

TALLINN UNIVERSITY OF TECHNOLOGY

School of Business and Governance

Martin Rusi

**SUSTAINABLE BUSINESS APPROACH BY LAATTAPISTE OY**

Bachelor's thesis

Programme International Business Administration, specialisation accounting and business  
intelligence

Supervisor: Natalie Gurviš-Suits, PhD

Tallinn 2023

I hereby declare that I have compiled the thesis independently and all works, important standpoints and data by other authors have been properly referenced and the same paper has not been previously presented for grading.

The document length is 8093 words from the introduction to the end of conclusion.

Martin Rusi .....

(date)

# TABLE OF CONTENTS

ABSTRACT .....	4
INTRODUCTION .....	5
1. BACKGROUND AND CONCEPTUAL WORK.....	7
1.1. History and development of sustainable business .....	7
1.2. Overview of the SDGs.....	9
1.3. Implementation of SDGs in business practices .....	12
2. METHOD AND DATA .....	15
2.1. The research company .....	15
2.2. Methods and sample .....	16
3. RESULTS AND DISCUSSION.....	18
3.1. Sustainable business practices at Laattapiste.....	18
3.1.1. Renewable energy.....	18
3.1.2. Sustainability in transportation.....	20
3.1.3. Responsible Consumption and Production.....	22
CONCLUSION .....	26
REFENCE LIST .....	29
APPENDICES .....	32
Appendix 1. Link to word documents containing interview transcript files .....	32
Appendix 2. Interview questions .....	33
Appendix 3. Non-exclusive license .....	34

## **ABSTRACT**

Sustainable development and sustainable business practices have garnered increased attraction in the recent years. An explanation for this can be found from the emergence of the United Nations sustainable development goals. The sustainable development goals have been seen as a driver for future legislation, regulations, and incentives. For businesses it has become apparent that implementing sustainable business practices in line with the sustainable development goals is beneficial for the future of their business.

The aim of this thesis is to find out what sustainable business practices Laattapiste had implemented and how they align with the sustainable development goals. The main data gathered to find this out was from semi-constructed interviews with managerial personnel at Laattapiste.

The data of this thesis were analysed via qualitative means using content and thematic analysis. The results of this thesis showed that Laattapiste had mainly implemented sustainable business practices relating to the sustainable development goals 7, 9, and 12.

**Keywords:** sustainability, sustainable business, Sustainable Development Goals, SDG

# INTRODUCTION

Here in the introduction, the author will discuss sustainable business, the United Nations Sustainable Development Goals, and their implementation in business practices. Give insight from previous studies and tell the process used for this thesis as well as give an overview of its structure. In addition, the author will address my research problem and questions.

Sustainability and sustainable business have gained increased traction during the recent decades. What initially brought sustainability to the limelight was the United Nations Brundtland Commission in the 1980s report. In this report the most used definition of sustainability was coined. “To meet the needs of the present without compromising the ability of future generations to meet their own needs.”(WCED, 1987) Since the Brundtland Commission report sustainability has gotten more practical definitions in terms of business. One of which is a term coined by Elkington in which is the triple bottom line. Where in companies should aim to work towards three bottom lines instead of just profit. These bottom lines are economic, ecological, and social. (Elkington, 1997) Working towards all three of these aspects a company would further sustainable development. To give sustainable development goals to work towards in 2015 the United Nations came forth with 17 ambitious goals to achieve by 2030. These goals are a part of the 2030 Agenda which all nations of UN the signed on. The SDGs are seen to be a driver for future changes in laws, directives, regulation, and incentives.(Verboven & Vanherck, 2016) For businesses the incentive to change their business practices to align with sustainable development goals lies in future proofing their practice.

As the Finnish construction industry is nearing a legislation change many companies are preparing to be ready for when the new legislation take effect. Laattapiste being a major importer of clinkers, other surface materials, and bathroom solutions will have their sustainability practices come to light with many companies getting ready the legislation changes.

The research in this paper aims to find out what sustainable business practices Laattapiste Oy has implemented and how they align with the UN sustainable development goals. The research questions used to achieve this are as follows:

1. What are sustainable business practices that Laattapiste Oy has integrated?
2. In what ways does the sustainable practices done by Laattapiste Oy align to the sustainable development goals?

To achieve the goal the paper uses a qualitative study analysing interview data gathered at Laattapiste supplemented by data from Laattapiste website. This data is then compared against the targets of the sustainable development goals and previous literature.

The body of this text is separated into three chapters. The first chapter background and conceptual work, elaborates on the terminology used in the study and builds theoretical background for rest of the paper. The second chapter method and data explains the methods used to analyse the data and the process of gathering the data. The third and final chapter Results and discussion, analyses the findings of the gathered data and discusses the results found.

# **1. BACKGROUND AND CONCEPTUAL WORK**

In this chapter the author will discuss about sustainable business and the sustainable development goals set by the UN and their implementation in business to give background for this study and lay the foundation for the reasons to do this study.

## **1.1. History and development of sustainable business**

Sustainability and sustainable business have become a rising trend in the business world. However, while being a rising trend this does not mean that sustainability and sustainable development is a recent development. Sustainability started to gain traction initially in the 1980s. One of the reasons for this growth was United Nations Brundtland Commission giving sustainability its most common definition. As defined by the Brundtland Commission Sustainability means “meets the needs of the present without compromising the ability of future generations to meet their own needs.” World Commission on Environment and Development (1987).

With the knowledge of what sustainability means economically developed and prospering nations have become aware of their highly ecologically costly way of life. Leading to the realisation that this way of living is unsustainable. Knowing what will eventually happen should such unsustainability continue. As the way consumption of the developed nations cannot be replicated for developing countries. This is due to the developed nations requiring resources exceeding their own borders. There simply is not enough resources for all the people on our planet to be able to live in similar conditions to what developed nations now experience sustainably. (Fernández et al., 2017). This unsustainable consumption of our planets resources has led to loss in biodiversity globally, extreme poverty and hunger in the developing world, and a looming ecological collapse. Action must be taken to preserve our planets capability to meet the needs of our future generations. This action encompasses all that are a part of the global economy. (Høgevold et al., 2014).

After the Brundtland Commissions definition for sustainability more practical definitions for sustainability in terms of business emerged. One of which is Triple bottom line. Triple bottom line a term in which a business striving to be sustainable should pursue simultaneous success in economic, ecological, and social goals. (Elkington, 1997) Thus working towards Brundtland Commissions definition of sustainability while also helping their own economic growth. (Høgevold et al., 2015). In their 2015 article (Høgevold et al., 2015) describe triple bottom line as

three different interlocked pillars, the economic pillar, ecological pillar, and social pillar. Each of these pillars containing one aspect.

