The Corporate Social Responsibility in Agrifood System: An Integrated Methodological Approach to Assessing Corporate Integration and Communication

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Abstract. In recent decades, companies have developed innovative sustainable business management models capable of integrating green, resilient and inclusive approaches. Recently, partly as a result of EU and international regulatory guidelines, Corporate Social Sustainability (CSR) is becoming more diffuse in business models through which companies have attempted to integrate the three dimensions of sustainability (economic, social and environmental). The CSR approach has directed companies to revise their "mission" and business functions, shifting the focus from operating income to environmental and social impact. Several studies have analyzed the relationship between CSR and firm performance, between CSR and value chain, but few studies in the literature investigate the mode to communicate CSR to stakeholders, particularly through websites and in livestock enterprises. The objective of the paper is to present the methodological approach of the research, which is currently in progress, focusing on the analysis of the processes of CSR integration into business management and the related online communication of implemented sustainable actions. The integrated methodological approach is based on the analysis of the websites of Italian agribusinesses, in particular in livestock companies, using the "7S" model of analysis, supplemented by specific Focus Groups, to acquire qualitative information about the motivations toward sustainable actions, directly from a sample of companies. In the paper, the methodological approach will be proposed, as the research is in progress and includes among the objectives, the identification of key drivers and the implementation of strategies for a CSR in line with the SDGs related to the corporate ecosystem. The paper will propose the methodological approach and initial results obtained by the analysis of the websites of a sample of livestock enterprises. The research, still in progress, will identify key drivers for the development of strategies for CSR in line with the SDGs related to the business ecosystem and could have operative developments for the application of recent European Union legislation (CSRD 2022).

Keywords: Corporate Social Responsibility · sustainability report · website analysis · "7S" model · SDGs · agri-food system · livestock companies

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1 Introduction

The notion of 'sustainable development' [1] combines the requirements of economic growth with those of human and social development, quality of life and protection of the planet from a long-term welfare perspective.

The United Nations 2030 Agenda [2] and its 17 Sustainable Development Goals (SDGs) also pose new challenges to businesses, which are called upon to adapt their business functions and strategies to the requirements of the SDGs.

The European strategy (Green Deal, 2019 [3]) has as its aim to make the EU economy sustainable through a set of initiatives geared toward making the economy achieve climate neutrality Union by 2050.

The Green Deal is the EU's new growth strategy that aims to transform the EU into a modern, efficient and competitive economy, with the goal of zero net greenhouse gas emissions by 2050. It also intends to protect, conserve and enhance the EU's natural capital and protect the health and well-being of citizens from environmental hazards and their consequences. The Green Deal intends, therefore, to guide the EU toward a socially just transition and a sustainable economic system so that no person and no place is excluded. It will contribute to the goal of creating an economy that serves citizens by strengthening the EU's social market economy, generating stability, jobs, growth, and sustainable in-vestment [3]. The principal actions are: the efficient use of resources through the transition to a clean, circular economy, the curbing of biodiversity loss, the reduction of pollution and, in particular, actions against climate change.

As part of the Green Deal, an orientation for businesses toward relevant, comparable, and reliable reporting of sustainability information can be identified in order to achieve the goals set forth in the "Action Plan for Financing Sustainable Growth" [4]. Specifically, they are: redirecting capital flows toward sustainable investments in order to achieve sustainable and inclusive growth; managing financial risks derived from climate change, re-source depletion, environmental degradation, and social issues; and promoting transparency and long-term vision in economic-financial activities.

The Directive 2022/2464/EU (Corporate Sustainability Reporting Directive, CSRD) [5] is part of the European Green Deal and aims to promote transparency and disclosure by companies regarding the Environmental, Social and Governance (ESG) impacts of their activities, through enhanced reporting requirements by companies. The aim is to enable access by investors and stakeholders to more detailed, clear and as standardized and comprehensive as possible sustainability disclosures, with obvious positive consequences for the financial market in terms of completeness of information, transparency and comparability of data. Thus, the rules on corporate sustainability reporting have been reformulated, extending them to a wider range of companies.

