CHAPTER 7

The Circular Economy and the Corporate Social Responsibility in Brazil

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ABSTRACT
The main objective of this paper is to examine the relationship between the Circular Economy (CI) and Corporate Social Responsibility (CSR) in Brazil. The work is structured as follows: in a first point the objective, the working hypothesis and the methodology used are defined and problematized; second, both concepts are defined and problematized, including the state of the art on CD and CSR, and are linked to each other, establishing the particularities of each of them; thirdly, in the central part of the work, the advances achieved in QE and CSR in Brazilian society and economy are exposed and subjected to criticism, in addition to examining how the two variables are linked; Finally, the results reached in the research are presented and discussed, and both the limitations of the work and possible lines of research are exposed.

Keywords: Circular Economy, Corporate Social Responsibility, Brazil.

1 INTRODUCTION

1.1 OBJECTIVE AND STUDY HYPOTHESIS

- The research presented here includes the following categories:
- Entrepreneurship and Entrepreneurial Behavior;
- Organizational Strategy;
- People Management and Workplace Relationships;
- *Marketing*;
- and, lastly, Organizations and Organizational Behavior.

The main objective of the work is to study the reality of the relationship between, on the one hand, the Circular Economy (CE) and, on the other hand, Corporate Social Responsibility (CSR) in Brazil. The working hypothesis, which will be confirmed or refuted in the end, is as follows: the CE is advancing in Brazil thanks to CSR policies, although the existence of the Greenwashing technique, a category that we will define in section 3 of this paper, is observed in relation to the CE, and there is still a political and legislative framework that is not well developed, articulated and harmonized to serve as an impulse and guarantee for new business practices.

2 METHODOLOGY

This work makes use of qualitative methodology, mainly the systematic and critical bibliographic review of both primary and secondary sources. To gather the information, access was gained to Google Scholar and Dialnet repositories, as well as to articles that appeared in the general and economic press, and to documents from public and private organizations related to CE and CSR in Brazil and the rest of the world.

The research is structured as follows: first, a review is made of the state of the science of CE and CSR, after defining both concepts and certain issues that may be of interest; then, the main analysis of the work is carried out, trying to integrate the greatest possible amount of information available to us; after that, the results of the research are presented and discussed in relation to the main objective and the working hypothesis; and, finally, two lines of future research are presented that are considered relevant for future research, our own or that of other colleagues.

3 CIRCULAR ECONOMY AND CORPORATIVE SOCIAL RESPONSABILITY. STATE OF THE ISSUE

The concepts of CE and CSR have been widely discussed and presented not only in the specialized and scientific literature, but also in the mass media in general, for several decades. However, given that they are sometimes used inappropriately, we should first define and characterize both concepts.

Let us begin with CE. At the institutional level, circularity has been defined as that which is a

> production and consumption model that involves sharing, renting, reusing, repairing, renewing and recycling existing materials and products as often as possible to create added value. In this way, the life cycle of products is extended (paragraph 3).

The Foundation for the Circular Economy (2017), itself, refers to the essential aspect of CE: "the intersection of environmental, economic and social aspects" (paragraph 9). This is the first key point: the environmental or ecological, economic and social planes constitute lines that cut across each other, one dimension not being able to be separated from the other.

Similarly, Portugal's Ministry of Economy and Digital Transition (2022) considers CE to be

> a strategic concept based on the reduction, reuse, recovery and recycling of materials and energy. Replacing the end-of-life concept of the linear economy with new circular flows of reuse, restoration, and renewal in an integrated process, the circular economy is seen as a fundamental element to promote the decoupling of economic growth from increased resource consumption, a relationship that until now has been seen as inexorable (p. 1)

As shown in Image 1, CE forms a chain whose links feed back into each other, constituting a circuit in which the first element, the extraction and processing of raw materials, gives way to a series of phases until the residual waste is once again reincorporated into the new production flow.

