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**Exploring B2b Buyers Perceptions Of Esg Communication In The Automotive
Industry With Focus On Trust Signalling And Greenwashing Risks**

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Abstract

Environmental, Social and Governance (ESG) communication has rapidly evolved into a decisive lever of competitiveness in the automotive sector, where procurement professionals are increasingly expected to scrutinise the credibility of sustainability claims. Despite this, limited empirical evidence explains how B2B buyers interpret ESG signals or detect potential greenwashing. This research addresses this gap through a qualitative investigation based on nine semi-structured interviews with automotive purchasers across Europe. Guided by signalling theory, trust theory, and social exchange theory, the thematic analysis reveals four core dimensions shaping evaluations of ESG credibility: structural credibility, relational authenticity, buyer interpretive capacity, and digital transparency. This research's original advancement is that relational authenticity and buyer interpretive capacity represent novel determinants of ESG credibility within B2B procurement, and integrate them within an evidence-based framework for assessing the reliability of ESG signalling. Findings show that disclosures supported by verifiable evidence improve legitimacy, strengthen trust, and support long-term collaboration, whereas vague or unsubstantiated claims trigger suspicions of greenwashing and diminish supplier attractiveness. Authenticity and verification therefore constitute indispensable foundations for credible ESG communication in automotive B2B procurement.

Keywords

- *ESG communication*
- *Greenwashing*
- *B2B marketing*
- *Automotive industry*
- *Trust*
- *Signaling theory*

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Introduction

1.1 Background and Context

Environmental, social, and governance (ESG) factors have become central to contemporary business strategy, influencing how firms are evaluated and how they secure long-term legitimacy (Lee & Raschke, 2023). Companies are increasingly assessed not only on economic performance but also on their sustainable practices (Aydoğmuş, Gülay, & Ergun, 2022). In Europe, regulations such as the EU Taxonomy and the Corporate Sustainability Reporting Directive (CSRD) require firms and suppliers to demonstrate transparency and accountability in ESG disclosure (Bassen, Klein, & Risi, 2025). Within this context, sustainability reporting operates as a strategic signal that shapes stakeholder evaluations and reinforces the need for credible ESG communication (Xu, Wong, Wong, & Boon-itt, 2025). However, increased regulatory standardisation does not automatically resolve credibility concerns. Instead, it raises new interpretive challenges regarding how ESG disclosures are assessed, compared, and trusted across complex supply chains, particularly when compliance, performance, and communication may diverge. The automotive industry represents a particularly appropriate empirical setting for examining ESG credibility due to its high environmental impact, complex supply chains, and growing pressure to decarbonise (Wells & Nieuwenhuis, 2012). Beyond its environmental exposure, the automotive sector is characterised by high asset specificity, long-term contractual relationships, and multi-tier sourcing structures. These characteristics amplify the consequences of supplier misconduct and increase buyers' dependence on credible governance signals. As suppliers increasingly use ESG communication to differentiate themselves, procurement professionals have become key evaluators of credibility and authenticity, as purchasing decisions involve high-value, long-term relationships rather than consumer-style transactions (Casidy & Yan, 2022). Trustworthiness, verification, and signalling mechanisms therefore play a fundamental role in how ESG claims are interpreted. Despite the growing body of research on ESG communication in B2B markets, existing studies primarily focus on supplier strategies, sustainability positioning, and relational outcomes, rather than on how buyers evaluate the credibility of ESG disclosures. Prior research has examined how suppliers articulate sustainability value (Patala et al., 2016), how ESG positioning influences trust and relationship outcomes (Casidy & Yan, 2022; Casidy & Lie, 2023), and how innovation or stakeholder dynamics shape supplier attractiveness in automotive settings (Hebisch et al.,

2022; Akpınar & Vincze, 2016). Systematic reviews further highlight increasing scholarly attention to green B2B communication but note the absence of research analysing buyer perceptions of ESG credibility (Vangeli et al., 2023). This limitation is reinforced by recent evidence that ESG contracting may be used symbolically, signalling responsibility without corresponding environmental investment (Liu et al., 2026), although such work does not examine how buyers detect or respond to such inconsistencies. Consequently, there remains limited understanding of how procurement professionals interpret ESG signals, assess credibility, and identify potential greenwashing, particularly in governance-intensive industries characterised by long-term buyer–supplier relationships. Addressing this gap, the present study investigates how B2B automotive buyers assess the credibility of ESG communication issued by suppliers and which factors shape their trust and perceptions of greenwashing. Taken together, existing research provides important insights into how firms design ESG disclosures and how sustainability positioning influences relational outcomes. However, it offers limited understanding of how organisational buyers actively evaluate the credibility of ESG communication in practice. In governance-intensive B2B contexts such as the automotive industry, credibility cannot be assumed to follow from disclosure or verification alone, but depends on how procurement professionals interpret, scrutinise, and operationalise ESG information within sourcing and risk-management processes. Appendix A synthesises prior B2B sustainability and ESG communication studies and highlights the absence of buyer-side analyses of ESG credibility assessment.

