FROM GREEN TALK TO GREEN TRUTH

ANALYSING LOBBYING-RELATED GREENWASHING IN THE NETHERLANDS

MSc programme: Industrial Ecology (IE)

Dr. Amineh Ghorbani, first supervisor
Dr. Nihit Goyal, second supervisor

To be defended publicly on the 18th of August, 2025 at 2:30pm

Liselotte Koole
Student number Leiden: 4113365 & TU Delft: 6113680
Date: 12th of August, 2025

Table of Contents

List of Tables

List of Figures

Executive summary

This thesis explores the alignment between corporate climate commitments and climate lobbying behaviour among Dutch companies, by focusing on identifying lobbying-related greenwashing. In times where companies are seen as key players in combating the climate crises (European Commission, 2023), it is crucial that corporate climate lobby is aligned with their companies' green commitments. Climate lobbying can significantly affect regulatory outcomes, so lobbying in favour of more stringent climate legislation would positively impact climate-related regulatory outcomes (Errichiello et al., 2025).

To examine this underexplored issue of lobby-related greenwashing, the research develops and applies a qualitative framework. This framework expands the framework of Nemes et al. (2022) and existing literature. Six categories of potentially misleading lobbying behaviour are included: (1) Direct lobbying against climate policy, (2) Affiliations with obstructive organisations, (3) Use of astroturf lobbying, (4) Symbolic communication through voluntary initiatives, (5) Undisclosed policy influence (revolving doors) and (6) Undisclosed influence in standards-setting.

The framework was applied through qualitative content analysis to six Dutch companies from different industries. These case studies were constructed using 2022 data from CDP disclosures, LobbyMap, the EU Transparency Register, corporate annual reports, and grey literature.

The study finds that the framework effectively captures a wide range of lobby-related greenwashing behaviours. Dutch companies in the sample were all greenwashing ranging from a moderate to a very high degree. Particularly indirect lobbying emerged as a common form of greenwashing, related to affiliation in trade associations and involvement in voluntary initiatives. Thus, while many companies publicly commit to supporting the Paris Agreement, their political actions often fail to reflect these commitments.

The framework can help scrutinise companies' lobby behaviour, also beyond this research. The empirical outcomes are a first step towards an understanding of lobbying-related greenwashing in the Dutch context. Practically, they urge companies to align their indirect lobby strategies with their climate commitments. Without such alignment, their contribution to halting climate change remains severely limited.

Future research could build on the developed framework and findings. For example, by validating the framework and its categories through expert and company interviews, expanding case studies to cover more sectors and geographies, and refining the scoring system to incorporate weighting and greater nuance in assessing the degree of misalignment.

Acknowledgments

First and foremost I would like to thank my supervisors, Dr. Amineh Ghorbani and Dr. Nihit Goyal. Amineh: your support in critically reflecting on my findings and research process during the meetings we had, was always enjoyable and motivational to me. Nihit: although we have only met a handful of times, your critical feedback and birds-eye view on the topic really helped bring the main message to the surface (hopefully).

This thesis would not have been possible without the unlimited support of friends and family, that were curious about the subject and whose enthusiasm kept me motivated. Mum and dad, thank you for being a listening ear when times were tough and the deadline seemed very far. And of course thank you for supporting me throughout my study.

Isa, Troy, Siu, Giulia and Daniël, thank you for your time and effort of reading parts of this interesting thesis and making sure that all the text was of high-quality. Of course, the study time together with my university friends made writing the thesis very enjoyable; Chris, loved taking breaks with you and reflecting on our difficulties.

This thesis used ChatGPT to check spelling, grammar, and improve readability and language in parts. The tool was solely used to refine the text, and all content was critically reviewed and edited to ensure alignment with academic standards.

Chapter 1 Introduction

1.1 Problem statement and motivation

Climate change poses an unprecedented threat to human societies and global ecosystems. Driven by human activity, it has already caused more frequent and severe weather events, with substantial consequences for people and the environment (IPCC, 2022). Despite international efforts, global greenhouse gas (GHG) emissions, the human cause of climate change, continue to rise. A considerable share of these emissions comes from corporate activities; over one third of global GHG emissions from 1854 to 2023 can be attributed to just 24 companies (InfluenceMap, 2025).

To halt the impacts on society and nature, the Paris Agreement, adopted as a global framework for addressing climate change, aims to limit the rise in global average temperature to well below 2° Celsius above pre-industrial levels, and to pursue efforts to keep the increase within 1.5° Celsius (UNFCCC, n.d.). Meeting this target requires action across all sectors, including business.

Businesses and industries are therefore increasingly recognised as key players in addressing the climate crisis. This is not only because of their environmental impact, but also due to societal expectations. In the Netherlands, for example, 68% of citizens hold companies responsible for mitigating further climate change (European Commission, 2023). Companies can respond through climate action, understood as any efforts to address the causes or impacts of climate change (The Global Goals, n.d.).

According to Hoffman and Woody (2008), climate action by companies typically takes two forms: reducing GHG emissions and engaging with climate policy. Corporate actors are progressively disclosing information on their carbon emissions and committing to different forms of climate action (CDP, 2024a). For instance, over four thousand companies have set and validated their science-based climate targets by the Science-based Target initiative (SBTi) in 2023 (Science Based Targets Initiative, n.d.). This suggests companies are effectively addressing climate change, at least on paper.

However, corporate reporting does not imply genuine climate action, as environmental disclosure has been criticised for failing to assess true sustainability (Haffar & Searcy, 2018). In some cases, organisations may mislead stakeholders by overstating their environmental practices – a phenomenon known as (firm-level) greenwashing (De Freitas Netto et al., 2020).

Beyond emission reduction, political engagement is another key form of corporate climate action. Corporate political engagement can either drive critical advancements or hinder efforts to create a more sustainable future. While it is valid for businesses to contribute to policy discussions, concerns about excessive influence are growing. Political spending, lobbying, and other direct or indirect methods of engagement are under increasing scrutiny (OECD, 2022). Moreover, the impacts of lobbying could be underestimated (Errichiello et al., 2025; Lowery, 2013). Climate lobbying can significantly affect regulatory outcomes, including within the European Union (EU) (Errichiello et al., 2025).

InfluenceMap (n.d.-h) finds that fewer than 15% of assessed European firms align their lobbying with the goals of the Paris Agreement (InfluenceMap, n.d.-h). This raises concerns that some companies may use sustainability messaging to mask political actions that hinder climate progress.

Despite growing awareness, academic research on this lobbying dimension of greenwashing remains limited. As the literature review (Section 1.2) and the theoretical background (Chapter 2) will cover, key studies (Contreras-Pacheco & Claasen, 2017; Nemes et al., 2022) introduce the concept of 'political spin' as a form of greenwashing, which accounts for lobby-related greenwashing. This entails the misalignment between companies' positive climate communication and their climate lobby behaviour.

However, these authors do not empirically test it or fully capture indirect lobbying dynamics. Moreover, little is known about how these dynamics play out in the Netherlands.

This study addresses these gaps by developing a Framework for Assessing Lobbying-related Greenwashing, that expands on the 'political spin' categories of Nemes et al. (2022), qualitatively examining the lobbying behaviour of Dutch companies and assessing its alignment with their public climate commitments. It aims to contribute to a better understanding of how corporate lobbying can support or undermine genuine climate action.

In order to study the alignment, firm-level greenwashing is considered, since this study is interested in the environmental communication on company-level and not on product-level. Moreover, the focus is on claims that the companies make concerning lobbying and their sustainability performance, instead of on the visual appearance of annual reports or websites (De Freitas Netto et al., 2020).

The Netherlands is chosen since it in unexamined in corporate climate lobbying or firm-level greenwashing research. Research on firm-level greenwashing thus far focused on the US and to a lesser extent on the EU (Zioło et al., 2024). Also, research on climate lobbying mostly focused on the US (Leippold et al., 2024; Meng & Rode, 2019). Firms offer an interesting case, since the lobby behaviour of companies can have a noticeable impact on climate policy; possibly altering the likelihood of climate policy to be implemented (Meng & Rode, 2019).

1.2 Literature review

To gain insight into existing research on corporate greenwashing and climate lobbying, a literature review has been conducted. This review identifies key gaps in the current body of knowledge, which form the basis for the research gap that this thesis seeks to address.

1.2.1 Corporate greenwashing

A substantial body of literature has sought to categorise different types of greenwashing. De Freitas Netto et al. (2020), for example, distinguish between firm-level and product/service-level greenwashing, each of which can be further divided into claim-based and executional greenwashing.

- Firm-level greenwashing encompasses the environmental performance of an organisation, whereas product/service-level greenwashing refers to the environmental benefits of a specific service or product.
- Claim greenwashing refers to different types of explicitly or implicitly stated misleading claims that can be made about a product, service or a firm's ecological benefits. Executional greenwashing refers to the misleading use of nature-evoking elements, such as images or sounds. This may create false impressions of the brand's environmental friendliness.

As mentioned in Section 1.1, the focus in this thesis is on firm-level claim greenwashing. In the rest of the chapter, unless otherwise specified, greenwashing refers to firm-level claim-based greenwashing.

Even when specifically looking at firm-level claim greenwashing, various definitions can be found in the literature (Contreras-Pacheco & Claasen, 2017; Nemes et al., 2022) which are listed below. Identifying greenwashing is complex due to the broad range of definitions.

Contreras-Pacheco and Claasen (2017) propose a typology of five forms of firm-level greenwashing (Table 1). While their study identifies these categories conceptually, it only offers an empirical methodology for detecting fuzzy reporting. "Political spin", which they define as "influencing regulations or governments in order to obtain benefits that affect sustainability" is acknowledged but not operationalised or empirically assessed (Contreras-Pacheco & Claasen, 2017).

Table 1: Firm-level greenwashing forms as identified by Contreras-Pacheco and Claasen (2017)

Firm-level greenwashing form	Definition
Fuzzy Reporting	One-sided use of sustainability reports to exaggerate or misrepresent environmental performance
Political Spin	Using political influence or lobbying to secure sustainability-related benefits
Dirty Business	Promoting green practices while operating an inherently unsustainable business
Ad Bluster	Diverting attention from sustainability shortcomings through advertising
It's the law, Stupid!	Highlighting legally required sustainability practices as voluntary achievements

Source: Contreras-Pacheco and Claasen (2017)

Nemes et al. (2022) aim to operationalise greenwashing into a so-called integrated framework of greenwashing, and are the first one to link indicators with greenwashing claims. However, their framework does not cover all the ways in which organisations could greenwash, and as the authors mention, regular revision and fine-tuning of the framework is needed. Nemes et al. (2022) coverage of lobbying is limited to only two indicators; the direct lobbying efforts of an organisation and the indirect lobby efforts through trade associations that are misaligned with the organisation's claims. Other indirect lobbying efforts, apart from the ones linked to trade associations, are not covered by their framework (Nemes et al., 2022; UN Global Compact et al., 2013). Nemes et al. (2022) define 'political spin' as a company lobbying against environmental laws, even though it makes green commitments in it claims. In this thesis, in line with Nemes et al. (2022) this misalignment between a company's green claims and its corporate climate-lobby behaviour is referred to as political spin, and is used as a synonym for the lobbying-dimension of greenwashing.

CDP (formerly: Carbon Disclosure Project) is one of the various databases used in the research on greenwashing, to assess the misalignment between disclosure and performance. CDP facilitates among others corporate environmental disclosures (CDP, n.d.-a).

Focusing on articles that utilised data from the CDP, Frendy et al. (2024) measured greenwashing by comparing a company's level of environmental disclosure as presented in CDP, with its emission and energy consumption data. In doing so, a quantitative Disclosure and Performance Gap (DPG) is derived. Another research, conducted by Guo et al. (2020), compared firm's carbon-mitigation performance, measured by its carbon-emissions intensity, to the CDP carbon-disclosure scoring and to the green ranking system that CDP launched in 2016. The authors found that the green ranking system seemed to be a more reliable indicator of true carbon performance than the carbon-disclosure scoring. To our knowledge, this data source has not yet been applied to understand corporate lobbying behaviour or political spin, and no qualitative applications of CDP data in greenwashing studies appear in the literature.

In sum, research thus far listed various definitions of (firm-level) greenwashing, which makes identification difficult. Although political spin is acknowledged as a form of firm-level greenwashing, there has been no research on identifying it in practice, nor a complete framework that accounts for all relevant lobbying behaviours. This highlights the need for both conceptual development and empirical research in this area.

1.2.2 Lobbying

As mentioned in the previous sections, corporate lobbying behaviour that is misaligned with a company's environmental claims is one of the dimensions of greenwashing, and is called 'political spin' by some authors (Contreras-Pacheco & Claasen, 2017; Nemes et al., 2022). This section summarises what research is done on lobbying.

Lobbying is a long-established corporate political activity that entails the transfer of information that interest groups (including companies) use to shape policymaking (Hillman & Hitt, 1999; Wen, 2024).

1.2.2.1 The different stakeholders that lobby

There are numerous stakeholders involved in lobbying, ranging from public affairs consultancy firms to non-governmental organisations (NGOs) and industry associations (Errichiello et al., 2025). By communicating incomplete or distorted information, interest groups could aim to influence policies benefitting the interests of a small group or a single company by means of lobbying (Errichiello et al., 2025; Kaplan et al., 2022). Brulle (2018) and Catola & D'Alessandro (2020) provide evidence that companies in sectors that are majorly affected by climate policy, are the ones to spend the highest amount of money on climate lobbying. This is because those companies anticipate that their socio-economic performance will be negatively impacted by the legislation (Meng & Rode, 2019). Corporate lobbying activity in the EU has increased significantly over the past decade (Hanegraaff & Poletti, 2021). Even though corporate actors are often among the most active opponents of climate policy, this group is diverse and not all corporate lobbying is obstructive (Bruycker & Colli, 2023).

1.2.2.2 Positive and negative lobby

Organisations can lobby on climate policy in both supportive and obstructive ways. Negative lobbying involves opposing climate action, for example by delaying or weakening proposals such as carbon taxation (Hall et al., 2024; McKay, 2012). Rocchi (2022) found that companies in the US that engage actively in negative climate lobbying tend to spend more on these lobbying activities than companies that engage in positive climate lobbying. They do this to protect their business interests or to mitigate possible financial burdens from the changing regulation.

Positive lobbying, by contrast, entails organisations supporting favourable policies for the climate, for example by lobbying in favour of more stringent greenhouse gas emission reduction targets (Hall et al., 2024; McKay, 2012). Negative lobbying appears to be more impactful than positive lobbying, as it takes 3.5 lobbyists to counteract the influence of a single lobbyist opposing a proposal (McKay, 2012). Despite its significance, academic research on climate lobbying remains U.S.-focused, with limited attention to country-specific contexts like the Netherlands (Leippold et al., 2024; Meng & Rode, 2019). Understanding how Dutch firms participate in these evolving lobbying dynamics is therefore important and currently underexplored.

1.2.2.3 Misalignment between lobbying and public claims

Interestingly, trade associations' lobbying objectives can sometimes differ from the values and priorities of their member companies. This misalignment may result in discrepancies between a company's direct lobbying efforts and its indirect lobbying through trade associations (Fagan-Watson et al., 2015). For instance, reports from InfluenceMap (2016, 2021) reveal that BusinessEurope, a trade organisation representing the interests of businesses in Europe, actively lobbied against climate change legislation, a stance that stood in contrast to the positions held by many of its member companies. This type of misalignment is part of the political spin greenwashing form (Nemes et al., 2022). However, there is still limited understanding of how common such misalignments are in practice.

Moreover, the (mis)alignment of companies' lobbying behaviour with their environmental communication is a topic that is not researched extensively (Favotto & Kollman, 2021). Favotto and Kollman (2021) analysed sustainability reports and lobbying disclosures from firms in the UK, US, and Germany. While they observed some increase in transparency, most lobbying disclosures remained vague and rarely linked clearly to companies' climate claims. Their study excluded Dutch firms.

This limited empirical evidence points to a clear research gap. A better understanding of whether and how companies engage in lobbying that contradicts their climate commitments is needed to assess the credibility of corporate climate action.

1.2.3 Research gap

Although misaligned lobbying is increasingly recognized as a form of greenwashing (Contreras-Pacheco & Claasen, 2017; Nemes et al., 2022; Seele & Schultz, 2022), there is a lack of operationalisation on the lobbying dimension of greenwashing. Existing literature, such as Nemes et al. (2022), offer a starting point by including direct lobbying and trade association misalignment, but they overlook other indirect lobbying tactics (UN Global Compact et al., 2013).

No studies to date have identified political spin in practice. Lobbying, particularly negative lobbying, can distort sustainability efforts (Hall et al., 2024; McKay, 2012; OECD, 2022). The Netherlands in particular is an interesting case study since it is underrepresented in studies on corporate (climate) lobbying (Favotto and Kollman, 2021). Additionally, while CDP data is often used to detect greenwashing (Frendy et al., 2024; Guo et al., 2020), it has not been applied to lobbying-related analysis.

This research addresses these gaps by expanding Nemes et al. (2022)'s framework to more fully capture lobbying-related greenwashing. It develops and applies a qualitative framework to explore how different forms of political spin manifest in corporate communication. Through case studies of Dutch companies, this research offers both conceptual refinement and empirical insights into how lobbying behaviour may misalign with public environmental commitments, contributing to a more comprehensive understanding of greenwashing in the Netherlands.

1.3 Research objective and questions

1.3.1 Research objective

The objective of this research is to examine how Dutch companies engage in climate lobbying and to assess the extent to which this behaviour aligns with their publicly stated climate commitments. By analysing this alignment, the study seeks to identify potential instances of firm-level lobbying-related greenwashing and to contribute to a more nuanced understanding of how corporate political engagement can affect the credibility of corporate climate action.

1.3.2 Research questions

To what extent are companies in the Netherlands greenwashing considering their climate lobbying behaviour?

1. How are firm-level greenwashing and lobbying defined?
2. How can lobby behaviour be associated with greenwashing according to literature?
3. What are the corporate lobbying behaviours currently exhibited in the Netherlands related to climate action?
4. How can qualitative data on lobbying behaviour be used to identify greenwashing?

1.4 Outline of the thesis

First, Chapter 2 defines the key concepts that are needed to understand the rest of the thesis. In this theoretical background chapter, furthermore, the different forms of lobbying that are associated with greenwashing are set apart. These findings are used to build a framework for assessing lobbying-related greenwashing. Chapter 3 outlines the research methodology. Chapter 4 presents the case studies and findings. Chapter 5 discusses these findings, and Chapter 6 concludes by answering the research questions.

Chapter 2 Theoretical background

This chapter lays the foundation for understanding the key concepts and their interconnections, which are relevant for answering the main research question. It defines the concepts of greenwashing and lobbying, and explores the relationships between them. Especially the first few subchapters build upon the literature review at Section 1.2, but focus more on defining the main concepts than on giving an overview of the academic research. Legitimacy theory is used to explain companies' greenwashing behaviour. These core concepts are linked in nomological networks and brought together in an analytical tool to assess lobbying-related greenwashing; the "Framework for Assessing Lobbying-related Greenwashing". In addition, the chapter discusses corporate communication to determine which forms of communication should be examined when applying the developed framework.

2.1 Defining greenwashing

There is no definition of greenwashing that is universally accepted (Nemes et al., 2022). There are numerous typologies in literature prevailing. Below, the broad streams of literature on greenwashing are summarised.

2.1.1 General definitions of greenwashing

An often cited definition among scholars is defined by the Oxford English Dictionary: "disinformation disseminated by an organisation so as to present an environmentally responsible public image" (Oxford English Dictionary, 2003). The definition provided by TerraChoice is also used regularly: "the act of misleading consumers regarding the environmental practices of a company or the environmental benefits of a product or service" (TerraChoice, 2009, p.1).

Walker & Wan (2012) focus on the difference between a company's so-called symbolic and substantive environmental actions. Symbolic actions refer to the way companies communicate or present their environmental efforts to the public, while substantive actions describe the concrete steps companies take to address environmental issues.

The above-mentioned definitions focus on the communication of a company that is either misleading or untrue.

Lyon and Montgomery (2015) argue there are varieties of greenwash, and that attention should thus be focused on the various ways greenwashing occurs, while sticking to the broad use of the word greenwash. They adopt the following broad definition: "communication that misleads people into adopting overly positive beliefs about an organisation's environmental performance, practices, or products" (Lyon and Montgomery, 2015, p.225). Synthesising the academic literature, they list seven forms that greenwashing can take: selective disclosure, empty green claims and policies, dubious certifications and labels, co-opted NGO endorsements/ partnerships, ineffective public voluntary programs, misleading narrative and discourse, and misleading visual imagery.

As covered Section 1.2.1, De Freitas Netto et al. (2020) identify four different classifications of greenwashing. Claim-based firm-level greenwashing, claim-based product/service-level greenwashing, executional firm-level greenwashing and executional product/service-level greenwashing. This thesis focuses on companies' behaviour and the environmental claims they make. Therefore, as mentioned before, the focus is on firm-level claim-based greenwashing.

2.1.2 Firm-level greenwashing

Contreras-Pacheco and Claasen (2017) define five firm-level greenwashing forms, as mentioned in Section 1.2.1. These entail 'political spin', 'fuzzy reporting', 'dirty business', 'ad bluster' and 'it's the law, stupid!' (Contreras-Pacheco & Claasen, 2017).

As a firm-level greenwashing form, selective discourse, as defined by Lyon and Montgomery (2015) is also covered in scholarly literature (Nemes et al., 2022). It refers to communicating solely positive information about a company's corporate social responsibility (CSR) while not disclosing the negative information, thus distracting stakeholders from the organisation's greater environmental impact.

Selective disclosure can be seen as misleading behaviour, which, by Seele & Schultz (2022) is grouped into five categories. Misleading (1) with words, (2) with visuals or graphics, (3) by omission, (4) with symbolic action, (5) with covert lobbying.

Seele and Gatti (2017) criticize that the above-mentioned definitions do not encompass the complexity of the greenwashing phenomenon. A crucial aspect they deem missing is the accusation, as greenwashing is only understood in the perception of the eye of the beholder. The definition they propose is as follows: "Greenwashing is a co-creation of an external accusation toward an organization with regard to presenting a misleading green message." (Seele and Gatti, 2017, p.248).

Nemes et al. (2022) use a broad definition of greenwashing that they recommend using as a benchmark for applying the framework they developed to assess a variety of green claims. "Greenwashing is an umbrella term for a variety of misleading communications and practices that intentionally or not, induce false positive perceptions of an organisation's environmental performance. It can be conducted by companies, governments, politicians, research organisations, international organisations, banks and NGOs too and it can range from slight exaggeration to full fabrication, thus there are different shades of greenwashing." (Nemes et al., 2022, p. 6). Nemes et al. (2022) use various categories of greenwashing in their framework, as displayed in Table 2.

Table 2: Integrated Framework of Greenwashing, types of claims used and description of greenwashing.

The type of claim used in Greenwashing	Description
Selective Disclosure	Claim is based on a narrow set of attributes and distracts consumers from the organisation's greater environmental impact
Empty Claims	Making claims/policies that either exaggerate achievements, or fail to live up to them
Irrelevant	Proclaiming accomplishments that are irrelevant or already required by law/competitors
Lies	Claims are out-right lying
Just not credible	Claim touts environmental friendly attributes of a dangerous or highly controversial practice/product/service/policy
Corporate responsibility in action	Claim does not reflect consistent organisational practice
Dubious certifications & labels	Claim has certifications that are prone to greenwash
Political spin	Claim boasts of green commitments, while the organisation lobbies against environmental laws
Co-opted endorsement	Claims that greenwash organisation's activities are endorsed by other organisations
No proof	Claim cannot be substantiated by easily accessible supporting information
Vagueness	Claim is poorly defined/broad so its real meaning is misunderstood
Misleading symbols	Claim uses visuals and symbols that induce a false perception of the organisation's greenness
Jargon	Claim uses jargon/information that consumers cannot understand/verify

Source: Nemes et al. (2022)

2.1.3 Product/ service level greenwashing

Spaniol et al. (2024) take a different stance in the matter. They argue that a composite definition is needed, and establish this by conducting a concept analysis. The six requirements that they identified to classify a claim as greenwashing are listed in Figure 1. They differ substantially in their definition from Names et al. (2022) in that they give a much narrower definition of the concept, focusing for instance only on what one specific claims should entail (Nemes et al. (2022) takes a broader view, focusing on a varying of claims), a specific product/ service, and firms (Nemes et al., (2022) argue that other organisations can also greenwash).
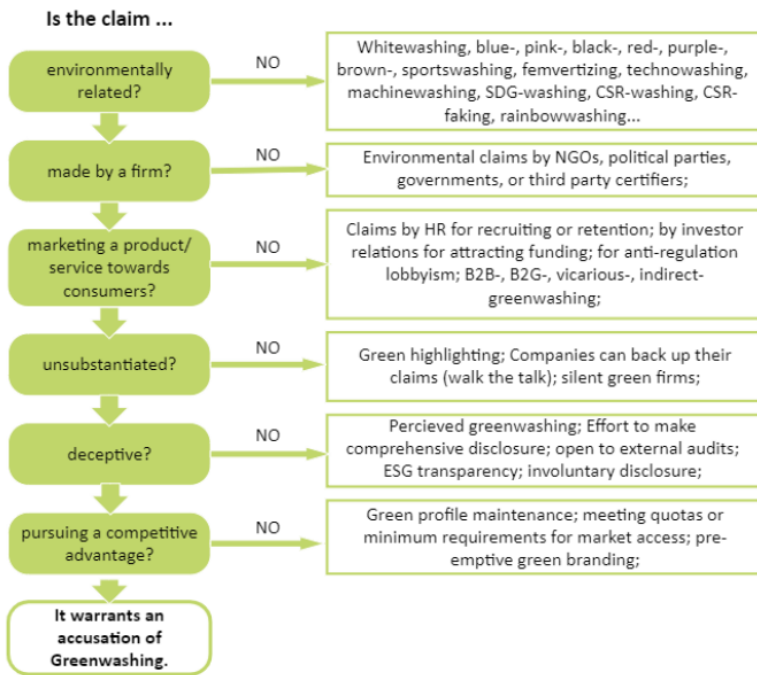
Figure 1: Defining greenwashing claims.
Source: Spaniol et al. (2024)

2.1.4 Greenwashing definition used in this thesis

This study focuses on firm-level, claim-based greenwashing (De Freitas Netto et al., 2020). Given the broad variety of environmental claims companies can make (Nemes et al., 2022), and the qualitative focus of this study, the definition by Nemes et al. (2022) on greenwashing seems the most fitting: "greenwashing is an umbrella term for a variety of misleading communications and practices that intentionally or not, induce false positive perceptions of an organisation's environmental performance" (Nemes et al., 2022, p.6). This definition implies that there is a difference between a company's environmental claims and its environmental performance. The composite definition by Spaniol et al. (2024) is not used, given the focus of this thesis is not on claims made marketing a product / service towards consumers, but rather on how firms represent themselves. Moreover, the focus is not on the intentional aspect of the communication, because it may be intricate to judge whether a misleading aspect of the claim is made intentionally or not. Thus, the distinction between greenwashing out of malice or solely out of ignorance of environmental issues will not be made in this study.

