is.

To Robbin, who has been my companion during COVID and who sat or laid down on the floor on his yoga mat, always waiting for me to finish working and do anything else, whether that was having dinner or going to the beach.

To my grandma, who will always be my second mother although you are no longer here with us. Thanks for teaching me many things.

To my family in Uruguay, although the distance has always kept us apart, this is only in physical aspects, never as a family.

To my friends, from all over the world, you are my extended and chosen family and the ones I have had the pleasure of growing up, have fun and have great times.

To my father who is no longer here.

I would not be here without you, I will never stop thanking you for everything you did and for everything you gave me, my mother, and my sister.

This is unconditionally dedicated to you

Table of Contents

Tables	9
Graphs	9
Figures	9
Glossary	10
1. Introduction	11
1.1 Context	12
1.2 Research Problem	14
1.3 Research Aim	15
1.4 Research Question and Sub-Questions	15
1.5 Relevance of Research	16
1.5.1 Scientific Relevance	16
1.5.2 Societal Relevance	16
2. Theoretical Framework	17
2.1 Literature Review	17
2.2 Theoretical Framework	18
2.3 Sustainable Value Framework (SVF)	20
2.4 Framing and Core Framing Tasks (CFT)	22
2.5 General SVF model comparison and benefits	23
3. Methods	24
3.1 Research Approach and Philosophical Assumptions	24
3.2 Research Design: Strategy, Methods and Data Collection	26
3.3 Data Analysis and Interpretation	29
3.3.1 Managing and Organising Data	29
3.3.2 Reading and Memoing Emergent Ideas	30
3.3.3 Describing and Classifying Codes into Themes	31
3.3.4 Developing and Assessing Interpretations	34
3.3.5 Representing and Visualizing Data	35
4. Tony's Choclonely SVF and CFT	35
4.1 Overall considerations	35
4.2 Problems in the cocoa and chocolate industry	36
4.3 Origin and creation of Tony's Choclonely	38
4.4 Tony's Choclonely 2012 to 2018: The 100% slave free chocolate Roadmap	42
4.4.1 Raise Awareness	42
4.4.2 Lead by Example	44
4.4.3 Inspire to Act	53
4.5 Tony's Choclonely from 2019 to date	55
4.5.1 Tony's Open Chain (TOP) and Mission Allies	56
4.5.2 The Zorgplicht Kinderarbeid Act, EU discussions and African governments	57

4.5.3 Living Income Reference Price and Fairtrade	58
4.6 Tony’s Choclonely and the environment	59
5. Discussion	62
5.1 General Model for Praxis	62
5.1.1 Mission Ally: Albert Heijn	67
5.2 General Model for Theory	71
5.2.1 Contribution to CFT	71
5.2.1 Contribution to SVF	72
5.3 Implications for the Chocolate Industry	72
5.4 Limitations and Recommendations	75
6. Conclusions	76
Annexes	78
Annex 1: Literature Review	78
Annex 2: Codebook	81
Annex 3: Code structure of Tony’s Roadmap for 100% slave free chocolate	94
Bibliography	95

Tables

Table #	Title
Table 1	General SVF model based on Tony's framing
Table 2	Sample and Data Collection Methods for Tony's Research
Table 3	Initial list of codes
Table 4	Sections to be analysed for the framing of Tony's
Table 5	Elements of the 100% slave free chocolate vision of Tony's.
Table 6	Literature Review Map of theoretical aspects
Table 7	Literature Review Map of empirical aspects and applications of theory
Table 8	Literature Review Map of research design and different approaches
Table 9	Colour identifiers for each strategy of SVF

Graphs

Graph #	Title
Graph 1	Pay High Price principle evolution by contribution
Graph 2	Yearly revenues of Tony's Chocolonely

Figures

Figures #	Title
Figure 1	Theoretical Framework for the research
Figure 2	Dimensions of Shareholder Value
Figure 3	Sustainable value framework (SVF)
Figure 4	Tony's 100% slave free badge evolution
Figure 5	Extract "Rotten" documentary, Barry Callebaut segregation of Tony's beans
Figure 6	Tony's cocoa butter tank installed at Barry Callebaut's factory
Figure 7	Tony's Living income model, Tony's premium in red
Figure 8	Tony's price structure breakdown
Figure 9	Mapping of Tony's Chocolonely Roadmap with SDGs
Figure 10	Tony's Open Chain website
Figure 11	True cost comparison Tony's and average bar, 2013 vs 2017
Figure 12	Aerial footage from drones used for mapping
Figure 13	Albert Heijn point of sale. Blue squares represent Delicata and Tony's products
Figure 14	Vegan visibility badges at AH point of sales
Figure 15	Tony's Sweet Solution lookalikes

Glossary

AH – Albert Heijn

Big Choco – major international chocolate companies (Mars, Hersheys etc.)

CFT – Core Framing Tasks

CLMRS - Child Labour Monitoring and Remediation System

DF - Diagnostic Framing (first CFT)

EU - European Union

GHG - greenhouse gases

LIRP – Living Income Reference Price

MF – Motivational Framing (third CFT)

MPI - Multidimensional Poverty Index

PF – Prognostic Framing (second CFT)

RES - renewable energy sources

S1, S2, S3, S4 – strategy 1, strategy 2, strategy 3, strategy 4 of SVF

SDG - Sustainable Development Goals

SVF - sustainable value framework

TOP – Tony’s Open Chain

UN - United Nations

1. Introduction

On August 16, 2020, the thermometer in Death Valley USA recorded 54.4°C, making it the hottest temperature ever recorded on Earth (De León & Schwartz, 2020). On July 30, 2021, the amount of ice that melted in Greenland due to high temperatures could cover the entire state of Florida with more than 2 inches water (Ramírez, 2021). Over and over these types of events repeat more often and harsher. This is one of the catastrophic consequences of climate change, one of the nine planetary boundaries that has been transgressed (Röckström et al., 2009). Human civilization has caused an imprint on Earth, so immense, that scientists define it as the Anthropocene, a new geological period marked by human activities (Steffen, Grinevald, Crutzen, & McNeill, 2011). At the same time, there is a worldwide social crisis, where millions of people live in precarious conditions and high levels of deprivation (Raworth, 2012). The World Bank's last update estimates almost half, 43.6%, of the world's population live with less than \$5.50/day (Castaneda A., et al., 2020); on the other side, Forbes published there is "an unprecedented" number of billionaires on their 2021 list (Forbes World's Billionaires List. The Richest in 2021, 2021). This demonstrates the unequal distribution of wealth in the world economy. One of these examples is the multi-billion industry of chocolate. Cote d'Ivoire and Ghana produce over 60% of the worldwide cocoa (Fountain & Hütz-Adams, 2020), yet most of the 2.5 million farmers earn an approximate of \$0.78 USD per day (Fountain & Hütz-Adams, 2018), well below the international poverty line of 1.90 USD per day (The World Bank, 2015).

Capitalism is one of the main reasons for this failure and accounts significantly to economic, social, and environmental problems. Firms operating under this paradigm abide by a narrow view of value creation, centred on optimising and providing short-term financial results, disregarding fundamental customer needs and broader influences where they operate (Friedman, 1970; Porter & Kramer, 2011). This also happens within the chocolate industry "were huge profits of Big Choco are the result of exploitation at the beginning of the cocoa supply chain, which traps people in extreme poverty" (Tony's Chocolonely, 2021, p. 7). Global sustainability and sustainable development have arisen as alternatives to address the societal and environmental concerns created by capitalism (Ashford, 2001; Evans et al., 2017; Hart & Milstein, 2003; Starik & Rands, 1995). Schaltegger, Hansen and Lüdeke-Freund (2016, p. 3) mention "usual approaches to sustainable development of philanthropy, corporate social responsibility, and technological process and product innovation are insufficient to create the necessary radical transformation of organisations, industries, and societies toward genuine, substantive sustainable development." One different approach links sustainability to shareholder value in the idea of sustainable value (Hart & Milstein, 2003). The current research will

explore this concept in the Dutch context, particularly with company that is trying to change the chocolate industry from inside: Tony's Chocolonely (also referred as Tony's).

1.1 Context

The three transgressed planet boundaries and the ones trailing back (Röckstrom et al., 2009) are signals of the catastrophic events that have generated abrupt environmental changes with devastating consequences (Raworth, 2012). At the same time, the worldwide social crisis demonstrates the precarious conditions of millions of people. Raworth (2012) mentions three reasons leading to this: the failure of governments to prioritise poverty over the elites, the economic policies focused on economic growth and an adequate actionable plan to achieve sustainable development since its conception with the Brundtland Report. Global capitalism is identified as the main cause behind these (Hart & Milstein, 2003; Laszlo, 2008; Porter & Kramer, 2011; Schaltegger, Hansen, & Lüdeke-Freund, 2016; Schaltegger & Wagner, 2011). Hart and Milstein (2003, p. 56) mentioned it has created "saturation in the developed markets, a widening gap between rich and poor, growing levels of environmental degradation, and concern that the developing world may be losing control over its own destiny." This can be neatly explained by the treadmill of production, an economic change theory conceptualising that capital investment translated into higher demand levels of natural resources for a determined level of social well-being (Gould, Pellow, & Schneiberg, 2004). The "treadmill" aspect identifies that every cycle of investment degraded the working conditions of people and the environment but provided profits for shareholders and companies. The structure of capitalism has been institutionalised and legitimised through decades of policies presuming trade-off between economic growth and efficiency and social well-being (Porter & Kramer, 2011).

Often environmental and social problems are considered "wicked problems" as they do not have an easy way to articulate and are impossible to resolve in an easy or definitive way (What's a Wicked Problem?, n.d.). This requires a different approach, one where humans reconsider how they are related to the natural and social world (Ergene, Banerjee, & Hoffman, 2020). Consequently, sustainability, with its multilevel characteristics, rose as an alternative for the social and environmental crises (Ashford, 2001; Evans et al., 2017; Hart & Milstein, 2003; Starik & Rands, 1995). Consequently, the international community has already tried to tackle these crises. The most comprehensive effort is the 2030 Agenda for Sustainable Development, adopted by all United Nations members and which is a "blueprint for peace and prosperity" with the 17 Sustainable Development Goals (SDG) demanding a call to action (United Nations, n.d.). Unfortunately, the SDG Progress Report 2020 states "global efforts

to date have been insufficient to deliver the change we need, jeopardizing the Agenda's promise to current and future generations" (United Nations, 2020, p. 2).

After decades of economic expansion and population growth, externalities keep building up and efforts like the 2030 UN Agenda are not enough (United Nations, 2020). Externalities are unwanted effects related to societal welfare loss and ecological and environmental damages (i.e. pollution), which firms have internalised through traditional economic instruments like taxes and permits (Bithas, 2011). Firms have neglected environmental and societies in their strategic thinking, leaving governments and civil society to deal with them (Porter & Kramer, 2011). Therefore, global capitalism and international institutions are increasingly being demanded to include the preservation of the environment and human rights and societies in their thinking (Brown & Fraser, 2006; Nye, 2001). Despite this, the capitalist system is still not sufficiently embracing them because their frame of value creation is too narrow, thereby preventing companies to meet broader society's needs, achieving prosperity at their own expense (Porter & Kramer, 2011).

To gain more attraction from the capitalist system, a relevant starting point is to conceptualise value in a broader extent besides economical purposes and bring relevant aspects from ecology, sociology, and psychology (Den Ouden, 2012). Firms should consider this extended version of value to cover ecological, but also social and economic aspects in their own value creation logic (Ueda, Takenaka, Váncza, & Monostori, 2009). To overcome this, environmental performance and societal problems should be integrated with the capitalist economic logic perspective of providing shareholder value with sustainability (Schaltegger & Wagner, 2011). An answer for this conundrum is what Hart and Milstein (2003) define as sustainable value, which considers that if global challenges are viewed under suitable business lenses, firms can establish strategies that contribute to sustainability while providing shareholder value. Therefore, some firms "have begun to frame sustainability as a business opportunity ... for lowering cost and risk, or even growing revenues and market share" (Hart & Milstein, 2003, p. 56). This goes beyond the theoretical aspect and UNEP mentions there are more than 200 academic reports that link statistically significant and positive relationships between financial and sustainability performance (Asset Management Working Group, 2014). Paradoxically, firms do not engage with sustainability, although as mentioned before, it has proven to have positive financial impacts, while current operations generate higher costs by producing externalities that have to be internalised (i.e. damage to ecosystems and health) and by high levels of production that generated internal costs (i.e. wasted energy or raw materials) (Ashford, 2001; Porter & Kramer, 2011).

However, some firms put sustainability at the centre of their business strategies. In turn, traditional capitalist organisations can become sustainable enterprises and organisations that "contribute(s) to sustainable development by delivering simultaneously economic, social and

environmental benefits – the so-called triple bottom line” (Hart & Milstein, 2003, p. 56). The Dutch Sustainable Brand Index ranks brand’s consumer perception in terms of sustainability (Sustainable Brand Index, 2020), suggesting listed brands have created sustainable value in the Netherlands. This index has ranked Tony’s Chokolonely at the number 1 for four consecutive years (Sustainable Brand Index, 2020; Sustainable Brand Index, 2021). This suggests internal traits, like framing, enabled its creation. Framing is crucial as it helps to organise incidences, factors, and other manifestations to guide action (Snow, Rochford, Worden, & Benford, 1986), thus companies can frame sustainability not as a burden but as an opportunity to reduce costs and increase revenues, enabling the creation of sustainable value (Hart & Milstein, 2003).

The multilevel characteristic of sustainable value demands looking not only the inner perspective of firms but also towards the outside. Therefore, state, and non-state actors integrate different steering objectives aiming to devise, implement and enforce societally relevant rules, either binding or voluntary, by different stakeholders including businesses and/or societal actors (Steurer, 2013). Firms targeting sustainable development need to consider the markets so they can influence them (Schaltegger & Wagner, 2011). Tony’s Chokolonely fits perfectly with this non-state actor seeking societal change, or as they identify themselves “We are an impact organization that sells chocolate and is trying to change the chocolate industry from the inside” (Tony's Chokolonely, 2019, p. 15). At the same time, Dutch consumers increasingly consider sustainability when purchasing services or products, demonstrating high awareness levels regarding social and environmental responsibility from companies (Sustainable Brand Index, 2020). Thus, the availability of sustainable products is aligned with market and customer trends. The setting is slowly changing - but societies and companies need to speed efforts up by modifying their approach and putting the environment and society before economic growth to guarantee human survival (Ergene, Banerjee, & Hoffman, 2020).

1.2 Research Problem

Sustainable value is at the core of the research. The choice relies on personal and scientific ideas. The current researcher long thought that capitalist corporations and individuals will only engage in sustainability, for as long as there is an economic benefit for them. Consequently, sustainable value proved a perfect match to solve the restlessness previously mentioned, bridging the capitalist paradigm of value creation, for shareholders and stakeholders, with sustainability. Plenty of information supports sustainable value and frameworks to create it. Indicators like the progress of SDGs in the Netherlands (Statistics Netherlands, 2019) identify room for improvement and action. As established before,

capitalism is a major contributor to the societal and environmental crises, making sense to address businesses and how they can contribute to a more sustainable society and planet.

The main problem is that it is not clear how to create sustainable value in The Netherlands nor elsewhere. The Sustainable Brand Index suggests firms have achieved sustainable value in the Netherlands (Sustainable Brand Index, 2021), yet it does not explain how they achieved it. Framing sustainability as a business opportunity under sustainable value and how it can bring change has not been explored for the chocolate industry nor the Netherlands.

1.3 Research Aim

There is a lack of extensive knowledge for this topic, fitting the higher hierarchy research aims proposed by Van Thiel (2014). The aim of this master thesis is exploratory, investigating the information available resulting in empirical descriptions and how concepts are applied in practical terms (Van Thiel, 2014). The purpose of this case study research is to explore how Tony's has successfully framed and achieved the creation of sustainable value in the Dutch context, how a general model can be applied in practical terms to another case, namely the supermarket and mission ally Albert Heijn (AH), and how having a supermarket that has also created sustainable value can accelerate the vision of 100% slave free chocolate. At this stage of research, sustainable value is defined as the provision of shareholder and stakeholder value by developing sustainable strategies for a more sustainable world (Hart & Milstein, 2003). This will be done through a qualitative approach, as this will help to explore and understand on a deeper context the different meaning individuals, groups and organisations have about a social problem, namely the chocolate industry (Creswell & Creswell, 2018). The first part is qualitatively exploring the Tony's Chocolonely case, to reconstruct their framing to successfully create sustainable value in a general practical model. The second part are contributions both in praxis (through the case of AH) and theory for CFT and SVF. Finally understanding the benefits of having AH as a mission ally and how this can accelerate and support change in the chocolate industry.

1.4 Research Question and Sub-Questions

The research question follows an exploratory nature, open-ended and assuming little knowledge on the subject (Van Thiel, 2014). In turn, the research question is *How can the framing of Tony's Chocolonely to create sustainable value in the Netherlands bring benefits to achieve a 100% slave free chocolate mission and vision?*

The following three are the sub-questions or the intermediate steps to answer the main question (Van Thiel, 2014).

1. *How can the sustainable value framework (SVF) be linked to the core framing tasks (CFT)?*
2. *How is the creation of sustainable value framed by Tony's Chocolonely in the Netherlands?*
3. *Which benefits bring to the chocolate industry having a supermarket like AH as a mission ally of Tony's?*

1.5 Relevance of Research

1.5.1 Scientific Relevance

Many authors propose global sustainability as a solution to the environmental and societal crises (Ashford, 2001; Evans et al., 2017; Hart & Milstein, 2003; Starik & Rands, 1995). The SVF (Hart & Milstein, 2003) bridges the economic paradigm of capitalism with sustainability. Understanding how Tony's successfully created sustainable value in the Netherlands is very relevant (Sustainable Brand Index, 2021). So far, there are few empirical cases where sustainable value is a core part of the research including a case study in Italy (Ciasullo & Troisi, 2013); wine industry (Gromis di Trana, Bava, & Pisoni, 2020); farms (Van Passel, Van Huylenbroeck, Lauwers, & Mathijs, 2009); sustainable value in banks (Stankeviciene & Nikorova, 2014); English football clubs (Bull & Whittam, 2021), and for wastewater treatment plants (Henriques & Catarino, 2017). Although this list is not exhaustive, there was no research done applying the SVF with the CFT, nor in the Dutch context or the chocolate industry.

Therefore, the current research is scientifically relevant as it will contribute to knowledge around creating sustainable value for firms pursuing it, and on how framing can contribute to create sustainable value. Additionally, the general abstract model shows contributions for both the theories of CFT and SVF. The concepts of sustainable value, sustainability and framing are not limited to the Dutch context neither the chocolate industry, as they can all be applied to different regions, countries, levels, firms, and industries. Nonetheless, there is more referencing to the Dutch case as the Sustainable Brand Index (Sustainable Brand Index, 2021), from which Tony's Chocolonely was selected, is done in the Netherlands. Additionally, the reconstruction of their framing will include several elements grounded in the Dutch context such as consumers, retailers, and governments amongst others.

1.5.2 Societal Relevance

Firms require to modify their business lenses through which they view value. Most of them, see sustainable practices as burdens and higher costs, which has been proved wrong (Asset Management Working Group, 2014), but there is also no unique approach to start with. Clapp and Dauvergne (2011) mention that different approaches to global environment and sustainability are contradictory and leave observers desperate and confused. Therefore, the research will contribute to help firms and their managers understand sustainability through the lens of sustainable value and the core framing tasks, and through the general practical model how to create it. Exploring sustainable value will confirm sustainability as an approach to reduce costs and increase revenue, in line with the capitalist paradigm. The more companies shift to this, the more sustainable products will be offered, thus contributing to a more sustainable world. This is aligned with current trends of consumers increasingly considering sustainability when buying products or services (Sustainable Brand Index, 2021). Thereby, if the offer of these products increases, there is a market interested in such products. In the end, there will be sustainable value for all stakeholders, granting the research societal relevance.

2. Theoretical Framework

2.1 Literature Review

An extensive literature review helps gain insights from the selected topic (Van Thiel, 2014). It also helps identifying knowledge gaps and gather relevant concepts and interpretations (McMillan & Weyers, 2011). As suggested, different materials including industry reports, annual reports, research papers, newspapers, scientific journals and an audio-visual material were consulted supporting the triangulation process to grant validity to the research (Creswell & Creswell, 2018; Van Thiel, 2014). The relevance of each material was assessed on its relevance related to the research topic, the research question, and sub-questions (McMillan & Weyers, 2011). This resulted in a considerable amount of literature, so to manage it properly, an Excel file was used as a repository with used bibliography (McMillan & Weyers, 2011).

The core of this research is sustainable value and the SVF (Hart & Milstein, 2003). Many authors establish global capitalism as the leading cause of the environmental and societal crises and the narrow lenses applied by capitalist firms (Ergene, Banerjee, & Hoffman, 2020; Gould, Pellow, & Schneiberg, 2004; Hart & Milstein, 2003; Laszlo, 2008; Porter & Kramer, 2011; Schaltegger, Hansen, & Lüdeke-Freund, 2016; Schaltegger & Wagner, 2011; Welford, 1998), while neglecting the other two spheres

(Friedman, 1970). The previous authors and others (Bithas, 2011; Raworth, 2012), the EU (A European Green Deal, n.d.), the UN (Sustainable Development Goals. The 17 Goals, n.d.; United Nations, 2020), and the Dutch Government (Government of the Netherlands, n.d.; Integrated National Energy and Climate Plan, 2019) conceptualise sustainability as solutions to overcome these crises.

There is considerable knowledge associated with the “triple bottom line” (Brown & Fraser, 2006; Evans et al., 2017; Hart & Milstein, 2003; Steurer, 2013) and “triple sustainability” (Ashford, 2001). Sustainable value links these by providing shareholder and stakeholder value simultaneously, grounded on extended definitions of value (Hart & Milstein, 2003; Laszlo, 2008; Porter & Kramer, 2011; Ueda, Takenaka, Váncza, & Monostori, 2009). There are different frameworks to create it, like the SVF (Hart & Milstein, 2003) or the two-dimension approach (Laszlo, 2008), and many applications spanning topics like additive manufacturing, big pharma, networks amongst others (Despeisse, Yang, Evans, Ford, & Minshall, 2017; Figge & Hahn, 2004; Jetzek, Avital, & Bjørn-Andersen, 2019; Lacoste, 2016; Spence, 2020); and links between sustainable value and sustainable business models (Evans et al., 2017) and ecopreneurship and sustainable entrepreneurship (Schaltegger & Wagner, 2011).

The Dutch Sustainable Brand Index was used to select Tony’s (Sustainable Brand Index, 2020; Sustainable Brand Index, 2021). Part of the analysis is based on the annual reports of Tony’s amongst others. The CFT and associated relevant information for framing was consulted (Benford & Snow, 2000; Goffman, 1974; Snow & Benford, 1988; Snow, Rochford, Worden, & Benford, 1986), including a case of sharing economy and sustainability (Martin, 2016).

To organise the research, sources for the whole research process were followed (Van Thiel, 2014) with significant contributions to the qualitative aspect of the research (Creswell & Poth, 2018; Guba & Lincoln, 1994; Miles, Huberman, & Saldaña, 2014; Moses & Knutsen, 2012), and a thorough and very detail book that approaches quantitative, qualitative and mixed methods (Creswell & Creswell, 2018). A big part of the research is based on a case study; relevant information for this methodology will be used (Harrison, Birks, Franklin, & Mills, 2017; Yin, 2014), with important contributions about constructivist case study approach (Stake, 1995).

Based on this, the idea of sustainability as the solution for the environmental and societal crisis is relevant, and sustainable value seems to be the bridge for capitalist firms to implement sustainability in their strategies, but there are not explicit empirical cases done in the Netherlands, nor the chocolate industry, neither SVF coupled with SVF. Herein lies the major literature gap, and on which the research tries to contribute the most.

2.2 Theoretical Framework

The concept of sustainable value is a multilevel and multidimensional construct which requires using specific lenses to create it, SVF bridges sustainability and capitalism (Hart & Milstein, 2003). Framings are crucial because they are the first steps that can guide action (Snow, Rochford, Worden, & Benford, 1986). Framing, under CFT, are aimed at accomplishing consensus and motivation to engage in participation (Snow & Benford, 1988). The connection between SVF and CFT will render a reconstructed frame in terms of the SVF.

The qualitative exploration begins with an analysis of Tony's Choclonely case using the SVF under the CFT, to obtain a generalised and more abstract model of a company that has successfully created sustainable value in the Netherlands. The general model is then benchmarked with Albert Heijn (AH) to assess the validity of the model. The last part focuses on the benefits of working together as mission allies to achieve 100% slave free chocolate. Thereby, this approach answers the three research questions by covering all relevant aspects (see Figure 1).

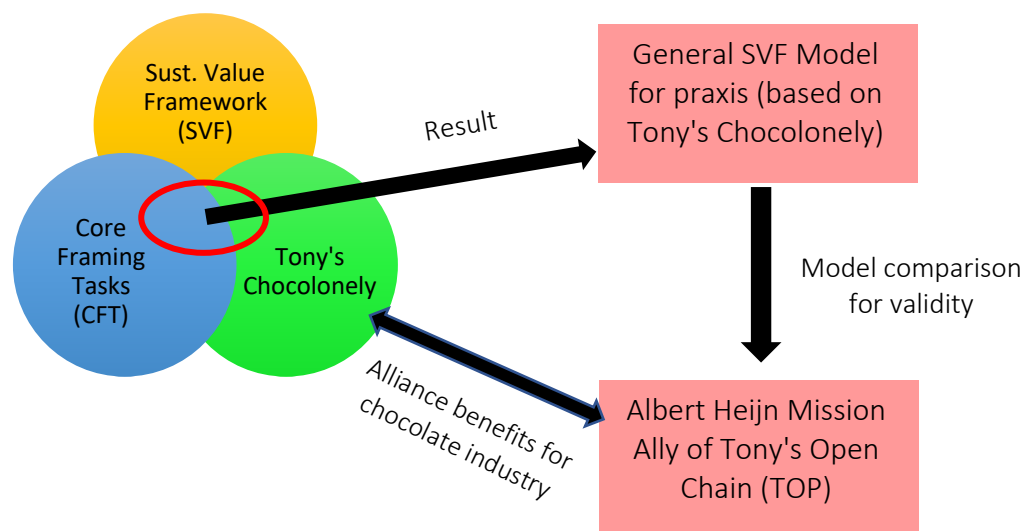


Figure 1: Theoretical Framework for the research

The following sections include the theoretical aspects used for research and include the operationalisation which translates theoretical concepts into empirical aspects that can be observed or quantified (Van Thiel, 2014). This author also mentions three main steps to perform operationalisation: define the theoretical concepts to delineate the research, assess the different ways the theory expresses in the real world (variables), and the values such variables can assume.

