WACOAL SUSTAINABILITY REPORTS: A STUDY OF BOARD DIVERSITY, HUMAN CAPITAL, AND EMPLOYEE PRODUCTIVITY

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Abstract

This paper aims to increase the awareness of educators, entrepreneurs, policy-makers, and management in business organizations and non-governmental organizations that are familiar with the elements of Sustainable Development Goals (SDGs) and environmental, social, and governance (ESG) for social inclusion and women's development with business sustainability. The relevancy of this paper is focused on employee productivity during the economic downturn after COVID-19. Eight reports published from 2015 to 2022 were found. To critically identify their relationship to the topic, by using NVivo software, a text search was performed for the mentioned keywords. The findings of this paper on the factors potentially related to employee productivity are human capital, management board diversity, improvement in health, and improvement in quality issues. It is recommended that the management of organizations implement constructive solutions for the wellness of employees to enhance overall employee productivity. The search results showed that some of the factors such as management board duties (women) and quality issues on supply chain management were cited the most frequently with 3192 and 2706 times, correspondingly, while employee productivity (men) was cited less frequently in comparison. This is managerially relevant to organizations which are working on sustainable development (SD) with employee productivity and organizational effectiveness. A validation model is needed to link up with the findings of this paper to improve organizational performance.

Keywords: Sustainability Report, Productivity, Human Capability

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1. INTRODUCTION

Based on the 2023 Policy Address, "following the allocation of additional funding to establish the Women Empowerment Fund last year, the Government will set up under the Home and Youth Affairs Bureau (HYAB) a dedicated Women Affairs Team and designate the post of Commissioner for Women Affairs to steer work related to women's affairs" (Hong Kong Special Administrative Region Government, 2023, p. 54). It is time to explore the key elements of organizational effectiveness from the perspective of environmental, social, and governance (ESG) and/or sustainability reporting elements for improvement.

Facilitating organisational change via innovations for sustainable development (SD) continues to be one of the major challenges in

corporations of different natures. The phrases of sustainability and corporate social responsibility (CSR) have been used interchangeably in the past few years. Organisations of different natures are seeking ways to enhance business growth, for example, designing innovative products and services, re-visiting the operations flow management system, and re-examining outsourced business partners for quality. The United Nations' (UN) Rio + 20 outcome document, *The Future We Want* (UN, 2012), asserted that people are the centre of SD; and Rio + 20 promised to strive for a world that is just, equitable, inclusive and committed to working together to promote sustained and comprehensive economic growth, social development and environmental protection to benefit all. However, it has been found that little research has been done on the best methods for achieving the UN Sustainable Development Goals (SDG), most relevantly, Goal 4: "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all"; Goal 8: "Promote sustained, inclusive and sustainable growth, full and productive employment"; and Goal 17: "Strengthen the means of implementation and revitalise the global partnership for SD". Wirtenberg et al. (2007) uncovered seven qualities for building a sustainable enterprise: management support, centrality to business strategy, values, metrics, stakeholder engagement, systems alignment and organisational integration. From the findings of Wirtenberg et al. (2007), it was found that systems alignment and organisational integration were the weakest dimensions of most enterprises. Hence, it is worthwhile to explore how to integrate professional development into organisational systems with an innovative SD mindset for achieving the SDGs of the UN.

According to Kassel and Rimanoczy (2018), a sustainability mindset is intended to help individuals analyse complex management challenges and generate truly innovative solutions. The sustainability mindset breaks away from traditional management disciplinary silos by integrating management ethics, entrepreneurship, environmental studies, systems thinking, self-awareness and spirituality within the dimensional contexts of being (values), thinking (knowledge) and doing (competency). Kassel and Rimanoczy (2018) highlighted that multi-disciplinary knowledge for developing a sustainability mindset was crucial. Additionally, Kassel and Rimanoczy (2018) provided a framework for a "sustainability mindset" with the elements of:

1) how individuals view the world and their role/place in it;

2) how individuals' views link up with their assumptions, beliefs, and values;

3) how individuals incorporate a sustainability mindset systematically to understand the ecosystem of a society.

