



**Unified marketing concept for green marketing:
EU's Green Claims directive's meaning for a small or
medium sized organisation**

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Abstract

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<p>Greenwashing and undetailed sustainable claims in marketing have been a problem in the last decades. Consumers cannot verify how the business operates nor whether it operates according to sustainable demands, even though it claims to do so. Also, the sustainable companies struggle with marketing the services or the products, because part of the businesses use false claims as their competition advantages.</p> <p>The objective of this thesis is to enlighten the new Substantiation and communication of explicit environmental claims ("Green Claims Directive") of European Union to find out, what it is for and why it is useful for the organisations and consumers. Green Claims directive is a new guidance, which has not yet been taken in use by EU member states. Its purpose is to support the marketing of sustainable products and services and advance circular economy.</p> <p>The aim of this thesis is also to define the demands of the directive so that it can be clarified, what a company must do to fulfil these demands in its marketing. As a conclusion there is a description about the demands of the directive for a small and medium sized tourism company. A special attention has been given for a tourism destination Kokouspoukama, which has been used as an example of the target company, and its current green marketing has been analysed in detail as well as its environmental effects evaluated through its value chain by a group of students.</p> <p>This thesis's theoretical framework handles corporate social responsibility, green marketing and the regulations about the green claims and marketing, which lighten up the demands and expectations for the companies. This thesis is a qualitative research, which research methods are the interviews and the documents. As a development method this thesis presents co-creation strategy tool, which helps organisations develop their services through openness and interaction with their stakeholders.</p> <p>According to the research findings, companies are pleased with the new directive and will advantage it in its detail. Finnish small and medium sized tourism companies are somewhat modest in marketing their sustainable actions and they dread, that their marketing might give the impression of greenwashing. The results of the interviews indicate that the companies should communicate more about their sustainability actions, even of the unfinished ones.</p> <p>The new directive benefits the companies through the growing interest from their stakeholders and gives them credibility in green marketing. The environmental effects' description gives a company more detailed information to develop its strategy and sustainable actions as well as its green marketing. Through the knowledge about company's effects on the environment, it can pay attention to the crucial points in its environmentally straining actions, and make some profound changes to improve the negative effects on its environment.</p>
Keywords Green claims, sustainable marketing, green marketing, greenwashing, tourism organisations.

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<p>Viherpesu ja yksilöimättömät kestävän kehityksen väitteet markkinoinnissa ovat olleet viime vuosikymmeninä ongelma. Kuluttajat eivät pysty todentamaan miten yrityksen toimivat tai toimivatko ne kestävän kehityksen vaatimusten mukaan, vaikka yritys väittäisi niin. Samoin kestäville yrityksillä on haasteita markkinoida palveluitaan tai tuotteitaan, koska osa yrityksistä käyttää väärin väitteitä kilpailuetunaan.</p> <p>Tämän opinnäytetyön päämääränä on valaista EU:n uutta vihreiden väittämien direktiiviehdotusta (Green Claims Directive) ja selvittää, mitä varten se on tehty ja miksi se on hyödyllinen yrityksille ja kuluttajille. Green Claims direktiivi on uusi ohje, jota ei ole vielä otettu käyttöön EU:n jäsenvaltioissa. Sen tarkoitus on tukea kestävien palveluiden ja tuotteiden markkinointia ja edistää kiertotaloutta.</p> <p>Päämääränä on myös määrittellä direktiivin vaateet ja selvittää, miten yritykset voivat täyttää ne markkinoinnissaan. Tuloksena on kuvaus direktiivin vaatimuksista pienille ja keskisuurille matkailuyrityksille. Erityishuomiota on työssä annettu Kokouspoukama-matkailuyritykselle, joka on ollut esimerkkinä kohdeyrityksistä ja jonka vihreän markkinoinnin toimet on analysoitu tässä työssä yksityiskohtaisesti sekä tehty ympäristövaikutusten kartoitus arvoketjun osalta ryhmätyönä muiden opiskelijoiden kanssa.</p> <p>Opinnäytetyön teoreettinen viitekehys käsittelee yrityksen yhteiskuntavastuuta, vihreää markkinointia ja ympäristöväittämien sekä vihreän markkinoinnin sääntelyä. Opinnäytetyö on kvalitatiivinen tutkimus, jonka tutkimusmenetelmät ovat haastattelu sekä dokumentit. Kehitysmenetelmä tässä työssä esittelee yhteiskehittämisen strategiatyökalun, joka auttaa yrityksiä kehittämään palveluitaan avoimuuden ja sidosryhmäyhteistyön kautta. s</p> <p>Tutkimustulokset osoittavat, että yritykset ovat tyytyväisiä uuden direktiivin tuloon ja aikovat hyödyntää sitä yksityiskohtaisesti. Suomalaiset pienet ja keskisuuret matkailuyritykset ovat jokseenkin vaatimattomia markkinoidessaan kestävän kehityksen tekojaan ja pelkäävät, että heidän markkinointinsa vaikuttaa viherpesulta. Haastattelutulokset viittaavat siihen, että yritysten pitäisi kertoa enemmän kestävän kehityksen teoistaan, jopa niistä, jotka ovat vielä vasta tekeillä.</p> <p>Uusi direktiivi hyödyttää yrityksiä sidosryhmien kasvavan kiinnostuksen ja vaatimusten kautta ja antaa niille uskottavuutta vihreässä markkinoinnissa. Ympäristövaikutusten kuvaus taas antaa yrityksille yksityiskohtaisempaa tietoa kehittää strategiaansa ja kestävän kehityksen toimiaan, ja sitä kautta vihreää markkinointiaan. Kun yritys on tietoinen ympäristövaikutuksistaan, se voi keskittyä keskeisiin, ympäristöä kuormittaviin kohtiin toimissaan ja parantaa negatiivisia vaikutuksiaan ympäristöönsä.</p>
Asiasanat Ympäristöväitteet, kestävä markkinointi, vihreä markkinointi, viherpesu, matkailuorganisaatiot.

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1 Introduction

The world faces radical changes today, not only through the technical and industrial development but also through changing environment. We need to make changes in lifestyles to prevent global warming from changing the globe for worse. According to the scientists, we should prevent the warming from exceeding 1,5 degrees. For example, Finland has planned to be a decarbonised society until the year 2035 (Ministry of Economic Affairs and Employment 2023a, 6.) The international consortium of research institutes in Finland has collected the main findings to be changed:

- Lowering the greenhouse gas emissions in all the countries. The developed countries should reduce the greenhouse gas emissions by 80 – 93 % by 2050.
- Lowering the greenhouse gas emissions require changes in living, eating and moving as approximately 75 % of the lifestyle carbon footprints is composed from these actions.
- Actions in living include for example car-free travelling, renewable energy consumption and diet changes.
- In technology, the negative emissions technologies and efficiency improvements are essential.

(The Institute for Global Environmental Strategies (IGES) et al., 2019.)

People identified already in the 1970's the environmental awareness and the moral and legal right for healthy, clean environment, which required protection of our natural environment. This right has caused governments and organisations to avoid harmful environmental initiatives and to push forward policies, which could help improving the environment. (Vollero 2022, 3.)

Vollero (2022, 3) also states that the confirmation of the scientists of the greenhouse effect as well as many ecological disasters have led to environmental awareness and affected that organisations were building up environmental strategies and increasing their environmental information in communication. Organisations also started to emphasize their accomplishments of the environmental improvements. As not all the companies acted according to their advertisements, it might have, paradoxically, helped the rise of the ecological awareness. Some people saw ecological behaviour and concern in some companies' actions, the others saw greenwashing in them, and an environmentally friendly project could have helped a questionable project from being seen in public (Vollero 2022, 7).

When looking at marketing, it is usually seen as an agitator for consuming, and that is a synonym for misuse of the environment and its resources. Through marketing, consumers are persuaded to buy things and services to benefit the companies and their brands, even with the false or

exaggerated promises. Green marketing is a competitiveness factor for organisations, because consumers are eager to have an impact on fast environmental changes. Also, green or sustainable products seem to have a greater growth than normal ones in the markets. Therefore, green marketing is often misused, and false green claims mislead the consumers to think the products are of the sustainable value, so the marketing has been “greenwashed”. Now, what applies to the consumers’ and industries’ actions must apply to marketing as well: marketing must be seen as transparent, trustworthy and above all, sustainably driven when the marketed products and services are of those. What then differentiates the sustainable marketing from fiddling? The regulation of the sustainable marketing has been seen as a duty of the governments and ecological force more than the ability of the free markets to act on. (Lillberg and Mattila 2020, 91.) Even so, marketing professionals cannot expect others to solve the ecological problems. The change must come from the government regulation, companies, consumers and marketing professionals, as well.

Research about the phenomenon has not yet been made enough. The companies are still waiting more proof, that sustainable marketing is beneficial for them and that their inputs for it will be rewarded. They are also holding back their actions in sustainability, that it would not be mixed with the greenwashing. Directives and other guidance need to be explained and justified for both companies and the consumers to be invested in.

1.1 The objective and demarcation of the thesis

The objective of this thesis is to enlighten the new Substantiation and communication of explicit environmental claims (“Green Claims Directive”) of European Union to find out, what it is for and why it is useful for the organisations and consumers. My aim is also to define the demands of the directive so that it can be clarified, what a company must do to fulfil these demands in its marketing. As a conclusion there will be a description about the demands of the directive for a small and medium sized tourism company. The main development task of this thesis is:

- What are the requirements of the Green Claims Directive for a small and medium sized tourism company and its marketing?

The sub-questions should widen the development task and they are:

- How prepared are the companies to comply with the Green Claims Directive?
- What kind of marketing concept the company should have?
- Which potential benefits or challenges does a company have from the directive in their operations and marketing?

Green Claims directive is a new guidance, which has not yet been taken in use by EU member states. It has been developed to fulfil many purposes within green marketing. Firstly, it should support the marketing of sustainable products and services. Secondly, its purpose is to advance circular economy, and lastly, to fight against green washing. Directive suits for all kinds of businesses in every sector, who sell products and services inside European Union. (European Commission, 2023.)

Green washing and undetailed sustainable claims in marketing have been a problem in last decades. Consumers cannot necessarily verify how a business operates nor whether it operates according to sustainable demands, even though its marketing claims so. Also, the sustainable companies struggle with marketing the services or the products, because part of the businesses use undefined claims in their marketing, without verifying the claims.

There is a need for this kind of a study, because the businesses must verify their marketing in order to fulfil the directive and to convince the consumers about the actions that has been made for sustainability. Green marketing follows green deeds; therefore, directions that help green marketing help sustainability among businesses, and in the end, the environment. Also, sceptical consumers do not buy sustainable products or services because they do not believe in claims that they feel are misleading. If those people can be convinced about the verified sustainability, there might be more people using environmentally friendly products and services.

The thesis will not handle the sustainable services or products in detail nor their quality in the company, but it will examine a company's environmental effects and describe what kind of environmental actions it can do within tourism destination. It will not analyse the marketing results caused by their sustainable actions in detail, but it will handle some expectations out of green marketing.

1.2 The Structure of the thesis

This thesis has eight chapters and the first chapter introduces the subject to the reader, enlightens the objective of the thesis and structure of it. The second chapter focuses on theoretical frame of corporate social responsibility, corporate social responsibility communication, green marketing, greenwashing and sustainable tourism communications. The third and fourth chapters handle the regulation in green marketing, earlier regulations in it and the new Green Claims Directive.

Chapter five discusses about the methodology in this research, research approach, methods of the data collection and evaluation of the development task. In the sixth chapter the findings of this research are being handled, and in seventh chapter there are suggestions for the target company

about the marketing model and green marketing, that have come up in this research. There is also a description of the environmental effects of the company investigated in this thesis, which is a result of a group work. The eight chapter answers the research questions. There are also examples about the further studies in the subject, the evaluation of the validity and reliability of this thesis and description of the thesis process and learning.

I approach this subject through one company that operates in the tourism field and who already operates according to some sustainable demands. The green marketing approach of this company is described in this thesis and indicated, how they should be modified according to the Green Claims directive. The company is also evaluated through their environmental effects. The thesis can also show, which already existing customs in marketing are conformable to the Green Claims. The company and four other companies have been interviewed about their marketing and the results were analysed according to the Green Claims demands to answer the research questions. This thesis is an assignment of Enricher Erasmus + -project, which aims at developing sustainable tourism concepts in Europe.

2 Corporate Social Responsibility

In this chapter, I examine not only the sustainable factors of the company, but also about the business - and marketing models, which are crucial to understand, when building a sustainable marketing strategy for a business. First, I explain the concept of corporate social responsibility, then I discuss the business models and marketing in them. After these chapters I discuss the communication through the sustainability and lastly, I concentrate on the stakeholders and their role in sustainable development.

Corporate social responsibility (CSR) handles the relationship between a corporate and the society, in other words, it is about the distribution of work between the corporates and the society when building the welfare of the citizens and environment. It is about the thought that the corporates have, along with the economical responsibility, a responsibility about the welfare of the people and environment in their sphere of influence. This concept has begun within the studies about social ethics in the 1950's, and is now used along with the researchers, but also the developers of the businesses, consultants, corporate experts, public operators, trade union movement and many other corporate stakeholders. Many things affect on corporate social responsibility, like historical, cultural, socioeconomical and legal conditions, and it can vary between the continents. A corporate must bring out its role in the society, when it is planning the contributing its responsible actions. (Harmaala & Jallinoja, 2012, 14.)

Industry Canada (2020) defined corporate social responsibility as “a company’s environmental, social and economic performance and the impacts of the company on its internal and external stakeholders. Some companies use other terms for CSR, such as corporate responsibility, corporate sustainability and ‘triple bottom line’. Other companies prefer to treat each CSR item separately, such as environmental management and community or employee relations, etc.” (Industry Canada, 2020 in Peterson 2021, 97.)

Sustainable development is again a concept developed by the Bruntland committee in 1987 and it has been spread widely in both social and economical use ever since. In sustainable development, the societal development should bear the needs of the people today without endangering the needs of people in the future. The three central concepts in sustainable development are environment, social responsibility and economical functions, and they are strongly dependent with each other. The concept has been criticized as well, especially of focusing on the economical development, and also of being used too lightly. Corporate responsibility means the actions a corporate is doing voluntarily in executing its corporate social responsibility actions, according to the expectations of its stakeholders. Corporates use the concept in planning, evaluating, developing and

above all, in communicating about its sustainable actions, which are more than legally bounding and as said, voluntary. (Harmaala & Jallinoja, 2012, 16.)