The economic pillar covers how a certain organization utilizing the triple bottom line thinking keeps themselves afloat. The ecological pillar portrays what actions the organization is taking against environmental degradation. Some companies utilizing triple bottom line choose to adapt EMAS or other certified environmental management systems to help companies to keep track of environmental progress. “The Eco-Management and Audit Scheme (EMAS) is a voluntary environmental management tool for companies and other organizations to evaluate, report and improve their environmental performance.”(European commission, 2022.) Thirdly the social pillar consists of interactions between different groups of people.(Høgevoid et al., 2015) Furthermore (Porter & Kramer, 2011, p. 75) describe striving for profit should include “social purpose” where in value is created for both company and society. Thus, creating shared value between the two, this created shared value allows the company to grow larger and the community to progress further. Additionally, the authors assert that to create shared value a company must act according to local law and ethics, in addition a company must also diminish its environmental harm. Beyond that the company must think about customer needs, its internal social costs, and the competitive edge it can gain from addressing these issues. (Porter & Kramer, 2011, p. 75)

As the main goal for a traditional company is to make the maximum profit for its shareholders.(Stubbs & Cocklin, 2008) They are unlikely to change their business model to be more sustainable if there is no competitive advantage to be gained. Or without outside pressure from legislation forcing their hand, stakeholders, or wanting to gain legitimacy by appearing to be a better organization. (Bansal & Roth, 2000) However implementing sustainable business models in companies might not inherently come from a point of striving for profit, other factors such as an employee having strong environmental beliefs convincing decision makers in a company to implement them.(Høgevoid et al., 2014)

Business model innovation and more specifically sustainable business model innovation provide a feasible way to integrate the needed sustainability into businesses. Sustainable business models do this with a reevaluation of its organizational goal. For example, this seen in how instead of maximizing profits.(Stubbs & Cocklin, 2008) In the words of (Stubbs & Cocklin, 2008, p. 121) “They pursue sustainability because it is ‘the right thing to do’ as well as the “smart thing to do.”

While initially altruistic behaviour can later turn profitable as investments towards sustainability turn into savings or new business connections which form due to sustainable practices. Thus,



showing that economic reasons for a firm to continue further implementation of sustainability practices can show up later in a different aspect than what was initially considered due to the interlocking nature of sustainability practices between the environmental social, and economic pillars.(Høgevold et al., 2014) Therefore sustainable business cases do not appear naturally but require willing altruistic ecologic and social actions to show positive economic outcomes. To further a sustainable business case, these actions must be managed actively while increasing sustainability which leads to an increase in the economic results. For this reason, a clear image of the factors influencing positive economic change from ecologic and social actions is necessary. These factors include “costs and cost reduction, sales and profit margin, risk and risk reduction, reputation and brand value, attractiveness as employer, and innovative capabilities”. (Schaltegger et al., 2012) Better reputation may prove fruitful as consumers want to have positive impact on the world and will buy products that they perceive have a positive impact on it. (Straughan & Roberts, 1999) Furthermore consumers who have already shifted to ecological innovations are likely to continue using ecological innovations and more willing to incorporate further ecological innovations. (Jansson et al., 2010)

As seen practicing sustainable business is a pressing issue for many businesses whether it is due to internal reasons of the company wanting to do it due to altruistic reasons or finding savings in efficient sustainable solutions. However, in the articles it can be observed that the most common reason for a company to integrate sustainable business practices is that there is something to be gained for the company. What the business gains changes on based on how expansive the actions done by the business are. A minor change of better recycling waste or having automatic lights in an office will not show as much good will from potential customers or trade partners as say full on sustainable reporting integrating SDGs will.

## **1.2. Overview of the SDGs**

The Sustainable Development Goals (SDGs) came about as a follow up to the UN Millennium Development Goals (MDGs) which consisted of 8 goals most of them focused on aiding the most impoverished. The MDGs were signed on and adopted in by the world leaders in the September of 2000. While not all goals were achieved the overall success of the MDGs and achieving to halve extreme poverty from the 1990 levels thus achieving the first goal of the MDGs 5 years ahead of time. Showed that even ambitious goals can be achieved.(United Nations Department of Economic and Social Affairs, 2016) Following the 15 years of MDGs the United Nations met again in the

September of 2015. During which they signed on the 2030 Agenda a new development agenda which consists of 17 Sustainable Development Goals with 169 targets that they aim to meet by 2030.(United Nations, 2015) These sustainable Development Goals are seen on the figure 1.



Figure 1. Sustainable Development Goals poster

Source: (United Nations, Sustainable Development Goals, Communications materials, 2022)

SDGs as displayed on figure 1. are the 17 goals set by the UN and adopted by the member states in 2015. These goals are a part of the 2030 Agenda and aim to finish what the MDGs started and expand on what they had achieved. Furthermore, The UN expressed the goals as being unified meaning a single goal cannot be reached at the cost of others. In addition to making the goals interlinked the 2030 Agenda declares that goals balance the three parts of sustainable development economic, social, and environmental as seen in the triple bottom line earlier in the text as equals. Additionally, The UN states that the SDGs and their targets will target crucially important categories for our planet and humankind. These categories are People, Planet, Prosperity, Peace, and Partnership.(United Nations, 2015)

The first category of People encompasses topics related humankind resolving to end hunger and poverty completely. Additionally aiming to make sure all of humankind get to reach their potential

in a healthy surrounding, with equality and, in self-respect. The second category Planet depicts goals related to our planet resolving to protecting our planet from further deterioration with completely sustainable production and consumption, prudent management of its shared resources and taking much demanded action against climate change, to enable our planet to meet the needs of the present without compromising future generations. The third category Prosperity vows to allow all of humankind to experience prosperous and satisfying lives and that fiscal, social, and innovatory growth happens in balance with nature. The fourth category Peace resolves around fostering the growth of society where peace, justice and inclusivity can take place without fear, or threat of violence. As without peace sustainable development cannot take place. The fifth and final category Partnership vows to remobilize assets required to make 2030 Agenda a reality through a reinvigorated global partnership focused mostly on the needs of the most endangered and impoverished.(United Nations, 2015)

Although the UN expresses the goals as unified and interlinked(United Nations, 2015), there have been critique aimed towards the SDGs for presenting the goals as separate from each, while they visibly have overlap on their end goals and several of the 169 targets associated with them progressing multiple different SDGs towards their end goals. (Nilsson & Costanza, 2015) Showing the connections of the SDGs and their targets and them as a part of one whole is integral to the success of large systematic changes needed for all the goals associated with 2030 Agenda.(Ban, 2014) These systematic changes required by 2030 Agenda will need to be addressed on completely new level of shared responsibility between governmental and sub-governmental entities. (Bexell & Jönsson, 2017)

While the governments oversee setting pace for a nations progress towards the SDGs as the UN states “Targets are defined as aspirational and global, with each Government setting its national targets guided by the global level of ambition but taking into account national circumstances. Each Government will also decide how these aspirational and global targets should be incorporated into national planning processes, policies, and strategies.”(United Nations, 2015, p. 13), there have been arguments towards governments to create situations to better enable private stakeholders to better take action towards sustainable goals. As in his 2017 article “Hot Air or Comprehensive Progress? A Critical Assessment of the SDGs” Spangenberg argues that for sustainable development to take place rules and regulations must be changed to make business performance contributing positively to sustainable development the only viable option for a profit. To achieve such results a combination of “taxation, fees, bans, legislation, and incentives” must be used. (Spangenberg, 2017) Such ambitions would be great to reach since the private sector is the

generator of financial capital and consumes the largest number of natural resources. Although the private sector might not necessarily provide socio-economic development it has great propensity for it.(Barkemeyer et al., 2014)

The Sustainable Development Goals as set by the UN have brought upon a new era of global cooperation between the nations of the UN. The goals while ambitious strike where changes are needed. A number of the goals seem to have overlap where progressing a certain goal will lead to progress in others, this further shows the interlinked nature of the SDGs. For the future success of SDGs, the private sector will have to step up in integrating them in their business practices.