This research will focus on three types of variables: dependent, independent, and intervening. Independent variables influence or affect the results being measured, and they can be manipulated (Creswell & Creswell, 2018). Dependent variable, depending on all independent ones, or representing an outcome and what is being measured (Creswell & Creswell, 2018). Finally, intervening variables

stand in between the dependent and independent variables; their purpose is to transmit the impacts of an independent variable to a dependent one and to be tested through different approaches to measure the previously mentioned impacts (Creswell & Creswell, 2018). These operationalisation steps support the study’s strength and measure what is intended to, therefore supporting the internal validity of the research (Van Thiel, 2014).

2.3 Sustainable Value Framework (SVF)

Sustainable value is based on triple sustainability, referring to deliver simultaneous social, environmental, and economic benefits (Ashford, 2001; Hart & Milstein, 2003) or as others call the “triple bottom line” (Brown & Fraser, 2006; Evans, et al., 2017; Steurer, 2013). Based on this, Hart and Milstein (2003) present the term sustainable value which means that if companies view sustainability challenges with adequate business lenses, they can design strategies contributing to a more sustainable world, while providing benefit for both, shareholders, and stakeholders. This framework has a link with shareholder value. Shareholder value is a two-dimensional construction: one dimension (vertical axis) related to time, reflecting the needs of firms to administer current business and create the future markets; and a horizontal axis related to protect internal capabilities while attracting outside perspectives and knowledge (Hart & Milstein, 2003). Coupling these two dimensions, renders four distinctive quadrants of performance to generate shareholder value (See Figure 2). At the centre of the quadrants lies shareholder value.

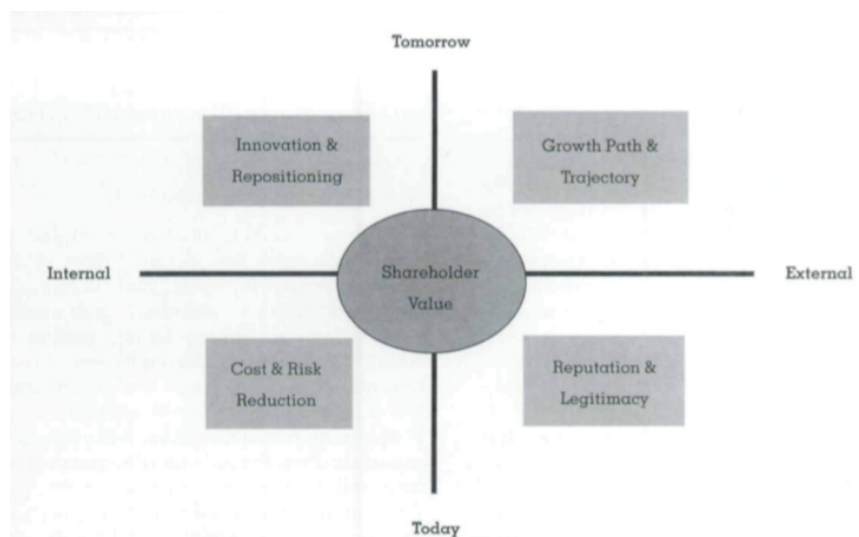


Figure 2: Dimensions of Shareholder Value (Hart & Milstein, 2003).

Afterwards, four global drivers for sustainability are explained: 1) Pollution, Consumption and Waste due to industrialisation and globalisation, 2) the rise of Civil Society, Transparency in operations and communications, 3) the rise of Clean Tech, Disruption in the broadest sense, Footprint of human activities and 4) increments of Inequity, Poverty, growth in Population related to globalisation. This conveys that global sustainability has similar multidimensional characteristics too. Pairing drivers and dimensions “it becomes clear how the sustainability drivers ... present opportunities for firms to improve all four dimensions of shareholder value” (Hart & Milstein, 2003, p. 59).

Finally, the last step is to apply four previously articulated strategies by Hart (1997) which are the essence of the SVF (see Figure 3) to each quadrant. The strategies are (Hart & Milstein, 2003):

1. **Pollution Prevention Strategy:** aimed to lower costs and risk for the firms, through improved eco-efficiency and skills and capabilities. It is the fastest way to increase shareholder value by growing the bottom line.
2. **Product Stewardship Strategy:** aimed at lowering environmental impacts across the chain and enhance legitimisation by involving all stakeholders outside the firm. It considers looking at the product lifecycle through stakeholder perspectives that had been ignored.
3. **Clean Technology Strategy:** aimed at standard routines to solve social and environmental problems, not focused on pollution prevention. It tries to solve social and environmental issues through development of internal capabilities. The payoff is slow because it takes time, trial-and-error approach and involves more risk, reason why many firms do not engage in this.
4. **Sustainability Vision Strategy:** mostly tries to address gap between the rich and the unmet needs of people at the bottom of the pyramid. It traces a path for the future by establishing and presents a type of inclusive capitalism.

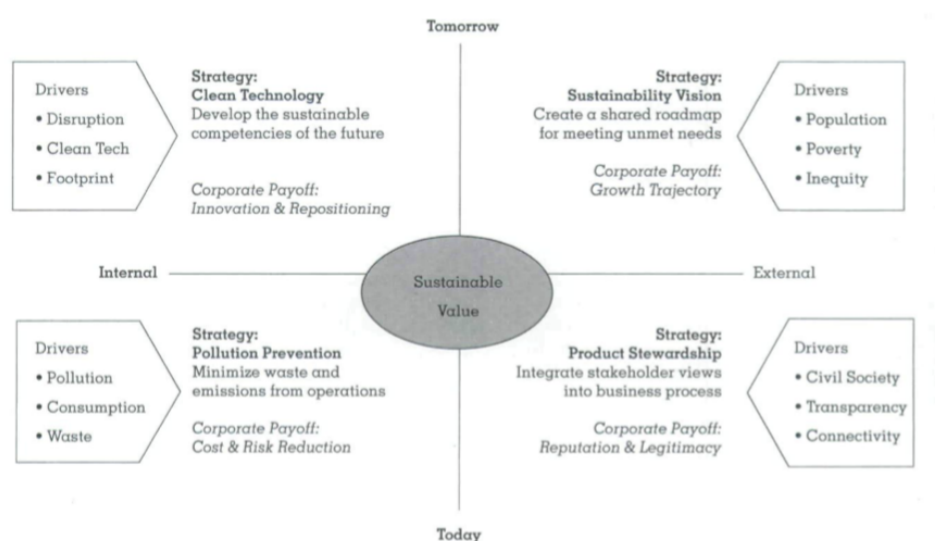


Figure 3: Sustainable value framework (SVF) (Hart & Milstein, 2003)

As a result, the SVF addresses each set of sustainability drivers with their associated strategies, creating different corporate benefits accordingly. It is fundamental to simultaneously perform well in the four dimensions to maximise it (Hart & Milstein, 2003). All these theoretical concepts cover the first step for operationalisation (Van Thiel, 2014). The second step mentioned by the same author is to assess the way the theoretical concepts express in the real world, or the variables. All SVF is operationalised based on these four main strategies, thus becoming the four main variables. The colour coding is important because it represents the colour of how each strategy is identified throughout all research and supporting documents, including Atlas.ti.

1. **Pollution Prevention Strategy (blue)**
2. **Product Stewardship Strategy (yellow)**
3. **Clean Technology Strategy (green)**
4. **Sustainability Vision Strategy (red)**

Finally, the third step of Van Thiel (2014) concerns the values and nature each variable can obtain. All SVF variables are dependent because its creation is what is to be measured. These variables are viewed through the lenses of the CFT, so their values depend on them. Because this is qualitative research, the values of variables are not numerical, instead receive open ended values, spanning from a word to full ideas, emerged in the coding process. This refers to a nominal scale of measurement, in which values cannot be arranged in a determined order (Van Thiel, 2014).

2.4 Framing and Core Framing Tasks (CFT)

The term frame means “schemata of interpretation” used to “locate, perceive, identify, and label ... concrete occurrences defined in its terms” (Goffman, 1974, p. 21). The same author presents two primary frameworks: natural and social. Relevant for this research are the social frameworks used to understand events in the world integrating the aim, will and effort of human beings (Goffman, 1974). By making the occurrences meaningful, frames manage experience and can lead collective or individual action (Snow, Rochford, Worden, & Benford, 1986). Frames have been extensively applied to social sciences and sociology to understand social movements and collective action. Additionally, the “framing” verb refers to the process of meaning construction, but also to an operational, dynamic phenomenon implying agency and debates around constructions (Benford & Snow, 2000). The same authors (1988) mention that to grant an action-oriented function, one can apply the “core framing tasks” (CFT) to negotiate and understand an issue requiring change, allocating and attributing who is

responsible or who is to blame, and devise measures or incentivise others to act accordingly to achieve change. Based on Wilson's (1973) decomposition of ideology, Snow and Benford (1988) present the three CFT: diagnostic, prognostic, and motivational framing. They finalise by saying that the more robust and connected the three tasks are, the more successful mobilisation and action can be achieved. This action-oriented focus for change, in this case used for capitalist companies to engage in sustainable practices, supports the selection of framing for the current research.

While not explicitly expressed by the authors, there is a logic flow, as usually the diagnostic framing precedes the two others, and the motivational framing often goes at last. The characteristics and objectives of each CFT are as follows (Snow & Benford, 1988):

- Diagnostic Framing (DF): used to diagnose events in social life that needs a change and seek. It contemplates seeking consensus to identifying a problem and attributing the blame or causality of such problem.
- Prognostic Framing (PF): also seeks consensus but focused on proposing solutions to the diagnosed problem. The solutions are not necessarily fully aligned with the DF, but they tend to have a relationship.
- Motivational Framing (MF): mobilises towards action and motivates to participate in the corrective solutions from the PF, a call-to-action. It tends to be constrained by the first two tasks and although there may be consensus in them, this does not guarantee mobilisation. The participation depends upon effective frames that function as a stimulus to action. One key element is the construction of motivational vocables which tend to be key terms to easily remember the purpose.

The CFT are operationalised based on these theoretical aspects, in turn each CFT will become a variable: DF, PF and MF. These acronyms will be used heavily throughout the research. As a counterpart to the SVF, the CFT are the independent variables and can be modified to explain the results of the dependent SVF variables. Similar as the SVF, the variables do not obtain numerical values, receive open ended values and a nominal scale of measurement. As with the SVF, these elements support the internal validity of the research.

2.5 General SVF model comparison and benefits

Although both overarching concepts are operationalised separately, they are merged to adequately express the reconstructed framing of Tony's. The result is a general model based on Tony's

framing, with each CFT having general aspects applicable to the four strategies and then individual elements to each, as shown in Table 1.

Strategy / CFT	S1 Pollution Prevention	S2 Product Stewardship	S3 Clean Technology	S4 Sustainability Vision
DF	General aspects of the task applying to the four strategies			
PF	General aspects of the task applying to the four strategies			
MF	General aspects of the task applying to the four strategies			

Table 1: General SVF model based on Tony's framing

The model from Table 1 has been benchmarked vs Albert Heijn (AH) to determine if the results of the model hold true. The general model serves as an intervening variable to assesses the validity of the research and model. While, the intervening variables measure an impact, this is done on qualitative terms. Nonetheless, they will also receive open ended values like the dependent and independent, but will be measured in an ordinal way, meaning that can be arranged in a certain way but this does not convey the idea of what the difference between scores is (Van Thiel, 2014). Therefore, in this case they will be used to show a low to high influence per strategy per stakeholder.

3. Methods

3.1 Research Approach and Philosophical Assumptions

Different sustainability framings represent different constructions of the same topic but perceived differently (Moses & Knutsen, 2012). This are formed by individuals interacting with each other, through cultural and historical patterns influencing their lives (Creswell & Poth, 2018). This indicates a relativist ontology (Guba & Lincoln, 1994). Therefore, the research follows a constructivist paradigm because what people see is determined by their surroundings and a complex mixture of social and contextual effects (Moses & Knutsen, 2012). People are intelligent and reflective entities possessing human agency; the latter complicates capturing reality in a simple way, but also led to the creation of things with different ontological status outside the physical object world, including social elements like money (Moses & Knutsen, 2012). Firms exposed to external influences will display different attitudes; capitalist firms will display capitalist behaviours, like maximisation of profits. In comparison, sustainable

or green companies, display interests like the preservation of the environment or improvement of societies before maximising profits. The very same willingness and agency of human beings is core to the social frameworks presented by Goffman (1974) in Section 2.4.

From an epistemological perspective, it is transactional and subjectivist. The transactional aspect occurs when the researcher and the object of investigation are related and in-turn findings are created during research; subjectivist because interpretations are based on individual views ((Guba & Lincoln, 1994; Harrison, Birks, Franklin, & Mills, 2017). Also, the researcher positions himself in the research and “explicitly identify reflexively their biases, values, and personal background, such as gender, history, culture, and socioeconomic status that shape their interpretations formed during a study” (Creswell & Creswell, 2018, p. 302). Consequently, recognises the role of constructing patterns (Moses & Knutsen, 2012). The current researcher was the key instrument for the present research; individually collecting, processing, and analysing information through different transactions and interpreting to obtain a pattern and a model.

The methodology is hermeneutical and dialectical because constructions can be improved by the interactions mentioned above; and they are interpreted using hermeneutical techniques and compared in a dialectical exchange (Guba & Lincoln, 1994). Finally, it follows an inductive approach in which the researcher observes the empirical world, describes a problem and tries to diagnose the relevant features (Van Thiel, 2014) and develop a theory or outline of sense (Creswell & Creswell, 2018). As such, there is little available knowledge of Tony’s under the SVF and CFT. The result of this is the construction of a general model based on Tony’s framing to create sustainable value, which is a streamlined version of the real world showing the problem and its characteristics (Van Thiel, 2014). The final objective of the general model is to be used by other stakeholders interested in creating sustainable value themselves, no matter the industry (Van Thiel, 2014).

The aim of a constructivist research is understanding the meaning of the actions performed by specific agents (Moses & Knutsen, 2012), so that “everyone formulates more informed and sophisticated constructions and becomes more aware of the content and meaning of competing constructions” (Guba & Lincoln, 1994, p. 113). For this research, the constructions of Tony’s about sustainable value based on the SVF (ontology) will be synthesised through the consulted articles, annual reports, and analysis (epistemology), and in turn, interpret through different means and techniques (methodology coding and analysis). A similar process but based on the general model will be applied to AH. This will respond to the research question by explaining how Tony’s framing has successfully created sustainable value, how this model applies to other situations rendering similar results, and what are the benefits of pairing two companies that have created sustainable for the cocoa chain.

3.2 Research Design: Strategy, Methods and Data Collection

The research will use a qualitative approach. The purpose of this type of research is to explore and understand the different meanings that individuals, groups, or organisations (in this case Tony's) have regarding a human or social problem (Creswell & Creswell, 2018). As the focus is to explore Tony's Chocolonely, the most logical research strategy and technique is the case study (Moses & Knutsen, 2012; Van Thiel, 2014). This strategy is suggested to analyse and recollect data from different variables about complex situations, to draw an interpretation (Stake, 1995; Van Thiel, 2014). Stake (1995) mentions that the object/entity under research is bounded by time and place. The current research is about Tony's and from 2012 to date. Two more characteristics support the selection of this strategy. First, a small number of units to be analysed (Tony's, AH and then combined effort as mission allies) and many variables (Van Thiel, 2014), and second, the intent of the case study. This is an intrinsic case that can be used to illustrate a unique case with a particular situation to be described in a detailed way (Creswell & Poth, 2018). Such is the intention of selecting Tony's, to explain its framing to create sustainable value as it suggests it has sustainable characteristics due to its position on the ranking.

It is necessary to consider the appropriate philosophical variation of the case study to design the best research (Harrison, Birks, Franklin, & Mills, 2017). Stake (1995) describes an approach strongly aligned with a qualitative/constructivist focus, supported by a desire to discover the meaning and comprehension of experiences in specific contexts, in this case framing of sustainable value from Tony's perspective. In epistemological terms, the researcher "attempts to capture... his interpreted reality of the case, while studying the case situationally enables an examination of the integrated system in which the case unfolds" (Harrison, Birks, Franklin, & Mills, 2017, p. 11).

A sample is an assortment of the potential units to be studied from an entire population (Van Thiel, 2014, p. 45). For this research, the sample size is relatively small, as suggested for a case study, but from which an extensive amount of data can be collected. The sample documents have been purposely selected because they enable to answer adequately the research problem, question and sub questions (Creswell & Creswell, 2018). This list was influenced by saturation that happened during the selection of the sample, but also during the coding process, referring to when all new data reveals no new insights (Creswell & Creswell, 2018). Most materials about Tony's had similar information, so the final selection considered diversification of sources to support triangulation.

Related to sampling is the methods of data collection. Stake (1995) suggests that different sources and methods to collect data should be used. There are different open-ended methods for case study (Creswell & Creswell, 2018; Harrison, Birks, Franklin, & Mills, 2017; Van Thiel, 2014), but the current research focused on a sample designed for content/data analysis from documents with

different nature and audio-visual material. The content/data analysis approach focuses on analysing and interpreting the information available, putting a strong focus on textual analysis (Van Thiel, 2014). The triangulation of multiple sources is reflected on the diversity in data collection and the sampling; this enhances the representativeness of the sample and underpins the validity of the research (Creswell & Creswell, 2018; Van Thiel, 2014). Since all sample materials already existed, there are no data recording procedures, except for one transcript. The transcription of the only audio-visual material has been detailed and carefully done; selecting the relevant extracts, including pauses, emphasis, inflections, and revised three times to avoid mistakes (including grammar and punctuations) (Gibbs, 2007), all contribute to the reliability of the research (Creswell & Poth, 2018). The full sample and methods list can be seen in Table 2.

Name of document	Type	Source
Tony's Chocolonely jaarFAIRslag 2012	Annual Report	(Tony's Chocolonely, 2013)
Tony's Chocolonely jaarFAIRslag 2013		(Tony's Chocolonely, 2014)
Tony's Chocolonely jaarFAIRslag 2014-2015		(Tony's Chocolonely, 2016)
Tony's Chocolonely jaarFAIRslag 2015-2016		(Tony's Chocolonely, 2017)
Tony's Chocolonely jaarFAIRslag 2016-2017		(Tony's Chocolonely, 2018)
Tony's Chocolonely jaarFAIRslag 2017-2018		(Tony's Chocolonely, 2019)
Tony's Chocolonely jaarFAIRslag 2018-2019		(Tony's Chocolonely, 2020)
Tony's Chocolonely jaarFAIRslag 2019-2020		(Tony's Chocolonely, 2021)
Transcript "Rotten" episode "Bitter Chocolate" (Schillinger, 2019)	Transcript TV show	Rotten Netflix show. Docuseries that dives into different food supply chains, exposing truths, issues, and realities of consumed foods throughout the world (Schillinger, 2019).
Tony's Chocolonely: more than just chocolate (Liu & Schoenmakers, 2021)	Article	Food Unfolded. Global Digital platform used to connect people with the food they consume and to create positive change in the food systems and it is funded by the EU (Food Unfolded, n.d.)
"Big Choco" responds: Tony's Chocolonely look-alike bars challenge industry to eradicate illegal cacao labor (Durrell, 2021).	Article	Food Ingredients First. Lead media publisher for food industry news, analysis, statistics, and insights (Food Ingredients 1st, n.d.).

Tony's Chocolonely opens its supply chain platform to other chocolate makers (Myers, 2021).	Article	Confectionery News. Lead online news source for the confectionary market, supported by journalists (Confectionery News, n.d.).
Tony's Chocolonely: How a social enterprise is changing the chocolate Industry (Blom, Van Burg, Verhagen, & Hillen, 2014)	Business Case	Stichting Social Enterprise NL. Case study done by professors from VU University Amsterdam and Delft University. Published by Social Enterprise to discuss social entrepreneurship projects (Blom, Van Burg, Verhagen, & Hillen, 2014)
Tony's Chocolonely axed from Slave Free Chocolate list, defends ties with Barry Callebaut (Southey, 2021).	Article	Food Navigator. Lead online news source for the food industry, supported by journalists (Food Navigator, n.d.).

Table 2: Sample and Data Collection Methods for Tony's Research

The main source for Tony's framing is all the available Annual Reports (jaarFAIRslagen) on their site, from 2012 up to date. This sample enables longitudinal research allowing several measurements across different periods to compare them and see their evolution (Van Thiel, 2014). Important to mention from the sample, is that most articles and the episode include interviews with relevant figures from Tony's and Barry Callebaut, another key partner of Tony's. Another article, mentioning the removal of Tony's from a "Slave Free Chocolate" list, due to ties with Barry Callebaut, (DutchNews.nl, 2021), was purposely selected to present negative or discrepant information showing opposing perspectives that happen in real life, because discussing contrary information makes the case more credible and realistic, thus enhancing the validity of the research (Creswell & Creswell, 2018). An advantage of using audio-visual material is that it gives an opportunity for participants and stakeholders to share their own experience and real world (Creswell & Creswell, 2018), as did The *Rotten* episode. Finally, a business case prepared by a university and used as a material for a social entrepreneurship course provides an academic perspective.

Changes often happen in the research process, indicating an emergent design where usually "the initial plan for research cannot be tightly prescribed, and some or all phases of the process may change or shift after the researcher enters the field and begins to collect data" (Creswell & Creswell, 2018, p. 299). Originally, the research contemplated testing the SVF, through crowdsourcing, an open innovation tool. With the first coding round, the researcher noticed that testing the general model with crowdsourcing would be very complicated. Tony's framing is very advanced and the current researcher working background experience in crowdsourcing helped determine that the original idea of the

research made no fit. This was raised with the thesis supervisor and confirmed that a change was better approach. Consequently, the research question, sub questions and the general structure changed. This reflexivity avoided further complications should the research had continued as originally planned. This consultation and advice through the whole research process from Sietske Veenman, who is an experienced researcher and the supervisor of this thesis, contributes to the reliability of the research (Van Thiel, 2014).

3.3 Data Analysis and Interpretation

Qualitative research follows a spiral flow known as the data analysis spiral (Creswell & Poth, 2018). This process is not lineal and moves along in circles through all the stages, what starts as data, in an iterative process, comes out processed as a full account or narrative (Creswell & Poth, 2018). To achieve this, qualitative data needs to be analysed under specific circumstances and steps, to make sense out of the it by segmenting, separating, and putting info back together (Creswell & Creswell, 2018).

Qualitative research has five steps for data analysis: prepare and organise data to be analysed, reading and memoing ideas, reducing and synthesising data into themes through the coding process, developing interpretations and finally expressing and representing all data in tables, graphs or any other way deemed appropriate (Creswell & Poth, 2018). Each will be discussed in detail below. Additionally, the same authors (2018) suggest specific steps for data analysis of case study. First, if the case has a chronology of events, all data should be analysed to show the evolution of the case. For Tony's, the analysis did follow a chronological order, supported by the CFT that also follow a chronological order. Second, direct interpretation, which is drawing the meaning of an element without looking at different examples, deconstructing in individual parts and then reconstructing it in more meaningful ways. This was done as the analysis progressed, to avoid losing valuable information from all gathered data. Finally, a naturalistic generalisation can be developed, from which others can use to apply it themselves in other cases or to transfer to similar situations. The final model will be this generalisation.

3.3.1 Managing and Organising Data

This step contemplates preparing the data into digital files and a naming system (Creswell & Poth, 2018). The same authors suggest using an adequate file naming system, such as a spreadsheet, to guarantee documents and supporting information are easy to find.

All digital versions from the selected references were downloaded and saved in a folder created for the project. Each file was renamed to include an ascending number, followed by a summary of the

title of the document, and the surname of the author(s), and revising for duplicities or mistakes. Afterwards, they were loaded as a list on the “Ideas and Reference Guide” Excel file which served to control all gathered data. The resulting work is The Reference list included relevant information to identify the source should it be used. The Literature Map worksheet contains a visual representation of the used references. Another spreadsheet included several relevant ideas and quotations that were used for the Introduction, Context and Theoretical Framework. Organising the information like this, enabled a quick search and access to references throughout the research. The file was a working file, meaning it was constantly updated to include newfound and used references.

The coding process was performed with Atlas.ti, a qualitative computer software; recommended because it supports the coding process and analysis and is an efficient way to store and locate processed data (Creswell & Creswell, 2018). Several of the build-up tools like queries, smart coding, exporting data to spreadsheets were used for all the analysis. The supporting document for all the analysis is named “SVF, CFT for Coding”. This file includes the Codebook, the summarised version of the CFT and SVF matrixes that aided the coding process, code groups used for Tony’s (from emergent themes), and relevant quotes used for the research. Both, the Excel and Atlas.ti files, were saved regularly in the previously mentioned folder, synchronised with Google Drive, to have a real-life backup copy. Both are password protected and only the current researcher has access to them. Although ethical considerations are always relevant, the current research used publicly available data, there was no sensibility regarding the gathered information, only on the analytical aspects emerged through the research.

3.3.2 Reading and Memoing Emergent Ideas

The second step in the spiral is getting familiar with all data without getting too deep (Creswell & Poth, 2018). In addition to reading, notes and memos are registered because it helps to explore the data. Memos are brief narratives of an analysed document and are helpful because they are a synthesis of higher-level meanings (Miles, Huberman, & Saldaña, 2014). The same authors provide some recommendations to guide memoing and which were followed in this research: record memos throughout the whole research process, define organised system for memoing, and sorting strategies for memo retrieval. The three steps were also recorded in Atlas.ti and the “SVF, CFT for Coding” file. Particularly the organised system, included a thorough classification of ideas and its associated CFT and strategy of SVF, which also the number of the quotation in Atlas.ti to have a link for a quick consultation.

3.3.3 Describing and Classifying Codes into Themes

The third step is to proceed with the description, classification, and interpretation of data (Creswell & Poth, 2018). The core is the coding process which is a central aspect of qualitative analysis and involves understanding and comprehending all the collected data and interpret their meaning (Miles, Huberman, & Saldaña, 2014). It specifically comprises “aggregating the text or visual data into small categories of information, seeking evidence for the code from different databases being used in the study, and then assigning a label to the code” (Creswell & Poth, 2018, p. 190). Codes are labels that allocate a specific meaning to information from the database (Miles, Huberman, & Saldaña, 2014).

Two initial steps were performed; first the winnowing of information, or discard of information not used, and then the development of a short initial tentative list of codes coming from the conceptual framework, research questions, research problem and variables (Creswell & Poth, 2018; Miles, Huberman, & Saldaña, 2014). The winnowing identified sections from all references that were analysed but not coded. This includes marketing efforts or the description of new products, flavours, wrappers and some information behind the strategic decisions of Tony’s expansion, as it does not contribute to sustainable value. All these sections do not have any coding on the Atlas.ti document.