In this research, I am focusing on above all, the environmental responsibility. In environmental responsibility corporate aims at acting in a best possible way according the environment. The immediate responsibility is in the environmental effects the corporate itself causes. This is protecting the air, water and the soils, reducing the greenhouse gases, protecting the diversity of the nature, effective and saving use of the natural resources, reducing the waste and controlling the health and environmental risks of the chemicals. Protecting the environment has changed from reducing and refinement of the emissions to controlling and reducing the environmental impacts of the product and its life cycle, so the indirect impacts are also taken into account. The indirect impacts have also increased when the corporates have outsourced and expanded their functions globally. The goal is to consider the whole product line of one product starting from its development. A responsible corporation is aware of the environmental effects of its actions and the existing legislation, as well as develops its functions accordingly. (Harmaala & Jallinoja, 2012, 22.)

Responsible communication is a part of the corporate's marketing communications, when used the language of the corporate responsibility. Responsible communication can be network communications, advertising or reporting. Succeeded responsible communication is usually customer oriented, educational and empowering, so it must offer solutions. Important element of the responsible communications is also reassuring the consumers about the product performance. The products cannot give the image of offering a compromise when choosing between the green values and the good product performance. Also, it is important to support the responsible consuming – even, if it meant buying less. (Harmaala & Jallinoja, 2012, 166.)

2.1 Company's business model and marketing

A business model is said to give the information of the business' realised strategy. If an outsider looks at the business model, he/she should know business' strategy in it. Also, the business model has claimed not to be the same thing as business' strategy, but the distinctiveness of a business model could provide a missing link between the strategy and the tactics. Business model, however, is a collection of the information or a story how the business works. The business model is central in creation, capture and delivery of the value to the organisation's customers. (Coombes and Nicholson, 2012.)

Marketing communication is a process, where a company effectively communicates product information or ideas to the target audiences or customers. Targeting the message is one of the key elements, because no company can operate in every market or satisfy everyone's needs. Marketing

communication is not just communication the company does through the advertising, promoting or sending information; everything it does can send a message of their product and company. (Burnett and Moriarty 1998, 3.)

The role of a marketing department in an organisation is usually seen too narrow; it is thought to take care of the marketing communications, only. Marketing function is considered making the marketing campaigns and commercials, when the actual product has already been made. But if marketing is not affecting on the company's strategy, its promises will not be kept. Marketing should, instead, drive the strategy forward and push the promises the company has made, through to the customers. This requires comprehensive marketing, which means, that the company must expand its views to the comprehensive knowledge of the customers and their needs. The company must also widen its views about the whole industry, its actors and development. Lastly, the company needs to evaluate its functions to all the stakeholders it deals with, because any group that is mishandled, can disturb the company's plans. (Kotler 2005, 87.)

In this picture, the role of the marketing is rather wide and important. Marketing should be taken in from the beginning of planning the products or services to plan and implement the strategy and a business plan of a company. Only then the marketing can fulfil its function. The marketer should, according to Kotler (2005, 87) do the following: find and evaluate the new possibilities, examine the new views and demands of the customers, assure the deliveries on time, take care of the instructions and help for the customers, keep contact with the customers after the sales and collect new ideas from them to improve the service as well as direct it to the right departments. These are the reasons the marketing should not be dealt only as a one department in an organisation, but as an all-around factor that starts with the company's strategy and the business model. (Kotler 2005, 87.)

2.2 Corporate social responsibility in business

Businesses have executed corporate social responsibility already quite a long time, but it has been called philanthropy. Philanthropy might have not always been done in good intentions; the businesses and industrialist can have robbed the nature and employees first and then give something back just to calm down the critics. Also, the CSR efforts can prove to be more difficult than first attended; even if the act of sustainability is big and expensive, it can turn out to be a mistake, if it is not searched thoroughly in advance. Peterson (2021, 98) describes the case of Pepsi Cola where the company launched a massive social media campaign to pursue people voting online charity targets, which would receive 5 000 – 250 000 dollars from them. This Pepsi Refresh- campaign was trying to benefit from the rising interest for social media channels at that time- and it received over 80 million votes in it. However, Pepsi could not handle all the votes and go through with the donations, and was accused of fraud campaign. The campaign did not even help their sales,

because the campaign was not involved with the product itself. This shows, how difficult it is to act ethically when the deeds are not bound with the company's products or services. (Peterson 2021, 98.)

The previous example shows that businesses sometimes miss the opportunities the CSR cases could bring to them. They treat CSR as a separate package, which should be handled by PR or corporate affairs departments. On the contrary, businesses should take the social and environmental issues to advantage them in their core business, to gain the best possible value out of the opportunities that come with them. Identifying CSR possibilities as their core functions can bring opportunities before their competitors. (Peterson 2021, 98.)

2.3 Corporate social responsibility communication

In this research, corporate social communication is explained because of its double-meaning: it refers to the company's official communication about all its sustainable actions through communications, but it can be confused with green marketing. Corporate social responsibility (CSR) communication is defined as the "responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour" (Liao et al., 2018).

It has been proved that successful CSR communication has positive effects on consumers' attitudes towards the company and their enthusiasm to buy from them, whereas the poor performance alienates them even more. There are two types of CSR communications identified; company-controlled communication and uncontrolled communication, like word of mouth, media communication and third party produced information (like non-governmental parties). The uncontrolled communication must be paid attention to, because people have access to all kinds of sources of communication, like sustainability ratings, and it cannot be influenced by the company itself. (Parguel et al. 2011, 17.)

According to Parguel et al. (2011), 71 % of French consumers reported they have difficulties of evaluating the environmental innovations. European Commission (2023) has come to the similar conclusion: The study from 2020 showed that more than 50 % of the environmental claims "provide vague, misleading or unfounded information about the products' environmental characteristics" in EU and that 40 % of the claims were unsubstantiated. As a consequence, the trust for environmental claims within consumers is quite low. Therefore, there is a need for clear and comprehensive information about corporate social responsibility that can be relied on, and moreover, the authority must be reliable and solid. Also, according to Janssen et al. (2022), there is a need for companies to build up acknowledgment to produce a clear marketing strategy for communicating their CSR effectively and design their ads to perceive reliable and credible, that build up consumers' trust and

favourability. The key challenge in CSR communication is to construct the message that fades out the scepticism or disbelief of the consumers. If the challenge can't be met, it can alienate consumers from the brand and cause negative impacts towards it, like negative brand image and negative word of mouth as well as reduced firm equity. (Janssen et al., 2022.)

Janssen et al. (2022) also proposes that specific claims in CSR communication create more admirable bond between the consumer and the company than more vague CSR communication. Specific claims in CSR communication mean, for example, how much money and resources the company has spent on social causes and on what degree their CSR activities effect on the society. The vague expressions like "conscious", "eco-friendly" or "sustainable" are used in many advertisements to indicate that the company had no negative impacts on the environment. If these expressions are not justified, they are likely to increase the negative impacts and the scepticism towards the brand. (Janssen et al., 2022.)

According to Parguel et al. (2011), companies are waking up to pay attention to their sustainable marketing or corporate social responsibility (CSR) communications because the researchers have brought up that consumers are in fact reacting to companies' respect or mishandling the CSR communications. Also, CSR communication costs have risen remarkably, being now the third-largest for corporate social responsibility departments in bigger companies. (Parguel et al., 2011 and Hutton et al., 2001.) This might have led to better CSR handling as well as better communication in companies.

2.4 Stakeholders in sustainable development

When business practices benefit the business, the society and the environment, the term triple bottom line can be used. Then a company benefits all three dimensions; economic, environmental and social. This can be reached usually only through stakeholders, which are people and groups that have interest in a business, but are not necessarily its shareholders. All the aspects in triple bottom line can affect on the stakeholders somehow. Economic aspect includes sales, profits, return on invest, taxes and created jobs, for example. Environmental aspect includes air and water quality, energy usage and waste. Social aspect includes labour practises, health and injuries, community impacts, human rights. A company is able to communicate more effectively, when a company and its stakeholders have a trusting, mutually respectful relationship, and they are willing to help each other. (Martin & Schouten 2012, 189.)

In sustainable development of a company or tourist destination, a business must also consider multiple stakeholders in and around the company. Marques et al. (2022) claim that sustainable tourism indicators must include the stakeholders' perspectives in multi-angles. There are the

residents, who can be affected by improving the local economy, or presenting relationships between the tourists and the locals, or securing the natural and cultural resources. Also, the local administration and its policies and technology are part of sustainability indicators. Last, the tourism companies' and entrepreneurs' business performance are a sustainable indicator, which affects in financial, managerial and marketing performance, tourist satisfaction and also keeping up good relationships between the internal and external market. The indicators can be used in assessing and creating the business strategies and public policies, which ensure that the sustainable tourism can be developed further and limit the ecological footprint, as well. (Marques et al., 2022.)

3 Green marketing

My aim in this chapter is to study theories of green marketing and its effects on consumers. I am interested in green marketing as a competitive edge in marketing, but also theories that both support or challenge the competitiveness are examined. I also wanted to find out how the “greenwashing” has been handled in literature and what kind of effects it has had. There have already been some insights for the Green Claims Directive and its effectiveness (considerations or insights), which have worked as supportive material in the thesis.

I have examined green marketing as a competitive edge or a challenge, and greenwashing as means of corporations’ communication and sales. In this chapter I will first introduce and define the concepts of corporate social responsibility communication (CSR), marketing, green marketing and greenwashing and what I mean with the concept in each part of this thesis. I will also explain how the strategic environmental marketing of an organisation can be developed to gain in long-term ecological (and economical) benefits. In the end, I describe the current state in sustainable tourism communications in Finland and sustainability labels within tourism.

3.1 Green Marketing

Marketing has been defined in many ways throughout the years. One definition, according to the American Marketing Association (AMA) goes: “Marketing is the activity, institutions and set of processes for creating, communicating, delivering and exchanging offerings that have value for customers, clients, partners and society-at-large.” Here, activity means that marketing can be done by either entrepreneurs or citizens. Institutions means the different institutions, that are engaging in marketing. Customers mean exchange-partners for profit-seeking firms and clients exchange-partners for non-profit-seeking organisations. Partners mean networks or alliances that exist in the markets and society-at-large means the whole society that benefits of marketing. (Peterson 2021, 13-14.)

Green marketing is rather a new term. Sustainable marketing and green marketing have obviously been under a similar meaning, because sustainability has included the definition “green” and everything, that indicated to environment and environmentally friendly actions. Sustainable marketing is a broader term than green marketing and, of course, also normal marketing both in its context and its time-horizon; sustainable marketing considers the whole society, environment and the future. It also opens up the company towards the consumer and offers them a possibility to learn more about the company, along with the product, providing a dialog between the company and its stakeholders. (Harmaala and Jallinoja 2012, 146.) Martin and Schouten (2012, 10) describe sustainable marketing as follows: “Sustainable marketing is the process of creating, communicating

and delivering value to customers in such way that both natural and human capital are preserved or enhanced throughout.”

Sustainable marketing can be connected with actual products that save environment or are socially responsible, or it can only show usual products in the light of sustainable arguments. Green marketing (or environmental marketing) is part of sustainable marketing, where the positive environmental qualities of the product or service have been brought up, and they have profiled as environmentally responsible or saving environment in relation to other, similar products. (Harmaala and Jallinoja 2012, 146.)

Polonsky (2011), claims that green marketing is not succeeding in improving the quality of the lives of the consumers while improving the ecosystem or at least, the effect remains unclear. He bases this claim on the notion that the green marketing is seen as an exchange process, which outcome considers and minimizes environmental harm. He suggests, that green marketing should rather integrate transformative change that creates value for individuals, society and the natural environment. He claims that in the current state “most marketers focus on meeting human needs rather than enhancing mankind's quality of life and improving the natural environment”. (Polonsky, 2011.)

It is clear that the previous insight is true, but also hard to deal with. Polonsky (2011) states that the problem with turning green marketing into transformative exists, because we don't have a way to calculate value integrating with the natural environment. There should be a life-cycle cost of goods (production, use and disposal), in other words, the measure of value, which could be translated into economic system. The short-sighted “want satisfaction” should be changed into the overall evaluation of the life-cycle cost of goods, which could be evaluated by the consumers as well, and then, make the real comparison between the goods. This kind of thinking requires a system, where the environmental harm is calculated into the supply chain to produce the environmental cost. The carbon-tax is already an existing methodology for it at the moment. However, to be truly transformational, the costs should be divided within all the parties in supply chain (consumers, producers), because then people could identify the environmental costs and the alternatives that reduce them, which would occur less environmental harm. This would result in increasing prices, as well. The compensatory factor is, that the costs from the consumption that creates the underlying production and consequent environmental harm, will be covered by the carbon taxes. They alone are still insufficient to cover the environmental harm, so there should be a wider regulatory mechanism, which would address the wider range of environmental issues (like biodiversity or salinity). Because the markets do not function for the environment yet, the transformational green marketing should use the existing structures to create a mechanism, where the environmental issues are the

core component in market operations and environmental costs are integrated into the production and consumption. (Polonsky, 2011.)

3.2 Greenwashing

Green washing has been defined as “as tactics that mislead consumers regarding the environmental practices of a company or the environmental benefits of a product or service” (Parguel et al., 2011). When green washing has been practised, it has had consequences that all marketing has suffered, and even the sustainably operating companies have had to prove their true intentions more heavily. This is why regulations, like green claims, are needed.

Green washing happens when a firm claims to be green, but fails in its environmental actions. Kangun et al. in Vollero, 2022, 7, define green washing as “claims that are trivial, misleading, or deceptive to consumers”. Vollero reminds that the scientific discussion about green washing has been growing in the recent years and definition of it has few nuances of meaning. He concluded two contrasting types in the phenomenon: organisations that behave environmentally poorly, but communicate it positively, and when company’s actions are incoherent between their symbolic and substantive actions. Green washing actions that appear more vulgar, might disappear fast because of the interference of the stakeholders through the digital media. (Vollero 2022, 9-10.)

In a research of organisation paradox, Talja, Nieminen and Lanne (2021, 28) claim that if an organisation aims at maximal profit, it also needs to minimize the harmful effects of the organisation’s operations. One way of doing that is to use corporate social responsibility, because it minimizes these kinds of effects on people and environment and aims at producing well-being for the society. Organisation aims at more sustainable operation to build up intact environment, social fairness and economic prosperity. Images of responsible functions and the expectations of what the organisation can do in that field might lead to the fact that people start expecting more and more from their sustainable actions. Stories about sustainability and green marketing might even accelerate due to the expectations. When an organisation starts marketing almost all of its actions as sustainable, it might eat up the credibility of the whole term. That is why some organisations are very careful with the use of the term in their public corporate social responsibility communications, and reactions of the citizens and critique are concerning them. (Talja, Nieminen and Lanne 2021, 28.)