For decades, there has been a gradual shift in business management from a conventional approach (based on the linear economy) to a sustainable approach (based on the circular economy). Businesses, as well as the various actors involved in the so-cio-economic growth processes of economic systems, are called upon to take responsibility for the negative externalities produced as a result of their production processes, and it is to them that policies oriented towards a sustainable development model are addressed [6]. Among the various approaches that have been adopted in business over the past decades, we have focused on the Corporate Sustainability Responsibility (CSR), the innovative

model through which companies have attempted to integrate the three dimensions of sustainability (economic, social and environmental).

This is a new corporate "vision" and "mission" to which companies are gradually approaching, albeit in a differentiated manner among countries and among different production sectors [7, 8]. The aspect related to the communication of CSR adoption to stakeholders is also very diverse and not always effectively executed [9].

The increased awareness of shareholders, consumers and the general public about the negative externalities produced by business and their social responsibility represents a turning point, including in the debate about performance measurement systems [10, 11]. Ethical and sustainable investments have seen a strong increase over the past few years, influencing corporate strategies, in order to gather consensus from stakeholders sensible to social and environmental issues.

The Legislative Decree 125/2024 (effective September 15, 2024), transposed the CSRD Directive into Italian law, representing a significant step toward greater accountability and transparency in sustainability reporting, with impacts extending to various aspects of corporate management.

The objective of the paper is to present the methodological approach of the research, which is currently in progress, focusing on the analysis of the processes of CSR integration into business management and the related online communication of implemented sustainable actions. The integrated methodological approach is based on the analysis of the websites of Italian agribusinesses, in particular in livestock companies, using the "7S" model of analysis, supplemented by specific Focus Groups, to acquire qualitative information about the motivations toward sustainable actions, directly from a sample of companies. The research, in progress, includes among the objectives, the identification of key drivers and the implementation of strategies for a CSR in line with the SDGs related to the corporate ecosystem. The paper aims to provide an initial contribution of the ongoing and just described research. In particular, the CSR approach in agribusinesses, the methodological framework adopted and, then, the results inherent only in the survey carried out on the websites of some Italian livestock enterprises, using the "7S" model, will be explained. The information obtained from the Focus Groups provided in the methodological framework (in progress) will be the object of a next submission, which will provide an additional opportunity to develop a more complete contribution to the literature by developing a framework that could assess the factors that influence agribusinesses to implement actions related to sustainability in agriculture.

2 The Corporate Social Responsibility Approach in the Agrifood Enterprises

Corporate contribution to the preservation of the environment and the well-being of society, including through the adoption of appropriate governance systems, is an increasingly mainstream approach [12, 13]. Businesses have realized that corporate durability rests not only on long-term economic-financial balances, but also on the sustainability of choices with respect to the physical-natural and social environments with which the company interacts.

Also farmers faced with the new development model in which competitiveness also derives from a commitment to ensure adequate levels of economic, social and environmental sustainability in the territorial context in which they operate [8, 14–16]. It follows that the success of agriculture with respect to the new requirements of society resides in the ability of the agri-firm to produce healthy and genuine food and at the same time contribute to the protection of natural resources and the the balanced development of the territory, creating employment and paying more attention to the quality of work [17–20]. The agricultural enterprise has a unique characteristic: it organises the factors of production in an open context where environmental and climatic factors are determinant for the achievement of objectives.

The integration of the circular and green economy approach in the agrifood sector is considered strategic and necessary to transform society and address future challenges [21]. The key to making production systems, communities, and cities more circular is the conversion to a sustainable, inclusive, circular economic system based on reducing pressure on natural resources and recovery [17, 22–24].

The shift of businesses from a traditional management approach to a green economy approach has changed the way of "doing business." New business functions have enriched corporate management, and strategic planning is being developed using innovative approaches based on smart, green, inclusive and resilient models [25–28].

It is not easy to give a definition of social responsibility, as there are many definitions in the literature. We can cite that of the European Community in the Green Paper [29], which describes it as '*the voluntary integration of the social and ecological concerns of companies in their business operations and in their relations with stakeholders….Being socially responsible means not only fully complying with applicable applicable legal obligations, but also going beyond by investing 'more' in human capital, in environment and in relations with other stakeholders"* ([29], p. 7).