### **1.3. Implementation of SDGs in business practices**

The UN report “Transforming our world: the 2030 Agenda for Sustainable Development” names the private sector as a major job creator and a driver for productivity.(United Nations, 2015) This remains true as the private sector is the largest part of the economy as a whole and as such can impact the achievement of the SDGs greatly. (Abe et al., 2019) Striving to achieve the SDGs is not meaningless for businesses either, as according to a 2017 report by Business and Sustainable Development Commission there is a 12 trillion US dollar market opportunity to be had by reaching the SDGs by 2030.(Business and Sustainable Development Commission, 2017) However reaching this prize will require changing up the status quo. Businesses will have to change manner of which they tackle sustainability and innovate their business models. (Shrivastava, 2018)

Since the adoption of the Sustainable Development Goals set by the UN, the businesses that have incorporated sustainable business practices aligned with the SDGs have seen positive results on the businesses financial bottom line and long-term survival. (Muhmad & Muhamad, 2021) While adopting sustainable business practices can lead to higher costs in the short term, the increased sustainability can lead to savings in costs of operating for the business and to higher engagement from the customer side leading to an increase on the financial bottom line of the business, thus leading to a long-term positive impact on adopting sustainable practices. (Ma Jin-Hee et al., 2017) Furthermore in a study by (Lassala et al., 2021) businesses which had incorporated SDGs in their business practices was found to perform worse financially compared to businesses which had not. However, this was explained via the fact that SDGs produce value in a long-term and that the SDGs integrations were not completely integrated yet.(Lassala et al., 2021) When it comes to businesses incorporating SDGs into business practices, Verboven and Vanherck exclaim that due

to the SDGs and their associated targets, being universally applicable, are not specific enough for businesses measure the sustainability of their business activities, requiring for the businesses themselves to be active in implementing them. (Verboven & Vanherck, 2016) Active involvement in implementation of SDGs might not be viable for all businesses as it takes time and resources to realise what achieving SDGs and their targets means for a certain enterprise. However, spending the time and resources to implement practices in align with SDGs will surely not be wasted as the SDGs are commonly seen being drivers for laws, directives, regulations, and incentives. (Verboven & Vanherck, 2016) (PwC, 2015)

In 2015 PwC conducted a survey on SDG engagement in which they found which SDGs businesses considered they had most impact on and in which SDGs they could find a future business opportunity. The SDGs found most impactful were 8 Decent work & economic growth, 13 Climate action, 9 Industry, innovation and infrastructure, 4 Quality education, and 3 Good health and Well-being. For business opportunity the results were 8, 9, 12 Responsible consumption & production, 13 and 3. The results of the survey varied on the field of industry. Comparable results can be found in a 2020 GRI report called “State of Progress: Business Contributions to the SDGs” where the businesses prioritized goals 8, 12, and 13. (GRI, 2020)

While the SDGs are meant to be targeted as a whole, there is no legislation or pressure for a private organization to only focus on some aspects of SDGs. PwC further states that businesses will tend to pick certain SDGs to focus on instead of them all. Which is all right if the business understands how each SDG affects the businesses entire value chain and chooses the SDGs based on which the business impacts most instead going for low hanging fruit where the business does not have to change their actions to align with the targets of the SDG. (PwC, 2015) This goes in hand with what Kramer et al recommend in their 2019 article “Business as Usual Will Not Save The Planet” for a business deciding to integrate SDGs in their business practices. For a business to seriously be able to target the SDGs while simultaneously finding business opportunities the business must select only from one to three SDGs and more specifically select certain UN targets associated with those SDGs. (Kramer et al., 2019)

A way to ensure progress for the set targets and goals, and to bring clarity to possible investors companies would be to implement sustainability reporting along with getting environmental certifications proving that they really do work towards their goals. In their 2022 article “Relationship between sustainability reporting and firm’s value: Evidence from Vietnam” Linh et al. found that sustainability reporting had positive results on a firm’s value. Furthermore,

sustainability reporting through its transparency and work towards sustainable development was seen to build the trust of the firm's stakeholders and increase the brand value of the firm as well as build up credibility. (van Linh et al., 2022) A way for a company to integrate sustainability reporting that would be to use the Global Reporting Initiative (GRI) standards, as GRI has worked together with United Nations Global Compact to form a practical guide on implementing SDGs into sustainability reporting.

There is a significant opportunity for companies to make profit in the implementation of the SDGs. A 12 trillion US dollar opportunity to be precise. Integrating 17 SDGs and their 169 targets is quite time and resource consuming, so it is better for a company to clearly see how their whole value chain affects the SDGs and focus on the SDGs in the parts where their actions impact the most. However, if a large market opportunity is not enough for companies to change, the adoption of the SDGs by the nations of the UN will eventually bring about legislation changes that will force companies to comply with their standards. Therefore, businesses are better off complying with the changes required pre-emptively and benefitting from a blue ocean situation. This is seen how by companies who choose to incorporate sustainability reporting are seen as more trustworthy.

## **2. METHOD AND DATA**

In this chapter of the text, the author will discuss the methods chosen to answer the research goals of the paper. The aim of the research in this paper was to find out what solutions to sustainable business Laattapiste Oy had come up with and how they align with the UN Sustainable Development Goals. A qualitative method was chosen in order to build a more comprehensive image of the actions taken by Laattapiste Oy.

### **2.1. The research company**

The construction industry is a significant field in Finland and globally, as everyone has to live somewhere. That is where the construction industry comes in however, in Finland the industry is heading towards change with an upcoming legislation change to construction. This new legislation among other things is looking to regulate construction to have lower associated carbon emissions or even later to become carbon neutral, including the carbon emissions related goals. The legislation also proposes changes to life cycle tracking of buildings hoping to make them longer lasting. These changes will later then be used drive further changes to legislation towards buildings such as mandatory climate statements, material statements, and limitations on carbon footprint size. (ympäristöministeriö, 2022) These upcoming legislation changes have gotten construction businesses and large property owners to prepare for them.

Laattapiste Oy was the company chosen as a case for research. Laattapiste Oy is a company specialised in the importing and wholesale of clinkers, other surface materials, and bathroom solutions. In 2021 Laattapiste Oy had 164 people as employees and generated a revenue of 42.46 million euros. Laattapiste Oy being the market leading supplier of clinkers and bathroom solutions in Finland has their part to play with these upcoming changes. With the rising customer interest towards sustainability due to legislation changes and rising interest from stakeholders towards sustainability. The sustainable business practices at Laattapiste Oy have gotten a new stage to shine.