This is one reason that directives like Green Claim is needed; it will help the citizens recognise truthful marketing and return the effectivity of the sustainability-term. Also, the organisations benefit from the directive, because they can trust the equity of the system. If they act according to their marketing claims, they can trust that their claims are being held in regard. Talja, Nieminen and Lanne (2021, 28) also remind that sustainable business, when every party and sustainable views

are considered, is a challenging goal. Some matters in sustainable development are very vast and hardly controllable, but at the same time, sustainability can produce business advantages. (Talja, Nieminen and Lanne 2021, 28.) It is thus good to have regulations and conversations about the responsibility of customers and other stakeholders -which again, the directive can produce.

Brands must present real evidence of their claims of environmentally friendly actions and cannot use vague terms in communicating their responsible actions. Brands that do not provide the proof, might be guilty of greenwashing. Vague terms can be for example 'sustainable', 'eco-friendly', 'socially responsible', 'recycled content', 'natural' or 'green'. (Peterson, 2021, 228.) Also, environmental claim can be used only, when the company has something worth telling about its product's environmental effects. For example, bringing out that the washing detergent does not contain phosphates is not relevant for the environment, if other detergents do not contain it, either. If the commodity has clearly a smaller impact on environment than other products, the environmental claims can be mentioned. Even then, the clarity of the claims must be considered. (Paloranta 2008, 210.)

3.3. Sustainability communications in tourism

In Finland, the sustainability among tourism has risen its head, even though there always have existed destinations that have offered sustainable services, which just have not been marketed. According to Cristobal-Fransi et al. (2020), the sustainability of the tourist destination has become a key element to increase its competitiveness. The sustainable tourism can be defined as 'Tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities' (UNEP, 2005). Marketing sustainable destinations have become essential and is also, according to Cristobal-Fransi et al. (2020), a key to the destinations' success in achieving their goals both short- and medium-term.

In Finnish field of tourism, there worked 141 000 people in 2022, and the amount is expected to reach 180 000 by 2025. Travelling covers 10 % of the service export and 1,8 % of the GNP of Finland. This should be growing; Finland has a lot of features that can make it attractive travelling destination, when the tourism is one of the fastest growing industries in the world. (Visit Finland, 2022b, 4.)

According to Visit Finland (2022b, 7) tourism can be sustainable when considering both visitors and local communities. The environmental impacts of tourism are caused because of the transport, buildings' energy consumption, procurement, waste and noise. In Finland, the hardest obstacles of these impacts are energy consumption, because of the long and cold winters, transport, our location and due to that, flying emissions. (Visit Finland 2022b, 7.)

What comes to green marketing, Finnish tourism destinations should have it easy: Finland is said to be one of the greenest countries in the world and have the world's cleanest air and environment. Finland also recycles almost 92 % of the bottles, is one of the top EU countries in renewable energy consumption and has the world's first circular economy roadmap. Finland is also ranking high in sustainable competitiveness, cleantech innovations, clean food and protecting the forests. Finland's national tourism strategy (2022–2028) aims at making the country the most sustainable tourism destination in the Nordic countries. (Visit Finland, 2022b, 6.)

Finland also has a goal of being a carbon-neutral country by 2035 and the first fossil-free welfare state. A programme called Sustainable Travel Finland (STF) was invented in 2020 to boost the sustainable and climate goals among tourism and commit the travel sector to sustainable development and data collection. In 2022, there were 942 companies that involved in STF program and 219 companies that actually had STF label. (Visit Finland, 2022a,3.) This means, that there are a lot of companies interested in or somehow already doing sustainable actions in their businesses. According to Visit Finland (2022a, 18), Sustainable Travel Finland – label aims at promoting sustainable tourism, facilitate and harmonise communication, facilitate sustainable choices for the tourists and promote cooperation between the sustainably operating destinations. (Visit Finland 2022a, 18.)

Lillberg and Mattila (2020, 125) state that in marketing there are enough of anticipating data as well as research information about the meaning of investing on marketing knowledge and investments for a brand. Marketing is a crucial tool and requirement for growing brands. The role of the marketing is significant, if the company seeks new business models, modifies its business models along with the market change or opens up to the new ecosystems. Marketing is in a key-position in bringing new customers in. On the other hand, marketing loses its significance if the company focuses on protecting its current business, eliminating the costs and even then, when the growth is determined as selling more the current products and services instead of developing the new sales. (Lillberg and Mattila 2020, 125.)

Bouzida and Mokhefi (2018, 187) see green marketing as a strategy, which should use cooperation between suppliers and sellers as well as partners and rivals to achieve environmentally sustainable development through the entire value chain, with guiding principles of 1. profit and 2. long term positive contributions to the environment. The writers describe the mission of the tourism entrepreneurs of developing products that need to be in balance with quality, practicality, performance and affordable price and ecological acceptability in terms of minimum environmental impact. The green marketing needs thus to create an image of a high quality with environmental

friendliness of the product's properties and the achievements of the manufacturer in the field of the environmental protection. (Bouzida and Mokhefi 2018, 187.)

Bouzida and Mokhefi (2018, 193), suggest that green tourism aspects are: Use the environmental resources optimally, maintain essential ecological processes and help conserving natural resources and biodiversity. These, on the other hand, are the key issues for green marketing as well.

According to Sanoma Travelling Edition (2022) the Finnish consumers realise that (tourism) companies are developing their sustainability and their sustainable services and do not expect everything immediately ready. To communicate also "the sustainability journey" of the companies is important for the consumers, that they would be aware of the state the businesses are in, and that they could better assess the sustainability; also, that the businesses would not seem to do the green washing. (Sanoma Travelling Edition, 2022.) So, it is worth communicating the sustainability deeds in every state of the customer path and even though the deeds are not yet ready, to improve the understanding and information towards the customers.

Still, according to the investigation of Sanoma Travelling Edition (2022), half of the Finnish people consider evaluating the sustainability of the travelling somewhat hard. So, it is even more important to communicate about the sustainability of the travelling destinations and it is important to advertise it. Also, the sustainability themes should be explained clearly, that they are easier to understand and to follow. It is good to remember anyhow, that the sustainability reports are not very easy to read nor travellers want to read them because of their complexity and length; they should be clearly opened up into small advertisements and contents. Eckerö Line shipping company, who had received the Sustainable Travel Finland- brand, noted that the collective sustainability brands are important for travelling businesses, because they show customers easily the sustainability work many Finnish companies are doing and commit the customers within their sustainability path. In the Travelling Edition (2022) Sanoma also stated, that one third of the Finns regard sustainability important in all sectors like in societal decision making, in own everyday choices and decisions and in corporate actions. (Sanoma Travelling Edition, 2022.)

3.4 Sustainability labels in tourism

The sustainability certificates and labels in Finland are various; there are over 20 labels or programs travel businesses can use if they choose to standardise their ecological actions. Some of labels are concentrated only in the environmental issues and some also in the whole sustainability surroundings. Labels like Biosphere, EU Ecolabel, EMAS, Green Globe, Green Key and ISO-standards are all differently functioning and they suit in different surroundings. According to Visit Finland (2022d), there are over 1000 travelling businesses in Finland who are a part of some of

these programs and hence, committed in working sustainably. Here, I introduce only the labels that have come up during the interviews in this thesis, which are Green Key and Sustainable Travel Finland (STF).

Green Key is one of the leading sustainable certificate-program in the world, which suits for pensions, restaurants, museums and other visiting destinations. The label is based on UN sustainable development goals and the criteria for the pensions is approved by Global Sustainable Tourism Council (GSTC). The Green Key certified destinations are already in 60 different countries. The travelling destination, which is engaged in Green Key program must raise the environmental awareness of their staff and their customers, optimize their energy and water consumption and minimize their environmental strain (among others). Green Key has a criterion, which aims at continuous development of the companies and it is supported regularly through webinars and trainings. (Visit Finland, 2022d.)



Figure 1. Green Key (Green Key, 2024.)

Sustainable Travel Finland (STF) is a program and a label to travelling businesses and – areas in Finland developed by Visit Finland. STF was developed to support the travel industry in the changes in travelling business and secure their future. STF program is free of charge and Visit Finland supports the companies in it by marketing them in their own marketing channels. The program includes seven steps, which consist of international criteria and it requires some of the sustainability certificates or labels for the company. (Visit Finland, 2022e.)



Figure 2. Sustainable Travel Finland (Visit Finland 2022e.)

4 Regulation within sustainable products and services

In this chapter, I will explain the existing regulations about sustainable products and services in EU, which have until now, regulated the sustainable actions of the companies. There are also existing ecolabels, which are approved by EU. The need for the newer regulation has existed for some time; the current regulations have not been as unified as needed. Therefore, the new Green Claims was initiated with also a task to increase the competitiveness of the companies and their sustainable actions.

4.1 Current regulations of sustainable services and products in EU

European Commission has launched previously different programs and schemes to regulate the sustainable services and products and to encourage companies into the green transition. The main plan is the European Green Deal, Europe's agenda for sustainable growth. A part of that plan is a circular economy action plan (CEAP), which was launched in 2020. Circular economy action plan is meant to announce new initiatives along with the products' life-cycles, guide to product design, promote circular economy processes, encourage sustainable consumption, prevent waste and keep the resources within EU economy. (European Commission, 2024a.)

Other EU-policies linked to the Green Claims have been made also, to encourage into the circular economy and prevent greenwashing. The Ecodesign for Sustainable Products Regulation (ESPR) is entering into force in July 2024. The ESPR aims at achieving the results of the, above mentioned, circular economy action plan (CEAP). It aims at improving product durability, reusability, upgradability and reparability and make products more energy- and resource-efficient, for example. (European Commission, 2024b.)

Farm to fork strategy is a strategy that aims at making the food systems fair, healthy and environmentally-friendly (European Commission, 2024c). One of its initiatives is Legislative framework for sustainable food systems, which "goal is to accelerate and make the transition to sustainable food systems easier" and has "as its core objective the promotion of policy coherence at EU level and national level, mainstream sustainability in all food-related policies and strengthen the resilience of food systems" (European Commission, 2024d).

All these initiatives have the goal of establish more coherent and united legislation within the sustainability and also to encourage sustainable practices. They also aim at reducing the environmental footprint of the products produced in EU and through that, contribute to the EU Climate neutrality policy by 2050. Already existing eco-labels within EU are EU Ecolabel and Eco-Management and Audit Scheme (EMAS). (European Commission, 2024f.)



Figure 3. EU Ecolabel (European Commission, 2024e)



Figure 4. Eco-Management and Audit Scheme (EMAS) (European Commission, 2024f.)

EU's own ecolabel with ecological requirements for a product or service, launched in 1992. At the moment there are 95 758 products (and services) labelled with the EU Ecolabel. EU Ecolabel is an ISO 14024 Type 1 ecolabel, which means, it is verified by a third party. (European Commission, 2024e.)

Eco-Management and Audit Scheme (EMAS) is an instrument to help evaluate, report and improve organisation's environmental performance through a regulation specially developed for the program. There were over 4000 organisations registered for EMAS in June 2024. (European Commission, 2024f.)

Consumers in EU are currently protected by a directive, which protects consumers from unfair commercial practices, Unfair Commercial Practices Directive (UCPD). UCPD requires that marketing should be clear, unambiguous, truthful and it cannot mislead. (Heinonen and Nissinen 2022, 12.)

In Finland, Finnish Consumer Protection Act states that no false or misleading information may be given when marketing a product (29.8.2008/561). There is also the consumer ombudsman, whose task is to protect the rights of the consumers in environmental claims among to control the compliance with several laws at the Finnish Competition and Consumer Authority. Along with these authorities, under the Chamber of Commerce, there is The Council of Ethics in

Advertising. The council gives recommendations and can also give preliminary ruling in a marketing case, even before it has begun. (Heinonen and Nissinen 2022, 14.)

4.2 Substantiation and communication of explicit environmental claims (Green Claims Directive)

As the above-mentioned regulations have not been sufficient, the new regulation Substantiation and communication of explicit environmental claims (Green Claims Directive) has been proposed by European Commission in 2023 to be approved by the member states.

Green Claims Directive is criteria, which tries to prevent companies from making misleading claims about their sustainable actions or environmental merits of their products or services. According to European Commission (2024g), 53 % of green claims give misleading or groundless information, 40 % of them have no supporting evidence and half of all the green labels have weak or non-existence verification. Also, because there are even 230 sustainability brands in EU, it is very hard to verify, which of them are trustworthy. The new directive aims at including the following features:

- There are clear criteria how the companies will prove their environmental claims and labels
- There are independent officials to verify the requirements
- There are new rules of the governance for environmental labelling to prove that they are clear, transparent and reliable.

The directive aims at boosting the competitiveness among the organisations that increase environmental benefits of their products or services and also help organisations unify their requirements when trading across the borders. (European Commission, 2024g.) The directive will also assess the different eco-labels and regulate them, but this research will not handle the eco-labels as such. I discuss more thoroughly the new directive and its contents and meaning in the findings.

The directive regulates the environmental labels as part of the claims. The labelling system confirms that a product, process or a trader equals to the requirements of an environmental label. Basically, all the labelling systems should be approved by the European Union law. It should also be noted that the public authorities or private traders in the member states cannot establish new national environmental label systems after the enforcement of this directive without an argument, that it produces additional value in environmental issues, which the existing systems do not. The old systems can continue their functions whether they apply with this directive. To make it easier to track, which labelling systems are approved in EU, there will be published a list out of them after the enforcement of this directive.

5 Research methods

Research methods are explained here through the theoretical basis, and enlightened, why the certain types of methods have been chosen. In this chapter, I also describe the different types of data I have gathered for this research. In the end, I explain about the the target organisation of this research and the data analysis that has been made.

5.1 Research method

Research methods are usually divided into two different methods: quantitative and qualitative method. They are both approaches for the research, and they cannot be definitely divided from each other. They are seen more as complementary methods. Quantitative has its roots in natural sciences and it is usually built to form a table and therefore is easily statistically handled. (Hirsjärvi, Remes & Sajavaara, 2010, 139-140.) Aurini, Heath and Howells (2022, 7) handle this relationship between the quantitative and qualitative research as well; they claim, that the quantitative research operationalize and measures predetermined variables, when qualitative research investigates the variables handles more nuances and further distinctions.