The definition of the sustainability mindset put forward by Kassel and Rimanoczy (2018) involves content areas, dimensions, and components. The purpose of this paper is to build on the sustainability mindset model framework put forth by Kassel and Rimanoczy (2018) through four dimensions: ecological worldview, systems perspective, emotional intelligence and spiritual intelligence. These four dimensions will be incorporated into seamless and innovative assessments to help learners build a sustainability mindset with knowledge of the society in which they live, with values (being) that they believe in interconnectedness, and with competency (doing) in identifying feasible and innovative solutions for new problems.

In general, it is hard for our generation living in the 20th century to understand the impacts of a pandemic on society, and it is harder to imagine how to improve organizational productivity for SD during such a critical moment in the post-COVID-19 period. In line with the UN Decade of Education for Sustainable Development (DESD) 2005–2015 (Global Development Research Center [GDRC], n.d.) on sustainability, many research papers have been written on SD in the higher education sector. Different institutions have their own interpretations of SD. In general, SD is related to the economic, social and environmental impacts of global growth, promoting responsible decision-making to allocate the resources necessary to meet the present and future needs of society. This connects to how management defines and interprets sustainability when setting and implementing their short- and long-term strategic goals with the total involvement of academic and administrative staff. Buying into the concept of SD is the first and the most significant step in implementing sustainability-related actions in an institution, as the perception of staff on SD relates directly to their understanding of and exposure to sustainability ideals.

According to the definition of the World Commission on Environment and Development (WCED, 1987), sustainable development is a development that "meets the needs of the present without compromising the ability of future generations to meet their own needs" (p. 16). Basic economic sustainability requires that the current activity of businesses be supported in the short term and that new products, services, processes and people are supported in the long term. In the global initiatives of the UN DESD 2005–2015, the mission of the DESD outlined by the UN Educational, Scientific and Cultural Organization (UNESCO) is to meet the needs of the present without compromising those of future generations. Hence, the education for sustainability development (ESD) is relevant to all nations and all higher education institutions. Management in higher education institutions needs to keep practising the rationale of ESD beyond 2015 by integrating ESD into their institutional operational level in setting strategic goals and performance indicators, and school/programme levels in re-visiting the curriculum for the benefit of learners and the community. Yeung (2023) mentioned that Kitagawa (2005) had examined the role of universities in a knowledgeable society in light of the emergence of new research and learning systems, conditioned by forces of both globalisation and regionalisation with the impacts of these new relationships perceived in four principal dimensions: economy, human resources, governance, and community. In order to close the gap, it is time to learn from corporate sustainability reports on the interlinkage of economy, human resources, governance and community for organisational productivity.

As mentioned by the UN DESD, quantitative and qualitative ESD indicators need to be incorporated

into different aspects of education for regular monitoring and reviewing purposes. This paper is going to analyze the six Principles Of Responsible Management Education (PRME) and 17 SDGs, along with the CSR guidelines of the International Organisation for Standardisation (ISO) 26000, to present the capacity of a video production project to build learners' creativity, team spirit, and communication skills, as well as enhance teachers' ability to be innovative in assessing a learner's competency to become a future leader with an SD mindset.

This paper begins with literature and trends in business and management education, CSR and innovations for sustainability. The ultimate aim of this paper is to align with the 2023 Policy Address in Paragraph 130 "Women's Development" (Hong Kong Special Administrative Region Government, 2023). The main objective of this study is to explore the key elements for organizational effectiveness from the sustainability reports of Wacoal.

The rest of the paper is structured as follows. Section 2 reviews the relevant literature on SD mindset, knowledge-based economy, and CSR. Section 3 describes the methodology. Section 4 provides the results of the study and discusses the findings. Finally, Section 5 concludes the paper with implications for future research directions.

2. THEORETICAL BACKGROUND

2.1. From sustainable development to a sustainable development/sustainability mindset

In recent years, the higher education sector has started to address the issues of SD in their operations and curriculum design. This has created a dramatic need for educators, especially curriculum designers, with a mindset of sustainability and social responsibility (SR) and who possess the skills to write sustainability-related reports to communicate with stakeholders for accountability and transparency. This led to a need for further study of the elements of SD and a sustainability mindset to align with the PRME principles and SDGs to help developing learners become future leaders who possess an SD mindset for economic, social and environmental impacts.