1.2 Problem Statement

Although sustainability has become integrated into corporate strategy, the credibility of ESG communication remains highly variable, and firms often struggle to distinguish substantive disclosures from symbolic claims. Existing research has predominantly examined these issues in business-to-consumer (B2C) markets, focusing on how sustainability claims influence consumer trust and behaviour (van Doorn, Risselada, & Verhoef, 2021). By contrast, little is known about how B2B procurement professionals interpret ESG messages, despite their central role in evaluating supplier compliance, commitment, and long-term partnership potential (Gansser, Boßow-Thies, & Krol, 2021). In the automotive sector, increasing regulatory pressure to decarbonise and manage responsible supply chains has heightened the strategic importance of credible ESG disclosure (Köhler et al., 2019). However, procurement professionals frequently face challenges in evaluating the legitimacy and substantive quality

of suppliers' sustainability claims. As a result, a persistent gap remains between communicated ESG practices and their perceived credibility in buyer–supplier relationships (Casidy & Yan, 2022). This gap raises concerns about trust formation, signal interpretation, and the identification of potential greenwashing within B2B exchanges. Beyond reputational concerns, uncertainty surrounding the credibility of ESG communication creates concrete decision risks for procurement professionals. In long-term B2B relationships characterised by high asset specificity and limited switching options, misjudging ESG credibility may expose buyers to regulatory non-compliance, supply disruption, and reputational spillovers originating from supplier misconduct. At the same time, increasingly complex ESG disclosure requirements raise the cost of verification and make it difficult for buyers to distinguish substantive commitments from symbolic compliance. As a result, understanding how procurement professionals evaluate ESG credibility is not only a theoretical concern but a practical governance challenge with direct implications for supplier selection, monitoring, and the governance of long-term buyer–supplier relationships.

1.3 Aim and Research Question

The purpose of this thesis is to explore how B2B automotive buyers evaluate the credibility of ESG communication issued by suppliers, and to identify the factors that influence trust formation, perceived authenticity, and suspicion of greenwashing. This objective informs the following research question:

How do B2B automotive buyers assess the credibility of ESG communication issued by suppliers, and which factors shape their trust and perception of greenwashing?

1.4 Scope and Relevance

This study focuses on the European automotive industry, where ESG disclosure has become a strategic priority driven by regulatory pressure, investor expectations, and supply chain decarbonisation efforts (Köhler et al., 2019; Wells & Nieuwenhuis, 2012). The scope is restricted to B2B buyer perspectives, excluding consumer behaviour and macro-level performance assessments. The academic relevance lies in addressing a recognised gap: while ESG communication has been widely examined in B2C contexts, its interpretation within B2B relationships remains underexplored (Casidy & Yan, 2022). Managerially, understanding how procurement professionals evaluate ESG claims can help suppliers avoid greenwashing risks,

strengthen relational trust, and develop transparent communication strategies that support long-term collaboration (Gansser, Boßow-Thies, & Krol, 2021). By clarifying which ESG signals buyers perceive as credible, this study contributes to both industrial marketing theory and sustainable supply chain practice.

2. Literature review

2.1 ESG in B2B Marketing

Environmental, social, and governance (ESG) practices have become central to firms' legitimacy and long-term competitive advantage (Jiang et al., 2024). In B2B markets, procurement professionals increasingly act as gatekeepers of sustainability, evaluating not only cost and quality but also suppliers' ESG performance (Casidy & Yan, 2022). ESG disclosure has therefore evolved into a relational signal that shapes supplier attractiveness and strengthens buyer–supplier cooperation. Despite the growing importance of ESG, existing research remains fragmented and largely oriented toward consumer markets, where studies examine how sustainability communication shapes trust and purchase behaviour (Sharma & Iyer, 2020). Far less is known about how organisational buyers interpret ESG messages, even though supply chain decisions involve higher stakes and stronger relational dependencies than B2C settings. Although sustainability reporting has been shown to influence long-term performance through signalling effects (Xu et al., 2025), the credibility of these signals in B2B procurement remains under-theorised. The complexity of B2B communication contributes significantly to this gap. ESG information often takes the form of internal assessments, audit reports, or technical documentation, making transparency and comparability difficult (Casidy & Yan, 2022). Furthermore, interorganizational trust varies across industries, and the absence of standardised frameworks complicates the evaluation of sustainability claims (Vesal, Siahtiri, & O’Cass, 2021). These shortcomings underscore the need to investigate how buyers interpret ESG disclosures, how they assess credibility, and how these interpretations shape procurement decisions. Existing B2B ESG research predominantly examines outcomes such as trust, cooperation, or supplier attractiveness, implicitly assuming that ESG credibility is established through disclosure or verification. What remains underexplored is how organisational buyers actively evaluate, interpret, and operationalise ESG information in procurement decision-making. As a result, ESG credibility is often treated as a given rather than as a contested and constructed judgement.

2.2 Theories Relevant to ESG Communication

The evaluation of ESG communication in B2B markets can be understood through three complementary theoretical lenses: signalling theory, trust theory, and social exchange theory. Together, these frameworks explain how sustainability messages are transmitted, interpreted, and integrated into long-term interorganizational relationships (Vangeli et al., 2023). While these theories offer valuable insights into ESG communication, they largely assume stable signal interpretation and cumulative trust formation, providing limited explanation of how buyers scrutinise, contest, or downgrade ESG claims under conditions of regulatory pressure and reputational risk.

2.2.1 Signalling Theory

Signalling theory examines how firms communicate unobservable attributes to reduce information asymmetry. In B2B contexts, ESG disclosure functions as a signal intended to demonstrate commitment to responsible practices. Certifications such as ISO 14001, ISO 50001, and sustainability ratings like EcoVadis act as high-cost, externally validated signals that enhance supplier legitimacy (Casidy & Lie, 2023; Johnstone, 2021; Ghazilla et al., 2015; Demko-Rihter et al., 2023). Because these signals require investment, they increase credibility relative to self-declared sustainability claims. However, the value of ESG signals depends on consistency and transparency. When firms exaggerate achievements or selectively disclose information, signals risk being interpreted as symbolic rather than substantive, increasing the likelihood of greenwashing accusations (Vangeli et al., 2023). In long-term buyer–supplier relationships, where financial and operational risks are high, buyers adopt a cautious interpretation of ESG signals. Thus, credible signalling becomes essential for establishing trust and reducing uncertainty in procurement decisions. Classical signalling theory implicitly assumes that credible signals generate trust once received, paying limited attention to how signals are filtered through buyer-side governance routines. In governance-intensive B2B contexts, ESG signals do not persuade buyers directly but must first qualify for inclusion within formal evaluation, compliance, and risk-management systems.