Image 1. Cycle of the Circular Economy

Source: EFE Verde *(2021).*

TRADUÇÃO DA IMAGEM:
Raw materials (MATERIAS PRIMAS)
Design (DISEÑO)
Production - re-elaboration (PRODUCCION REELABORACIÓN)
Distribuction (DISTRIBUCIÓN)
Consumption – Reutilization – Repairing (CONSUMO – REUTILIZACIÓN – REPARACIÓN)
Collection (RECOGIDA)
Residual wastes (DESECHOS RESIDUALES)
Recycled (RECICLADO)

In Brazil, the Industry Portal (2022) defines CE as "a concept that associates economic development with better use of natural resources, through new business models and optimization in manufacturing processes with less dependence on virgin raw materials, prioritizing more durable, recyclable and renewable inputs" (paragraph 1)

Therefore, the consulted sources highlight the following strong ideas when referring to the concept of CE:

Tabla 1. CE strength ideas

It is not only a production model, but also a distribution and consumption model.
It is not a matter of recycling for the sake of recycling, or reusing for the sake of reusing, but of doing so in order to generate value from all these materials that would previously have been simply discarded (thus, CE is inseparable from the logic of capitalist accumulation, which is why we can speak of green capitalism).
The main objective is to extend the product life cycle as long as possible.

Just as one cannot separate the sphere of production from the sphere of consumption, neither can one dissociate the economic from the social and environmental, hence the Foundation for a Circular Economy (2017) speaks of *intersection*
The three foundations of CE are economic, social and environmental or ecological.
One of the key aspects of CE is the use of as few new raw materials as possible.
CE is radically opposed to the paradigm of the linear economy: the process of the new economy must be circular.

Source: own elaboration.

In any case, it is worth bearing in mind, as González and Vargas-Hernández (2017) expose, that the principles of CE had a series of precursors, even prior to the postulates and reports of the OECD and other international organizations, including Mollison and Holmgren, at the end of the 1970s, with the practice of permaculture; Industrial Ecology, which had great theoretical exponents, such as Frosch and Gallopoulos (1989); the movement known as The Natural Step, by Robèrt (1989); the model called "Cradle to Cradle" (C2C), whose main representatives were McDonough and Braungart, in the 90's; the philosophy of Regenerative Design, by Lyle (1994) and others; the model known as Natural Capitalism, by L. H. Lovins, A. Lovins and Hawken (2007); the philosophy of Performative Economics, by Stahel (2010) and others; the Blue Economy model, represented mainly by Pauli (2011); or, finally, the Biomimicry approach, defended by Benyus (2012), who relies on the principles of nature as a model, as a measure and as a mentor or guide. All these precedents and precursors helped shape the philosophical and business core of CE. For example, these models have helped the CE to put forward the novel idea of Ecodesign, based on five pillars: increasing the useful life of the product (greater durability, greater loyalty, greater repairability), reuse, recovery and reinsertion in the renewal, reconditioning and remanufacturing circuits; partial recovery (disassembly, standardization and reuse of parts) and, finally, recycling of raw materials (Gonzalez and Vargas-Hernandez, 2017).

Problematizing now the concept of CE, we consider that it is not easy to know to what extent the CE proposal assumed by benchmark companies in Brazil and the rest of the world responds to a marketing strategy or, on the contrary, is a sincere bet that seeks to minimize the negative externalizations on the environment and the reduction of social and economic rights of the majority of society. This is where we can cite the controversial concept of Greenwashing, which we define as a marketing practice that adulterates the original nature, means and ends of CSR and CE.

Let us now look at how CSR is defined, a concept that has its own particularities but which, as we shall see, is also inseparable from the CE paradigm. The idea of CSR began to be used in the 1970s. It was the Organization for Economic Cooperation and Development (OECD, 1976) that sketched out the main lines of what would later be considered CSR; years later, the OECD (2001, 2004) expanded and clarified

the concept of CSR. Indeed, it was the OECD that emphasized the importance of companies considering human rights, concern for the environment, respect for labor rights and the involvement of companies in the communities in which they operate in their corporate philosophies and strategies. The baton was picked up by the UN (1987), which produced the Brundtland Report, which stressed the importance of global corporations making a commitment to protect the environment.

As for the core principles of CSR, the Global Compact for Corporate Social Responsibility (2021) outlined what can be known as the decalogue of CSR, substantiated by the following elements:

- Respect for the protection of fundamental human rights.
- Corporations should not be complicit in the violation of human rights.
- Companies have the obligation to guarantee the right to union assembly and association of workers. Companies must also put an end to all forms of forced labor.
- Corporations have an obligation to contribute to ending child labor.
- Companies must put an end to discriminatory employment practices.
- Companies must maintain a preventive approach that favors and protects the environment.
- Corporations should promote initiatives that encourage greater environmental responsibility.
- Companies should encourage the development and diffusion of environmentally friendly technologies.
- Finally, companies have to make a great effort in the fight against corruption in all its forms.