## 2.2. Methods and sample

As the paper is a study into sustainable business practices practiced at a certain company, the chosen method for this was qualitative as the primary aim was to research and describe the sustainable business methods at Laattapiste Oy and how they align with the SDGs instead measuring the impact of the sustainable business methods at Laattapiste Oy, consequently a qualitative approach was the most viable option for this style of study. The qualitative method was chosen as it was the best way to get a precise image of what sustainability related business Laattapiste Oy has taken up. A qualitative study suits this subject as this is a case study into sustainable business practices at Laattapiste and combines data from various sources which is best suited to solving a case. (Eriksson & Kovalainen, 2008)

The main data of this thesis collected via semi-structured interviews with managerial personnel at Laattapiste Oy. Additional supplementary data was gathered from Laattapiste Oy's website where Laattapiste has coverage of their sustainability related practices. The qualitative method was chosen as previous information on what sustainable business practices are practiced at Laattapiste Oy was not extensively readily available. The questions for the interview consisted of questions relating to the sustainable business practices at Laattapiste and the factors motivating factors for the practices. The motivating factors were included to build background and give clarity on the reasons to implement sustainability practices. The qualitative nature of the study and semi-constructed interviews gave freedom to the interviewing process and allowed for the conversation to flow more naturally, with follow-up question and the ability to clarify as necessary. The managerial personnel for interviewed were an operations manager and a supply chain director. One of the criteria when considering which personnel to interview was their relative proximity to sustainability at Laattapiste. Another criteria when selecting interviewees was the decision to interview managerial personnel. The decision to interview managers came based on the reason that managerial personnel usually have a good overview of the company in general and its sustainability practices. The supplementary data was gathered from the Laattapiste website. On their Laattapiste has a page discussing their sustainability related actions. This website page includes a brief description of their environmental program.

The interviews were conducted during week 34 of 2022. The interviews took place within Microsoft Teams application and the interviews were then recorded with consent from the interviewed participants. These recorded interviews were then transcribed using the automatic transcription tool within Microsoft Word. The language used the interviews was Finnish. The same



language was used to analyse the transcriptions in order to minimise errors coming from translating the transcriptions.

The interview transcripts required further processing as the automatic transcription was not a perfect one. As some words were not complete and there were duplicated words not spoken in the interview. These errors mainly appear from having the automatic transcription in Finnish. The transcriptions were first read carefully to ensure quality of the transcription. The transcriptions were analysed via content and thematic analysis. Afterwards they were read over several times and looked through a lens of content analysis to find codes associated. The transcriptions were then coded on sustainability related practices. The codes assigned to the transcription were highlighted and recurring themes in the codes were added to the highlight to better keep track of the themes. Based on the on initial coding of the transcriptions. The following three main themes were identified from the interviews: Renewable energy, sustainability in transportation, and sustainable consumption and production. These themes will be discussed more in the results and discussion chapter of the text.

### **3. RESULTS AND DISCUSSION**

The results found from the research are compiled in this chapter. The objective of the research was to find out what sustainable business practices Laattapiste Oy had implemented and how the implemented sustainable practices align with the UN SDGs. Sustainability practices that align with certain themes are then addressed in the following subchapters based on their themes.

#### **3.1. Sustainable business practices at Laattapiste**

Sustainability is clearly visible on the Laattapiste website, where Laattapiste has a section dedicated to overviewing sustainability at their company. The analysis done on the interviews provided increased insight on the themes associated with sustainability at Laattapiste. The in which sustainable business practices appear at Laattapiste became clearer. Laattapiste strives to achieve carbon neutrality to their company by 2025. The themes assigned to the sustainability related practices at Laattapiste were then assigned themes. practice was seen to align with. The sustainable business practices at Laattapiste Oy were found to mainly associate with three different SDGs. These SDGs are SDG 7 “Affordable and clean energy”, 9 Industry, Innovation, and Infrastructure, and 12 “Responsible Production and Consumption”.

##### **3.1.1. Renewable energy**

As stated on their website Laattapiste strives to achieve carbon neutrality by 2025. Part of achieving this goal comes from getting their used energy from renewable sources. In addition to using renewable energy Laattapiste also promotes energy efficiency through their products and practices that they have integrated. Coding the interviews with this information in mind. The following figure 2. shows how these codes align with the theme associated with them.

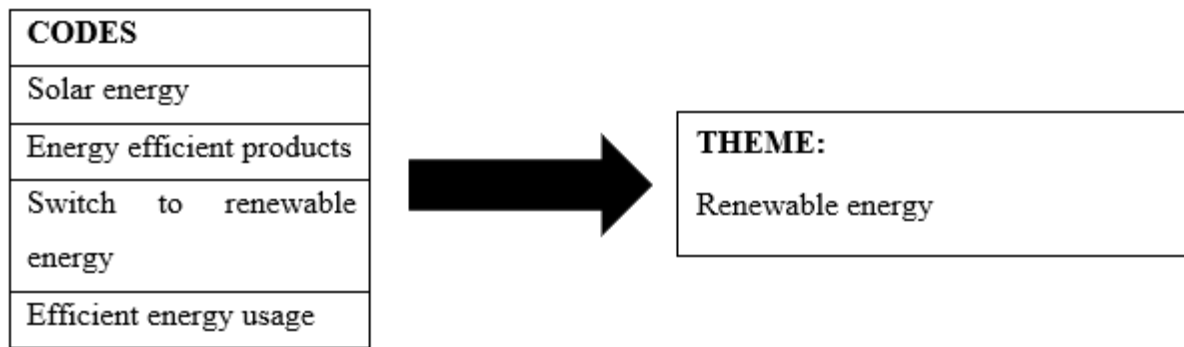


Figure 2. Renewable energy

Source: Created by the author based on interviews 1 and 2.

This clean energy theme was shown to relevant considering the amount of action Laattapiste has taken to further involve renewable energy to their business. One clear aspect of sustainable business practices at Laattapiste was their investment into solar energy. Stated on Laattapiste website Laattapiste has two solar energy plants one at their main office in Vantaa and one at a branch location in Turku. (Laattapiste, 2022) From the interviews it comes clear that the Vantaa solar power plant has garnered further investment in equipment to better utilise the solar energy. These changes are apparent in the daily life in the main warehouse at the Vantaa main office.