The acronyms associated with a "socially responsible" enterprise are ESG (Environmental, Social and Governance) [30, 31] and CSR (Corporate Social Responsibility) [32]. ESG considers the environmental, social and governance consequences of the enterprise. The term ESG was introduced in 2004 in the report '*Who Cares Wins*' of the United Nations Global Compact Initiative [30]. According to the report: *"…Companies are asked to take a leadership role by implementing environmental, social and corporate governance principles and polices and to provide information and reports on related performance in a more consistent and standardised format. They should identify and communicate key challenges and value drivers and prioritise environmental, social and governance issues accordingly.."* [30, pag. Iii]. But in 2005, the meaning of ESG was deepened and the importance of the three dimensions for investment was emphasised in the study of the United Nations Environment Programme Finance Initiative (UNEP FI), in particular in the Report "*A legal framework for the integration of environmental, social and governance issues into institutional investment"* [31].

On the corporate side, regulatory intervention has mostly focused on the guidance to be provided to companies in order to communicate their ESG strategies transparently to stakeholders, and thus also to potential investors. In order to develop up-to-date reference standards, the EU finally approved the CSRD (Corporate Sustainability Reporting Standard Directive) in 2022 [5], entered into force in 2024. The directive updates the

pre-existing legislation on sustainability reporting, with particular references to physical and transitional risks with respect to the environmental sphere, the focus on human rights and Diversity & Inclusion in the social sphere, and business ethics together with corporate risk management in relation to sustainability in the area of governance.

The acronym CSR takes a broader view, as it considers: economic responsibility to shareholders; stakeholder welfare; environmental protection; and improving social conditions (from a legal, ethical, and human perspective). The underlying approach is that corporate performance can no longer be measured by considering only corporate economic performance, but also actions in the social, environmental, and governance areas.

CSR is defined as the process of innovation in management models based on optimizing relationships with stakeholders and strategically integrating social and environmental objectives into the company's guidelines, processes and operations [32]. This new approach involves moving beyond investment in tangible resources alone since in modern economies it is intangible resources that represent a source of sustainable competitive advantage for the firm.

Carroll's [33, 34] basic definition of CSR argues that an organization can be considered socially responsible when it meets the economic, legal, ethical and philanthropic expectations that society has of an organization at a given time. In relation to the food industry, CSR is defined in terms of food safety and quality, as well as environmental and social sustainability [8]. Several definitions of CSR can be found in the literature [13, 35], but we feel that the one from the European Commission (EC) is most suitable for the proposed research. The EC concisely defines CSR as "*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*" ([12], p.6).

For companies, internalizing sustainability, in its three dimensions, into business functions means responding to the increasingly attentive community demand for the externalities produced, the associated costs as well as compensatory measures (especially in the case of negative externalities). Consumers are becoming more attentive and oriented towards conscious purchases and include in the concept of quality of agri-food products [14, 36] also values such as environmental and social sustainability of production. Agriculture therefore pays attention to transversal issues such as food safety, traceability of production, product quality, respect for the environment and human resources.

In addition to serving the social welfare of the network and the surrounding environment, sustainable practices can ensure a company's long-term benefits. For example, the adoption of employee-friendly regulations will bring human resource involvement to the pursuit of corporate sustainability goals. In the long run, a company's sustainability-focused vision, publicized on products, may gain additional market share, especially by tapping into more environmentally and socially sensitive customer targets [37–39].

Agricultural enterprises, in addition to their economic and productive function, provide by their very nature, a function of environmental protection and the enhancement of rural areas, traditions and local knowledge [11, 18, 19]. Therefore, they have introduced aspects of social responsibility into their strategies. In recent years, moreover, social and

environmental issues have become an integral part of the Community's agricultural policy, enhancing their consideration as important competitive levers in business strategies [36, 39, 40].

The researches in the literature currently focus attention on different aspects of CSR in agrifood firms. In particular, some authors have developed a multi-stage procedure to help analytically evaluate supply chains' sustainability performance [8, 14, 38]. Other authors have analyzed metrics of indicators related to keywords found in sustainability reports [15, 37, 40]; several researches have explored only a few aspects related to CSR, particularly have focused on the evaluation of the circular economy in CSR in agri-food companies [24, 41–43]. There are few researches on the analysis of the integration of the different aspects of sustainability in the functions of agri-food companies and, in particular, agricultural companies in Italy [7, 19, 43]. There is an ongoing development of the research area that analyses CSR communication to the stakeholders involved [44–48], but, at the moment, there are few (if not absent) studies on CSR communication through company websites in the Italian agri-food system and, in particular, in livestock companies.