Tuomi and Sarajärvi (2009, 68) claim that qualitative research handles more about the analysis of the material than gathering it. That would mean, that defining the research as qualitative, analysis of the material defines it. When judging the credibility of the qualitative research, Tuomi and Sarajärvi compress the entirety of qualitative method into the question: How can I understand the other? They claim as well, that the question is bidirectional: On the other hand, it is a question how can an interviewer understand the interviewee, so the other person and on the other hand, how can the other person understand a research report done by a researcher? (Tuomi & Sarajärvi, 2009, 68.)

I chose qualitative method for my thesis because it suits best to my approach for the subject and the analysis as well. As Aurini, Heath and Howells (2022, 7) suggest, both quantitative and qualitative research complement each other and qualitative research allows studying a phenomenon continually, with intention to make new findings and through them, understand the social world. It is also a case study. This thesis should reveal new information about the target, the Green Claims Directive, and understand the green marketing tasks in tourism companies. Also, I am trying to develop the green marketing through the information about the directive and find out, if there are any problems in it, as Ojasalo, Moilanen and Ritalahti (2015, p.37) define the case study. The case study supports best the gathering of the information about the directive and marketing the company has made and what it needs to do in the future.

5.2 Interview as methods for gathering the data

When conducting a research, one can choose different research types. Qualitative and quantitative research have different research types, but case study as a research type can be both qualitative or quantitative. All the research types differ on what is being studied, but they also have similar feature; they all contain similar methods for gathering the data. The most common types of gathering the data are questionnaire, interview, observing and using the documents. (Hirsjärvi, Remes & Sajavaara, 2010, 191-192.)

For gathering current data for this thesis, I chose the interview and investigating the documents. The interview was chosen because of its reflectivity and the ability to gain knowledge about the subject in reality; how organisations plan their sustainable marketing and what are the benefits and disadvantages of it. This is also a benefit of the interview: the interviewees can be chosen so that they already have the information about the subject. (Tuomi & Sarajärvi 2009, 74). The documents were a self-evident part of the data, because this research aims at familiarizing the EU directive; it can't be done without studying the existing documents like internet pages of it.

The interviews can be divided into a form interview, thematic interview and a deep interview, which all can be used to study different phenomena and to search answers to different problems. The difference between these forms is based on the structure of the questions and the research, as well as their relationship between the theory, that describes the research. Form interview is normally used in quantitative research and the material coming from the interview can be quantified. "The aim is to get an answer for each question between the given options and in the given order by an interviewer." Thematic interview or half-structured interview is conducted out of previously chosen themes, so the questions are based on the theoretical framework. Thematic interview can allow both strict questions that have been agreed beforehand to more open and intuitive perceptions that come from the experience. Deep interview (or open interview) is again completely unstructured and uses only open questions in it, only the phenomenon being discussed has been agreed in beforehand. (Tuomi & Sarajärvi 2009, 74-75.)

I gathered the data through a thematic interview, because it suits for the theme of previously known theory in this thesis, and supports the fact, that interviewees have the knowledge that is needed for the study, and they should be able to answer for the questions without changing the questions much or without defining the terms in each interview. Aurini, Heath and Howells (2022, 122) talk about the semi-structured interview. They describe it as a standardized, but open-ended interview, where all interviewees are asked the same set of questions, but they are free to approach the questions and answer them anyway they choose. Its benefits are that the respondents can also discuss freely about the outcoming topics.

In drafting the interviews, it is important to find meaningful answers for the purpose of the research and research questions. The chosen themes arise from the framework of the research so something, that is already known of the phenomenon. The thematic interview allows variables among the questions from strictly the questions in the framework to intuitive and empirical questions. (Tuomi & Sarajärvi, 2009, 75.)

5.3 Conducting the interviews

My choice for the type of interview was a thematic interview and all the questions were drafted before the interviews. I tested my questions with one person in beforehand and changed the structure just to make it a little smoother. I realized then, that one question was also overlapping the other, so I removed it at that point. I also drafted slightly different questions for the sustainability expert than for tourism companies, because of the profession of the interviewee and of the content and the goal I wanted to reach with the questions (appendices 1 and 2).

I phoned about the interviews for the prior interviewee, Kokouspoukama and other interviewees, as well, and usually agreed to conduct the interviews through a Zoom-contact. The interviews with Kokouspoukama and one other interview I conducted at the place. Luckily, I reached the planned five companies and they agreed to the interviews, only three companies turned me down for different reasons. Online interviews have many benefits, for example, they are easy to conduct, when they can be done from the place both the interviewer and the interviewee has chosen. It was also convenient for this research, because the interviewees were all working onsite and they could arrange the interviews at their working place. These remote interviews also allow privacy for the interviewees, if they wish to answer without anyone being near them and remain relatively anonymous, as well. (Aurini, Heath and Howells 2022, 129.)

In this case, the most important cause for remote interview was the placement; this way everyone could choose the place they were, and I could conduct the interviews without driving for tens of kilometres during the rush-hours. Another reason was the fact that Zoom allows the interviews to be recorded, which helped in transcribing the text afterwards and that way, remembering what was said. The challenges in remote interviews are that the non-verbal communication of the interviewees is seldom visible. Also, the technical problems might arise during the interviews (sound is not working, net keeps collapsing etc.). Luckily, all the interviews I made were pulled successfully through with only one time, when the line was bad and the voice kept cutting, but it eventually got better. About the non-verbal communication; it was not in such big part in my research, because the most of the information I needed was in the actual answers. Also, according to Aurini, Heath and Howells (2022, 130), the online research which were compared to face-to-face interviews, there were no significant differences found in their quality. They compared the length, number of

responses per question and even the depth and nature of the responses, which all were similar with two the types.

All the respondents were told about the possibility to stay anonymous except with Kokouspoukama we agreed, that their name can be shown in the research. I sent the interview questions for all the interviewees through an e-mail (appendices 1 and 2), as well as the research announcement and the consent form before the interviews, so that they could get to know the questions beforehand. The interviews were made between 7. May and 12. July 2024 and later in November 8. The promise for recording of the interviews were asked individually from everyone and the anonymity of the other interviewees, except Kokouspoukama, was mentioned in the research information.

Drafting the questions was not an easy task, as it never is. I needed to find out, what kind of questions I wanted to ask the respondents to receive the information I needed, without wording the questions wrong. Good questions are clear, they ask one thing at a time, and they are organised logically. Questions also should be non-leading, value-neutral and open-ended, so that the answer is not just 'yes' or 'no'. Interview questions can be in two different varieties: descriptive and theoretical. Usually, the types are also overlapping. Descriptive questions help answer the theoretical questions, and theoretical questions are often descriptive in nature. The questions in my research were partly descriptive and partly theoretical. Descriptive questions are more inductive; they examine the understandings and cover everything from basic experiences to respondents' understanding of a particular outcome. Theoretical questions are more deductive; it builds questions around the theoretical proposition. (Aurini, Heath and Howells (2022, 142-144.)

These in mind, the questions were drafted both to the entrepreneurs in the tourism field and to expert in sustainability. I chose the interviewees with the assumption, that they all worked among tourism field, they were small or medium sized businesses in Southern Finland and their organisations did green marketing publicly. All of these features must align with the assumption of the research questions and the demarcation of this research: green marketing of the small or medium sized tourism organisations and the impact of the Green Claims Directive for them.

The interview was drafted by dividing the questions into three categories: 1. Sustainable development and green marketing 2. Standards and labels of sustainability and 3. The procedures of green marketing in the business.

I also asked how the interviewee saw the sustainable development and green marketing. As all of the interviewees were already doing green marketing, they had to have some kind of a clue about the concepts. The categories were chosen because of the research questions, which were:

- How prepared are the companies to comply with the Green Claims Directive?

- What kind of marketing concept the company should have?
- Which potential benefits or challenges does a company have from the directive in their operations and marketing?

I also asked the framing questions in the beginning to understand, who the interviewee was and what was his/her profession, and what did it include. I interviewed five small or medium-sized companies, that all operate somehow among the travelling or tourism business in Eastern or Central Uusimaa province, and one expert about sustainability within travelling field. I chose these organisations because of their sustainable marketing and services and I assumed they already have some knowledge about sustainable marketing and its features and demands. I also interviewed an expert in sustainability, whom I hoped to answer the questions about sustainable marketing among tourism in general and expectations, that the whole area might have about demands in sustainable marketing.

5.4 Target Organisation: Kokouspoukama

Target organisation for this thesis is Kokouspoukama from Porvoo (Eastern Uusimaa) region. Kokouspoukama is a conference hotel, which offers accommodation and activities by the sea. It employs eight people full-time and dozens of seasonal workers during the season, so it is considered as a small sized tourism organisation.

Kokouspoukama has a sustainable program within their business and they are part of a Sustainable Travel Finland -program of Travel Porvoo. Therefore, they already have a lot of experience about the sustainable marketing, but they are also interested in developing it further and to find out how Green Claims -directive will guide their marketing as well as benefit them in the future. I interviewed CEO Jon Rönholm to find out what they have done in their marketing so far for the sustainability and what are their major obstacles in it.

Kokouspoukama aims at sustainability in all its business, but there are still things to be developed towards sustainability in their functions. They mention heat recovery and energy use optimization as functions they are not doing at the moment. As they do have sustainability in all their functions as a goal, I believe sustainable and transparent marketing suits in their organisation well as one of the goals.

5.5 Documents as methods for gathering the data

The aim of my thesis was to collect information and analyse the directive, its contents, usability and its utility for an organisation. The analysis of the directive was to be made as a document analysis,

which aims at making conclusions out of literal material systematically and creating a clear description of the subject at hand. It also adds information value and concludes the subject more clearly. The strength of the document analysis is that the subject being developed performs in its natural environment. (Ojasalo, Moilanen & Ritalahti, 2015, 136-137.)

The interviews were conducted through a zoom-tool as video meetings and they were recorded. That way I could transcribe the text on the documents and check the text as many times as it took to get the interviews correctly written. The transcription can be done in different ways, but I transcribed all the interviews as they were spoken and started to divide the chosen subjects after that.

The method of the analysis should be the one to bring the answers to the research questions best (Hirsjärvi, Remes & Sajavaara, 2010, 224). I chose to analyse the interviews on theory-based content analysis. In theory-based content analysis, or in deductive analysis, the concepts are ready and the classification of the analysis is based on earlier theories. The analysis is guided by some theme or the concept map. Deductive or theory-based content analysis starts with forming an analysis frame, which can be loose or structured, and that again forms different categories out of the data. The data can provide things that belong to the analysis frame or do not, and the things left outside of it are used to form again new categories. (Tuomi & Sarajärvi, 2009, 113.)

In this kind of analysis, the data is studied first and then classified so that it reveals the contacts with the theory that's being used. I divided the data by the themes by the interview questions and the aim of the thesis. The themes that were common to the most of the interviewees were the ones which were dealt with in the study. The data was also divided into the groups, which contained similar features and opposite features. (Ojasalo, Moilanen & Ritalahti, 2015, 110-111.)

I divided the themes according to the interview questions in different colours in transcribed data, because the themes were easier to see that way, and I could also lift up the most meaningful words from it. I also summarised and reduced the answers. Then I coloured the similar answers with similar colours and collected the themes, which came up most often. I also took some totally different answers apart. I realised there were a lot of common features in the answers. The data is handled with anonymity and it means that the answers form an entity, and there is no individual information in the answers. If there are comments in the analysis, they are not mentioned by names.

I also analysed the answers into the categories of the SWOT analysis, which means, I looked for the strengths, weaknesses, opportunities and threats according to two things: A. Green marketing and B. The Green Claims Directive. SWOT analysis is a qualitative analysis tool used already in the 1960's. It helps reframing the business strategy and give a better insight on businesses' internal and external environment. (Phadermrod et al. 2019.) With the SWOT analysis I tried to

understand the companies' thoughts and order them to present their strengths and weaknesses in both green marketing and the directive. SWOT tool also describes the opportunities and threats they present for the companies.

6 Benefits and challenges of the Green Claims for the marketing

The objective of this thesis is to enlighten the new Substantiation and communication of explicit environmental claims (“Green Claims Directive”) of European Union. Its aim is also to define the demands of the directive for the marketing of an organisation. Also, the benefits and challenges for the companies of the green marketing were considered.

The main development task of this thesis was:

- What are the requirements of the Green Claims Directive for a small and medium sized tourism company and its marketing?

The sub-questions were:

- How prepared are the companies to comply with the Green Claims Directive?
- What kind of marketing concept the company should have?
- Which potential benefits or challenges does a company have from the directive in their operations and marketing?

I approached the subject mainly through the documentary material of the Green Claims Directive and the marketing of one company, that operates in travelling, Kokouspoukama in Porvoo. In this point of view, I examined the company’s marketing and compared it with the Green Claims Directive to answer the research question. I also interviewed a five small or medium-sized companies that operate in the tourism and market their services sustainably. I wanted to find out, what they are doing at the moment in the field of green marketing and how do they feel about sustainability labels and standards. In the end, I also advantaged the group work in evaluating the environmental effects of Kokouspoukama, which is presented in the end as an attachment.

The interviews were analysed through the SWOT analyses according to features in green marketing. SWOT analyses is a summarization, which draws the central elements that describe the external and internal environment of a phenomenon or an organisation. It brings forward and combines the strengths and weaknesses of the internal organisational environment and the opportunities and threats from the external organisational environment. (Vlados, 2019.)

SWOT analyses fit in this part of the analyses well, because it gives information about the different features the interviewees mention in their answers and collects them in one table. It also shows, how the green marketing is seen in the companies and what kind of possibilities it gives them (and other similar companies). Additionally, the answers were analysed by the resemblance in them, according to the question categories. In this chapter I will go through the results on the basis of the

interviews and the documentary findings. The documentary material has been examined first and the interviews second.

6.1 Green Claims Directive and company's green marketing

On the basis of the documents I gathered about the Substantiation and communication of explicit environmental claims (The Green Claims Directive), I summarize their contents in this chapter. The Green Claims Directive gives companies a detailed guide for green marketing. It appears first to be quite complex, but its contents are actually very logical and can be taken in use in smaller companies, as well.

The new directive aims at listing regulations that prevent organisations from misleading the consumers in features like environmental or social impact, 'durability' and 'reparability' when they are not verifiable or objective, or when they use a label that has not been verified by a public authority, or an organisation makes an environmental claim in a generic manner, that it is not verified by them, or the claim is about the whole product or service even though the claim actually concerns only some part of it. (European Commission 2023.)