This research is based on pre-existent theory, as seen in Section 2, therefore an initial coding list was obtained by mixing the two overarching concepts, the SVF and the CFT, as explained in Section 2.3 and 2.4. Although this is listed as an issue of the coding process because it can limit full qualitative research, Creswell and Poth (2018) suggest, if this approach is followed, that emerging codes should be added along the coding process, which is what happened with this research. The three following steps were performed to show how both concepts were merged to reflect the complexity of the SVF in terms of the CFT, and finally obtain the initial list of codes. Additionally, this clear definition of the operationalisation process supports the reliability of the study procedure and steps to achieve consistency and accuracy (Creswell & Creswell, 2018).

1. The DF has been paired up with the drivers for sustainability of the SVF (Hart & Milstein, 2003). These diagnose the causes of a situation. Therefore, these are allocated as codes within the DF of each strategy.
2. The PF codes were obtained after analysing the SVF, identifying the major ideas proposed as solutions for each strategy.
3. The MF started without codes because the SVF provides no account that could have been used.

The compilation of the three steps leads to the initial code list shown below in Table 3:

CFT	S1 PP	S2 PS	S3 CT	S4 SV
DF	Pollution	Civil Society	Disruption	Poverty
	Waste	Transparency	Clean Technology	Population
	Material Consumption	Connectivity	Footprint	Inequity
PF	Reducing Waste	Suppliers	Sustainable Technologies	Interaction with ignored stakeholders
	Reducing Emissions	Customers	Disruption of core technologies	Shared roadmap with guidance
	Skills & Capabilities	NGOs		
		Media		
MF				

Table 3: Initial list of codes

The next step is to perform the coding with the initial list of codes (Miles, Huberman, & Saldaña, 2014). This implies grouping into relevant categories and finding relationships, patterns, and themes (Creswell & Poth, 2018). Due to these, four coding rounds were done. The first round followed the lean coding approach, based on a small number of codes (table 3) and expanding with reviews and re-reviews of all the database (Creswell & Poth, 2018), and assigning codes to data chunks (Miles, Huberman, & Saldaña, 2014). As expected, more codes were needed and while the initial list was correct, it fell short to capture Tony’s case adequately. As the first round was over, the new codes based on a descriptive code naming were added to Atlas.ti. and the coding progressed to the second round.

The subsequent rounds of coding are the secondary coding and help to determine patterns, categories, and themes and works by focusing on the chunks assigned in the first cycle (Miles, Huberman, & Saldaña, 2014). Themes are “broad units of information that consist of several codes aggregated to form a common idea” (Creswell & Poth, 2018, p. 194). From themes, pattern codes emerge to show interrelationships can have extracted higher meanings (Miles, Huberman, & Saldaña, 2014). The repetition of ideas or stakeholders denoted a pattern or theme, which in turn became new codes added as sub-codes to Table 3. Sub-codes are a “second-order tag assigned after a primary code to detail or enrich the entry” (Miles, Huberman, & Saldaña, 2014, p. 10). This round also adjusted previous coded parts, redundant codes were merged; and some others were split.

The third round led to more complicated constructions and themes derived from the specific Tony’s case. Examples of this became the Five Sourcing Principles and the full Roadmap to a 100% slave free chocolate, that show interaction and cross-related themes across the different CFT and the SVF. The final coding round coded the remaining documents and adjusted just a few codes. Some also consider coding as a heuristic process, in which the researcher determines what is being coded by reading and reflecting on the content, therefore discovering, and interpreting all the content of the

data (Miles, Huberman, & Saldaña, 2014). The research confirms that much of the interpretation and discovery did happen in this way, and the more coding progressed, more insights and themes emerged.

Clearly defining codes is “indispensable so they can be applied consistently by a single researcher over time, and multiple researchers will be thinking about the same phenomena as they code” (Miles, Huberman, & Saldaña, 2014, p. 14). As such, this is a strategy to enhance the reliability of the research (Creswell & Creswell, 2018). In the end, the four rounds led to major changes to the initial list but clearly identified and defined. These are the highlights of the changes:

1. DF: suffered almost no changes. Only the code “Child Slavery” was added as a sub-code to the driver “Population”. This was added because it is core part of the problem for Tony’s.
2. PF: the task suffering most changes. The third round created the relationships between codes and established the networks or groups and deleting obsoletes. This process of revising codes is clearly distinguished by Miles, Huberman and Saldaña (2014). Most codes were added in S2 Product Stewardship and S4 Sustainability Vision since the nature of the problem and Tony’s operations have a social background.
3. MF: codes appeared as soon as the coding started. Nonetheless, this framing followed an initial in-vivo coding approach that allows coding words and phrases to subsequently identify recurring ideas or topics (Miles, Huberman, & Saldaña, 2014). At the end of second coding round, there were enough codes to identify themes which became the codes, categories, or eventual theoretical constructs, as suggested by Miles, Huberman and Saldaña (2014). The new codes were added to Atlas.ti. For this CFT, round three focused on the re-coding of the first part while the rest of third and fourth rounds follow the same approach as the PF.

A codebook was used to include the definitions of all the final used codes and the structure. The full detailed codebook can be found in Appendix 2 and contains a list with all the codes names and naming convention, codes labels, and codes descriptions. A codebook works as a guide for others to identify and develop themes and relationships in the analysis (Creswell & Poth, 2018), and in turn supporting the internal validity of the research. Additionally, in conjunction with all the steps from this section, both enhance the reliability of the research because it explains the accuracy and the consistency of how variables were measured, so “results will not be coincidental, but paint a systematic and representative picture” (Van Thiel, 2014, p. 48). The accuracy relates to the measurement instruments employed, and variables have been registered correctly and precisely, distinguishing the values variables can assume (Van Thiel, 2014).

The coding process did prove to be extremely long and laborious and generated a huge amount of information that kept growing. Nonetheless, the best tools to limit and frame it were the theoretical

framework as well as the research question (Miles, Huberman, & Saldaña, 2014). The current researcher believes that both, have delimited this and have avoided the piling up of information that would otherwise not be used. This is corroborated with the change of scope previously mentioned and that derived from the coding process itself. All final used codes, shown that the coded information was relevant enough to support the research.

For Tony's case, pattern codes were very relevant. These codes usually consist of four interrelated elements: categories, causes/explanations, relationships, and theoretical constructs (Miles, Huberman, & Saldaña, 2014). Much of these elements have been represented in the new codes/sub codes or the original ones from the SVF.

These strategies were used to develop the themes of this qualitative research (Bazeley, 2013):

1. *Memoing to capture thematic ideas*: Memoing presented in the previous Section 3.3.2
2. *Highlight noteworthy quotes*: registered in file as mentioned in the previous section.
3. *Create diagrams to represent all relationships between codes and emerging concepts*: The relationships were constructed as the coding process and themes appeared, in general terms the most important relationships were the Five Sourcing Principles and the three Pillars of the Roadmap to 100% slave free.
4. *Draft summary statements and thematic analysis*: throughout coding, on previously mentioned file, ideas that represented the summary of findings and themes were marked. Eventually several of these ideas were included in the Section 5.

3.3.4 Developing and Assessing Interpretations

The fourth step of the data analysis suggests tasks to interpret the data, including a chronology of events, supported by the longitudinal analysis of Tony's (Creswell & Creswell, 2018). The objective of the interpretation is to make sense of all the coded data (Creswell & Poth, 2018). This process requires specific faculties that enable to make adequate judgements of what is meaningful in all the patterns and themes (Patton, 2015). Ultimately, it involves extracting information beyond the codes and themes translating it to a larger meaning (Creswell & Poth, 2018). Interpretation is a social science construct and such it will integrate personal interpretation to a body of pre-existent literature (Creswell & Poth, 2018). The use of diagrams collaborated to the construction and finding of themes.

As soon as the coding was finished, several tools and functionalities from Atlas.ti, were used to obtain interpretations including word cruncher, cooccurrence tables, queries and smart codes. Each feature contributed to specific parts of the analysis, for example the Document Table allowed an easy visualisation of each code per year, thus helping for the longitudinal analysis. Relationships were often

discovered and fully understood thanks to the Cooccurrence Table, which allowed to see the number of interactions between two codes. The Word cruncher helped identify key expressions and ideas used by Tony's like "100% slave free". An export to Excel (file name "Code Analysis Table Details") of all the used codes was used to perform an analysis based on counting codes that helped understand trends and other interactions in the longitudinal analysis, and while this is not highly suggested in a qualitative analysis, some authors say this indicates the frequency of occurrences, and that supports a systematic approach to qualitative analysis (Creswell & Poth, 2018).

3.3.5 Representing and Visualizing Data

This is the last step of the data analysis spiral and it translates all the found themes, patterns, and descriptions in a qualitative narrative, as this approach is one of the most popular ways to write the findings of a research (Creswell & Creswell, 2018). Some of these narratives include a chronological description of events, discussion of themes and interconnection of themes (Creswell & Creswell, 2018). Another important aspect of narratives is the possibility to outline human action and agency and how stakeholders changed through time (Miles, Huberman, & Saldaña, 2014). The representation of results was mostly done through a chronological narrative as suggested, and showing how actors changed through time, not only Tony's but other relevant stakeholders like Barry Callebaut or AH. This will be explained in the following section. Additionally, this representation contained rich and thick descriptions of the case, since this enhances the validity of the research (Creswell & Poth, 2018).

4. Tony's Choclonely SVF and CFT

4.1 Overall considerations

There are several considerations for the analysis and interpretations. There are five distinctive stages contributing to Tony's framing. They will be explained in terms of CFT, since this enables a logical sequence for the analysis (see table 4). The darker shaded cells mean this specific CFT was used to a lesser extent for that specific section. The whole analysis relies on a constant interplay between the CFT and the SVF. This is followed by the integration in a general abstract model for practice, and a further abstraction model contributing to theory. In summary, Tony's used the PF to accurately define the problem in the cocoa chain; then Tony's creation as a solution to solve the problem; next the PF to

design the best targeted solutions; and finally, the MF to motivate and inspire others to act and achieve real systematic change in the industry.

Section	Diag. Fra.	Prog. Fra.	Motiv. Fra.	Content
Chocolate Problem	x			Diagnose problem around chocolate industry and cocoa chain
Creation of Tony's		x	x	Creation of Tony's as a consequence of the diagnosed problem
2012-2018		x		Roadmap 100% slave-free chocolate and business model
2019-to date			x	Tony's Open Chain, Laws and Living Income Reference Price
Environmental aspects	x		x	More integration of environment in Tony's model and chain

Table 4: Sections to be analysed for the framing of Tony's

4.2 Problems in the cocoa and chocolate industry

The section explains how Tony's used the Diagnostic Framing to define the problem and identify who is to blame for it. Since the problem has a social and societal background, as will be explained in this section, the drivers of S2 Product Stewardship and S4 Sustainability Vision, are the predominant ones.

There are an estimated 5.5 million farmers producing cocoa in the world, from which 2.5 million farmers live in Cote d'Ivoire and Ghana – representing a combined production of 60% of the total world supply (Fountain & Hütz-Adams, 2018). Each farmer earns an estimated 0.78 USD per day (Fountain & Hütz-Adams, 2018), below the international poverty line of 1.90 USD per day (The World Bank, 2015). On the other side, “multinational chocolate manufacturers, cocoa processors, traders, and retailers earn billions of dollars a year to feed consumer's need for a product of pleasure” (Fountain & Hütz-Adams, 2020, p. 14).

Big Choco distributes wealth unequally, only providing value to their shareholders, while exploiting farmers and not sharing profits fairly (Schillinger, 2019; Tony's Chocolonely, 2013; Tony's Chocolonely, 2014). This is a real depiction of the capitalist organisations described earlier. The African governments oversee the farm gate price (price farmers get for their cocoa), which depends on international markets and is very low (Tony's Chocolonely, 2016). Additionally, productivity is also low since farmers lack basic knowledge about farming (Tony's Chocolonely, 2013). Consequently, farmers use children to generate income despite dangerous conditions, while others are forced to engage in modern slavery conditions, both children and adults (Blom, Van Burg, Verhagen, & Hillen, 2014; Liu & Schoenmakers, 2021; Tony's Chocolonely, 2013; Tony's Chocolonely, 2014). As summarised by Tony's:

The economic system in the cocoa and chocolate industry is driven by the desire to maximize profits (Inequity). As a result, cocoa farmers in West Africa (Population) are paid very little for their beans and live in extreme poverty (Poverty). In the struggle to keep their heads above

water, many have little choice but to allow children to do dangerous work (Child Slavery/Labour). Or are forced to use unpaid labo(u)r on their plantations (Tony's Chocolonely, 2020, p. 8).

Tony's clearly embedded the drivers of S4 Sustainability Vision within the problem (marked above in parenthesis), the three original drivers and the added Child Slavery since Tony's pays unique attention on solving this issue.

Tony's continuously improved the problem description to make it more accurate. They commissioned research which was the first large-scale independent study about slavery and child labour in the cocoa chain in Ghana and Cote d'Ivoire (Tony's Chocolonely, 2018). It clarified ambiguous concepts, but most importantly, accurately quantified the problem in real terms (Tony's Chocolonely, 2018). Consequently, Tony's devised more impactful strategies to address the problem aligned to its magnitude. These results were a major input for the Living Income Reference Price model created with Fairtrade in 2019 (Tony's Chocolonely, 2020), but more will be detailed in the 2019-to date section.

There are three other topics that must be considered to understand the problem: deforestation and environmental issues, the Harkin-Engel Protocol and the Certifications. First, the environmental issues and deforestation appear because farmers expand their farms towards protected rainforests, to offset lower productivities and raise their income (Liu & Schoenmakers, 2021; Tony's Chocolonely, 2013). Environmental aspects will be discussed in detail later. As such this is attributed to the driver Footprint in the S3 Clean Technology. Second, the Harkin-Engel Protocol which was a commitment of the most important players in the chocolate industry to eliminate "all the "worst forms of child labo(u)r" and of forced labo(u)r within ten years" (Tony's Chocolonely, 2013, p. 4). Nonetheless, Tony's highly criticised it, because it had no real impact, since it was voluntary (Liu & Schoenmakers, 2021; Tony's Chocolonely, 2013; Tony's Chocolonely, 2014). Third, the Certifications aiming to guarantee farmers work under specific conditions to have positive impacts and earn a more decent living income (Tony's Chocolonely, 2014). While Tony's embraces and used them, it does believe that "The impact of certification has extremely limited impact over the living conditions of the farmer" (Tony's Chocolonely, 2013, p. 14). In their view, companies hide behind certifications because they believe that paying a premium solves the whole problem, whereas much else must be done (Tony's Chocolonely, 2013; 2014). This is another example of different constructions regarding Certifications; whereas Big Choco sees them as the utopic solution, Tony's sees several limitations and no real impact. Another criticism is that Certifications are a burden and are expensive for the farmers, and in many cases do not provide benefits to them (Tony's Chocolonely, 2014).

These criticisms are related to the Civil Society driver. Overall, the use of the DF has enabled the identification of the problem in the cocoa chain and chocolate industry, its main causes, and who is to blame, all aligned with the purpose of the DF. Tony's constantly reminds itself, stakeholders and shareholders what the problem is and why it needs to be addressed. As demonstrated, the problem identified by Tony's has more social dimensions instead of environmental ones, so S2 Product Stewardship and mostly S4 Sustainability Vision are predominant, since these strategies focus on external aspects of companies with different time frames. While S2 focuses on the present, S4 has a longer future perspective. And while some things have been tried not much has changed, and the problem remains. As Tony's says:

The chocolate industry has experienced severe and systemic problems with modern slavery and illegal child labor in its chains for more than two decades. And nearly 20 years after the Harkin-Engel Protocol (2001) was signed, it is pretty obvious that just talking doesn't work. We need some serious legislation in West Africa, Europe and, yes, also in the US (Tony's Chocolonely, 2021, p. 55).

4.3 Origin and creation of Tony's Chocolonely

The following discussed elements contribute to understand Tony's as a Civil Society and its origin, but to do so the Civil Society concept (and driver), must be properly underpinned. The Civil Society driver is the last PF element used in this stage. Civil Society refers to how different societal actors act as co-regulators, supporting the government (Steurer, 2013). Its rise is a shift in traditional governance, blurring the boundaries between public and private stakeholders (Stoker, 1998). A description supporting the Civil Society shifts and contributing to Tony's case, is this:

The shift in responsibility finds institutional expression in a blurring of boundaries between the public and private, which in turn finds substance in the rise of a range of voluntary or third-sector agencies variously labelled voluntary groups, non-profits, non-governmental organiz(s)ations, community enterprises, co-ops, mutuals and community-based organiz(s)ations. These organiz(s)ations range over a wide variety of social and economic issues and operate in the context of what has been termed a 'social economy' that has emerged between the market economy and the public sector (Stoker, 1998, p. 21).

Enterprises, responsibility, and social economy are related to Tony's. Tony's constantly highlights their responsibility in the cocoa chain and how they took responsibility by creating a chocolate company to fight slavery in the industry (Tony's Chocolonely, 2017). But furthermore, it extends this responsibility to everyone "We are inspiring the cocoa world into action where each link in the chain needs to take responsibility and commit to producing 100% slave-free chocolate" (Tony's Chocolonely, 2014, p. 26). The enterprise and social economy are embraced by Tony's into its core value "Entrepreneurship" which sees Tony's as a social commercial organisation, with the purpose to make the world a better place (Tony's Chocolonely, 2016), succinctly summed up: "Tony's Chocolonely emerges as a social impact company that makes chocolate" (Tony's Chocolonely, 2020, p. 8). This shows Tony's has clear capitalist elements, but used most profits as means to solve the problem and achieve their mission (Tony's Chocolonely, 2017). It is in their DNA taking responsibility of their actions, fighting to improve the social condition of farmers and co-regulating (Tony's Chocolonely, 2014; 2016).

Tony's Chocolonely was created as a response to Teun van de Keuken's research for a 2005 episode of the Dutch TV show "Keuringsdienst van Waarde", that explored injustices, abuses and uncovered truths on the slavery in the cocoa industry (Blom, Van Burg, Verhagen, & Hillen, 2014; Tony's Chocolonely, 2013; Tony's Chocolonely, 2014). Teun was shocked that five years after the signature of the Harkin Engel Protocol, nothing had changed (Blom, Van Burg, Verhagen, & Hillen, 2014; Tony's Chocolonely, 2013). He tried contacting the Big Choco to no avail. Consequently, Teun "felt like he could only make more of an impact if he became a different link in the chocolate chain" (Tony's Chocolonely, 2013, p. 19). Therefore, he made 5,000 bars of Fairtrade chocolate which became an immediate hit, and with this Tony's Chocolonely was born. As Teun was difficult to pronounce in other languages, he changed to the English version, Tony; Chocolonely because he was in a lonely battle for slave free chocolate. And with this in mind, Tony's mission came: "Our vision is 100% slavery-free chocolate! This means not just our chocolate, no, all chocolate worldwide. Only then have we achieved our goal" (Tony's Chocolonely, 2013, p. 4).

A fundamental part is to dissect the 100% slave free chocolate vision. This contains several direct concepts associated to the SVF. During the coding process, this vision emerged as a theme in all selected literature. It contains elements from three different strategies of the SVF and the three CFT. Table 5 contains all the elements part of the theme, and the colours indicate the strategy to which each element belongs. Civil Society has already been discussed.

Element	Diag. Fra.	Prog. Fra.	Motiv. Fra.	Content
Civil Society	x			Rise of an actor vs all injustices and help farmers
Roadmap w/guidance		x		Roadmap with detail path and strategies to solve the problem
Disruption of Core Tech		x		Disruption/innovation for sustainability through business model
Inspire to Act			x	Motivational elements to inspire others to join Tony's
Vocable 100% slave free				Vocable used to communicate vision/mission

Table 5: Elements of the 100% slave free chocolate vision of Tony's.

The next two elements belong to the PF. The first one is the S4 Sustainability Vision in the code Roadmap w/guidance. The goal of S4 is to bridge the gap between poor and rich and establishing communication with ignored stakeholders (Hart & Milstein, 2003). Specifically, the Roadmap w/guidance shows how companies create roadmaps detailing development of technology, allocating resources and business model design; all to trace the path for the future and shape a form of inclusive capitalism (Hart & Milstein, 2003). This matches Tony's vision of acting to change the industry and getting closer to farmers to get them out of poverty. It is straightforward to include this element, since Tony's also has its own Roadmap for 100% slave free chocolate, with similar objectives as the description of the SVF itself, demonstrating how Tony's model and operations shows major direct interrelationships with the SVF.

The following PF element is the Disruption of Core Tech located in S3 Clean Technology. Whereas this strategy is mainly focused on innovation of clean technologies to reposition around sustainable technology, other elements include the development of competencies for a sustainable future and solve social and environmental problems through the development and innovation of internal capabilities to address the sustainable challenge at stake (Hart & Milstein, 2003). For Tony's case, innovation is not applied in disruption/innovation of technologies, but on the development of business model innovation for sustainability. Sustainable business models are achieved through innovation applied to products, but also to the business model itself (Girotra & Netessine, 2013; Yang, Evans, Vladimirova, & Rana, 2017). Another element of innovation in sustainable business models is the relationships with stakeholders. Companies need to transform their relationships with stakeholders into wider, long-term, trust-based, and mutual ones (Gulati & Kletter, 2005).

The conjunction of sustainability, innovation and disruption applied to business models, all converge within Tony's and its 100% slave free disruptive business model, a now self-evident idea in the Disruption of Core Tech. This model has the power to revolutionise and transform the chocolate industry and the cocoa chain on which Big Choco rely, into a more sustainable one, by proving others that things can be done different and yet still be economically successful (Tony's Chocolonely, 2014; 2016). This is also clearly embodied in Tony's second value "Willful": "We are truly pioneers. We believe

in taking the freedom to do things differently; that's what makes us original and disruptive. We explore new routes ... doing so will make the world a better and fairer place" (Tony's Chokolonely, 2017, p. 26).

The last element is Inspire to Act, within the same S3 Clean Technology. This is also one of the three pillars of Tony's Roadmap and focuses on becoming an example to other stakeholders in the cocoa chain (Tony's Chokolonely, 2017; 2018). It considers a strongly similar idea as the previously discussed Disruption of Core Tech but adding the inspiration and motivation element. The latter is what made this part of the MF, which has the objective to call to arms and create stimulus to guide action (Snow & Benford, 1988).

To round it up, the vocable of 100% slave free is one of the best examples of the MF. It represents a strong vocable of motive, accurately describing the motive and idea behind Tony's use. It evolved from the original concept "On our way to 100% slave free chocolate" to "together we make chocolate 100% slave free" (Tony's Chokolonely, 2016, p. 32). This also became a very representative emblem, since it was translated into the badge which is used in a similar fashion as other Certification logos and which is to be added on any chocolate made using Tony's model (see figure 4).



Figure 4: Tony's 100% slave free badge evolution (Tony's Chokolonely, 2016, p. 32)

Tony's explicitly established its supply chain sourcing beans from Ghana and Cote d'Ivoire, because "We go where the problems are in this industry so we can solve them. We deliberately source our cocoa from West Africa where issues of illegal labour and modern slavery are most prevalent" (Southey, 2021, p. 3). The poverty experienced there, extends beyond economical aspects and is experienced in three dimensions: education, health and living standards (Tony's Chokolonely, 2021). Tony's model mostly addresses the business aspects with farmers and cooperatives, but to cover the other dimensions the Tony's Chokolonely Foundation was established (Tony's Chokolonely, 2013). Its goal is the same, 100% slave free chocolate, but focused on the communities, assisting, and strengthening them, building awareness around slavery and many more (Tony's Chokolonely, 2013). It operates with money donated every year by Tony's to fund its projects (Tony's Chokolonely, 2013; 2014; 2016). For these reasons, the Foundation functions as a PF element of the S4 Sustainability Visions contributing to Tony's Roadmap.

Tony's groundwork implies from the start, it creates sustainable value. Tony's is a Civil Society actor with a clear mission and vision to the slavery and exploitation of the cocoa chain. Tony's relies on Transparency in everything they do and communicates processes, operations, prices etc. all important because it gives Legitimacy and Reputation. The problem definition, Tony's creation and the 100% slave-free vision, are grounded on the three CFT and the four strategies of the SVF. This strongly aligns with Hart and Milstein (2003) and how the four strategies must be addressed simultaneously to create sustainable value. The three CFT easily explain the process, evolution, and continuity, while the interplay with the SVF strategies, grants robustness in the framing to create sustainable value by Tony's.

4.4 Tony's Chocolonely 2012 to 2018: The 100% slave free chocolate Roadmap

During this period, Tony's concentrated on designing a fully functional Roadmap; revising in full detail their supply chain; establishing strong, lasting alliances and networks with key stakeholders and suppliers and their worldwide expansion. The Roadmap is the core to achieve Tony's vision. It represents a strong collaborative work, led by Tony's, slowly achieving tangible results. It suffered several changes, but every step forward made it more robust. From the beginning, Tony's made it very clear and transparent that:

Our roadmap is inspired by elements from different certifications and international treaties, such as the United Nations. We have added specific criteria that are important to our vision. The roadmap reflects both our long- term goals and moreover what we want to achieve in practice. Step by step. Year after year (Tony's Chocolonely, 2014, p. 23).

It is composed by three pillars, each one with different elements of the SVF and the CFT. The three pillars are: Raise Awareness, Lead by Example and Inspire to Act. A full detail list of all codes pertaining to the Roadmap can be found in Annex 3. One additional consideration must be pondered: the three pillars must be addressed simultaneously (Tony's Chocolonely, 2014). The simultaneity concept aligns with Hart and Milstein (2003) and the pursuit of the four strategies at the same time. The Roadmap has no DF elements as it focuses on solutions and motivating others to engage in action. The first two pillars are completely party of the PF, while inspiring others is part of the MF.

4.4.1 Raise Awareness

This pillar is a PF solution focusing on raising awareness about the inequalities and slavery found in the cocoa supply chain, because when people is aware, they search for sustainable options to satisfy

their needs, including chocolate (Tony's Chocolonely, 2014; 2016). It is composed by two main parts, both with the same goal, but with a different approach depending on the target audiences. The first part is allocated in S2 Product Stewardship and focuses on Raising Awareness within all stakeholders of the product chain, except the farmers and their communities; the second is focused on the latter, Raising Awareness within farmers therefore located in S4 Sustainability Vision, focused on improve their lives. The first has more relevance for the pillar because reaching all stakeholders, mostly consumers, in the product chain has more impact to achieve systemic change, than just within the farmers.