3 Methodology

The methodology adopted for the study of the CSR analysis in Italian livestock companies is based on an integrated approach between a quantitative and a qualitative analysis. The objective is to analyze the CSR of agribusiness enterprises and related communication to stakeholders (customers, suppliers, institutions, etc.). In particular, the objective is to analyze how CSR is communicated online, through websites, and the strengths and weaknesses of this business transition, through Focus Groups with a sample of livestock companies in order to explore the motivations that guide toward a sustainable business model.

The information collected will provide a framework for describing:

- Current performance: through website analysis, using the "7S" model;
- Key drivers: identifying motivations to implement and improve CSR;
- Implementation: propose possible short and long-term actions and strategies to develop CSR (Fig. 1).

In particular, the quantitative analysis will be carried out through the evaluation of the websites of Italian livestock companies, according to the "7S" model [49–51] (Fig. 2). Site analysis started in January 2025 and is in progress. The analysis was performed on the websites of a sample of Italian livestock farms, located in different regions of the country with the aim of constituting a sufficiently representative sample of the Italian livestock reality. The "7S" model is articulated in the analysis of 7 evaluation criteria, each of which analyses a particular aspect of the CSR. The criteria and the subcriteria were defined based on the analysis of other researches performed [16, 41–43, 48, 52–55], and on the indicators selected internationally for specific studies on CSR [5, 29].

Specifically, each criterion, provides for the articulation into sub-criteria (rating from 1 to 5), as listed below:

Economic Sustainability (innovation, risk management, growth enhancement, competitive behaviour)

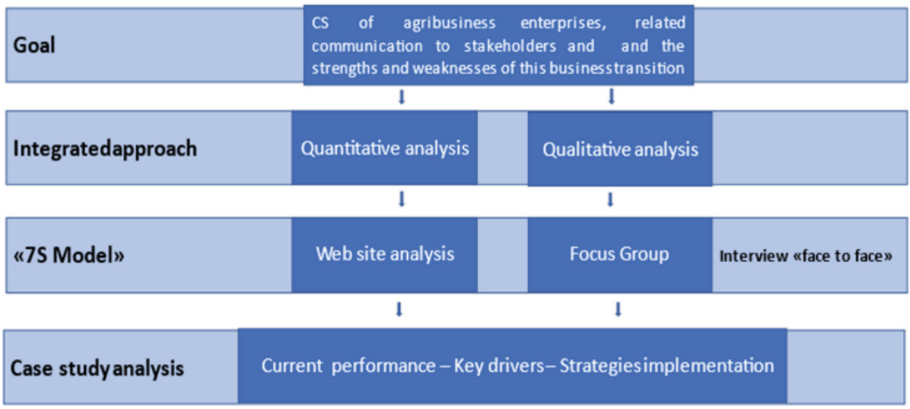

Fig. 1. Framework research

Environmental Sustainability (water and land emissions reductions, clean air; biodiversity; ecological impact)

Social Sustainability (customer welfare; human rights; labour relations; gender free)

Ethical Sustainability (jobs creation; skills enhancement; employee health and safety; diversity and inclusion)

Circular Sustainability (resource efficiency; life cycle management; no waste)

Climate Sustainability (environmental regulations; global climate change actions; energy management)

Territorial Sustainability (local economic impacts; social investment; business ethics)