Generally, the Green Claims Directive states that the claims made for environmental issues should specify the following things presented in the figure below.

1	<ul style="list-style-type: none"> • Claims should indicate, whether they imply to the whole product or service or just parts of them. • They should, be scientifically identified, be accurate and all the environmental aspects or impacts that are subject to the claim should be significant from life-cycle perspective. • If the claim is made of environmental performance, it should take into account all the environmental aspects or impacts which are significant to assessing the environmental performance. • All the greenhouse gas emissions offsets should be specified, whether they relate to emission reductions and how they are accounted for correctly, to have the impact they claim. • The claims should include only primary information about the environmental impacts, but if the primary information is not available, the relevant secondary information about the environmental impacts, which shows the specific value chain of the product or a trader on which the claim is made, can be given.
2	<ul style="list-style-type: none"> • One can present relevant information about the product or service without scientific evidence, if there is not such yet, but the claim can be demonstrated by taking into account all the available information. That kind of assessment can be updated when the widely recognised scientific evidence is available. • If green communication consists of claims that suggest the product or service has better environmental performance or less harmful impacts on environment than other products or traders, they are called comparative environmental claims. These comparative claims need to be truthful, and produced in similar way as the ones they are compared to and the coverage of any aspect need to be unified with the compared ones.
3	<ul style="list-style-type: none"> • If the explicit environmental claim is made of a final product and the essential part in the product's life cycle is its use, the consumer must be guided how to use the product correctly to reach its environmental performance. • If the claim includes a promise that the environmental performance will happen in the future, it must include a commitment with a certain period of time to improve the performance or a value chain. Also, the claims that include cumulative environmental impacts must be based on the calculations established by the EU law. <p>The information about the product or the trader that the explicit environmental claim is subject to, should be attached in the product physically or through weblink or similar. The information should consist of:</p> <ul style="list-style-type: none"> ◦ environmental aspect or impacts of the claim ◦ the relevant standards (by the EU or international) ◦ all the scientific calculations that are attached with the claims
4	<ul style="list-style-type: none"> ◦ an explanation how the improvements of the claim are achieved ◦ the certificate of conformity and its approved verifier's contact information (the certificate explained later in this paragraph) ◦ of the claim regards to the greenhouse gas emission offsets, they need to be clarified and stated if they are related to the emission reductions or removals ◦ the summary of the elements listed before, which is clear to the consumer and is written at least in one official language in the EU's member state where the claim is made.

Figure 5. Green Claims Specifications. (European Commission 2023; Article 3, 4 and 5.)

These requirements do not apply to microenterprises unless they request the verification, which means a certificate about the claim and is explained later in this paragraph. Microenterprise is an enterprise employing fewer than 10 employees, and with annual turnover that does not exceed EUR 2 million (European Commission, 2023).

The member states in EU must set up the procedures, which verify the claims and the labelling systems according to these rules. The verifier must produce the certificate of conformity after the verification, which verifies the claims or the label to be according to this directive. The verifications will be applied to the micro enterprises only, if they ask them to do the verification. Still, all the rules stated in this directive apply to the micro enterprises, as well, and they are affected by already existing Unfair Commercial Practices Directive. The costs of the claims and verification are upon the companies themselves. The costs depend on the width of the claims the company wishes to make. This means that the companies can control their costs by deciding the scope of the claim (if any) considering its expected return on investment. The member states are encouraged to offer financial aid for the micro and smaller enterprises to encourage all companies to make environmental improvements and claims.

6.2 The Interviews: Tourism organisations' methods for green marketing

I interviewed five small or medium-sized companies, that all operate somehow in the travelling or tourism business in Eastern or Central Uusimaa province, and one expert about sustainability within travelling field (Table 1). Interviews were made in May and July 2024. Results show the whole perception about the interviews and individual answers are not emphasized.

Table 1. Interviewees.

Interviewees	Size of the company /profession	Travelling industry category
Interviewee 1	Small enterprise (8- 30 employees)	Hotel, restaurant and program service activity
Interviewee 2	Small enterprise	Hotel and restaurant + meetings
Interviewee 3	Middle-sized enterprise (estimate: 20-30 employees)	Hotel and restaurant + meetings
Interviewee 4	Small enterprise (10 + employees)	Beauty shop
Interviewee 5	Middle-sized enterprise (45 employees)	Hotel, restaurant and program service activity
Interviewee 6	Sustainability expert	Travelling services

In the interviews there were an introduction questions at first, which defined the respondents' work field and the company. The questions were divided into three categories, which were (1) The sustainable development and green marketing, (2) Sustainable labels or standards and (3) Green marketing actions of the companies.

6.3 The Sustainable development and green marketing

The companies were quite unanimous about the definition of sustainable development; sustainable development means mainly the actions for the future generations, and also, it is a very wide concept. They felt that green marketing meant telling others about the ecological actions the companies were doing and more importantly, spreading the knowledge about the environment they are working in, and their effort and commitment for preserving that environment around them. The companies mentioned their green marketing actions usually through labels, which were, in almost all the cases, Green Key and Sustainable Travel Finland.

The companies have marketed their green claims mainly through the social media channels and their home pages, but also through the flyers and advertisement stands in their travelling locations. Their green marketing was usually a part of the sustainable program, which they attended in (Green Key, Sustainable Travel Finland).

One interesting feature that came up in the interviews, was that all the respondents claimed they have not marketed their actions very much, but they have kept “a low profile” in their ecological actions or had “a calm approach” for it. In the discussions all the respondents talked about how they could have marketed more their actions, and also those actions, that were not ready yet, as an interesting path towards new developments. Some respondents mentioned that they don't want to appear doing greenwashing, which they felt, that too an aggressive green marketing would appear.

6.4 Sustainable labels and Green Claim Directive

The interviewed companies mainly knew Sustainable Travel Finland (STF) -program, as most of them were already in the program. Almost everyone had the Green Key -label, as well. When asked how did they feel about the STF -program, everyone felt positive about it. The reason to have the labels varied a little, but the most common answer was that they are good to have, because they give the proof and reliability of the actions the companies have made.

The new Green Claims- directive was briefly explained to the respondents and they were asked, what do they think of it. The common answer was that the directive is very welcome and it will be taken in use in the interviewed companies. The directive was regarded good also, because it gives an international guidance for the companies and gives unified view about sustainable issues, which can be compared with each other. Some of the respondents reminded that it is good to have also free of charge – labels or those, that do not require financial inputs in them, because the small or medium-sized companies could not afford to take them into use. They hoped that this would be taken more into consideration when drawing the directive.

The SWOT-analyse was drawn from the answers to describe, how The Green Claims -directive would affect or how would it seem to affect, on the companies' green marketing.

SWOT ANALYSIS	
STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • TRUE ARGUMENT • GIVES RELIABILITY 	<ul style="list-style-type: none"> • COSTLY • GREEN LABELS' FAULTS
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • GREENWASHING DIMINISHES CLEAR INSTRUCTIONS AND GUIDANCE • CONTINUITY • CO-OPERATION WITH OTHER COMPANIES • COMPARABILITY • ENCOURAGEMENT FOR COMPANIES 	<ul style="list-style-type: none"> • NO CHANCE TO HIRE SUSTAINABILITY PROFESSIONALS OR HAVE SOMEONE DO THE WORK FOR THE LABEL • ACTIONS THAT ARE HARD TO VERIFY IN SUSTAINABILITY (NOT METRIZABLE) • BUREAUCRACY

Figure 6. The SWOT-analyse about the Green Claims directive's impression

6.5 Green marketing actions

Almost all of the interviewed companies had some kinds of processes for sustainable actions and marketing. The processes were drawn from the company strategy. The verification of the processes was drawn from the Green Key and STF -labels, because almost all the companies had

them. The verification process was done usually by the companies themselves first (calculations, measurements etc.) and the Green Key or STF worked as a third-party witness. Those, who didn't have a sustainability program, wanted to have some auditing where their processes could be verified, but due to the expenses, it hadn't been made yet.

The question about the claims that were hard to verify were somewhat versatile; some claimed that the qualitative matters were the hardest to verify (cultural, social etc.), and some said that the concrete matters were the hardest. I assume that the question of verification was sometimes misunderstood, because it might lead to a thought that the verification can only be done by a third party. Still, there were a lot of discussions about the energy consumption, forestry or food loss, which all are very different issues and can include complex entities, which can be hard or even impossible to verify.

A new issue within sustainability, regenerative or transformative tourism, came up in an interview. It means, that when entering into the destination, the tourist leaves it in better condition than before (Association of Finnish Travel Industry). The discussion about the hardest things in the green marketing rose versatile opinions. The most often mentioned thing was, that the issues that can't be measured, qualitative issues, are the hardest to communicate. Then the issues like ecological compensations, flying tourists and ecological washing detergents were mentioned as the hardest to communicate. The fact that a company tries to follow a sustainable path, but tempts tourists to fly over, seemed duplicitous. Washing detergents were mentioned, because they don't belong to the normal picture of the company, so could be irrelevant for the customers. Ecological compensations were perceived complex and something that the customers may not fully approve, because they would let the company do ecologically harmful things by compensating them in somewhere else. They all rouse a lot of discussion and also questions, which should be dealt with, in my opinion, in some of the green standard trainings.

The question about the impact that the green marketing has had for the company, was interesting. Basically, all the respondents said that they do not have the information about the input or benefits they have had from the green marketing. Still, few admitted, that it is an important factor when offering travelling services for bigger companies, which also have sustainability in their strategy. According to one respondent, the investigations show that the image of sustainable businesses is better than non-sustainable ones. Two respondents evaluated that the significance of sustainable values is growing; they had counted that the questions about it have been growing. One organisation had won a prize of their ecological work (I support climate actions in Porvoo 2023), which was considered as feedback also.

Analysing the results according to the SWOT (strengths, weaknesses, opportunities and threats) of the green marketing the companies are doing the results were the following.

<h2>SWOT ANALYSIS</h2>	
STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • GREEN KEY AND OTHER LABELS AND CERTIFICATES • STRICT PROCESSES AND STRATEGY FOR MARKETING • FEEDBACK ASKED FROM THE CUSTOMERS • CONCRETE EXAMPLES OF THE SUSTAINABLE ACTIONS • SHARED SUSTAINABILITY ACTIONS WITH OTHER COMPANIES 	<ul style="list-style-type: none"> • ACTIONS LEFT UNSAID IN MARKETING • NO FEEDBACK • ACTIONS NOT MEASURED PRECISELY • UNCLEAR ENERGY SYSTEMS • NOT ENOUGH CONCRETE LISTED BENEFITS OF SUSTAINABILITY
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • CUSTOMERS VALUE THE SUSTAINABILITY CERTIFICATES • INTERNAL COMMUNICATION AND TRAINING OF SUSTAINABILITY FOR THE EMPLOYEES • ACTIONS LEFT UNSAID IN MARKETING • COMPENSATION ACTIONS 	<ul style="list-style-type: none"> • COMPENSATION ACTIONS • CONTRADICTION BETWEEN MARKETING AND SUSTAINABILITY IE. AIRLINE TRAVEL • THE SMALL SUSTAINABLE ACTIONS ARE NOT APPRECIATED ANYMORE • ACTIONS THAT ARE HARD TO VERIFY IN SUSTAINABILITY (NOT METRIZABLE)

Figure 7. The SWOT- analyse about the green marketing.

6.6 Summary of the findings

Summarizing the Green Claims Directive was logical; the directive sets the strong requirements for a company, but gives it also a solid, reliable image. When looking at the requirements from one

company's point of view, the following points should be noted. First, all the references need to be clarified and explained in detail. With the claims, the relevant standards need to be presented. The commitments in the future need to be time-tabled and the products and/or services should have a verification and certification according to the Green Claims Directive. When the information is given in the marketing, the requirements of the directive would be met accordingly and the marketing could be seen trustworthy. It requires of course a lot of effort of the company; as mentioned before, the sustainability actions can demand time and financial input, which the small companies might be lacking of. In these cases, there could be a co-operation plan with other similar businesses, who could all bring their inputs together and that way make some sustainable actions.

What comes to the interviews, few of the companies admitted they could have marketed more their sustainable actions. They revealed that they feared that if the green marketing is done too much, it could seem like greenwashing. In some discussions it was considered that Finnish companies are quite modest and don't want to stand out too much, but also, that too much green marketing might bore the customers. Still, in this light, it might be that Finnish travelling companies are already doing many sustainable actions, but just not marketing them towards the customers. That would indicate that they are ready for the Green Claims Directive, as well.

The most mentioned sustainability labels were the Green Key and Sustainable Travel Finland. All the respondents welcomed the Green Claim Directive as a useful directive and were planning to research the demands of the directive to include it in their green marketing. Some were concerned about the costs or bureaucracy the directive would bring or that some sustainable features are hard to measure. Still, the positive impacts of the directive were mentioned more than the negative ones.

The sustainable labels and certificates were seen as strong points in the green marketing. It gives benefit for the companies to implement the Green Claims Directive, because they are already familiar with the demands of some sustainable certificates, and they only need to adjust their marketing according to the directive. The benefits of the directive were seen quite unanimously; the companies felt that customers appreciate or even demand the certificates, and the concrete actions in sustainability were considered as a benefit for them.

The challenges of the certificates and the Green Claims Directive were usually the resources; it demands money and work force to calculate the statistics for sustainability certificates. The features that were already done but not marketed were considered, not only a possibility, but also a weakness. Those actions that are not easy to measure or if they are unclear, might also be a setback when calculating the statistics. Also, the benefits or the outcome of sustainable marketing has not

been visible, yet. That can affect that the companies are not motivated to do sustainable actions or invest in them.

7 Suggestions for marketing development

Strategic leading is leading with a long-term plan. Good strategy defines the identity of an organisation and gives it a direction, a plan, for the future. A good strategy tells, where the organisation is going, how it is going there and why. The question why is important; without the reason, there is no point struggling on. The law does not force anyone to make strategies; they are done, because organisations have benefitted out of them. (Vuorinen & Huikkola 2023.)

In this chapter, I will go through the learning of this thesis and make a suggestion of the marketing development that could be done in the field of green marketing. I also present some ideas of the strategic approach for the companies to implement the green marketing and the learning of the Green Claims Directive in their functions.

7.1 Green marketing in small and medium sized tourism organisation

The goal in this research was to answer the following questions:

- What are the requirements of the Green Claims Directive for a small and medium sized tourism company and its marketing?