Let us now review, very briefly, the problematic and complex relationship established between CE and CSR, drawing on the work of González and Vargas-Hernández (2017). If CSR is based, fundamentally, on the triple principle of respect for the environment, sustainable economy and respect for social, labor and human rights, CE is mainly related to the first and second element; however, these are three spheres that cannot be separated.

For example, the creation of a green economy, characterized by the circular model, is inseparable from socially and environmentally responsible commitment. However, the main problem has to do with the clash that occurs, as we shall also see in the Brazilian case, between theory, between the principles of CE and CSR, on the one hand, and reality, the concrete, transparent and measurable applicability of corporate policies that tend to coincide with the fundamentals of CSR and CE.

Thus, if, on the one hand, companies generally tend to conceive, design, produce and sell products that seek to maximize profits and the shortest possible durability, how is it then possible to comply with the fundamental principle of CE: to achieve the longest possible durability and reuse of products, goods and services for sale?

This is certainly one of the most problematic issues when it comes to critically analyzing the real impact and applicability of CE and CSR policies in today's global economy. And the case of Brazil is no exception, as we will try to demonstrate below..

4 THE CIRCULAR ECONOMY AND CORPORATE SOCIAL RESPONSIBILITY IN BRAZIL: A REALITY AS PROBLEMATIC AS IT IS PROMISING

The reality of CE and CSR in Brazil is complex; it is not easy to define and problematize, since it includes both very advanced aspects and a reality that has nothing to do with the fundamental principles of a circular and socially and environmentally responsible economy. There are, therefore, contrasts that need to be critically examined.

Let us first look at the most problematic Brazilian reality in terms of CE and CSR; aspects that are not always officially disclosed and which, therefore, need to be compared with documents and data that help to understand a reality that is to some extent hidden.

One of the biggest problems facing countries in which the principles of CE and CSR are progressively being implemented is to determine to what extent the desire to achieve a more sustainable economy coincides with reality. This is where the phenomenon of Greenwashing comes in, which can be defined as greenwashing, a marketing tactic that is actually a fraudulent practice and distorts the real meaning of a socially and environmentally responsible, resilient and sustainable economy.

In the Brazilian case, reports presented by Market Analysis (2015) and GLOBAL 3000 (2022) leave no room for doubt regarding the fact that in 8 out of 10 products sold in Brazil the practice of Greenwashing has some kind of impact or influence. In particular, the GLOBAL 3000 (2022) study shows how even in a sector such as hydropower there are possible negative externalities that are not always taken into account in official discourses. The problem with this marketing practice is that it generates a false and prefabricated image of environmental responsibility, thus also obscuring the real positive effects of responsible policies on the part of companies. Once again, the terrain in which we are moving is difficult, complex and highly problematic, and always involves discerning what is merely marketing from what is part of a genuine, far-reaching and long-term change.

In this regard, the Federative Republic of Brazil has recently been included in the list of countries in Latin America and the Caribbean, along with the Dominican Republic, Mexico and Jamaica, which imported highly toxic hazardous waste from Europe, although there have also been cases in which the Brazilian authorities banned the export of hazardous batteries from French Guiana. With regard to batteries, it should be noted that, at the legislative level, the Federative Republic of Brazil has a regulatory framework for the handling and management of batteries (ECLAC, 2021), one of the great current workhorses of the circular and socially and environmentally responsible economy. In fact, Brazil currently has the following laws regarding CSR and CE in batteries and batteries, electrical and electronic equipment, packaging, vehicles, tires, lubricating oils and other products: Law No. 12305 (2010), which sanctioned CE through reverse logistics and created the National Solid Waste Policy, and Decree No. 10240 (2020), in addition to Bill No. 7535 on incentives to promote the recycling industry (2017) (Antúnez et al., 2021; ECLAC, 2021). In this regard, we fully agree with researchers Porcelli and Martínez (2018) when they state that

> in order to move towards a circular economy, it is necessary to have a regulatory framework that regulates the extended producer responsibility, that encourages the collaborative economy, that regulates the management of plastic, electrical and electronic waste, that obliges the manufacturer and producer to always incorporate a portion of recycled material in each product. (p. 1100).