S2 Product Stewardship efforts are mostly targeted at consumers. "We make consumers aware that slave-free chocolate is still a distant reality. The objective of this pillar is to make all chocolate lovers aware of the serious problems in the cocoa world" (Tony's Chocolonely, 2014, p. 24). Efforts include product communication, social media, festivals, flagship stores and diverse audio-visuals, Tony's Friend Strategy (consumer engagement) and Tony's Talks (Tony's Chocolonely, 2014; 2016; 2017; 2018). The Friend's Strategy it's a unique tool to communicate beyond Dutch consumers (Tony's Chocolonely, 2018; 2019) and the Tony's Talks are conferences to discuss different issues and explain Tony's purpose, but these efforts are targeted at other audiences, besides consumers, like supermarkets. (Tony's Chocolonely, 2016; 2017; 2018).

The second part is in S4 Sustainability Vision targeted at farmers since most do not know that children should not be involved in dangerous or risky labour. Efforts focused on them increased over the years, with Tony's explicitly including awareness with farmers as a separate part of the pillar until 2018: "We support awareness raising campaigns on basic human and children's rights, and we support projects that target the root causes of child and illegal labo(u)r in the communities where we source our cocoa beans" (Tony's Chocolonely, 2018, p. 38). These activities included radio shows and several education projects (Tony's Chocolonely, 2016; 2017; 2018; 2019). One technological development has improved considerably awareness with farmers: the CLMRS Child Labour Monitoring and Remediation System. While the system was developed by Nestlé, they highlight the "a good initiative has been developed by others in the industry. We love that, because as you know: we love being inspired too!" (Tony's Chocolonely, 2018, p. 88). The CLMRS is a system to monitor child labour, and whenever a case is found, Tony's proceeds to remediate the case with help of the Foundation and the family involved (Tony's Chocolonely, 2018; 2019). Also, the system enabled several farmers to attend awareness sessions solicited by them. Overall, these activities have rendered successful results which show another change in the ideas and constructions derived from Tony's efforts:

We're switching from speaking about illegal child labo(u)r to talking about children's rights and all the great things there are about being a child! ... Together with the members of the cocoa

communities, we can therefore now talk about why children shouldn't work in a positive and encouraging way. This change in view and mindset is super important for us and the cocoa communities to make sure all cases of illegal child labo(u)r are found and remediated, as well as to create an environment to prevent child labo(u)r once and for all! (Tony's Chocolonely, 2021, p. 39)

As with many of the previous themes and elements, this pillar is an interplay of the two used strategies in the PF to Raise Awareness on both sides of the cocoa chain.

4.4.2 Lead by Example

The second pillar focuses on proving that commercially successful chocolate can be made in a different way, without being tainted by slavery and exploitation (Tony's Chocolonely, 2014; 2016; 2017; 2018). It is the most important part of the Roadmap, as it contains the Five Sourcing Principles. "These 5 principles form our foundation. We see them as the solid ground under Tony's success" (Tony's Chocolonely, 2016, p. 57). They must be the standard for the relationship between farmers and Tony's or any other Big Choco (Tony's Chocolonely, 2016; 2017). This pillar is a combination of several ideas touching all four strategies of the SVF and the PF and MF, granting strength and subsequent engagement of others to the proposed solutions.

The Five Sourcing Principles must be simultaneously achieved, there is no selective choice of any kind, and neither is more important than the rest (Tony's Chocolonely, 2017). This concept again compares with Hart and Milstein (2003).

1. Traceable cocoa beans
2. Pay a higher price
3. The Long-term
4. Strong farmers and cooperatives
5. Better Quality, Improved Productivity, and less Cocoa dependency

1. Traceable cocoa beans

This principle is based on the idea of Bean-to-Bar, a segregated chain tracing the cocoa beans from its origin until reaching Tony's bars (Tony's Chocolonely, 2014; 2016; 2017). Tony's beans are segregated from the big piles of mass balance cocoa beans from which Big Choco buys, therefore a crucial. The process took several years, but Tony's finally managed a fully segregated chain by early 2013 (Tony's

Chocolonely, 2014). All this pillar is coded in S2 Product Stewardship, since it refers to the product life cycle and management of raw materials. It continuously receives updates mostly through incorporation of modern technologies. There are two main players contributing to this principle: the cooperatives/farmers and the chocolate producer.

In 2013, Tony's partnered with two cooperatives giving it the benefit of ensuring the quality, continuous production, and supervising the production conditions to eliminate slavery, exploitation, and child labour (Tony's Chocolonely, 2014; 2016; 2017). These partnerships involved developing strong relationships and signing long-term contracts granting security to the farmers to do long-term investments. These concepts are interrelated with the Long-Term principle and the business model innovation fort sustainability mentioned before. As every year Tony's sells more chocolate, it closed contracts with 5 cooperatives by 2018, thus having more impact by reaching more farmers (Tony's Chocolonely, 2019). Once the beans are processed, they are sold to the dealer which then resells them to the chocolate producer, the next stakeholder in the supply chain.

The second player is the chocolate couverture (liquid chocolate) producer. Tony's needed capable businesses partners to achieve scalability, segregation, and a traceable link between farmers and the end product, which is why Barry Callebaut (also Barry), the largest cocoa couverture producer in the world, openly became their major business partner (Schillinger, 2019; Tony's Chocolonely, 2014). While Barry has been tied to African slavery and exploitation in their chain, a reason why Tony's was taken out of a slave free list this year (Southey, 2021), their business relationship operates in very different ways. Therefore, "In 2005, we deliberately chose to partner with Barry Callebaut to show that it is possible to be fully traceable while working with a large processor" (Tony's Chocolonely, 2021b, p. n.d.). This collaboration represented a huge effort and investment for Barry since it was a new way to make chocolate (Schillinger, 2019) (see figure 5). Having Barry as mission ally is fundamental since what it decides can shape the whole market and change its direction (Southey, 2021). Over the years, their collaboration has expanded continuously yielding great results.



Figure 5: Extract "Rotten" documentary, Barry Callebaut segregation of Tony's beans (Schillinger, 2019)

Up to 2015, there was no supplier for segregated cocoa butter. Due to this, Tony's could not make white chocolate as it is the main ingredient. Nonetheless, in 2016 and as a request of Tony's, Barry agreed to retool their factory to start producing traceable and segregated cocoa butter (see Figure 6). As Tony's mentions:

The 3rd pillar deals with inspiring the cocoa world and the chocolate industry. We made great strides in that area this year. The largest player in the chocolate industry actually made changes to their production line just for us. In June, the factory installed a separate cocoa butter tank for Tony's own cocoa butter (Tony's Choclonely, 2017, p. 6).



Figure 6: Tony's cocoa butter tank installed at Barry Callebaut's factory (Tony's Choclonely, 2017)

This demonstrates the big impact Tony's has had over Barry, which in turn has become the key mission ally to achieve their vision. This has extended so much, that as Wim Debedts, the Sales Director of Barry Callebaut in BENELUX said "as Barry Callebaut, you have the ambition that all chocolate is sustainable by 2025" (Schillinger, 2019, p. n.d.). The segregated chain with Barry is part of the PF and is part of the product life cycle, thus S2 Product Stewardship; while inspiring others to act (last pillar of Roadmap and discussed later) is MF, thus S3 Clean Technology. This shows the interplay of both CFT with different strategies from the SVF and demonstrating how Tony's Roadmap is achieving strides towards real change.

The last element improving this pillar is the Beantracker system. It contains all the data that allows farmers and Tony's to monitor and track simultaneously the status and location of the beans along the chain, from the cooperatives until they have been delivered in Europe (Tony's Choclonely, 2018). Upon delivery, Tony's checks who's cooperative they belong to, and immediately proceeds to pay the premiums directly in cash to them (Tony's Choclonely, 2018). For Tony's, the Beantracker is a great technological tool that allows control and transparency, streamlining the process and accelerating payments for farmers (Tony's Choclonely, 2018; 2019).

2. Pay a higher price

The second principle is paying a higher price so farmers can earn a decent living income, as “the current cocoa prices would not be sufficient to pull a farmer out of poverty. Not even if we include the additional premiums farmers can get for certified cocoa” (Tony's Chocolonely, 2016, p. 16). The farm gate price, established by African governments (Ghana and Cote d'Ivoire) based on international prices, is not sufficient (Tony's Chocolonely, 2014). Consequently, Tony's established its model around conscious, purportedly and voluntary contributions to help farmers receive more income (Tony's Chocolonely, 2014). The structure of this principle relies on three contributions: Fairtrade premium and license fee, Tony's additional premium, and additional investments. One additional contribution is the donation of 1% net revenue to the Chocolonely Foundation, but because it is independent of Tony's, it is not part of the principle itself, but has indirect impact on it. The principle is allocated in S4 Sustainability Vision since all solutions intend to take farmers out of poverty.

The Fairtrade premium directly benefits the farmers and cooperatives. Purchasing Fairtrade raw materials is part of the minimum material standard of Tony's. Nonetheless, Tony's as a true Civil Society actor, criticised that “The Fairtrade system is under pressure, not only because of the low world price, but also because of the way it is organized, the cost of certification and the fact that it has had limited impact in the past” (Tony's Chocolonely, 2018, p. 19). Tony's has actively worked with Fairtrade by trying to give more of the premiums at the farmer level and other improvement ideas (Tony's Chocolonely, 2013; 2014; 2018). Stronger collaboration develops from 2019-to date period, which will be explained later. Fairtrade is a stakeholders located in S2 Product Stewardship, but the premium is part of S4 Sustainability Vision, showing again the interplay between strategies of SVF.

The second contribution is Tony's additional premium created because “If you balance out all the costs of an (sic) reasonable professional farmer in West Africa against what he can earn, there is a gap” (Tony's Chocolonely, 2016, p. 64). Tony's developed a model with the NGO True Price, to calculate the amount of the premium including different researched realistic variables like family size, average expenditures, cost of farming and optimal reachable average of 800 kg per ha (Tony's Chocolonely, 2017). This premium is the number to fill this gap and balance the equation (see figure 7). The model uses the input from the research mentioned in Section 4.2, thus the DF functioned to design a premium aligned to the scale of the problem. The model is updated yearly with all its variables. The premium is almost the same as the Fairtrade certification and way higher than all the other available certifications (Tony's Chocolonely, 2016).

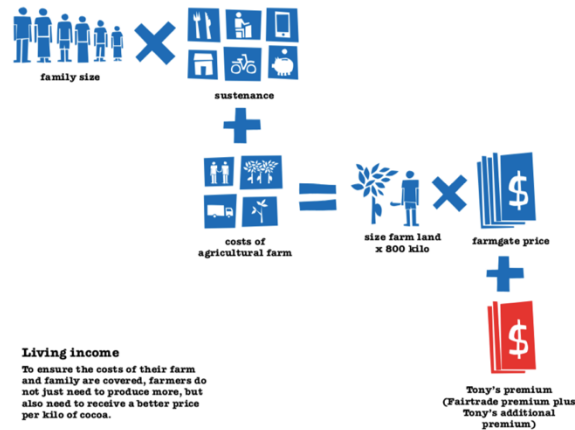


Figure 7: Tony's Living income model, Tony's premium in red (Tony's Chocolonely, 2018)

A substantial positive impact for farmers is how Tony's pays the premiums. Traditional margin schemes have margin escalation with fixed margins, thus one small effect at the beginning of the chain escalates percentual-wise in each level (Tony's Chocolonely, 2016). Therefore, Tony's eliminated all middlemen that would otherwise receive a percentage to "prevent margin escalation by paying the Tony's additional premium directly to the cooperative" (Tony's Chocolonely, 2018, p. 18). This is full Disruption to achieve sustainability through business model innovation, as mentioned in Section 4.3. This shows another interplay between S3 Clean Technology (disruption and innovation) and S4 Sustainability Vision (reduce poverty).

Tony's model translates in 9% from the retail price of each bar directly benefitting the farmers, compared to 3-5% vs non-certified traditional chocolate (Tony's Chocolonely, 2016). This demonstrates Tony's interest in investing on farmers than keeping money for themselves, a real-life example of sustainable value. Outstanding is Tony's Transparent(cy) to show this detailed price structure. The current researcher confirms from previous financial working experience, that firms never release this detailed information because it is very sensitive, these structures could be used to calculate savings, as well as tax benefits. This nods once again to the Transparency driver (see figure 8).

Due to market conditions in 2015-2016, the farm gate price dropped almost 40%, immediately further reducing farmers' income (Tony's Chocolonely, 2017). Tony's adjusted more than duplicating its additional premium, while managing to decrease its retail price (Tony's Chocolonely, 2019). Big Choco did not reduce prices neither compensated farmers, they just benefitted from lower costs of cocoa translating in estimated benefits of 4.7 billion USD (Tony's Chocolonely, 2019). This demonstrates different framings and constructions applied to the same idea, Big Choco displayed true capitalist ideas, while Tony's compensated because it was the right thing to do. Tony's revenues were affected but "no

one's forcing us and yet we're happy to make them. Paying a higher price is one of our five sourcing principles after all, and it's integral to a fair cocoa chain" (Tony's Chocolonely, 2019, p. 83).

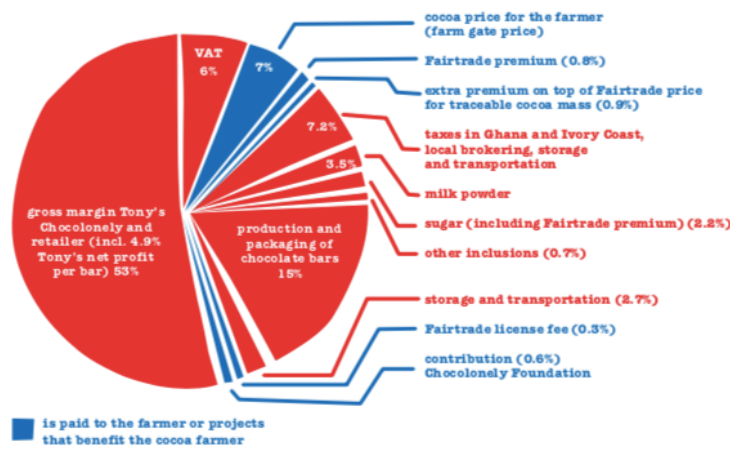
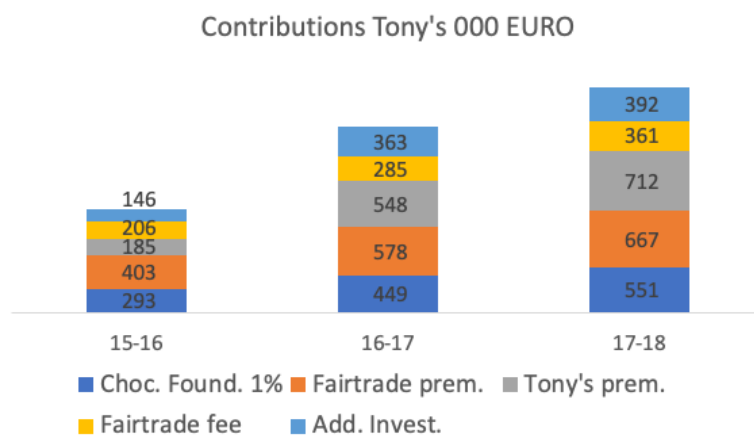


Figure 8: Tony's price structure breakdown (Tony's Chocolonely, 2018)

The third contribution are additional investments, usually referred as impact costs. These include different activities to help professionalise and improve communities, including consultancy (Tony's Chocolonely, 2018; 2019). These investments do not fall in the other premiums.

Finally, the Chocolonely Foundation contribution comes from donating 1% of Tony's net revenue directly to the Foundation. It is used to fund projects dedicated to improving the communities with schools, tools, sewage systems etc. As this amount depends on the revenues, each year the Foundation received more money, since Tony's has consistently grown each year.

The graph 1 shows the detail of all contributions from 15-16 onwards, previous data cannot be included since the reporting periods changed and are not comparable. Emphasis is made in the grey and dark blue area which show the impressive increased in the additional premium and the Foundation.



Graph 1: Pay High Price principle evolution by contribution (Tony's Chocolonely, 2017; 2018; 2019)

Premiums are used “to increase revenues, ... making cash contributions and by investing in increasing output (i.e. training and growing new trees) ... reduce overall costs, for example by buying fertilizers in bulk or making education or health care better, cheaper” (Tony's Chocolonely, 2017, p. 52). Farmers and cooperatives decide themselves where and how to spend them (Tony's Chocolonely, 2018), but Tony’s actively participates and guides the cooperatives on how to do it, since the money is for both cooperative and individual farmers (Tony’s Chocolonely, 2016; 2017). As such, this principle is heavily interrelated with Strong Farmers principle, aimed to orient and assist the cooperatives as they lack education and professional skills to run their communities and businesses (Tony's Chocolonely, 2017). The second is the Improve Productivity and Quality principle. Currently farmers produce around 30%-50% of their farms, losing a lot of income (Tony's Chocolonely, 2018). Tony’s helps farmers improve their productivity, because it is not only a matter of paying a higher price, but also achieve higher yields and productivity (Tony’s Chocolonely, 2016; 2017). This principle has elements of S1 Pollution Prevention and S2 Product Stewardship, since it is dedicated to Improve productivity and use less resources, but a better flow of materials in the product life cycle.

This is the most complex principle of all, to achieve any goal there needs to be money for training, education, productivity or improving communities. While this strategy is mainly focused on the S4 Sustainability Vision, and improve the quality of life of the farmers, the interaction with other principles covers the full four SVF strategies, therefore making it one of the most important, robust, and strong elements of whole Roadmap.

3. The Long-term

The third principle is signing long-term contracts with the cooperatives and developing direct relationships with them, this guarantees the farmers to do future investments because they will have security of a stable income (Tony’s Chocolonely, 2016; 2017; 2018). It assures Tony’s a continued supply of beans but also higher quality and flavour, while monitoring child labour and exploitation does not happen in those cooperatives (Tony’s Chocolonely, 2013; 2016). This is correlated with the Improved Quality and Efficiency principle. The signed contract is “a five-year purchasing agreement in which the cooperatives are not forced to deliver. We are bound to the agreement, but the farmer cooperatives are not. This is how an agreement between two financially unequal partners should be formulated” (Tony's Chocolonely, 2013, p. 36). This rarely happens with traditional capitalist corporations, all their contracts and relationships usually have abusive clauses that weaker counterparts cannot negotiate. The five-year term length is because changes, training and cultivations takes years (Tony’s Chocolonely,

2016; 2017). The long-term does not exclusively apply to the cooperatives, but to all major business partners like Barry Callebaut (Tony's Chocolonely, 2013).

This principle is allocated in the S4 Sustainability Vision, as it is dedicated to help the farmers with established actions guaranteed to have business relationships for a long time and therefore motivating them to invest in the long run, thus increasing their income. This principle has suffered no changes since it was established.

4. Strong Farmers and Cooperatives

The fourth principle focuses on strengthening farmers and cooperatives by helping them organise and professionalise to have more bargaining power vs other stakeholders, find international clients easier and achieve economies of scale (Tony's Chocolonely, 2014; 2016; 2017). This principle has two aspects, one benefitting the product life cycle (S2 Product Stewardship) and the other, farmers and their communities (S4 Sustainability Vision). Most actions have direct impact on S4, but there is a strong connection with consequences on S2.

Farmers lack knowledge around financial and management aspects, if assisted and trained, cooperatives can become stronger financially, improve time and resource management and apply for certifications (Tony's Chocolonely, 2016; 2017). In turn, there is a better flow of cocoa beans making them available whenever season is ready guaranteeing continuity and no disruptions, thus completely related to S2 Product Stewardship. Projects like Young Farmer Awards motivate, train, and engage with younger farmers so they can take over their fathers (Tony's Chocolonely, 2016), ensuring a smoother transition without disruption of beans in the future, while ensuring these farmers will earn a decent income growing cocoa (Tony's Chocolonely, 2017). Actions like this, have impact on both strategies.

The S4 Sustainability Vision part assists farmers to professionalise, gather into cooperatives, establish business relationships with others and access to international cocoa market, improve communities, financial/management support, and support to women (Tony's Chocolonely, 2017; 2018; 2019). Over time, this assistance focused heavily on three emerging aspects: climate change and the environment, diversification projects and remediation for child labour cases found through CLMRS. The environmental support and training about farming and climate change is directly requested by farmers since without them their harvests would be worse (Tony's Chocolonely, 2019) and greening projects became relevant since they improve the living conditions of farmers and brings better conditions for farming, as Tony's mentions "A project with a positive social and environmental impact" (Tony's Chocolonely, 2018, p. 66). Diversification is also incentivised and in 2018 Tony's created Choco Box, a project to help farmers diversify their income, understanding what they need and their capabilities

(Tony's Chocolonely, 2019). Finally, child labour cases identified through the CLMRS are addressed directly with the specific farmer and provide all help to remediate the case (Tony's Chocolonely, 2018; 2019). These points are good examples of original SVF elements, Interaction with Ignored Stakeholders, and how Tony's is in constant communication with farmers to help them exactly how they need it.

The signed contracts come with clauses enabling farmers become stronger, including the possibility to sell to others if cooperatives find better buyers (Tony's Chocolonely, 2016), and a transparency clause where they can share the same contract with other potential buyers so they can demand the same agreement as the one received from Tony's (Tony's Chocolonely, 2019).

This principle heavily is composed by activities, that have impact on two different strategies, on farmers and Tony's product chain. Once again, this element of interconnectedness between elements is present as with all the other principles from the Roadmap.

5. Better Quality, Improved Productivity, and less Cocoa dependency

The final principle helps farmers achieve a higher quality in their cocoa production, higher productivity per hectare and less dependency on cocoa production. Farmers have very limited knowledge about farming methods, therefore the assistance from the previous principle extends to this area. Three impacts derived from this principle, two direct impacts for Tony's and one for the farmers, each allocated in three different strategies of SVF.

The first two show that a close collaboration between Tony's and farmers, translates into higher productivities and less use of materials but also higher quality, flavour, and less disruptions for the beans (Tony's Chocolonely, 2013; 2016). As such, the first one improves efficiencies and productivities, thus allocated in S1 Pollution Prevention, this being the first time this strategy is explicitly used in Tony's Roadmap. The second impacts the final product and its life cycle, thus in S2 Product Stewardship. The third affects the farmers, since their low productivities yield around 30% per farmland; so "it is much more efficient to train the farmer to triple his production than to simply pay a higher price per bar" (Tony's Chocolonely, 2013, p. 41). This is correlated to Pay a Higher Price principle, but not getting more income from higher prices, but from higher yields. Additionally, the premiums from Higher Price are also used to buy different agricultural tools, better fertilisers and pruning activities and teams (Tony's Chocolonely, 2017). Eventually, when farmers notice productivity increases, they see their efforts are lucrative and pay off, thus motivating to engage in these practices (Tony's Chocolonely, 2017). This is a clear change in the constructions farmers had around investments.

Environmental features also relate to this principle, because "When farmers have access to more professional methods, they can make more responsible choices about pesticides and fertilizers.

Better cocoa growing methods also mean less land is used and deforestation is minimized” (Tony's Chocolonely, 2014, p. 63). Projects like the compost one teaches farmers how to use natural waste to create compost and fertilisers, thus having several benefits simultaneously: waste reduction, higher productivities, less environmental damage and expenditure in fertilisers (Tony's Chocolonely, 2018). These aspects contribute to S1 Pollution Prevention since they aim at reducing waste/pollution and increasing productivity. This strategy under the SVF tackles internal aspects of the company, so why are farmers, who are not internal, considered here? Because as they work exclusively for Tony's, it considers them “extended Tony's” (Tony's Chocolonely, 2021), so any impact on them is assumed as direct internal impact on Tony's.

Diversification is the last concept of this principle and tries to help farmers diversify their income, to avoid depending completely on cocoa production. “Cocoa farmers really need to look at additional sources of income, but they often don't manage it on their own because they don't have access to funding” (Tony's Chocolonely, 2019, p. 100). This is done through the Choco Box Office project mentioned in before.

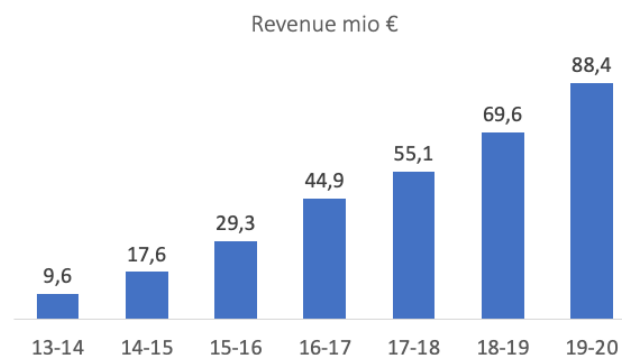
4.4.3 Inspire to Act

Inspire to Act is the last pillar of the Roadmap and has a major difference vs the first two. The first two are fully PF pillars but Inspire to Act goes one step further and is fully allocated in the MF. It is a logical step for Tony's, since the MF is a call-to-arms to guide action beyond the first framing tasks. This pillar has two main sides, both focus on Inspiring others to adopt Tony's model, but the first part is part of S3 Clean Technology and contemplates the disruptive business model aspect and how economically successful it is, while the second is S4 Sustainability Vision is adopting the model but because any stakeholder wants to do right thing to help and solve the situation of farmers in Africa.

The S3 Clean Technology includes Tony's main pledge of a successful business model that can inspire stakeholders in the cocoa chain, mostly Big Choco, to adopt it and produce chocolate in a more honest way to achieve systematic change (Tony's Chocolonely, 2013; 2014; 2016). To achieve this, all work performed by Tony's must be measurable and profitable to demonstrate it can be done different (Tony's Chocolonely, 2013). “Our ambition is that the chocolate industry recognizes and supports our initiative so that we can realize our vision together” (Tony's Chocolonely, 2014, p. 4). Before having mission allies interested in joining, the model had to be proven successful. Tony's expanding operations outside the Netherlands is a perfect match to achieve their vision and have a positive impact (Tony's Chocolonely, 2016; 2017). One of the first allies is the previously mentioned Barry Callebaut, which Tony's has already inspired too.

The S4 Product Stewardship is similar as the previous one but involves adopting the model because everyone needs to take responsibility about producing chocolate without exploitation and slavery (Tony's Chocolonely, 2018). To achieve real impactful change in Africa, a scalable model is needed where others “can also set up their supply chain in a way that doesn’t perpetuate social abuses” (Tony's Chocolonely, 2018, p. 17.). Tony’s has already inspired Fairtrade, which has used Tony’s model to develop an own model to be implemented industry-wise (Tony's Chocolonely, 2018). As such, Tony’s is targeting to inspire others “with the ultimate goal being to influence and change the entire industry” (Tony's Chocolonely, 2019, p. 108). This idea is the prelude of what becomes the Tony’s Open Chain.