The sub-questions were:

- How prepared are the companies to comply with the Green Claims Directive?
- What kind of marketing concept the company should have?
- Which potential benefits or challenges does a company have from the directive in their operations and marketing?

In my research I summarized the contents of the Green Claims Directive by looking at the marketing of the tourism organisation, Kokouspoukama in Porvoo, and I will suggest the improvements or additional features that would correspond to the directive accordingly.

Kokouspoukama is a conference hotel, which offers accommodation and activities by the sea in Porvoo, Southern Finland. It employs eight people full-time and dozens of seasonal workers during the season, so it is considered as a small sized tourism organisation. Kokouspoukama has a lot of potential ahead, at least when looking at the figures of tourism; according to Visit Finland (2022b) both people working in tourism and tourism in Finland are growing. This could mean that also Kokouspoukama can wait for increasing amounts of customers and through that, increase their own capacity for them, as well. When looking at the sustainability, it is also something that will help in company's development and growth. Kokouspoukama has already made multiple actions in sustainability and its communications, which, according to Cristobal-Fransi et al. (2020,1) can be a key element to increase its competitiveness.

According to Kotler (2005, 87) and Burnett and Moriarty (1998, 3), company's marketing strategy should be made in strong relationship between the company's strategy, its customers and its management. Kokouspoukama should benefit its small size, when learning about its customers and the services they expect to implement their marketing strategy. Also, a very important factor; Kokouspoukama should evaluate its functions to all the stakeholders it deals with, because any group that is mishandled, can disturb the company's plans (Kotler 2005, 87).

What comes to creating the strategy, it can be done in multiple ways. Recent development in strategy planning emphasizes planning and implementation simultaneously. Also, it has become more important to include the personnel in the strategy work, so that it is not something, that is given them "from above". Analysing the environment and just adjusting to it has been changed into developing the know-how and utilising it innovatively. This development in the strategy work implies that the strategy work belongs to the whole personnel and takes the whole organisation within its strategy. The recent development has, also, split the strategy work into different sections' own strategies and given it a nature of incompleteness; nobody knows, what the future might be, so the sections need to be able to change fast. (Vuorinen & Huikkola 2023.)

7.2 Co-creation as a strategy tool

To create a credible and easily usable strategy for a small or medium sized tourism company, I have chosen a strategy tool called Co-creation. It is a tool, which company can develop its services with its stakeholders; its employees, customers, suppliers and other partners through interaction and openness. Co-creation has, according to Vuorinen & Huikkola (2023, 159) been used in design, innovations, service development and leadership cases. It has been handled first in a piece called "The Future of Competition: Co-creating unique value with customers" by C.K.Prahalad and V. Ramaswamy in 2004. (Vuorinen & Huikkola 2023, 159.) I chose this tool because of its usability in developing a part of a company (in this case, marketing) as well as its possibility of using the tool furthermore in the future. The tool is exceptionally suitable for Kokouspoukama; they have already done many co-creations with their neighbour-businesses and stakeholders as part of their sustainability and marketing programs.

Co-creating refers normally to using a restricted participators for developing new solutions. Using co-creating, it is possible to gain versatile views from the markets and of the developed service for the strategy work, and it enables the company to create much more individual messages and services for customers. Co-creating involves a bigger group of stakeholders in developing the services and the strategy, which changes the role of the customer from passive and restricted consumer to active, participating and informed power player. (Vuorinen & Huikkola 160, 2023.)

Co-creating starts with taking all the employees that work with the customers into the development work. A company needs to question the belief that all the knowledge is found in the directive board. This way, the knowledge from the employees is used better and can be utilised in the development and company's strategy work. The next step requires that the customers and other possible stakeholders must be taken within the work, as well. If the company succeeds to engage the stakeholders in the development work, they can gain new innovations built on the customer experience. The interaction and strategy development can even be a continuing process. To provide a good dialog, there should be an internet-based platform for it. It is not just about listening to the customers, but a common problem solving and development. The development work can offer the participants direct economic benefits, but usually it is more effective to share the company's own perspective and actions, the development needs and the possibilities, to interact in the joint community, which brings out more motivation and eagerness to influence among the participants. (Vuorinen & Huikola 160-161, 2023.)

Co-creation steps for Kokouspoukama's green marketing development might look like this model:

- A staff meeting. Being a small company, almost all can be included. In the meeting, the management informs about the goals of the company at this moment. They can be:
 - Better understanding of the customers' needs and wants
 - Better informing about the company's sustainable work
 - Better understanding the future needs of sustainable actions in the company
 - Through these steps, better customer service and increasing reservations.

A meeting includes a brain storming session, where the staff discusses about the future needs in the markets, what they have learned and heard from the customers and where do they see the company is going in the future. This should give them information about the important features they need to develop a plan for a deeper dialogue with the customers.

The next step is to send their customers a link to a platform with a questionnaire, where are the questions that have been formed from the previous session. The questions can be for example:

- What do the customers want from sustainable services in the future?
- What kind of services they value by the sea and the surroundings the Kokouspoukama offers them?
- What kind of communication they require from the company?
- What kind of ideas they have for developing the company's sustainable actions (examples provided)?

The questions must be quite precise that the customers do not need to answer widely nor struggle understanding them. At the same time, Kokouspoukama should meet up or offer the same kind of a platform online for their other stakeholders; neighbouring businesses, suppliers or neighbours. They should discuss the same issues: What kind of sustainable actions are the stakeholders planning to do in the future? What kind of services they want to participate with Kokouspoukama? What kind of communication they require from the company?

To offer all participants a dialogue, the company must keep informing and discussing about the ideas online. The questionnaires cannot be stable and mute; they must bring the ideas and answers immediately among everyone to see and to comment on. That way the dialogue continues and the participants realise, they are actually doing something that arises communication. After communicating with the stakeholders, the company must draw up the conclusions and communicate them for the stakeholders. The conclusions can already be the decided actions the company plans to implement. Thanking the stakeholders and rewarding them publicly is also essential.

This way a company stays open and transparent for the stakeholders. The dialogue can continue after the strategy has been created and lead to another development process. Co-creation is rather a new strategy tool, but it can be used in versatile development cases; either creating a big company's business strategy or just parts of the business functions. When succeeded, it can give benefits for the developing work through joint collaboration. It can also help in finding the weak signals and doing a scenario work for businesses, as it reaches for the future expectations and possibilities. (Vuorinen & Huikkola 160-161, 2023.)

7.3 Green marketing from Green Claims respective

What comes to the green marketing, Kokouspoukama should definitely use Finland's good image in sustainability and green destination. Visit Finland (2022b, 6) has mentioned many reasons why Finland is an attractive destination for sustainable conscious travellers, for example because of its cleanest air and waters, cleantech innovations, clean food and protecting the forests. Kokouspoukama has their own sustainable strategy, which shows in their web pages. There, the company has a separate page for sustainable travelling. On the page there are the labels of Sustainable Travel Finland (STF), Santa Claus recommends (Joulupukki suosittelee) and Good Travel Seal 2024. Labels have not been explained or opened in the pages, though, which could be done. They could be explained in the pages in detail, so that the readers could be confirmed about the authenticity of the labels and their meaning. This is mentioned also by Sanoma Travelling Edition (2022), when stating the audience reflections toward sustainable actions in Finland; they wait companies to share their sustainable actions clearly and so, that they can assess the company's sustainability.

The text in Kokouspoukama's web pages explains, what is the company's relationship with the sustainability and how they have shown it. The text also describes the things, which are not yet sustainable, but for which the company has plans. It is good to bring out also the incomplete issues of the sustainability and describe how they could be dealt with. According to Sanoma Travelling Edition (2022), the customers have implied, it is important to describe the sustainable actions that are not yet done, as well. It would be recommendable, that all the sustainability features, that exist now, could be described in one place and the incomplete ones in another. That way the reader could easily see the things the company has already done and is already using in the field of sustainability.

Also, according to the Green Claims Directive, if the claim includes a promise that the environmental performance will happen in the future, it must include a commitment with a certain period of time to improve the performance or a value chain. Also, the claims that include cumulative environmental impacts must be based on the calculations established by the EU law. (European Commission 2023; Article 5.) When these implications have been verified, the promise would be also according to the directive.

If Kokouspoukama would bring out more detailed information about their sustainable actions, they should consider giving the information according to the demands of the Green Claims Directive, even though the micro enterprises are not obliged to do so. That way the marketing would seem appropriate also according to the directive. The information should contain the following details:

- environmental aspect or impacts of the claim
- the relevant standards (by the EU or international)
- all the scientific calculations that are attached with the claims
- an explanation how the improvements of the claim are achieved
- the certificate of conformity and its approved verifier's contact information
- if the claim regards to the greenhouse gas emission offsets, they need to be clarified and stated if they are related to the emission reductions or removals
- the summary of the elements listed before, which is clear to the consumer and is written at least in one official language in the EU's member state where the claim is made.

(European Commission 2023; Article 3, 4 and 5.)

Kokouspoukama refers to their co-operation with other companies in Porvoo in their web pages, when writing about their joint projects. Bringing out the co-operation with other companies and joint projects is a good thing, because that way all the companies can refer to each other and help each

other in sustainability tasks and challenges. Also, Bouzida and Mokhefi (2018, 187), see cooperation between suppliers and sellers as well as partners and rivals as benefit, which can achieve environmentally sustainable development through the entire value chain. They also underline the quality of the products and services; without the good quality the sustainability alone will not compensate for the consumers, and the product or service will not succeed in the markets. It would also be a good idea to explain the joint projects in more detailed way, because for a consumer it is interesting reading.

The company states in the web pages that “We have started studying the environmental disadvantages and impact of our own activities”. Even though this type of statement is not a claim, it would be better, if it was explained in detail, what it means. The statement waits for answers to: How? When? Where? By whom? The methods would be interesting to read by the customers, but also by the other entrepreneurs, as well. In this, the above-mentioned demands of the directive should be applied.

All in all, I believe Kokouspoukama could expand their web-pages within sustainability to different sections, which tell about their actions that are 1. already sustainable and 2. still in the planning stage for sustainability. Both pages should be explained in detail, what the actions are, how they are implemented and what are their impact ecologically. The sustainability labels could also be explained to demonstrate, how they have worked in a company and what kind of actions they have demanded from it.

When looking at the marketing from the point of view of the Green Claims Directive, it would be a good idea to have the verification and certification according to the directive, after the actions have been specified. That would give the credibility the company needs in marketing, and through the certification, also the legality of all the labels would be checked. I believe that when a company has the verification through the directive, all the marketing would appear trustworthy and uncompromised. Kokouspoukama is thriving to be a sustainable company and pays attention to its actions as a sustainable travelling destination. The directive would give them the verification and credibility they deserve from that work and for many other similar companies, as well. Because of the vague, misleading or unfounded information about the products’ environmental characteristics, the trust for environmental claims within consumers is quite low. Therefore, there is a need for clear and comprehensive information about corporate social responsibility that can be relied on, and moreover, the authority must be reliable and solid. (European Commission, 2023.) In the two figures below, all the suggestions of green marketing development for Kokouspoukama have been summed up and illustrated in a canvas.

EVALUATION AND SUGGESTIONS

TARGET	DEVELOPMENT IDEAS	USE IN MARKETING
GENERAL IMAGE	USE FINLAND'S GOOD IMAGE IN SUSTAINABILITY	ADD TEXT IN WEB PAGES, SOCIAL MEDIA, IN MARKETING LETTERS AND BROCHURES
SUSTAINABLE LABELS	EXPLAIN ALL THE LABELS IN DETAIL IN A SEPARATE WEB PAGE	WEB PAGES
INCOMPLETE SUSTAINABILITY ISSUES	BRING OUT THE INCOMPLETE ISSUES OF SUSTAINABILITY ACTIONS AND DESCRIBE HOW WILL THEY BE HANDLED. ADD CALCULATION VERIFIED BY AN OUTSIDE VERIFIER THAT WILL PROVE THE ISSUE CORRECT AND WHEN IN USE.	ADD INCOMPLETE ISSUES IN ONE PLACE AND READY THINGS IN ANOTHER PLACE IN THE WEB PAGES. USE ALSO IN SOCIAL MEDIA, MARKETING LETTERS AND BROCHURES
GENERAL RULES IN SUSTAINABLE CLAIMS	ENVIRONMENTAL ASPECTS AND IMPACTS OF THE CLAIM EXPLAINED	WEB PAGES
GENERAL RULES IN SUSTAINABLE CLAIMS	THE RELEVANT STANDARDS OF THE CLAIMS MENTIONED	WEB PAGES
GENERAL RULES IN SUSTAINABLE CLAIMS	SCIENTIFIC CALCULATIONS THAT ARE ATTACHED WITH THE CLAIMS ADDED	WEB PAGES

Figure 8. Evaluation and suggestions for green marketing development.

EVALUATION AND SUGGESTIONS

TARGET	DEVELOPMENT IDEAS	USE IN MARKETING
GENERAL RULES IN SUSTAINABLE CLAIMS	THE CERTIFICATE OF CONFORMITY AND ITS APPROVED VERIFIER'S CONTACT INFORMATION	WEB PAGES
CO-OPERATION	EXPLAIN CO-OPERATION AND JOINT PROJECTS BETWEEN STAKEHOLDERS	ADD TEXT IN WEB PAGES, SOCIAL MEDIA, IN MARKETING LETTERS AND BROCHURES
THE ENVIRONMENTAL DISADVANTAGES AND IMPACT OF OWN ACTIVITIES	BRING OUT AND EXPLAIN THE DISADVANTAGES AND IMPACTS IN DETAIL	WEB PAGES
ALL SUSTAINABLE ACTIONS OF THE COMPANY	GREEN CLAIMS DIRECTIVE VERIFICATION FOR ALL THE ACTIONS	USE IN WEB PAGES, SOCIAL MEDIA, IN MARKETING LETTERS AND BROCHURES

Figure 9. Evaluation and suggestions for green marketing development.

7.4 Features of green marketing

A new issue within sustainability, regenerative tourism, came also up in an interview. It means, that when entering into the destination, the tourist leaves it in better condition than before (Association of Finnish Travel Industry). This form of compensating the tourism is rising, so it can be expected to be innovated and marketed more in the future. Yet, it is still rare among the businesses and the fact that it can be also considered as “greenwashing”, came up in the interview, as well.