2.2.2 *Trust Theory*

Trust theory emphasises the role of confidence, predictability, and integrity in interorganizational relationships. Transparent ESG communication, such as disclosure of

targets, performance data, and improvement roadmaps can reinforce trust by signalling shared values and operational alignment (Casidy & Yan, 2022). Suppliers who report both achievements and challenges are perceived as more authentic, whereas vague or opportunistic messages undermine credibility and expose firms to reputational risks (Vangeli et al., 2023). Trust therefore functions as a relational mechanism linking ESG communication to long-term cooperation. Understanding how ESG claims foster or erode trust is critical, given that procurement relationships rely on repeated interactions, interdependence, and long-term risk sharing. Much of the trust literature conceptualises trust as a progressively accumulated relational asset, offering limited explanation of how credibility may erode rapidly following perceived inconsistency or why trust in ESG communication remains permanently conditional rather than stabilised over time.

2.2.3 Social Exchange Theory

Social exchange theory (SET) posits that interorganizational relationships endure when both parties perceive reciprocal value and fairness. Applied to ESG communication, SET suggests that credible sustainability initiatives generate relational value, increasing partner willingness to collaborate, share information, and engage in joint problem-solving (Casidy & Yan, 2022). Conversely, misleading or symbolic ESG claims represent a breach of reciprocity, weakening trust and diminishing relational equity (Ashnai et al., 2015; Vangeli et al., 2023). In the automotive sector, where supplier relationships are strategically critical, credible ESG engagement signals ethical responsibility and relational commitment, reinforcing sustained cooperation across the supply chain. While social exchange theory explains how credible ESG engagement supports cooperation through reciprocity, it provides limited insight into how buyers use ESG information as a forward-looking heuristic to anticipate future supplier behaviour under uncertainty rather than to reward past reciprocity.

2.3 Greenwashing in B2C and B2B Contexts

Greenwashing refers to misleading communication that creates unjustified positive perceptions of a firm's environmental performance (Lyon & Montgomery, 2015; Delmas & Burbano, 2011). In ESG communication, greenwashing represents a breakdown of legitimacy signalling: when firms exaggerate or selectively disclose sustainability information, credibility erodes and scepticism increases (Vangeli et al., 2023). While greenwashing has been extensively studied in B2C settings, where it diminishes brand credibility and consumer

trust, empirical knowledge in B2B contexts remains limited, despite the higher relational and reputational stakes involved. In industrial supply chains such as automotive, buyers rely heavily on ESG information to evaluate risk, compliance, and partnership potential. When disclosures appear inconsistent or overly promotional, buyers may interpret them as greenwashing, leading to lower trust and reduced collaboration. Recent evidence reinforces these concerns. Liu et al. (2026) show that ESG contracting can sometimes function symbolically rather than substantively, with firms signalling responsible behaviour while reducing actual environmental investment. This finding highlights the necessity of examining how buyers determine the credibility of ESG disclosures and how they detect inconsistencies between communication and practice. Existing greenwashing research predominantly conceptualises greenwashing as a retrospective phenomenon, detected once inconsistencies become visible. This leaves limited understanding of how professional buyers attempt to anticipate and mitigate greenwashing risks ex ante through governance-oriented evaluation practices.

2.4 ESG in the Automotive Industry

The automotive industry faces intense ESG scrutiny due to its environmental impact, regulatory exposure, and globalised supply chain structure. As firms pursue decarbonisation, circularity, and responsible sourcing, ESG disclosure has become a tool for differentiation and legitimacy building within competitive supply networks (Patala et al., 2016; Scandeliuss & Cohen, 2016). Yet scandals and inconsistent sustainability claims have heightened buyer scepticism, making procurement practitioners increasingly attentive to distinguishing authentic ESG engagement from symbolic communication. Given these conditions, the automotive sector provides an ideal context for investigating how procurement professionals assess credibility, authenticity, and potential greenwashing in ESG communication (Vangeli et al., 2023; Hebisch et al., 2022). Understanding these interpretations is essential for explaining how trust and long-term cooperation are formed or undermined in sustainability-driven B2B relationships. These characteristics make the automotive industry not only an appropriate empirical setting but also a theoretically informative context for examining ESG credibility, as regulatory intensity, asset specificity, and long-term dependence amplify the consequences of misjudging supplier behaviour and increase reliance on governance-based credibility assessments.

3. Methodology

3.1 Research Design and Philosophical Positioning

This study adopts a qualitative research design to investigate how B2B buyers in the automotive sector perceive, interpret and evaluate ESG communication issued by suppliers. A qualitative approach is particularly appropriate for examining complex, socially embedded and context-dependent phenomena such as credibility assessment, trust formation and perceptions of greenwashing within buyer–supplier relationships. These phenomena are inherently interpretive and cannot be meaningfully captured through standardised quantitative instruments, as they rely on professional judgement, experience and relational sensemaking. Consistent with the industrial marketing tradition, markets and buyer–supplier relationships are conceptualised as dynamic processes of meaning construction and negotiation rather than as static transactional exchanges (Hoholm & Araujo, 2011; Mouzas & Henneberg, 2015). Within this perspective, ESG communication is understood not merely as information disclosure but as a relational signal whose credibility is constructed through ongoing interaction, comparison with past behaviour and organisational routines. Recent B2B sustainability research similarly highlights the importance of examining how sustainability claims are communicated, justified and interpreted within interorganisational relationships rather than evaluated in isolation (Ranta et al., 2020; Sharma & Iyer, 2020). Accordingly, this study focuses on procurement professionals’ lived experiences and evaluative practices, exploring how buyers assess the credibility, authenticity and potential greenwashing of supplier ESG communication. Semi-structured interviews were therefore selected as the most suitable data collection method, as they provide sufficient structure to ensure analytical coherence while retaining the flexibility required to elicit context-specific interpretations and unexpected insights. Accordingly, the objective of this research is not to test predefined hypotheses but to generate analytically grounded insights into how ESG credibility is constructed in practice. The study adopts an abductive logic, allowing empirical observations to inform conceptual development while remaining anchored in established theories of signalling, trust, and interorganisational governance.