One element of utmost importance and on which the idea of sustainable value is built, is to provide simultaneous stakeholder and shareholder value. Therefore, everything that Tony’s has done supports this idea. Tony had to prove their model is economically successful and scalable, so that Big Choco, will be inspired to adopt it (Tony’s Chocolonely, 2013; 2014). “There’s a different way of going about generating profit and we show that it can be done. Our roadmap says it all: we aim for impact and are commercially successful at the same time” (Tony's Chocolonely, 2019, p. 25). Tony’s proved this with financial results and year-on-year growth (see graph 2). Along the way, Tony’s received several requests to share their model, and while Tony’s agreed, at this point of the analysis, Tony’s was not ready to do so but will be done later through Tony’s Open Chain (Tony's Chocolonely, 2017).



Graph 2: Yearly revenues of Tony’s Chocolonely (Tony’s Chocolonely, 2019; 2021)

The Five Sourcing principles and the Mission Allies are other relevant elements. While the principles have already been discussed in Lead by Example, the concept itself was framed by Tony’s in a different way that falls in the MF. “We ‘market’ our 5 sourcing principles within the industry and inspire key players in the sector to take their responsibility too” (Tony's Chocolonely, 2018, p. 39). The Mission Allies are simple mentioned in this first block as the allies Tony’s needs to be able to achieve the real change through the adoption of the model. Both aspects are related to the Business Model Innovation and have motivational aspects, so both are part of S3 Clean Technology.

As can be concluded from sections 4.1 to 4.4, Tony's prepared the basis for the next stage, which eventually crystallised in the Open Chain:

We are building a network of reliable partners, who help us realize our vision in the long term. We partner with coops and their farmers according to our 5 sourcing principles and are creating a virtual platform that allows others to take part as well (Tony's Chocolonely, 2018, p. 39)

4.5 Tony's Chocolonely from 2019 to date

This period focuses heavily on the MF to inspire others through a virtual platform, Tony's Open Chain (TOP), based on the Five Sourcing Principles, to achieve real systematic impact in the cocoa chain. TOP is the reason to divide the timeline since it changes most of Tony's focus. Aside TOP, this period is more oriented towards Tony's external environment with interactions with other key stakeholders in the chain, namely the Dutch government/EU bodies and Fairtrade. The accelerated growth derives from the fact that Tony's is available now in more than 28 countries and dozens of airports around the world (Tony's Chocolonely, 2021).

While the MF is predominant, there are updates in DF. Tony's updated again the problem definition by incorporating the Multidimensional Poverty Index (MPI) to measure the three different dimensions of poverty experienced by the farmers (Tony's Chocolonely, 2021). It is also used as a tracking tool based on different indicators to compare results vs the previous year (Tony's Chocolonely, 2021). Tony's pledged that any solution needs to address all dimensions simultaneously (Tony's Chocolonely, 2021). Furthermore, the enhanced Interaction with Farmers "give us an idea what needs to be done on a broader level to fight multi-dimensional poverty in addition to the implementation of our 5 Sourcing Principles" (Tony's Chocolonely, 2021, p. 40) . This confirms the importance of updating the DF and how it can be used in optimal ways to create targeted solutions instead of general measures.

The SDGs became explicitly integrated into Tony's Roadmap in 2020 (Tony's Chocolonely, 2021). The most applicable and relevant SDGs were selected and mapped into the strategies and indicators that compose the Roadmap (see figure 9). This enhances the potency and simplicity of Tony's model, because the SDGs are an international approach, that many can understand despite not being familiar with Tony's itself.



Figure 9: Mapping of Tony's Chocolonely Roadmap with SDGs (Tony's Chocolonely, 2021)

4.5.1 Tony's Open Chain (TOP) and Mission Allies

TOP is a virtual platform launched in 2018 (see figure 10) containing Tony's model for 100% slave-free chocolate, and "is an initiative to invite other chocolate companies to change the norm in the chocolate industry by amplifying our impact on the ground through collaboration on sourcing via the 5 Sourcing Principles" (Tony's Chocolonely, 2021, p. 47). Eventually, Tony's wants to convert TOP into a free knowledge-sharing platform offering tools, knowledge, and anything else that contributes to end illegal child labour and modern slavery (Tony's Chocolonely, 2020). It has become Tony's most important effort, since it has been a work-in-progress for several years. TOP is fully part of S3 Clean Technology and MF because Tony's is trying to change the cocoa chain, through the innovation of their business model and by inspiring as many as possible to join Tony's and change the industry.

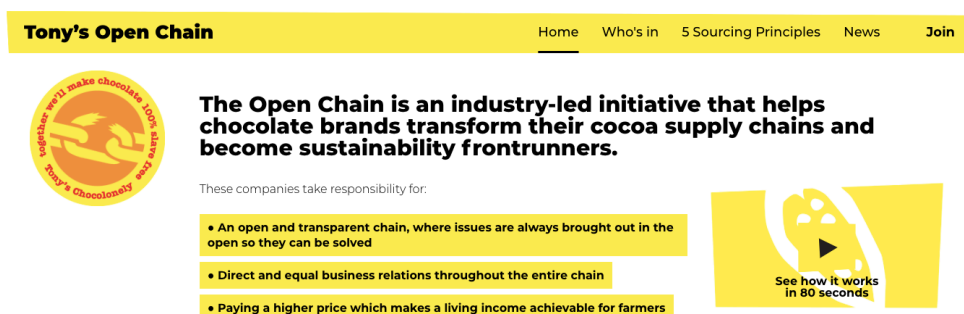


Figure 10: Tony's Open Chain website (Tony's Open Chain, n.d.)

Tony's still has more knowledge than other companies, therefore it is important "to make it as easy as possible for chocolate brands to assume responsibility of sustainability issues within their cocoa supply chain keeping the model credible, making it scalable and replicable" (Tony's Chocolonely, 2021, p. 48). Additionally, Tony's provides change management and guidance to smooth the adoption of TOP (Tony's Chocolonely, 2021).

Albert Heijn (AH) is Tony's first mission ally of TOP, and as of 2019 started making its Delicata line using the Five Sourcing principles and traceable cocoa produced by Barry Callebaut (Myers, 2021; Tony's Chocolonely, 2020; Tony's Chocolonely, 2021). Having AH as a mission ally is very relevant, since partnering with a major supermarket in the Netherlands, can help shape and change the industry in many aspects (Tony's Chocolonely, 2021), but this will be explored in the following sections. It is interesting highlighting the evolution of the relationship between AH and Tony's. Back in 2012, Tony's received a communication from Albert Heijn (AH), referred as the "2%" letter, in which AH tried to increase its margin over Tony's bars. Tony's true to itself replied the following:

On September 17th you attempted to take a piece from our chocolate bar. For you, a small piece (2%, or 0.03). For our cocoa farmer in Ghana, this is a quarter of his income per bar. Don't worry, no matter the outcome of our discussion with Albert Heijn, we will not take anything away from the farmer (Tony's Chocolonely, 2013, p. 44).

Fast-forward to 2018 and AH and Tony's are mission allies (Albert Heijn, 2018b; 2020), paying over 442K USD in premiums (Albert Heijn, 2020b). This is a remarkable proof of the extraordinary inspiration Tony's has had over AH, showing how AH changed the construction of an idea, and improved it into a better version of it.

The relevance of TOP is fundamental, since it is the way to escalate the model by inspiring others, not only in the Netherlands but worldwide. Tony's impact has grown so much, that this year the second and third mission allies were introduced, supermarket Aldi and Jokolade (Tony's Open Chain, n.d.). This represents a wider impact because "the bean volume demand has almost tripled in 2020/2021, creating an immediate positive impact with cocoa farmers" (Myers, 2021, p. 2).

TOP is MF and S3 Clean Technology, but it contains all the Five Sourcing Principles discussed in the second pillar, so it encompasses the strong interactions between the four strategies of the SVF and the PF and MF. Again, this aligns with addressing simultaneously all the four strategies of the SVF (Hart & Milstein, 2003) and Tony's ideas of the Roadmap (Tony's Chocolonely, 2020).

4.5.2 The Zorgplicht Kinderarbeid Act, EU discussions and African governments

The Harkin Engel protocol had done nothing to improve the situation within the cocoa chain (Liu & Schoenmakers, 2021). Tony's believes that this type of voluntary agreements has little to no effect, therefore "the sector needs serious legislation that holds companies responsible for modern slavery and illegal child labo(u)r in their value chains" (Tony's Chocolonely, 2021, p. 51). For this reason, Tony's engaged in dialogue with the Dutch government since 2014 looking for a stronger law applicable to all types of companies (Tony's Chocolonely, 2016; 2017). After more than three years of intense pressure joined by others stakeholders, the Zorgplicht Kinderarbeid Act was signed and approved in 2019 (Tony's Chocolonely, 2018; 2020). The law is a due diligence for firms to actively look for child labour and abuses in their supply chains and take necessary measures to solve them (Tony's Chocolonely, 2017; 2018; 2019). It applies to all companies that physically do business in the Netherlands, but also any other foreign company operating in the country (Tony's Chocolonely, 2020). The law is a major step in transforming cocoa chains and other industries into more transparent and fairer ones (Tony's Chocolonely, 2020). All aspects concerning different Governments and laws, indirectly impact the product life cycle, thus are S2 Product Stewardship, and are fully PF since they represent stakeholders to achieve change.

Further pressure comes at the EU level. "We teamed up with the VOICE Network, Barry Callebaut, Mondelez, Mars, Nestlé, Unilever, Fairtrade and Rainforest Alliance who published a call for EU legislation ... EU framework on mandatory human rights and environmental due diligence" (Tony's Chocolonely, 2021, p. 53). Discussions with EU commissioners are moving in the right direction, but it will take at least 1.5 years to see tangible results (Tony's Chocolonely, 2021). This is the first time Big Choco and other manufacturers get together to demand legislations like this, but also where they explicitly recognise issues in the cocoa chain (Tony's Chocolonely, 2021). As with the Dutch governmental aspects, this is also impacting the S2 Product Stewardship and is Prognostic.

The joint efforts of the governments of Ghana and Cote d'Ivoire led to the increase of the price of cocoa under the scheme of Living Income Differential (LID), and while still not enough, it is an effort moving in the right direction (Tony's Chocolonely, 2021). "With the LID, everybody is paying (and receiving) a bit more for cocoa. The overall objective of the LID is to increase farmer income, improving living standards and livelihoods of cocoa farmers" (Tony's Chocolonely, 2021, p. 51). This is the first time, that local governments pair together to change something that will benefit the farmers, The effort to approve the laws are an interplay from different Stakeholders located in S2 Product Stewardship, while their effects on income, price standard and premiums impact the S4 Sustainability Vision.

4.5.3 Living Income Reference Price and Fairtrade

Tony's has already inspired others, such is the case of Fairtrade. Their relationship got stronger in 2018 when Tony's got "together with Fairtrade and based on cutting-edge industry research, we have developed a model for calculating the cocoa price that enables farmers to earn a living income." (Tony's Chocolonely, 2021, p. 35). The result is the Living income Reference Price for the industry, which became a simple and unified concept for companies to adopt (Tony's Chocolonely, 2020). Both urge others to adopt the model and pay the Living Income Reference Price, as. Parallely to this new standard for the industry, Fairtrade also raised its premium by 20% thus affecting all clients using this certification (Tony's Chocolonely, 2020). Naturally, this new higher Reference Price was accepted by Tony's, thus it became part of the structure of the Paying a High Price principle. Therefore, it is allocated in S4 Sustainability Vision and the PF.

As seen, the approval of the *Zorgplicht Kinderarbeid* Act in the Netherlands, future laws at EU level and the implementation of the Living Income Reference Price are real tangible actions from different stakeholders in the cocoa chain. They have not solved the problem, but they are solid strides in the positive direction.

4.6 Tony's Chocolonely and the environment

The environmental elements evolved in a different way than the previous periods. Remembering, Tony's was founded as a company with a social mission, creating social and societal impact, in line with the nature of the problem (Tony's Chocolonely, 2013; 2014). Therefore, the first two reports barely contain references about the environment (Tony's Chocolonely, 2013; 2014). As a result of a stakeholder analysis, different stakeholders put pressure on Tony's about environmental aspects. "Communicating our green impact is much more important than we had imagined. Stakeholders have high expectations on all aspects Our focus is 100% slave free chocolate but in addition we deal carefully with nature and the environment" (Tony's Chocolonely, 2016, p. 11). This lesser focus on the environment is reflected in the lower number of strategies allocated in the S1 Pollution Prevention or S3 Clean Technology.

From here, Tony's started a stronger environmental policy, including its first major step: the calculation of Tony's "Foodprint". This methodology created by NGO True Price, measures and quantifies in monetary value the true social and environmental costs of a company and its whole chain (Tony's Chocolonely, 2014; 2016). These insights led Tony's to modify the supply chain, search for better raw materials, solve internal issues, reduce water/energy consumption amongst others (Tony's Chocolonely, 2014; 2016). The results showed that 70% of all the GHG emissions came from the milk and a considerable amount from shipping transportation (Tony's Chocolonely, 2014; 2016). Tony's

announced its target to be 100% CO₂ neutral by 2018, including all ingredients; where there was no alternative to reduce or change, they would compensate (Tony's Choclonely, 2016). The true cost has been reduced considerable since 2013, and now the average true cost of a Tony's bar is about 55% less than the average bar (Tony's Choclonely, 2019) (see Figure 11).

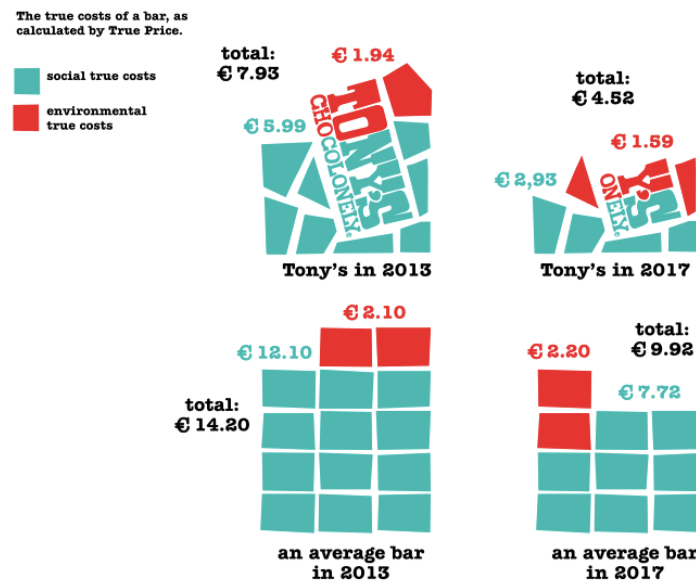


Figure 11: True cost comparison Tony's and average bar, 2013 vs 2017 (Tony's Choclonely, 2019).

Tony's partnered with Justdiggitt and designed a plan to offset (Tony's Choclonely, 2017). The huge increase in emissions derived from Tony's expansion and exports, particularly to the USA. Tony's partnered with the GoodShipping program which targets to change ocean shipping from fossil fuel to CO₂ neutral biofuels (Tony's Choclonely, 2019; 2020), thus achieving full compensation for ocean shipping. All ingredients and shipping have been compensated, but Tony's is working with Barry, to search for a more sustainable and animal friendly option for milk (since it has the largest footprint), but the optimal option has not yet been found (Tony's Choclonely, 2019; 2021). Tony's achieved in 2018 full 100% CO₂ footprint compensation (Tony's Choclonely, 2020), in line with commitments.

Technological developments that have helped reduce the environmental impact. Paul Schoenmakers, Impactus Prime of Tony's said:

To prevent further deforestation, we have full GPS mapping of all the plantations and its borders. This helps farmers know exactly what their potential yield can be from a plantation of that size, and it also helped us to check and mitigate the risk for deforestation because we know

exactly where the plantations are and also where protected forests are (Liu & Schoenmakers, 2021, p. n.d.)

The GPS mapping and the Beantracker tool are initiatives with several impacts. While they mitigate the environmental footprint and consumption of resources (allocated in S1 Pollution Prevention and S3 Clean Technology), mapping helps to the traceability and transparency (Segregation principle in S2 Product Stewardship) and supervise the massive farms in shorter times (Schillinger, 2019) (see figure 12). Furthermore, the impact of having a higher yield and productivity is related to principle of Higher Price (in S4 Sustainability Vision) due to a higher income, principle of Strong Farmers (in S2 and S4) due to professional practices, and Better Quality and Productivity (in S1, S2 and S4) due to better yields. This is an example of one initiative having a strong impact in the four strategies of the SVF and almost all of the principles.



Figure 12: Extract “Rotten” Aerial footage from drones used for mapping (Schillinger, 2019).

Other efforts to reduce the Footprint, is the reallocation of cocoa butter production to Cote d’Ivoire in partnership with Barry. This is an initiative that “has several positive impacts. It allows the farmers to increase their income and also reduces our CO₂ emissions” (Tony's Chocolonely, 2019, p. 52). Mid-crop beans are not suitable for exportation representing less income for farmers, but they can be used for cocoa butter. Therefore, the mid-crop beans are sold for this production; farmers can sell beans during a longer period, and all come with Tony’s additional premium (Tony's Chocolonely, 2019). The environmental impact comes from the emissions and costs of shipping cocoa butter to Europe, instead of cocoa beans. Cocoa butter requires less space than the equivalent of beans to produce the same amount of butter, therefore cutting down the emissions. The higher price is naturally related to the Paying a High Price principle and allocated in S4 Sustainability Vision. The use of mid-crop beans is a way of diversification and is related to Better Quality/Productivity and Less Cocoa Dependency principle, impacting S2 Product Stewardship and S4 Sustainability Vision. Finally, Reducing Emissions is

one of the original elements of S1 Pollution Prevention. Once again, there is an interplay between different strategies of the SVF.

General considerations are the Material Sourcing Policy which considers purchasing materials from local partners to reduce as much the transportation costs and emissions and must be sustainably produced and always with certifications (Tony's Chocolonely, 2016; 2017). Additional programs include regreening projects with the farmers as support due to climate change effects (Tony's Chocolonely, 2017; 2018) and trainings, materials and education around climate change and farming techniques, on direct request from the farmers (Tony's Chocolonely, 2016; 2017).

5. Discussion

The previous analysis is the input to create a generalised and more abstract model of a company that has successfully created sustainable value in the Netherlands. This can be applied or compared to other companies and settings, and see if the results hold true for others, thus supporting the external validity of the research (Van Thiel, 2014). Additionally, generalisation in a case study is debatable since generalising findings from the studied case to individuals and sites outside of the study is complicated (Creswell & Creswell, 2018), although Yin (2014) mentions that a qualitative case study has a possibility to be generalised into a form of broad theory, contributing to the reliability of the research. Therefore, the section will present two levels of abstraction. The first level is a general model contributing to praxis, compare to another company, namely Albert Heijn; the second level is a further abstraction step of the general model, taking the form of the abovementioned broad theory representing individual contributions to the theory of SVF and CFT.

5.1 General Model for Praxis

Tony's employed extremely well the four strategies of the SVF, although naturally with a higher prevalence of S2 Product Stewardship and S4 Sustainability Vision, aligned with the social and societal nature of the problem. Similarly, the three CFT enabled a natural flow through the years to reach maturity, first becoming a successful model and then evolving as TOP. As seen throughout the analysis, there are several examples where the simultaneity of the four SVF strategies, the three CFT and the Five Principles is evident, like the GPS mapping, regreening of areas, reallocation of production for cocoa butter to Africa or TOP, amongst others. This is aligned with the original SVF ideas (Hart & Milstein, 2003) and Tony's Roadmap (Tony's Chocolonely, 2017; 2018), confirming aspects mentioned in the original theories.

This general model based on Tony's framing can be used by other companies, managers and management teams in any industry in the Netherlands, and by existent firms wanting to change their operations to create sustainable value, or to new ones establishing their foundations around that idea. Either case contributes to the validity of the model. Additionally, this completely fulfils the societal relevance of the present research. The general model presented below is the same as presented in Section 2.5. Each CFT has two parts, one with general elements of the specific CFT and applicable to the four strategies simultaneously, the second part are specific elements with details applying to each strategy of the SVF (appear with the colour coding).

		S1 – Pollution Prevention	S2 – Product Stewardship	S3 – Clean Technology	S4 – Sustainability Vision
Diagnostic Framing	General elements	Research in depth the problem with different stakeholders in direct/indirect contact with the problem. Clearly define and clarify ambiguous concepts and realistically quantify the magnitude of the problem. Doing so grants robustness, accuracy, and detailed understanding of the issue at stake. If there are important developments associated with new techniques or technology, update accordingly. If done properly, it allows to reach consensus that impact the subsequent CFT. Many current problems are an amalgam of the four strategies, do not think that a predominant social or environmental problem, only has those drivers causing it.			
	Individual elements per strategy	Labour intensive and high consumption activities, usually come with higher Pollution, Waste and Material Consumption. Identify the activities with the highest impacts because those have more opportunity areas to be solved. Use already existing information deemed relevant, like the Paris Agreement to base part of the analysis. Lower productivities are also elements to be properly analysed.	Question everything in real Civil Society fashion, so that awareness raises around problems that need to be solved and have been ignored, many will appear from questioning the status quo. Consider all perspectives, including capitalist organisations, and if these show backlash, there must be something below the surface that needs to be uncovered. Transparency is of utmost importance; therefore with due diligence as basis, analyse own supply chain in detail, to understand the true social and environmental costs of products and services.	Think out of the box on how disruption and innovation can be brought to understand a problem and how it can be solved. Consider innovation/disruption in the broadest sense, like business model innovation, and not only in traditional aspects, like product innovation. Assess the footprint of activities and products because higher impact ones have more opportunities to be addressed and solved.	Understand the social problems involved and what is the main driver creating it. Poverty, Inequality and Population problems have different dimensions and as such, different ways to be addressed and understood. Assess multi-dimensional Poverty and not only in economic terms. Areas and geographies that present higher levels of Poverty and Inequality provide more opportunities to have a higher impact and more problems to solve. Seeing the problems firsthand by visiting the specific area enriches the account.

Prognostic Framing	General elements	Create solutions aligned to the magnitude of the problem; the more accurate problem definition, the more tailor made, and impactful solution can be devised. If Poverty is a key part of the diagnosed problem, consider all dimensions of Poverty for the solution. Solutions must simultaneously address the four strategies, not necessarily per specific activity but as a whole approach. Plan always with a time scope and future vision, because if correctly planned elements from Prognostic Framing can become Motivational Framing or can act as both at the same time. Define a clear roadmap to achieve this, stating clear objectives but also measurable ones to demonstrate others that efforts yield concrete results. Guarantee that any proposed solution will generate revenues and is successful, even though this may take time. As it is extremely difficult to achieve systematic change individually, develop long time relationships with different stakeholders and network of suppliers, since this can bring benefits to both the company (higher quality, compliance, and continuity) and the suppliers (long-term investment and guarantee of income).			
	Individual elements per strategy	Once all the emissions of the chain have been identified, establish a strong plan to achieve carbon neutrality, considering raw materials, distribution, and manufacturing processes. This plan must consider changing materials with high emissions and impacts, offsetting whenever possible. Strong policy for reusing/recycling the most to avoid waste. It is advised to partner with NGOs or other organisations specialised on this, to design a tailor-made plan.	Using the findings from the analysis, propose solutions covering social, economic, and environmental aspects simultaneously. Establish a solid extended network of involved stakeholders that can help directly or indirectly to improve the supply chain, the product life cycle, but also the playing field.	Use unconventional and disruptive approaches to solve the problem; this can render solutions that were not identified before. If there is no theory or knowledge to support the innovation, develop it on a trial-and-error basis. Innovation can be applied in different manners and in many areas, like a business model but also products. The impacts usually take a longer time to show results when compared to the other three strategies.	Having constant and close dialogue with ignored stakeholders, usually the weakest link in the chain, allows to understand specific wants and needs, so the proposed solutions have more real and immediate impact. Also, this allows to monitor results and update measures accordingly. Developing a clear roadmap that can address several issues simultaneously, but always thinking on different ways to get the help people get out of poverty.
Framing	General elements	Engage in collective action around proposed solutions to achieve systemic change. By having the first two tasks properly structured and having reached a consensus, it is easier for others to motivate themselves and engage in action. Identifying and correctly explaining a problem (DF) is the base to devise adequate strategies (PF) that enable the participation of others (MF). Important is that the proposed solutions should be successful, including the economical part since this will attract others to join more easily. Create powerful vocables that people will understand easily and remember what it stands for. Employ adequate monitoring mechanisms to measure progress, inside and outside, since constant monitoring shows real impact and transparency; communicate openly the results no matter the result.			

Motivational	Individual elements per strategy	The case renders no information for this specific strateg in the MF.	Monitoring of own supply and product chain, allows to identify situations that are not aligned with solutions and objectives. If done properly, it demonstrates Transparency and objectivity, incentivising other to join.	Prove your innovation (no matter how it is applied) is successful, mostly economically, so others are motivated to join more easily. Develop an innovative and scalable way to communicate own efforts and strategies, if there is consensus in the first two previous CFT it will be easier, and results will improve.	Constant and active monitoring of the progress of the proposed solutions, shows others that there is a constant commitment to improve the conditions around the problem.
--------------	----------------------------------	--	--	---	--

5.1.1 Mission Ally: Albert Heijn

Applying the general model to other cases to obtain results that hold true contributes to the validity of the model and the research (Van Thiel, 2014). To prove this, the general model is applied to Albert Heijn (AH). AH has been selected for three reasons: its strong ties with Tony's as the first mission ally of TOP, it is a Dutch brand, and because it is also listed in rank 13th of the Dutch Sustainable Brand Index (same used to select Tony's) and number one in the Supermarket category (Albert Heijn, 2020; Sustainable Brand Index, 2021). AH is the largest supermarket chain in the Netherlands selling a huge range of products coming from different countries, entailing a big responsibility regarding the environment and people working in such chains (Albert Heijn, 2020). Because of this, the general model has been used to assess different aspects of AH and not only the cocoa line, therefore not an exhaustive analysis, to determine if AH has been able to create sustainable value in the Netherlands. This demonstrates the practical applications of the model to obtain similar results. As mentioned in the Methods section, the general model is the intervening variable which tries to transmit the impacts to the dependent ones, or the SVF. The higher the values, the higher the impact and validity of the model.

AH has its own sustainability merits. This reflects into the Duurzaamheidsbeleid policy which is composed by five pillars: healthier lifestyle, better chains, less food waste, better packaging and better for the climate (Albert Heijn, 2020). Clear agreements with suppliers are based on transparent cooperation. Transparency is a key focus of their own home brands, since AH has full control over the processes within all those chains (Albert Heijn, 2020). These agreements are based on long-term contracts, guaranteeing continuity and income so suppliers can invest in the long term, but also guaranteeing AH less food waste, high quality, and continuous supply (Albert Heijn, 2018; 2019; 2020). As part of this, in 2020, AH published the *Duurzaam Cacao* which includes all TOP and the Five Sourcing Principles approach for Delicata (Albert Heijn, 2020b).