Last, the fact that was that all the respondents claimed they have not marketed their actions very much, but they have kept “a low profile” in their ecological actions or had “a calm approach” for it. In the discussions all the respondents talked about how they could have marketed more their actions, and also those actions, that were not ready yet, as an interesting path towards new developments. Some respondents mentioned that they don’t want to appear doing greenwashing, which they felt, that too an aggressive green marketing would appear. This leaves a question, whether the Finnish companies are even more sustainable and green than they appear to be?

7.5 Description of the environmental effects of the tourism destination

Every organisation produces waste and causes environmental effects on its surroundings. The effects can be diminished, but not erased entirely. When examining the tourist destination like Kokouspoukama and its marketing around the sustainable features, one has to familiarize the business and its value chain to understand, how the organisation works, what are its actual effects on its environment, and how it can diminish them.

Kokouspoukama was analysed and evaluated through its environmental effects by a team of students. Organisation’s business and management were analysed from the view of recycling, environmental effects, risks and possibilities. Moreover, the goal was to build up a development plan to help the organisation diminish its environmental footprint. The organisation’s business activities and environmental issues were examined and description of the stakeholders, the environmental issues, environmental effects, negative environmental effects and indicators, positive environmental effects, risks and business potentials and development tasks were made in one presentation. The presentation is attached with this thesis.

As mentioned earlier, according to Polonsky (2011) the green marketing is seen as an exchange process, which outcome considers and minimizes environmental harm. This means that green marketing should rather integrate transformative change that creates value for individuals, society and the natural environment. Through this view the environmental effects should be calculated, and the environmental harm should be transferred into the supply chain to produce the environmental cost. (Polonsky, 2011.) This calculation model does not yet exist, but the organisation’s

negative environmental impacts can be evaluated through different evaluation tools. We used Efrag Implementation guidance of ESRS data points (Efrag, 2024). ESRS is a reporting standard for the organisations working in EU, consisting of 12 different standards. In our description we used five standards to describe the negative and positive environmental effects of Kokouspoukama. The standards are: ESRS E1: Climate Change, ESRS E2: Pollution, ESRS E3: Water and Marine Resources, ESRS E4: Biodiversity and Ecosystems and ESRS E5: Circular Economy. (Efrag, 2024.)

As a tourism destination, Kokouspoukama does not have any products that affect on environment as such, but their effects come from producing the services. Their most severe impacts are then the acquisitions and the transportations. Through the ESRS standards the impacts look like this:

ESRS E1 (Climate Change) Acquisitions and transportations

ESRS E2 (Pollution) Acquisitions and transportations

ESRS E3 (Water and Marine Resources) Accommodation and restaurant services

ESRS E4 (Biodiversity and Ecosystems) Restaurant services

ESRS E5 (Circular Economy) Travel agencies and bookings.

This means that the acquisitions and transportations have mostly effects on the climate change through different pollution that transporting vehicles produce in the air. They affect both in the matter of climate change and pollution. Accommodation, so use of water, has effects on water and marine resources. Restaurant effects mostly on biodiversity and ecosystems through using the soil for farming and for producing food. Bookings are the cause of both climate change (E1) through energy use in the data centres and computers, but they also effect on circular economy (E5) through the devices used in the bookings. In more detail, the most of the negative impacts come from the use of energy, heating, lightning and refrigeration, transportations, and water consumption in laundry, cleaning and cooking.

The investigation shows also, that Kokouspoukama does many positive actions to the environment, as well. Positive actions are, however, usually just improving the previous negative impacts. The actual positive impacts are those that restore the environment, not just decrease the negative impacts. Actual positive impacts of Kokouspoukama are increasing the environmental consciousness and decreasing the customers' environmental effects. They are offering the joint transportations, minimizing the use of the disposable items, recycling their waste and using less energy in their own premises. Kokouspoukama also increases the environmental knowledge of their customers by giving the information about the nature, showing the natural paths and species and teaching how to move in the nature without disturbing it. The picture below shows the environmental effects the tourism destination like Kokouspoukama, has.

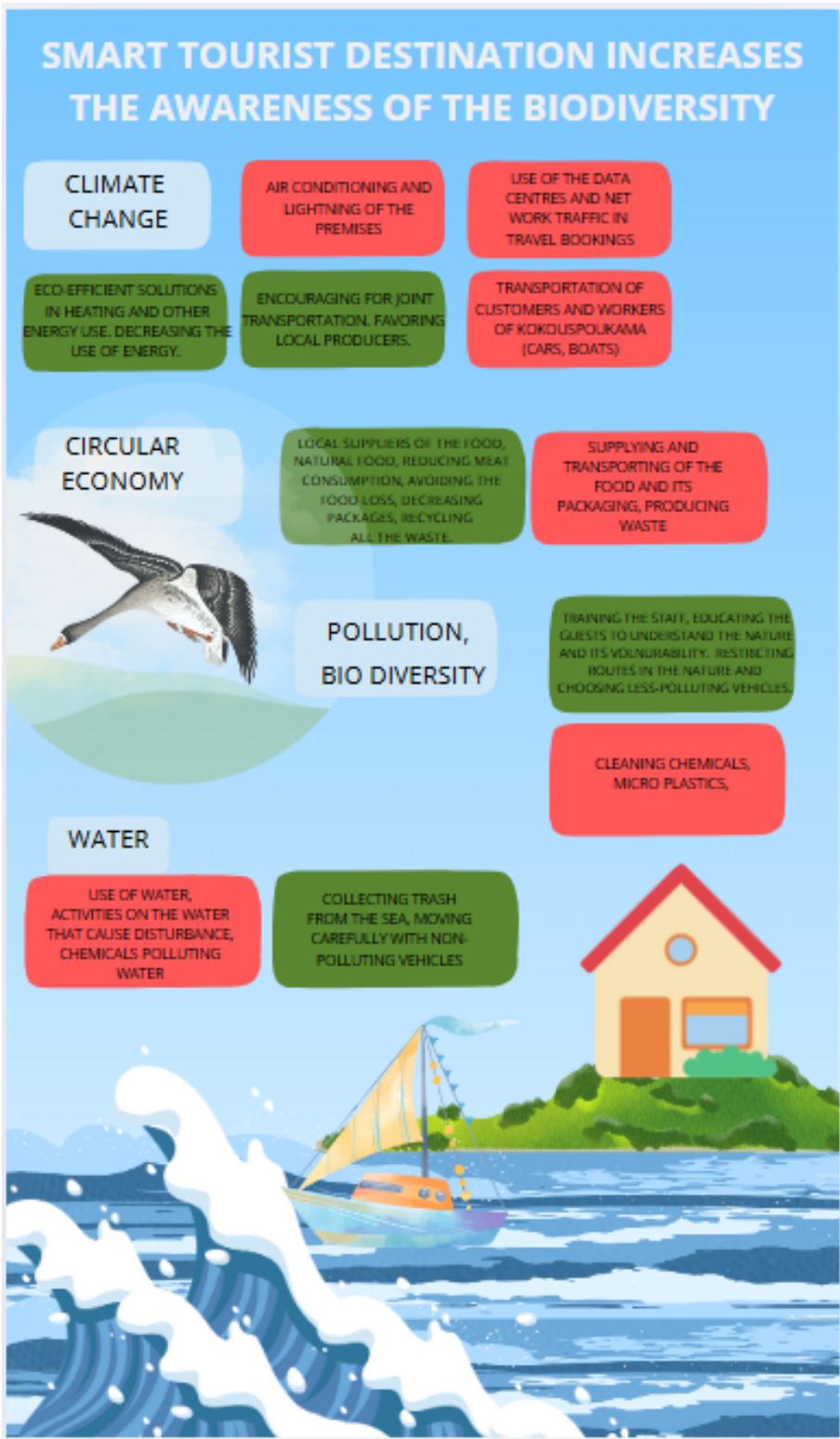


Figure 10. Environmental effects of the tourism destination.

In the description there were also made some suggestions for the future development for Kokospoukama. Firstly, in Kokospoukama's strategy, they could bring forward their values, work tighter with their stakeholders and use the Green Claims directive. In communications and marketing, they could broaden their communications and marketing about the environmental issues. On other issues they could change all the transportation into the electric vehicles, add charging post into their premises, add solar panels to create own energy and add the water flow limiter in their taps.

8 Discussion

Usually when studying any subject, there are expectations of the results in advance. The results can be just small hints in the discussions or written material. Sometimes they are not found at all, because they do not seem to be such a big deal or they can be just a confirmation for what was already known. Still, there is a chance, that the small things are weak signals about something that eventually will be important.

In this research the main learning draws together the things, which a company can do when marketing the sustainable services or products. It also shows, how the new directive can help them and others in it. In this chapter I describe the main findings of this research and answer the research questions. I will also evaluate the validity and reliability of the research.

In this research, the question 'how prepared the companies are for the new Green Claims directive', I understood, that Finnish companies are quite well prepared. This appears from the facts, which came up in the research interviews; the companies are already doing a lot of sustainability work, they have a lot of sustainable development in their daily actions, but they are not giving all the information for the audience. Some companies need to sharpen and clarify their green claims to answer the directives' demands, as well as verify their claims through the official procedures.

To answer the sub-question about what challenges are there to implement the directive, the challenges are usually the money, if the verifications are costly. CSR communication costs have risen remarkably, and are now the third-largest for corporate social responsibility departments in bigger companies. (Parguel et al., 2011 and Hutton et al., 2001.) Also, the companies are clearly giving the message, that they are not telling about all of their sustainability work, because they are afraid that they are boasting too much. When realising this and the fact, that the customers might be looking forward for any news in that front, the companies could start communicating more about their sustainability actions, even of the unfinished ones. The new directive benefits the companies through the growing interest from the stakeholders (customers, shareholders, press, other organisations and so on). Also, many of the customers are already demanding of the sustainability actions, which are officially certificated. According to the results, the amount of these customers is growing. Organisations benefit from the directive, because they can trust the equity of the system. If the organisations act according to their marketing claims, they can trust that their claims are being held in regard.

The requirements of the Green Claims Directive for a small and medium sized tourism company and its marketing are not impossible, because they already exist in many companies. According to Janssen et al. (2022), there is a need for companies to build up a clear marketing strategy for

communicating their CSR effectively. They should also, design their marketing to be reliable and credible, which again, increases consumers' trust and favourability. The key challenge in CSR communication is to construct the message that fades out the scepticism or disbelief of the consumers.

There is need for a thorough business model including a marketing strategy, which answers in every question, what the company is doing. It also must include a great corporate social responsibility (CSR) plan to regard social, economic and environmental factors, which affect the company and its stakeholders. In its marketing strategy, the company needs rather a green marketing strategy, that concerns all of the actions, the company is about to make. If company wants to follow the Green Claims Directive, it can follow the directive literally and have the certificates about their green claims to be able to prove their actions correctly. To be on the safe side, the EU-proved labels would be best in company's green labelling scheme.

8.1 Further research

In Finnish strategy for travelling industry for 2022-2028 the goal is to be the most sustainably growing travelling destination in Northern Countries. The travelling industry will be developed through four focus points: 1. Reinforcing the sustainable operations. 2. Answering to the digital change. 3. Developing the accessibility according to the needs of the travelling industry and 4. Ensuring the operational environment for supporting the competitiveness. One form for ensuring the strategy is Sustainable Travel Finland (STF) by Visit Finland. It offers businesses and travelling areas the sustainable travel developing tool kit, which makes the sustainable actions and choices easier. The businesses fulfilling the requirements will receive STF-label. By April 2023 there were 1012 businesses that were enrolled in the STF-program and 68 area organisations, of which 251 businesses and 2 area organisations reached the STF-label by 15.4.2023. With this program and the STF-label the sustainable travel offering can be communicated coherently for international markets. The indicators in the program have linked with the UN sustainable development goals as well as other sources as European Tourism Indicator System (ETIS), Global Sustainable Tourism Council (GSTC) and European Tourism Council (ETC). The indicators can be divided into four different teams which are: 1. Mastering the target 2. Economical value 3. Social and cultural impact and 4. Environmental impacts. (Ministry of Economic Affairs and Employment of Finland, 2023c).

In 2023 the amount of the travellers in Finland was growing according to the Ministry of Economic Affairs and Employment of Finland (2023b). Travelling industry seems to have recovered well from the pandemic and also the war in Ukraine and Russia, even though the war still affects on the travelling businesses in many ways: for the demand of the services, for investment abilities and for production costs. The amounts of the overnight-travellers in Finland have been growing in 2023,

being just slightly less than the pre-pandemic amounts of 2019, between January and September. The foreign travellers made 1,6 million travels to Finland and spent 18,8 million nights here between June and August, 2023. All and all the foreign travellers spent 1,3 mrd Euros that year in Finland.

All this proves the need for this kind of a research. The knowledge about the EU legislation and directives is essential to be able to keep up with the development, not only within the sustainability field, but also with the competition in general. Earlier in this research was stated that “more than 50 % of the environmental claims provide vague, misleading or unfounded information about the products’ environmental characteristics in EU and that 40 % of the claims were unsubstantiated. As a consequence, the trust for environmental claims within consumers is quite low.” (European Commission, 2023.) Therefore, there is a need for clear and comprehensive information about corporate social responsibility that can be relied on, and moreover, the authority, which is reliable and solid.

The small and medium-sized businesses are in a position, where the necessary certificates and knowledge is sometimes too costly to get, but there is still a need to keep up with the competition and allure the customers, which are more and more aware of the sustainable demands. These kinds of researches help the small and medium sized businesses to gain the knowledge and the ideas for their business models. Also, the researches have them think of the possibilities or demands, which they might not have anticipated.

Without anticipating the future, no brand will handle its faith in its own hands (Lillberg and Mattila, 2020, 127). The sustainable marketing needs to be taken in the company’s strategy to lead the company to the wanted direction, so that it can be profitable as well as sustainable. Lillberg and Mattila (2020, 128) suggest that prevention of the climate change is a business idea, which can rise to the most remarkable value producer in the 2020’s both through the human progress and the stock price. I believe that Finnish travelling destinations, as well as other companies, have a great observation post in sustainable value creating, because they already are doing many sustainable actions in a best possible, clean environment. When the marketing is led through strategic guidelines and existing directives, they can show the way and prove that investing in their brands in long-term planning and actions, they will collect also the profit out of it.