The purpose of this paper is to explore the key elements for organizational effectiveness from sustainability reports of Wacoal via the seven dimensions of ISO 26000 CSR. Guidelines will identify the steps involved in designing relevant sustainability-related activities to assess employees' knowledge (thinking), values (being) and competency (doing) in the dimensions of ecological worldview, systems perspective, and emotional and spiritual intelligence to fill the gaps between academics and industries in terms of developing talents with relevant knowledge, skills, attitudes and values for the future.

According to the information released on the Hong Kong government website, the concept of SD was adopted by the WCED (1987), stating that SD is that which "meets the needs of the present without compromising the ability of future generations to meet their own needs" (p. 16). Based on information from the Hong Kong government website, it seems the government's focus is more on SDG 11 sustainable cities, SDG 3 good health and well-being, SDG 6 clean water, SDG 7 clean energy and SDG 13 climate action, stating that building Hong Kong into a world-class city and making Hong Kong a clean, comfortable and pleasant home would require a fundamental change of mindset (Hwa, 1999) to make progress in the following three main areas:

- finding ways to increase prosperity and improve the quality of life while reducing overall pollution and waste;
- meeting our own needs and aspirations without doing damage to the prospects of future generations;
- reducing the environmental burden we put on our neighbours and helping to preserve common resources (Hwa, 1999).

Though the actions taken by the Hong Kong government are noble, they will not be enough to make significant progress towards these goals. More efforts are needed in the private sector to engage employees and management to build an SD mindset to achieve results in the above three main areas and other areas, for example, women empowerment and organizational SD with productivity. The COVID-19 pandemic has created great impacts on the overall economic performance and organizational effectiveness, even greater than the 2008 financial crisis, leading to identifying ways of improving not only the organization's productivity but also the wellness of employees.

2.2. Sustainable development and a knowledge-based economy

The concepts of SD have been highly debated subjects and are of great importance for the future, especially in the higher education sector where students are educated to be prepared to face the world's impending challenges and where they are expected to develop themselves personally and professionally in a sustainable manner. Szitar (2014) argues that community development is related to sustainability which needs to have stakeholder collaboration, linking up changes with sustainability, and adopting interdisciplinary and multidisciplinary approaches in teaching in architectural education Pinho et al. (2015) also state that university education not only enables professional growth, but also promotes development on a personal level. Additionally, they highlighted that contextualisation is crucial in university education, including creating a variety of contexts for students to learn how to perceive the world, how to handle adverse situations, how to develop belonging to the syllabus, how to experience practical content, and how to create professional networks via extracurricular activities complementary to their studies.

In fact, Gedžūne (2014), Gedžūne and Gedžūne (2012) and Pohl et al. (2010) also argue that teacher training and engagement through reflection, active research and co-production of sustainability-related research were needed to understand the importance of a broader and interrelated perspective on issues surrounding SD for the future. As early as 2005, Kitagawa (2005) pointed out that the role of universities in a knowledgeable society was examined in light of the emergence of new research and learning systems, conditioned by forces of both globalisation and regionalisation with the impacts of

these new relationships perceived in four principal dimensions: economy, human resources, governance and community. Based on SDG 4, quality education, it is expected that the supply of qualified teachers will increase, including through international cooperation for teacher training in developing countries. Hence, the objective of this chapter is not only to empower our young people to use technology to convey stories of personal values and SDGs and PRME but also to share the best practices of video production for inner values in different industries working towards UN SDGs. This chapter will also strive to identify the potential use of the completed video/movie in seamless teaching and learning practices, as well as in building a platform of knowledge exchange for developed and developing countries.

As we know, the economic development of most countries is now turning from manufacturing into service production, creating a need for a workforce with professional knowledge, skills, attitudes and values. Kivunja (2015) argues that economies have been increasingly globalised with digital technologies assuming the ubiquitous presence and functional utility of these technologies in peoples' lives outside educational contexts. He states that educators need to prepare learners for the digital economy, requiring the teaching of new skills rather than the traditional core subjects. Kivunja (2015) called this realisation a new learning paradigm, focused on teaching students the skills most demanded in the 21st century. He put forward the 4Cs as super skills: critical thinking, communication, collaboration and creativity. If learners are taught these four crucial skills with the sustainability-related content and community development mentioned by Szitar (2014), and the contexts for development mentioned by Pinho et al. (2015), the community will be a better one under a knowledge-based economy within a digital technology environment.