“During the last years we have switched to lithium battery forklifts from lead acid battery forklifts. In daily practice these lithium battery forklifts need to be charged more often, but with flexible charging during the day we get to utilise our own solar energy compared to the lead acid battery forklifts which are charged overnight.” (Interview 1)

Solar energy of course is not the only sustainable energy source Laattapiste has. Laattapiste has had a history of green electricity via mixed purchasing electricity combining multiple sources. During the past autumn Laattapiste has extended their renewable electricity purchasing by switching completely to wind energy. The increased usage of renewable energy can be seen to aligning with SDG 7 target 7.2 “By 2030, increase substantially the share of renewable energy in the global energy mix”(United Nations Department of Economic and Social Affairs, 2022a) As well to purchasing renewable energy Laattapiste gets their heating needs from carbon neutral district heating. Furthering their own energy efficiency Laattapiste has also integrated automated lighting in their offices to reduce energy waste in rooms not in current usage. In addition to having automated lighting the offices also have automated ventilation. (Interview 1) Laattapiste has also taken steps to change their product line-up to be sustainable. Of their products the lighting solutions and other various electronic devices meant for bathrooms have been changed to more energy efficient variants. The change of electronics to be more energy efficient lines with the target

7.3 of the SDG 7 “By 2030, double the global rate of improvement in energy efficiency.”(United Nations Department of Economic and Social Affairs, 2022a)

The strive for these changes can be linked to wanting better financial performance from finding savings on energy bills from integrating actions that influence the energy usage in the company on a day-to-day basis. In addition to affecting the financial bottom line of the company by saving on energy bills. Switching over to renewable energy and carbon neutral heating solutions can be seen as factors increasing the company’s reputation and brand value. These costs reductions and reputation improvements are both part of the factors influencing positive economic change from ecological or social actions as stated by (Schaltegger et al., 2012).

### 3.1.2. Sustainability in transportation

As Laattapiste does not manufacture their goods but rather imports most of them from abroad as a result the logistics of goods is a major part of how Laattapiste can affect the sustainability of their business practices. Consequently, this became the second apparent theme of the interview analysis. In the following figure 3. are presented the codes associated with the second theme.

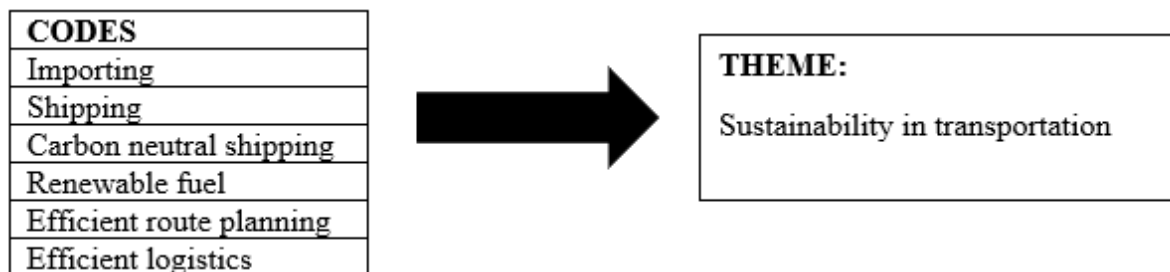


Figure 3. Sustainability in transportation

Source: Created by the author based on interviews 1 and 2.

Laattapiste states on their website that the logistics associated with importing their goods is a large part of their carbon footprint. (Laattapiste, 2022) Therefore Laattapiste has taken action towards reducing environmental impacts caused from their importing of goods. One of the solutions that Laattapiste has found for this issue is efficient route planning for importing. In the interviews examples for this arose.

“For imports we aim to act rationally and use the correct routes. In example from we Italy we use the rail-lines intermodally which leads to a 75% decrease in the emissions compared to using a truck for the entirety of the way.” (Interview 1)

“In the case of Spain, we first utilize the railways to transport the products to North-Spain and then transfer them to a ship to come the rest of the way, instead of having them on ship go around the Spanish peninsula.” (Interview 1)

These actions lessen the associated emission calculation associated with the carbon footprint of the products. While decreasing their environmental impact the usage of railways which most commonly are electric is sustainable and aligning with the sustainable development goal 9 target 9.1 “Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all” (United Nations Department of Economic and Social Affairs, 2022b) Additionally the efficient route planning can be seen to reduce the greenhouse gas emissions related to importing the goods to Finland this ties these actions to the SDG 9 target 9.4 which aims to reduce the CO<sub>2</sub> emissions per unit of value added. (United Nations Department of Economic and Social Affairs, 2022b)

The strive to reach lesser associated emissions to products is a part of the criteria for Laattapiste when deciding on a shipping company to haul a certain shipment. Among other factors such as price, speed, and quality of service. The emissions related importing is looked at when calculating the carbon footprint values for products. From the second interview was found that due to Laattapiste doing carbon emission calculations for their products. Transport companies which are unable to provide carbon footprint certifications or do their own carbon footprint calculations are not acceptable choices when tendering between transport companies for an import shipment. The decision of Laattapiste deciding to use transport companies which can deliver emission reports is tied to a target of the 12<sup>th</sup> goal of the SDGs. Target 12.6 “Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle” (United Nations Department of Economic and Social Affairs, 2022c)

In domestic deliveries Laattapiste has had carbon neutral deliveries since the end 2014 via a carbon emissions compensation-based model. Where Laattapiste has compensated the carbon emissions related to these deliveries by paying a certain amount to offset the emissions. Since the start of 2021 Laattapiste has improved the domestic deliveries to be completely carbon neutral. To further reduction of emissions Laattapiste has implemented the usage of biodiesel for all deliveries in the Helsinki capital region. This usage of a renewable energy source aligns with the sustainable development goal 7 target 7.2 “By 2030, increase substantially the share of renewable energy in

the global energy mix”(United Nations Department of Economic and Social Affairs, 2022a) In addition to reducing the emissions related to logistics Laattapiste has also been active in reducing emissions caused by their employees commuting to work.

“As we transport our goods to our customers and imports from Europe, we have already addressed the emissions related to the logistics. And now during this year we have started to change employees company cars to electric ones.” (Interview 2)

The change of company cars to electric ones reduces the emissions caused by commuting to work by having the cars use more sustainable power sources. The employees when at the office can then charge their electric cars by utilising the renewable energy sources that Laattapiste has at their offices. This aligns with the sustainable development goal 7 target 7.2.(United Nations Department of Economic and Social Affairs, 2022a)

To help improve the efficiency of logistics the tile manufacturers Laattapiste buys from have also started to innovate on product design by slightly thinning the thickness of the tiles without compromising the quality of the product. Thus, leading to less weight compared to the surface area of the tiles. Consequently, allowing for improved efficiency in logistics and reduced material waste. This is not directly an action done by Laattapiste however deciding to productize these more efficient options is. The sustainability of the transportation is in the hands of Laattapiste and in which options they decide to use in transporting the products from the factory gate to their warehouse in Vantaa and from there to the hands of their customers.

### **3.1.3. Responsible Consumption and Production**

The third theme found in analysing the interviews was found to be responsible consumption and production. The third theme encompasses practices at Laattapiste that include actions from recycling to environmental reporting. The following table 3. shows codes associated with the theme.