3.2 Data Collection: Semi-Structured Interviews

Primary data were collected through semi-structured interviews with procurement professionals operating in the European automotive industry. Semi-structured interviews are widely employed in industrial marketing research, particularly when investigating trust formation, relational communication and evaluative processes that are difficult to observe

directly (Hoholm & Araujo, 2011; Ranta et al., 2020). This method enables respondents to articulate how ESG communication is evaluated in practice, while allowing the researcher to probe the reasoning underlying credibility judgements. The interview guide (Appendix B) was developed based on the conceptual framework and relevant literature and centred on four core themes: the credibility of ESG signals, trust in supplier communication, suspicion of greenwashing and the implications of ESG communication for buyer–supplier relationships. Open-ended questions encouraged respondents to refer to concrete procurement situations, allowing them to connect abstract evaluations with lived organisational experiences. Interviews were conducted online via Microsoft Teams and Zoom between September and October 2025, at times convenient for participants. Interview duration ranged from 45 to 60 minutes. All interviews were conducted in English, audio-recorded with participants’ informed consent and transcribed verbatim to ensure analytical accuracy. Participant anonymity and confidentiality were strictly maintained. This structure ensured that respondents’ evaluations of ESG communication were grounded in concrete procurement decisions rather than abstract sustainability discourse. An overview of the interviews and participant profiles is provided in Appendix C.

3.3 Sampling Strategy (Snowball Sampling)

Participants were recruited using a snowball sampling strategy, beginning with initial professional contacts in the automotive industry and expanding through participant referrals. Snowball sampling is particularly suitable for accessing specialised and gatekept populations such as procurement professionals, whose roles involve sensitive decision-making and restricted organisational access (Noy, 2008). In such contexts, probabilistic sampling approaches are neither feasible nor appropriate. The objective of the study is not statistical representativeness but analytical depth and theoretical insight. Snowball sampling supports this objective by facilitating access to information-rich respondents who possess direct experience in evaluating ESG communication under regulatory and organisational constraints. Data collection continued until thematic saturation was reached, meaning that additional interviews no longer yielded substantively new insights (Guest, Bunce, & Johnson, 2006). In line with qualitative research conventions, one additional interview beyond saturation was conducted to enhance analytical robustness (Saunders & Townsend, 2016). The final sample comprised nine procurement professionals, primarily from Tier 1 automotive suppliers, with one Tier 2 supplier included to capture how ESG credibility expectations cascade through the

supply chain. The sample reflects diversity in geographical location, organisational context and functional roles, supporting the identification of interpretive patterns that transcend individual organisations. This approach is consistent with qualitative research seeking theoretical saturation rather than population representativeness, particularly in governance-intensive professional contexts.

3.4 Characterisation of the Empirical Setting

The empirical setting comprises nine procurement professionals working in leading European Tier 1 automotive suppliers, complemented by one Tier 2 organisation located in Central Europe. Respondents operate in France, Germany, Hungary and Poland—countries embedded in a regulatory environment shaped by the CSRD, EU Taxonomy and emerging due-diligence frameworks. Across organisations, interviewees hold roles that span both operational and strategic purchasing, including Commodity Buyer, Serial Buyer, Program Buyer, Senior Project Buyer, Division Commodity Manager and Sustainability Specialist. Their responsibilities cover sourcing, contract management, supplier evaluation, program launches and the integration of ESG requirements into procurement processes. Although the interviewees differ in seniority, organisational context and country of operation, they share similar exposure to sustainability reporting obligations imposed by OEMs and regulatory institutions. All participants demonstrated familiarity with at least one major ESG framework, such as ISO 14001, ISO 50001, EcoVadis, CDP, EU Taxonomy disclosures or internal CSR dashboards which informed the evaluative practices they described. As a result, ESG communication is not treated as an optional narrative but as an embedded component of supplier assessment. The cross-national configuration and diversity of procurement roles allowed the identification of interpretive patterns that transcend organisational boundaries. Despite differences in category responsibilities or reporting lines, participants articulated remarkably consistent criteria for assessing credibility, authenticity and potential greenwashing. This coherence suggests the presence of a shared evaluative logic across European automotive procurement, later conceptualised in this study as the Credible ESG Signalling Mechanism (CESM). The empirical setting therefore reflects a real-world evaluative environment where sustainability communication, verification routines and digital reporting infrastructures intersect with procurement decision-making. This contextual characterisation is essential for interpreting the analytical dimensions developed in the

findings chapter, as it situates credibility judgements within the institutional, relational and technological realities of contemporary automotive supply chains.

3.5 Data Analysis

Data were analysed using thematic analysis, following the principles outlined by Braun and Clarke (2006). Analysis proceeded iteratively, moving between empirical material and theoretical concepts in line with an interpretive and theory-building orientation. Interview transcripts were read repeatedly to develop familiarity with the data, after which initial codes were generated based on both the conceptual framework and emergent empirical insights. Codes were progressively clustered into higher-order themes capturing how buyers interpret ESG communication in terms of credibility, trust, authenticity, greenwashing and relational implications. These themes were refined through constant comparison across interviews, ensuring internal coherence and analytical distinctiveness. The final thematic structure provided the empirical foundation for the development of the Credible ESG Signalling Mechanism (CESM), which organises the findings and discussion chapters. Throughout the analysis, particular attention was paid to negative cases and contradictory interpretations, allowing refinement of themes and strengthening analytical robustness.