2.2 Defining lobbying

2.2.1 General definitions of lobbying

As mentioned in the Introduction, lobbying is a long-established corporate political activity that entails the transfer of information that interest groups (including companies) use to shape policymaking (Hillman & Hitt, 1999; Wen, 2024). Or, in more general terms, "Lobbying is advocacy of a point of view, either by groups or individuals" (National Institute of Lobbying and Ethics, n.d.). The Organisation for Economic Co-operation and Development (OECD) defines lobbying as "the act of lawfully attempting to influence the design, implementation, execution and evaluation of public policies and regulations administered by executive, legislative or judicial public officials at the local, regional or national level" (OECD, 2021, p. 11). Despite variation in wording, these definitions converge on key elements: the communication of a specific stance with the aim of influencing public policy. Understanding this foundation enables a closer look at the specific forms lobbying can take in practice.

2.2.2 Strategies of lobbying: inside and outside tactics

Scholars typically distinguish between two main types of lobbying strategies: inside and outside lobbying (Bruycker & Beyers, 2019; Kollman, 1998). Outside lobbying refers to efforts aimed at influencing policymakers by shaping broader public opinion. For instance by mobilising or raising awareness of the issue at a broader audience. It is mostly conducted by citizen groups. Public campaigns, social media advertisements, protest events, press releases and conferences are all examples of outsider tactics of lobbying. Inside lobbying, on the other hand, is the direct information exchange with policy makers. This interaction is generally favoured by businesses (Kollman, 1998; Bruyker and Beyers, 2019). Inside lobbying mostly takes place behind closed doors, and, compared to outside lobbying, is more prevalent in the EU (Bruyker and Beyers, 2019). Bruyker and Beyers (2019) found that of all activities dedicated to lobbying, the average proportion that European interest groups allocate to outside lobbying is only 18%.

2.2.3 Entity responsible for lobbying: direct and indirect lobbying

In addition to the type of strategy, lobbying activities can also be categorised based on who performs them. When a company directly participates in lobbying, it is referred to as 'direct' lobbying. On the other hand, when third-party organisations, such as trade associations, PR firms or think tanks, advocate on behalf of the company, it is known as 'indirect' lobbying. Both forms of lobbying can employ either inside or outside tactics (InfluenceMap, n.d.-r; UN Global Compact et al., 2013). Figure 2 (at Section 2.2.4) gives an overview of abovementioned distinctions in lobbying.

To complement these conceptual distinctions, the UN Global Compact outlines specific examples of direct and indirect engagement activities (UN Global Compact et al., 2013). These examples illustrate how lobbying can be exercised in corporate settings. Table 3 presents these examples.

Table 3: Examples of direct and indirect engagement activities.

Examples of DIRECT engagement activities:
Lobbying of government officials
Contributing to electoral campaigns
Providing testimony, endorsements or participating in government agency working groups
Participating in public-private partnerships
Participating in national or international forums on trade, technologies
Examples of INDIRECT influences:
Information and public relations campaigns targeting customers, suppliers, general public
Contributions to external, non-governmental organizations
Membership in trade groups and business associations
Former employees taking jobs as government officials (current or former employees) or corporate hiring of former government officials
Engagement in international or national business alliances or initiatives
Call to action, convening, and example setting with customers, suppliers, competitors, public
Participation in scientific or economic committees

Source: UN Global Compact (2013)

A comparison between these activities and the lobbying indicators developed by Nemes et al. (2022) reveals that the latter do not fully capture the full range of lobbying behaviour. This highlights the need to expand existing frameworks to better reflect the scope of corporate influence.

2.2.4 Climate lobbying in this study

Building on the definitions and distinctions outlined above, this study focuses specifically on corporate climate lobbying within the EU. An adaptation of the definition of lobbying as defined by OECD (2021, p.11) is used, to get to a definition of climate lobbying; *"The act of lawfully attempting to influence the design, implementation, execution and evaluation of public policies and regulations concerning climate change, administered by executive, legislative or judicial public officials"* (adapted from OECD, 2021, p.11). The focus is on both direct and indirect lobbying conducted by or on behalf of companies. The focus of the study is on inside lobbying since this is most commonly used by companies in the EU context (Bruyker and Beyers, 2019). In Figure 2, the lobbying distinctions that this thesis focuses on have a white background.
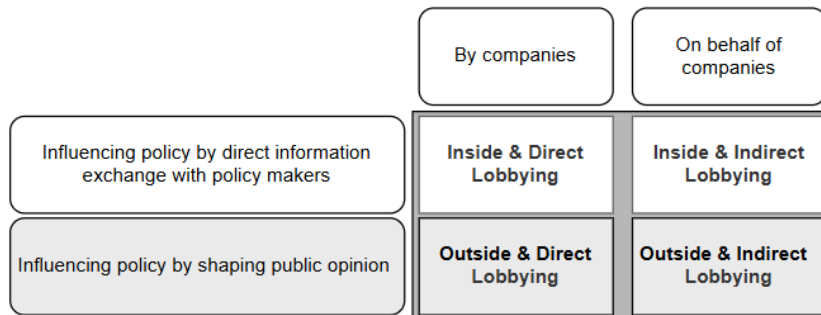
Figure 2: Distinctions in lobbying: inside versus outside tactics, and direct versus indirect lobbying. The lobbying distinctions that this thesis focuses on have a white background.
Source: Adapted by the author based on Kollman (1998), Bruyker and Beyers (2019) and InfluenceMap (n.d.-o).

2.3 Other relevant concepts

Although this thesis does not centrally rely on legitimacy theory or corporate communication theory, both are relevant to contextualise the analysis of lobbying-related greenwashing. Corporate communication provides a lens through which greenwashing behaviour can be assessed empirically, by examining the sustainability claims companies make. Legitimacy theory, on the other hand, offers a theoretical rationale for why companies may engage in greenwashing in the first place. The following sections will explain these concepts and their relevance to the thesis.

2.3.1 Corporate communication

The following sections define corporate communication and discuss what kind of communication will be the focus of this research.

Corporate communication concerns the exchange of information, much like other communication domains (Oltarzhevskyi, 2019). Corporate communication is focused on how firms present themselves to key internal and external stakeholders. By aligning a company's key internal and external communication with its goals, it helps build strong, positive relationships with the stakeholder groups that are vital to its success (Cornelissen, 2020; Oltarzhevskyi, 2019). It is a management function that ensures different communication specialists—such as internal communication teams, media relations and public affairs—work together effectively and stay aligned with the company's goals (Cornelissen, 2020).

Olterzhevskyi (2019) provides an overview of contemporary communication channels used by companies. The first distinction the author makes is whether communication occurs through company-owned or created channels (insider) or external channels (outsider). Insider channels allow for unrestricted use without additional fees. In contrast, outsider channels are not owned by the company, and typically require fees; for example, purchasing advertisement space in a national newsletter.

Additionally, communication channels can be categorized based on their function, such as events, advertisements, mass media, and social media. Figure 3 gives an overview of the typology of corporate communication channels created by Olterzhevskyi (2019).
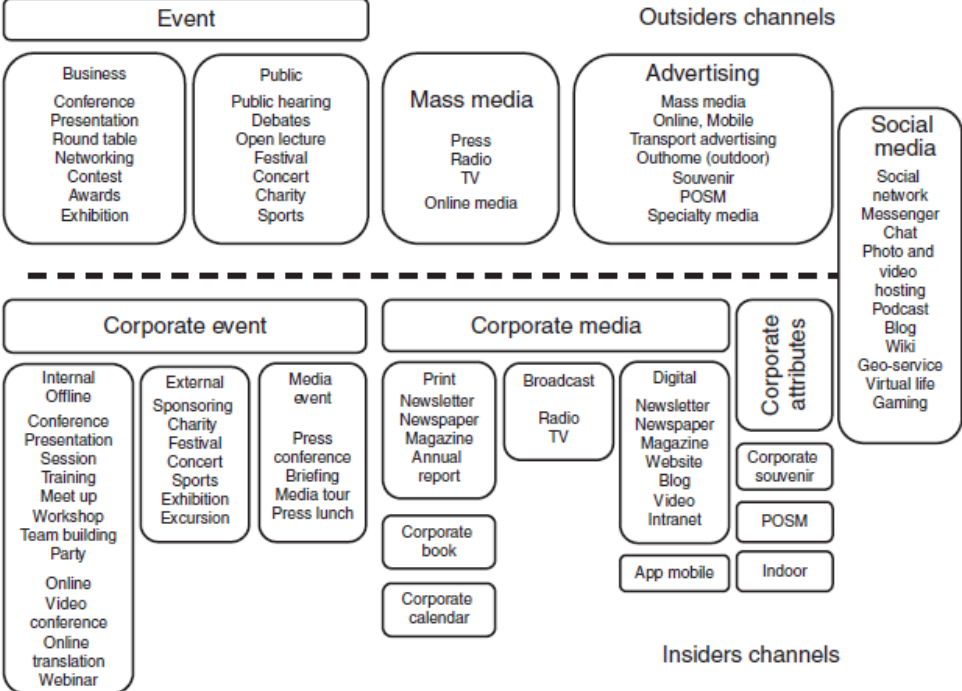
Figure 3: Typology of corporate communication channels.
Source: Olterzhevskyi (2019)

What kind of audience the communication is targeted towards can be another aspect for the typology of corporate communication channels. The audience can be the company's personnel or the public, such as clients, partners or consumers. This is categorised as respectively internal and external communication (Olterzhevskyi, 2019).

For this research, the focus will be on corporate external communication and on third-party communication. Third-party communication in this thesis is defined as any communication that is not made or influenced by the company - such as news articles and external lobbying reports. To get a broad understanding of the types of communication the companies conduct, a selection is made of the different communication channels. Both insider and outsider channels are covered. Insider channels because we are interested in how companies communicate themselves, and which sustainability claims they make. Companies can freely use these channels for their (sustainability) communication. Outsider channels to get a broader overview of how companies communicate. For instance, the CDP response is utilised, which is based on a filled-out questionnaire by the company themselves but is owned by CDP. Apart from that, the thesis focuses on third-party communication about the companies. Table 4 gives an overview of the company and third-party communications that this thesis covers.

Company or third-party communication	Type of communication	Insider or outsider channels	Communication channel subcategory
Company	Annual report	Insider	Corporate media
Company	CDP response	Outsider	Corporate media
Company	LinkedIn page of the company	In between	Social media
Company	Company website	Insider	Corporate media
Third-party	News articles about the company (not written as advertisement by the company)	Outsider	Mass media
Third-party	External lobbying reports/ databases	Outsider	Not Applicable

Source: Created by the authors based on Olterzhevskyi (2019) and extended

2.3.2 Legitimacy theory

Many of the studies discussed in the previous subchapters (for instance in Section 2.1), draw on legitimacy theory to explain why companies engage in greenwashing (Contreras-Pacheco & Claasen, 2017; Lyon & Montgomery, 2015; Seele & Schultz, 2022). Although not central to this thesis, legitimacy theory is briefly introduced here to help contextualise corporate greenwashing as a strategic response to external pressures.

Legitimacy theory states that organisations seek to maintain societal approval by aligning their external communications with stakeholder expectations (Suchman, 1995). In the context of lobbying, companies may selectively frame or withhold information to create the impression that their political engagements are in line with their environmental claims.

This behaviour may be explained by an attempt to secure legitimacy, so to be perceived as appropriate and desirable within the respectable social context (Suchman, 1995). Maintaining such a perception is crucial to organisations, as it helps ensure continued access to resources and stakeholder support (Suchman, 1995). In cases where genuine alignment is lacking, communication becomes a tool for managing impressions rather than reflecting substantive action, thereby facilitating greenwashing. For additional detail on legitimacy theory, see Appendix C.

2.4 Linking greenwashing and lobbying together

This section integrates the previously defined concepts (lobbying, greenwashing and legitimacy) into a nomological network to illustrate their interrelations. It then narrows the focus to examine how lobbying has been conceptualised as a specific dimension of greenwashing in the academic literature.

2.4.1 Nomological networks

Figure 4 presents the relationship between lobbying and greenwashing, showing that while both are broad constructs, they overlap partially. This intersection represents the lobbying dimension of greenwashing. The figure also situates this within the broader framework of legitimacy theory, suggesting that companies engage in greenwashing behaviours, including lobbying, to appear legitimate in the eyes of stakeholders.

Figure 5 focuses more narrowly on how misalignment between a company's environmental claims and its lobbying actions can result in greenwashing. For example, a company might publicly commit to Paris-aligned emission targets, while opposing climate policy through undisclosed lobbying. This inconsistency misleads stakeholders and thus constitutes greenwashing. As in Figure 4, this behaviour is explained by the desire to maintain legitimacy.

As Figure 5 illustrates, the misalignment between corporate communication and corporate lobbying could lead to greenwashing, but this is not always the case. As Li et al. (2022) emphasise, not all inconsistencies between green communication and green action qualify as greenwashing. For instance, if a company does improve its environmental performance but does not communicate this, this can be seen as a 'silent green' firm (Li et al., 2022). Applied to lobbying, this could mean a company engages in constructive climate lobbying without actively communicating these efforts. Greenwashing arises specifically when the company's communication presents a more favourable image than its actual lobbying behaviour, thereby misleading stakeholders.

Together, these figures offer complementary views: Figure 4 clarifies that lobbying can function as a dimension of greenwashing, while Figure 5 illustrates the process through which lobbying-related greenwashing can occur. Both are grounded in legitimacy theory as an explanatory framework.
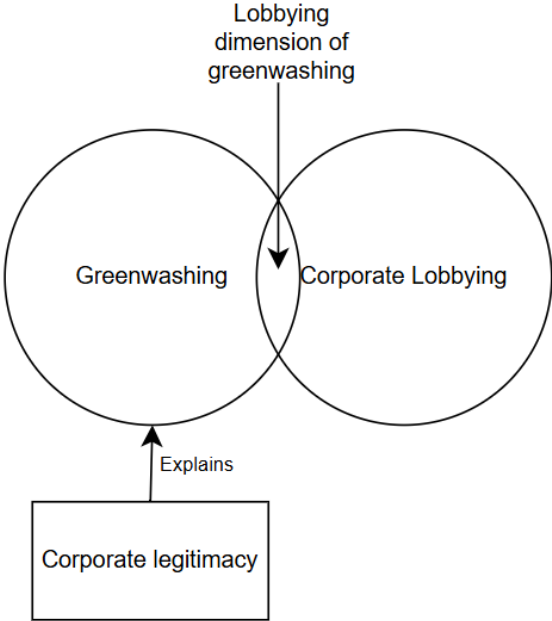
Figure 4: Nomological network 1: the lobbying dimension of greenwashing
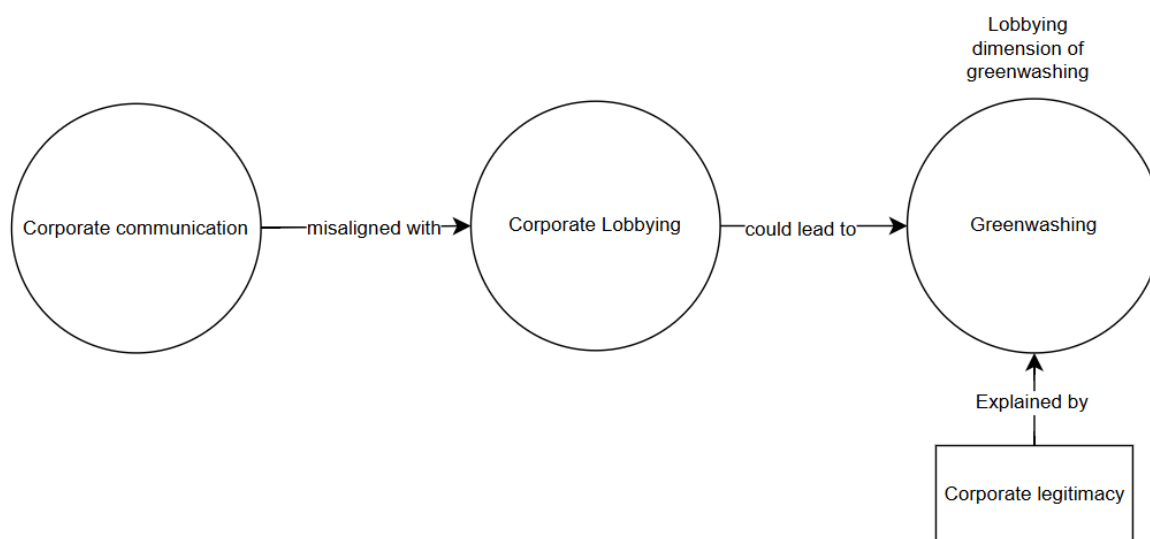
Figure 5: Nomological network 2: the process in which corporate communication could lead to greenwashing through misaligned lobby behaviour

2.4.2 Lobbying as a dimension of greenwashing in literature

Greenwashing, as defined in this study, can manifest itself in various ways. These include discrepancies between a company's stated environmental commitments and its corporate lobby behaviour. For instance, Nemes et al. (2022) suggested that greenwashing may occur when firms publicly promote ambitious sustainability goals while simultaneously lobbying against environmental regulations that would support those very goals. Another form involves the lack of transparency in how companies disclose their direct and indirect lobbying activities, particularly when these efforts contradict their stated environmental values (Nemes et al., 2022). This section explores how lobbying has been conceptualised as a dimension of greenwashing in the academic literature.

Several authors have addressed lobbying in the context of greenwashing, though often only briefly or without operational guidance. As previously mentioned, Contreras-Pacheco and Claasen (2017) cover political spin, as defined by Berrone (2016) and mention that this type of behaviour is justified because the companies are large employers or tax players. As mentioned in Section 1.2.1, they define political spin as actions from companies that influence governments or regulations to get benefits that affect sustainability.

Seele and Schutz (2022) cover the category 'Mislead with (covert) lobbying' in their list of possible ways companies can greenwash. This refers to the use of hidden or deceptive lobbying tactics aimed at influencing law or regulations in favour of the company, possibly without ethical or transparent disclosure.

As discussed in Section 2.1, Lyon and Montgomery (2015) adopt a broad definition of greenwashing. They state that given this definition, any mechanism of misleading communication that appear in other disciplines can be seen as greenwashing. Among them they define astroturf lobbying as a covert lobbying strategy. Astroturf lobbying is "covert funding of a "front group" that can make an argument more credible than the funder" (Lyon and Montgomery, 2015, p. 227). According to Lyon and Maxwell (2004), companies engage in astroturf lobbying when they would not otherwise lobby, by creating an artificial grassroot campaign to gain support for their cause.

Nemes et al. (2022) provide one of the most concrete contributions by incorporating political spin into their Integrated Framework of Greenwashing. They define a claim as political spin if it "boasts of green commitments, while the organisation lobbies against environmental laws" (Nemes et al., 2022). Their framework includes two indicator questions related to lobbying, shown in Table 5, that assess whether a company's political actions align with its environmental claims. However, even this framework only captures a narrow range of lobbying behaviours and lacks coverage of more indirect strategies.

Table 5: Integrated Framework of Greenwashing, indicator questions and possible answers for the political spin type of claim used in greenwashing.

Indicator questions	Possible answers
1. Has the organisation that makes the claim or that helps a corporate entity to make a claim a) lobbied for blocking/weakening pro-environmental laws and regulations OR b) sent any such submissions to politicians/governmental agencies?	No = No greenwash Yes = Obvious greenwash: a or b is true Likely greenwash Unknown
2. Is the organisation affiliated with think tanks, trade associations or other groups that spread environmental science disinformation and/or block environmental action in contradiction to its claims?	No = No greenwash Yes = Obvious greenwash Likely greenwash: e.g. the organisation expresses its disagreement with the trade/other association but retains membership despite lack of change Unknown

Source: adapted from Nemes et al. (2022)

Despite these contributions, most studies stop short of detailing how climate lobby behaviours can be identified in practice or how common they are in corporate contexts.

2.5 Developing a framework for assessing lobbying-related greenwashing

With these conceptual relationships in place, the next step is to translate them into a practical framework to assess lobby-related greenwashing in this thesis. This section outlines how the existing framework of Nemes et al. (2022) can be extended to more comprehensively assess lobbying-related greenwashing.

2.5.1 Extension of the framework by Nemes et al. (2022).

The framework of Nemes et al. (2022) that is covered in Section 2.4.2 appears incomplete in fully capturing greenwashing through companies' lobbying behaviour. For instance, as noted by Lyon and Montgomery (2015), astroturf lobbying can been considered as a form of greenwashing (see Section 2.4.2). Therefore, this thesis deductively develops new categories for an extended framework. The indicator questions of Nemes et al. (2022) are expanded to encompass other categories of lobbying behaviour of companies that can be seen as greenwashing. These new categories are based on literature and are elaborated on below.

Organisations can strategically shape stakeholder perceptions through symbolic communication (Nemes et al., 2022; Palazzo & Scherer, 2006; Seele & Gatti, 2017; Smerecnik & and Renegar, 2010), often leveraging voluntary sustainability initiatives to gain legitimacy without committing to substantial action. For instance, ISO 14001 certification, a widely used international standard for environmental management systems, has been associated with increased toxic air emissions, as it allows firms to signal environmental responsibility without mandating effective, potentially costly measures (Russo & Harrison, 2005). Similarly, Berliner and Prakesh (2015) found that U.S. members of the United Nations

Global Compact (UNGC) performed worse on key performance indicators than non-members, despite benefiting reputationally from their membership in this international voluntary program (Berliner & Prakash, 2015). These examples underscore how voluntary programs can serve as tools for symbolic legitimacy, enabling organisations to appear environmentally committed while avoiding meaningful change. Applied to the lobbying dimension of greenwashing, this dynamic can be observed when companies publicly support voluntary initiatives while either resisting substantive action or resisting binding regulations that could impose stricter accountability and enforcement mechanisms.

Secondly, companies may strategically place (former) executives in roles where they can influence policy, often without clear public transparency. This practice, often referred to as the revolving door, involves individuals moving between roles in corporate leadership and government or regulatory institutions (Silva, 2019). The UN Global Compact (2013) specifies this indirect influence as "Former employees taking jobs as government officials (current or former employees) or corporate hiring of former government officials" (UN Global Compact et al., 2013, p. 15). These individuals may be appointed to EU institutions, trade associations, advisory boards, or industry lobby groups, where they can advocate for corporate interests with little public scrutiny. Between 2015 and 2021, for example, five leading fossil fuel companies (BP, Equitor, ENI, Shell and Total) and five of their trade organisations were collectively linked to more than seventy instances of revolving door practices across EU institutions (Corporate Europe Observatory et al., 2021). These patterns underscore how the revolving door can serve as a powerful lobbying tool, allowing companies to shape environmental or climate policy indirectly, often beyond public scrutiny.

Additionally, executives may hold positions within self-regulatory bodies or certification organisations responsible for setting sustainability standards. This raises concerns about conflicts of interest, as they may influence these standards to align with corporate financial goals rather than environmental integrity. A notable example is Verra, a major carbon credit registry, where a long-standing board member was simultaneously involved in a company developing carbon projects accredited by Verra - raising questions about fairness and accountability (Bryan, 2024).

2.5.2 Indicator questions

To apply this extended framework empirically, each lobbying strategy is translated into a set of indicator questions. Indicator questions are chosen to keep the structure of the framework from Nemes et al. (2022) and for ease of application. Each question corresponds to a specific lobbying strategy or behaviour that may undermine a company's stated environmental commitments. Possible answers on these indicator questions use the same classification as the framework of Nemes et al. (2022), namely:

- Yes = Obvious greenwash
- Likely greenwash
- No = No greenwash
- Unknown

The additional ways that lobbying could lead to greenwashing are incorporated into the framework by Nemes et al. (2022). Table 6 shows the indicator questions and categories of the new framework; the Framework for Assessing Lobbying-Related Greenwashing.

Table 6 list all the lobby behaviour that can be associated with greenwashing. Concerning the framework, the first two categories and indicators questions are taken from Nemes et al. (2022). The extension includes the rest of the categories and indicator questions. For the use of astroturf lobbying, it is indicated as lobbying-related greenwashing if the company is involved in an front group which it funds and lobbies through, on topics on which it would normally not lobby, without being transparent

about this (Lyon and Montgomery, 2015). The fourth category, symbolic communication through voluntary initiatives, greenwashing is indicated if a company is part of an voluntary initiative without taking any action to substantiate this involvement, which is the case if it does negative lobbying or commits no substantial action in line with the claims made as part of the voluntary initiative. The fifth category and sixth category involve the involvement of (former) executives in roles where they could influence policy (5th category) or influence sustainability standards through self-regulatory bodies or certification organisations (6th category). Both categories categorise this behaviour as greenwashing if the company does not disclose on this influence.

Table 6: Framework for Assessing Lobbying-Related Greenwashing, indicator questions and categories.

	Indicator questions	Categories
Initial Framework (Nemes et al., 2022)	1. Has the organisation that makes the claim or that helps a corporate entity to make a claim a) lobbied for blocking/weakening pro-environmental laws and regulations OR b) sent any such submissions to politicians/governmental agencies?	Direct lobbying against climate policy
	2. Is the organisation affiliated with think tanks, trade associations or other groups that spread environmental science disinformation and/or block environmental action in contradiction to its claims?	Affiliations with obstructive organizations
Extension	3. Has the organisation that made the claim used astroturf lobbying to mislead the public?	Use of astroturf lobbying
	4. Has the organisation participated in symbolic communication, where it a) Supports voluntary initiatives while resisting binding regulations that could impose stricter accountability and enforcement mechanisms OR b) Supports voluntary initiatives without committing to substantial action	Symbolic communication through voluntary initiatives
	5. Has the organisation placed (former) executives in roles where they could influence policy without openly disclosing on this influence (e.g. revolving doors principle)?	Undisclosed policy influence (revolving doors)
	6. Has the organisation placed (former) executives in roles within self-regulatory bodies or certification organizations responsible for setting sustainability standards, without disclosing on this influence?	Undisclosed influence in standards-setting

Source: Adapted from Nemes et al. (2022) and extended.

Chapter 3 Method

3.1 Research approach

A variety of research methods will be conducted to answer the main research question. In this section, these methods are listed and elaborated on per research sub-question. Sub-questions one and two are already answered in Chapter 2 Theoretical background, but Section 3.1.1 and 3.1.2 will still list the method used for answering these questions.