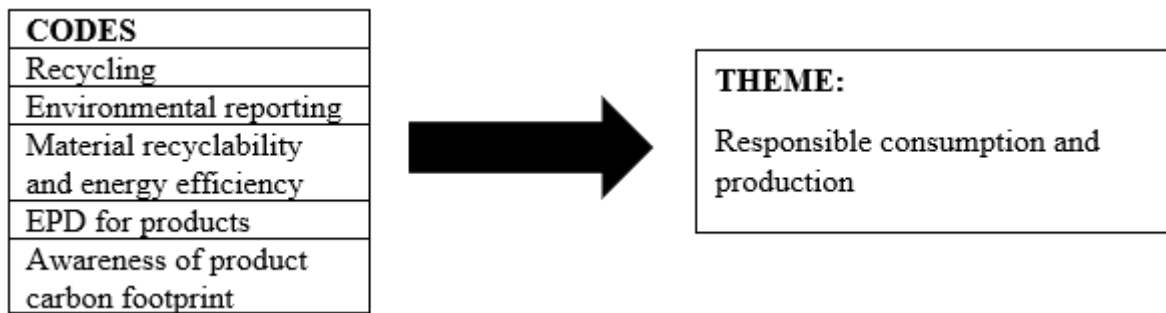


Figure 4. Responsible consumption and production

Source: Created by the author based on interviews 1 and 2.

Laattapiste first started to recycle in their current form in 2008 after a revaluation of their environmental and recycling programme. (Laattapiste, 2022) The amount of waste recycled along with the number of recycling sections has increased, thus leading to a rise in the precision of the recycling. The utilisation rate of waste at Laattapiste is impressive as 96% of waste generated by Laattapiste gets utilised in some way. 71% of the waste generated is recycled thanks the high precision recycling Laattapiste has integrated. The remaining 25% reutilised waste is used in energy production. The goal set by the EU for corporate waste utilisation rate is to be 55% by 2025 and 65% by 2035 both of which Laattapiste has already met (Laattapiste, 2022). In addition to recycling efficiently Laattapiste also reduces their material waste by packing their products efficiently by using appropriate packaging materials for each job without under or overpacking products. This efficiency appear is in reduced material waste when using the correct packaging materials. To further reduce material waste Laattapiste has recently switched over to using recycled plastic in their packing materials. This extensive material recycling and usage of recycled materials correlates with the SDG 12 target 12.5 “By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse” (United Nations Department of Economic and Social Affairs, 2022c) This want to recycle products can also be seen when productizing as material recyclability and energy efficiency are criteria on which possible products are evaluated on. The productization process at Laattapiste has shifted to a more environmentally conscious side.

“When finding new products to productize the product managers have a completely new interest to inquire into the products and their production methods. And when inquiring into the product information to add a product to our selection we demand on a completely different way the EPD certificates.” (Interview 2)

The EPD certificates are a declaration of the products environmental impact to produce the product. This shift in Laattapiste looks to productize products which have their carbon footprint known so they can inform the customers of the products environmental impact and for some

products compensate these emissions by backing a project which reduces global carbon emissions. The products which have a carbon emissions certificate have these values of carbon emissions then integrated into the system at Laattapiste. This knowledge of the carbon footprint a product has is seen as of great importance at Laattapiste. A driver for this can be found in the large consumer interest in carbon neutrality.

“When we have held web seminars on carbon footprint and carbon neutrality related subjects they have been the most popular web seminars that we have ever had” (Interview 2)

“Especially property owners are interested in this (carbon neutrality), and property owners can be rarely in large scale private individuals are that significant but more commonly housing investment companies [...] is one example or large shopping centres. [...] but it can be said that the larger the property owner is the more interested they are in the carbon footprint that they cause.” (Interview 2)

This interest from large property owners can be explained by the upcoming legislation changes in Finland with the reporting of the materials used in building becoming mandatory along with the carbon emissions values related to a certain construction project (ympäristöministeriö, 2022). The carbon neutral product lines at Laattapiste have garnered especial interest. At Laattapiste this interest in carbon neutrality has been utilised in bringing forth a new product information tab on their website for products. This new product information tab includes the related carbon footprint to the product in addition to the methods Laattapiste has used to compensate the carbon footprint. This increased product information transparency can be explained by the large construction firms wanting to know precisely how large of a carbon footprint is associated with products used in a certain construction project. The increased information on a product's related carbon emissions can be seen as to acting towards raising customer awareness of the sustainability of the product. While not directly working towards a specific SDG target it can drive a customer to select a more sustainable option. As consumers want to have a positive impact on the world and will purchase products, they perceive have a positive impact. (Straughan & Roberts, 1999)

“Our environmental certificate comes from Ekokompassi which is an ISO 14001 equivalent.” (Interview 1)

Ekokompassi is a Finnish EMS which based on the ISO 14001 reporting standard. As well as integrating environmental reporting through Ekokompassi Laattapiste is also a part of the Finnish branch of the Green building council. Green building council is a non-profit organisation with the goal of reducing emissions related to construction by 2050. In addition to providing transparency



on the environmental impact of their products Laattapiste also publishes their yearly carbon emissions as a part of their yearly environmental reporting that they are a part of. Environmental reporting aligns with the SDG 12 target 12.6. (United Nations Department of Economic and Social Affairs, 2022c) Environmental reporting is seen as bringing credibility and respectability for the brand of the firm. (van Linh et al., 2022)

The UN SDGs can be categorised as belonging to three categories environmental, social and governance. The sustainable business practices of Laattapiste were found align with the targets of SDGs 7,9, and 12. Targets which the sustainable practices align with were environmentally related within these SDGs. The results found from analysing the data suggest that the sustainability actions of Laattapiste are focused on the environmental aspect of the SDGs.

## CONCLUSION

The aim of the research was to find what sustainable business practices Laattapiste has integrated and how they align with UN SDGs. To find this out two research questions were formed.

1. What are sustainable business practices that Laattapiste Oy has integrated?
2. In what ways does the sustainable practices done by Laattapiste Oy align to the sustainable development goals?

The literature review was helpful in building a background for the research conducted in this study. As the literature review elaborated sustainable business practices to help in building a clearer mental image of what business practices are considered sustainable. The exploration of SDGs in the literature review, built clarity on the history, definition, and purpose of the sustainable development goals. From studying previous literature, the challenges, and benefits of integrating sustainable development goals into business became clearer. As businesses which align their business practices with SDGs are seen as becoming more future proof in the long term. (Muhmad & Muhamad, 2021)

To find out how Laattapiste has approached sustainability information on the implementations of sustainable business practices was required. The method chosen to collect this information was via semi-constructed interviews with Laattapiste managerial personnel which was then complemented with supplementary data. The supplementary data was collected from the Laattapiste website as they have sustainability related information uploaded. This data was then analysed via qualitative methods to observe the sustainable practices of Laattapiste and to be able to compare the sustainability practices of Laattapiste against the SDGs.

Limitations of this study exist. As the interview sample size of two interviews is fairly small even with the supplemented collected from their website. While the study aims to see how Laattapiste specifically implements sustainability in their business practices and their alignment with SDGs, an overview of the importing wholesale industry would have given additional comparisons to how Laattapiste performs in the industry. While the thesis aimed to fill the gaps in how Laattapiste implements sustainability in their business practices and their alignment with the SDGs, a larger sample size and further research is needed in order to gain a comprehensive view of the sustainability at all aspects at Laattapiste. As from the interviews the social aspects of sustainable business practices did not become apparent. To address this a future study should include all parts of sustainable development. Additionally in future research a comparison of the importing and

wholesale industry in Finland would be beneficial in building a comprehensive image of common practices.