3.6 Methodological Considerations

Several methodological considerations should be acknowledged. First, snowball sampling may introduce network-related bias, as participant recruitment relies on professional referrals. Although diversity in organisational context, geography and functional roles was sought, the findings should be interpreted as analytically rather than statistically generalisable. Second, the use of self-reported interview data may be subject to social desirability bias, particularly given the normative and sensitive nature of ESG topics. This risk was mitigated by encouraging respondents to refer to concrete procurement situations and by comparing interpretations across interviews. Finally, the qualitative design prioritises depth over breadth. While this limits generalisability, it enables rich insight into the interpretive mechanisms through which ESG credibility is constructed in real-world B2B procurement contexts. These limitations are not weaknesses but define the boundary conditions within which the study's theoretical contributions should be interpreted.

3.7 Structure of the Research

This thesis is structured into six chapters. Chapter 1 introduces the research context, problem statement, objectives, research question and methodological approach. Chapter 2 presents the literature review and theoretical foundations of ESG communication, trust, signalling and greenwashing. Chapter 3 details the empirical methodology and characterisation of the research context. Chapter 4 presents the empirical findings derived from the thematic analysis. Chapter 5 discusses these findings in relation to existing literature and theoretical frameworks. Chapter 6 concludes the thesis by outlining theoretical contributions, managerial implications, limitations and directions for future research.

4. Findings

This section presents the empirical findings of the study and examines how B2B automotive buyers evaluate the credibility of ESG communication issued by suppliers. Across interviews, respondents consistently described ESG communication not as persuasive messaging, but as information that must be verified, interpreted and contextualised before it can influence trust, sourcing decisions or supplier governance. The analysis identified five interrelated themes that structure buyers' ESG credibility assessments: structural credibility, relational authenticity, buyer interpretive capacity, digital transparency, and relational risk control. These themes reflect a shared evaluative logic across buyers, regardless of company, role or geographic context. Rather than representing isolated evaluation criteria, the themes jointly reflect a structured governance logic through which buyers manage ESG-related uncertainty in supplier relationships.

4.1 Structural credibility: verifiable evidence as a prerequisite

Buyers unanimously emphasised that ESG communication only becomes relevant when supported by verifiable and externally validated evidence. Certifications, audits and third-party assessments were consistently described as minimum requirements for ESG claims to be taken seriously within procurement processes. A senior buyer from Valeo explained that, without such documentation, sustainability communication has no operational impact: "Without verifiable data, statements or declarations don't have any effect internally" (I4, Valeo). Similarly, respondents distinguished clearly between substantive ESG information and unsupported claims. As one buyer from Forvia stated, "ESG statements only matter when suppliers provide concrete evidence; otherwise we treat them as green marketing" (I7, Forvia). Third-party verification systems were repeatedly cited as central credibility anchors.

According to a purchasing segment leader, *“Third-party assessments such as EcoVadis or ISO certifications are essential to confirm a supplier’s ESG credibility”* (I5, Valeo). Taken together, these findings indicate that structural credibility functions as a threshold condition: ESG communication enters buyers’ evaluative processes only when it is supported by auditable, standardised and externally validated evidence.

4.2 Relational authenticity: consistency over time

Beyond formal evidence, buyers assessed ESG credibility through the consistency between suppliers’ communication and their observable behaviour over time. Respondents described authenticity as a longitudinal judgement rather than a one-off evaluation. A division commodity manager summarised this logic succinctly: *“The real signal of commitment is consistency over time; it separates truly engaged suppliers from opportunistic ones”* (I9, Forvia Poland). Buyers also linked sustained ESG reporting practices to relationship continuity. As a procurement specialist noted, *“Suppliers who report consistently on sustainability are more likely to be retained for future programs”* (I3, MSL). Rather than valuing highly polished or aspirational narratives, buyers indicated that credibility emerges from stable, repeated and coherent ESG behaviour across projects and reporting cycles. Consistency was therefore treated as a signal of genuine commitment rather than short-term compliance.

4.3 Buyer interpretive capacity: verification and sceptical scrutiny

The findings further show that ESG credibility depends on buyers’ internal ability to interpret, verify and challenge supplier claims. Buyers did not portray themselves as passive recipients of ESG information, but instead described active verification routines embedded in procurement practices. One purchaser explained that scepticism is shaped by prior experience with symbolic ESG communication: *“Many suppliers use ESG as a promotional argument, but often without real follow-up, so we always verify data internally”* (I1, Continental). When ESG claims appeared overly optimistic, buyers described immediate corrective actions. As a program buyer explained: *“When a supplier’s ESG claims sound too optimistic, we immediately request evidence or reduce their trust score”* (I8, Forvia). These accounts indicate that ESG credibility assessments are shaped by buyers’ interpretive vigilance, benchmarking practices and internal controls, which enable early detection of exaggerated or symbolic claims.

4.4 Digital transparency: institutional and technological pressure

Buyers also highlighted the growing role of institutional and digital pressures in shaping ESG credibility. Increasingly, ESG performance must be demonstrated through formalised systems rather than informal narratives. A sustainability specialist highlighted strong cross-border expectations: *“Clients from Western Europe increasingly require proof of ESG performance before awarding contracts”* (I2, Videoton Hungary). Digital reporting systems and standardised ESG platforms were described as reinforcing traceability and comparability, thereby reducing suppliers’ ability to rely on narrative flexibility. ESG communication is thus increasingly embedded in auditable infrastructures rather than discretionary storytelling.