As for the other side of CE and CSR in Brazil, the promising facet presented by CE and CSR policies in the Latin American country, it is worth mentioning first of all the fiscal framework related to reverse logistics (i.e. the different links that are part of the chain of productive and ecological reuse), which includes a series of incentives such as tax reductions for the circulation of goods and services for recycled inputs. (CEPAL, 2021). We start from the premise set out by the United Nations Environment Programme Finance Initiative (2020) and the research of Antunez. (2021), according to which circular businesses in the United States are currently in the initial stages of development and are mainly focused on the following sectors: agriculture (regeneration and restoration practices), construction (innovative use of buildings, raw materials and city planning) and the manufacture of electrical and electronic equipment (in which logistical collaboration and residency are decisive).

Companies and organizations operating in Brazil such as Petrobras, ENGIE Brasil, BAT Brasil, CTG Brasil, Brookfield Brasil and Eletrobras, among many others, have a formal commitment to the fight against climate change (Teixeira, 2021), one of the priority objectives of both CE and CSR. Other companies are also standing out as leaders in the development of a new economy within the framework of the Sustainable Development Goals, as is the case of FEMSA, committed in practice to the responsible use of water resources; all of them are integrated into regional regions for the promotion of CE and CSR, such as Forum Empresa and RedEAmérica. (Kowszyk y Maher, 2018). It is also important to bear in mind that Brazil has recently created the Brazilian Center for Circular Economy (Hub-EC), led by Exchange 4 Change Brasil (EC4B), which brings together sixteen Brazilian companies and organizations (such as Tomra, Covestro, Equipa Group, Rhein Advogados, the Institute for Technological Development of Brazil or the Center for International Relations of Brazil) and is the first experiment of its kind in Latin America and the Caribbean. Brazil is also the host country of Ball Corporation, the first CE laboratory to be founded in South America (EFE Verde, 2021; ComunicarSe, 2021). In the paper sector in Brazil, for example, highly innovative projects have also been developed that, beyond their quantitative relevance, are of enormous qualitative significance as a business model that other companies based in the Latin American country can emulate (Veolia, 2022).

Regarding water reuse, there are studies, such as the one by Da Silva and Pasold (2019), which confirm that Brazil is progressively becoming a country that gives importance to this field of CE, something outstanding if we take into account that the Federative Republic of Brazil constitutes the first country in the world in terms of water availability in rivers, although much remains to be done in this regard, especially in terms of equitable access of the population to water sources, and there are important gaps in legal matters,

as exemplified by the fact that Brazilian legislation "still does not expressly provide a way to make wastewater reuse processes more efficient". (Da Silva and Pasold, 2019, p. 160).

Despite this, as shown by Da Silva and Pasold (2019), there are many opportunities in the country in terms of water reuse, a resource that is not only relevant and vital for agriculture, but for all industries and the service sector. Precisely because Brazil is the world's leading country in terms of water resources, it is even more important to raise awareness for a better use of such a strategic resource. In any case, the study cited by Da Silva and Pasold (2019) shows a large number of examples that suggest that Brazil has a promising future in this regard, as seen in the cases of Jardim do WTC, Elma Chips, the multinational Nestlé in the ibero-American nation and a long etcetera.

In addition, the project known as Family Biowater, developed by Enel Green Power in the northeastern part of the state of Bahia, is an important example of a sustainable and circular economy, especially in its use of the country's water resources. (Enel Green Power, 2019).

Another encouraging element in the development of a green and socially responsible economy in Brazil has to do with the existence of biogas from landfills, as well as an extraordinarily high tire recovery rate of almost 100%, second only to China, and above countries such as India, Japan, South Korea, the United States, Mexico, Argentina and Nigeria. Brazil has a system of extended producer responsibility (EPR), including reduction targets, which has undoubtedly contributed to achieving very ambitious targets in terms of CE and respect for the environment, not only in tires, but also in the energy sector, cement kilns, granulators, electrical and electronic waste (of which Brazil is the main producer in the Latin American and Caribbean region), batteries and all kinds of batteries, and a long etcetera (Schröder et al., 2020; ECLAC, 2021).