The analysis of the collected data found that Laattapiste has now had a relatively long history with sustainability related practices as they have already had the chance to reevaluate their sustainability related practices in 2008. From analysis of the transcriptions showed that sustainability at Laattapiste was found to mainly come from three sustainability related themes. The first theme of renewable energy encompasses sustainability actions taken by Laattapiste to better utilise renewable energy. The sustainable practices at Laattapiste relating to this theme were the increased utilisation of renewable energy sources such as solar and wind energy, replacing their selection of electric products for more energy efficient options, and optimising the energy consumption in their offices with automation. The sustainable business practices in the first theme were found to relate to SDG 7 targets.

In the second theme sustainability in transportation sustainability of the logistics at Laattapiste were addressed. It was found that the sustainability related practices in transporting mainly consist of choosing transportation companies who can provide emission certificates, optimising transportation routing, and carbon neutrality in domestic deliveries. Additionally, Laattapiste has started address emissions relating to their employee commuting by replacing company cars to electric ones. The alignment with the SDGs in the second theme were more diverse compared to the first theme. Where the sustainability practices aligned with targets from SDGs 7, 9, and 12.

In the third theme of sustainable consumption and production the related sustainable business practices were related to recycling, reduced material waste, EDP certifications, raised awareness for product carbon footprint, and environmental reporting. The main targets that the third theme aligned with were in the SDG 12. This was mainly due to the theme consisting of practices related to products at Laattapiste and environmental reporting.

The sustainable business practices found in this study were found to align with three sustainable development goals, which coincidentally aligns with what Kramer et al in their 2019 article “Business as Usual Wil Not Save the Planet” mention of a company that wishes to SDGs into their operating should do, which is to properly focus on a select few SDGs instead of them all.

Laattapiste could increase their appeal to customers and possible business partners by implementing and discussing the sustainable development goals. Laattapiste does not currently discuss the UN sustainable development goals on their website. As their actions already align with the progress of SDGs, they could inform on their website to their customers of their activities

relating to the SDGs. There is merit to doing this as the SDGs are seen as a valuable tool by customers and the SDGs are a universally recognisable theme. However, to be able to properly integrate and discuss them with merit Laattapiste would have to conduct an in-depth look into the SDGs. As integrating SDGs into sustainability practices an in-depth look into the sustainable development goals by a company is required. As well as how their own business practices are affected by them. This is due to the fact that as stated by Verboven and Vanherck the SDGs are not specific enough for a company to measure their sustainability actions on and require activity on the businesses part. (Verboven & Vanherck, 2016) This in-depth look into the sustainable development goals takes time and resources. However, Laattapiste by EU standards being a medium sized company might not have had the opportunity to yet investigate the implementation of SDGs to their business practices. In the case of Laattapiste integrating SDGs to their business practices should however be a comparatively small step seeing how they have already a system in place to report the performance of their environmental actions in their partnership with Ekokompassi.

## REFENCE LIST

- Abe, Y., Zodrow, I., Johnson, D. A. K., & Silerio, L. (2019). Risk informed and resilient development: Engaging the private sector in the era of the Sendai Framework. *Progress in Disaster Science*, 2, 100020. <https://doi.org/10.1016/j.pdisas.2019.100020>
- Ban, K.-M. (2014). *The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet -Synthesis Report of the Secretary-General On the Post-2015 Agenda*.
- Bansal, P., & Roth, K. (2000). Why Companies Go Green: A Model of Ecological Responsiveness. In *Source: The Academy of Management Journal* (Vol. 43, Issue 4). <https://www.jstor.org/stable/1556363?seq=1&cid=pdf->
- Barkemeyer, R., Holt, D., Preuss, L., & Tsang, S. (2014). What Happened to the ‘Development’ in Sustainable Development? Business Guidelines Two Decades After Brundtland. *Sustainable Development*, 22(1), 15–32. <https://doi.org/10.1002/sd.521>
- Bexell, M., & Jönsson, K. (2017). Responsibility and the United Nations’ Sustainable Development Goals. *Forum for Development Studies*, 44(1), 13–29. <https://doi.org/10.1080/08039410.2016.1252424>
- Business and Sustainable Development Commission. (2017). *Better Business Better World The report of the Business & Sustainable Development Commission*. <https://sustainabledevelopment.un.org/content/documents/2399BetterBusinessBetterWorld.pdf>
- Elkington, J. (1997). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Capstone Publishing Limited.
- Eriksson, P., & Kovalainen, A. (2008). *Qualitative Methods in Business Research*. SAGE Publications Ltd. <https://doi.org/10.4135/9780857028044>
- European comission. (n.d.). *Eco-Management and Audit Scheme*. [https://ec.europa.eu/environment/emas/index\\_en.htm](https://ec.europa.eu/environment/emas/index_en.htm). Retrieved November 11, 2022, from [https://ec.europa.eu/environment/emas/index\\_en.htm](https://ec.europa.eu/environment/emas/index_en.htm)
- Fernández, J. L. F., Sanjuán, A. B., & Ávalos, J. L. R. (2017). Epistemological approach to sustainability. *Contributions to Conflict Management, Peace Economics and Development*, 26, 101–122. <https://doi.org/10.1108/S1572-832320170000026008>
- GRI. (2020). *STATE OF PROGRESS: BUSINESS CONTRIBUTIONS TO THE SDGS A 2020-2021 study in support of the Sustainable Development Goals*. <https://www.globalreporting.org/media/ab5lun0h/stg-gri-report-final.pdf>
- Høgevold, N. M., Svensson, G., Klopper, H. B., Wagner, B., Valera, J. C. S., Padin, C., Ferro, C., & Petzer, D. (2015). A triple bottom line construct and reasons for implementing sustainable business practices in companies and their business networks. *Corporate Governance (Bingley)*, 15(4), 427–443. <https://doi.org/10.1108/CG-11-2014-0134>