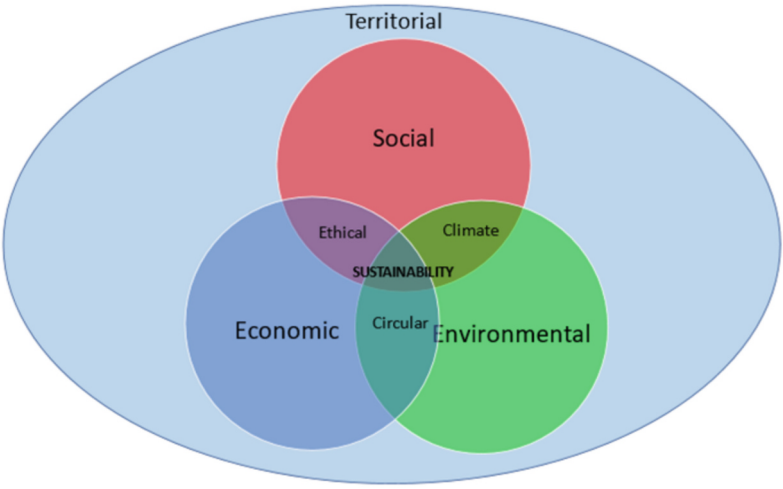

Fig. 2. "7 S" Model (author's elaboration)

The information was gathered by analyzing the institutional websites of various livestock companies (n. 10) identified through web research, using adherence to sustainability reporting principles and the actual preparation of a non-financial report as selection criteria.

The analysis consists of an objective component related to the presence or absence of the requested information on the website and a subjective component based on the evaluator's opinion and assessment criteria.

A score from 1 to 5 was assigned to the subcategories composing the seven parameters, and the final score was obtained through the arithmetic mean.

For completeness, the specific parameters are:

1: Not mentioned.
2: Mentioned marginally or unclearly.
3: Equal to the category average.
4: Communicated clearly and effectively, but with room for improvement.
5: Communicated with extreme efficiency.

In this scale, the value 2 indicates communication that is present but insufficient or underdeveloped, while 4 represents well-structured communication that is not yet excellent.

The qualitative phase will be articulated in the development of specific Focus Groups with company managers of agrifood companies, with the use of a special questionnaire, which will make it possible to acquire specific information on motivations and problems connected to the adoption of CSR and the innovations, strengths and weaknesses.

Table 1. Companies' characteristics.

Companies	Site	Production	ESG balance
Company 1	Cingoli (MC)	Poultry	Yes
Company 2	San Vittore di Cesena (FC)	Poultry	Yes
Company 3	Capo d'Orlando (ME)	Bovine/Swine	Yes
Company 4	Tavernerio (CO)	Swine	Yes
Company 5	Bonemerse (CR)	Bovine/Swine	Yes
Company 6	Delebio (SO)	Bovine	Yes
Company 7	Verona (VR)	Bovine/Swine	Yes
Company 8	Cafasse (TO)	Poultry	Yes
Company 9	Arborea (OR)	Bovine	Yes
Company 10	Imola (BO)	Poultry	Yes

Source: our web surfing.

Source: our elaboration on data web surfing.

This paper will report only the initial results of the survey performed on the websites of the livestock enterprises analyzed in this first phase. This is, therefore, an initial

contribution of the research that is currently being conducted, both for the website survey phase, with the "7S" model, and for the survey through Focus Groups, that is currently being conducted.

4 Results

The selected companies are medium-to-large farms or holdings that have vertically integrated the supply chain by incorporating agricultural businesses engaged in animal husbandry, such as meat-producing livestock (sheep and cattle), dairy farming and poultry farming.

The sample tried to represent the national reality by analyzing companies located in different parts of the country (Table 1). In particular, it is composed of seven companies located in northern Italy, one in central Italy, and the remaining two in southern and insular Italy. Four of them are exclusively dedicated to poultry production, three focus on mixed pig and cattle farming, one specializes solely in pig farming, and the last two are specialized in cattle farming.

All companies analyzed have an ESG report, tracked on the website, that reports the social, environmental and economic performance to provide transparency to their stakeholders.

Using the "7S" analysis framework as a reference, data was collected on sustainability communication exclusively through institutional websites.

The Fig. 3 shows the average values obtained by each of the "7S" in the considered sample, providing a synthetic overview of the application of ESG policies on corporate websites. Table 2 shows, instead, the average values achieved by each sub-dimension within each of the "7S" considered in the analysis model (considered on a scale of 1 to 5).

Economic Sustainability achieved a mean score of 3.18, reflecting a moderate level of performance. Within this category, the sub-dimension of "Competitive Behaviour" stands out with the highest score of 3.80, indicating that organizations are prioritizing strategies to maintain a competitive edge. Very interesting is the value obtained by the sub-dimension "Innovation", equal to 3.10. In fact, the companies considered, have activated a number of innovative projects, especially with reference to the digitization of different business processes (from production to administration to marketing). However, "Risk Management" scored the lowest at 2.50, suggesting that efforts to mitigate potential economic risks need enhancement.