3.1.1 How are firm-level greenwashing and lobbying defined?

A literature review is conducted using the Google Scholar database, employing the snowball method. The review starts with a selection of key articles identified prior to the search, including those already incorporated in the literature review section of this thesis (see Section 1.2) and recommendations provided by the supervisors. Additional sources are identified by examining the reference lists of these papers and by searching for studies that have cited the initial sources, thereby expanding the scope of relevant literature. Section 2.1 and Section 2.2 in the Theoretical Background answer the first sub-question.

3.1.2 How can lobby behaviour be associated with greenwashing according to literature?

The literature reviewed for research sub-question one, which defines greenwashing, is reanalysed to provide an overview of how lobbying is referenced within various greenwashing definitions. Following this, additional sources are consulted to identify instances of misleading lobbying practices, using the same methodology as with research sub-question one. Google scholar is used to find articles covering lobbying behaviour of companies that is not aligned with their sustainability strategy or sustainability claims they make. These findings are then synthesized into a comprehensive framework.

3.1.3 What are the corporate lobbying behaviours currently exhibited in the Netherlands related to climate action?

An overview of the lobbying behaviour of the companies is made as disclosed through CDP. The CDP climate change database for 2023 is needed for this regard (CDP, n.d.-b). The main lobbying behaviours of the selected Dutch companies are analysed by examining the 'Engagement' disclosure module in the climate change questionnaire. Lobby-related questions are grouped under the sub-theme Public Policy Engagement. The questionnaire focuses both on direct and indirect lobbying. Table 7 summarises and groups the overarching questions. Thus, the descriptive analysis covers their direct lobbying activities, indirect lobbying through trade associations, and involvement in voluntary initiatives. The findings will provide an overview of their lobbying efforts.

Table 7: Indirect and direct lobbying in the CDP database

Indirect lobby
List trade associations your organisation is involved with that take positions on climate policy
Detail any funding given to organisations or individuals that may influence climate policy.
Specify environmental initiatives or commitments your organisation has joined.
Direct lobby
List the climate-related policies, laws, or regulations that the organisation engaged with policymakers on this year

Source: CDP, 2023

3.1.4 How can qualitative data on lobbying behaviour be used to identify greenwashing?

First, for each case study, a descriptive overview is provided, primarily based on the company's 2022 annual report and their website. The purpose is to understand what kind of company it is, such as

which industry and what markets it is active. Moreover, any climate-related claims the company makes in its annual report or website are described. Secondly, the framework developed at Chapter two is applied through qualitative directed content analysis using case studies, see Section 3.3 for the case selection process. These case studies serve as the sample in this research. The secondary data, as outlined in Section 3.2, is gathered by desk research and outlined for each case study individually. Qualitative directed content analysis is used since it aims to validate or extend conceptually a theory or theoretical framework (Hsieh & Shannon, 2005). This method is used more often in literature to analyse corporate communication (Eng et al., 2023). Eng et al. (2023) use this method to analyse corporate communication on 'sustainable production and consumption', the sustainable development goal (SDG) 12. The methodology draws on existing theory to inform the research questions, key concepts, and the development of initial coding schemes (Eng et al., 2023; Hsieh & Shannon, 2005). In the case of this thesis, prior research is conducted to create the framework which is validated through the content analysis.

The framework consists of indicator questions derived from literature (Kuckartz, 2023), which represent categories of misleading lobbying behaviour that could indicate greenwashing. To ensure a systematic and transparent approach, a codebook is developed (see Table 8). Each category includes definitions, indicators and possible values that guide the identification and coding of extracted text segments, to ensure consistent interpretation across data sources. The codebook allows for deductive coding of the textual data. For each data source, first, the relevant textual material is identified, that matches the predefined categories from the codebook. The unit of analysis is sentence level, and coding is conducted across all relevant secondary sources, which are listed below 'sources' and discussed in Section 2.3.1. Second, once all relevant segments have been coded, the data is interpreted to assess whether the company exhibits signs of greenwashing in each specific category. This interpretation is based on a comparative assessment between a company's public disclosures (e.g., sustainability claims) and its lobbying activities. When a clear contradiction is identified, whereby lobbying activities actively undermine the company's stated climate commitments, the case is classified as obvious greenwashing. If there are signs of inconsistency, but the evidence is either temporally misaligned or lacks sufficient clarity, the case is classified as likely greenwashing. Where there is a consistent alignment between the company's claims and its lobbying activities, no greenwashing is identified. In instances where the available data is insufficient to support a conclusive judgment, the result is coded as unknown.

Table 8 also includes two categories (Category five and six) that capture cases where (former) executives occupy roles in which they may influence policy or sustainability standards, without the company disclosing this potential influence. Determining whether these roles are actively used to advance the company's interests, particularly when the executive's prior, current, or subsequent position intersects with public institutions, is inherently difficult. For example, an individual may independently transition from a public role to a corporate (executive) position, or vice versa, without direct involvement or encouragement from the company.

However, for the purposes of this thesis, it is assumed that when (former) executives hold roles that are relevant to a company's political engagement, whether during, before, or after their corporate tenure, they have the potential to influence policy in ways that could benefit the company. As such, it is not the origin of the career move that determines its relevance, but rather the lack of transparency regarding potential influence. Therefore, any such cases are flagged as undisclosed (policy) influence if the company fails to report them, regardless of whether the transition was self-initiated or strategically facilitated.

Table 8: Codebook for the Framework for Assessing Lobbying-Related Greenwashing

Code / Category	Definition	Indicators / Key Elements	Possible Values	Sources
1. Direct lobbying against climate policy	The organisation has lobbied to block or weaken pro-environmental laws and regulations, or submitted oppositional input to government bodies, contradicting its public climate-related claims.	- Direct lobby with policy makers - Claims about the alignment of their engagement activities with the Paris Agreement - Claims about supporting climate legislation - Claims about supporting the Paris Agreement AND - Formal lobbying efforts to delay or dilute climate policy - Submissions opposing environmental regulation	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- CDP - EU Transparency Register - Lobbymap
2. Affiliations with obstructive organisations	The organisation is affiliated with trade associations, think tanks, or other bodies that spread disinformation or obstruct climate action, contradicting its public claims.	- Indirect lobby with policy makers - Claims about the alignment of the company's engagement activities with the Paris Agreement - Claims about supporting climate legislation - Claims about supporting the Paris Agreement - Affiliated bodies lobby on climate legislation AND - Membership in known obstructive groups - Lack of transparency about affiliation - Continued membership despite contradictory advocacy	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- CDP - EU Transparency Register - Lobbymap
3. Use of astroturf lobbying	The organisation uses front groups, fake grassroots campaigns, or misleading PR to shape public perception on environmental issues.	- Evidence of front groups or pseudo-grassroots mobilization - Misleading campaigns posing as citizen-led - Non-transparent funding of advocacy groups	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- EU Transparency Register - Lobbymap

Source: First two categories adapted from Nemes et al., (2022), extended.

Code / Category	Definition	Indicators / Key Elements	Possible Values	Sources
4. Symbolic communication through voluntary initiatives	The organisation supports voluntary climate initiatives while resisting binding regulation, or publicly commits to vague goals without substantial action.	- Support of voluntary climate initiatives AND - Resistance of binding regulation OR - No substantial action on committed vague goals	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- CDP - Websites of respective voluntary initiative(s) - Annual report of the respective organisation (company) - Website of respective organisation (company) - EU Transparency Register - Lobbymap
5. Undisclosed policy influence (revolving doors)	Former or current executives are placed in roles where they can influence policy, without transparent disclosure of their lobbying involvement.	- Appointments to political or advisory positions - Influence over policy-making without disclosure - Movement between industry and government roles (revolving doors)	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- Annual report of the respective organisation (company) - Website of the respective organisation (company) - Lobbymap - Google search - LinkedIn
6. Undisclosed influence in standards-setting	Executives are placed in self-regulatory or certification bodies that set sustainability standards, without transparency about this role.	- Participation in rule-making for sustainability standards - Lack of disclosure on influence over standards - Conflicts of interest in standard-setting processes	- Yes → Obvious greenwash - Likely greenwash - No → No greenwash - Unknown	- Annual report - Google search - LinkedIn

To synthesise the findings and arrive at an overall conclusion for each company, a typological classification is conducted based on the results from the category-level assessments. Only those categories in which at least one company in the sample was coded with a value other than "unknown" are included in the aggregation. Each included category is weighted equally to maintain analytical consistency. The advantages and disadvantages of this equal weighting is further discussed in the Discussion (Section 5.2.4).

For the typological classification, a linear scale of percentages was mapped to five categories, ranging from no degree to a very high degree of greenwashing.

Figure 6 shows the overall greenwashing degree per company, which is classified into the five greenwashing typologies, based on the proportion of categories coded as 'obvious' or 'likely' greenwashing.
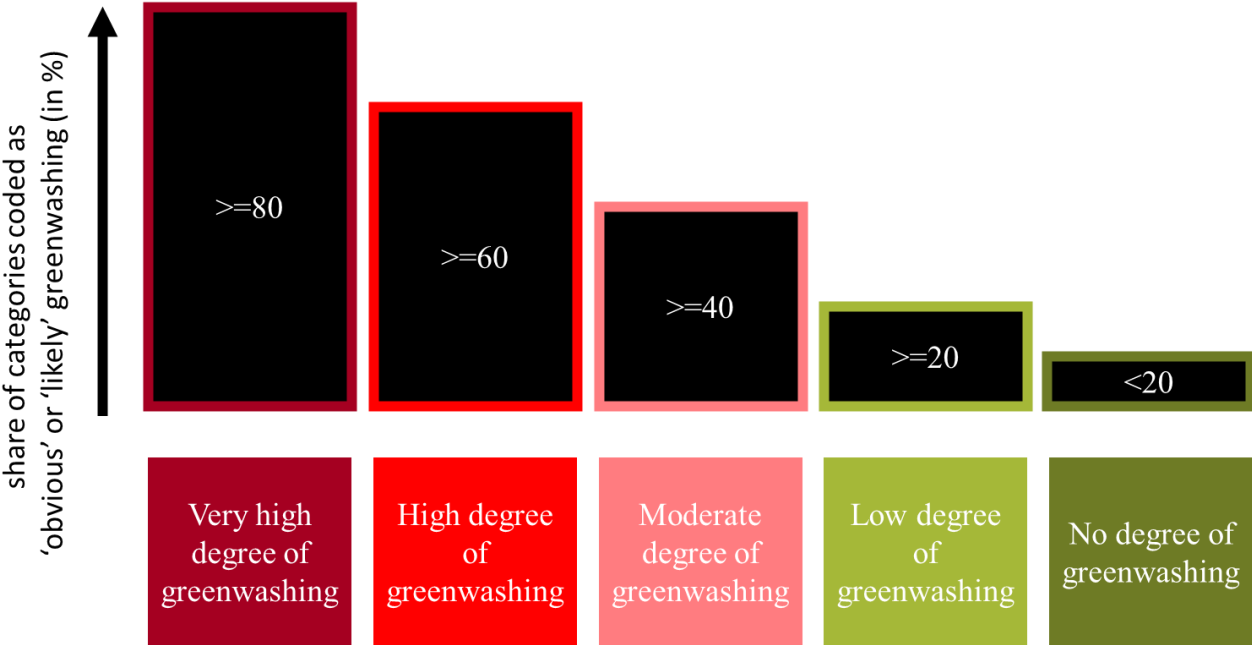
Figure 6: Greenwashing typology of the Framework of Lobbying-related Greenwashing.
Note: Not displayed in this figure: If 60% or more of the categories are marked as 'unknown', the overall result is categorised as 'Unclear', even if some categories suggest 'obvious' or 'likely' greenwashing.

If 60% or more of the assessed categories for one company are marked as 'unknown', the overall result is categorised as 'Unclear', even if some categories suggest 'obvious' or 'likely' greenwashing. This decision is based on the idea that, when a significant portion of information is missing, it becomes difficult to draw meaningful conclusions about a company's behaviour. Importantly, this approach also avoids penalising companies that are more transparent. Without such a rule, a company that discloses more information (and reveals some signs of greenwashing) could be judged more harshly than one that shares very little, simply because the latter has less to scrutinise. The 60% threshold helps prevent such unfair outcomes and supports a more thoughtful interpretation of the data.

Given the linear scale applied in the typological framework, as visualised in Figure 6, 60% is the first cut-off at which less than half of the included categories contain meaningful data. This cut-off ensures

that a conclusive classification is only assigned when the majority of the available information is sufficiently robust to support a reliable overall assessment.

3.2 Data sources

Secondary data for this research will be drawn from corporate disclosures available in the CDP database, complemented by lobbying data sourced from the websites of LobbyMap and the EU Transparency Register (European Commission, n.d.-b; InfluenceMap, n.d.-s). The LobbyMap and the EU Transparency register are used in more studies to analyse lobbying behaviour in the European context (Errichiello et al., 2025). Additionally, grey literature sources, including annual reports, sustainability reports, corporate websites, and news articles, are utilized. To maintain consistency, the focus will be on data from grey literature published in 2022, as the CDP database being used is from that year.

3.2.1 CDP

CDP is a not-for-profit charity that facilitates (climate) disclosures at, among others, company and city level (CDP, n.d.-a). The CDP database is used as it represents the most comprehensive and relevant repository of corporate climate disclosure data, widely recognized and utilized in academic research (CDP, 2024b; Toukabri & Youssef, 2023). CDP collects data from large companies around the world by sending out questionnaires each year. Over 23 thousand companies report through CDP on climate change, water security and forests (CDP, 2024b). In 2023, 105 Dutch companies disclosed climate change information though CDP (CDP, n.d.-b). For this research, the licenced 2023 CDP climate change disclosure data is used, which reflects the climate performance and actions of companies for the fiscal year 2022. Since the main interest of this research is to analyse the climate lobbying behaviour of companies, the data related to public policy engagement is utilised. This relates to activities that could (in)directly influence policies, law or regulation that may impact the climate.

3.2.2 InfluenceMap and LobbyMap

InfluenceMap is a platform that provides detailed analysis of corporate climate lobbying, measuring how industry groups and companies influence policies related to climate change. Since its launch in 2015, it has become a vital tool for investors and NGOs, helping drive positive corporate engagement on climate policy by identifying and addressing systemic barriers to climate progress. FinanceMap, which evaluates the climate performance of financial institutions, and LobbyMap, focused on corporate engagement in climate policy, are part of InfluenceMap (InfluenceMap, n.d.-p).

LobbyMap evaluates and assigns scores to approximately 600 major companies and 300 industrial associations globally, based on their engagement with climate policy. By conducting thorough data analysis, LobbyMap ranks these entities according to the scope of their climate lobbying activities, distinguishing between negative and positive lobbying efforts. The platform's methodology adheres to objectivity, transparency, ease of use and comprehension to offer clear insights into these entities' commitments to climate-related matters (Errichiello et al., 2025; InfluenceMap, n.d.-r). For each entity, corporation or industrial association, LobbyMap gathers evidence to assess whether their policy positions align with technology and policy pathways set out by the Intergovernmental Panel on Climate Change (IPCC) which is aimed at achieving the Paris Agreement's target of limiting global temperature rise to 1.5°C. Moreover, LobbyMap takes into account regional differences in achieving the goals of the Paris Agreement by relying on the Government Policy Benchmarks. These benchmarks are derived from government proposals and objectives designed to meet a country's nationally determined contributions (NDCs) for reducing greenhouse gas emissions, aligning with the IPCC's guidance, and considering regional differences in the pathways to achieve net zero emissions (InfluenceMap, n.d.-r).

From LobbyMap, the following information is used: company profiles, which include a written Climate Lobbying Overview, Top-line Messaging on Climate Policy, Engagement with Climate-Related Regulations, Positioning on Energy Transition, and Industry Association Governance. For companies in the financial sector, the company profiles are slightly different, with a stronger focus on (finance) policy and regulation. However, this does not make any difference in the assessment. Before the assessment, the organisation score (related to direct lobby activities) and the relationship score (related to the organisation's industry associations) are looked at. However, these scores are only used to get an general overview of the company, and not used in the assessment. Furthermore, the Engagement Intensity metric from LobbyMap is used. This metric represents the engagement intensity of a company, ranging from 0 (no engagement) to 100 (full engagement on all data points). Some active engagement on climate policy streams is indicated by scores above 13 (InfluenceMap, n.d.-a). This metric is used to check if the company's or its industry associations' lobbying behaviour actually indicates that the organisation is doing active climate lobbying, or if the organisation is not actively engaged on climate topics.

3.2.3 The EU Transparency Register and LobbyFacts

The EU Transparency Register (hereafter: the Register) is an initiative established by the European Parliament and the European Commission, with the European Council joining in 2021 (Corporate Europe Observatory & Lobby Control, n.d.). It is a database that provides information on associations, organisations, groups as well as self-employed individuals who represent an interest in EU policy and the decision-making process and engage in activities aimed at influencing EU policies. Registration in the Register is voluntary. However, it is being encouraged by the 'conditionality measures' that the EU institutions put in place for dealing with interest groups. Some activities – e.g. access to the premises of the EU institutions, meetings with decision-makers at the European Commission – are conditionality measures for with registration beforehand is mandatory (European Commission, n.d.-a). The Register aims to inform the public about the interests being represented at the EU level, identifying the individuals or organisations behind these efforts, the parties they represent, and the resources allocated to these activities, such as financial contributions, donations, and sponsorships (European Commission, 2025).

The Register is used to get an overview of the topics and policies the companies and their trade organisations lobby on, and possible affiliations they have with other associations.

Since the Register provides current information, outdated or removed registrations are not included in its database. In some instances, information from 2022 cannot be accessed through the Register since the organisation for instance removed its registration in 2024. However, this historical data can be accessed through LobbyFacts, an organisation that tracks and publishes information from the Register over time. LobbyFacts is a joint project of LobbyControl and Corporate Europe Observatory. LobbyFacts integrates the EU Transparency Register data with records from the European Commission on high-level lobby meetings and data from the European Parliament on accredited passholders (Corporate Europe Observatory & Lobby Control, n.d.).

3.2.4 Other secondary data

The annual report over the year 2022 of each company is used to get an overview of the executives and their possible positions in other entities. The qualitative assessment of each company is complemented with information found in a grey literature review, mostly focusing on sustainability reports, corporate websites, and online news articles. Moreover, the LinkedIn profiles of the company and its executives is used to gather information about the potential position of the executives in other lobby or trade organisations or sustainability standard-setting bodies.

3.3 Selection of the case studies

This thesis adopts a case study approach to critically examine lobbying-related greenwashing at the firm level. Case studies enable a detailed exploration of how greenwashing manifests across different sectors and organisational contexts, offering the depth and nuance necessary to capture the complex interplay between corporate communication, lobbying activity, and environmental performance. This is needed for testing the Framework for Assessing Lobbying-related Greenwashing.

To ensure analytical consistency and data availability, only companies listed in both the 2023 CDP Climate Change database and the LobbyMap database were eligible for inclusion. The selection process began by identifying all 105 Dutch companies in the 2023 CDP dataset. This list was cross-referenced with the LobbyMap database, narrowing the eligible pool to twelve companies. Figure 7 presents an overview of the primary industries represented among these twelve.
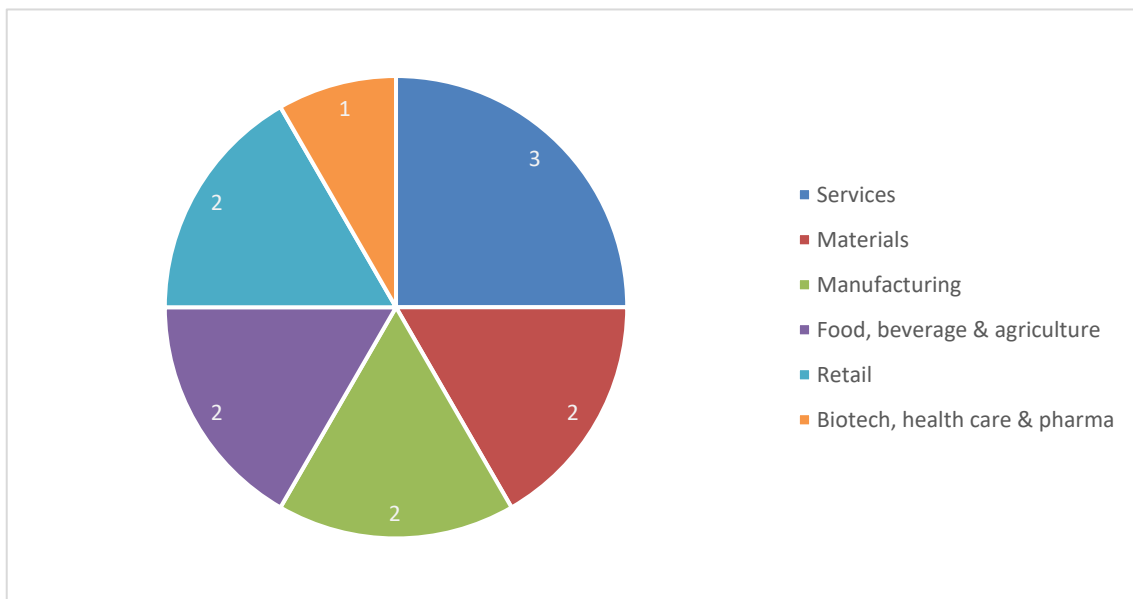
Figure 7: The primary industry of the companies in the sample

The initial case study focused on Aegon, representing the 'Services' sector. This first case study revealed the resource-intensive nature of the analysis, particularly the need for extensive qualitative coding across multiple data sources. Consequently, the scope of the research was adjusted from twelve to six companies, allowing for greater depth and rigour in each case study.

Following the initial case study of Aegon, the remaining five companies were selected using a criteria-based approach, with sectoral representation as the primary criterion. This, to ensure a representative sample (Seawright & Gerring, 2008). Each company corresponds to a different primary industry from the initial pool, ensuring a diverse and balanced sample. For example, Philips was the only company classified under 'Biotech, Health Care, and Pharma', making its inclusion essential to capture this sector within the analysis.

Within the industries with multiple companies, selection was guided by relevance to the research objective: companies that had been publicly accused or scrutinised for potential greenwashing were prioritised. Cases with prior accusations of greenwashing offer meaningful opportunities to apply and test the developed framework of lobbying-related greenwashing against real-world concerns. In industries where no such accusations were identified, the company with the highest carbon footprint in 2022 was selected to ensure the inclusion of companies with significant environmental impact, thereby enhancing the relevance and urgency of the analysis.

The narrowing down from the initial sample of twelve companies to the final sample of six companies is displayed in Figure 8.

The case selection process is further elaborated on in Appendix B.

This criteria-based selection process, grounded in sectoral representation and relevance to the research question, ensures both analytical rigour and practical relevance in evaluating lobbying-related greenwashing.
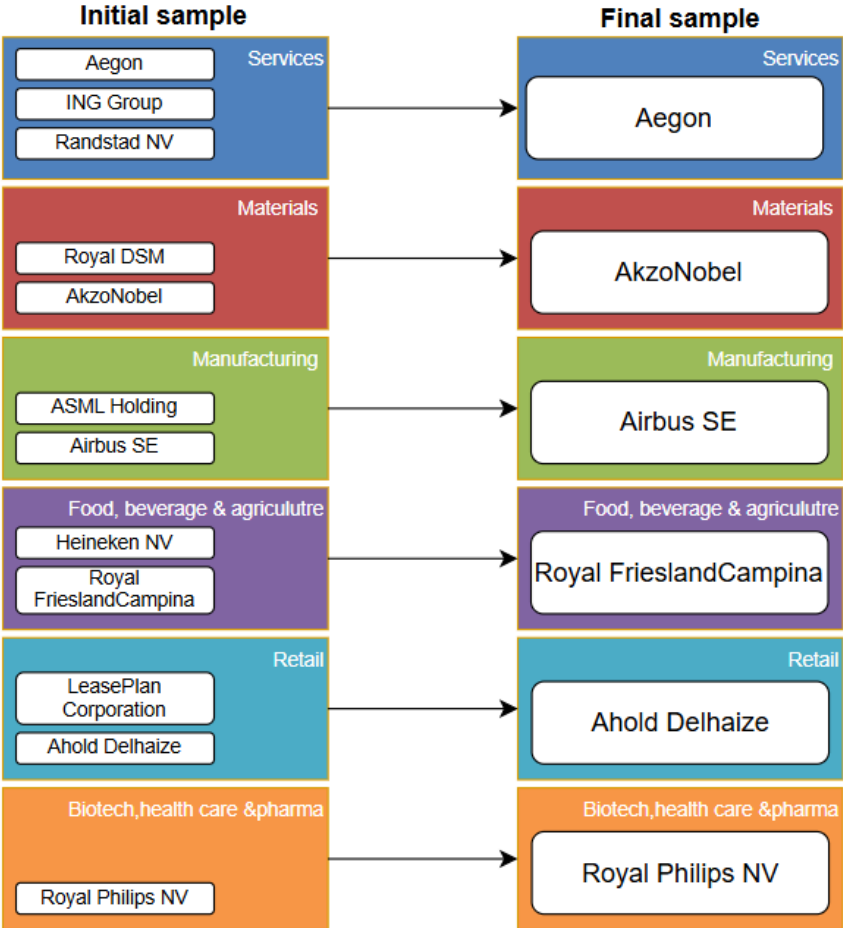
Figure 8: Case selection, from the initial sample of twelve companies to the final sample of six companies

Chapter 4 Results

This chapter presents the results of the empirical analysis conducted to assess the extent of lobbying-related greenwashing among selected Dutch companies. The analysis is structured around two key components. First, each case study begins with a descriptive overview of the company, including its climate-related commitments and the lobbying activities it discloses through CDP and other sources. This provides essential context for understanding the company's environmental positioning and political engagement. Second, the developed Framework for Assessing Lobbying-related Greenwashing is applied to each company using qualitative content analysis. This includes a category-by-category evaluation of potential misalignments between corporate communication and lobbying behaviour. Please see Appendix A for a full overview of the application of the framework for the six companies.

The aim of this chapter is not only to report on the individual performance of each company, but also to generate a basis for cross-case comparison and for drawing broader conclusions in the subsequent discussion chapter. By systematically applying the framework across different industries and company types, this chapter provides the empirical foundation for answering the main research question.

As discussed in the Methods chapter (Section 3.1.4), categories within the framework for which no information could be found for any of the companies, and which were therefore coded as 'unknown', are excluded from the final evaluation. As a result, "Category 3: Use of Astroturf Lobbying" is omitted from this chapter and from the synthesis of results used to determine the overall degree of lobbying-related greenwashing at the company level.

4.0 Overview of CDP climate lobbying disclosures

Before presenting the case-by-case analysis, a general overview is provided of the companies' CDP disclosures related to their climate-focused political advocacy.