- Høgevold, N. M., Svensson, G., Wagner, B., Petzer, D. J., Klopper, H. B., Varela, J. C. S., Padin, C., & Ferro, C. (2014). Sustainable business models: Corporate reasons, economic effects, social boundaries, environmental actions and organizational challenges in sustainable business practices. *Baltic Journal of Management*, 9(3), 357–380. <https://doi.org/10.1108/BJM-09-2013-0147>
- Jansson, J., Marell, A., & Nordlund, A. (2010). Green consumer behavior: determinants of curtailment and eco-innovation adoption. *Journal of Consumer Marketing*, 27(4), 358–370. <https://doi.org/10.1108/07363761011052396>
- Kramer, M., Agarwal, R., & Srinivas, A. (2019, June 12). *Business as Usual Will Not Save the Planet*. Harvard Business Review. <https://hbr.org/2019/06/business-as-usual-will-not-save-the-planet?registration=success>
- Laattapiste. (n.d.). *Vastuullisuus*. Retrieved December 4, 2022, from <https://www.laattapiste.fi/yhteystiedot/vastuullisuus/>
- Laattapiste. (2022, June 22). *Ekologisuusohjelma*. <https://www.laattapiste.fi/contentassets/cded383fb8d94f4f953ebfe83665e848/ekologisuusohjelma.pdf>
- Lassala, C., Orero-Blat, M., & Ribeiro-Navarrete, S. (2021). The financial performance of listed companies in pursuit of the Sustainable Development Goals (SDG). *Economic Research-Ekonomiska Istrazivanja*, 34(1), 427–449. <https://doi.org/10.1080/1331677X.2021.1877167>
- Ma Jin-Hee, 안영효, & ChoiSeokBeom. (2017). The Impact of Eco-friendly Management on Product Quality, Financial Performance and Environmental Performance. *Journal of Distribution Science*, 15(5), 17–28. <https://doi.org/10.15722/jds.15.5.201705.17>
- Muhammad, S. N., & Muhamad, R. (2021). Sustainable business practices and financial performance during pre- and post-SDG adoption periods: a systematic review. *Journal of Sustainable Finance and Investment*, 11(4), 291–309. <https://doi.org/10.1080/20430795.2020.1727724>
- Nilsson, M., & Costanza, R. (2015). *Overall framework for the sustainable development goals in Review of Targets for the Sustainable Development Goals: The Science Perspective*. <https://council.science/wp-content/uploads/2017/05/SDG-Report.pdf>
- Porter, M., & Kramer, M. (2011). The Big Idea: Creating Shared Value. How to Reinvent Capitalism—and Unleash a Wave of Innovation and Growth. *Harvard Business Review*, 89, 62–77.
- PwC. (2015). *Make it your business: Engaging with the Sustainable Development Goals*. [https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research\\_FINAL.pdf](https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research_FINAL.pdf)
- Schaltegger, S., Freund, F. L., & Hansen, E. G. (2012). Business cases for sustainability: the role of business model innovation for corporate sustainability. *International Journal of Innovation and Sustainable Development*, 6(2), 95. <https://doi.org/10.1504/IJISD.2012.046944>

- Shrivastava, P. (2018). Business not-as-usual to achieve SDGs under climate change. In *CSR and Climate Change Implications for Multinational Enterprises* (pp. 21–36). Edward Elgar Publishing. <https://doi.org/10.4337/9781786437761.00009>
- Spangenberg, J. H. (2017). Hot Air or Comprehensive Progress? A Critical Assessment of the SDGs. *Sustainable Development*, 25(4), 311–321. <https://doi.org/10.1002/sd.1657>
- Straughan, R. D., & Roberts, J. A. (1999). Environmental segmentation alternatives: a look at green consumer behavior in the new millennium. *Journal of Consumer Marketing*, 16(6), 558–575. <https://doi.org/10.1108/07363769910297506>
- Stubbs, W., & Cocklin, C. (2008). Conceptualizing a “sustainability business model.” *Organization and Environment*, 21(2), 103–127. <https://doi.org/10.1177/1086026608318042>
- United Nations. (n.d.). *Sustainable Development Goals Communications Materials*. Retrieved December 15, 2022, from <https://www.un.org/sustainabledevelopment/news/communications-material/>
- United Nations. (2015). *Transforming our world: the 2030 Agenda for Sustainable Development*. <https://sdgs.un.org/2030agenda>
- United Nations Department of Economic and Social Affairs. (2022a). *Goal 7 Ensure access to affordable, reliable, sustainable and modern energy for all*. Retrieved December 2, 2022, from <https://sdgs.un.org/goals/goal7>
- United Nations Department of Economic and Social Affairs. (2022b). *Goal 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation*. Retrieved December 4, 2022, from <https://sdgs.un.org/goals/goal9>
- United Nations Department of Economic and Social Affairs. (2022c). *Goal 12 Ensure sustainable consumption and production patterns*. Retrieved December 4, 2022, from <https://sdgs.un.org/goals/goal12>
- United Nations Department of Economic and Social Affairs. (2016). *The Millennium Development Goals Report 2015*. UN. <https://doi.org/10.18356/6cd11401-en>
- van Linh, N., Hung, D. N., & Binh, T. Q. (2022). Relationship between sustainability reporting and firm’s value: Evidence from Vietnam. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2082014>
- Verboven, H., & Vanherck, L. (2016). Sustainability management of SMEs and the UN Sustainable Development Goals. *Uwf UmweltWirtschaftsForum*, 24(2–3), 165–178. <https://doi.org/10.1007/s00550-016-0407-6>
- WCED. (1987). *Report of the World Commission on Environment and Development*.
- ympäristöministeriö. (2022, March 22). *Maankäyttö- ja rakennuslain uudistuksen jatkosta linjaus: uusi rakentamislaki sekä alueidenkäytön digitaalisuus eduskuntaan syksyllä*. <https://valtioneuvosto.fi/-/1410903/maankaytto-ja-rakennuslain-uudistuksen-jatkosta-linjaus-uusi-rakentamislaki-seka-alueidenkayton-digitaalisuus-eduskuntaan-syksylla>

## APPENDICES

### **Appendix 1. Link to word documents containing interview transcript files**

[Laattapiste Interview 1](#)

[Laattapiste interview 2](#)



## **Appendix 2. Interview questions**

1. what sustainable business solutions has Laattapiste implemented previously?
2. How are the sustainable business practices apparent in day-to-day operation?
3. Which future sustainability actions are the highest priority at Laattapiste now?
4. How have stakeholder wishes affected sustainability at Laattapiste?
5. How have governmental action affected sustainability at Laattapiste?
  - How do you compare against the competition in sustainability?
6. How is the average employee affected by sustainability practices at Laattapiste?
7. What is your personal opinion on sustainable business practices at Laattapiste Oy?

## Appendix 3. Non-exclusive license

### A non-exclusive licence for reproduction and publication of a graduation thesis<sup>1</sup>

I Martin Rusi

1. Grant Tallinn University of Technology free licence (non-exclusive licence) for my thesis sustainable business practices by Laattapiste Oy,  
supervised by Natalie Aleksandra Gurvitš-Suits,

1.1 to be reproduced for the purposes of preservation and electronic publication of the graduation thesis, incl. to be entered in the digital collection of the library of Tallinn University of Technology until expiry of the term of copyright;

1.2 to be published via the web of Tallinn University of Technology, incl. to be entered in the digital collection of the library of Tallinn University of Technology until expiry of the term of copyright.

2. I am aware that the author also retains the rights specified in clause 1 of the non-exclusive licence.

3. I confirm that granting the non-exclusive licence does not infringe other persons' intellectual property rights, the rights arising from the Personal Data Protection Act or rights arising from other legislation.

---

\_\_\_\_\_ (date)

---

<sup>1 1</sup> *The non-exclusive licence is not valid during the validity of access restriction indicated in the student's application for restriction on access to the graduation thesis that has been signed by the school's dean, except in case of the university's right to reproduce the thesis for preservation purposes only. If a graduation thesis is based on the joint creative activity of two or more persons and the co-author(s) has/have not granted, by the set deadline, the student defending his/her graduation thesis consent to reproduce and publish the graduation thesis in compliance with clauses 1.1 and 1.2 of the non-exclusive licence, the non-exclusive license shall not be valid for the period*