		S1 – Pollution Prevention	S2 – Product Stewardship	S3 – Clean Technology	S4 – Sustainability Vision
Diagnostic Framing	General elements	<p>AH defined the problem based on the dedicated research for the cocoa industry, The Cocoa Barometer, which is updated every two years (Fountain & Hütz-Adams, 2020). It contains exhaustive research done about the industry with inputs from a network of stakeholders including NGOs, civil society actors, and the Cocoa Barometer Consortium (Fountain & Hütz-Adams, 2020). Based on this, AH’s definition is expressed in terms of three associated risks: Poverty, Children Labour and Deforestation (Albert Heijn, 2020b). This shows the use of drivers from more than one strategy of the SVF. There is only one <i>Duurzaam Cacao 2020</i> report from AH, since it was published after it became the first mission ally of TOP (Albert Heijn, 2020b). Therefore, the follow-up of the problem definition cannot be assessed for the time being. Nonetheless, the last Cocoa Barometer (used by AH) does mention that it now includes a stronger environmental focus than the previous reports (Fountain & Hütz-Adams, 2020), therefore indirectly reflecting the update approach of the problem definition from the general model.</p> <p>For general aspects, AH has established a network of stakeholders to study all its supply chains, including the fresh produce ones, hoping to find all potential and current risks by 2025.</p>			
	Individual elements per strategy	<p>The Pollution and Waste drivers have been used extensively to understand the impact of AH’s operations. Both were used to identify and quantify the labour and material intensive use of plastic in all AH’s chain, a major component in their chain that has considerable impacts, no matter its use.</p> <p>The Pollution driver has been used to identify and quantify the problem associated to the emissions of CO₂ produced both in their manufacturing supply chains, distribution network and in the stores. Of course, the CO₂ problem is already heavily studied and diagnosed under international efforts like the Paris Agreement (The Paris Agreement, n.d.).</p>	<p>AH explicitly mentions its willingness to reduce the negative effects of the cocoa chain (Albert Heijn, 2020b). This is associated to the Civil Society driver, to raise awareness of the problems that need to be solved, even AH being a capitalist company. Increasingly AH is showing more Transparency by reporting a detail account of actions regarding sustainability and chains.</p> <p>Transparency is the base to understand the importance of the transparency of all own brands and their associated chains. Therefore, the contact with the extensive network of stakeholders, like governments, unions and NGOs, helps assess potential and current risks of the supply chains.</p>	<p>The Footprint driver helped defined Deforestation as a key risk for the cocoa chain. Based on the Cocoa Barometer (2020), they can link the Deforestation to the Poverty driver, since low incomes of farmers, are offset by expanding to natural rainforests to increase income.</p> <p>The Footprint driver also contributes to diagnose the impact of specific chains like farmers of cattle and egg farms amongst others.</p>	<p>The risks of Poverty and Child Labour were used by AH to establish and adjust their Delicata business model. AH works with cooperatives from Ghana and Cote d’Ivoire, that were consciously selected because it is where the challenges are the greatest and where most impact could be made (Albert Heijn, 2020b), aligned with the general model.</p> <p>The Poverty, Inequity are also used to determine which countries have a higher risk for people, animals and environment and consequently get a different policy treatment.</p>

Prognostic Framing	General elements	<p>For the Cocoa Chain, AH fully accomplished with integral, impactful solutions associated to the magnitude of the problem, all expressed in their Duurzaam Cacao report (Albert Heijn, 2020b). It is now producing its Delicata line under TOP and the Five Sourcing Principles.</p> <p>As for their general sustainability approach, AH also accomplishes satisfactorily. AH will perform a due diligence approach study to understand improvement areas in all their home brands and their chains and act accordingly. Additionally, the Duurzaamheidsbeleid contains their Roadmap to achieve this, which includes efforts for healthier lifestyle, better chains, less food waste, better packaging and better for the environment. Each action has its own concrete measuring standards, and KPIS, to assess the progress of each strategy and update accordingly. The combination of all these efforts, use different elements from the four strategies simultaneously, thus proving that AH has successfully created sustainable value too, in different parts from their business.</p>			
	Individual elements per strategy	<p>The policy of improved packaging includes guidelines for plastic use, establishing three main actions: reduce the packaging weight, packaging must be recyclable, and composed of at least 35% recycled plastic (Albert Heijn, 2020). Additionally, most plastic is now transparent since it is easier to recycle it. The reduced use of plastic not only benefits in having less Waste but also there is less Energy Consumption, less raw materials use, and less Pollution. The policy around Better for the Environment, addresses all the emissions of CO₂ and other GHG, in all operations namely transportation, supply chains, and stores operations (Albert Heijn, 2020). Each one is addressed differently. The operations of stores include renovations, reusing heat from refrigerators, phasing out natural gas, and operating all stores with wind energy.</p>	<p>The better chains pillar includes establishing long term relationships with stakeholders and doing a full analysis of all the supply chains of products coming from high-risk countries, for all their home owned brands under their due diligence approach (Albert Heijn, 2020). The analysis aims to propose improvements for people, the environment, and animals. For now, the only assessed chain is the cocoa one under Tony's and TOP, therefore there are no results of the other chains for now. With the results of each assessment, improvements and solutions will be designed. For products sources from high-risk countries, AH has a minimum policy of buying sourcing materials with many certifications such as Fairtrade, UTZ and now TOP (Albert Heijn, 2020).</p>	<p>AH uses innovations applied to its products. The healthier lifestyle effort is designed to improve the recipes and manufacturing of all their fresh products. The incremental production of vegan products demands innovative recipes and research for protein substitutes and in turn less usage of animal raw materials, thus less footprint. Innovation is also applied in hand with the reduction of plastic, by developing new and innovative packaging complying with the policy mentioned in S1.</p> <p>Disruption is brought also in hand with tech developments like their improved app and website.</p>	<p>In 2020, the Living Income Differential had an increase. Using the TOP model, AH's contribution should have decreased, but Tony's decided to keep paying the same premium despite this change. For AH, the increment was too low and did not make farmers earn a decent income. During COVID, many chains stopped operations so they could not sell their products, but AH decided to keep paying their fixed bills, to maintain long-term relationships with their suppliers. These examples indicate how AH is prioritising farmers and suppliers by paying them more because it is fair and the correct thing, therefore helping them with different actions to get out of poverty. The assessment of the chains demands close interaction with ignored stakeholders in the chain.</p>

Motivational Framing	General elements	<p>For the cocoa chain, AH uses elements from TOP, so now it is expressing that AH is fighting to achieve 100% slave free the norm in the cocoa chain and suggests other should join (Albert Heijn, 2020b).</p> <p>For general aspects, AH has an extensive list of indicators, each part of the Roadmap with its own measurements and KPIs for different parts of its operation (Albert Heijn, 2020). The measurements allow comparing real results vs forecasts and historical data, so others can see its performance and trust in AH as a supermarket committed with their objectives. Since all the supply chains have not been fully assessed, except the chocolate one with Tony's, there is not much available regarding consensus in regards the other chains, therefore for the time being people and others cannot engage in collective action yet. AH is a successful business model, since it keeps earning money and it has become the most important supermarket in the Netherlands and still has managed to integrate strategies with already tangible results like the plastic use reduction or the reduction of emissions.</p> <p>Programs and initiatives (with their own logo) like the Beter voor Koe/Kip, Natuur en Boer; the 35% Korting, Samen tegen verspilling (Albert Heijn, 2020); are examples of great motives of vocable created by Tony's that remind consumers what their objective this, and easy remembering for their use.</p>			
	Individual elements per strategy	<p>By introducing stricter measures as the packaging ones, AH may ask further on, their clients to adapt such measures, for example only transparent plastic in packaging (Albert Heijn, 2019)</p>	<p>AH published the list of KPIs, and areas it is measuring (Albert Heijn, 2019). They results are compared vs the actuals to see the progress. There are KPIs specific for the chains, farmers, certifications etc. This allows seeing all AH efforts along the chain and product life cycle and where to adjust and change.</p>	<p>AH is now fighting to achieve 100% slave free chocolate and states it should be the norm in the industry. After having the cocoa chain assessed, AH is now motivated and inspired to apply the same due diligence approach to all their chains. AH has also developed innovative and simple ways to communicate different things through their specific efforts and associated logos (I.e. Nutriscore, vegan labelling etc.)</p>	<p>The monitoring of AH is very similar as the S2, but these indicators are focused on the performance regarding the farmers and other suppliers and their communities.</p>

As mentioned before, this is not an exhaustive analysis since AH has a more complicated operation than Tony's, therefore much more could be found in a deeper analysis. Nonetheless, this analysis is sufficient to demonstrate the validity of the research, thus of the model, and obtaining results that hold true. As shown in the analysis, AH successfully achieved the creation of sustainable value in the Netherlands. The analysis based on the general model shows specific examples of how AH performed in each specific framing and strategy. Every section of the model has at least one example supporting this, from their chocolate line or their general operation.

The policy is very recent so tangible results in some pillars will take longer to show effects such as better chains, to which their Delicata line belongs (Albert Heijn, 2020). Other pillars already have tangible results like better packaging and better for the climate, where plastic has been reduced considerably and the use renewable energies for the stores coupled with renovations reduced emissions respectively (Albert Heijn, 2020). Overall, all the five pillars contain a strong interplay of the four strategies to address each pillar, this being the key aspect of the SVF and which Hart and Milstein (2003) emphasise. These facts are comparable to Tony's structure and are the basis to prove the creation of sustainable value.

5.2 General Model for Theory

This section is a further abstraction of the previous general practical model. As a result, there will be contributions in form of broad theory as suggested by Yin (2014) for the SVF and CFT separately. This fully contributes to the scientific relevance of the current research.

5.2.1 Contribution to CFT

The contribution to the CFT, derives from its link with the SVF and are expressed per task:

- DF: diagnose the problem with a network of stakeholders with direct/indirect contact to the issue at stake. Update the diagnosis with the most reliable and new information; technology, alliances and collaboration can render successful results in these aspects.
- PF: establish close relationships with all stakeholders and try to define a general plan to achieve the solution. Consider that any solution in the PF can have the power to become MF, or have a constant interplay between both.
- MF: prove that the proposed solution is easily replicable, scalable, people understand the what and the why, but most importantly demonstrate it successfully gives benefits in any form for

all stakeholders. This point is fundamental since people and organisations will get involve in change if they receive some type of benefit in return.

5.2.1 Contribution to SVF

The second contribution is to the SVF and is expressed in each of the four strategies.

1. Pollution Prevention: calculate environmental costs throughout the chain to identify the most labour, material intensive operation. Trace the specific plan to reduce the environmental costs including Waste and Pollution.
2. Product Stewardship: analyse whole supply chain including due diligence and stakeholder analysis and being completely transparent in the chain. Have a very good management of the chain of stakeholders, since they can contribute in any part to the solution, both in direct ways or by setting the playing field.
3. Clean Technology: the current researcher finds misleading the name of this pillar. This name implies it is focused on the creation of technologies to reduce environmental impacts (word Clean), nonetheless the pillar has more layers to it. It specifies on using disruption and innovation to find sustainable solutions to disrupt the base on which current companies and industries operate. And as seen in Tony's case, these were not applied in technology, but in the business model. Therefore, a renaming of the pillar to convey a broader meaning like Disruption Approach or similar, could contribute to make the model more robust in general terms.
4. Sustainability Vision: have a close relationship with all stakeholders, but most of all with the ignored ones, which usually are the most disadvantaged and providers of labour and raw materials. Design the solutions with these group, as much as possible, since the people experiencing the problem first-hand will have better ideas and solutions than external and afar stakeholders.

Additionally, the research confirms with practical examples, the need to contemplate the four strategies simultaneously, since that grants potency to the solutions.

5.3 Implications for the Chocolate Industry

The research has shown that both, Tony's and AH, have created sustainable value in the Netherlands. In addition to this, both are mission allies of TOP and have the objective of eradicating child labour and modern slavery from the cocoa chain (Albert Heijn, 2020; 2020b). Therefore, having a supermarket, like AH, as a mission ally has several positive implications to achieve the desired change and reach 100%

slave free chocolate. Combining the strengths of both companies can render powerful strategies to achieve this. Some implications relate to the size and importance of AH, but in more general terms, to having a supermarket with decisions over their sold products.

With more than 1050 stores in the Netherlands and Belgium (Albert Heijn, 2020), AH is the largest and most important supermarket in the country with an estimated customer base of 7 million users in 2016 (Blázquez, 2021). Therefore, having a strong performance and presence in the chain, will have a considerable reach in terms of points of sales and consumers translating in more impact.

Tony's mentions retailers, particularly supermarkets, are key stakeholders in the supply chains because they can determine the products available in stores, putting pressure on brands (Tony's Chocolonely, 2020). Particularly, supermarkets chains play a crucial role in the chocolate industry, since it is one of the main channels for their sales (Tony's Chocolonely, 2019). Therefore, AH may establish specific requirements for their offer in products; external brands either comply with them or risk being taken out, in turn losing sales. The *Duurzaamheidsbeleid* of AH is particularly designed considering many of these aspects and to incentivise and help consumers buy groceries in a more conscious way and with peace of mind (Albert Heijn, 2020). This is aligned with the increasing demand of sustainable products by Dutch consumers, where "the majority (sic) of consumers consider sustainability as a factor when deciding on what product or service to buy (Sustainable Brand Index, 2021, p. 29). Furthermore, this behaviour has a positive trend (Sustainable Brand Index, 2021), indicating that the availability of these products will certainly be demanded by consumers now and in the upcoming years.

Supermarkets that have own brands like AH can go one step further, because they can manage the whole supply chain as they have access and control over the whole manufacturing process (Albert Heijn 2020, Tony's Chocolonely, 2021). AH is already taking control of this, by applying the due diligence approach to all their chains, in similar fashion as Tony's (Albert Heijn, 2020), although this is already done with TOP for their Delicata line.

AH (or any other supermarket) may decide to give more importance to its own brands, determining specific marketing strategies at the point of sale. The current researcher has also working experience in the Marketing sector with leading brands in a specific industry that had very important efforts and strategies dedicated to improving visibility at point of sale. Visibility was a crucial aspect to attract consumer's attention and was part of the initial steps to raise awareness about those brands. Visibility strategies were closely developed with the marketing agencies and designers to be more impactful including many aspects as colours, special editions and placement in the furnitures at point of sales. As of now, the current availability of whole Delicata family plus Tony's Chocolonely, already represents a big number of the chocolate products, made under TOP and displaying Tony's 100% slave free badge (see figure 20) but this can be improved. Since Tony's does not invest in traditional

marketing efforts like campaigns, advertisements or adds (Tony's Chocolonely, 2019; 2020), it can jointly develop with AH, similar badges at point of sales as the Green, Blue or Orange ones already used at the AH to indicate Vegan, Prijsfavoriet or BONUS products respectively (Albert Heijn, 2020) (see figure 13 & 14).



Figure 13: Albert Heijn point of sale. Blue squares represent Delicata and Tony's products (own photo)



Figure 14: Vegan visibility badges at AH point of sales (Distrifood, 2019)

Other initiatives like the "Sweet Solution" lookalikes mimicking four of the most important Big Choco brands to attract their attention around child labour and slavery (Durrell, 2021) (see Figure 15) could be available at AH. While this limited edition was not specifically released there, it was available in other supermarkets. Big Choco brands did retaliate to such actions, because they do not want to be linked to the slavery in the cocoa chain (Southey, 2021), which exactly is the reason why Tony's did it in first place. In future cases, this could be negotiated with AH and have these products available at the point of sale, to put more pressure particularly to Big Choco. Furthermore, AH can introduce mechanisms to incentivise brands to do so, for example by giving a discount and including Tony's in the

BONUS or other price discount offers, therefore incentivising consumers to try specific products through pricing strategies. Also due to the aforementioned working experience, this researcher can confirm the efficiency and impact these pricing strategies have in consumers and how they incentivise trial, particularly with new brands.



Figure 15: Tony's Sweet Solution lookalikes (Durrell, 2021)

An additional benefit of having AH as a mission ally, is the possibility to test and improve more mechanisms that can produce better results from the collaboration. Tony's already did this, with the initial design and research for TOP considering the Dutch context, and then extending it to other countries. Therefore, it makes sense to test several ideas in one country (namely The Netherlands), with the largest supermarket chain. Once the collaboration between Tony's and AH has been optimised and rendered successful results, the approach and the know-how can be exported and applied to other countries in which Tony's has operations. Tony's could partner with relevant supermarkets throughout the world and achieve a higher and wider impact.

5.4 Limitations and Recommendations

The research presents some limitations. The first one is related to the fact that this research is based on a single case study, namely Tony's Chocolonely. As mentioned before, this approach has limitations when trying to generalise aspects and theories, nonetheless this is not exclusive nor restrictive as supported by Yin (2014). The second limitation derives from the previous point. This case study is based on the chocolate industry, so companies with different and more complex supply chains, but also who rely heavily on high technology could face some limitations when applying the general practical model. A third limitation is the approach to research, since all the coding and data analysis was performed by a unique researcher.

Recommendations include testing the general practical model in other settings and industries to validate if the results are similar. If results are considerably different then it suggests the model has further limitations and it should be enriched by applying the same level of analysis of Tony's to other companies and then joined them with this model. Another recommendation is for another researcher to review the coding and data analysis to detect mistakes and inconsistencies to confirm the results still hold true after this.

Ideas for future research for the SVF would be understanding how much resources were allocated in each strategy, measuring investments. This could lead to a more robust model, since assessing the impacts related to a level of investment in each strategy (sensitivities), could be translated in an optimal mix of investments per strategy. As for Tony's, the recommendations focus on further integrating the environmental aspects into the operation of Tony's. As it has been established, the problem and the nature of Tony's is more oriented toward the social and societal aspects, nonetheless, the current environmental crisis has gotten worse, even throughout the course of this present research, as shown from the new IPCC report (McGrath, 2021). Consequently, a stronger environmental policy is suggested, for example by integrating more environmental certifications such as the Organic, Rainforest/UTZ in their cocoa beans. Additionally, the expansion of traditional marketing techniques could render increased impact and further awareness of consumers.

6. Conclusions

Sustainable value has proven effective to bridge sustainability and capitalism, both in theoretical and in practical terms. Tony's Chocolony case has clearly demonstrated a company that successfully created sustainable value in the Netherlands and with extended positive impact in the lives of farmers and their communities in West Africa. The successful economic business model of Tony's, based on the Five Sourcing Principles and the Tony's Open Chain, took many years to be fully active. This is aligned with the S3 Clean Technology where companies try to solve a social problem by acquiring new capabilities and internal development of a disruptive business model, but payoffs, take long time to appear and "solutions tend to pursue more novel approaches to long-term challenges and create organizational environments supportive of the innovation process" (Hart & Milstein, 2003, p. 63).

The corporate payoffs associated to all the strategies of the SVF also confirm the successful creation of sustainable value by Tony's. The payoffs of Cost & Risk Reduction (S1 Pollution Prevention) are reflected in all processes used to produce cocoa beans translated in less risk, disruption and costs by improving the yields and productivities from farmers. The Reputation and Legitimacy (S2 Product

Stewardship) are reflected in the solid business model under TOP but also in all the several sustainable awards and recognitions Tony's has received through the years (Tony's Chocolonely, 2018; 2019; 2020; 2021). The Innovation and Repositioning (S3 Clean Technology) are reflected in the disruptive business model targeted at reaching 100% slave free but also increasing the income of farmers, without affecting Tony's operations. Finally, the Growth Trajectory (S4 Sustainability Vision) is reflected in Tony's income growth and its worldwide expansion. Of these, the positive financial results supported by the increased revenues and expansion throughout the world is the key element to attract and inspire others to join in their mission and vision of 100% slave free chocolate. This is the crucial link of sustainability and capitalism and the basis of sustainable value.

TOP and the mission allies are further proof that the model works. The successful use of the Diagnostic Framing to identify the problem led to an optimal use of the Prognostic Framing to devise impactful solutions. These solutions led to a successful Motivational Framing translated in the mission allies like AH. It also demonstrates that the followed hermeneutical path translates into real changes of constructions to evolve and become better. These allies changed their interpretations and constructions around sustainability and started seeing it not as a burden but an opportunity and something to be addressed and solved.

The link between the CFT applied to the SVF, rendered a potent combination to understand Tony's framing to create sustainable value. The heavy interplay and usage of the three CFT and the four strategies in the SVF, was crucial to understand the strength of such framing. The analysis resulted in a general abstract model based on Tony's case, which was then applied to Albert Heijn. All aspects from the model were confirmed by this practical application, confirming the creation of sustainable value by AH, and how to be used by companies pursuing the same objective.

The alliance between Tony's and Albert Heijn has important and relevant benefits for the cocoa chain in the Netherlands, but with the possibility to escalate beyond the Dutch context. The two companies who have created sustainable can traduce in stronger strategies to change the cocoa industry, through marketing, visibility, discounts, and prominence to home own brands on which AH has more control over the whole production chain.

It makes sense having Tony's Chocolonely to be number one the Dutch Sustainable Brand Index. After all, Kate Raworth, author of the Doughnut Economics and cited at the beginning of this master thesis, mentions that Tony's Chocolonely is a great example of a fairer economy (Tony's Chocolonely, 2019). Finally, she mentioned at last Tony's Fair 2020 about Tony's and the need of businesses (mostly capitalist) to create "an economy that meets the needs of all within the means of the planet. And for that (emphasis) we need businesses that have a purpose that are regenerative and distributive by design" (Tony's Chocolonely, 2020b).

Annexes

Annex 1: Literature Review

Papers and journals were consulted to understand the effects of the environmental and societal crises and understand why it needs to be addressed. The uneven distribution of wealth was consulted through numbers of the World Bank (Castaneda A. et al., 2020) and Forbes for the Billionaires (Forbes World's Billionaires List. The Richest in 2021, 2021). Other concepts like the Planetary Boundaries (Röckstrom et al., 2009), the Anthropocene (Steffen, Grinevald, Crutzen, & McNeill, 2011), The Just and Safe Space for Living (Raworth, 2012), research done by universities (Wageningen Universtiy, 2019), newspaper articles to report record temperatures (De León & Schwartz, 2020), CO₂ emissions (Ritchie & Roser, n.d.), detailed account of the Nitrogen situation in the Netherlands (Nitrogen, n.d.; Stokstad, 2019) were used. Also, the Doomsday clock locates us the closest at midnight due to the current threats of nuclear war, climate change and now COVID (Doomsday Clock, 2021; Mecklin, 2021). International efforts like the SDG were consulted (United Nations, n.d.) (United Nations, 2020), The European Green Deal (A European Green Deal, n.d.), Targets for Renewable Energies in EU (European Environmental Agency, 2021), The Paris Agreement (The Paris Agreement, n.d.), efforts to support SGD in the Netherlands (Over SDG Nederland, n.d.; The Charter Text, n.d.) and progress reports for the Netherlands (Statistics Netherlands, 2019). All this provided background to understand that current efforts have not been enough.

As suggested by Creswell and Creswell (2018), the condensed literature review is presented through a Literature Map with theoretical aspects (Table 1), empirical cases and applications (Table 2) and sources for research design (Table 3). They mention it is an efficient tool used to organise the literature in a summarised way.

Main Topic	Detail	Source
Wealth Distribution	Uneven	(Castaneda A., et al., 2020)
	Billionaires	(Forbes World's Billionaires List. The Richest in 2021, 2021).
Environmental crisis	Planetary Boundaries	(Carpenter & Bennett, 2011; Doomsday Clock, 2021; Mecklin, 2021; Raworth, 2012; Röckstrom, et al., 2009)
	Anthropocene	(Steffen, Grinevald, Crutzen, & McNeill, 2011)
	Just/Safe Space	(Raworth, 2012)
	Land Use	(Wageningen Universtiy, 2019),
	CO2 Emissions	(Ritchie & Roser, n.d.)
	Record Temp	(De León & Schwartz, 2020),
	Nitrogen Netherlands	(Nitrogen, n.d.; Stokstad, 2019)
Sustainable efforts	SDG	(Sustainable Development Goals. The 17 Goals, n.d.)
	SDG Nederland	(Over SDG Nederland, n.d.; The Charter Text, n.d.)
	SDG Progress	(United Nations, 2020)
	Green Deal	(A European Green Deal, n.d.),
	RES Targets	(European Environmental Agency, 2021),
	Paris Agreem.	(The Paris Agreement, n.d.)
	Progress Ned.	(Statistics Netherlands, 2019).
Capitalism & Environmental Crisis	Cause of crises and narrow vision to capitalism	(Ergene, Banerjee, & Hoffman, 2020; Friedman, 1970; Gould, Pellow, & Schneiberg, 2004; Hart & Milstein, 2003; Laszlo, 2008; Porter & Kramer, 2011; Schaltegger, Hansen, & Lüdeke-Freund, 2016; Schaltegger & Wagner, 2011; Welford, 1998)
Sustainable Value	Susta. Value Framework	(Hart & Milstein, 2003; Laszlo, 2008)
	Definition and explanation	(Porter & Kramer, 2011; Schaltegger, Hansen, & Lüdeke-Freund, 2016; Schaltegger & Wagner, 2011; Ueda, Takenaka, Váncza, & Monostori, 2009)
	Extended value definition	(Den Ouden, 2012; Hart & Milstein, 2003; Laszlo, 2008; Porter & Kramer, 2011; Ueda, Takenaka, Váncza, & Monostori, 2009)
	w/ susta. business models	(Evans, et al., 2017)
	Link w/ ecopreneurship	(Schaltegger & Wagner, 2011).
Sustainability and Sustainable Development	Solutions to crises	(A European Green Deal, n.d.; Bithas, 2011; Government of the Netherlands, n.d.; Integrated National Energy and Climate Plan, 2019; Raworth, 2012; Sustainable Development Goals. The 17 Goals, n.d.; United Nations, 2020)
Sustainable Brand Index	Report	(Sustainable Brand Index, 2020; Sustainable Brand Index, 2021)
Framing	Core Framing Tasks	(Benford & Snow, 2000; Snow & Benford, 1988; Snow, Rochford, Worden, & Benford, 1986)
	Frame	(Goffman, 1974)
	Framing with Transitions	(Martin, 2016)
Sustainability proved feasible	Report and study of companies	(Asset Management Working Group, 2014)
Cocoa Industry	Cocoa Barometer industry analysis and report	(Fountain & Hütz-Adams, 2018; 2020)
Annual Reports	Tony's Chocolonely	(Tony's Chocolonely, 2013; 2014; 2016; 2017; 2018; 2019; 2020; 2021)
Tony's Sample	Tony's Chocolonely	(Blom, Van Burg, Verhagen, & Hillen, 2014; Confectionery News, n.d.; Food Ingredients 1st, n.d.; Food Unfolded, n.d; Liu & Schoenmakers, 2021; Myers, 2021; Schillinger, 2019)
Triple Bottom Line	Definiton, explanation	(Brown & Fraser, 2006; Evans, et al., 2017; Hart & Milstein, 2003; Steurer, 2013)
Triple Sustainability	Definiton, explanation	(Ashford, 2001)
Albert Heijn	Duurzaamheidsbeleid, Duurzaam Cacao	(Albert Heijn, 2020; 2020b)
Albert Heijn sample	Albert Heijn	(Blázquez, 2021)

Table 6: Literature Review Map of theoretical aspects

Main Topic	Detail	Source
Practical Applications and Models for/or applied to Sustainable Value	Additive Manufacturing	(Despeisse, Yang, Evans, Ford, & Minshall, 2017)
	Co-creation in networks	(Lacoste, 2016)
	Big Pharma	(Spence, 2020);
	Open Data Repositories	(Jetzek, Avital, & Bjørn-Andersen, 2019)
	Model measuring through opportunity costs	(Figge & Hahn, 2004).
	Criticism to Figge & Hahn	(Ang & Van Passel, 2010; Kuosmanen & Kuosmanen, 2009)
Empirical Cases of Sustainable Value	Case Study SME Italy	(Ciasullo & Troisi, 2013)
	Case wine Italy	(Gromis di Trana, Bava, & Pisoni, 2020);
	Figge & Hahn's to farms	(Van Passel, Van Huylenbroeck, Lauwers, & Mathijs, 2009);
	Sustainability in banks	(Stankeviciene & Nikorova, 2014);
	English Football clubs	(Bull & Whittam, 2021),
	Ecoefficiency indicator wastewater plants	(Henriques & Catarino, 2017).
Crowdsourcing	Plastic Soup case	(Porter, Tuertscher, & Huysman, 2020).
	Baby Food Case	(Poetz & Schreier, 2012)
Framing	Sharing Economy	(Martin, 2016)

Table 7: Literature Review Map of empirical aspects and applications of theory

Main Topic	Detail	Source
Research Design	Qualitative Approach	(Bazeley, 2013; Creswell & Poth, 2018; Guba & Lincoln, 1994; Miles, Huberman, & Saldaña, 2014; Moses & Knutsen, 2012)
	Qualitative, Quantitative & Mixed Methods	(Creswell & Creswell, 2018)
	Case Study	(Harrison, Birks, Franklin, & Mills, 2017; Stake, 1995; Yin, 2014).
	General Approach to Research	(Van Thiel, 2014)
	Experiments	(Campbell & Stanley, 1963)

Table 8: Literature Review Map of research design and different approaches

Annex 2: Codebook

This is the full codebook used during the whole coding process. It was a working document adding and deleting codes throughout the whole process. The column SVF indicates if the variable belongs to the initial SVF or not and if it was in the original scope of the SVF then the definition and the content is based on Hart and Milstein (2003). If the code was not part of the initial scope, then it was added as a new code, either as a new category or in a nested manner. Table 9 indicates the colour as to how each strategy is identified on this document but also on all the analysis of Atlas.ti, spreadsheets, as well as any graphs. The codebook is presented per strategy from the SVF and its associated codes/levels. The darker colours represent higher levels, thus the CFT appear darkest and the subsequent colours get lighter with each lower level.