All six companies engage in activities that directly or indirectly influence policy, law or regulation that impact the climate. All companies disclose on their memberships of or engagement with trade associations that could influence a policy, law and/ or regulation that may impact the climate. Five of the six companies report direct engagement with policy makers, and an equal number state they have a public commitment or position statement to conduct their engagement activities in line with the goals of the Paris Agreement. None of the companies disclose that they provide funding to other organisations (apart from their trade associations) or individuals that could influence policy, law and or regulation that may impact the climate (CDP, 2023).

4.1 Aegon

4.1.1 Company profile and climate commitments

Aegon is an international financial service group. Aegon has a wide range of businesses in its portfolio, and its ambition is "to build leading businesses that offer their customers investment, protection, and retirement solutions" (Aegon Global, n.d.-b). Aegon's purpose is "Helping people live their best lives" (Aegon, 2023) through their solutions in investment, protection and retirement. The company aims to address critical societal and environmental issues as a leading employer and investor around the world (Aegon, 2023; Aegon Global, n.d.-a). In 2022, Aegon's strategy focused on one global asset manager, three growth markets (Spain & Portugal, China and Brazil) and three core markets (the Netherlands, the United Kingdom and the United States of America). That year, the company had 29.5 million customers and a revenue of 21,331 million euro (Aegon, 2023).

In its Integrated Annual Report 2022, Aegon has indicated Climate Change as a Material topic through their Double Material Assessment, meaning that it has both financial materiality (for their business) as

well as impact materiality (for society and the environment) (Aegon, 2023, p. 11). Aegon outlined the following climate commitments for 2025 in the same report (Aegon, 2023, p. 21):

- "Reduce the weighted average carbon intensity (WACI) of our corporate fixed income and listed equity general account assets by 25% by 2025.
- Invest USD 2.5 billion in activities to help mitigate climate change or adapt to the associated impacts by 2025.
- Engage with at least the top 20 corporate carbon emitters in the portfolio by 2025."

The last two targets were announced in 2022. That year, Aegon successfully achieved a 20% reduction in its WACI and a 59% reduction in its operational carbon footprint compared to the 2019 baseline. The operational carbon footprint refers to Aegon's direct business operations, including energy consumption (electricity and natural gas) across its facilities, covering both Scope 1 and Scope 2 emissions. The company had set a target to reduce its operational carbon footprint by 25% by 2025 (Aegon, 2023).

4.1.2 Lobbying activities disclosed via CDP

Aegon indicates in their CDP disclosure that they have a commitment or position statement to conduct the company's engagement activities in line with the Paris Agreement. Aegon indicates that both their direct engagement with policy makers as well as their indirect engagement with policy makers, through membership of or engagement with trade associations, could influence policy, law or regulation that may impact the climate (CDP, 2023).

4.1.2.1 Direct lobbying

Aegon directly engages with policymakers on several key climate-related regulations in Europe and the US. Regarding the review of the Solvency II Directive, which establishes requirements for insurance and reinsurance companies (European Insurance and Occupational Pensions Authority, n.d.), the company maintains a neutral position. For the EU's Corporate Social Responsibility Directive (CSDR), Aegon expresses support with minor exceptions. Aegon supports the U.S. National Association of Insurance Commissioners' (NAIC) Climate Risk Disclosure Survey, with minor exceptions. The company has evaluated its involvement in these policy discussions and has stated that its engagement aligns with the goals of the Paris Agreement (CDP, 2023).

4.1.2.2 Indirect lobbying

Aegon has established a clear process to ensure its external engagement activities align with its sustainability commitments. This process involves regular communication between the Global Government and Policy Affairs department and the Global Sustainability Board (GSB), which ensures that updates on relevant public policy initiatives are shared and that any potential opportunities for external engagement are identified. Coordination between these departments is crucial to ensure consistency in Aegon's engagement with external stakeholders, ensuring that their activities reflect the company's sustainability objectives.

Aegon is a member of several key trade associations; the European Financial Services Round Table (EFR), the Investment Company Institute (ICI), the European Insurance CFO Forum, and the American Council of Life Insurers (ACLI). Aegon disclosed that the company's position on climate related policy is consistent with that of their trade organisations, and its engagement with these associations is consistent with the goals of the Paris Agreement.

In addition to its industry associations, Aegon is also a signatory or member of numerous collaborative frameworks and initiatives related to environmental issues. These include the Glasgow Financial Alliance for Net Zero (GFANZ), the Net Zero Asset Managers (NZAM) Initiative (with Aegon's in-house

asset manager participating), the Net Zero Asset Owner Alliance, and the Principles for Responsible Investment (PRI), of which Aegon is a signatory. The company also reports annually against the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and is a signatory to the UN Global Compact. Furthermore, Aegon is a founding member of the UNEP FI Principles for Sustainable Insurance (CDP, 2023).

4.1.3 Application of the Framework of Lobbying-related Greenwashing
Table 9 shows the outcome of the application of the framework for Aegon. The following sections will explain this outcome in more depth.

Table 9: Outcome of the Framework for Assessing Lobby-related Greenwashing for Aegon

Company	*1. Direct lobbying against climate policy*	*2. Affiliations with obstructive organisations*	*4. Symbolic communication through voluntary initiatives*	*5. Undisclosed policy influence (revolving doors)*	*6. Undisclosed influence in standards-setting*
Aegon	No	Likely	Likely	Unknown	No

4.1.3.1 Direct lobbying against climate policy
From the data from EU transparency register (accessed through EU Lobbyfacts) and Lobbymap, it is not possible to check Aegon's position on the CSDR and Solvency II directive (Corporate Europe Observatory & LobbyControl, n.d.-a; InfluenceMap, n.d.-b). However, Aegon appears to support the CSDR in its annual report (Aegon, 2023; InfluenceMap, n.d.-b). So in general there is no greenwashing assumed.

4.1.3.2 Affiliations with obstructive organisations
As mentioned at Section 4.1.2, Aegon claims that they conduct engagement activities in line with the Paris Agreement (CDP, 2023). However, they did not disclose all their trade association memberships in the CDP. For example, they are a member of the International Swaps and Derivatives Association, which has primarily opposed integrating climate considerations into investor duties and anti-greenwashing regulations (InfluenceMap, n.d.-q). Moreover, although having a low engagement intensity, the American Council of Life Insurers is generally not supportive of new climate regulations and requirements for insurers (InfluenceMap, n.d.-f). Furthermore, through its membership of 'verbond of verzekeraars', Aegon is affiliated with VNO-NCW that is represented at the European level by BusinessEurope. BusinessEurope strategically engages in opposition to climate-related legislation (InfluenceMap, n.d.-g). Therefore, greenwashing is likely.

4.1.3.3 Symbolic communication through voluntary initiatives
Aegon supports voluntary initiatives, see Section 4.1.2. Aegon did not oppose binding regulations that could impose stricter accountability and enforcement mechanisms (no proof of direct lobby against binding regulations (see Section 4.1.3.1)). However, Aegon is affiliated with numerous trade associations that do not lobby in line with the Paris Agreement - the International Swaps and Derivatives Association among others (see Section 4.1.3.2).

Aegon set multiple climate-related targets, see Section 4.1.1. The corporation sets these targets as part of its involvement in the voluntary initiative NZAM. Aegon's performance on these targets seems on track (Aegon, 2023, pp. 22, 39, 40). It seems from this data that Aegon is committing to substantial action to progress on their targets form the voluntary initiative. However, given the company's support

of trade associations that are negatively engaging on climate policy, and its seemingly contradictory support of voluntary initiatives, greenwashing is likely.

4.1.3.4 Undisclosed policy influence (revolving doors)

Lard Friese, who served as the CEO of Aegon in 2022, was a member of the board of directors of The Geneva Association in that year (The Geneva Association, 2022). This organisation has the potential to impact policymakers through its research recommendations and events (The Geneva Association, n.d.). However, in response to the CDP Climate Change questionnaire, Aegon was not required to disclose its connection to organisations, aside from trade associations or those it funds, whose activities could influence regulations or policies that affect climate-related issues. There is uncertainty about whether The Geneva Association actively influences policy-making. While Friese's board membership is mentioned in Aegon's 2023 annual report (but not in 2022), the annual report does not clarify the specific ways in which Lard Friese may exert influence within The Geneva Association, or possible ways The Geneva Association exerts influence on policymakers (Aegon, 2023, 2024). Because of this unclarity, greenwashing is unknown.

4.1.3.5 Undisclosed influence in standards-setting

After analysing the Register, LobbyMap and Aegon's annual report, proof of (former) executives that are placed in regulatory bodies or certification organisations responsible for setting sustainability standards, without disclosing on this influence, is not found. The side activities of the executives of Aegon are checked in this regard (see Appendix A). Therefore, no greenwashing is assumed.

4.2 FrieslandCampina

4.2.1 Company profile and climate commitments

Royal FrieslandCampina N.V. (hereafter: FrieslandCampina) is one of the largest dairy cooperatives globally. FrieslandCampina has more than 14 thousand member dairy farmers in Germany, Belgium and the Netherlands that are all, through the cooperative, co-owners of the company (FrieslandCampina, n.d.-b). The company employs more than 21,7 thousand people, and has branches in thirty countries. Its revenue was 14,076 million euro in 2022 (FrieslandCampina, 2023). The company's purpose is 'Nourishing by nature'. It reflects its commitment to providing better nutrition for the world while ensuring a sustainable livelihood for its farmers, both now and for future generations (FrieslandCampina, n.d.-b). FrieslandCampina's strategy is to maximize the value of their milk across all business groups, leveraging the differences between the business groups to their advantage. FrieslandCampina has seven business groups: (1) Europe, (2) Retail and Americas, (3) Middle East Pakistan and Africa (MEPA), (4) Asia, (5) Ingredients, (6) Professional and Trading, and (7) Specialised Nutrition. Sustainability is a core priority for FrieslandCampina, and the company views environmental, social, and governance (ESG) responsibility as integral to both its license to operate and its value creation (FrieslandCampina, n.d.-b).

FrieslandCampina aims to provide healthier nutrition to more people, achieve a climate-neutral dairy chain, make a net-positive contribution to nature, and adopt circular business operations by 2050. Thus, by 2050, the company aims to be net climate-neutral in their scope 1, 2, and 3 emissions (FrieslandCampina, n.d.-a).

In its Annual Report 2022 (FrieslandCampina, 2023), FrieslandCampina has identified greenhouse gas emissions at farms as its most important material theme. FrieslandCampina outlined the following climate commitments for 2030 compared to 2015 base year in the same report:

- Reduce scope 1 and 2 greenhouse gas (GHG) emissions from global logistics and operations by 63%

- Reduce scope 3 GHG emissions associated with member milk by 33%
- Reduce scope 3 GHG emissions related to purchased milk products, commodity dairy, selected raw materials, packaging and external production by 43%

The reduction targets for scope 3 are set at more than 70% of the scope 3 emissions in 2022. In 2022, the Science Based Targets initiative (SBTi) has confirmed that Friesland Campina's reduction targets for scope 1 and 2 are in line with the Paris Agreement. In 2022, the GHG emissions from scope 1 and 2 decreased by 6.1%, and from scope 3, member milk, decreased by 2.5% compared to the previous year (FrieslandCampina, 2023). Friesland did not report on their other indirect scope 3 GHG emission reduction in their 2022 annual report, since information was unavailable/ incomplete (FrieslandCampina, 2023, p. 269).

4.2.2 Lobbying activities disclosed via CDP

FrieslandCampina indicates in their CDP disclosure that they have a commitment or position statement to conduct the company's engagement activities in line with the Paris Agreement. FrieslandCampina indicates that only their indirect engagement with policy makers, through membership of or engagement with trade associations, could influence policy, law or regulation that may impact the climate.

4.2.2.1 Direct lobbying

Royal Friesland Campina does not engage directly with policy makers, according to their disclosure in CDP.

4.2.2.2 Indirect lobbying

The process Royal Friesland Campina has in place to align external engagement with sustainability commitments is guided by their Climate Plan. The company discloses that they aim "that policies and regulations are consistent with the reduction path necessary. Furthermore, as there are many interdependencies with other dairy producers in our home market and in the EU, we collaborate where possible so as to have a clear and level playing field. To ensure that within the Dairy sector we work on reducing our emissions consistently and without double counting or greenwashing." (CDP, 2023).

FrieslandCampina is a member of several trade organisations, including the Sustainable Agriculture Initiative Platform (SAIP) and the Dutch Dairy Association. The company states its position on climate change policy is aligned with that of the Dutch Dairy Association, but mixed with the SAIP.

FrieslandCampina has actively influenced the position of the Dutch Dairy Association on climate change, leading to a shift in their stance. However, the company did not attempt to influence the SAIP's position, despite its policy on climate change not being fully aligned with that of the SAIP. FrieslandCampina has noted that trade organisations like SAIP do not always have clearly defined targets, particularly regarding climate goals. While SAIP generally shares similar climate-related policies with FrieslandCampina, the company acknowledges that complete consistency with its own views is difficult to determine. Furthermore, FrieslandCampina has stated that its engagement with these trade associations is not evaluated on its alignment with the objectives of the Paris Agreement.

Beyond these associations, FrieslandCampina is also a signatory or member of several collaborative frameworks and initiatives focused on environmental issues, such as the Sustainable Agriculture Initiative (SAI) where it is a partner, and the Dairy Sustainability Framework (DSF), in which it is a member (CDP, 2023).

4.2.3 Application of the Framework of Lobbying-related Greenwashing

Table 10 shows the outcome of the application of the framework for Aegon. The following sections will explain this outcome in more depth.

Table 10: Outcome of the Framework for Assessing Lobby-related Greenwashing for FrieslandCampina

Company	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
FrieslandCampina	Unknown	Likely	Likely	Likely	No

4.2.3.1 Direct lobbying against climate-policy

FrieslandCampina does not appear to lobby directly, given its 2023 CDP response. In the stakeholder dialogue that FrieslandCampina uploads annually (as a supplement to the annual report, see page 230 of the annual report of 2022 (FrieslandCampina, 2023)), some dialogue is mentioned between the company and government bodies and local authorities in 2022. In the Netherlands, the company discussed the role of dairy in a healthy and sustainable diet with the ministry of Health, Welfare and Sport (VWS) and the role of diary in a sustainable and healthy diet, the Climate Agreement, with the Ministry of Agriculture, Nature and Food Quality (LNV). The latter had the purpose to provide input on the methodology for measuring the footprint of foods using Life Cycle Assessment and how to communicate this method so that consumers are able to compare the impacts of foods. Given the definition of lobbying used in this thesis, the latter can be seen as lobby behaviour, since it focuses on providing input on the policy methodology, which can shape how policies or regulations are being designed and implemented. However, from the limited information that is provided in this stakeholder dialogue overview, the position of FrieslandCampina in these discussions is not clear (FrieslandCampina, 2023, p. 238). Therefore, whether this is greenwashing is unknown.

4.2.3.2 Affiliations with obstructive organisations

FrieslandCampina claims it has a commitment/ position statement to conduct engagement activities in line with the Paris Agreement. In CDP, it does not enclose all its memberships in business or trade associations. For instance, national associations like Gemzu (Vereniging Gemeenschappelijk Zuivelsecretariaat) are not listed (Gemzu, n.d.). Also European-level organisations are not disclosed, such as EUCOLAIT, SNE and FoodDrink Europe (lobbyfacts, n.d.). FrieslandCampina states its position on climate change policy is consistent with that of the Dutch Dairy Association (Nederlandse Zuivel Organisatie; NZO). The Dutch Dairy Association is represented on European level by the European Dairy Association (EDA), and the EDA is very active in lobbying on EU level, and, according to Lobbymap, "opposes key policies which aim to transition diets and reduce livestock in 2022 - 24" (InfluenceMap, n.d.-m). Together with other agricultural trade organisations, EDA set up the European Livestock Voice, that is actively and negatively engaging on EU climate policies which aim to regulate livestock emissions or transition diets (InfluenceMap, n.d.-n). Moreover, FrieslandCampina is a member of the NZO, which is part of VNO-NCW which is part of BusinessEurope, that lobbies in opposition to climate regulation on the EU level. So generally, there are some inconsistencies. Thus, greenwashing is likely.

4.2.3.3 Symbolic communication through voluntary initiativess

FrieslandCampina supports voluntary initiatives, see section 4.2.2. The organisation did not oppose binding regulations that could impose stricter accountability and enforcement mechanisms (no proof of direct lobby against binding regulations (see Section 4.2.3.1)).

In general, FrieslandCampina's indirect lobbying activities are not all supportive of climate policy or regulation (see Section 4.2.3.2), especially through the company's affiliation with the European Dairy Association and BusinessEurope. By supporting voluntary initiatives like SBTi and making claims about aiming to become climate neutral in 2050 (see Section 4.2.1 and 4.2.2.2), Friesland Campina creates the perception that they doing everything to be in line with the Climate Agreement of Paris. Being a member of the Sustainable Agriculture (SAI) Platform, which promotes the adoption of sustainable agricultural practices and the transformation of food systems (SAI Platform, 2025), seems to be contradictory to the lobbying behaviour of the organisations Friesland Campina is affiliated with. Therefore, greenwashing is likely.

4.2.3.4 Undisclosed policy influence (revolving doors)

From the Annual report or the CDP questionnaire, it is not clear how the manager and the chief executive officer are influencing policy through their chair positions in respectively the Common Agricultural Policy task force of the EDA, in the NZO or the Global Dairy Platform (CDP, 2023; FrieslandCampina, 2023; InfluenceMap, n.d.-o; Schneider, 2023). FrieslandCampina also failed to disclose its affiliation with the EDA via a manager's chair position (InfluenceMap, n.d.-o), suggesting that some information was withheld. This lack of transparency indicates likely greenwashing.

4.2.3.5 Undisclosed influence in standards-setting

After analysing the Register, LobbyMap and FrieslandCampina's annual report, proof of (former) executives that are placed in regulatory bodies or certification organisations responsible for setting sustainability standards, without disclosing on this influence is not found. The side activities of the executives of FrieslandCampina are checked in this regard (see Appendix A). Therefore, no greenwashing is assumed.

4.3 Airbus

4.3.1 Company profile and climate commitments

Airbus SE (hereafter: Airbus) is a leader in the aerospace industry on the global scale. Airbus offers a wide range of products and services as part of its portfolio, including commercial aircraft, helicopters, defence and space sectors (Airbus, 2024). The company's purpose is to "pioneer sustainable aerospace for a safe and united world" (Airbus, 2023, p. 1). The company aims to "lead the transition of the air transport sector towards its net-zero carbon emissions aspirational goal" (Airbus, 2023, p. 68). Airbus recognises its role in addressing key environmental and societal challenges, and the company pioneers sustainable aerospace and innovations to minimise the environmental impact of its product offerings and services throughout their lifecycles (Airbus, 2024). The company has over 130 thousand employees and delivered over 660 commercial aircraft in 2022. The company's revenue accounted to 58,763 million euro (Airbus, 2023).

Climate change is identified as a highly material topic to the company in 2022, that has a high importance to stakeholders, high potential impact on ecosystems or people and high impact on the company or financial materiality (Airbus, 2023, p. 64). Airbus has set the following targets related to its key performance indicators linked to climate change, all compared to a 2015 baseline (Airbus, 2023, p. 69):

- 63% reduction in scope 1 and 2 CO_2 e (equivalent) emissions by 2030. This is in line with the Paris Agreement's 1.5°C pathway.
- Reduce energy consumption from electricity and stationary sources by 20% in 2030.
- Reduce the CO_2e scope 3 intensity by 46% in 2035.

In 2022, Airbus reported a 32% reduction in Scope 1 and 2 CO_2e emissions, a 16.5% decrease in energy consumption from stationary sources, and a 27% reduction in Scope 3 CO_2e emissions intensity compared to its baseline year (Airbus, 2023).

4.3.2 Lobbying activities disclosed via CDP

Airbus does not have a commitment or position statement to conduct its engagement activities in line with the goals of the Paris Agreement. The company states that it does not plan to adopt such a commitment within the next two years. Airbus acknowledges that both its direct engagement with policymakers and its indirect engagement through trade associations may influence policy, law, or regulation with potential implications for climate outcomes (CDP, 2023).

4.3.2.1 Direct lobbying

Airbus directly engages with policymakers on several key climate-related regulations in Europe. The engagements relate to climate change regulation and climate-related reporting and transparency requirements. For instance, the company engaged with the European Commission on the EU Taxonomy, Fit for 55 and the ReFuel EU Aviation Initiative. Airbus states that its engagement on these policies is in line with the Paris Agreement. Moreover, in its CDP disclosure, Airbus states: "Having air transport included in the EU taxonomy is key to support the decarbonisation of the aviation sector and to reach the European targets set in 'Destination 2050' to reduce carbon emissions of European flights by 55% by 2030 and to reach net-zero carbon emissions by 2050". Having air transport included in the Taxonomy would also acknowledge that aviation has "both the potential and firm commitment to transition to a low carbon mobility and to actively contribute to the EU's climate ambition." (CDP, 2023).

4.3.2.2 Indirect lobbying

Airbus has established internal procedures to help ensure that its external engagement activities are aligned with its broader corporate strategy, including sustainability objectives. These processes fall under the oversight of the Chief Compliance Officer and are designed to promote consistency across the company's operations. As part of its approach, Airbus maintains a compliance framework that includes regularly updated policies and guidelines, along with training programs intended to build awareness and foster a culture of ethical conduct. This framework is integrated into the company's climate-related strategies. Additionally, cross-functional teams have been formed to help ensure that both internal practices and external engagements are consistent with Airbus's climate goals.

According to the CDP disclosure, Airbus is a member of several key trade associations; Groupement des Industries Françaises Aéronautiques et Spatiales (GIFAS), German Aerospace Industries Association (BDLI) and Aerospace and Defence Industries Association of Europe (ASD). Airbus states that the company's position on climate policy is consistent with that of their trade organisations, and its engagement with these associations is consistent with the goals of the Paris Agreement. Airbus states that the trade associations support the aviation sector's decarbonisation roadmaps as published in the Destination 2050 report (NLR and SEO, 2025). Airbus is an active member of the associations and helped shape this position.

In addition to its industry associations, Airbus is also a signatory or member of collaborative frameworks and initiatives related to environmental issues; Climate Action 100+ and the UN Global Compact (CDP, 2023).

4.3.3 Application of the Framework of Lobbying-related Greenwashing

Table 11 shows the outcome of the application of the framework for Airbus. The following sections will explain this outcome in more depth.

Table 11: Outcome of the Framework for Assessing Lobby-related Greenwashing for FrieslandCampina

Company	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
Airbus	Likely	Likely	Likely	Likely	No

4.3.3.1 Direct lobbying against climate policy

Airbus discloses about the company's direct engagement on the European level at CDP (2023). This seems to align with the EU Transparency register data (European Union, 2025). However, the company did not disclose on its engagement under the US Sustainable Aviation Fuel Blender's Taks Credit (SAF BTC) in 2022, on which it appeared to advocate for weaker sustainability criteria for Sustainable Aviation Fuels (InfluenceMap, n.d.-d). The company was not fully transparent on this in its CDP disclosure. Therefore, greenwashing seems likely.

4.3.3.2 Affiliations with obstructive organisations

Airbus did not provide a full disclosure of its membership in trade associations, nor its alignment with these trade associations. In CDP, Airbus disclosed that its position on climate change policy is consistent with that of the three trade associations listed (CDP, 2023). There are twenty trade associations of which Airbus is a member of and that are assessed by Influencemap (InfluenceMap, 2024). These partially align (15/20) or misalign (5/20) with the goals of the Paris Agreement. In CDP, Airbus only highlights their engagement with a limited selection of their trade associations, and only emphasises their engagement with these organisations concerning the decarbonisation roadmap (CDP, 2023). However, many trade associations are not covered in CDP that take a negative positioning in climate policy engagement. Because of this lack of transparency, greenwashing is likely.

4.3.3.3 Symbolic communication through voluntary initiatives

Airbus is outspoken in its climate targets, given that the company got these validated by SBTi voluntarily. Moreover, the company is part of the Climate Action 100+, an investor initiative to drive the biggest corporate emitters to act on climate change (CDP, 2023). However, as stated at Section 4.3.3.2, Airbus' indirect engagement is not fully in line with the Paris Agreement. By supporting voluntary initiatives like SBTi and making claims about emission reduction targets for 2030 and 2035, Airbus creates the perception that they are acting in line with the Climate Agreement of Paris, even though their indirect lobby efforts are not. Therefore, greenwashing is likely.

4.3.3.4 Undisclosed policy influence (revolving doors)

Guillaume Faury, the CEO of Airbus in 2022, has multiple positions in trade or lobby associations that enable him to influence a range of policies beyond the company (Airbus, 2023, p. 208). Two other executives also hold positions in trade or lobby organisations. In the Airbus Annual Report 2022, Airbus

is not explicit what kind of influence the different executives exert in their positions at lobby or trade associations (Airbus, 2023). These associations do not all engage in line with the Paris Agreement. Since there is little transparency on what kind of influence the executives are exerting in the different trade and lobby organisations, greenwashing is likely.

4.3.3.5 Undisclosed influence in standards-setting

After analysing the Register, LobbyMap and Airbus Annual Report 2022, proof of (former) executives that are placed in regulatory bodies or certification organisations responsible for setting sustainability standards, without disclosing on this influence is not found. The side activities of the executives of Airbus are checked in this regard (see Appendix A). Therefore, no greenwashing is assumed.

4.4 Philips

4.4.1 Company profile and climate commitments

Koninklijke Philips N.V. (Royal Philips, hereafter: Philips) is a multinational health technology company that develops products and solutions aimed at enhancing health and well-being through innovation. The company is primary focused on healthcare solutions for both home and consumer use, patient monitoring, health informatics, diagnostic imaging, and image-guided therapy (Philips, 2023). Philips' purpose is to "improve people's health and well-being through meaningful innovation" (Philips, 2023, p. 10), with an ambition of improving the lives of 2.5 billion people per year by 2030. This includes 400 million in marginalised communities. Philips is aiming to achieve respectively 2 billion and 300 million by 2025 (Philips, 2023, p. 11). In 2022, the company had approximately 77 thousand employees and generated €17.8 billion in sales (Philips, 2023).

In 2022, Philips had the following climate-related goals validated by the SBTi (Science Based Targets Initiative, 2022):

- "Reduce absolute scope 1 and scope 2 GHG emissions 75% by 2025 and 90% by 2040 from a 2015 base year.
- Reduce absolute scope 3 GHG emissions from purchased goods and services, business travel, downstream transportation & distribution and use of sold products 42% by 2030 from a 2020 base year."

In 2022, Philips reduced its Scope 1 and Scope 2 emissions by 16% and 33%, respectively, compared to 2021. Scope 3 emissions related to business travel and distribution & transportation decreased by 20% and 22%, respectively (Philips, 2023).