In the comparative analysis among companies, Company 3 emerges as the leader with a score of 4.25, demonstrating strong "Innovation" and "Competitive behavior". Conversely, Company 5 scored the lowest at 1.50, highlighting significant challenges in this area.

The mean score for *Environmental Sustainability* is 2.45, the lowest among all the "7S". This reflects the significant challenges in addressing environmental issues for such as "Biodiversity" (1.90) and "Clean Air" (2.40) highlight areas where improvement is urgently needed. On the positive side, "Ecological Impact" received a relatively higher score of 2.90, indicating some progress in minimizing environmental degradation. The

Table 2. "7 S" evaluation (scale from 1 to 5).

Categories	Mean value
Economic Sustainability	*3,18*
Innovation	3,30
Risk management	2,50
Growth Enhancement	3,10
Competitive behaviour	3,80
Enviromental Sustainability	*2,45*
Water and land emissions reductions	2,60
Clean air	2,40
Biodiversity	1,90
Ecological impact	2,90
Social Sustainability	*2,63*
Customer welfare	3,60
Human rights	2,10
Labour relations	2,70
Gender Free	2,10
Ethical Sustainability	*2,81*
Jobs creation	3,70
Skills enhancement	2,70
Employee health and safety	2,60
Diversity and inclusion	2,00
Circular Sustainability	*2,67*
Resource efficiency	2,60
Life cycle management	2,60
No waste	2,80
Climate Sustainability	*2,73*
Enviromental regulations	2,80
Global climate change actions	2,80
Energy management	2,60
Territorial Sustainability	*3,73*
Local economic impacts	3,20
Social investment	3,60
Business ethics	4,40

Source: our elaboration on data web surfing.

sub-dimension "Water and land emissions reductions" reports an average of 2.60, representing a moderate focus on actions taken by companies to reduce emissions both on land and in water.

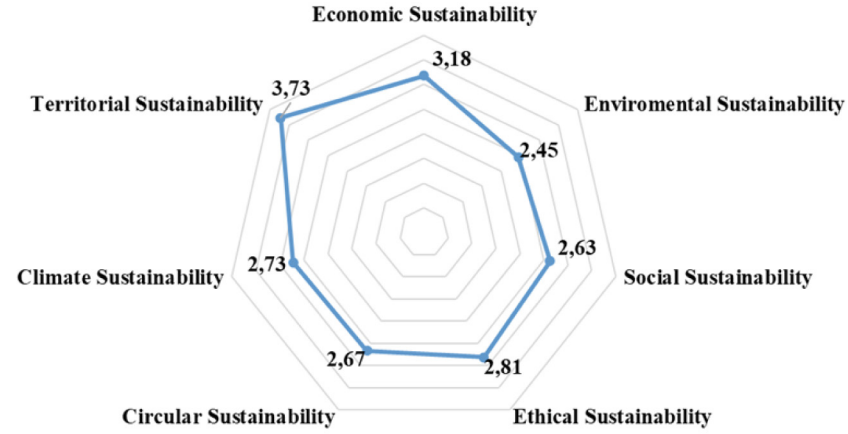

Fig. 3. The average rating of the "7S" in the sample (Source: Our elaborations)

Within the sample analyzed, Company 3 again leads this category with a score of 4.50, showcasing strong efforts in "Water and land emissions reductions" and "Clean air" initiatives. Company 5 scored only 1.75, indicating substantial room for improvement.

Social Sustainability scored an average of 2.63, showcasing a modest performance.

"Customer Welfare" emerged as a strength with a score of 3.60, suggesting that organizations are attentive to customer well-being. Conversely, "Human Rights" and "Gender Free" both scored 2.10, pointing to critical gaps in equity and inclusion that must be addressed. Bisogna evidenziare che le problematiche di carattere sociale sono ancora poco attenzionate nelle strategie aziendali, soprattutto per quanto riguarda la parità di genere e le relazioni con i lavoratori, mentre l'attenzione è ancora rivolta maggiormente sul consumatore. Le politiche connesse alla CSR dovrebbero consentire questa apertura nella vision aziendale, transitando le imprese da un approccio tradizionale ad uno innovativo, sostenibile e inclusivo.