Strategy	Color
S1 Pollution Prevention	Blue
S2 Product Stewardship	Yellow
S3 Clean Technology	Green
S4 Sustainability Vision	Red

Table 9: Colour identifiers for each strategy of SVF

Strategy 1: Pollution Prevention	SVF	Naming convention for Atlas.ti	Defintion and content of code
Diagnostic Framing		PP - DF	
Pollution	Y	PP - DF - Pollution	Different types of pollution caused by the production of raw materials, conversion etc. It considers all emissions throughout the whole value chain.
Consumption	Y	PP - DF - Consumption	Consumption of energy, raw materials used for the transformation and production of products and services.
Waste	Y	PP - DF - Waste	Diiferent types of waste caused by the production of raw materials, conversion etc. It considers all waste produced throughout the whole value chain.
Prognostic Framing		PP - PF	
Reducing Emissions	Y	PP - PF - Reducing Emissions	Eco-efficiency achieved through the improvements of different technologies, materials and suppliers that reduce emission to the environment.
Good Shipping	Y	PP - PF - Reducing Emissions: Good Shipping	Organisation with the mission of persuading companies and shipping industry to use more sustainable fuels. Use to ship all bars to EU and UK and more research for more biofuels.
Reducing Waste	Y	PP - PF - Reducing Waste	Improved input and use of raw materials, translates into lower costs due to circularity, reduction in raw materials and waste disposal, amongst others.
Skills and Capabilities	Y	PP - PF - S&C	Involvement of employees and collaborators, well-developed capabilities for improvement, different skills to perform jobs and quality management.
Farmers		PP - PF - S&C - LBEX - BQIP - Farmers: Efficient Production	Skill and capabilities acquired by farmers. These translate in the improvement of farming practices through financing, use of fertilizer, techniques etc. Additionally, collaboration, formal/informal training received mostly by farmers.This in turn translates into higher efficiencies, more production per hectarea, less space and more yield. Related to other previous points done through B2B
Tony's		PP - PF - S&C - LBEX - BQIP - Tony's	Skills and capabilities received by employees of Tony's in different areas, including training, certifications for employees, new employees etc.
Motivational Framing		PP - MF	There were not identified elements that fit into the motivational framing for the PP strategy.
NA		PP - MF - Tony's Code	No available codes were present in the analysis for this part

Strategy 2: Product Stewardship	SVF	Naming convention for Atlas.ti	Defintion and content of code
Diagnostic Framing		PS - DF	
Civil Society	Y	PS - DF - Civil Society	In current updated governance, governments have lost power, and civil society has arisen with different objectives. It mostly dedicated to monitor but also to enforce social and environmental standards. Based on formal standad setting or informal pressuring (Steurer, 2013)
Connectivity	Y	PS - DF - Connectivity	Current governance also allowed higher connectivity, due to blurred boundaries between spheres, but also enabled by technological developments, especifically Internet.
Transparency	Y	PS - DF - Transparency	Required for firms to operate firmly, transparent and in a resposable manner, giving power to a well-informed stakeholder base.
Prognostic Framing		PS - PF	
Harkin-Engel Protocol		PS - PF - Harkin-Engel	Established protocol agreed by chocolate industry to end the worst forms of child labor in the cocoa production chain.
Cocoa Initiative		PS - PF - Harkin-Engel: Cocoa Initiative	International cooperative partnership of cocoa companies, developmental organizations and governments. Its goal is to eliminate the worst forms of child labor and forced labor in cocoa cultivation and chocolate production.
CocoaAction		PS - PF - Harkin-Engel: CocoaAction	The World Cocoa Foundation together with the 11 largest cocoa and chocolate giants launched CocoaAction. It is a collaboration to train 300,000 farmers by 2020.
Stakeholders	Y	PS - PF - Stakeholders	All stakeholders, internal and external, involved in the cocoa production industry
African Entrepreneurs		PS - PF - Stakeholders - African Entrepreneurs	African Entrepreneurs working to help the conditions of farmers through different initiatives and methods.
Banks		PS - PF - Stakeholders - Banks	Banks and money investment.
Certifications		PS - PF - Stakeholders - Certifications	Whether they are to improve environmental or social impacts or other conditions, like Best Place to work.
B-Corp		PS - PF - Stakeholders - Certifications: B-Corp	B-Corp certification for creating value for stakeholders and for society as a whole.
CEN/ISO standard		PS - PF - Stakeholders - Certifications: CEN/ISO	CEN/ISO standards for sustainable cocoa in Europe

Fairtrade/MH		PS - PF - Stakeholders - Certifications: Fairtrade/MaxH	Max Havelaar and Fairtrade certification. Considers the certification, collaborations and constant dialogue as well as benefits for the farmers.
FSC		PS - PF - Stakeholders - Certifications: FSC	Responsible sources for paper production
Great Place to Work		PS - PF - Stakeholders - Certifications: Great Place to Work	Great Place to Work certification. More related to the HR side.
Organic		PS - PF - Stakeholders - Certifications: Organic	Organic certification
Rainforest/UTZ		PS - PF - Stakeholders - Certifications: Rainforest	Rainforest and UTZ certification. They will merge as of 2018-2019. Prior to that they were different. Rainforest is more related to environmental impacts and UTZ to education and professionalisation.
Chocolate Industry		PS - PF - Stakeholders : Chocolate Industry	The whole industry as a whole including all relevant stakeholders involved in the whole cocoa production chain.
Big Choco		PS - PF - Stakeholders : CIF / Others	Other major chocolate producers like Mars, Nestlé amongst others.
Consumers		PS - PF - Stakeholders : Consumers	Consumers of chocolate, or as Tony's refers Chocofans.
Customers		PS - PF - Stakeholders : Customers	Customers, mostly supermarkets and other stakeholders that are dedicated to the commercialisation of Tony's products.
Farmers		PS - PF - Stakeholders : Farmers	Individual farmers at the bottom of the cocoa production chain.
Cooperatives		PS - PF - Stakeholders - Farmers: Cooperatives	Cooperatives to which farmers belong. If organised, they can improve their position by reaching more clients, more bargaining power and higher training and education. Not considered in Suppliers, because it is a major stakeholder and which has different members from different countries.
Traders / Processors		PS - PF - Stakeholders - Farmers: Traders/Processors	Traders and Processors, which buy the cocoa beans from the farmers
Governments		PS - PF - Stakeholders - Governments	Governments involved in the cocoa production chain. Mostly involved through the discussion of new laws and enforcements and all the enacted laws and legislations.

African		PS - PF - Stakeholders - Governments: African	African governments of Ghana and Cote d'Ivoire, which establish the farm gate price. Also any other involvement of them in the definition of new laws, or the offering of infrastructure to live, education, health among others.
Dutch		PS - PF - Stakeholders - Governments: Dutch	Dutch government mostly consulted to add new laws regarding slavery and other interactions.
Others		PS - PF - Stakeholders - Governments: Others	Other governments involved, either local governments that are not Dutch nor African. All EU laws or involvement fall here.
Lottery		PS - PF - Stakeholders - Lottery	Nationale Postcode Loterij involved in activities with Tony's and the Foundation
Media	Y	PS - PF - Stakeholders - Media	All media involved with Tony's, either by mentioning in newspapers, articles, shows, cinemas etc. Also positions in favor or against them.
Teun		PS - PF - Stakeholders - Media: Teun van de Keuken	Considered a separate element of media, as he was the journalist that began all the research and movement who led to the creation of Tony's.
NGOs	Y	PS - PF - Stakeholders : NGOs	All NGO's involved directly with Tony's.
Justdiggitt		PS - PF - Stakeholders - NGOs: Justdiggitt	NGO dedicated to restore natural areas and help assessing, diminishing environmental impacts through the chain. It also helps to the greening of specific parts.
Progreso		PS - PF - Stakeholders - NGOs: Progreso	International organisation dedicated to the improve conditions of small scale sustainable cocoa farmers. Has provided training and support.
True Price		PS - PF - Stakeholders - NGOs: True Price	Foundation dedicated to create a standard for and adoption of True Prices. A True Price is the market price plus the social and environmental costs in the value chain of a product. They calculated the True Prices for Tony's so they could offset or reduce some costs along their chain.
Walk Free Foundation		PS - PF - Stakeholders - NGOs: Walk Free Foundation	Independent human rights organisation with the goal of finishing modern slavery at a global level.
Others		PS - PF - Stakeholders : Others	Other actors that are not categorised in the previous categories.
Partners		PS - PF - Stakeholders: Partners	Partners searched by Tony's to join them and work together towards 100% slave free chocolate.
Slave Free Chocolate List		PS - PF - Stakeholders: Slave Free List	The Slave Free Chocolate list is aimed at raising awareness associated to child labor in the cocoa industry in Western Africa. It classifies chocolate makers as ethical operators.

Social Enterprise NL		PS - PF - Stakeholders : Social Enterprise NL	Platform that represents, connects and supports social enterprises in the Netherlands.
Scientists		PS - PF - Stakeholders : Scientists	Scientists or other relevant stakeholders that provide scientific input to Tony's and others in the chocolate industry to improve different areas within the whole production chain.
Universities		PS - PF - Stakeholders : Universities/Schools	Universities and educational institutions supporting Tony's doing different types of research for them, professorship or interaction with schools for different reasons.
CIF / Tony's		PS - PF - CIF / Tony's	Tony's Chocoloneley mostly used when referred in general terms, such as why Tony's was created as a company.
Bean-to-Bar		PS - PF - CIF / Tony's - B2B	Outcome of Tony's in Africa. Segregated chain that traces separately the beans from the rest, to guarantee they are slave free. Equally good in financial terms as the regular model. Prelude of the New Business Model.
Awareness of slavery		PS - PF - CIF / Tony's - RAWE	1st pillar of roadmap to achieve 100% slave free chocolate focused on raising awareness of slavery within consumers, customers, other chocolate producers and other major stakeholders in the cocoa chain.
Tony's Chocolate Circus		PS - PF - CIF / Tony's - RAWE: Tony's Circus	Interactive experience to learn about the problems in the cocoa industry, and what is Tony's trying to do to solve the problem. The place will have a roller coaster and will have a factory where you can go through all the Five Sourcing Principles.
Tony's friends strategy		PS - PF - CIF / Tony's - RAWE: Tony's friends strategy	Strategy used to engage more with consumers and expand the awareness of slavery in chocolate
Tony's Talks		PS - PF - CIF / Tony's - RAWE: Tony's Talks	Talks where Tony's goes to explain their mission and vision to different groups of the society in different countries.
Lead by example		PS - PF - CIF / Tony's - LBEX	2nd pillar of Tony's strategy to achieve 100% slave free chocolate. It targets for equal distribution throughout the chain. The strategy follows the 5 sourcing principles from the Open Chain available to other stakeholders. The five principles are: traceable beans, higher price, stronger farmers, long term, better quality and improved productivity.
Contracts/relationships farmers		PS - PF - CIF / Tony's - LBEX - TRACE: Contracts/relationships farmers	Traceable Beans, one of the five sourcing principles. Focused on the contracts Tony's has with the cooperatives in order to provide for the segregated beans. The specific cooperatives Tony's has as suppliers.

Segregated Chain	PS - PF - CIF / Tony's - LBEX - TRACE: Segregated chain	Traceable Beans, one of the five sourcing principles. Focused on the segregated characteristics of the chain to separate from the rest of the beans and the importance to do it along the way.
Beantracker	PS - PF - CIF / Tony's - LBEX - TRACE: CLMRS - Beantracker	Traceable Beans, one of the five sourcing principles. A system to monitor and trace the movements of cocoa beans directly from the cooperatives in Africa until they reach the manufacturers in Europe.
Strong Farmers	PS - PF - CIF / Tony's - LBEX - STRO: Assistance and strengthening	Offering direct assistance to the cocoa farmers and cooperatives, building and strengthening their organizations and communities. From the perspective of having a better product lifecycle, less disruption, more continuity.
Better Quality, Improved Productivity	PS - PF - CIF / Tony's - LBEX - BQIP : Assistance and strengthening	Offering direct assistance to the cocoa farmers and cooperatives, building and strengthening their organizations and communities. From the perspective of having a better product quality and standards.
Materiality Matrix	PS - PF - CIF / Tony's - Materiality Matrix	Useful tool to show which topics are important to stakeholders and which topics are important to Tony's
Materials' Sourcing Policy	PS - PF - CIF / Tony's - Materials Sourcing Pollicy	The standards that must be met by each of our ingredients, including certifications.
Monitoring Quality	PS - PF - CIF / Tony's - Monitoring Quality	Reviewing and assessment of quality
Suppliers	PS - PF - CIF / Tony's - Suppliers	All suppliers used by Tony's throughout the whole production chain.
Alumium	PS - PF - CIF / Tony's - Suppliers: Aluminum	Aluminum supplier
Avance	PS - PF - CIF / Tony's - Suppliers: Avance	Independent partner supporting companies with sustainability goals. They measure and evaluate social and ecological impacts throughout the chain.
Barry Callebaut	PS - PF - CIF / Tony's - Suppliers: Barry Callebaut	Maker of chocolate. The farmers sell to Barry and produce in segregated chains.
Chilli	PS - PF - CIF / Tony's - Suppliers: Chilli	Chilli supplier
Cocoa Butter	PS - PF - CIF / Tony's - Suppliers: Cocoa Butter	Cocoa butter used for the production. Not the same as the mass or chocolate. Once it became segregated it was done by Barry Callebaut.

Eggs		PS - PF - CIF / Tony's - Suppliers: Eggs	Free range eggs supplier
Milk		PS - PF - CIF / Tony's - Suppliers: Milk	Milk suppliers. They have changed through the years.
Paper		PS - PF - CIF / Tony's - Suppliers: Paper	Paper supplier with recycled approach
PwC		PS - PF - CIF / Tony's - Suppliers: PwC	Price Waterhouse Cooper, consulted on support for financial statements, annual reports and formalising several processes within Tony's
Sugar		PS - PF - CIF / Tony's - Suppliers: Sugar	Sugar Supplier
Motivational Framing		PS - MF	
Monitoring and credibility		PS - MF - Monitoring and credibility	Monitoring to maintain credibility and stay true to the execution of Tony's mission and vision. This monitoring includes the product lifecycle perspective, such as the certifications, segregation etc.
Roadmap KPIs		PS - MF - Monitoring and credibility: Roadmap KPIs	Established goals and targets for each of the three pillars that are part of the 100% slave free model. It helps Tony's to keep track of progress and to adjust where needed. The KPIs are monitored by PwC, in both structure and reporting.
Indirect Positive impact		PS - MF - Indirect Positive impact	Being a different actor in the chain, disruptive and innovative to have a positive indirect impact in the world. Mostly the indirect impact throughout societies and the chocolate industry and other disruptions.
Awards and recognition		PS - MF - Awards/recognitions	Awards or recognitions received by Tony's, mostly for environmental, social and sustainability recognitions.

Strategy 3: Clean Technology	SVF	Naming convention for Atlas.ti	Defintion and content of code
Diagnostic Framing		CT - DF	Definition
Clean Technology	Y	CT - DF - Clean Technology	The cleaner technologies that have the potential to solve current issues of energy and material-intensive industries. Some are distributed technologies such like Internet.
Disruption	Y	CT - DF - Disruption	Disruptive solutions that could solve energy and material intensive industries. Includes innovation of business models and ideas.
Footprint	Y	CT - DF - Footprint	The Human footprint derived from the rapid industrialisation currently faced.
Prognostic Framing		CT - PF	
Disruption of Core Technologies	Y	CT - PF - Disruption Core Tech	The emergence of disruptive technologies that could change industries on which current businesses depend and reposition around more sustainable technologies or practices. Firms try to solve social and environmental issues by acquiring new capabilities to address issues at stake. In this case the wanting, willing, committed, purpose, collaboration to end slavery in chocolate.
New Business Model		CT - PF - Disruption Core Tech: New Business Model	Innovation achieved through business model innovation and a model that shows things can be done differently. They constanly look for innovative and disruptive ways to change their model and how they do things. Additionally, Tony's has proven that it is possible to produce chocolate as inexpensively as with traditional business modelsl. It additionally considers all the additional investments done by Tony's to expand their operations in different markets according their classified category.
GRI Standards		CT - PF - GRI Standards	International organisation dedicated to help businesses and diverse organisations for sustainability reporting. It created global guidelines and standards to report all sustainability impacts within companies.
Sustainable Technologies	Y	CT - PF - Sustainable Tech	Use of disruptive technologies like nanotechnology, biomimicry or other alternatives to reposition and detach from fossil fuels and high use of raw materials. In this case, the systematic changes brought to change the way cocoa is produced into a more sustainable, ecological and honest way.
GPS Mapping		CT - PF - Sustainable Tech: GPS Mapping	GPS, drones, and mapping technology used by Tony's, to map all the plantations and fields of the farmers. This is done to measure the sizes, and calculate the determined yield associated to it. Additionally, it allows to monitor there is no production of cococa in protected areas, to reduce deforestation.

Motivational Framing		CT - MF	
Inspire to act		CT - MF - 12A	3rd pillar of Tony's strategy to achieve 100% slave free chocolate, focused on being an example for other players within the chocolate chain. Consider being innovative, disruptive and do things different to inspire others, mainly other chocolate makers, to change to Tony's model with the goal of reaching 100% slave free cocoa.
Open Chain System and Shared Model		CT - MF - 12A - Open Chain	Tony's model, including all research, is open and available for any chocolate manufacturer who wants to use it to perform all calculations themselves. Additionally Open Chain is where Tony's supports other chocolate companies and it is based on the five sourcing principles of Tony's.
Five Sourcing Principles		CT - MF - 12A - Open Chain: Five Sourcing Principles	The principles Tony's has created on which the whole model of Tony's is based it is comprised by: traceable beans, pay a higher price, stronger farmers, long term relationships and improved quality, efficiency and diversification.
Mission Allies		CT - MF - 12A - Open Chain: Mission Allies	Allies that have partnered with Tony's and are using the Open Chain Model, following the Five Sourcing Principles to acquire cocoa and produce their chocolate.
Successful Business Model		CT - MF - 12A: Successful Business Model	Inspire other chocolate makers to follow Tony's and change their business models for an innovative, disruptive and more honest one, that has been proven to be successful in generating revenue for the companies. as it is equally financially beneficial as traditional models. This might inspire our competition to change and adopt it.

Strategy 4: Sustainability Vision	SVF	Naming convention for Atlas.ti	Defintion and content of code
Diagnostic Framing		SV - DF	Definition
Inequity	Y	SV - DF - Inequity	Derived from population growth and poverty levels, inequity rises for poor people who currently face injustice and unfairness due to globalisation and detrimental local conditions.
Population	Y	SV - DF - Population	Related to massive growth in population, mostly in poor countries and areas, with big migrations from the rural areas to the cities.
Child Labor and Slavery		SV - DF - Population: Child Labor/Slavery	Derives from the conjunction of the other drivers, but localised to the particular case. Child Labor and Slavery arise because the social conditions and the poverty in Ghana and Cote d'Ivoire.
Poverty	Y	SV - DF - Poverty	Inbalances in population and wealth, mostly associated with globalization, has led to very low incomes with lives full of deprivation, lack of housing, education, housing, food and basic services.
Multidimensional Poverty Index		SV - DF - Poverty: Multidimensional Poverty Index	Multidimensional Poverty Index measures poverty levels in a more holistic manner. Overall, it measures 10 indicators allocated in three poverty dimensions, namely health, living standards and education.
Prognostic Framing		SV - PF	
Interaction with Ignored Stakeholders	Y	SV - PF - Interaction Ignored Stakeholders	Dialogue with stakeholders that have been previously ignored, mostly located in poor markets. These markets provide a high potential for business but had been neglected. All this are the interactions with the farmers and farmers cooperatives, in which the whole model is based on.
Roadmap with guidance	Y	SV - PF - Roadmap w/ guidance	Guidance for employees, development of technology, allocation of resources and business model design. Provide a core guide and traces the path for the future and inclusive capitalism.
New Business Model		SV - PF - Roadmap w/ guidance - N	Tony's model is created to improve the living conditions of farmers, it is streamlined and easier for companies to pay farmers more incentives in less time.
Lead by example		SV - PF - Roadmap w/ guidance - LB	2nd pillar of Tony's strategy to achieve 100% slave free chocolate. It targets for equal distribution throughout the chain. The strategy follows the 5 sourcing principles from the Open Chain available to other stakeholders. The five principles are: traceable beans, higher price, stronger farmers, long term, better quality and improved productivity.
Better Quality and Improved Productivity		SV - PF - Roadmap w/ guidance - LBEX - BQIP	2nd sourcing principle. Invest in training the farmers, so they could get more technical and agricultural knowledge so they can have higher yields.

Assistance and Strengthening		SV - PF - Roadmap w/ guidance - LBEX - BQIP - Assistance and strengthening	Offering direct assistance to the cocoa farmers and cooperatives, building and strengthening their organizations and communities. From the perspective to have better productivity to have higher incomes.
Higher Price		SV - PF - Roadmap w/ guidance - LBEX - HP	3rd sourcing principle. Pay a higher price to the farmers, aside the Fairtrade premium, so they can have a decent living income.
Additional Investments		SV - PF - Roadmap w/ guidance - LBEX - HP: Additional Investments	Additional investments done by Tony'S for several different projects that do not fall in the other premium categories such as plants, loans, contests, prizes, tools etc.
Fairtrade Premium		SV - PF - Roadmap w/ guidance - LBEX - HP: Fairtrade Premium	Fairtrade premium paid on top of the Fairtrade fee, used to benefit directly farmers and communities.
Living Income Reference Price		SV - PF - Roadmap w/ guidance - LBEX - HP: Living Income Reference Price	Model developed in conjunction between Fairtrade and Tony's. The model calculates a Living Income for people in Africa, based on the latest and most accurate research over slavery. The model integrates several variables such as size of family. In the end, the model translates into an amount that leads farmers to earn a living achievable income. It is encouraged to be the new norm and others chocolate makers should pay it. Tony's pays it through the Tony's premium.
Tony's Premium		SV - PF - Roadmap w/ guidance - LBEX - HP: Tony's Premium	Additional Tony's premium paid on top of the Fairtrade and the farm gate price. Constantly updated to cover the most to provide farmers a decent living.
Long Term		SV - PF - Roadmap w/ guidance - LBEX - LONG	4th sourcing principle. Contracts of minimum 5 years, that allows a steady and guaranteed income for the farmers, so they could invest with long term certainty.
Contracts/relationships with farmers		SV - PF - Roadmap w/ guidance - LBEX - LONG - Contracts/relationships farmers	Long-term contracts and relationships with cooperatives, guaranteeing income, and benefits for them. Focused on the long term aspect, mostly allowing them to invest in the long run.
Stronger Farmers		SV - PF - Roadmap w/ guidance - LBEX - STRO	5th sourcing principle. Professionalise farmers and make them stronger, so they can organise better, create economies of scale, build trust, improve their communities and have more bargaining power in the international arena.
Assistance and Strengthening		SV - PF - Roadmap w/ guidance - LBEX - STRO - Assistance and strengthening	Offering direct assistance to the cocoa farmers and cooperatives, building and strengthening their organizations and communities. From the aspect of providing assistance to improve their lives and organisations. More social. One key component is the remediation of the identified cases of illegal child labour through the CLMRS system.