4.4.2 Lobbying activities disclosed via CDP

The company has a formal commitment to ensure all engagement activities support the Paris Agreement objectives. Philips indicates that their direct engagement and indirect engagement with policy makers, through membership of or engagement with trade associations, could influence policy, law or regulation that may impact the climate (CDP, 2023).

4.4.2.1 Direct lobbying

Philips engages directly with policymakers on a range of climate-related topics, including renewable energy, energy efficiency requirements, and climate finance. These engagements are global in scope and include active participation in EU-level discussions. Philips supports the European Parliament's efforts to increase renewable energy adoption and has endorsed the "Fit for 55" strategy. The company advocates for ambitious minimum energy efficiency requirements and promotes the inclusion of such measures in the EU's Energy Union and 2030 climate package.

Philips also engages directly with EU institutions by contributing position papers, infographics, and supporting studies that make the case for energy efficiency. The company regularly participates in EU and international policy debates. According to its CDP disclosure, Philips has evaluated the alignment of its direct engagement activities with the goals of the Paris Agreement and confirms that its positions are consistent (CDP, 2023).

4.4.2.2 Indirect lobbying

In addition to direct engagement, Philips also influences policy indirectly through its participation in trade associations and collaborative environmental initiatives. The described process Philips has in place to align external engagement with its sustainability commitments, is to raise the bar and set emission reduction targets across its value chain. The company states it already achieved carbon neutrality in its own operations in 2020 and aims to have at least 50% of its suppliers committed to science-based targets (SBTs) by 2025. However, from this section it is not fully clear how the company's external engagement is being aligned with its sustainability commitments.

Philips is a member of the European Roundtable of Industrialists (ERT), an association likely to engage on climate policy. Philips states that its position on climate change policy is consistent with that of ERT, and that the association supports the EU's "Fit for 55" package. The company also claims that its engagement with ERT is aligned with the goals of the Paris Agreement.

Beyond trade associations, Philips is a signatory or member of multiple collaborative initiatives focused on environmental issues. These include the Business Ambition for 1.5°C and RE100. The company has set medium- and long-term climate targets aligned with SBTs, and its energy strategy is stated to be fully in line with RE100 guidance (CDP, 2023).

4.4.3 Application of the Framework of Lobbying-related Greenwashing

Table 12 shows the outcome of the application of the framework for Philips. The following sections will explain this outcome in more depth.

Table 12: Outcome of the Framework for Assessing Lobby-related Greenwashing for Philips

Company	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
Philips	No	Likely	Likely	Likely	No

4.4.3.1 Direct lobbying against climate policy

From the EU transparency register, it is not possible to check Philips' position in the policies it is engaged in according to the CDP disclosure in 2022: Renewable energy generation, Minimum energy efficiency requirements and climate finance (European Union, n.d.-c). In Lobbymap, it is stated that Philips has a high engagement intensity on climate change policy matters, and that it is positively engaged in EU climate change policy (InfluenceMap, n.d.-t). Therefore, no greenwashing is assumed.

4.4.3.2 Affiliations with obstructive organisations

In its CDP disclosure, Philips did not list all the trade organisations the company is affiliated with. Among them is the European Brands Association (AIM) that has limited engagement on climate-related policy in the EU. The association has positive top-line position on climate policy, but advocates for a less

ambitious legislation concerning circular economy on packaging and packaging waste (InfluenceMap, n.d.-l). BusinessEurope is also among them, an organisation engaged in opposition to climate-related legislation. BusinessEurope continues to resist proposals aimed at tightening climate regulations, in particular those included in the Fit for 55 package and the EU Green Deal (InfluenceMap, n.d.-g). This seems to contradict Philips direct engagement as disclosed in CDP, in which Philips supports the Fit for 55 strategy. Therefore, greenwashing is likely.

4.4.3.3 Symbolic communication through voluntary initiatives

Philips supports various climate-related voluntary initiatives (Business Ambition for 1.5C, RE100) and has set medium- and long-term targets in line with the SBTi (CDP, 2023). However, Philips' indirect engagement is not fully in line with the Paris Agreement (see Section 4.4.3.2), so letting targets being validated by the SBTi and signing the Business Ambition for 1.5C gives a different impression. When looking at the substantial action that Philips does in line with its targets, Philips did reduce its emissions in 2022 in line with its targets (Philips, 2023, pp. 58–59). However, since the voluntary initiatives are not in line with Philips indirect engagement (among others through its affiliation with BusinessEurope) greenwashing is likely.

4.4.3.4 Undisclosed policy influence (revolving doors)

Philips had one member of the board of management that has multiple positions in other organisations in which he can influence policy in 2022. Marnix van Ginneken is a board member of among other the Association of Listed Companies (Dutch: Vereniging Effected Uitgevende Ondernemingen; VEUO) and the American Chamber of Commerce in the Netherlands (Philips, n.d.). What influence Marnix van Ginneken has in these associations is not disclosed by Philips. Since there is little transparency, greenwashing is likely.

4.4.3.5 Undisclosed influence in standards-setting

There is no publicly available evidence indicating that Philips has placed (former) executives in roles within self-regulatory bodies or certification organisations responsible for setting sustainability standards. The side activities of the executives of Philips are checked in this regard (see Appendix A). Since there is no indication that the member of the board of directors hold any position in self-regulatory bodies or certification organisations, no greenwashing is assumed.

4.5 Ahold Delhaize

4.5.1 Company profile and climate commitments

Ahold Delhaize is among the world's largest food retail companies, recognized for its strong presence in both supermarkets and online retail. The company brings together a group of well-known local brands, all united by a commitment to quality, innovation, and customer value (Ahold Delhaize, n.d.). Ahold Delhaize's purpose is to "eat well, save time and live better" (Ahold Delhaize, 2023, p. 13). The company is active in Europe, the United States and Indonesia, through supermarkets, e-commerce platforms, and in the latter country in joint ventures. Ahold Delhaize had 414 thousands employees in 2022, and the net sales amounted to 87 billion euro (Ahold Delhaize, 2023).

In 2022, 'CO2 emissions and climate change' was a tier one material topic to Ahold Delhaize. This means that it is deemed strategically important to the company and its stakeholders. Ahold Delhaize had two Key Performance Indicators (KPIs), to reduce absolute CO_2-equivalent emissions from the company's own operations as well as its value chain against a set baseline. The measurable targets in this regard were the following (Ahold Delhaize, 2023, p. 104):

- "Scope 1 and 2 targets (2018 baseline):
- 2025: 34% reduction.

- 2030: 50% reduction.
- 2040: Net zero: 90% reduction and 10% removals
- Scope 3 targets (2020 baseline):
- 2024: All our brands in Europe will commit to a baseline current protein ratio and set protein ratio targets.
- 2025: Suppliers that represent 70% of our footprint will be asked to commit to SBTi and all our suppliers will be asked to report on scope 3.
- 2030: 37% reduction.
- 2050: Net zero: 83% reduction and 17% removals."

In 2022, Ahold Delhaize achieved a 32% reduction in its scope 1 and 2 absolute CO2-equivalent emissions compared to a 2018 baseline, a slight increase from 2021 (31%). The scope 3 emission target was updated in 2022. Against a 2020 baseline, the percentage change in CO2-equivalent scope 3 emissions was 4% in 2021. The emission reduction that was achieved in 2022 was not published yet in the 2022 annual report (Ahold Delhaize, 2023).

4.5.2 Lobbying activities disclosed via CDP

The company has a formal commitment to ensure all engagement activities support the Paris Agreement objectives. Ahold Delhaize indicates that their direct engagement as well as their indirect engagement with policy makers, through membership of or engagement with trade associations, could influence policy, law or regulation that may impact the climate (CDP, 2023).

4.5.2.1 Direct lobbying

Ahold Delhaize engages directly with policy makers on climate change regulation in Europe. In 2022, The company played an active role in shaping the EU's deforestation legislation, advocating for the inclusion of land conversion and the protection of other natural ecosystems within the regulation's scope. The company also contributed to discussions on sustainable food systems by participating in key events such as related to the industry or the agricultural outlook. These panels were aligned with the EU Farm to Fork strategy and the corresponding Code of Conduct on responsible business and marketing practices. Ahold Delhaize states that its policy engagement in the abovementioned legislation and discussions was in line with the Paris Agreement (CDP, 2023).

4.5.2.2 Indirect lobbying

Ahold Delhaize ensures that its external engagements are in line with its sustainability commitments by regularly evaluating its involvement in trade associations. This review process helps confirm that the company's core values and strategic priorities are reflected in the positions of the organisations it is affiliated with. While Ahold Delhaize acknowledges that it may not always fully align with every stance taken by industry groups, it recognizes that such positions are shaped by input from a diverse membership base. The company emphasizes that all external advocacy efforts must support its 'Leading Together strategy and four long-term growth drivers', particularly the focus on promoting health, sustainability, and achieving climate-related goals to future-proof its brands and operations (CDP, 2023). Ahold Delhaize is a member of Eurocommerce and Consumer Goods Forum. The company's position on climate change policy is consistent with that of Consumer Goods Forum, and mixed with that of Eurocommerce. Therefore, Ahold Delhaize attempted to influence the position of Eurocommerce, but Eurocommerce did not change their position. The company seeks to achieve alignment with Eurocommerce in the committees and working groups they are active in. Ahold Delhaize thinks complete alignment is not feasible due to the various inputs of the members of Eurocommerce. Ahold Delhaize states that the company has evaluated its engagement with these trade associations and it is aligned with the goals of the Paris Agreement (CDP, 2023).

Ahold Delhaize is actively involved in a range of collaborative initiatives and frameworks that reflect its commitment to addressing environmental and climate-related challenges. The company is a signatory to the Business Ambition for 1.5°C and participates in the Race to Zero Campaign. It aligns its reporting with the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD). Ahold Delhaize is also a signatory to the United Nations Global Compact. Additionally, the company helped establish the World Resources Institute's 10x20x30 initiative, which focuses on cutting food waste, and is a member of the Ellen MacArthur Foundation, supporting the shift towards a circular economy (CDP, 2023).

4.5.3 Application of the Framework of Lobbying-related Greenwashing

Table 13 shows the outcome of the application of the framework for Ahold Delhaize. The following sections will explain this outcome in more depth.

Table 13: Outcome of the Framework for Assessing Lobby-related Greenwashing for Ahold Delhaize

Company	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
Ahold Delhaize	No	Likely	Likely	Likely	No

4.5.3.1 Direct lobbying against climate policy

From the EU transparency register, it is not possible to check Ahold Delhaize's position in the policies it is engaged in according to the CDP disclosure in 2022: EU deforestation and agricultural outlook convention (European Union, n.d.-a). In lobbymap, it is stated that Ahold Delhaize has a low engagement intensity on climate change policy matters, and that it is positively engaged in EU climate change policy (InfluenceMap, n.d.-c). Therefore, no greenwashing is assumed.

4.5.3.2 Affiliations with obstructive organisations

Ahold Delhaize is an active member of EuroCommerce, that has a high engagement intensity on climate policies in the European Union. EuroCommerce takes negative positions in climate-related legislation, and in the more recent years EuroCommerce's lobbying seemed to only support climate-related regulations, circular economy-related or land use climate-related regulations with major exceptions, or the organisation was unsupportive of them (InfluenceMap, n.d.-k). In Ahold Delhaize's CDP questionnaire, the company states that complete alignment with EuroCommerce is not feasible due to the various inputs of other members. However, Ahold Delhaize states the company did attempt to influence the position of EuroCommerce. The position on climate change policy of Ahold Delhaize stays mixed with EuroCommerce (CDP, 2023). Furthermore, Ahold Delhaize is a member of VNO-NCW according to LobbyMap. VNO-NCW appears to support high-level action on climate change, but does have some negative positions on specific climate policies and regulations (InfluenceMap, n.d.-j). VNO-NCW is represented on the European level by BusinessEurope, that engages on climate-change policy strategically and negatively (InfluenceMap, n.d.-g). Ahold Delhaize has a commitment/ position statement to conduct engagement activities in line with the Paris Agreement (CDP, 2023). However, its membership at VNO-NCW (and thus indirectly at BusinessEurope) and the inconsistencies in the companies' alignment with EuroCommerce are not supportive of this claim. Therefore, greenwashing is likely.

4.5.3.3 Symbolic communication through voluntary initiatives

Ahold Delhaize is part of multiple voluntary initiatives, related to climate change, waste and the circular economy (CDP, 2023). The company has also set goals on these aspects and reports on them in its annual report (Ahold Delhaize, 2023). Among the initiatives is the Race to Zero Campaign that unites businesses (among others) that commit to halving emissions by 2030 and achieving a fair, net-zero future (Climate Champions, n.d.). Ahold Delhaize has set a goal for 37% reduction in its scope 3 emissions by 2030, which means the company does not aim on halving its scope 3 emissions by that time (Ahold Delhaize, 2023). Furthermore, Ahold Delhaize does support industry associations that take negative positions in climate-change legislation (see Section 4.5.3.2). This is not in line with its many voluntary (climate-related) initiatives the company supports. Thus, greenwashing is likely.

4.5.3.4 Undisclosed policy influence (revolving doors)

The CEO of Ahold Delhaize was active in the Consumer Goods Forum in 2022 (Ahold Delhaize, 2023). This association had low engagement intensity in climate-change policy in the EU (InfluenceMap, n.d.-i). However, in Ahold Delhaize's annual report as well as on its website, the company is not explicit if and in which ways Frans Muller is influencing the position of the Consumer Goods Forum. Due to this lack of transparency, greenwashing is likely.

4.5.3.5 Undisclosed influence in standards-setting

There is no publicly available evidence indicating that Ahold Delhaize has placed (former) executives in roles within self-regulatory bodies or certification organisations responsible for setting sustainability standards. The side activities of the executives of Ahold Delhaize are checked in this regard (see Appendix A). No greenwashing is assumed.

4.6 AkzoNobel

4.6.1 Company profile and climate commitments

AkzoNobel is a paint and coatings company that is globally active. The company is active in the decorative paints and performance coatings segments. The mantra that is central to the company is "People. Planet. Paint" (AkzoNobel, 2023, p. 13). AkzoNobel is active in 150 countries. Its total revenue amounted to 10,846 million in 2022 (AkzoNobel, 2023). AkzoNobel had 35,200 employees in 2022 (AkzoNobel, 2023, p. 114).

Sustainability wise, AkzoNobel set numerous ambitions for 2030 versus a 2018 baseline, among other the following (AkzoNobel, 2023, pp. 55, 56):

- 30% decrease of energy usage per ton of production
- 100% renewable energy in own operations
- 50% decrease in GHG scope 1 and 2 emissions
- 100% circular use of materials (no baseline year)
- 50% decrease in upstream and downstream GHG scope 3 emissions

In 2022, AkzoNobel achieved no improvement on energy use per ton of production. The company increased its renewable energy use in its operations by 5% compared to 2021, to 50% compared to the 2018 baseline. AkzoNobel cut back its scope 1 and 2 GHG emissions with 29 kiloton in 2022 compared to 2021, achieving a total decrease of 28% in 2022 compared to a 2018 baseline. The company achieved 56% circular use of materials in 2022, and almost a 6% decrease in scope 3 upstream and downstream emissions in 2022 compared to a 2018 baseline (AkzoNobel, 2023, pp. 55, 56).

The company states it has a formal commitment to ensure all engagement activities support the Paris Agreement objectives. AkzoNobel indicates that their direct engagement as well as their indirect engagement with policy makers, through membership of or engagement with trade associations, could influence policy, law or regulation that may impact the climate (CDP, 2023).

4.6.2.1 Direct lobbying

AkzoNobel engages directly with policy makers in the EU on the Green Deal. The company supports this policy framework without exceptions. According to its CDP disclosure, AkzoNobel's engagement with this policy framework is aligned with the Paris Agreement. The company is outspoken about its ambition to reduce carbon emissions aligned with the 1.5 degree Celsius pathway, and recognise that collaboration along the value chain, including the governmental layer, is required. According to the company's CDP disclosure: "Clear legislation and frameworks help drive engagement" (CDP, 2023).

4.6.2.2 Indirect lobbying

AkzoNobel ensures that its external engagements align with its sustainability commitments through an annual review process. This involves assessing existing and prospective pledges and memberships, with outcomes discussed by the company's Sustainability Council. Priority is given to partnerships and associations that support AkzoNobel's sustainable business approach, including its target to cut carbon emissions by 50% by 2030. The company is has a membership in several groups; the Dutch Sustainable Growth Coalition and the CEO Alliance - Sustainability Engagement Platform. AkzoNobel affirms that its stance on climate policy is consistent with the positions held by its trade associations that the company lists in its CDP disclosure, and that its involvement with these groups aligns with the objectives of the Paris Agreement. Additionally, the company is a signatory and participant in multiple collaborative frameworks and initiatives addressing environmental issues. The company holds a membership at RE100, World Green Building Council and Together for Sustainability (TfS). Moreover, AkzoNobel helped establish the European CEO Alliance, has pledged to the Business Ambition for 1.5C, is in the process of implementing recommendations for the TCFD and has signed the UN Global Compact.

4.6.3 Application *of the Framework of Lobbying-related Greenwashing*

Table 14 shows the outcome of the application of the framework for AkzoNobel. The following sections will explain this outcome in more depth.

Table 14: Outcome of the Framework for Assessing Lobby-related Greenwashing for AkzoNobel

Company	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
AkzoNobel	No	Likely	Likely	No	No

4.6.3.1 Direct lobbying against climate policy

In the company's CDP disclosure, AkzoNobel said that it engages with policy makers on the EU Green Deal in 2022 (CDP, 2023). In the EU Transparency Register, also other sustainability related topics are listed that AkzoNobel engaged on, but none related to climate change apart from the EU Green Deal. The position of AkzoNobel on its lobbying behaviour concerning the Green Deal cannot be checked

with the Register (European Union, n.d.-b). However, in Lobbymap, AkzoNobel seems to support climate policy efforts, though the company's engagement is limited (InfluenceMap, n.d.-e). Since no contradiction can be found, no greenwashing is assumed.

4.6.3.2 Affiliations with obstructive organisations

When asked to disclose its memberships in trade associations in the CDP questionnaire, AkzoNobel disclosed its membership or support of sustainability coalitions; the CEO Alliance and the Dutch Sustainable Growth Coalition (CDP, 2023). However, the company has memberships in numerous trade associations according to EU Transparency Register and LobbyMap (European Union, n.d.-b; InfluenceMap, n.d.-e). Among them are the European Round Table for Industry and the German Chemical Industry Association (VCI). The European Round Table for Industry is generally supportive of climate objectives, however it does advocate for weakening policies concerning carbon pricing in the European Union, and warns for the risk of deindustrialisation if climate action is carried out in Europe. The VCI undertakes negative climate lobby and is actively engaged in EU's climate policy discussions (InfluenceMap, n.d.-e). AkzoNobel's affiliation with these industry associations is not aligned with its commitment to conduct all engagement activity in line with the Paris Agreement, and its active communication about supporting the Paris Agreement. Therefore, greenwashing is likely.

4.6.3.3 Symbolic communication through voluntary initiatives

AkzoNobel is part of numerous sustainability initiatives. Among others are those linked to the Paris Agreement and reducing GHG emissions; Business Ambition for 1.5 degree Celsius, RE100, World Green Building Council, Together for Sustainability and the Dutch Sustainable Growth Coalition (DSGC) (CDP, 2023). AkzoNobel seems to commit to sufficient substantial action in line with its sustainability initiatives, by reducing its GHG emissions in line with its goals validated by the SBTi (AkzoNobel, 2023). Secondly, the focus is on whether the voluntary initiatives are in line with AkzoNobel's (in)direct lobby behaviour. Not all of the company's affiliations with trade associations are in line with the Paris Agreement, such as with the German Chemical Industry Association (see 5.6.2). Through this association, negative climate lobby may lead to the blocking of binding regulations that are in favour of the climate. Therefore, greenwashing is likely.

4.6.3.4 Undisclosed policy influence (revolving doors)

At the linked-in profiles, the annual report, LobbyMap and through a google search, no roles could be found from the board of management members that could influence policy. Therefore, no greenwashing is assumed.

4.6.3.5 Undisclosed influence in standards-setting

There is no publicly available evidence indicating that AkzoNobel has placed (former) executives in roles within self-regulatory bodies or certification organisations responsible for setting sustainability standards. The side activities of the executives of AkzoNobel are checked in this regard (see Appendix A). No greenwashing is assumed.

4.7 Overview of the results

In summary, the application of the lobbying-related greenwashing framework across six Dutch companies revealed consistent patterns in several assessment categories. Most companies showed potential alignment issues between their public climate commitments and their indirect lobbying activities, particularly through affiliations with trade associations and participation in voluntary initiatives. These findings will be further explored in the following discussion chapter.

Chapter 5 Discussion

This thesis set out to explore whether Dutch companies are greenwashing looking at their lobbying behaviour. The results show that many companies engage in greenwashing through indirect lobbying, particularly via their membership in trade associations and participation in voluntary initiatives. Companies are projecting a pro-climate image while supporting or enabling lobbying practices that contradict the same climate goals. The qualitative framework applied in this study proved effective in highlighting such discrepancies within the Dutch context.

This chapter first gives an interpretation of the empirical results, then it reflects on the Framework for Lobby-related Greenwashing. It moves on by contextualising the findings and reflecting on the internal and external validity and robustness. The chapter concludes with overviewing the main limitations of the research.

5.1 Interpretation of the results

This subchapter gives possible explanations for the category-specific patterns that we see in the results of the framework concerning indirect lobby behaviour, the overall outcome that all companies in the sample show signs of greenwashing and reflects on potential drivers behind the patterns found.

5.1.1 Explanation of category-specific patterns of greenwashing

The findings showed multiple trends. Within the framework, in some categories all of the companies in our sample were deemed to 'likely greenwash', namely for the categories 'Affiliations with obstructive organisations' and 'symbolic communication through voluntary initiatives'. See Table 15 for an overview of the outcomes of the framework concerning the different categories.

Table 15: Outcomes of the Framework of Lobbying-related Greenwashing, category results

Companies	1. Direct lobbying against climate policy	2. Affiliations with obstructive organisations	3. Use of astroturf lobbying	4. Symbolic communication through voluntary initiatives	5. Undisclosed policy influence (revolving doors)	6. Undisclosed influence in standards-setting
Aegon	No	Likely	Unknown	Likely	Unknown	No
FrieslandCampina	Unknown	Likely	Unknown	Likely	Likely	No
Airbus	Likely	Likely	Unknown	Likely	Likely	No
Philips	No	Likely	Unknown	Likely	Likely	No
Ahold Delhaize	No	Likely	Unknown	Likely	Likely	No
AkzoNobel	No	Likely	Unknown	Likely	No	No

The categories on which all companies seemed to greenwash were all insider lobbying strategies, as explained in Section 2.2. One of the outcomes of this study is that companies greenwash and lobby out of public view, using insider lobbying strategies on climate regulation. This may be linked to the Netherlands' corporatist political context. As Vesa et al. (2020) argue, in such systems, business associations and trade unions have close ties with public authorities. These connections enable them to influence environmental policy behind the scenes, reducing the need for outsider lobbying.

5.1.1.1 Affiliations with obstructive organisations

All companies seem to be affiliated with organisations that negatively lobby on climate policy, contradicting the companies' public claims. Most companies are not transparent about their affiliation with all trade associations; in the CDP disclosure, companies list only a selection of their trade associations (CDP, 2023), whereas they are actually affiliated with many more. For example, most companies in the sample are indirectly affiliated with BusinessEurope, which represents the interest of the businesses at the European level, and strategically lobbies against climate policy (InfluenceMap, n.d.-g). However, none of the companies are transparent about this in their CDP disclosure (CDP, 2023).

The affiliation of these companies with obstructive organisations could be explained in multiple ways. Considering the CDP disclosure, two companies already gave a reason why their climate position may differ from the one taken by their trade association. First, companies may not know that their position on climate regulation is not aligned with their trade association's position. For instance, FrieslandCampina states in its CDP disclosure about the organisation's membership in the Sustainable Agriculture Initiative Platform (SAIP) that: "Trade organizations as SAIP are not necessarily clear on the targets for e.g. climate. In general, SAIP works towards the same policies on climate but if it is always 100% consistent with our point of view is difficult to say." (CDP, 2023).

Secondly, it could be that complete alignment is not feasible, but the company does aim to influence the position of the trade association. Ahold Delhaize states about their membership with Eurocommerce the following: "In general we seek to achieve alignment with Eurocommerce in the committees and working groups where we are active and feel comfortable with our association. As Eurocommerce is working with various inputs of its members, complete alignment between the association and us is often not entirely feasible. Through our inputs we are contributing to the Eurocommerce position, where not all inputs are always onboarded one on one."(CDP, 2023).

Thirdly, Fagan-Watson et al. (2015) give multiple reasons companies joining or remaining in trade associations, which could also explain why the organisations remain part of the associations despite contrasting climate positions. Trade associations represent an industry voice and may be granted more authority than individual companies in policy discussions, since individual companies are expected to lobby for their own interest. Thus lobbying through trade associations can be more effective. Furthermore, the lobby power of trade associations is larger than individual companies, since they have an extended network and more resources. Lobbying through trade associations is thus cost-effective for companies, and they may get benefits - such as understanding the legislative agenda - that they otherwise would not have been able to have. Additionally, being part of a trade association has perks such as information sharing and networking. The companies could even use the gathered information to lobby against the position of the trade association (Fagan-Watson et al., 2015).

5.1.1.2 Symbolic communication through voluntary initiatives

Moreover, all companies were supportive of some or many voluntary initiatives that focused on emission reduction goals or climate change commitments, while seemingly not making substantial action for these commitments or resisting binding regulation. According to their CDP disclosure, the voluntary initiatives that the companies were part of were among others the UN Global Compact (four out of the six companies) and Business Ambition for 1.5C (three out of the six companies). The UN Global Compact is a voluntary initiative that encourages businesses to align their operations and strategies with ten universal principles in the areas of human rights, labour, environment, and anti-corruption. It promotes a values-driven approach to corporate sustainability, aiming to foster long-term success through ethical and responsible business practices worldwide (UN Global Compact, n.d.-b). The Business Ambition for 1.5C initiative was created to encourage higher corporate ambition on climate

action, urging companies to set science-based targets aligned with limiting global warming to 1.5°C rather than 2°C (UN Global Compact, n.d.-a). This implies that companies use voluntary initiatives as a form of symbolic communication, without alignment of lobby or climate action.

In line with the outcomes of this thesis on voluntary initiatives, prior research suggests that membership in such voluntary initiatives does not always translate into meaningful change. A study by Berliner & Prakash (2015) on large, publicly listed U.S. firms found that joining the UN Global Compact did not lead to improved environmental or human rights performance. Instead, membership often appeared to serve reputational purposes, enabling firms to adopt low-cost, symbolic measures without committing to substantial reform.