2.3. Sustainable development and corporate social responsibility

Under keen competition for resources and facing unexpected risks from natural and human-made disasters, people are aware of the importance of sustainability in education. In fact, the concept of sustainability can be traced back to the 13th century, though the idea became much more widespread in environmental literature beginning in the 1870s (Jones et al., 2011). Jones et al. (2011) suggested that sustainability was about human survival and the avoidance of ecological disasters with complex and technical meanings from a professional perspective. They argued that sustainability could be seen as the goal or endpoint of a process called SD. They also mentioned that a number of attempts had been made by sustainability scholars to create theoretical frameworks that connect nature and society, as these were needed to demonstrate that social and economic development could not be viewed in isolation from the natural environment (Amsler, 2009, as cited in Jones et al., 2011).

Djordevic and Cotton (2011) realised that there had been a growing awareness in national and international policies about the importance of integrating sustainability into both business and educational arenas. They emphasised that ESD was an issue of increasing importance in higher education, including the campus, curriculum, community and culture of institutions. They quoted the ideas of UNESCO, which stated that ESD was "a process of learning how to make decisions that consider the long-term future of the economy, ecology and equity of all communities" (UN DESD, 2006, p. 16). From an institutional perspective, policy and strategy related to SD in higher educational institutions must be driven by the management teams within those organizations, including curriculum design and development policy, teaching and learning policy, research policy, campus design and maintenance policy. Two years later, Ryan and Tilbury (2013) argued that though the need to embed ESD into the higher education curriculum was well recognized in international SD dialogues, substantial obstacles were encountered which called for systemic education change. They discovered that educators needed to re-think the purpose of education to extend learning opportunities for learners who could contribute more to the future. They concluded a deeper reflection on teaching and learning was needed to make ESD a viable education proposition for transferring sustainability-related skills. They also put forward that engaging learners with experiences on SD was significant, as this would lead learners to further develop their critical thinking skills and their ability to ask provocative questions, in addition to helping them devise new ways of sustainable living.

Additionally, Yeung (2014a) highlighted that responsible corporations needed to adopt the seven dimensions of the CSR guidelines of ISO 26000 in their operations: labour practices, consumer issues, fair operating practices, human rights, organisational governance, community involvement, and development and the environment. She mentioned that the priority of the seven dimensions was subject to the strategic planning of the management and the expectations of their stakeholders. According to Cajazeira (2008, as cited in Yeung, 2014a), the major principles for ISO 26000 are accountability, transparency, ethical behaviour, consideration for the stakeholders, legality, international standards, and human rights. It is the responsibility of organisations to consider the needs of stakeholders through these seven lenses when designing work processes or executing business-related activities. In fact, the ISO 26000 CSR guidelines convey the message that non-economic inputs and the soft side of outcomes are the prevailing trends in quality management systems (QMS).

In order to fulfil the needs of UNESCO and the gaps uncovered by scholars, this paper focuses on exploring ways to link institutional vision and strategic goals with social reporting principles and ISO 26000 CSR guidelines to define steps of engaging stakeholders, identifying possible risks and setting sustainability- and CSR-related goals for making institutions more sustainable. Yeung (2014a) argued that building quality into products and services was not sufficient for continual improvement. She called for new ways of integrating sustainability and CSR into organisational strategies for sustainable business. In fact, Mootee (2013) brought up a similar viewpoint to Yeung (2014a), stating that more than 80% of our management tools, systems, and techniques are for value-capture

efforts, not for value creation; this includes techniques such as total quality management (TQM), enterprise resource planning (ERP), Six Sigma, Lean Startup, and Agile Systems. These tools are valuable for keeping an enterprise running smoothly. But we should be focusing on value creation rather than value capture alone. This is where design thinking comes into play. Companies such as Apple, Amazon, Netflix, Samsung, Burberry, and BMW are winning by design and the thinking behind that design. The author mentioned that solving problems needs to have a multi-functional and multi-perspective approach influenced by many of the principles inherent in design thinking, including core values, identities, expectations, and views of the world. The author emphasized that the "responsibility to shape the future" was critical and actions had to be humanised, meaningful and connective. When applying the concepts of design thinking to setting sustainability-related goals for educational institutions, embedding the principles of empathy, an approach to collective problem solving, and a framework to balance needs and feasibility are needed.