Furthermore, as can be seen from the comprehensive study by ECLAC (2021), the Federative Republic of Brazil, together with Barbados, Paraguay, Bolivia, Belize, etc., has a system of responsibility for single-use plastics, which ensures the reuse of one of the most used and most polluting materials in the world economy today. Regarding plastics, Brazil has introduced, in Law No. 6528/16, an express ban on microplastics in personal care and hygiene products, which are one of the most consumed products in the country. Brazil is one of the few countries in Latin America (along with Brazil, Uruguay, Barbados, Peru, Cuba and Bolivia) that has clear plastic recycling mandates and a very clear federal legal framework for the recycling of plastic bags. However, currently only half of this material is recycled after use, while around 17% of plastic materials are not recycled properly, sometimes ending up burned in the open air or in landfills, with no control over their productive reuse. Of the 80 million tons of waste generated per year, only 4% is recycled (Schröder et al., 2020; United Nations Environment Programme Finance Initiative, 2020; ECLAC, 2021; PLAS-ICT, Technologies and Information for the Circular Economy, 2021).

Another very promising aspect about the reality of CE and CSR in Brazil has to do with the fact that it is the only Latin American country that enjoys a very prominent presence in terms of boosting scientific

production regarding a circular economic model, counting in 2019 with up to 77 publications (ECLAC, 2021).

Although we believe that the Brazilian economy is far from having fully and consistently adopted the principles of the CE and CSR, cases such as Natura and Cattle suggest that the country is gradually moving towards a green economy model. However, even in these two cases, there is clear resistance and obstacles to advancing the paradigm of a socially and environmentally responsible economy. As research by Romis and Coslovsky (2019) and Grazzi (2020) have shown in the case of Natura, the introduction of green technologies in Brazil's production processes currently implies an increase in costs that not all companies are able or willing to assume; the case of the cosmetics company Natura is illustrative of the broad possibilities that a company in an economic sector can have if it assumes both CE and CSR, which are ultimately inseparable: Thus, Natura offers refillable packaging for its hygiene, personal care and beauty products, in addition to using recycled materials, such as recycled PET and glass, or fully recyclable materials for its packaging, such as green plastic made from sugarcane.

It must also be said that consumers, in general, are not willing to see the products they consume become more expensive because they support a green economy. This is obviously a problem that all companies and economies around the world face. The difference is that not all of them can bear the same burden of abandoning less economically costly forms of production (at least directly, if we do not take into account the negative externalities, which can be very costly in the long term), but more harmful from the point of view of sustainability. In spite of this, references in Brazil such as Natura and Cattle show that the path is already mapped out and that it will depend on many social, cultural, political and, of course, economic variables whether these types of business models become the majority in the Brazilian republic.

For example, again referring to the fiscal framework, the fact that in the Federative Republic of Brazil recycled materials are taxed twice (Schröder et al., 2020) is the opposite of an incentive to a new green economy, something that clearly discourages many producers not to stop using virgin materials. This brings us back to the point we made above: if the State does not become the architect of change, it should at least be an agent that does not further hinder the process of converting the linear economy into a circular, sustainable and resilient model.

In any case, again following Romis and Coslovsky (2019), it is already a present reality that Cattle, Natura and so many other companies in Brazil have not only carried out innovations of a technological nature, but also of leadership, management, organization and marketing. This aspect reinforces our thesis that compliance with both CE and CSR involves a holistic approach in which all the elements, dimensions, variables, parameters, etc., must be connected, articulated and overlapping. Clearly, in this whole process the public actor, public administrations, is called upon to play a central role, if not as a guide and organizer of the process, then at least as a generator of a political, legal and fiscal framework that encourages the proliferation and consolidation of companies that combine the principles of CE and CSR in practice. Cases such as the 2016 Rio de Janeiro Olympic Games facilities, during which the modular design and integration

of shared transport services in the real estate offers made it possible to increase efficiency both for building and for transporting hundreds of thousands of people (Schröder et al., 2020), are also a demonstration that for the metamorphosis of the economy to take place it is essential that all the links in the economic chain are involved and articulated.