5.1.1.3 Undisclosed policy influence (revolving doors)

The last category of the Framework of Lobby-related Greenwashing that most companies seemed to 'likely greenwash' on, was undisclosed policy influence (revolving doors). This refers to cases where (former) executives move into positions within lobby associations or governmental bodies, without transparent disclosure of these roles. Such practices can be motivated by a desire to increase access to policymakers and strengthen organisational influence within policy-making processes (Belli & Beyers, 2024). In the EU, previous research has documented numerous cases of revolving door practices among fossil fuel companies and their trade associations, enabling them to shape climate policy behind closed doors and beyond public scrutiny (Corporate Europe Observatory et al., 2021)

5.1.2 Interpretation of findings: why is everyone in red?

Apart from the category-specific outcomes, another trend is that all companies showed signs of lobbying-related greenwashing, see Figure 9. The category-level results for each company were aggregated to calculate an overall greenwashing degree per company, as described in Section 3.1.4. The findings show that companies' degree of greenwashing ranges from moderate levels (AkzoNobel and Aegon) to very high levels (Airbus). Although there is some variation, the differences are relatively small, and every company appears to engage in greenwashing to a certain extent.

See Figure 9 for the outcome of the Framework for Assessing Lobbying-Related Greenwashing.
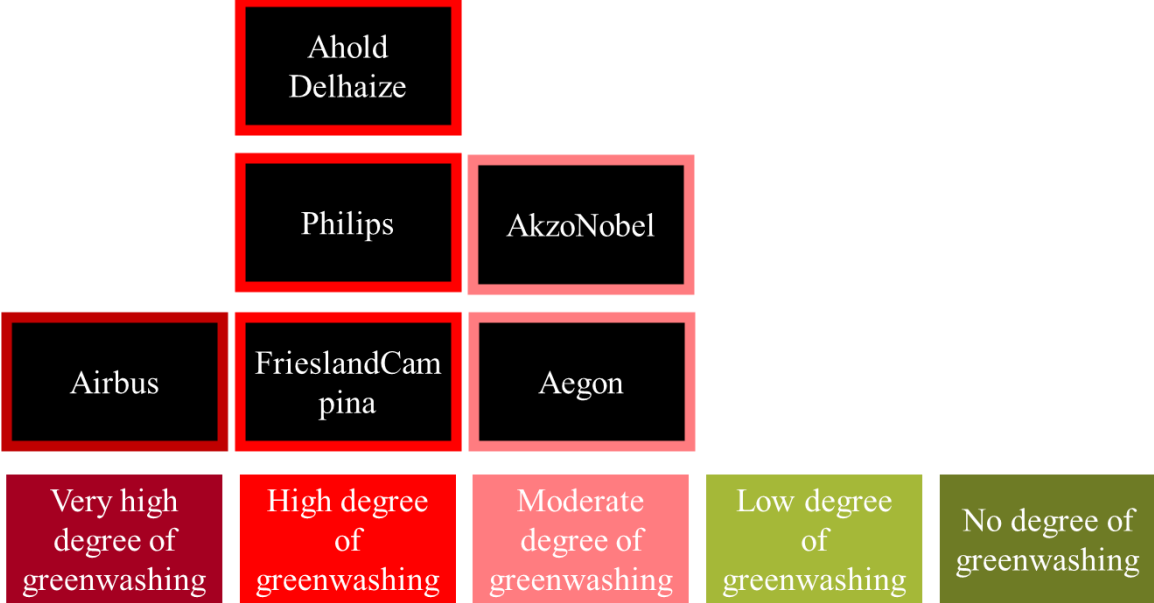

Figure 9: Outcome of the Framework for Assessing Lobbying-Related Greenwashing for Airbus, Ahold Delhaize, Philips, FrieslandCampina, AkzoNobel and Aegon.

This means that all companies in the sample publicly committed to reducing greenhouse gas emissions, yet their lobbying behaviour did not consistently support these ambitions. This contradiction suggests that corporate climate commitments can coexist with lobbying strategies that undermine them. Four interrelated factors help explain this pattern: the pursuit of legitimacy through symbolic action, the lack of transparency in lobbying practices, weak regulatory and public oversight, and sector-specific pressures.

5.1.2.1 Seeking legitimacy

The prevalence of symbolic climate communication in the sample can be understood through the strategic legitimacy perspective (Palazzo & Scherer, 2006). The climate disclosures communicated through CDP, indicate a deliberate effort to project transparency and environmental responsibility. However, the analysis revealed that this outward communication often masked lobbying behaviour inconsistent with stated climate goals. Such symbolic action, aimed at satisfying stakeholder expectations, aligns with the view that greenwashing can serve as a management tool to gain or maintain legitimacy (Contreras-Pacheco & Claasen, 2017). Yet this strategy carries reputational risks: sustained misalignment between climate claims and lobbying positions can undermine the very legitimacy companies seek to protect (Anastasiadis, 2014; Den Hond et al., 2014).

5.1.2.2 Lack of transparency makes scrutiny challenging

The results also highlight how a lack of disclosure hinders scrutiny of corporate lobby behaviour. While recent years have brought increased public and academic attention to lobbying practices (Favotto & Kollman, 2021), much of company's political behaviour stays behind closed doors. This lack of transparency makes it difficult to assess whether lobbying behaviour aligns with publicly stated climate commitments.

For this reason, our Framework on Lobbying-related Greenwashing included lack of transparency as an explicit indicator of greenwashing in two categories: 'Undisclosed policy influence (revolving doors)' and 'Undisclosed influence in standards-setting'. If companies failed to disclose the nature of their policy influence, such as what kind of policy influence they were exerting by executives holding positions in external organisations, this was seen as greenwashing. Including transparency as an indicator revealed more cases of greenwashing than would have been detected otherwise.

5.1.2.3 Weak regulatory and public oversight

Limited regulatory and public oversight further enables lobbying-related greenwashing. Although the 2021 conditionality principle requires entities to register in the EU Transparency Register when seeking to influence EU decision-making, its scope and enforcement remain insufficient. Criticisms include a narrow definition of covered activities, minimal verification of submitted data, and the absence of sanctions for non-compliance (Bauer, 2024; Dinan et al., 2025). Because there are few real consequences, companies are less discouraged from lobbying in ways that conflict with their climate promises.

5.1.2.4 Sectoral differences

Finally, sectoral context may explain why some companies exhibited more pronounced misalignment than others. While lobbying-related greenwashing was observed across the sample, Airbus recorded the highest score. Operating in the energy-intensive and fossil-fuel reliant aerospace industry, Airbus is particularly vulnerable to ambitious climate regulations (Fagan-Watson et al., 2015). Previous research showed that energy-intensive industries are more likely to lobby against climate measures (Bruycker & Colli, 2023). In our sample, Airbus is the only company that is in a sector that is heavily dependent on fossil fuels. This context may explain the more pronounced gap between the company's environmental claims and its lobbying behaviour.

5.1.3 Reflection on potential drivers behind the patterns found

The next sections focus on potential drivers that could explain the patterns found in the outcomes of this study, by giving an overview of the academic literature on possible drivers and comparing them with the outcomes on greenwashing and lobbying in this study.

5.1.3.1 Greenwashing

A potential driver identified by academic literature of greenwashing that can be explored through our findings is a company's environmental performance (Lyon & Maxwell, 2011; Marquis et al., 2016). In our research, the scope 1, 2, and 3 emissions reported by the companies can serve as a proxy for their environmental performance. While there are some limitations due to the reliance on self-reported data, Airbus appears to have the weakest environmental performance among the companies analysed. Looking at the companies that disclose the most comprehensive scope 3 data (Airbus, Ahold Delhaize, and AkzoNobel) there seems to be a pattern suggesting that stronger environmental performance is linked to a lower likelihood of greenwashing (see Table 16 at Section 5.1.3.2)

The academic literature does not offer a clear consensus on whether strong or weak environmental performance increases the likelihood of greenwashing. On one hand, companies with poor environmental records may face greater public scrutiny, which could pressure them to comply with institutional expectations. In these cases, greenwashing might be seen as too risky, since being exposed could result in significant reputational damage (Lyon & Maxwell, 2011; Marquis et al., 2016). On the other hand, Marquis et al. (2016) poses the argument that firms with strong environmental performance may be less inclined to greenwash because they have little to conceal. These companies can confidently disclose their achievements to reinforce their legitimacy and differentiate themselves from peers. In contrast, firms with weaker performance may rely on selective disclosure, thus highlighting only favourable indicators, to present themselves more positively and avoid attention to areas where they fall short. Our findings support one of the arguments by Marquis et al., (2016) that companies with a poor environmental record are more inclined to greenwash (see Table 16 in Section 5.1.3.2).

5.1.3.2 Lobbying

One of the determinants of corporate lobbying in literature is identified as corporate size (Bernhagen et al., 2022), for instance measured by the revenue of a company or the number of employees. As discussed by Bernhagen et al. (2022), the size of a corporation can be indicative of its available resources, market influence, and the extent of its interests in economic and political affairs. Prominent corporations often have additional reputational motivations to be active in the political sphere, as they are under greater public scrutiny and must safeguard their well-known brand identities. Moreover, as Bernhagen et al. (2022) interpret from Olson (1965), larger firms, having more at stake, are often more inclined to engage in political activities despite the presence of free-rider dynamics that might discourage smaller players.

Apart from being a indicator for political participation, company size is seen as a robust predictor of adopting corporate social responsibility (CSR) frameworks by companies (Bernhagen et al., 2022). Generalising these findings, we could analyse if the outcomes of this thesis also indicate that corporate size indicates more intense lobby behaviour by companies. Moreover, since larger companies may have more at stake in the political discussion, they may be more inclined to greenwash. Thus, we could see if company size is also positively related with greenwashing as per the outcomes of the Framework for Assessing Lobbying-related Greenwashing. The results show that company size does not give a clear indication of direct lobbying costs, since both revenue and number of employees do not show clear results as an indicator for lobbying costs. Within the sample, Airbus is the second biggest company

looking at revenue and number of employees, but it has the highest direct lobby costs. Ahold Delhaize has the largest company size, but much lower direct lobby costs than Philips or Airbus. Looking at revenue, AkzoNobel and Aegon both have fairly small revenue sizes, and also relatively low direct lobby costs. See Table 16 for an overview of the company sizes of the companies in the sample, together with their direct lobby costs and scope 1, 2 and 3 emissions.

Table 16: Companies' characteristics concerning size, lobby costs and scope 1, 2 and 3 emissions.

Company	Revenue (in billion euro, rounded)	Number of employees (in thousands, rounded)	Direct lobby costs (in thousands, euro)	Scope 1 & 2 GHG emissions (in kilo tons, CO_2 equivalent)	Scope 3 emissions (in kilo tons, CO_2-equivalent)
Airbus	59	134	**1,250 – 1,499**	762	**505,643**
Ahold Delhaize	**87**	**414**	200 - 299	**3,491**	59,885
Philips	18	77	1,000 – 1,249	167	413
FrieslandCampina	14	22	NA	649	10,823
AkzoNobel	11	35	300 - 399	208	13,200
Aegon	21	19	200 - 299	17	6

Source: Aegon, 2024; Ahold Delhaize, 2023; Airbus, 2023; AkzoNobel, 2023; Corporate Europe Observatory & LobbyControl, n.d.-b; European Commission, 2025; FrieslandCampina, 2023; Philips, 2023.
Note: Direct lobbying costs are the lobbying costs of the company itself as listed in the EU Transparency Register for 2022. Scope 1, 2 and Scope 3 emissions as disclosed by the respective company in their annual report of 2022. If this is not available, the annual report of 2023 is consulted for the 2022 data. Location-based scope 2 emissions are used if available. What is included in each company's scope 3 emissions differs per company. Airbus: use of sold products – commercial aircraft & other products, and purchased services and goods. Ahold Delhaize: among others purchased services and goods, use of sold products, waste, business travel. Philips: transportations, distribution and business travel. FrieslandCampina: member milk. AkzoNobel: among others purchased goods and services, use and application of sold products and end-of-life. Aegon: air travel. Highest category outcomes in bold.

5.2 Reflection on the Framework of Lobbying-related Greenwashing

This subchapter reflects on the effectiveness and strengths of the framework, reflects on the data sources and empirical challenges, the assumptions of the framework, methodological considerations and gives suggestions for improving the framework.

5.2.1 Effectiveness of the framework and its main strengths

This research showed that the developed framework was valuable in uncovering hidden inconsistencies between companies' positive climate claims and their negative lobbying behaviour. The framework focused on a wide range of indirect lobbying tactics, which allowed capturing more lobbying-related greenwashing than the framework by Nemes et al. (2022). For example, Nemes et al.'s framework (2020) would not have identified greenwashing in the categories 'Symbolic communication through voluntary initiatives' and 'Undisclosed policy influence (revolving doors)'. This shows that the expansion of the framework was justified.

A key strength of the framework lies in its systematic approach, supported by a clear codebook (see Table 8 in Section 3.1.4), which outlined how to identify lobbying-related greenwashing for each category. The codebook provided specific indicators or main elements needed to detect greenwashing, improving the reproducibility and consistency of the framework's application.

Another strength is the qualitative focus of the framework, since a whole range of lobbying behaviour could be covered this way. Combining many qualitative data sources made the nuances in the outcomes more clear, and provided in-depth insides into companies' lobby behaviour and the instances of greenwashing.

5.2.2 Data sources and empirical challenges

The qualitative data sources selected were useful for testing the framework in the Dutch context, though some categories were harder to assess empirically. For instance, it was relatively straightforward to gather detailed information about companies' direct and indirect lobbying behaviour (indicator questions one and two) because multiple data sources were available, such as LobbyMap, the EU Transparency Register, and CDP. However, categories related to executives' involvement in positions where they might influence policy, such as self-regulatory bodies or certification organisations, were more difficult to analyse using the available data. CDP did not include questions about conflicts of interest involving executives, so only LobbyMap (which sometimes mentioned undisclosed involvement), company annual reports, LinkedIn profiles, and Google searches could be used. We found no database that specifically tracked undisclosed policy influence by executives, making this part of the analysis more challenging.

Furthermore, the methodology did not yield any results for astroturf lobbying. Including astroturf lobbying would require a different approach, such as filtering citizen-led initiatives in the EU Transparency Register and systematically analysing their websites, communications, and affiliations to uncover potential corporate involvement. While this could provide valuable insights, it would be highly resource-intensive and beyond the scope of this study. Therefore, limitations in data availability and methodology constrained the full application of the framework.

5.2.3 Assumptions of the framework

The framework relies on several assumptions, particularly regarding executives and the categories overall. The framework assumes that when current or former executives hold roles related to the company's lobby activities, regardless of timing or how they obtained the position, they may influence policy to benefit the company. If the company does not disclose this potential influence, it is flagged as undisclosed policy influence. However, this assumption has limits. If executives do not hold positions where they influence policy and do not exert such influence, it makes sense that the company does not report on this. But without explicit disclosure about the nature of executives' outside roles, companies could still state that they do not influence policy through these activities, which would increase transparency.

Another assumption is that the categories in the framework cover the most important forms of lobbying-related greenwashing. However, the literature review that informed these categories only included articles focused on lobbying-related greenwashing. Other types of lobbying behaviour might also relate to greenwashing. Examples may include direct lobbying through participation in technology or trade forums or government working groups (UN Global Compact, 2013; see also Table 3 in Section 2.2.3). Given the focus on lobbying-related greenwashing in the literature review, these are not included in the framework.

5.2.4 Methodological considerations

Two methodological considerations are important. First, the framework's categories were weighted equally in forming the typology. As Nemes et al. (2022) noted, there is no established standard in the literature for weighting different indicators in greenwashing assessments. Giving more weight to one category risks adding subjectivity. Equal weighting also has challenges; for example, lobbying by trade associations might have a greater impact on climate legislation than direct company lobbying due to higher spending. Given the lack of consensus and difficulty in justifying specific weights, this study followed Nemes et al. (2022) by treating all categories equally, ensuring a neutral and transparent evaluation.

Second, in the methodology, texts could be classified as obvious greenwashing, likely greenwashing, no greenwashing, or unknown. Although multiple secondary sources were used to inform the analysis, the category "obvious greenwashing" was deliberately excluded. This reflects a cautious approach, recognizing that even with various data points, it is difficult to make definite claims about greenwashing.

5.2.5 Suggestions for framework improvement

Finally, to improve the framework, the overlap between the categories "Affiliations with obstructive organisations" and "Symbolic communication through voluntary initiatives" could be addressed, as discussed further in Section 5.4.3. Currently, the latter category includes two elements: whether a company's participation in voluntary climate initiatives is supported by substantial action, and whether these commitments align with the company's lobbying behaviour (See Section 3.1.4). One option to reduce overlap is to remove the second element. However, this change would shift the category's focus away from lobbying behaviour and more toward selective disclosure, which could reduce its relevance within the overall framework.

5.3 Comparison with existing literature

This section examines how the findings of this thesis align with existing literature, focusing on the specific categories where companies exhibited the most lobbying-related greenwashing. Given the scarcity of empirical research on the lobbying dimension of greenwashing, the discussion here concentrates on the key categories identified in Section 5.1: obstructive trade organisations, voluntary initiatives, and undisclosed policy influence (revolving doors). The framework applied in this thesis is also considered. Broader links to existing literature such as methodological considerations have been addressed throughout earlier sections of this discussion chapter.

5.3.1 Obstructive trade associations

The misalignment of company's climate claims with their indirect lobby behaviour through their trade or lobby associations has been recognised in prior greenwashing frameworks, including Nemes et al. (2022), which this thesis builds upon. Several studies have highlighted this issue as problematic, both generally (Den Hond et al., 2014), as in the EU context (Fagan-Watson et al., 2015). This thesis confirms that this misalignment also persists among Dutch companies.

5.3.2 Voluntary initiatives

Consistent with the thesis findings, earlier research demonstrates that membership in voluntary initiatives does not necessarily translate into improved climate performance (Berliner & Prakash, 2015). Such initiatives may serve more symbolic than substantive purposes.

5.3.3 Undisclosed policy influence (revolving doors)

Existing research on revolving doors has predominantly focused on the transition of personnel from public sector positions, such as roles within the European Parliament or Commission, to the private sector (Belli & Beyers, 2024). This phenomenon is increasingly seen as a mechanism facilitating greenwashing, as companies gain privileged access to insider knowledge and networks, which they leverage to craft persuasive sustainability narratives and influence regulation in their favour (Gentile & Gupta, 2025). This thesis identified instances where executives moved into or concurrently held positions with policy influence, transitioning from private sector roles into public or regulatory bodies. How often these instances of revolving door dynamics between Dutch companies and EU institutions happen is not covered by scholarly literature, so this thesis offers new insights in that regard. This is important, given that the revolving door phenomenon is a well-known problem in the European Union (Silva, 2019).

5.3.4 Framework of Lobbying-related Greenwashing

As outlined in the Theoretical Background chapter, the Framework for Assessing Lobbying-related Greenwashing is grounded in existing literature (Nemes et al., 2022). While it does not encompass all forms of corporate lobbying (as noted in Section 5.2.3), it includes all lobbying practices identified in the literature as dimensions of greenwashing (see Section 2.4.2). Compared to the broader categorisation of greenwashing offered by Nemes et al. (2022), the framework is less extensive in scope. However, it provides a more comprehensive account of the lobbying dimension of greenwashing than other existing studies.

5.4 Internal and external validity and robustness of findings

This section reflects on the internal and external validity and robustness of the study.

5.4.1 Internal validity

The Framework of Lobbying-related Greenwashing proved effective in capturing numerous instances of misalignment between companies' lobbying behaviour and their environmental communication. Extending the framework with additional lobbying-related behaviours (as discussed in Section 5.2.3) could have enabled the inclusion of an even broader range of lobbying practices. However, the current framework already produced consistent and interpretable results for the Dutch companies in the sample, supporting a high level of internal validity.

5.4.1.1 Framework construction

To ensure internal validity, as briefly mentioned in Section 5.2.1, the study applied a structured framework, in which the categories and indicators were clearly defined in advance and grounded in established academic literature. A detailed codebook guided the assessment process to minimise misclassification and ensure comparability between cases. While the framework was applied systematically, some subjectivity in coding and interpretation was unavoidable, especially where company disclosures were vague or incomplete. This limitation could have been reduced by engaging a second independent researcher to apply the codebook and compare results. Nevertheless, the clarity of the qualitative categories, the inclusion of multiple indicators per case, and the use of external, verifiable sources (e.g., InfluenceMap, CDP, EU Transparency Register) helped mitigate bias and supported well-grounded conclusions.

5.4.1.2 Secondary data sources

The qualitative data sources used in this thesis, among others CDP, Lobbymap and the EU Transparency Register, provided substantial insight into corporate lobbying behaviour. However, certain categories were insufficiently represented in the available data, as noted in Section 5.2.2. Using multiple independent sources allowed for cross-checking companies' disclosures and strengthened the validity of the findings. Nevertheless, using a different methodology for the category 'Astroturf lobbying' as mentioned in Section 5.2.2 and validating the framework's results through expert interviews or company feedback would have further enhanced the internal validity of the study.

5.4.2 Robustness

The findings across companies and categories showed a high level of consistency. All companies were found to be involved in at least some degree of greenwashing, particularly in the categories of symbolic communication through voluntary initiatives and affiliations with obstructive organisations. This repetition across cases suggests that the framework captured recurring and meaningful patterns, rather than isolated incidents.

This study used a definition of greenwashing that does not require intent, meaning any misalignment between environmental communication and lobbying behaviour can be classified as greenwashing. The framework does not assess whether lobbying behaviour is deliberate, and results could differ under a stricter, intent-based definition. For instance, companies may join trade associations for benefits unrelated to climate lobbying, such as networking (see Section 5.1.1.1). While such memberships can still contribute to policy positions misaligned with public commitments, they may not reflect an intentional effort to mislead. The framework's findings are therefore robust in detecting misalignments, but their classification as greenwashing depends on the definition applied.

Since much of the research is done on self-proclaimed data (CDP and EU Transparency register) the findings are harder to verify. However, cross-referencing internal company disclosures with external datasets such as LobbyMap helped validate and strengthen the results.

However, the robustness of specific category outcomes (e.g. astroturfing) was constrained by data availability, meaning that a potential different dataset or methodology would have given different results. For example, astroturf lobbying was excluded from the final assessment since all companies scored "unknown" for this category, leaving 16.7% of the framework unaccounted for. This omission reduces coverage, particularly since astroturf tactics are now absent from the results.

Some conceptual overlap was observed between "Affiliations with obstructive organisations" and "Symbolic communication through voluntary initiatives." as mentioned in Section 5.2.5. To test the impact of this overlap, a sensitivity check was performed by removing the "Symbolic communication" category and recalculated the typologies (Table 17). All companies shifted one level lower in their greenwashing classification (e.g., Airbus from "very high" to "high"), but the relative ranking of companies remained unchanged. This indicates that while absolute scores are sensitive to category inclusion, the comparative robustness of company rankings is stable.

Table 17: Sensitivity analysis for Framework for Assessing Lobbying-Related Greenwashing; baseline compared to exclusion of "Symbolic communication through voluntary initiatives"

Companies	Baseline	Share of 'likely greenwashing' (in %)	Without Symbolic communication through voluntary initiatives	Share of 'likely greenwashing' (in %)
Aegon	Moderate degree of greenwashing	40	Low degree of greenwashing	25
FrieslandCampina	High degree of greenwashing	60	Moderate degree of greenwashing	50
Airbus	Very high degree of greenwashing	80	High degree of greenwashing	75
Philips	High degree of greenwashing	60	Moderate degree of greenwashing	50
Ahold Delhaize	High degree of greenwashing	60	Moderate degree of greenwashing	50
AkzoNobel	Moderate degree of greenwashing	40	Low degree of greenwashing	25

5.4.3 External validity

This section reflect on the external validity of the findings and of the framework, looking at the generalisability and the applicability.

5.4.3.1 Generalisability

The case studies were selected using a criteria-based approach, which may introduce selection bias (Collier & Mahoney, 1996). Companies were first selected based on their presence in both the CDP and LobbyMap databases, and then to ensure representation across sectors. Lobbymap primarily lists large firms from sectors likely to be politically active in climate policy (InfluenceMap, n.d.-r), while the CDP includes only companies that voluntarily disclose climate-related information (CDP, n.d.-a). Consequently, the sample consisted exclusively of large corporations with a strong public record of climate communication. This means that results may not be directly generalisable to SMEs (Small and Medium-sized Enterprises) in the Netherlands. Nonetheless, focusing on large firms was appropriate for this study, as they are more likely to have the resources to engage in lobbying, and prioritising companies with substantial climate communication was justified given that corporate communication was the primary data source.

Additional selection criteria included prior accusations of greenwashing or high carbon emissions, which resulted in an overrepresentation of such cases in the sample. The greenwashing accusations were general in nature and not explicitly connected to lobbying. This selection approach means the sample may not fully reflect all large Dutch companies. The potential influence of these characteristics on the results was not formally assessed. Overall, the findings are considered broadly representative of large companies in the Netherlands, but they should be interpreted with these sampling limitations in mind.

To assess if the empirical findings can be generalised beyond the Netherlands, it is useful to compare the Dutch system of interest representation with that of other countries. The Netherlands has a neo-corporatist model, unlike the pluralist systems in countries such as the United States and Great Britain (Hanegraaff & Poletti, 2021). In corporatist systems, with close public-private sector ties, insider lobbying is more common (see Section 5.1.1). While in pluralist systems, lobbying often relies on outsider strategies, such as confrontational or denialist media campaigns (Vesa et al., 2020). The finding that Dutch companies display moderate to high levels of greenwashing, linked to insider strategies like obstructive trade associations, voluntary initiatives, and undisclosed policy influence, aligns with the characteristics of corporatist systems. In pluralist contexts, where lobbying is more media-oriented, the framework might detect less greenwashing, as the focus shifts towards outsider rather than insider lobbying tactics.

Therefore, within the European context, the empirical results are likely generalisable to other corporatist countries, but not to pluralist systems. Consistent with the findings of Vesa et al. (2022), who observe that some countries favour public, confrontational anti-climate strategies while others rely on quieter forms of opposition, the results are unlikely to apply in non-European contexts where negative outsider lobbying strategies are prevalent, such as the United States or Australia.

5.4.3.2 Applicability

The applicability of the framework is contingent on two aspects: the availability of accurate and extensive climate- and lobby-related corporate disclosures and the similarity of the lobby context with that of the Netherlands. This will be explained in the following paragraphs.