4.5 Relational risk control: ESG credibility as a trust signal

Finally, buyers described ESG credibility as a proxy for broader supplier reliability and relational risk. Inconsistent or unsupported ESG communication was interpreted as a warning sign extending beyond sustainability issues. A commodity buyer emphasised the positive effects of credible ESG communication: *“Credible ESG communication has a strong impact on trust, as it shows commitment beyond compliance”* (I6, Forvia Germany). Conversely, when ESG communication lacked credibility, buyers reported reducing trust scores or reassessing supplier risk, indicating that ESG credibility influences long-term relationship governance rather than isolated sustainability evaluations.

4.6 Synthesis of findings

Taken together, the findings show that ESG credibility is not inherent in sustainability communication itself. Instead, it is constructed through buyers’ verification practices, longitudinal observation, interpretive scrutiny and risk assessment routines. Structural evidence enables evaluation, consistency sustains authenticity, interpretive capacity allows detection, institutional and digital pressures enforce transparency, and credibility judgements influence relational trust and governance decisions.

5. Discussion

While prior ESG research has primarily focused on disclosure strategies, signalling effectiveness, or reputational outcomes, this study deliberately shifts the analytical focus to the buyer as an active evaluator of ESG credibility. The findings demonstrate that ESG

communication in B2B markets functions less as persuasive signalling and more as an anticipatory governance mechanism through which buyers assess suppliers' future behavioural reliability under uncertainty. By adopting a qualitative, buyer-centric perspective, the study enables a systematic comparison with existing research on ESG signalling, trust formation, and buyer–supplier relationships. Beyond confirming selected insights from the literature, the findings reveal that ESG credibility in industrial procurement is evaluated through a fundamentally different logic than that assumed in much prior research. Rather than functioning primarily as symbolic or reputational signalling, ESG communication is mobilised by buyers as a forward-looking governance instrument to anticipate supplier behaviour under conditions of regulatory pressure, reputational exposure, and relational risk.

5.1 ESG communication beyond symbolic signalling

Previous research has predominantly conceptualised ESG communication as a signalling device intended to reduce information asymmetry between firms and their stakeholders (Spence, 1973; Connelly et al., 2011). Within this perspective, third-party certifications, sustainability reports, and ESG ratings are assumed to enhance credibility by virtue of their costliness and external verification. The findings of this study partially support this logic, while also identifying important boundary conditions. Consistent with signalling theory, buyers relied heavily on externally validated ESG indicators, such as ISO certifications, EcoVadis ratings, and audited performance metrics to initiate credibility assessments. As one senior buyer explained, *“Without verifiable data, statements or declarations don’t have any effect internally”* (I4, Valeo). This confirms that ESG communication must entail measurable costs and third-party verification to be considered credible in B2B procurement contexts. However, the findings challenge a core assumption underlying much of the signalling literature: that the presence of a credible signal is sufficient to generate trust. Buyers did not interpret ESG communication as persuasive messaging aimed at influencing perceptions. Instead, ESG information was treated as an input into formal procurement and risk-governance systems. Claims lacking verifiable backing were systematically dismissed as symbolic or promotional, as illustrated by the statement: *“ESG statements only matter when suppliers provide concrete evidence; otherwise we treat them as green marketing”* (I7, Forvia). This shift away from persuasion can be explained by the professional accountability of B2B buyers. Procurement managers are evaluated not on impression formation but on risk mitigation, compliance, and operational continuity. ESG communication that cannot be

operationalised within internal governance systems offers limited decision value. Rather than debating the moral intent behind ESG claims, buyers seek information that can be translated into auditable controls, scorecards, and sourcing criteria. ESG communication therefore functions less as persuasion and more as a governance artefact embedded within organisational control systems. Prior research has largely assumed that externally verified ESG disclosures enhance credibility by shaping stakeholder perceptions and reducing information asymmetry (Spence, 1973; Connelly et al., 2011). The findings of this study show instead that, in B2B procurement contexts, verification does not generate trust directly but conditions whether ESG information is admissible within procurement and risk-evaluation systems. ESG disclosures supported by certifications and audits function as threshold conditions that allow ESG claims to enter governance routines rather than as persuasive devices that influence belief. This reframes signalling theory by shifting analytical attention from perception effects to governance admissibility. For industrial marketing theory, it suggests that ESG signalling operates under stricter institutional constraints than previously assumed. For managerial practice, it implies that suppliers cannot compensate for weak structural evidence through narrative sophistication alone. Without verifiable foundations compatible with procurement systems, ESG communication remains functionally irrelevant in industrial markets.

5.2 Extending trust theory: ESG credibility as a longitudinal judgement

Trust theory traditionally conceptualises trust as comprising competence, integrity, and benevolence (Mayer et al., 1995). In inter-organisational contexts, competence is often inferred from formal systems and certifications, whereas integrity is assessed through behavioural consistency over time. The findings strongly support this distinction and extend it in the context of ESG communication. Structural evidence enabled suppliers to be considered credible at an initial stage; however, relational authenticity ultimately determined whether ESG communication was trusted. Buyers repeatedly emphasised consistency across years, projects, and interactions as the decisive indicator of genuine commitment. As one respondent noted, *“The real signal of commitment is consistency over time, it separates truly engaged suppliers from opportunistic ones”* (I9, Forvia Poland). Importantly, ESG credibility was not evaluated as a static attribute but as a longitudinal judgement shaped by sustained observation. Buyers monitored whether suppliers maintained stable ESG trajectories, responded transparently to setbacks, and demonstrated alignment between declared