The 21st century has seen a significant shift in the way businesses approach leadership and sustainability. With the rise of ESG concerns, companies are increasingly recognizing the importance of integrating sustainability into their operations and reporting. At the forefront of this movement are women leaders who are leveraging their unique perspectives and strengths to drive transformative change.

One of the most prominent examples of women's transformative leadership in sustainability is Indra Nooyi, the former chief executive officer (CEO) of PepsiCo. Under her leadership, the company made significant strides in reducing its environmental impact, including a 50% reduction in greenhouse gas emissions from its operations. Nooyi's commitment to sustainability was not only driven by her personal values but also by her understanding of the business case for sustainability. She recognized that sustainability was not only a moral imperative but also a critical component of PepsiCo's long-term success (Beaver, 2023).

Nooyi's approach to sustainability was deeply rooted in her understanding of the interconnectedness of social, environmental, and economic issues. She believed that companies must prioritize all three areas to achieve true sustainability. This approach is reflected in PepsiCo's sustainability report (Beaver, 2023), which highlights the company's efforts to reduce its carbon footprint, promote sustainable agriculture practices, and support women's economic empowerment.

Another example of women's transformative leadership in sustainability is Mary Barra, the CEO of General Motors (GM). Under Barra's leadership, GM has made significant strides in reducing its environmental impact, including a commitment to eliminate tailpipe emissions from its new vehicles by 2035. Barra's approach to sustainability is deeply rooted in her understanding of the importance of technology and innovation in driving positive change. She recognizes that companies must invest in emerging technologies and business models to stay ahead of the curve and meet changing customer expectations (Rizvi, 2024).

Barra's commitment to sustainability is reflected in GM's Sustainability Report (GM, 2022), which highlights the company's efforts to reduce its carbon footprint, promote sustainable mobility solutions, and support diversity and inclusion in the workplace. The report also highlights GM's commitment to transparency and accountability, including its use of industry-standard reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB).

So, what can we learn from these women leaders' approaches to sustainability and branding? First, it is clear that sustainability is not just a moral imperative but also a critical component of business strategy. These leaders recognize that companies must prioritize sustainability to stay ahead of changing customer expectations and regulatory requirements.

Second, women leaders are more likely to approach sustainability from a holistic perspective, recognizing that social, environmental, and economic issues are interconnected. This approach is reflected in their commitment to transparency and accountability, as well as their focus on promoting sustainable practices throughout their supply chains.

Third, women leaders are more likely to leverage their unique perspectives and strengths to drive transformative change. They recognize that they have a critical role to play in shaping the future of business and society.

Finally, women leaders are more likely to prioritize diversity and inclusion in their organizations, recognizing that diverse perspectives and experiences are essential for driving innovation and success.

In conclusion, women's transformative leadership in sustainability is a critical component of driving positive change in business and society. As we look to the future, it is clear that companies must prioritize sustainability to stay ahead of changing customer expectations and regulatory requirements. To achieve this goal, companies must prioritize transparency and accountability, including through the use of industry-standard reporting frameworks such as the GRI and SASB. Companies must also prioritize diversity and inclusion in their organizations, recognizing that diverse perspectives and experiences are essential for driving innovation and success. Ultimately, women's transformative leadership in sustainability is not just a moral imperative but also a critical component of business strategy. By prioritizing sustainability, transparency, and diversity, companies can drive positive change and create a more sustainable future for all.

3. RESEARCH METHODOLOGY

Communication is to send textual messages — verbal and non-verbal for coordinating and influencing purposes. Subsequently, printed textual messages are instruments for convincing people's minds to acknowledge their thoughts. Organizational behaviour is to get, anticipate and get others' behaviour changed. Administration is to oversee assets inside an organization for accomplishing organizational objectives. These three standards — trade communication, organization behaviour and trade administration bear an inter-related relationship.

Textual messages are information for conducting substance review and examination amid the method of grounded hypothesis which makes a difference in us to initiate a concept for generalization and future expectation.

From selected textual messages, substance review and examination could be a strategy to empower analysts to ponder human behaviour within a short time. It is an investigation of composed substance drawn from a certain kind of communication papers, like readings, expositions and articles from daily papers. By analyzing this composed work of individuals, the analyst can:

- get it the behaviour of individuals and organizational designs;
- induce demeanours, values and social designs in totally different nations or organizations;
- pick up thoughts of how organizations are seen;
- can see the drift of certain hones;
- separate hones among certain bunches of individuals.