Further researches could consider the interesting point, which many companies have not yet calculated; the impact of sustainability in their businesses. The factor has come out also in this research, and it was one of the interview questions, as well. Tourism companies have not though, gathered the data of the direct or indirect impacts of the sustainability actions for them, even though everyone is interested about the outcome of it. In the research of Parguel et al. (2011, 17), it was proved

that successful CSR communication has positive effects on consumers' attitudes towards the company and their enthusiasm to buy from them, whereas the poor performance alienates them even more. When looking at sustainability another way around, according to Polonsky (2011), there should be a life-cycle cost of goods (production, use and disposal), in other words, the measure of value, which could be translated into economic system. He refers, that the environmental harm could be then calculated into the supply chain to produce the environmental cost. This would bring out the interesting point of view for a research of sustainability income and costs.

The one interesting research is transformative tourism, which came up in one of the interviews. Polonsky (2011) suggested, that green marketing should integrate transformative change that creates value for individuals, society and the natural environment. He claims that in the current state "most marketers focus on meeting human needs rather than enhancing mankind's quality of life and improving the natural environment". This would mean even more investments in sustainability and green marketing. Transformative tourism has a lot of possibilities, which could be investigated in new research.

The consumers appreciated the environment and social welfare, which is why they favour the sustainable services. Developing the low-carbon travelling is at key position, when supporting the sustainable growth in travelling industry. The climate change is setting unforeseen challenges to the travelling industry as well as other industries. The world travelling organisation UNWTO has estimated, that already in 2005 about 5 percent of the global carbon dioxide emissions were caused by travelling. This in mind, Finland aims at being a leading sustainable travelling destination – it requires though sustainable travelling forms and low-carbon travelling chains. By investing in them the travelling industry can contribute the strong and sustainable growth and remain its social and ecological approval, as well as competitive in the long run. (Ministry of Economic Affairs and Employment of Finland, 2023c).

8.2 Reliability and validity

Reliability is something that should be accomplished with any research; the reliability means that the results of the research should be able to be repeated. This means, that the results can't be random. Validity of the research means that the research method measures what it is supposed to measure. These can be false, if the respondents have not understood the questions right or the results have been dealt other way than described in the research. (Hirsjärvi, Remes & Sajavaara, 2010, 231-232.)

In this research I have tried to concentrate on interviewing the interviewees in similar way. I have also documented all the material I have gathered carefully and used several different methods and

materials in the research (material triangulation). Material triangulation can strengthen the reliability in research, when the materials from different sources are combined with each other, or with one's own interpretation. Through that, there can be a stronger basis for the findings. Documentation helps to evaluate the process better; it must be accurate enough and documents must be found afterwards to be able to make the similar findings as in research. (Kananen, 2017, 177-178.)

Many things can affect on reliability in a research study. One thing is the experience of the interviewer. In this research, the interviewer has had some experience in interviewing, but not in everyday work, so it has affected on the answers; questions could have been asked more neutral manner. Also, there could have been a possibility to deepen the answers, and get out more specified information.

Choosing the companies, making the interview questions and also interviewing is always subjective in qualitative research, so all of these facts have affected on the result. With more resources I could have interviewed more companies, and especially those, that do not yet operate sustainably, to find out more about the travelling businesses' opinions about the sustainability. Then, however, the companies could not have answered the questions about the sustainable strategy or actions, and they might not be able to answer the sustainable labels overall.

8.3 Evaluation of process and learning

Research process was a deepening learning process for me. It has brought up assumptions, which a researcher always does, but tries to avoid. It has also taught me about the complexity of a research, and as always, patience to draw tens of things together. Professionally the research is a wonderful way to learn about the certain field; it widens the earlier knowledge, reminds of the forgotten things and teaches the latest news in it. I have found very much new things in marketing and in green marketing, which both are interesting features for me, and which I would like to study even more. The suggestions for new researches are fascinating for me; there would be many other things, that would be easily bound with these phenomena and researched further.

The process has been also teaching; I planned to finish the research much faster than I actually could. It is a reminder, that research takes time and effort, which, simultaneously with the working hours, demands a lot. I learned also about building an interview; I feel, it could be done better, when knowing the things I know now. Research might success always better, if it was done two times instead of one.

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Appendices

Appendix 1. Questionnaire for tourism entrepreneur

Gathering questions:

The name of the interviewee?

Where do you work at the moment?

What are your working chords?

Sustainable development and green marketing

How do you understand the definition of the sustainable development?

What does green marketing mean in your opinion?

What kind of green marketing has your company done so far?

Standards and labels of sustainable development

Sustainable Travel Finland (STF) is a program and a label developed by Visit Finland, where companies bind in developing sustainable travelling. Are you familiar with the brand and what do you think of the program?

EU Green Claims-directive includes criteria, which try to stop businesses of making misleading claims about sustainable actions or environmental achievement according to their products or services. What do you think about the directive?

Is your company about to follow the directive when it is effective?

Company's green marketing actions

What kind of processes does your company has according to the green (actions) and marketing?

Are all the green marketed actions verified in your company and if they are, how?

Which of green marketing claims have been verified by a third party?

Have some verifications been hard to verify? Why?

Which have been the most challenging green marketing issues?

How have you been able to verify the effects of green marketing in your company?

Appendix 2. Questionnaire for the sustainability expert

Gathering questions:

The name of the interviewee?

Where do you work at the moment?

What are your working chords?

Sustainable development and green marketing

1. How does sustainable development include your work?
2. Do you do the sustainable development yourself or do you direct companies in it?

Standards and labels of sustainable development

3. Sustainable Travel Finland (STF) is a program and a label developed by Visit Finlandin, where companies bind in developing sustainable travelling. Are you familiar with the brand and what do you think of the program?

4. EU Green Claims-directive includes criteria, which try to stop businesses of making misleading claims about sustainable actions or environmental achievement according to their products or services. What do you think about the directive? Is it necessary for the markets?

Company's green marketing actions

5. How have the companies you are familiar with verified the environmental claims?
6. Have some verifications been hard to verify?
7. Which have been the most challenging green marketing issues?
8. Has green marketing been useful in the companies you are familiar with? How?

Appendix 3. Description of the environmental effects of the tourism destination

KOKOUS- POUKAMA

LEADING OF CIRCULAR ECONOMY AND
ENVIRONMENTAL CHANGES

SUSANNA HONKANEN, HANNA - LEENA KALKKINEN,
PÄIVI ÖNNELA & RIINA TIKKA



DESCRIPTION OF THE ECONOMY AND STAKE HOLDERS



Kokouspoukama as a travelling destination

- Kokouspoukamawants to be a sustainably led organisation, but has not yet all of its sustainable function invisible
- Founded in 2012 in Porvoo, Finland
- Revenue 1 923 000 € in 2023, rised from the previous year with 29,3 %, employees 12.
- Industry 55101 Hotels

Customers and their needs

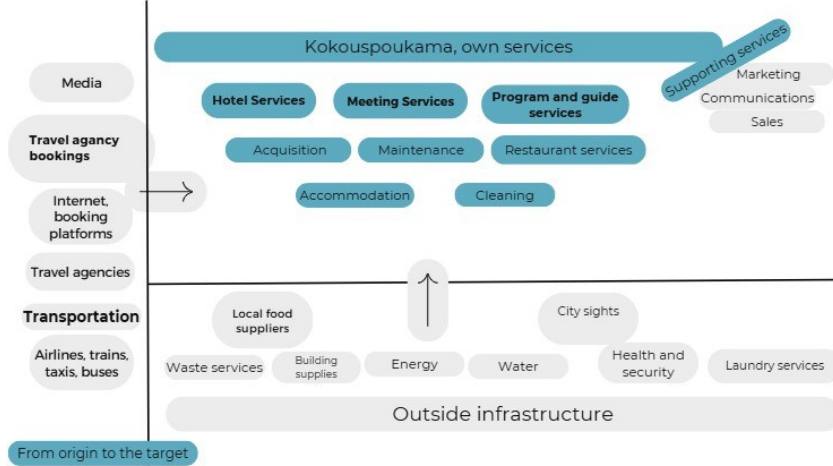
- Organisations, societies
- Meeting and seminar arrangements, educational events, restorative events, parties, overnighting restaurant services

Strategy

- Strategy of Kokouspoukama is to produce travelling services as flexible as possible, by producing most of the services on their own.
- Vision: To be a leading service provider in Eastern Uusimaa. "We don't want just to produce experiences We want to be an experience"
- Company is committed in Sustainable Travel Finland- and Green Key- programs. Their functions are audited through these programs.



VALUE CHAIN



DESCRIPTION OF THE ECONOMY AND STAKE HOLDERS



Business

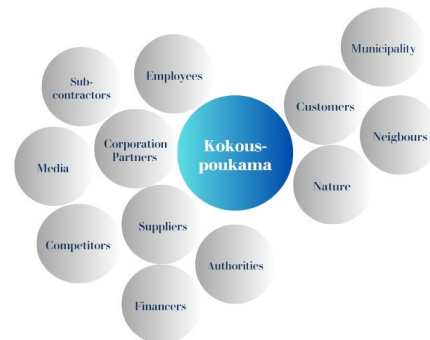
- Kokouspoukama has proceeded sustainable development, like diminished its food waste, renewed its heating system and invested in eco-friendly vehicles.

Drivers of the change

- Legislation, corporate responsibility and customer demand on environmental issues
- Sustainable Travel Finland- and Green Key- programs' demands
- Own interest and the will to act

Stakeholders

- Immediate or indirect environmental effects
- Business risks and possibilities
- Stakeholders are: Employees, business joint ventures, suppliers, officials, financiers, competitors, media, subcontractors, customers, nature, neighbours and community



DESCRIPTION OF THE ENVIRONMENTAL ISSUES OF THE BUSINESS



Commitments and goals

- The company has committed in sustainability and measuring its actions through the STF (Sustainable Finland) - program.
- The company plans of doing bigger adjustments in its functions during the next five years (removing the boats with combustion engines, decreasing energy consumption by 50 % from present level etc.)

Reporting and measurement

- Green Key (annually) and Sustainable Travel Finland- program (every other year) measure the environmental effects
 - These are audited through a third party
- Counting the carbon footprint of the services has been started
- The real aspiration exists, but marketing of sustainability and the big picture needs to be updated

Environmental management system

- Not precise environmental management system
- Sustainable travelling development exists through the Sustainable Travel Finland (STF)- program
- Environmental responsibility lies within the CEO, and there is co-operation with restaurant, hotel, program and sales responsables

Source: Rönholm 8.11.2024

DESCRIPTION OF THE ENVIRONMENTAL ISSUES OF THE BUSINESS



ACCOMMODATION	RESTAURANT	MEETING EXPERIENCE	SALES
<ul style="list-style-type: none"> • Recycling the materials and clothes, which have been left behind on site • Booking Ecolabel • Repairing old furniture and materials 	<ul style="list-style-type: none"> • Restricting the use of disposable material • Ordering food supplies from the local suppliers • Innovation for saving coffee coming 	<ul style="list-style-type: none"> • Disabling the combustion engine boats • Nature experiences • Teaching nature values 	<ul style="list-style-type: none"> • Offering joint transportations • Selling nature experiences
<ul style="list-style-type: none"> • Heat recovery innovation, re-using the heat loss (in a whole hotel) • Decreasing the heating and other energy use • Counting carbon footprint for different functions has been started • Green Key ja Sustainable Travel Finland • Recycling the waste • Producing services with own staff • Repairing the old materials and buildings • Evaluating annually the amounts of energy and water consumption, and amounts of waste and deficit 			

Sources: Rönholm 8.11.2024; Kokouspoukama internet page. Visit Finland. 2024. Internet page.

EVALUATING NEGATIVE ENVIRONMENTAL EFFECTS



Use of the materials and resource (risks)	In which point of value chain the effects are significant (yellow = low impact, orange = medium impact, red = large impact)					
	Travel agencies and bookings	Acquisition	Transport	Meeting services / Accommodation	Restaurant	Activities
ESRS E1 Climate change	Red	Red	Red	Orange	Orange	Yellow
ESRS E2 Pollution	White	Red	Red	Red	Orange	Orange
ESRS E3 Water	White	Orange	Red	Orange	Orange	Orange
ESRS E4 Biodiversity	White	White	Orange	Orange	Orange	Orange
ESRS E5 Material/ Resource use and recycling	Red	Orange	White	Orange	Orange	White



EVALUATING NEGATIVE ENVIRONMENTAL EFFECTS



- Meeting and accommodation services offering companies' negative environmental impacts are generally remarkable.
- There are many functions using water and energy.
- The most of the negative environmental effects are caused by:
 - The use of the energy
 - Heating, lighting, refrigeration
 - Carbon dioxide emissions
 - Transportations
 - The use of water
 - Restaurant and accommodation
 - Cleaning, cooking, laundry



INDICATORS

ESRS E1 Climate change

- Fuel consumption from crude oil and petroleum products
- Total energy consumption from activities in high climate impact sectors
- Total energy from renewable sources

ESRS E2 Pollution

- Emissions to air by pollutant
- Microplastics used

ESRS E3 Water

- Total water consumption
- Total water recycled and reuse



POSITIVE ENVIRONMENTAL EFFECTS

1. Increasing environmental awareness

2. Diminishing customers' environmental effects



ECONOMICAL EFFECTS

Economical risks

- Losing reputation
- Weather phenomenon
- Loss of biodiversity
- Rise of the energy price
- Rise of the taxes
- Tightening environmental legislation

Economical chances

- Saving energy
- Repairing the buildings, furniture and other materials – lengthening the life cycle
- Improving reputation through the environmental actions
- Certificates

SUGGESTIONS FOR DEVELOPMENT

FOR LEADING THE CIRCULAR ECONOMY AND ENVIRONMENTALEFFECTS



Strategy and vision

- Values, visions, stakeholders, expanding the knowledgement, Green Claims-directive

Communications and marketing

- Wider and clearer communication about environmental issues

Other development areas

- Changing the vehicles into electric cars and rowing boats
- Sun panels acquisition to produce solar energy

INNOVATION ECOSYSTEMS



Innovating new business and increasing value in innovation ecosystem

- Recognising the environmental effects through the whole value chain, through discussing with the stakeholders
- Co-development through different platforms with the local companies.

Important stakeholders in the innovation ecosystem:

- Porvoo city and other local entrepreneurs (knowledge of the local environmental stage)
- Visit Porvoo
- Companies in the value chain
- Competitors
- Customers
- Vocational schools and universities of applied sciences joint ventures, development, research
- The value chain of the restaurant functions
- Working with the neighbouring companies

METHODS



Corporate interview. (Rönholm, J. 8.11.2024. CEO. Kokouspoukama Oy. Interview. Porvoo.)

The environmental effect tool or data source table of Efrag (2024) has been used in evaluating and describing the company's negative environmental effects.

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