First, proper application of the framework requires access to a variety of corporate communication types (see Section 2.3.1, Table 5). Since the data sources used in the Dutch context are at least available in other European countries, the same data sources can be used. Outside of the EU, the framework could be applied if alternative data sources are available. This is expected to be the case in high-income countries such as Australia and the USA. In contexts where information is scarce, the framework becomes less applicable. This may particularly be the case in some low-income countries.

Second, in line with the reflection on the generalisability of the framework to other contexts, the developed framework may not sufficiently cover all relevant lobby behaviour that could lead to greenwashing in pluralist systems. Moreover, in contexts where different types of corporate influence are exerted which could be linked to less formal ways of influencing policy and bribery, the applicability of the developed framework is limited. Unless the framework is extended to include these aspects in the analysis.

5.5 Limitations

This section outlines the specific limitations of the research related to data , the developed framework, and the methodological process. While a broader set of limitations has already been discussed throughout this Discussion chapter and is summarised in Appendix D, the focus here is on key constraints that directly impact the interpretation of the findings that were not mentioned before.

5.5.1 The data

A central limitation lies in the availability, completeness, and scope of the data. Although efforts were made to ensure all information reflected the situation in 2022, some assumptions were unavoidable. For example, trade association memberships were taken from publicly available InfluenceMap data accessed between March and June 2025, and it was assumed that companies listed during this period were also members in 2022. This assumption may not always hold. Similarly, LobbyMap's real-time nature made it difficult to retrieve historical lobbying positions unless these were explicitly documented. The EU Transparency Register, which was a key data source, relies on self-declared information that may be incomplete, inconsistent, or selectively reported. These limitations mean that some lobbying activities or affiliations may have been overlooked or misrepresented, possibly impacting the outcomes of the framework.

Time constraints limited the scope of executive analysis to those in office during 2022, potentially overlooking former executives whose movement between the public and private sectors could have shed further light on revolving door dynamics. Finally, by focusing on the EU Transparency Register, the research did not account for lobbying activities in other jurisdictions such as the United States, even though many Dutch companies operate internationally. These two aspects could have lead to an underestimation of the degree of greenwashing.

5.5.2 The framework

The scoring system used for the framework application (see 'values' at the Codebook for Lobbying-related Greenwashing, Table 8 in Section 3.1.4) improves consistency but removes nuance by, for instance, treating single and multiple affiliations with obstructive organisations equally. This approach can obscure meaningful variation in the severity or breadth of misalignment.

The decision to use this scoring method was made for two main reasons. First, it aligns with the framework developed by Nemes et al. (2022), which facilitates the direct extension of their work. Using a different scoring system would make it more difficult to incorporate the findings from this research into their framework. Second, it enables cross-case comparability, as it allows the same categorical outcomes to be determined across the case studies.

5.5.3 The methodological process

The content analysis was labour-intensive, involving detailed review of corporate disclosures, secondary datasets, and qualitative sources. This approach provided depth but is challenging to scale.

The methodology is therefore limited in its scalability. All coding and scoring were conducted by a single researcher, which introduces the risk of subjectivity, despite efforts to apply criteria consistently.

Overall, these limitations, along with those outlined in Appendix D, are not expected to substantially affect the main findings of the research, although some caution is needed. For instance in applying the findings to all companies in the Netherlands, due to the selection bias in the sampling of case studies (see Section 5.4.3.1 and Appendix D) and concerning the potential biases that the data caused: not being able to assess all categories of lobbying with the available data could have underrepresented the actual outcomes. Even with these constraints, the framework and data already capture many lobby-related greenwashing behaviours and the systematic, reproduceable application of the framework supports the validity of the results.

Chapter 6 Conclusion

This chapter gives an answer to the main and (sub)questions of this research, given the limitations of this study. Moreover, it reflects on the relevance and implications of the main findings and covers areas for future research.

6.1 Answers to the research (sub-)questions

In response to the central research question—*to what extent does the climate lobbying behaviour of companies indicate firm-level greenwashing in the Netherlands?*—the findings of this study reveal that the companies examined exhibit moderate to high degrees of lobbying-related greenwashing. The Dutch companies engage in both direct and indirect lobbying on climate policy, yet their lobbying activities frequently diverge from their public climate commitments.

To study this misalignment, the study developed and applied a novel framework for assessing lobbying-related greenwashing, expanding on existing literature and the framework by Nemes et al. (2022). The focus was on identifying discrepancies between corporate climate commitments and indirect and direct lobbying.

To ground this analysis, the concepts of greenwashing and lobbying were first defined in the Theoretical Background (Chapter 2). Firm-level greenwashing was conceptualised as "an umbrella term for a variety of misleading communications and practices that intentionally or not, induce false positive perceptions of an organisation's environmental performance" (Nemes et al., 2022). Lobbying, meanwhile, was understood as the act of lawfully attempting to influence the design, implementation, execution and evaluation of public policies and regulations concerning climate change, administered by executive, legislative or judicial public officials.

A review of the literature revealed that several forms of lobbying can be linked to greenwashing. These include direct opposition to environmental regulation, affiliations with obstructive trade organisations, astroturf lobbying, symbolic support for voluntary climate initiatives while resisting binding rules, and exerting policy influence through undisclosed roles in regulatory or standard-setting bodies. These lobbying behaviours, though varied, share a common characteristic: they risk undermining the integrity of a company's publicly stated environmental goals. This was elaborated on in Chapter 2.4 and Chapter 2.5. This review of literature resulted in the Framework for Assessing Lobbying-related Greenwashing that was further applied in the thesis.

The results in Chapter 4 show that the six Dutch companies analysed exhibit primarily indirect lobbying behaviours, often through affiliations with trade associations that oppose or weaken ambitious climate policy. All six companies were linked to such obstructive industry groups, though these ties were generally not disclosed in their CDP responses. Although all companies endorsed voluntary climate initiatives, their lobbying activities did not appear to align with these commitments. Some companies also placed executives in roles with potential policy influence without clearly disclosing these positions, although undisclosed policy influence in standard-setting was rare. Direct lobbying by the companies themselves was less common and was generally aligned with their stated climate goals. Although no conclusive evidence of astroturf lobbying was found, the lack of transparency around numerous lobbying activities, especially those involving trade associations and voluntary initiatives, means that several cases of greenwashing could not be ruled out.

Qualitative data sources such as CDP, LobbyMap, the EU Transparency Register, and grey literature proved essential in identifying these gaps and inconsistencies. The CDP, corporate annual reports and company websites were used to assess companies own climate disclosures, which was contrasted with

data on corporate lobbying behaviour from LobbyMap, the EU Transparency Register and other grey literature sources to come to a conclusion on the alignment and thus the prevalence of lobby-related greenwashing. The multitude of data sources increased the explanatory power of the framework and increased internal validity. Using these data sources revealed many instances of lobby-related greenwashing that normally remain hidden.

Overall, the main findings were that the developed framework was useful in capturing different lobby-related greenwashing behaviours, and its application showed that the Dutch companies in the sample were all greenwashing ranging from a moderate to a very high extent, mostly related to their affiliation in trade associations and their involvement in voluntary initiatives. Interpreting these findings should take into consideration the limitations of this study, that were covered in Chapter 5.5 and Appendix D. However, these limitations are not expected to significantly affect the main findings of the outcome.

In sum, this thesis demonstrates that corporate lobbying behaviour is a significant yet often overlooked aspect of firm-level greenwashing. The findings show that even companies with ambitious climate commitments can undermine them through indirect lobbying activities that oppose or weaken climate policy. Reflecting on the problem statement, the results make clear that meaningful climate action requires companies to align their lobbying practices with their stated environmental goals. Without such alignment, their contribution to halting climate change remains severely limited.

6.2 Relevance and implications

6.2.1 Relevance

This research is relevant to scientific, societal, and industrial ecology domains as it addresses the pressing issue of corporate accountability in climate action. From a scientific perspective, it contributes to the literature on firm-level greenwashing by examining the underexplored dimension of lobbying behaviour (Contreras-Pacheco & Claasen, 2017). By shedding light on this neglected aspect, the study offers a more holistic understanding of the range of greenwashing practices that may persist. Socially, the study engages with the increasing public demand for transparency and corporate responsibility in combating climate change, directly engaging with the broader societal concerns about corporate influence in policymaking and its implications for equitable progress toward climate goals (OECD, 2022). Within industrial ecology, this research provides actionable insights into the systemic interactions between corporations, regulatory bodies, and stakeholders, shedding light on how lobbying practices can distort the pathways to sustainability (OECD, 2022).

6.2.2 Theoretical implications

This research contributes to the greenwashing literature by translating the concept of political spin into a measurable framework. While earlier studies recognised political spin as a greenwashing strategy (Contreras-Pacheco & Claasen, 2017; Nemes et al., 2022) this study is among the first to offer a practical method for identifying greenwashing through lobbying behaviour. This research adds to the academic knowledge by improving and expanding the analytical framework of Nemes et al. (2022) and empirically testing it in the context of the Netherlands.

While previous studies used a quantitative assessment to study greenwashing (Bernhagen et al., 2022; Frendy et al., 2024; Guo et al., 2020; Keresztúri et al., 2024; Lublóy et al., 2025; Yu et al., 2020), this research used a qualitative approach. Furthermore, this thesis provided in-depth insights into the lobbying-dimension of greenwashing, an overlooked dimension of greenwashing in academic literature. Compared to previous studies, this assessment gives much more detailed insight into the lobby behaviour of companies, without using proxies that are necessary to operationalise lobbying behaviour in quantitative studies, such as having an office in Brussels or focusing on solely direct lobby

behaviour (Bernhagen et al., 2022). The study broadens the scope of firm-level greenwashing by introducing corporate climate lobbying.

The vast variety of external data sources that were used to analyse misalignment of companies' climate claims with their lobby behaviour gives a more complete view of firm-level greenwashing. Using multiple sources increased the accuracy in the results, since more cases of misalignment could be uncovered.

By examining the lobbying behaviour of Dutch multinational companies, the study provides new empirical insight into a national context. It shows that lobbying-related greenwashing is present in the Netherlands, even though companies that have made seemingly strong climate commitments and proclaim to have sustainability at the core of their business.

This highlights the importance of integrating corporate lobby behaviour into theoretical models of corporate sustainability and greenwashing.

6.2.3 Practical implications

6.2.3.1 Implications for companies

The findings of this research may act as an eye-opener for companies, especially those that may not fully realise their indirect lobbying activities are at odds with their public climate commitments. Since companies often provide only limited insight into their direct and indirect lobbying in their CDP disclosures, stakeholders might assume that something is, intentionally or not, being left out. This lack of transparency can easily lead to doubts about the company's credibility and trigger accusations of greenwashing. The companies in this study, and others in similar positions, could take meaningful steps in response: by becoming more transparent about their lobbying efforts, working towards better alignment between what they say and what they do, and using tools like the framework in this research to reflect on and assess their own practices.

First, companies could place greater emphasis on transparency. CDP disclosures are often incomplete, and annual reports tend to provide little detail about political advocacy, making it difficult for stakeholders to understand where a company truly stands. This lack of clarity can create doubts: are companies intentionally withholding information to present themselves in a better light, or are they genuinely making efforts behind the scenes that simply go unreported? For example, some companies may be actively engaging with trade associations to shift their climate positions, or even considering leaving those whose views do not align with their own. Being more open about these actions would help clarify intentions and strengthen stakeholder trust.

Second, companies should strive for greater alignment between their publicly stated sustainability commitments and their lobby behaviour. As stakeholder expectations around climate accountability continue to rise, inconsistencies between communication and action are likely to face increasing scrutiny (the Global Standard on Responsible Climate Lobbying, n.d.). The findings of this research indicate that all companies in the sample were involved in moderate to very high levels of lobbying-related greenwashing, underscoring the need for improved coherence between environmental claims and political engagement. One meaningful step would be for companies to engage more critically with their trade associations, particularly when those associations advocate positions that conflict with the company's stated climate goals. Additionally, increased transparency regarding both direct and indirect political activities would contribute to greater accountability. Establishing a clear engagement strategy that outlines how the company will respond when affiliated organisations are misaligned with its climate position could enhance stakeholder trust and reinforce the credibility of the company's climate commitments. Companies could commit to Responsible Climate Lobbying and publish a lobby report

yearly, as is advised by the 'Global Standard on Responsible Climate Lobbying' (the Global Standard on Responsible Climate Lobbying, n.d.)

Third, companies could apply the Framework for Assessing Lobbying-Related Greenwashing as a tool for self-assessment. Doing so would allow them to critically reflect on their political engagement and identify potential inconsistencies between their environmental communication and actual lobbying behaviour. This kind of internal review could support more coherent and credible sustainability strategies, while also helping to proactively address stakeholder concerns around transparency and integrity.

6.2.3.2 Implications for governmental bodies and policy implications

Also for governmental bodies there are implications because of the results of this research. Several reforms could help address the transparency gaps and potential for lobbying-related greenwashing identified in this study. These include strengthening of the EU transparency register, developing clear standards for lobbying disclosure and monitoring trade associations, voluntary initiatives and roles of executives.

The EU transparency register is insufficient in easily judging the positions of the companies or trade associations on climate legislation. In order to find said positions, one has to do a deep dive into the data. Recent developments in the EU have already resulted in the expansion of the EU transparency register to also include meetings with European officials or Cabinet member, Commissioners or Directors-generals that hold "management functions" (Corporate Europe Observatory & LobbyControl, n.d.-a). However, more strengthening is needed, for instance by broadening the coverage of what companies should disclose and making clearer the links between companies and trade associations. Now, some companies disclose their membership(s) in European or national trade associations themselves, however a complete coverage of the affiliations of companies is needed to really scrutinise a company's behaviour. Moreover, an easier way to see the positions of the organisations on the main EU files that they target would improve the ability to the public to assess the positions companies and organisations alike take in policy discussions.

Furthermore, lobbying transparency could be integrated in main sustainability reporting standards. In Europe, the Corporate Social Responsibility Directive (CSRD) covers political engagement, however companies only have to report on this if lobbying is a material topic for them (European Union, 2022). The findings of this thesis suggest that climate lobbying is significant for all companies in the sample, so making (climate) lobbying mandatory in for instance the CSRD would improve transparency.

Furthermore, in line with the recommendation of the United Nations high-level expert group on the net zero emissions commitments of non-state entities (United Nations, 2022),,companies need to move from voluntary initiatives to requirements that are regulated for their climate commitments. To facilitate this, the global level playing field should be levelled up, to include assurance on climate claims made. More stringent legislation and reporting in this regard is needed.

Last, regulators could assess whether trade associations and companies are clear about their affiliation. This also holds for executives in multinational companies; if these hold a position in an organisation in which they could influence policy, this should be reported on.

6.2.3.3 Implications for NGO

NGOs and watchdogs already scrutinise the lobby behaviour of companies (Corporate Europe Observatory, n.d.). The developed Framework for Assessing Lobby-related Greenwashing could facilitate this, by providing a systematic and practical tool to assess companies' lobby behaviour and its

alignment with sustainability claims. NGOs could then move beyond broad accusation to evidence-based claims about greenwashing.

The NGOs could leverage the findings to call for clearer and more complete disclosure of companies' lobby behaviour, which could targets regulatory institutions and companies.

NGOs could also play a key role in holding companies publicly accountable for the contradictions identified in this research. By drawing attention to the gap between climate commitments and lobbying behaviour, they can increase reputational pressure and challenge the legitimacy of companies' environmental claims. In response, companies may be more motivated to improve transparency and align their actions with their stated values, particularly if they wish to protect their reputation and maintain a credible green image.

6.3 Future research

This study presents a novel framework to assess lobbying-related greenwashing and applies it to a sample of selected Dutch companies. The findings provide new insights into the alignment between corporate climate commitments and (in)direct lobbying behaviour and what kind of lobby behaviour is mostly related to greenwashing. However, several avenues remain for future research, which follow from the study's limitations. These are elaborated on below.

6.3.1 Validation of the framework and its categories through external input

Some framework categories could not be fully assessed due to limited or unknown data (e.g. astroturf lobbying, undisclosed influence). In addition, the current categories may not cover all relevant lobbying behaviours (UN Global Compact, 2013; see also Table 3 in Section 2.2.3) and there may be overlap in how certain categories are coded (see Sections 5.2.5 and 5.4.3). Future research should aim to validate both the framework categories and their outcomes through expert interviews (e.g. with organisations such as Corporate Europe Observatory (n.d.)) and company representatives. This would help determine whether the framework remains robust despite missing data for certain categories, overlaps in category coding, or the absence of astroturf lobbying. It could also clarify whether additional lobbying behaviours should be included in the framework.

6.3.2 Expansion of case studies

Due to selection bias, the current sample may not be fully representable of all Dutch companies (see Section 5.4.3.1). Expanding the Dutch case studies could remediate this. This should include companies without prior accusations of greenwashing, those with strong environmental performance, and a broader range of sectors, provided that the necessary data sources are available. Such expansion would help determine whether the patterns observed in this thesis also appear in a more diverse sample. A broader scope could also include international case studies. Within Europe, this could test whether similar patterns emerge in a shared regulatory context. Beyond Europe, it could reveal how different regulatory environments influence lobbying-related greenwashing. Larger samples may also enable industry-specific conclusions, for example whether energy-intensive industries engage in this type of greenwashing more frequently, as suggested by this study

6.3.3 Weighting and an extension of the scoring system of the framework

As noted in Section 5.2.4, weighting remains a limitation, as it introduces subjectivity even when following the method used by Nemes et al. (2022). Future research should assess whether some categories of the framework exert more influence on policy outcomes than others, depending on the type and intensity of lobbying. Then, these categories should have a larger weight than the others when drawing company-level conclusions.

The current scoring system does not capture differences in the degree of greenwashing within a single category. At present, it uses four values: yes, likely, no, and unknown. This means that a company supporting only obstructive trade associations is scored the same as one that supports a single obstructive association but otherwise engages in pro-climate lobbying (as mentioned in Section 5.5.2). Future research could address this by introducing a more nuanced measure. For instance, the proportion of pro- versus anti-climate lobbying could be calculated, taking into account the monetary value of trade association memberships or other forms of support. This could complement the existing scoring system and provide a clearer picture of category-specific differences in greenwashing between companies.

Bibliography

Aegon. (2023). *Aegon Integrated Annual Report 2022*.

https://www.aegon.com/sites/default/files/siteassets/2023/iar-2022/aegon-integrated-

annual-report-2022.pdf

Aegon. (2024). *Aegon Integrated Annual Report 2023*.

https://www.aegon.com/system/files/file/2024-04/aegon-integrated-annual-report-2023.pdf

Aegon Global. (n.d.-a). *Our company*. Aegon Group Corporate Website | Aegon. Retrieved 1 April

2025, from https://www.aegon.com/about/our-company

Aegon Global. (n.d.-b). *Our strategy*. Aegon Group Corporate Website | Aegon. Retrieved 1 April

2025, from https://www.aegon.com/about/strategy

Ahold Delhaize. (n.d.). *About*. Retrieved 29 May 2025, from https://www.aholddelhaize.com/about/

Ahold Delhaize. (2023). *Local matters. Ahold Delhaize Annual Report 2022*.

https://www.aholddelhaize.com/investors/annual-reports/2022/

Airbus. (2023). *Progressing with Purpose. Airbus Annual Report 2022*.

Airbus. (2024, July 31). *Products and services*. https://www.airbus.com/en/products-services

AkzoNobel. (2023). *Report 2022 AkzoNobel*. https://www.akzonobel.com/content/dam/akzonobel-

corporate/global/en/investor-relations-images/result-center/archive-annual-reports/2029-

2020/Akzonobel-annual-report-2022.pdf

Anastasiadis, S. (2014). Toward a View of Citizenship and Lobbying: Corporate Engagement in the

Political Process. *Business & Society*, *53*(2), 260–299.

https://doi.org/10.1177/0007650313483495

ASML. (2023). *ASML Annual report 2022*. https://edge.sitecorecloud.io/asmlnetherlaaea-asmlcom-

prd-5369/media/project/asmlcom/asmlcom/asml/files/investors/financial-results/a-

results/2022/2022-annual-report-based-on-us-gaap-jder53.pdf

Bansal, P., & Clelland, I. (2004). Talking Trash: Legitimacy, Impression Management, and Unsystematic Risk in the Context of the Natural Environment. *The Academy of Management Journal*, *47*(1), 93–103. https://doi.org/10.2307/20159562

Bauer, E. (2024). The carrot and stick approach: Exploring the advantages and limits of the EU's transparency register from a practitioner's point of view. *Interest Groups & Advocacy*, *13*(4), 437–456. https://doi.org/10.1057/s41309-024-00225-7

Belli, S. S., & Beyers, J. (2024). The Revolving Door and Access to the European Commission: Does the Logic of Influence Prevail? *JCMS: Journal of Common Market Studies*, *62*(1), 186–204. https://doi.org/10.1111/jcms.13486

Berliner, D., & Prakash, A. (2015). "Bluewashing" the Firm? Voluntary Regulations, Program Design, and Member Compliance with the United Nations Global Compact. *Policy Studies Journal*, *43*(1), 115–138. https://doi.org/10.1111/psj.12085

Bernhagen, P., Kollman, K., & Patsiurko, N. (2022). Beyond lobbying: The political determinants of adopting corporate social responsibility frameworks in the European Union and the USA. *Interest Groups & Advocacy*, *11*(3), 373–398. https://doi.org/10.1057/s41309-022-00155-2

Berrone, P. (2016). *Green Lies: How Greenwashing Can Destroy a Company (and how to Go Green Without the Wash)*. CreateSpace Independent Publishing Platform.

Brulle, R. J. (2018). The climate lobby: A sectoral analysis of lobbying spending on climate change in the USA, 2000 to 2016. *Climatic Change*, *149*(3), 289–303. https://doi.org/10.1007/s10584-018-2241-z

Bruycker, I. D., & Beyers, J. (2019). Lobbying strategies and success: Inside and outside lobbying in European Union legislative politics. *European Political Science Review*, *11*(1), 57–74. https://doi.org/10.1017/S1755773918000218

Bruycker, I. D., & Colli, F. (2023). Affluence, congruence, and lobbying success in EU climate policy. *Journal of Public Policy*, *43*(3), 512–532. https://doi.org/10.1017/S0143814X23000120

Bryan, K. (2024, October 22). Carbon credit standards body defends policies after former director

    charged with fraud. *Financial Times*. https://www.ft.com/content/ba6acac8-994d-4f63-a95c-

    8661be9bcdf0

Catola, M., & D'Alessandro, S. (2020). Market competition, lobbying influence and environmental

    externalities. *European Journal of Political Economy*, *63*, 101886.

    https://doi.org/10.1016/j.ejpoleco.2020.101886

CDP. (n.d.-a). *About CDP*. About CDP. Retrieved 5 January 2025, from

    https://www.cdp.net/en/info/about-us

CDP. (n.d.-b). *CDP* [CDP]. Responses. Retrieved 5 January 2025, from

    https://www.cdp.net/en/responses?filters%5Bcountries%5D%5B%5D=Netherlands&filters%5

    Bprogrammes%5D%5B%5D=Investor&filters%5Bstatuses%5D%5B%5D=Submitted&filters%5B

    years%5D%5B%5D=2023&page=2&per_page=5&queries%5Bname%5D=&sort_by=project_ye

    ar&sort_dir=desc

CDP. (2023). *CDP Climate Change Questionnaire Responses 2023* [Dataset].

CDP. (2024a). *CDP 2023 disclosure data factsheet*. https://www.cdp.net/en/companies/cdp-2023-

    disclosure-data-factsheet

CDP. (2024b). *What CDP does*. https://www.cdp.net/en/info/about-us/what-we-do

Climate Champions. (n.d.). *Race to Zero*. Retrieved 29 May 2025, from

    https://www.climatechampions.net/campaigns/race-to-zero/

Collier, D., & Mahoney, J. (1996). Insights and Pitfalls: Selection Bias in Qualitative Research. *World

    Politics*, *49*(1), 56–91. https://doi.org/10.1353/wp.1996.0023

Contreras-Pacheco, O., & Claasen, C. (2017). Fuzzy reporting as a way for a company to greenwash:

    Perspectives from the Colombian reality. *Problems and Perspectives in Management*, *15*(2),

    525–535. https://doi.org/10.21511/ppm.15(si).2017.06

Cornelissen, J. (2020). *Corporate Communication: A Guide to Theory and Practice*. SAGE.

Corporate Europe Observatory. (n.d.). *What we do | Corporate Europe Observatory*. Retrieved 10

August 2025, from https://corporateeurope.org/en/what-we-do

Corporate Europe Observatory, Friends of the Earth Europe, & Food and Water Action Europe. (2021,

October). *Stop the revolving door: Fossil fuel policy influencers*.

https://fossilfreepolitics.org/wp-content/uploads/2024/05/61764f45a4af89971c40baa5_FFP-

revlolving-doors-research-background.pdf

Corporate Europe Observatory, & Lobby Control. (n.d.). *Disclaimer | lobbyfacts*. Retrieved 31 March

2025, from https://www.lobbyfacts.eu/disclaimer

Corporate Europe Observatory, & LobbyControl. (n.d.-a). *AEGON N.V. | lobbyfacts*. Retrieved 2 April

2025, from https://www.lobbyfacts.eu/datacard/aegon-nv?rid=627192514539-08

Corporate Europe Observatory, & LobbyControl. (n.d.-b). *Search | lobbyfacts*. Retrieved 24 June 2025,

from https://www.lobbyfacts.eu/

De Freitas Netto, S. V., Sobral, M. F. F., Ribeiro, A. R. B., & Soares, G. R. D. L. (2020). Concepts and

forms of greenwashing: A systematic review. *Environmental Sciences Europe*, *32*(1), 19.

https://doi.org/10.1186/s12302-020-0300-3

Den Hond, F., Rehbein, K. A., De Bakker, F. G. A., & Lankveld, H. K. (2014). Playing on Two

Chessboards: Reputation Effects between Corporate Social Responsibility (CSR) and

Corporate Political Activity (CPA). *Journal of Management Studies*, *51*(5), 790–813.

https://doi.org/10.1111/joms.12063

Dinan, W., Esteves, V., Harkins, S., & Hills, S. (2025). Climate dissociations: Trade associations, energy

policy and climate communications in Europe. *PLOS Climate*, *4*(1), e0000467.

https://doi.org/10.1371/journal.pclm.0000467

DSM. (2023). *Royal DSM Integrated Annual Report 2022*.

Eng, N., Troy, C. L. C., & Bortree, D. S. (2023). Symbolic and substantive legitimation: Examining

corporate commitments to sustainable development goal 12. *Journal of Communication

Management*, *28*(1), 74–92. https://doi.org/10.1108/JCOM-06-2022-0075

Errichiello, G., Falcone, P. M., & Popoyan, L. (2025). Navigating climate policy: The influence of

lobbying trends and narratives in Europe. *Environmental Science & Policy*, *163*, 103974.

https://doi.org/10.1016/j.envsci.2024.103974

European Commission. (n.d.-a). *Conditions on contacts with EU institutions—European Union*.