"Content analysis as a methodology is often used in conjunction with other methods, in particular historical and ethnographical research. It can be used in any context in which the researcher desires a means of systematizing and quantifying data. It is extremely valuable in analyzing observation and interview data" (Fraenkel & Wallen, 2003, p. 482).

Substance review and examination may be a precise and objective investigation of chosen content characteristics. This incorporates tallying the number, and recurrence of words, finding out the characteristics of subjects, and characters, building relationships among items, and paragraphs, and finally establishing important concepts. It isn't essentially a quantitative inquiry about strategy but also a subjective one as the reason for the composing is additionally reflected through the investigation.

In this paper, the author numbered the recurrence of selected words and expressions from writings related to organizational effectiveness in sustainability reports to identify the key elements for the following research objective — to explore the key elements for organisational effectiveness from sustainability reports of Wacoal.

This paper selects integrated reports of Wacoal (2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022) to analyse the key elements for organizational effectiveness. Research was conducted to interpret factors potentially related to employee productivity = human capital + management board diversity + improvement in health + improvement in quality issues. Eight reports published from 2015 to 2022 were found. To critically identify their relationship to the topic, by using NVivo software, a text search was performed for the mentioned keywords. By thoroughly diving into these articles, numerous relatable factors are identified to the topic, including management board duties (women), management board duties (men), quality issues in supply chain management, quality issues on products, mental issues (women), improvements in health issues (women), quality issues on services, improvement in health issues (men), CSR procurement issues, quality issues on organization, human capital on diversity, employee productivity (women), mental issues (men), human capitals on inclusion, and employee productivity (men).

4. RESEARCH FINDINGS

4.1. Phase 1 — Qualitative analysis with NVivo

The research results showed that some of the factors such as 1) management board duties (women) and 2) quality issues on supply chain management were cited the most frequently with 3192 and 2706 times correspondingly, while employee productivity (men) were cited less frequently in comparison.

Table 1. Findings of the keywords search

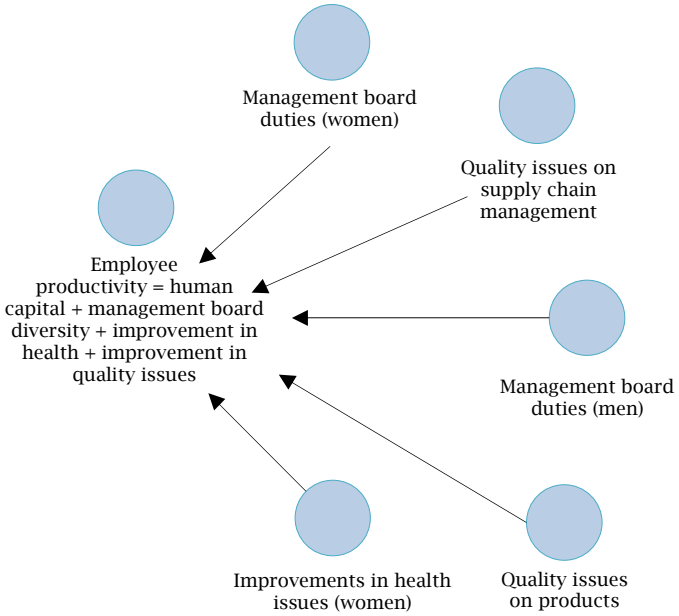
Factors	*Sources*	*References*
Management board duties (women)	8	3192
Quality issues in supply chain management	8	2706
Management board duties (men)	8	2698
Quality issues on products	8	1727
Improvements in health issues (women)	8	1239
Mental issues (women)	8	973
Quality issues on services	8	946
Improvement in health issues (men)	8	861
CSR procurement issues	8	857
Human capital on diversity	8	855
Quality issues in the organization	8	842
Employee productivity (women)	8	788
Mental issues (men)	8	479
Human capital on inclusion	8	377
Employee productivity (men)	8	294

Further inspecting the relationship among the factors, it was apparent that management board duties (women), quality issues in supply chain management, management board duties (men), quality issues on products, and improvements in health issues (women) contribute to the topic of employee productivity = human capital + management board diversity + improvement in health + improvement in quality issues. Based on such findings, a graphical model was generated with the data (see Table 2 and Figure 1), that is, the key factors leading to employee productivity are 1) management board duties for women employees, 2) quality issues in supply chain management, 3) management board duties for men employees, 4) quality issues on products, and 5) improvements in health issues for women employees.