Contracts/relationships with farmers		SV - PF - Roadmap w/ guidance - LBEX - STRO - Contracts/relationships farmers	Contracts and relationships with cooperatives, providing them benefits and more organisation. Focused on providing them more organisation and power, including bargaining power for negotiations, so they can have better income and living conditions.
Chocolonely Foundation		SV - PF - Roadmap w/ guidance - Chocolonely Foundation	Foundation established by Tony's. It has the goal to end slavery through supporting activities that will help achieve 100% slavery-free chocolate. It focuses on the community surrounding the cocoa farmer and is being financed via proceeds from the sales of chocolate. More focused on developing strategies to reduce the income gap and a path for the future in the communities.
Chocolonely Foundation: 100WEEKS		SV - PF - Roadmap w/ guidance - Chocolonely Foundation: 100WEEKS	Project were money is collected by 100WEEKS organisation and also donated by the Foundation. Distributed to women for support and receive financial training amongst others.
Chocolonely Foundation: 1% Higher Price		SV - PF - Roadmap w/ guidance - Chocolonely Foundation: LBEX - HP: Donation 1%	Donation of 1% of Tony's revenue to use for funding activities toward achieving 100% slave free cocoa chain. Most activities are performed in Africa.
Awareness of Slavery		SV - PF - Roadmap w/ guidance - RAWE	1st pillar of roadmap to achieve 100% slave free chocolate focused on raising awareness within the farmers and cooperatives to educate them and explain how child labor and slavery is not OK.
Serious Farmers' Movement		SV - PF - Roadmap w/ guidance - RAWE: Serious Farmers	Movement to connect professional farmers in Africa with less skilled. They are ambassador's for children's rights, dedicate to spread Tony's mission while inspire other farmers to join.
Motivational Framing		SV - MF	
Direct Positive impact		SV - MF - Direct Positive Impact	Being a different actor in the chain, disruptive and innovative to have a positive impact in the world. Mostly the direct impact throughout Africa, cooperatives, farmers and their families.
Inspire to act (I2A)		SV - MF - I2A	3rd pillar of Tony's strategy to achieve 100% slave free chocolate, focused on being an example for other players within the chocolate chain. Inspire other chocolate makers to follow Tony's and change their business models because it can improve the poverty issues and lives of people living in Africa.
Monitoring, credibility, inspiring		SV - MF - Monitoring and credibility	Monitoring to maintain credibility and stay true to the execution of Tony's mission and vision. This monitoring includes the continuous follow-up that there is no slavery in Africa; if there is a case it is identified to tried to be solved with all different parties.
CLMRS: Child Labour		SV - MF - Monitoring and credibility - CLMRS: Child Labour	A system to monitor the risk of child labor (and actual cases of child labor) among cocoa farms and includes the Beantracker to trace the movements of cocoa from Africa until Europe. This one is focused on the children slavery/labor.

Annex 3: Code structure of Tony's Roadmap for 100% slave free chocolate

Pillar 1		Raise Awareness	
Awareness of slavery	PS - PF - CIF / Tony's - RAWE		
Tony's Chocolate Circus	PS - PF - CIF / Tony's - RAWE: Tony's Circus		
Tony's friends strategy	PS - PF - CIF / Tony's - RAWE: Tony's friends strategy		
Tony's Talks	PS - PF - CIF / Tony's - RAWE: Tony's Talks		
Awareness of Slavery	SV - PF - Roadmap w/ guidance - RAWE		
Serious Farmers' Movement	SV - PF - Roadmap w/ guidance - RAWE: Serious Farmers		

Pillar 2		Lead by Example	
Principle 1		Traceable cocoa beans	
Traceable cocoa beans	PS - PF - CIF / Tony's - LBEX - TRACE		
Beantracker	PS - PF - CIF / Tony's - LBEX - TRACE: Beantracker		
Contracts/relationships farmers	PS - PF - CIF / Tony's - LBEX - TRACE: Contracts/relationships farmers		
Segregated Chain	PS - PF - CIF / Tony's - LBEX - TRACE: Segregated chain		

Principle 2		Pay a higher price	
Higher Price	SV - PF - Roadmap w/ guidance - LBEX - HP		
Additional Investments	SV - PF - Roadmap w/ guidance - LBEX - HP: Additional Investments		
Fairtrade Premium	SV - PF - Roadmap w/ guidance - LBEX - HP: Fairtrade Premium		
Living Income Reference Price	SV - PF - Roadmap w/ guidance - LBEX - HP: Living Income Reference Price		
Tony's Premium	SV - PF - Roadmap w/ guidance - LBEX - HP: Tony's Premium		
Chocolonely Foundation: 1% Higher Price	SV - PF - Roadmap w/ guidance - Chocolonely Foundation: LBEX - HP: Donation 1%		

Principle 3		The long-term	
Long Term	SV - PF - Roadmap w/ guidance - LBEX - LONG		
Contracts/relationships with farmers	SV - PF - Roadmap w/ guidance - LBEX - LONG - Contracts/relationships farmers		

Principle 4		Strong Farmers and Cooperatives	
Stronger Farmers	PS - PF - CIF / Tony's - LBEX - STRO		
Assistance and Strengthening	PS - PF - CIF / Tony's - LBEX - STRO: Assistance and strengthening		
Stronger Farmers	SV - PF - Roadmap w/ guidance - LBEX - STRO		
Assistance and Strengthening	SV - PF - Roadmap w/ guidance - LBEX - STRO - Assistance and strengthening		
Contracts/relationships with farmers	SV - PF - Roadmap w/ guidance - LBEX - STRO - Contracts/relationships farmers		

Principle 5		Better Quality, Improved Productivity, and less Cocoa dependency	
Skills and Capabilities	PP - PF - S&C - LBEX		
Farmers: Efficient Production	PP - PF - S&C - LBEX - BQIP - Farmers: Efficient Production		
Better Quality, Improved Productivity	PS - PF - CIF / Tony's - LBEX - BQIP		
Assistance and strengthening	PS - PF - CIF / Tony's - LBEX - BQIP: Assistance and strengthening		
Better Quality and Improved Productivity	SV - PF - Roadmap w/ guidance - LBEX - BQIP		
Assistance and Strengthening	SV - PF - Roadmap w/ guidance - LBEX - BQIP - Assistance and strengthening		

Pillar 3		Inspire to Act	
Inspire to act		CT - MF - I2A	
Open Chain System and Shared Model	CT - MF - I2A - Open Chain		
Five Sourcing Principles	CT - MF - I2A - Open Chain: Five Sourcing Principles		
Mission Allies	CT - MF - I2A - Open Chain: Mission Allies		
Successful Business Model	CT - MF - I2A: Successful Business Model		
Inspire to act (I2A)	SV - MF - I2A		

Bibliography

A European Green Deal. (n.d.). A European Green Deal. Retrieved from European Commission: https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en

Albert Heijn. (2018). Duurzaamheidsverslag 2018. Albert Heijn. Albert Heijn.

Albert Heijn. (2018b, November 29). Albert Heijn. Retrieved from Albert Heijn eerste partner in Open Chain platform van Tony's Chocolonely: <https://nieuws.ah.nl/albert-heijn-eerste-partner-in-open-chain-platform-van-tonys-chocolonely/>

Albert Heijn. (2019). Steeds een beetje beter. Duurzaamheidsverslag 2019 Albert Heijn. Albert Heijn.

Albert Heijn. (2020). Steeds beter eten. Duurzaamheidsverslag 2020 Albert Heijn. Albert Heijn.

Albert Heijn. (2020b). Delicata Chocolate. Duurzame cacao uit Ghana en Ivoorkust. Albert Heijn.

Ashford, N. (2001). Technological, Organisational, and Social Innovation as Pathways to Sustainability. In K. Steilmann, & F. Lehner, *The Steilmann Report: The Wealth of People: An Intelligent Economy for the 21st Century*. Institute for Innovation and Environment.

Asset Management Working Group. (2014). *Integrated Governance. A New Model of Governance for Sustainability*. United Nations Environmental Programme Finance Institute.

Bazeley, P. (2013). *Qualitative data analysis: practical strategies*. Thousand Oaks, CA: SAGE.

- Benford, R., & Snow, D. (2000). Framing Processes and Social Movements: An Overview and Assessment. *Annual Review of Sociology*, 26, 611-639.
- Bithas, K. (2011). Sustainability and externalities: Is the internalization of externalities a sufficient condition for sustainability? *Ecological Economics*, 70, 1703-1706.
- Blázquez, A. (2021, July 26). Top 10 supermarket chains in the Netherlands in 2016, by customer base. Retrieved from Statista: <https://www.statista.com/statistics/684675/top-10-supermarket-chains-in-the-netherlands-by-customer-base/>
- Blom, E., Van Burg, J., Verhagen, P., & Hillen, M. (2014). Tony's Chocolonely: How a social enterprise is changing the chocolate industry. *Stichting Social Enterprise NL*.
- Brown, J., & Fraser, M. (2006). Approaches and Perspectives in Social and Environmental Accounting: an Overview of the Conceptual Landscape. *Business Strategy and the Environment*, 15, 103-117.
- Bull, M., & Whittam, G. (2021). Sustainable value creation? Entrepreneurial orientations in the football industry. *International Journal of Entrepreneurial Behavior & Research*, 27(1), 27-44.
- Castaneda A., R. A., Fujs, T., Lakner, C., Gerzson M., D., Tetteh, S. K., & Tetteh Baah, S. K. (2020, October 7). September 2020 global poverty update from the World Bank: New annual poverty estimates using the revised 2011 PPPs. Retrieved April 2021, from World Bank Blogs: <https://blogs.worldbank.org/opendata/september-2020-global-poverty-update-world-bank-new-annual-poverty-estimates-using-revised>
- Ciasullo, M., & Troisi, O. (2013). Sustainable value creation in SMEs: a case study. *The TQM Journal*, 25(1), 44-61.

Clapp, J., & Dauvergne, P. (2011). Chapter 1: Peril or Prosperity? Mapping Worldviews of Global Environmental Change. In J. Clapp, & P. Dauvergne, *Paths to a Green World: The Political Economy of the Global Environment* (pp. 1-18). The MIT Press.

Confectionery News. (n.d.). About us. Retrieved from Confectionery News: <https://www.confectionerynews.com/Info/About-us>

Creswell, J., & Creswell, J. (2018). *Research Design. Qualitative, Quantitative and Mixed Methods Approaches*. Thousand Oaks: SAGE Publications.

Creswell, J., & Poth, C. (2018). *Qualitative Inquiry and Research Design. Choosing Among Five Approaches*. London: SAGE Publications Ltd.

De León, C., & Schwartz, J. (2020, August 17). Death Valley Just Recorded the Hottest Temperature on Earth. Retrieved from New York Times: <https://www.nytimes.com/2020/08/17/climate/death-valley-hottest-temperature-on-earth.html>

Den Ouden, E. (2012). *Innovation Design: Creating Value for People, Organizations and Society*. London: Springer.

Despeisse, M., Yang, M., Evans, S., Ford, S., & Minshall, T. (2017). Sustainable Value Roadmapping Framework for Additive Manufacturing. *Procedia CIRP*, 61, 594 – 599.

Distrifood. (2019, November 20). AH maakt vegan-assortiment zichtbaarder. Retrieved from Distrifood: <https://www.distrifood.nl/formules/nieuws/2019/11/ah-maakt-vegan-assortiment-zichtbaarder-101129035>

Doomsday Clock. (2021, January 27). Bulletin of the Atomic Scientists. Retrieved from Doomsday Clock: <https://thebulletin.org/doomsday-clock/>

Durrell, K. (2021, February 03). "Big choco" responds: Tony's Choclonely look-alike bars challenge industry to eradicate illegal cacao labor. Retrieved from Food Ingredients 1st: <https://www.foodingredientsfirst.com/news/big-choco-responds-tonys-choclonely-look-alike-bars-challenge-industry-to-eradicate-illegal-cacao-labor.html>

DutchNews.nl. (2021, February 15). Tony's Choclonely removed from ethical chocolate list due to Belgian link. Retrieved 2021 April, from DutchNews.nl: <https://www.dutchnews.nl/news/2021/02/tonys-choclonely-removed-from-ethical-chocolate-list-due-to-belgian-link/>

Ergene, S., Banerjee, B., & Hoffman, A. (2020). (Un)Sustainability and Organization Studies: Towards a Radical Engagement. *Organization Studies*, 1(34), 1-35.

European Environmental Agency. (2021, April 02). Share of renewable energy in gross final energy consumption. Retrieved April 2021, from Eurostat, Data Browser: https://ec.europa.eu/eurostat/databrowser/view/t2020_31/default/table?lang=en

Evans, S., Vladimirova, D., Holgado, M., Van Fossen, K., Yang, M., Silva, E., & Barlow, C. (2017). Business Model Innovation for Sustainability: Towards a Unified Perspective for Creation of Sustainable Business Models. *Business Strategy and the Environment*, 26, 597-608.

Figge, F., & Hahn, T. (2004). Sustainable Value Added—measuring corporate contributions to sustainability beyond eco-efficiency. *Ecological Economics*, 48, 173-197.

Food Ingredients 1st. (n.d.). Who is FoodIngredientsFirst? Retrieved from Food Ingredients 1st: <https://www.foodingredientsfirst.com/aboutus.html>

Food Navigator. (n.d.). About us. Retrieved from Food Navigator: <https://www.foodnavigator.com/Info/About-us>

Food Unfolded. (n.d.). About Food Unfolded. Retrieved from Food Unfolded:
<https://www.foodunfolded.com/about-food-unfolded>

Forbes World's Billionaires List. The Richest in 2021. (2021). Forbes World's Billionaires List. The Richest in 2021. Retrieved April 2021, from Forbes:
<https://www.forbes.com/billionaires/>

Fountain, A. C., & Hütz-Adams, F. (2018). Cocoa Barometer 2018. Creative Commons License Attribution-ShareAlike 4.0 International.

Fountain, A., & Hütz-Adams, F. (2020). Cocoa Barometer 2020. Cocoa Barometer Consortium.

Friedman, M. (1970, September 13). A Friedman doctrine-- The Social Responsibility Of Business Is to Increase Its Profits. Retrieved April 2021, from The New York Times:
<https://www.nytimes.com/1970/09/13/archives/a-friedman-doctrine-the-social-responsibility-of-business-is-to.html>

Gibbs, G. (2007). Analyzing Qualitative Data. In U. Flick, The SAGE qualitative research kit. Thousand Oaks, CA: SAGE.

Girotra, K., & Netessine, S. (2013). OM forum – business model innovation for sustainability. *Manufacturing and Service Operations Management*, 15(4), 537-544.

Goffman, E. (1974). *Frame Analysis. An Essay on the Organization of Experience*. Boston: Northeastern University Press.

Gould, K., Pellow, D., & Schneiberg, A. (2004, September). Interrogating the Treadmill of Production: Everything You Wanted to Know about the Treadmill but Were Afraid to Ask. *Organization and Environment*, 17(3), 296-316.

Government of the Netherlands. (n.d.). Topics. Retrieved from Government of the Netherlands: <https://www.government.nl/topics>

- Gromis di Trana, M., Bava, F., & Pisoni, P. (2020). A sustainable value generator in the Italian wine industry. *British Food Journal*, 122(5), 1321-1340.
- Guba, E., & Lincoln, Y. (1994). Competing Paradigms in Qualitative Research. In N. Denzin, & Y. Lincoln, *Handbook of Qualitative Research* (pp. 105-117). Thousand Oaks: SAGE.
- Gulati, R., & Kletter, D. (2005). Shrinking core, expanding periphery: the relational architecture of high-performing organizations. *California Management Review*, 47(3), 77-104.
- Harrison, H., Birks, M., Franklin, R., & Mills, J. (2017). Case Study Research: Foundations and Methodological Orientations. *FQS. Forum: Qualitative Social Research*, 18(1).
- Hart, S. (1997). Beyond Greening: Strategies for a Sustainable World. *Harvard Business Review*, 75(1), 66-76.
- Hart, S., & Milstein, M. (2003). Creating Sustainable Value. *Academy of Management Executive*, 17(2), 56-67.
- Henriques, J., & Catarino, J. (2017). Sustainable value: An energy efficiency indicator in wastewater treatment plants. *Journal of Cleaner Production*, 142, 323-330.
- Integrated National Energy and Climate Plan. (2019). *Integrated National Energy and Climate Plan*. The Hague: Ministry of Economic Affairs and Climate Policy.
- Jetzek, T., Avital, M., & Bjørn-Andersen, N. (2019). The Sustainable Value of Open Government Data. *Journal of the Association for Information Systems*, 20(6), 702-734.
- Lacoste, S. (2016). Sustainable value co-creation in business networks. *Industrial Marketing Management*, 52, 151-162.
- Laszlo, C. (2008). Sustainable Value. *Problems of Sustainable Development*, 3(2), 25-29.

- Liu, J., & Schoenmakers, P. (2021, February 12). Tony's Chocolonely: more than just chocolate. Retrieved from Food Unfolded: <https://www.foodunfolded.com/article/tonys-chocolonely-more-than-just-chocolate>
- Martin, C. (2016). The sharing economy: A pathway to sustainability or a nightmarish form of neoliberal capitalism? *Ecological Economics*, 121, 149-159.
- McGrath, M. (2021, August 9). Climate change: IPCC report is 'code red for humanity'. Retrieved from BBC News: <https://www.bbc.com/news/science-environment-58130705?fbclid=IwAR2VzAvSNuFZDXX83AqULyWNXHS7xCx6haaQ-sym6B7ke4SkXhfgU6pp2QM>
- McMillan, K., & Weyers, J. (2011). *How to Write Essays & Assignments*. Harlow: Pearson.
- Mecklin, J. (2021, January 27). This is your COVID wake-up call: It is 100 seconds to midnight. 2021 Doomsday Clock Statement. Retrieved April 2021, from Bulletin of the Atomic Scientists: <https://thebulletin.org/doomsday-clock/current-time/>
- Miles, M., Huberman, A., & Saldaña, J. (2014). Chapter 4. Fundamentals of Qualitative Data Analysis. In M. B. Miles, A. M. Huberman, & J. Saldaña, *Qualitative Data Analysis. A Methods Sourcebook*. Thousand Oaks: SAGE.
- Moses, J., & Knutsen, T. (2012). *Ways of Knowing. Competing Methodologies in Social and Political Research*. New York: Palgrave McMillan.
- Myers, A. (2021, January 11). Tony's Chocolonely opens its supply chain platform to other chocolate makers. Retrieved from Confectionery News: <https://www.confectionerynews.com/Article/2021/01/11/Tony-s-Chocolonely-opens-its-supply-chain-platform-to-other-chocolate-makers>

Nitrogen. (n.d.). Nitrogen. Retrieved April 2021, from Rijksinstituut voor Volksgezondheid en Milieu: <https://www.rivm.nl/en/nitrogen>

Nye, J. (2001, July/August). Globalization's Democratic Deficit. How to Make International Institutions more Accountable. *Foreign Affairs*, 80(4), 2-6.

Over SDG Nederland. (n.d.). Over SDG Nederland. Retrieved April 2021, from SDG Nederland: <http://www.sdg nederland.nl/over-sdg-nederland/>

Patton, M. (2015). *Qualitative evaluation and research methods*. Thousand Oaks, CA: SAGE.

Porter, M., & Kramer, M. (2011, January-February). Creating Shared Value. *Harvard Business Review*, 89, pp. 62-77.

Ramírez, R. (2021, July 30). The amount of Greenland ice that melted on Tuesday could cover Florida in 2 inches of water. Retrieved from CNN: <https://edition.cnn.com/2021/07/29/us/greenland-ice-melting-climate-change/index.html>

Raworth, K. (2012). *A Safe and Just Space for Humanity. Can we live within the doughnut?* OXFAM, 1-26.

Ritchie, H., & Roser, M. (n.d.). CO2 emissions. (University of Oxford) Retrieved April 2021, from Our World in Data: <https://ourworldindata.org/co2-emissions>

Röckström, J., Steffen, W., Noone, K., Persson, A., Chapin, F., Lambin, E., . . . Liver, D. (2009). Planetary Boundaries: Exploring the Safe Operating Space for Humanity. *Ecology and Society*, 14(2).

Schaltegger, S., & Wagner, M. (2011). Sustainable Entrepreneurship and Sustainability Innovation: Categories and Interactions. *Business Strategy and the Environment*, 20, 222-237.

- Schaltegger, S., Hansen, E., & Lüdeke-Freund, F. (2016). Business Models for Sustainability: Origins, Present Research, and Future Avenues. *Organization and Environment*, 29(1), 3-10.
- Schillinger, T. (Producer), Schillinger, T., & Harper, A. (Directors). (2019). *Rotten. Bitter Chocolate* [Motion Picture]. USA: Netflix.
- SGD Nederland. (n.d.). The Charter Text. Retrieved 2021 April, from SGD Nederland: <https://www.sdgnederland.nl/het-charter/>
- Snow, D., & Benford, R. (1988). Ideology, Frame Resonance, and Participant Mobilization. *International Social Movement Research*, 1(1), 197-218.
- Snow, D., Rochford, E., Worden, S., & Benford, R. (1986, August). Frame Alignment Processes, Micromobilization, and Movement Participation. *American Sociological Review*, 51(4), 464-481.
- Southey, F. (2021, February 16). Tony's Chocolonely axed from Slave Free Chocolate list, defends ties with Barry Callebaut. Retrieved from Food Navigator: <https://www.foodnavigator.com/Article/2021/02/16/Tony-s-Chocolonely-axed-from-Slave-Free-Chocolate-list-defends-ties-with-Barry-Callebaut>
- Spence, P. (2020). Measuring Pharma's Wider Mandate. *Pharmaceutical Executive*, 28-30.
- Stake, R. (1995). *The art of case study research*. Thousand Oaks, CA: SAGE.
- Stankeviciene, J., & Nikorova, M. (2014, January). Sustainable Value Creation in Commercial Banks During Financial Crisis. *Procedia - Social and Behavioral Sciences*, 110, 1197-1208.

- Starik, M., & Rands, G. (1995). Weaving an integrated web - Multilevel and multi system perspectives of ecologically sustainable organizations. *Academy of Management Review*, 20(4), 908-935.
- Statistics Netherlands. (2019). The SDGs in the Dutch context. 2019. Sustainable Development Goals. The Hague: Statistics Netherlands.
- Steffen, W., Grinevald, J., Crutzen, P., & McNeill, J. (2011). The Anthropocene: conceptual and historical perspectives. *Philosophical Transactions of the Royal Society*, 369, 842-867.
- Steurer, R. (2013). Disentangling governance: a synoptic view of regulation by government, business and civil society. *Policy Science*, 46, 387–410.
- Stoker, G. (1998). Governance as theory: five propositions. *International Social Science Journal*, 50(155), 17-28.
- Stokstad, E. (2019, December 6). Nitrogen crisis threatens Dutch environment—and economy. Retrieved April 2012, from Science Mag: <https://science.sciencemag.org/content/366/6470/1180>
- Sustainable Brand Index. (2020). Official Report 2020. Europe's largest brand study on Sustainability. The Netherlands. Sustainable Brand Index.
- Sustainable Brand Index. (2021). Official Report 2021. Europe's largest brand study on Sustainability. The Netherlands. Sustainable Brand Index.
- The Paris Agreement. (n.d.). The Paris Agreement. Retrieved from United Nations, Climate Change: <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement>
- The World Bank. (2015, October 4). World Bank Forecasts Global Poverty to Fall Below 10% for First Time; Major Hurdles Remain in Goal to End Poverty by 2030. Retrieved from The

World Bank: <https://www.worldbank.org/en/news/press-release/2015/10/04/world-bank-forecasts-global-poverty-to-fall-below-10-for-first-time-major-hurdles-remain-in-goal-to-end-poverty-by-2030>

Tony's Chocolonely. (2013). Tony's Chocolonely. jaarFAIRslag 2012. Annual Report. Amsterdam.

Tony's Chocolonely. (2014). Tony's Chocolonely. jaarFAIRslag 2013. Annual Report. Amsterdam.

Tony's Chocolonely. (2016). Tony's Chocolonely. jaarFAIRslag 2014-2015. Annual Report. Amsterdam.

Tony's Chocolonely. (2017). Tony's Chocolonely. jaarFAIRslag 2015-2016. Annual Report. Amsterdam.

Tony's Chocolonely. (2018). Tony's Chocolonely. jaarFAIRslag 2016-2017. Annual Report. Amsterdam.

Tony's Chocolonely. (2019). Tony's Chocolonely. jaarFAIRslag 2017-2018. Annual Report. Amsterdam.

Tony's Chocolonely. (2020). Tony's Chocolonely. jaarFAIRslag 2018-2019. Annual Report. Amsterdam.

Tony's Chocolonely. (2020b, November 28). FAIR 2020 - Kate Raworth. Netherlands.

Tony's Chocolonely. (2021). Tony's Chocolonely. jaarFAIRslag 2019-2020. Annual Report. Amsterdam.

Tony's Chocolonely. (2021b, February 13). Why we are not on all lists of ethical chocolate brands. Retrieved from Tony's Chocolonely: <https://tonyschocolonely.com/uk/en/our-mission/news/why-we-are-not-on-all-lists-of-ethical-chocolate-brands>

Tony's Open Chain. (n.d.). Tony's Open Chain. Retrieved from Tony's Open Chain: <https://www.tonysopenchain.com/>

Ueda, K., Takenaka, T., Váncza, J., & Monostori, L. (2009). Value creation and decision-making in sustainable society. *Manufacturing Technology*, 58, 681-700.

United Nations. (2020). *The Sustainable Development Goals Report 2020*. United Nations.

United Nations. (n.d.). Sustainable Development Goals. The 17 Goals. Retrieved from United Nations. Department of Economic and Social Affairs. Sustainable Development: <https://sdgs.un.org/goals>

Van Passel, S., Van Huylenbroeck, G., Lauwers, L., & Mathijs, E. (2009). Sustainable value assessment of farms using frontier efficiency benchmarks. *Journal of Environmental Management*, 90, 3057–3069.

Van Thiel, S. (2014). *Research Methods in Public Administration and Public Management. An Introduction*. Routledge.

Wageningen Universiteit. (2019, November 19). The Netherlands is not going to meet 2020 biodiversity targets. Retrieved from Wageningen University and Research: <https://www.wur.nl/en/newsarticle/The-Netherlands-is-not-going-to-meet-2020-biodiversity-targets.htm>

Welford, R. (1998). Corporate Environmental Management, Technology and Sustainable Development: Postmodern Perspectives and the Need for a Critical Research Agenda. *Business Strategy and the Environment*, 7, 1-12.

What's a Wicked Problem? (n.d.). What's a Wicked Problem? Retrieved April 2021, from Stony Brook University: <https://www.stonybrook.edu/commcms/wicked-problem/about/What-is-a-wicked-problem#:~:text=As%20described%20by%20Rittel%20and,false%2C%20only%20good%20or%20bad.>

Wilson, J. (1973). *Introduction to Social Movements*. New York: Basic Books.

Yang, M., Evans, S., Vladimirova, D., & Rana, P. (2017). Value uncaptured perspective for sustainable business model innovation. *Journal of Cleaner Production*, 140(3), 1794-1804.

Yin, R. (2014). *Case Study Research: Design and Method*. Thousand Oaks: SAGE.