Among the companies, Company 3 leads with a score of 4.25, reflecting strong "Customer welfare" and "Labor relations". At the lower end, Company 5 scored 1.00, indicating pressing challenges in this dimension.

Ethical Sustainability Achieved an average score of 2.81, indicating a fair level of commitment to ethical practices. "Jobs Creation" is a standout with a score of 3.70, demonstrating a strong focus on employment opportunities. L'aspetto collegato a "Skill enhancement" ha registrato un valore medio di 2,70, con notevoli margini di crrescita nel fututo, attraverso azioni mirate ad arricchire le competenze delle risorse umane presenti in azienda. However, "Diversity and Inclusion" scored only 2.00, reflecting a need for greater efforts in fostering an inclusive workplace.

Company 2 and Company 3 lead this category with scores of 4.50, demonstrating strong job creation and skills enhancement. Company 5, however, scored 1.00, highlighting areas requiring immediate action.

Circular Sustainability recorded a mean score of 2.67, representing moderate performance. The sub-dimension "No Waste" scored the highest within this category at 2.80, showing a promising focus on waste reduction. Nevertheless, "Life Cycle Management" and "Resource Efficiency" scored 2.60, highlighting areas where efficiency improvements are necessary.

Company 1 achieved the highest score of 5.00, reflecting exceptional performance in "Resource efficiency" and "waste management". At the other end of the spectrum, Company 5 scored 1.00, underscoring a critical need for improvements.

Climate Sustainability had an average score of 2.73, reflecting an intermediate level of achievement. "Environmental Regulations" and "Global Climate Change Actions" both scored 2.80, suggesting compliance with regulatory standards and engagement in climate-related initiatives. However, "Energy Management" scored lower at 2.60, emphasizing the need for more robust energy strategies.

Company 3 leads with a score of 4.67, demonstrating a strong focus on "Environmental regulations" and "climate actions". Company 5 scored 1.00, indicating substantial deficiencies in this area.

Territorial Sustainability stands out as the highest-scoring category with an average of 3.73, indicating substantial progress in this area. "Business Ethics" scored an impressive 4.40, showcasing exceptional ethical practices in local economic contexts. "Social Investment" also scored highly at 3.60, emphasizing the importance placed on community welfare.

Company 3 and Company 10 are the leaders with scores of 5.00, reflecting outstanding contributions to local economic impacts and business ethics. On the other hand, Company 5 scored 2.33, signaling a need for greater emphasis on territorial development.

The radar chart illustrates the relative strengths and weaknesses across the seven categories. *Territorial Sustainability* emerges as the strongest dimension, driven by high scores in "Business Ethics" and "Social Investment." On the other hand, *Environmental Sustainability* requires the most attention, with low scores in critical areas such as "Biodiversity" and "Clean Air."

Further details on the performance of the individual companies surveyed can be seen in Fig. 4, which shows the '7S' scores for each company considered. Among the companies analyzed, Company 3 results to be a south/insular company excellency consistently demonstrating excellence across multiple dimensions, while Company 5 struggles significantly, particularly *in Environmental*, *Social*, and *Ethical Sustainability.*

This analysis underscores the need for targeted interventions to address deficiencies, particularly in Environmental and Social Sustainability. Simultaneously, it highlights the importance of leveraging strengths in areas like *Territorial* and *Economic Sustainability* to drive overall improvement.

By surfing the websites, it was possible to identify other useful information to understand the CSR level of the analysed companies. These aspects are not included in the sub-dimensions of the '7S' foreseen in the model, but could be included to complete the framework of the phenomenon that can certainly be improved. All the companies in the