Table 2. The key factors identified for employee productivity

Result	*Key factors identified*
Employee productivity	1) Management board duties for female employees
	2) Quality issues in supply chain management
	3) Management board duties for male employees
	4) Quality issues on products
	5) Improvements in health issues for women employees

Figure 1. Model on the factors



4.2. Phase 2 — Interview

Brands offer economic values and psychological fulfilment to customers, amplifying their importance to a community with social values and self-esteem if the products target women customers. We use brands to address the unique products of an organization to position itself in society. Our trust moves along with branding products and product producers who may contribute to the development of a community. Brand handlers or facilitators are those people who pass the messages of a brand with trust and organizational culture to the community.

In order to benchmark Wacoal's sustainability reports with brand woman products in the market, the author has interviewed a woman leader in Wacoal to recommend the following steps for building a brand in the eyes of a customer:

1. Compare the sustainability practices and initiatives outlined in Wacoal's sustainability report with those of leading USA brands of women's products. This can include looking at areas such as materials sourcing (suppliers), manufacturing processes to reduce water, energy and waste, packaging with compliance to the requirements of the government and customers with transparency in the supply chain management.

2. Measure the environmental impact of Wacoal's products against those of USA brands of women's products. This can involve assessing factors such as carbon emissions, water usage, and waste generation throughout the product lifecycle.

3. Evaluate the SR efforts of both Wacoal and USA bra brands, including human rights, labour practices, employee welfare, customer issues, community engagement, environmental issues, and fair operations of ISO 26000 CSR guidelines.

In regards to the quality issues of Wacoal products in terms of sustainability and alignment with UN the SDGs and ESG criteria, several factors can be considered for continual improvement of the brand of products and maintaining trust delivered by the organization:

1. Materials: Wacoal may use a variety of materials in its bras, including synthetic fibres and natural fibres. They may prioritize sustainable materials such as organic cotton or recycled polyester.

2. Supply chain transparency: Wacoal may have initiatives in place to ensure transparency and ethical sourcing in its supply chain, including fair labour practices and responsible sourcing of materials. For this area, blockchain of traceability, decentralization and transparency may help both brands to offer trust to the community. Hence, technology may be recommended to be integrated into the process for saving time, and energy, and enhancing traceability and accountability.

3. Manufacturing processes: Wacoal may have initiatives to reduce energy consumption, water usage, and waste generation in their manufacturing processes.

4. Social responsibility: Wacoal supports community development, employee welfare, and diversity and inclusion in their organizations.

5. Reporting and accountability: Wacoal has sustainability reports published to outline its progress towards sustainability goals and commitments to social and environmental responsibility.

5. CONCLUSION

Based on the PRME principles, SDGs and ISO 26000 CSR guidelines, supporting the growth of the SD mindset with innovations through the use of the SD mindset with innovations model in local contexts can help an organisation achieve the objective of building an SD mindset, to convey values of women empowerment, to facilitate management and employees to commit SDG and ESG, especially on quality issues of products, employee productivity = human capital + management board diversity + improvement in health + improvement in quality issues, and the ways of enhancing men employee productivity.

Building an SD mindset by promoting the growth of management and employee

intelligence in understanding their business through economic, social and environmental lenses is a challenge in responsible management education. Hence, it is recommended that CSR social policy should be built on the Shirley Yeung model of SD mindset with innovations going forward, that is, a model of three layers (see the below diagram):

1) first layer — 17 SDGs;

2) second layer in six principles of PRME — values, purpose, ongoing dialogue, research, method and partnership;

3) third layer — author's research findings in the past 10 years classified into three pillars:

3.1) SD mindset (multi-disciplinary knowledge, self-awareness, management ethics, entrepreneurship or system thinking);

3.2) engagement;

3.3) design with innovations.

The suffering caused by the COVID-19 pandemic triggers researchers to explore a better system to organize, coordinate, motivate and control the organization for productivity. In order to unlearn what we have been doing in the past years in organizational management, studying good practices of sustainability reports may be one of the ways. However, it is recommended to overcome recent study limitations to gather more data from financial and integrated reports of different industries for developing a holistic framework for employee productivity in the near future.

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