Retrieved 31 March 2025, from https://transparency-register.europa.eu/conditions-contacts-

eu-institutions_en

European Commission. (n.d.-b). *Search the register—European Union*. Transparency Register.

Retrieved 8 January 2025, from https://transparency-register.europa.eu/searchregister-or-

update/search-register_en

European Commission. (2023). *Special Eurobarometer 538, Climate Change, the Netherlands*.

https://europa.eu/eurobarometer/surveys/detail/2954

European Commission. (2025, January 23). *Transparency Register*. https://transparency-

register.europa.eu/index_en

European Insurance and Occupational Pensions Authority. (n.d.). *Solvency II - EIOPA*. Retrieved 2 April

2025, from https://www.eiopa.europa.eu/browse/regulation-and-policy/solvency-ii_en

European Union. (n.d.-a). *Ahold Delhaize organisation detail*. Retrieved 29 May 2025, from

https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_en

European Union. (n.d.-b). *AkzoNobel organisation detail*. Retrieved 4 June 2025, from

https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_en

European Union. (n.d.-c). *Philips organisation detail*. Retrieved 22 May 2025, from

https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_en

European Union. (2022). *Directive—2022/2464—EN - CSRD Directive—EUR-Lex.* https://eurlex.

europa.eu/eli/dir/2022/2464/oj/eng

European Union. (2025). *Airbus organisation detail*. https://transparency-

register.europa.eu/searchregister-or-update/organisation-detail_en

Fagan-Watson, B., Elliott, B., & Watson, T. (2015). *Lobbying by Trade Associations on EU Climate Policy* [Project report]. University of Westminster. http://www.psi.org.uk/site/project_detail/lobbying_by_trade_associations_on_eu_climate_policy

Favotto, A., & Kollman, K. (2021). Mixing business with politics: Does corporate social responsibility end where lobbying transparency begins? *Regulation & Governance*, *15*(2), 262–279. https://doi.org/10.1111/rego.12275

Frendy, Oshika, T., & Koike, M. (2024). Environmental greenwashing in Japan: The roles of corporate governance and assurance. *Meditari Accountancy Research*, *32*(7), 266–295. https://doi.org/10.1108/MEDAR-11-2023-2216

FrieslandCampina. (n.d.-a). *Friesland Campina—Sustainability*. Retrieved 2 April 2025, from https://www.frieslandcampina.com/sustainability/

FrieslandCampina. (n.d.-b). *FrieslandCampina—About us*. Retrieved 2 April 2025, from https://www.frieslandcampina.com/about-us/

FrieslandCampina. (2023). *A new Day—Annual Report Royal FrieslandCampina N.V. 2022*.

Gemzu. (n.d.). *Leden*. Retrieved 2 April 2025, from https://www.gemzu.nl/paginas/openbaar/leden-gemzu/leden-gemzu

Gentile, G., & Gupta, J. (2025). Orchestrating the narrative: The role of fossil fuel companies in delaying the energy transition. *Renewable and Sustainable Energy Reviews*, *212*, 115359. https://doi.org/10.1016/j.rser.2025.115359

Guo, T., Zha, G., Lee, C. L., & Tang, Q. (2020). Does corporate green ranking reflect carbon-mitigation performance? *Journal of Cleaner Production*, *277*, 123601. https://doi.org/10.1016/j.jclepro.2020.123601

Haffar, M., & Searcy, C. (2018). The use of context-based environmental indicators in corporate reporting. *Journal of Cleaner Production*, *192*, 496–513. https://doi.org/10.1016/j.jclepro.2018.04.202

Hall, G., Culhane, T., & Roberts, J. T. (2024). Climate coalitions and anti-coalitions: Lobbying across

    state legislatures in the United States. *Energy Research & Social Science*, *113*, 103562.

    https://doi.org/10.1016/j.erss.2024.103562

Hanegraaff, M., & Poletti, A. (2021). The Rise of Corporate Lobbying in the European Union: An

    Agenda for Future Research. *JCMS: Journal of Common Market Studies*, *59*(4), 839–855.

    https://doi.org/10.1111/jcms.13132

Hillman, A. J., & Hitt, M. A. (1999). Corporate Political Strategy Formulation: A Model of Approach,

    Participation, and Strategy Decisions. *The Academy of Management Review*, *24*(4), 825–842.

    https://doi.org/10.2307/259357

Hoffman, A., & Woody, J. (2008, March 25). *Climate Change: What's Your Business Strategy?*

    https://www.semanticscholar.org/paper/Climate-Change%3A-What's-Your-Business-Strategy-

    Hoffman-Woody/4a07a3aad120d9c933ddb7265b14bbbc24727a0a?utm_source=consensus

Hsieh, H.-F., & Shannon, S. E. (2005). Three Approaches to Qualitative Content Analysis. *Qualitative*

    Health Research, *15*(9), 1277–1288. https://doi.org/10.1177/1049732305276687

InfluenceMap. (n.d.-a). *About our Scores*. Retrieved 6 January 2025, from

    https://lobbymap.org/page/About-our-Scores

InfluenceMap. (n.d.-b). *Aegon*. Retrieved 2 April 2025, from https://lobbymap.org/company/Aegon-

    4c45a23a3b349693b873d1f9509accda

InfluenceMap. (n.d.-c). *Ahold Delhaize*. Retrieved 29 May 2025, from

    https://lobbymap.org/company/Ahold-Delhaize-f5405509a77ccd0e806da4f9809ad69a

InfluenceMap. (n.d.-d). *Airbus Group*. Retrieved 15 May 2025, from

    https://lobbymap.org/company/Airbus-Group

InfluenceMap. (n.d.-e). *AkzoNobel*. Retrieved 4 June 2025, from

    https://lobbymap.org/company/AkzoNobel-5cac54004a0ef3484a8a2fccabc7dcf9

InfluenceMap. (n.d.-f). *American Council of Life Insurers*. Retrieved 2 April 2025, from

https://lobbymap.org/influencer/American-Council-of-Life-Insurers-

e6bf911e7e5e79cf65a008db99901d74

InfluenceMap. (n.d.-g). *BusinessEurope*. Retrieved 2 April 2025, from

https://lobbymap.org/influencer/Business-Europe

InfluenceMap. (n.d.-h). *Companies*. Retrieved 6 January 2025, from

https://europe.influencemap.org/index.html

InfluenceMap. (n.d.-i). *Consumer Goods Forum*. Retrieved 2 June 2025, from

https://lobbymap.org/influencer/Consumer-Goods-Forum-

a3a0d6f313adcd3520e7c7caac6a920e

InfluenceMap. (n.d.-j). *Dutch Employers' Federation (VNO-NCW)*. Retrieved 29 May 2025, from

https://lobbymap.org/influencer/VNO-NSW-4ea76f0bea9dbbbf5477ee5d502cfa00

InfluenceMap. (n.d.-k). *EuroCommerce*. Retrieved 29 May 2025, from

https://lobbymap.org/influencer/EuroCommerce-312444fab2f35fae0d76fdac394f557b

InfluenceMap. (n.d.-l). *European Brands Association (AIM)*. Retrieved 22 May 2025, from

https://lobbymap.org/influencer/European-Brands-Association-AIM-

9a5da0cab247a61e6843487120cd3d48

InfluenceMap. (n.d.-m). *European Dairy Association (EDA)*. Retrieved 8 August 2025, from

https://lobbymap.org/influencer/European-Dairy-Assocation-EDA-

ec5ac70f81cda450816ab31d156b89cc

InfluenceMap. (n.d.-n). *European Livestock Voice*. Retrieved 8 August 2025, from

https://lobbymap.org/influencer/European-Livestock-Voice-

295ee0029221213f3d414e31d1192f00

InfluenceMap. (n.d.-o). *FrieslandCampina*. Retrieved 8 August 2025, from

https://lobbymap.org/company/Friesland-Campina-6891c53751195867ed637eeec69ad0a1

InfluenceMap. (n.d.-p). *Home*. Retrieved 31 March 2025, from https://influencemap.org/index.html

InfluenceMap. (n.d.-q). *International Swaps and Derivatives Association (ISDA)*. Retrieved 2 April

2025, from https://lobbymap.org/influencer/International-Swaps-and-Derivatives-

Association-ISDA-4d55f929138d3513944818ab2b62f017

InfluenceMap. (n.d.-r). *LobbyMap Methodology (new)*. Retrieved 31 March 2025, from

https://lobbymap.org/briefing/LobbyMap-Methodology-24422

InfluenceMap. (n.d.-s). *LobbyMap Scores*. Retrieved 7 January 2025, from

https://lobbymap.org/LobbyMapScores

InfluenceMap. (n.d.-t). *Philips*. Retrieved 19 May 2025, from

https://lobbymap.org/company/Koninklijke-Philips-NV-

9fae8bd29bb489c3207a13ebd718865d

InfluenceMap. (2016). *BusinessEurope's narrow climate change vision*.

https://influencemap.org/report/BusinessEurope-s-narrow-climate-change-vision-

7331fde8a1d35e1ee2e927309d1d53c7

InfluenceMap. (2021, November). *Corporate Climate Policy Footprint*.

https://influencemap.org/report/The-Carbon-Policy-Footprint-Report-2021-

670f36863e7859e1ad7848ec601dda97

InfluenceMap. (2024, August). *Airbus Scorecard*.

https://ca100.influencemap.org/livescorecard/Airbus-Scorecard-37407

InfluenceMap. (2025, March). *InfluenceMap Carbon Majors: 2023 Data Update*. Influencemap.

https://influencemap.org/briefing/The-Carbon-Majors-Database-2023-Update-31397

IPCC. (2022). *Climate Change 2022 – Impacts, Adaptation and Vulnerability: Working Group II

Contribution to the Sixth Assessment Report of the Intergovernmental Panel on Climate

Change*. Cambridge University Press. https://doi.org/10.1017/9781009325844

Kaplan, R., Levy, D. L., Rehbein, K., & Richter, B. K. (2022). *Does Corporate Lobbying Benefit Society?*

Keresztúri, J. L., Berlinger, E., & Lublóy, Á. (2024). Environmental policy and stakeholder engagement:

Incident-based, cross-country analysis of firm-level greenwashing practices. *Corporate Social*

Responsibility and Environmental Management, *32*(1), 192–211.

https://doi.org/10.1002/csr.2945

Kollman, K. (1998). *Outside Lobbying: Public Opinion and Interest Group Strategies*. Princeton

University Press.

Kuckartz, U. (with Radiker, S.). (2023). *Qualitative Content Analysis: Methods, Practice and Software.*

(2nd ed.). Sage Text UK.

Leippold, M., Sautner, Z., & Yu, T. (2024). Corporate Climate Lobbying. *SSRN Electronic Journal*.

https://doi.org/10.2139/ssrn.4711812

Li, W., Li, W., Seppänen, V., & Koivumäki, T. (2022). Effects of greenwashing on financial performance:

Moderation through local environmental regulation and media coverage. *Business Strategy*

and the Environment, *32*(1), 820–841. https://doi.org/10.1002/bse.3177

lobbyfacts. (n.d.). *Royal FrieslandCampina*. Retrieved 2 April 2025, from

https://www.lobbyfacts.eu/datacard/royal-frieslandcampina?rid=29006196329-63

Lowery, D. (2013). Lobbying influence: Meaning, measurement and missing. *Interest Groups &*

Advocacy, *2*(1), 1–26. https://doi.org/10.1057/iga.2012.20

Lublóy, Á., Keresztúri, J. L., & Berlinger, E. (2025). Quantifying firm-level greenwashing: A systematic

literature review. *Journal of Environmental Management*, *373*, 123399.

https://doi.org/10.1016/j.jenvman.2024.123399

Lyon, T. P., & Maxwell, J. W. (2004). Astroturf: Interest Group Lobbying and Corporate Strategy.

Journal of Economics & Management Strategy, *13*(4), 561–597.

https://doi.org/10.1111/j.1430-9134.2004.00023.x

Lyon, T. P., & Maxwell, J. W. (2011). Greenwash: Corporate Environmental Disclosure under Threat of

Audit. *Journal of Economics & Management Strategy*, *20*(1), 3–41.

https://doi.org/10.1111/j.1530-9134.2010.00282.x

Lyon, T. P., & Montgomery, A. W. (2015). The Means and End of Greenwash. *Organization &*

Environment, *28*(2), 223–249. https://doi.org/10.1177/1086026615575332

Marquis, C., Toffel, M. W., & Zhou, Y. (2016). Scrutiny, Norms, and Selective Disclosure: A Global Study of Greenwashing. *Organization Science*, *27*(2), 483–504. https://doi.org/10.1287/orsc.2015.1039

McKay, A. (2012). Negative Lobbying and Policy Outcomes. *American Politics Research*, *40*(1), 116–146. https://doi.org/10.1177/1532673X11413435

Meng, K. C., & Rode, A. (2019). The social cost of lobbying over climate policy. *Nature Climate Change*, *9*(6), 472–476. https://doi.org/10.1038/s41558-019-0489-6

Milieudefensie. (n.d.). *Dit is waarom Ahold op onze lijst van grote vervuilers staat* [Nieuwsbericht]. Milieudefensie. Retrieved 5 August 2025, from https://milieudefensie.nl/actueel/dit-is-waarom-ahold-delhaize-op-onze-lijst-van-grote-vervuilers-staat?

Molen, F. van der. (2025, July 17). Reclamewaakhond: "Campina misleidt op verpakkingen over duurzaamheid". *Duurzaam Ondernemen*. https://www.duurzaam-ondernemen.nl/reclamewaakhond-campina-misleidt-over-duurzaamheid/

Nemes, N., Scanlan, S. J., Smith, P., Smith, T., Aronczyk, M., Hill, S., Lewis, S. L., Montgomery, A. W., Tubiello, F. N., & Stabinsky, D. (2022). An Integrated Framework to Assess Greenwashing. *Sustainability*, *14*(8), 4431. https://doi.org/10.3390/su14084431

NLR and SEO. (2025, February). *Roadmap—Destination 2050*. https://www.destination2050.eu/roadmap/

OECD. (2021). *Lobbying in the 21st Century: Transparency, Integrity and Access*. OECD. https://doi.org/10.1787/c6d8eff8-en

OECD. (2022). *Regulating Corporate Political Engagement Trends, challenges and the role for investors*. OECD Public Governance Policy Papers No.13. https://www.unpri.org/download?ac=15729

Olson, M. (1965). *The Logic of Collective Action: Public Goods and the Theory of Groups.* Harvard University Press.

Oltarzhevskyi, D. O. (2019). Typology of contemporary corporate communication channels. *Corporate Communications*, *24*(4), 608–622. https://doi.org/10.1108/CCIJ-04-2019-0046

Palazzo, G., & Scherer, A. G. (2006). Corporate Legitimacy as Deliberation: A Communicative Framework. *Journal of Business Ethics*, *66*(1), 71–88. https://doi.org/10.1007/s10551-006-9044-2

Philips. (n.d.). *Marnix van Ginneken, Executive Vice President and Chief ESG & Legal Officer, Royal Philips*. Philips. Retrieved 22 May 2025, from https://www.philips.com/a-w/about/executive-committee/marnix-van-ginneken.html

Philips. (2023). *Committed to improving people's health and well-being. Philips Annual Report 2022*.

Rocchi, C. (2022). Climate Protagonists? Strategic Misrepresentation and Corporate Resistance to Climate Legislation. *Stanford Law Review*, *74*, 1153.

Russo, M. V., & Harrison, N. S. (2005). Organizational Design and Environmental Performance: Clues From the Electronics Industry. *Academy of Management Journal*, *48*(4), 582–593. https://doi.org/10.5465/amj.2005.17843939

SAI Platform. (2025, May 7). *SAI Platform—Sustainable Agriculture Initiative Platform*. SAI Platform. https://saiplatform.org/

Schneider, C. (2023). *Your favourite dairy product?*

Science Based Targets Initiative. (n.d.). *SBTi Monitoring Report 2023—Science Based Targets Initiative*. Retrieved 12 May 2025, from https://sciencebasedtargets.org/reports/sbti-monitoring-report-2023

Science Based Targets Initiative. (2022, October). *Science-based targets initiative certificate, Royal Philips N.V.*

Seawright, J., & Gerring, J. (2008). Case Selection Techniques in Case Study Research: A Menu of Qualitative and Quantitative Options. *Political Research Quarterly*, *61*(2), 294–308. JSTOR.

Seele, P., & Gatti, L. (2017). Greenwashing Revisited: In Search of a Typology and Accusation-Based

Definition Incorporating Legitimacy Strategies. *Business Strategy and the Environment*, *26*(2),

239–252. https://doi.org/10.1002/bse.1912

Seele, P., & Schultz, M. D. (2022). From Greenwashing to Machinewashing: A Model and Future

Directions Derived from Reasoning by Analogy. *Journal of Business Ethics*, *178*(4), 1063–1089.

https://doi.org/10.1007/s10551-022-05054-9

Silva, M. (2019). The European Union's Revolving Door Problem. In D. Dialer & M. Richter (Eds.),

Lobbying in the European Union: Strategies, Dynamics and Trends (pp. 273–289). Springer

International Publishing. https://doi.org/10.1007/978-3-319-98800-9_20

Smerecnik, K. R., & and Renegar, V. R. (2010). Capitalistic Agency: The Rhetoric of BP's Helios Power

Campaign. *Environmental Communication*, *4*(2), 152–171.

https://doi.org/10.1080/17524031003760879

Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of*

Management Review, *20*(3), 571–610. https://doi.org/10.2307/258788

The Geneva Association. (n.d.). *The Geneva Association webpage*. The Geneva Association. Retrieved

2 April 2025, from https://www.genevaassociation.org/

The Geneva Association. (2022, June 3). *Geneva Association General Assembly appoints 4 new Board*

members; organisation becomes a supporting institution to UNEP-FI's Principles for

Sustainable Insurance. The Geneva Association.

https://www.genevaassociation.org/news/press-releases/new-board-members-PSI-june-

2022

The Global Goals. (n.d.). *Goal 13: Climate action*. The Global Goals. Retrieved 12 May 2025, from

https://globalgoals.org/goals/13-climate-action/

the Global Standard on Responsible Climate Lobbying. (n.d.). Responsible climate lobbying: The

global standard. *Responsible Climate Lobbying: The Global Standard*. Retrieved 10 August

2025, from https://climate-lobbying.com/about/

Toukabri, M., & Youssef, M. A. M. (2023). Climate change disclosure and sustainable development

goals (SDGs) of the 2030 agenda: The moderating role of corporate governance. *Journal of*

Information, Communication & Ethics in Society, *21*(1), 30–62. https://doi.org/10.1108/JICES-

02-2022-0016

UN Global Compact. (n.d.-a). *Business Ambition for 1.5°C*. Retrieved 20 May 2025, from

https://unglobalcompact.org/

UN Global Compact. (n.d.-b). *The Ten Principles*. Retrieved 16 June 2025, from

https://unglobalcompact.org/what-is-gc/mission/principles

UN Global Compact, World Resources Institute, United Nations Global Compact, United Nations

Environment Programme, & World Wildlife Fund. (2013). *The Guide for Responsible*

Corporate Engagement in Climate Policy | UN Global Compact.

https://unglobalcompact.org/library/501

United Nations. (2022). *Integrity Matters: Net-Zero Emissions Commitments of Non-State Entities*.

United Nations; United Nations. https://www.un.org/en/climatechange/high-level-expert-

group

Vesa, J., Gronow, A., & Ylä-Anttila, T. (2020). The quiet opposition: How the pro-economy lobby

influences climate policy. *Global Environmental Change*, *63*, 102117.

https://doi.org/10.1016/j.gloenvcha.2020.102117

Walker, K., & Wan, F. (2012). The Harm of Symbolic Actions and Green-Washing: Corporate Actions

and Communications on Environmental Performance and Their Financial Implications. *Journal*

of Business Ethics, *109*(2), 227–242. https://doi.org/10.1007/s10551-011-1122-4

Wen, Y. (2024). Informational lobbying, information asymmetry, and the adoption of the ride-hailing

model policy in the U.S. States. *Business and Politics*, *26*(3), 330–361.

https://doi.org/10.1017/bap.2024.1

Yu, E. P., Luu, B. V., & Chen, C. H. (2020). Greenwashing in environmental, social and governance

disclosures. *Research in International Business and Finance*, *52*, 101192.

https://doi.org/10.1016/j.ribaf.2020.101192

Zioło, M., Bąk, I., & Spoz, A. (2024). Literature review of greenwashing research: State of the art.

Corporate Social Responsibility and Environmental Management, *31*(6), 5343–5356.

https://doi.org/10.1002/csr.2842

Appendix A

Please refer to the Excel file "Appendix A; Framework" for the application of the Framework for Assessing Lobby-related Greenwashing to the six case studies.

Appendix B

Greenwashing accusations

In the Materials or Manufacturing primary industry, neither company had any accusations of greenwashing. For the Food, Beverage and Agriculture as well as the Retail primary industry, there were greenwashing allegations found, for instance by Friends of the Earth the Netherlands (Milieudefensie) concerning Ahold Delhaize (Milieudefensie, n.d.), and by Wakker Dier (animal rights advocacy group) concerning FrieslandCampina (Molen, 2025).

Environmental emissions

As there were no documented greenwashing allegations against the companies in the Materials and Manufacturing industries, the selection of case study companies from these sectors was guided by their environmental emissions performance. Table B.1 provides an overview of emissions data drawn from the 2022 annual reports of the respective companies (Airbus, 2023; AkzoNobel, 2023; ASML, 2023; DSM, 2023). Within their respective sectors, Airbus SE and AkzoNobel reported the highest environmental emissions, making them the most relevant candidates for in-depth case analysis.

Table 18 (Appendix B): Environmental emissions, disaggregated and total, for a selection of companies.

Company and primary industry	Environmental emissions disaggregated	Total emissions
AkzoNobel (Materials)	0.2 million tons co2 equivalent scope 1&2, 13.2 million co2 eq. for scope 3	**13.4 million tons co2 eq.**
Royal DSM (Materials)	1.1 million tons co2 equivalents scope 1&2, 9.9 million co2 eq. for scope 3	10.9 million tons co2 eq.
ASML Holding (Manufacturing)	0.04 million tons co2 equivalent for scope 1&2, 11.9 million tons co2 eq. for scope 3.	11.9 million tons co2 eq.
Airbus (Manufacturing)	0.8 million tons co2 equivalent for scope 1&2, 505.6 million tons co2 eq. for scope 3	**506.4 million tons co2 eq.**

Source: Airbus, 2023; AkzoNobel, 2023; ASML, 2023; DSM, 2023.
Note: The highest emitters per primary industry are shown in bold

Appendix C

Legitimacy theory

Many scholars explain why companies engage in environmental communication—including misleading forms such as greenwashing—through the lens of legitimacy theory (Contreras-Pacheco & Claasen, 2017; Seele & Gatti, 2017). Legitimacy is "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574).

Suchman (1995) defines three types of legitimacy: pragmatic, moral, and cognitive. Pragmatic legitimacy is based on the self-interested evaluations of an organisation's audience. Essentially, whether the organisation provides direct or indirect benefits to its stakeholders. Moral legitimacy, on the other hand, stems from normative approval; stakeholders evaluate whether the organisation's activities are "the right thing to do" according to broader ethical standards. Cognitive legitimacy involves taken-for-grantedness; it reflects whether the organisation's existence and actions are perceived as inevitable or necessary (Suchman, 1995).

Legitimacy theory is often approached in two ways (Suchman, 1995). The strategic approach views legitimacy as something organisations actively try to manage. From this point of view, companies seek to shape public perception by using symbols, language, and actions. This helps them gain approval from key audiences, such as the general public or their stakeholders The institutional approach focuses on how broader cultural and social norms shape what is seen as legitimate, often beyond the control of any single organisation. In this case, legitimacy is a result of conforming to expectations that exist across entire industries or sectors (Suchman, 1995).

Simply setting climate commitments and communicating them can already enhance corporate legitimacy (Bansal & Clelland, 2004). However, as Seele and Gatty (2017) argue, when environmental messaging is deceptive, it may initially help a firm gain pragmatic legitimacy, but once exposed, such greenwashing can damage the company's legitimacy.

Appendix D

1. Data limitations

- Self-reported data reliability: Scope 1, 2, and 3 emissions data are self-reported by companies, which can introduce inaccuracies or selective disclosure.

- Incomplete coverage of lobbying activities: No dedicated database exists to track undisclosed policy influence by executives, making analysis in this category harder and potentially incomplete.

- Astroturf lobbying measurement gap: The methodology did not yield any results for astroturf lobbying. Accurately capturing this would require a separate, resource-intensive approach, and as a result, 16.7% of the framework was unaccounted for.

- Uneven data availability across categories: Some categories (e.g., direct and indirect lobbying) had abundant data, while others (e.g., executive roles) had sparse data.

- Dependence on secondary sources: Heavy reliance on datasets like LobbyMap, CDP, and the EU Transparency Register means findings are constrained by the completeness and accuracy of those sources.

2. Framework design and conceptual limitations

- Framework assumptions:

    o Assumes that executives holding external policy-related roles may influence policy in favour of the company, even if that influence is not proven.

    o Assumes the categories in the framework cover the most important forms of lobbying-related greenwashing, though other lobbying behaviours may also qualify.

- Category weighting: All framework categories were weighted equally, despite the fact that some (e.g., trade association lobbying) may have greater real-world impact than others.

- Coding subjectivity: Some degree of subjective interpretation was inevitable, especially when company disclosures were vague or incomplete.

- Exclusion of 'obvious greenwashing': The decision to avoid this classification limited the ability to make stronger claims in cases where evidence seemed compelling.

- Conceptual overlap between categories: "Affiliations with obstructive organisations" and "Symbolic communication through voluntary initiatives" sometimes captured the same behaviours, potentially inflating scores.

3. Sampling and generalisability limitations

- Selection bias:

    o Companies were chosen based on presence in LobbyMap and CDP, sectoral diversity, and in some cases prior accusations of greenwashing or high carbon emissions, which could overrepresent greenwashing cases.

- Sample consisted exclusively of large corporations, so findings are not directly generalisable to SMEs.

- Geographical context: Findings are rooted in the Dutch neo-corporatist lobbying system and may not translate directly to pluralist systems like the US or Australia.

4. Robustness constraints

- Definition dependence: Results depend on using a definition of greenwashing that does not require intent; applying an intent-based definition could alter findings.

- Category omission impact: Excluding the "Symbolic communication" category in a sensitivity check lowered all company classifications, showing absolute scores are sensitive to category inclusion, though rankings remained stable.