commitments and operational practices. Suppliers with strong certifications could rapidly lose credibility if their ESG performance appeared inconsistent or opportunistic. Conversely, buyers reported greater trust in suppliers who demonstrated stable progress and transparency, even when improvements were incremental rather than ideal. Buyers also described credibility erosion as asymmetrical. While credibility is built gradually through consistent behaviour, it can be undermined rapidly following repeated inconsistencies or unexplained deviations from prior commitments. Once relational authenticity is questioned, subsequent ESG communication is interpreted through a sceptical lens, regardless of formal certifications. This finding extends trust theory by highlighting ESG credibility as a fragile, process-based construct rather than a point-in-time assessment, reinforcing the importance of temporal dynamics in B2B trust formation. Prior research has often treated trust as a relatively cumulative outcome of repeated interaction, where credibility and integrity strengthen progressively over time (Mayer et al., 1995). The findings of this study show instead that, in the context of ESG communication, trust is evaluated asymmetrically and remains permanently conditional. Credibility is built slowly through sustained behavioural alignment but can be undermined rapidly when inconsistencies emerge, regardless of prior performance or certification status. This asymmetry reflects the heightened relational, regulatory, and reputational risks associated with supplier ESG performance in industrial markets. Buyers therefore adopt a monitoring logic rather than a belief-based logic, continuously reassessing suppliers' credibility as new information becomes available. This extends trust theory by repositioning ESG trust as a fragile, process-based governance condition rather than a stable relational asset. For industrial marketing practice, it implies that suppliers cannot rely on accumulated goodwill. Maintaining trust requires continuous coherence between ESG claims and operational behaviour over time.

5.3 Buyer interpretive capacity and the limits of classical signalling models

Classical signalling theory implicitly assumes relatively homogeneous interpretation of signals among receivers. The findings of this study challenge this assumption by identifying buyer interpretive capacity as a critical determinant of ESG credibility assessments. Buyers described highly developed organisational routines for scrutinising ESG claims, including benchmarking, cross-functional verification, and internal data triangulation. Prior exposure to symbolic ESG communication fostered scepticism and analytical vigilance, as reflected in the observation: *“Many suppliers use ESG as a promotional argument, but often without real*

follow-up, so we always verify data internally” (I1, Continental). When inconsistencies were detected, buyers responded swiftly by requesting additional evidence or adjusting trust evaluations: *“When a supplier’s ESG claims sound too optimistic, we immediately request evidence or reduce their trust score”* (I8, Forvia). These findings indicate that ESG credibility is co-constructed through the interaction between supplier signals and buyer interpretive infrastructures. Credibility does not reside in the signal itself but emerges through organisational sensemaking processes that vary across buying organisations. Importantly, interpretive capacity differed depending on ESG maturity, digital infrastructure, and cross-functional integration. Buyers embedded in organisations with advanced sustainability governance systems demonstrated greater confidence in detecting inconsistencies than those operating with fragmented or manual processes. This extends industrial marketing theory by moving beyond signal characteristics alone and by positioning receiver-side interpretive capacity as a distinct and consequential credibility condition. Previous research grounded in signalling theory has largely treated receiver interpretation as uniform, directing analytical attention toward the design and costliness of signals rather than toward the evaluative capabilities of receivers. The findings of this study show instead that ESG credibility assessments depend critically on buyer-side interpretive capacity. Credibility emerges not from signal transmission alone but from buyers’ ability to scrutinise, contextualise, and triangulate ESG information through organisational routines. This divergence can be explained by variation in organisational ESG maturity, digital infrastructure, and cross-functional integration. Buyers operating within advanced governance systems develop stronger analytical and sceptical routines, enabling earlier detection of symbolic or exaggerated ESG claims. This has important implications for theory and practice. Theoretically, it reframes credibility as a co-constructed outcome shaped by receiver capabilities rather than a sender-controlled effect. Managerially, it suggests that effective ESG governance requires investment not only in disclosure practices but also in organisational sensemaking and verification capabilities on the buying side.

5.4 Digital transparency as a structural constraint on ESG communication

The findings further reveal how digitalisation and institutional pressures reshape ESG signalling dynamics. While prior research has often treated transparency as a voluntary strategic choice, buyers described transparency as increasingly structurally imposed through digital reporting platforms, regulatory requirements, and standardised ESG systems. Digital

infrastructures were perceived to reduce verification costs while simultaneously amplifying the reputational and relational risks associated with inconsistencies. ESG communication is now embedded in auditable systems that constrain narrative flexibility and require numerical coherence across platforms and reporting cycles. This dynamic was reinforced by cross-border pressures, with Western European clients increasingly demanding formal proof of ESG performance before awarding contracts (I2, Videoton Hungary). Buyers also noted that while digital transparency strengthens accountability, it creates adjustment challenges for smaller or less digitally mature suppliers. In such cases, buyers differentiated between capability gaps and strategic misrepresentation, although tolerance diminished over time. This highlights how digital infrastructures simultaneously enhance transparency and raise entry barriers, further narrowing opportunities for symbolic ESG disclosure. Previous research on ESG communication has largely conceptualised transparency as a discretionary managerial choice, emphasising firms' strategic control over the timing, format, and content of sustainability disclosures. The findings of this study show instead that transparency is increasingly structurally imposed through digital infrastructures and regulatory harmonisation. ESG credibility is therefore shaped not only by disclosure intent but by the technological systems that render information traceable, comparable, and auditable across time and organisational boundaries. This shift can be explained by the growing integration of ESG reporting platforms, regulatory requirements, and cross-border governance frameworks, which reduce opportunities for narrative flexibility and expose inconsistencies more rapidly. Digital systems transform ESG communication from a largely symbolic practice into a data-driven accountability process. This reframes ESG signalling theory by introducing infrastructure-level constraints as a central determinant of credibility. For practice, it highlights that digital maturity and internal data coherence are no longer optional but foundational conditions for credible ESG engagement, particularly in industrial markets characterised by regulatory scrutiny and long-term supplier dependence.