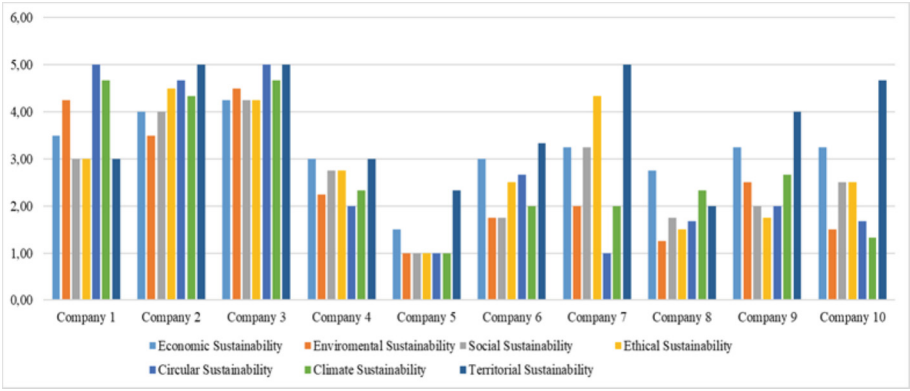

Fig. 4. The rating of the "7S" for each company in the sample (Source: our elaborations)

sample report on the sustainable development objectives pursued in their sustainability reports; some of them are Benefit companies. The companies in the sample have drawn up their sustainability reports by voluntarily adhering to the GRI Sustainability Reporting Standard, committing themselves to integrating their corporate information network with the data and information necessary to be able to comply with the EU Directive 2022/ 2464 in the near future.

5 Discussion and Conclusion

Businesses, as well as the various actors involved in the social-economic growth processes of economic systems, are called upon personally to take responsibility for the negative externalities produced of their production processes, and it is to them that policies oriented toward a model of sustainable development are addressed. Among the various approaches that businesses have adopted over the past decades, there has been a growing focus on innovative models through which businesses have sought to integrate the three dimensions of sustainability (economic, social and environmental).

The CSR approach has oriented companies to review their 'mission' and business functions, shifting the focus from operating income to environmental and social impacts. In fact, during strategic planning, companies pay particular attention to the definition of their 'mission' and 'vision', no longer taking into account only the profit margin, profitability, but considering the effects of the company's activities both at an environmental level (such as CO2 emissions, ecological footprint, etc.) and at a social level (through actions that aim at the wellbeing of its human resources and the territorial reference communities).

CSR, sustainability and stakeholders are three pillars that lead companies, or a part of them, to confront new objectives and, as a result, more complex strategic and organizational orientations than traditional models.

The transition towards an integration of sustainability in business management can be promoted at this particular time, especially in the E.U, by specific actions. The first major opportunity identified by the European Commission is represented by the National

Recovery and Resilience Plans (NRRPs) approved by each Member State. Among their objectives are to better support companies in decarbonising their production processes, adopting greener, circular technologies and promoting social inclusion actions. The proposed research, although limited to the presentation of the online CS evaluation approach, as the first step of a research in progress, could have operational developments in light of the recent 2022 E.U. Corporate Sustainability Reporting Directive (CSRD) [5] will generate important changes in the regulatory frameworks of EU member countries. One of the most significant innovations is that companies would be required to disclose sustainability information according to the EU Sustainability Reporting Standards including climate, pollution, water, biodiversity, workers and business conduct [56] (European Financial Reporting Advisory Group).

From the analysis of the sample, although currently limited to just a few companies that are representative of the Italian livestock reality, a growing awareness of the complex interaction of variables that lead to balanced economic-financial results is evident in company management. Enterprises are perceiving the importance of integrating in their strategic choices the many stakeholders who are directly interested in the company's results. Economic-financial equilibrium (with its related goals) is a necessary but not sufficient condition of overall corporate 'sustainability'. This implies that all 'stakeholders' in the company are aware of this and contribute to the final result for their part. The so-called 'multi-stakeholder' view presupposes a collaborative, win-win approach to benefit all stakeholders. This attitude would reduce the risk of so-called 'greenwashing', meaning a false environmentalism that is not matched by a real commitment to corporate sustainability, that might have an obvious negative impact on the corporate image and, therefore, on the economic-financial results.

This paper presents the initial findings of an ongoing study (as mentioned) and it has limitations derived from the small sample size, that affect the interpretation of the results. The "7S" model will be further validated in order to ensure reproducibility and reduce the element of subjective assessment.

This study could help develop future research based on the combination of psychological and socio-economic factors to understand the dynamics of sustainability adoption in Agribusiness System enterprises as well as weaknesses and strengths related to CSR implementation in new business models.

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