In our view, it is a matter of ensuring that all actors with a leading role or potential interest see that they need to jump on the bandwagon of a new, more sustainable economic model. Otherwise, the discourse of CE and CSR will remain mere phraseology, with no real applicability or concreteness. But this also means progressively overcoming the extractivist model (or transforming it in the sense of a circular model in terms of waste management and its productive reuse, with a view to minimizing the negative impact of this type of activity), on which many Latin American economies are still dependent to a greater or lesser extent, Brazil, which currently has the fourth largest mining sector in the world and is one of the world's leading exporters of strategic materials such as niobium, iron, manganese, tantalum, graphite and bauxite, with all the environmental and ecological implications this entails, is partly a case in point:

> Mining activities involve high water and energy consumption. In addition, the use of toxic substances as part of mineral and metal extraction processes - such as the use of mercury to extract gold - has serious consequences for the health of workers and local communities,107 as a result of soil and water contamination by mining waste (known as tailings) containing hazardous substances (Schröder *et al.*, 2020, p. 33).

At this point we note, as a new variable to be problematized, the complex issue that within the framework of the capitalist economy there is no necessary coupling or harmony between the fact that a powerful economy such as China's, for example, can develop a circular network for a fundamental *commodity* such as steel and that, at the same time, Brazil can continue to enjoy its position as a major supplier-exporter of iron ore. (Schröder *et al.*, 2020). In other words, in our view, the transformation towards a green economy may require overcoming the current production premises not only in a specific country, not only in a specific node within the world-system, but in the entire global economic network. In this regard, the new approaches expressed in the 2030 Agenda and its seventeen Sustainable Development Goals, whose fundamental aims are universal in nature, have had a strong impact on the application of the principles of CE (Antúnez et al., 2021), inseparable, as we have said, from the postulates that have to do with CSR.

With regard to technological innovation processes, the reality is that the Brazilian economy and society have managed to become one of the main world references in terms of research, innovation and development of technologies and production processes related to forms of green economy such as the so-called Agriculture 4.0, in which the Ibero-American nation stands out, along with Costa Rica and Chile, as one of the leaders in Latin America and the Caribbean, with all that this implies in terms of digital inclusion and employment in a circular economy (Schröder et al., 2020). This shows that Brazil's economy, although it has not yet developed its full potential in terms of resilient and socially, economically and

environmentally sustainable economy, has encouraging and promising assets that allow us to foresee a future in which sustainability as a guiding principle will have a decisive specific weight. In any case, and to problematize this issue, this in no way means that we can speak here of a kind of automatism in the development of a green economy; if the main actors involved in this change (companies, civil society, public administrations) are not willing to transform the roots of the linear and unsustainable model of economy that currently prevails, the elements of innovation to which we are referring will remain minority and somewhat anecdotal examples, or at least without real capacity to determine the economic, social and environmental course of a giant like Brazil..

5 CONCLUSION

Results: with respect to the main objective, it was found that there is a close relationship between the principles of CE and the postulates of CSR, in such a way that the insertion and consolidation of the principles of both should occur simultaneously, within the same development paradigm; sustainability is the element that links the two categories.

The National Solid Waste Policy of the Federative Republic of Brazil is a clear exponent of the intersectionality between circularity and CSR, since this policy is the expression of the synthesis between circular business models and the sustainability of the entire Brazilian society. One of the strong theses that we conclude is that sustainability is inseparable from circularity, so that if a certain model of sustainable development is not implemented, it is impossible to transcend the current paradigm of linear economy. It is also concluded that the process of implementing a circular and socially and ecologically responsible economy in Brazil, which is still in its initial stage of development, will necessarily be slow and will have to overcome a wide range of obstacles and inertia at the social, business, cultural and political levels. Hence the substantive importance of public awareness programs, and how the private sector will assume them and even be creative in generating and disseminating its own programs. But, in any case, the role and specific responsibility of the public authorities will be part of a fundamental variable for both CE and CSR to develop in Brazil from a quantitative and, above all, qualitative point of view..

With regard to the working hypothesis, it is confirmed that, in the context of the peculiar process of development of CE and CSR in Brazil, the circular economy model is advancing in the country, driven by the strategic lines proposed by the CSR paradigm, although it is confirmed that the country faces three essential problems, starting with the abuse of Greenwashing, and finally the low level of development of public programs to raise social awareness of the need to overcome the linear model of the economy, which is highly unsustainable not only from an environmental, but also from an economic and social point of view.

As for future lines of research, we propose the following two: first, to critically analyze the awareness programs being carried out in Brazil by public administrations to bring CE and CSR to fruition, also analyzing their inconsistencies, shortcomings and incongruities; second, we propose to researchers to

delve deeper into the involvement of public authorities in fraudulent practices that distort the true spirit of CE and CSR, as corroborated by the aforementioned practice of Greenwashing.

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