5.5 ESG credibility as anticipatory relational risk control

Beyond signalling and trust formation, the findings indicate that buyers interpret ESG credibility as a proxy for broader supplier reliability rather than as an isolated sustainability concern. This aligns with relational exchange perspectives that emphasise risk mitigation and governance in long-term buyer–supplier relationships. Credible ESG communication was associated with increased trust and relational stability, as it signalled commitment beyond

regulatory compliance. As one buyer explained : “*Credible ESG communication has a strong impact on trust, as it shows commitment beyond compliance*” (I6, Forvia Germany). Conversely, weak or inconsistent ESG communication triggered broader reassessments of supplier risk, extending beyond sustainability performance to overall dependability and governance quality. Crucially, buyers did not use ESG information to reward past behaviour but to anticipate future behaviour under uncertainty. ESG credibility thus functions as a second-order signal: a forward-looking evaluative device through which buyers infer suppliers’ capacity for self-regulation, organisational discipline, and responsible conduct when external pressure intensifies. In this sense, ESG communication becomes a heuristic for managing non-contractible risks that cannot be fully specified ex ante. Prior research has often conceptualised ESG credibility and greenwashing as retrospective phenomena, identified after discrepancies between communicated commitments and observed outcomes become visible. Within this view, ESG failures are primarily detected ex post, once reputational or environmental damage has occurred. The findings of this study show instead that buyers mobilise ESG credibility as an anticipatory relational risk control mechanism. ESG communication is interpreted as a forward-looking signal used to infer suppliers’ future behaviour under uncertainty, rather than as a reward for past compliance. This anticipatory logic can be explained by the prevalence of non-contractible risks in long-term industrial relationships, where not all behavioural contingencies can be specified or enforced ex ante. Buyers therefore rely on ESG credibility as a heuristic to assess suppliers’ organisational discipline, self-regulation capacity, and responsiveness to future regulatory or reputational pressure. This reframes greenwashing research by shifting analytical attention from deception success to early risk anticipation. For industrial marketing theory, it positions ESG credibility as a relational governance mechanism that shapes supplier selection, monitoring, and retention decisions before formal failures materialise. For practice, it underscores the strategic role of ESG credibility in managing relational exposure and safeguarding long-term cooperation.

5.6 Toward a Credible ESG Signalling Mechanism (CESM)

Taken together, the findings demonstrate that ESG credibility in B2B procurement emerges through the interaction of five interrelated dimensions: structural credibility, relational authenticity, buyer interpretive capacity, digital transparency, and relational risk control. While prior research has typically examined these elements in isolation, this study shows how they jointly structure buyer evaluations under conditions of institutionalised scrutiny. Rather

than viewing ESG communication as persuasive signalling, buyers treat it as an anticipatory governance mechanism embedded within verification routines, longitudinal assessment, and risk-based interpretation. The Credible ESG Signalling Mechanism (CESM) explains how ESG credibility is progressively constructed, filtered, and activated through buyer-side governance routines rather than assumed from disclosure quality alone (see Appendix E).

6. Conclusion

This study examined how B2B automotive buyers assess the credibility of ESG communication issued by suppliers and which factors shape their trust and perceptions of greenwashing. Drawing on qualitative interviews with procurement professionals from leading European Tier 1 suppliers, the findings demonstrate that buyers do not interpret ESG communication as persuasive or symbolic messaging. Instead, ESG information is evaluated through a governance-oriented and forward-looking logic, aimed at assessing suppliers' behavioural reliability under regulatory, reputational, and relational uncertainty. By identifying the Credible ESG Signalling Mechanism (CESM), the study shows that ESG credibility is constructed through the interaction of five interrelated dimensions: structural credibility, relational authenticity, buyer interpretive capacity, digital transparency, and anticipatory relational risk control. Buyers rely on verifiable and externally validated disclosure as an entry condition, monitor consistency between claims and practices over time, actively interpret and scrutinise ESG information through organisational routines, and use ESG credibility as a heuristic to anticipate future supplier behaviour. Exaggeration, inconsistency, or opportunistic framing are therefore not merely interpreted as communication failures, but as early indicators of governance risk and potential greenwashing. In this sense, the study responds directly to the research question by demonstrating that trust in ESG communication is not belief-based but process-based, and that greenwashing is not primarily detected ex post but anticipated ex ante through buyer-side governance practices. ESG credibility thus emerges as a prerequisite for trust formation and as a condition for sustained cooperation in B2B procurement relationships. Together, these findings set the stage for reconsidering the role of ESG communication not only within procurement decision-making, but also within broader debates on trust, governance, and greenwashing in industrial markets.

6.1 Theoretical implications

This study offers several contributions to the literature on ESG communication, industrial marketing, and inter-organisational governance. First, it refines signalling theory by demonstrating that externally verified ESG disclosures function primarily as threshold conditions rather than trust-generating mechanisms. While prior research has assumed that credible signals influence stakeholder perceptions directly, the findings show that ESG signals must first qualify for inclusion within formal procurement and risk-evaluation systems. Credibility therefore precedes trust, and signalling effectiveness depends on organisational usability rather than communicative persuasiveness. Second, the study extends trust theory by conceptualising ESG credibility as a longitudinal and fragile process. Trust in ESG communication is not granted once and for all but is continuously reassessed through repeated observation of behavioural consistency across time, audits, and interactions. This reinforces process-based views of trust and challenges snapshot approaches that dominate much of the ESG disclosure literature. Third, the study advances industrial marketing research by explicitly shifting analytical attention to the buyer as an active evaluator. By introducing buyer interpretive capacity and relational authenticity as core dimensions of ESG credibility assessment, the findings demonstrate that credibility is co-constructed through organisational sensemaking, cross-functional coordination, and digital verification routines. This moves beyond supplier-centric models of ESG signalling and aligns ESG communication research with broader industrial marketing perspectives on governance, control, and relational risk management. Fourth, the findings complement and extend recent work on greenwashing and ESG decoupling, including Liu et al. (2026). While Liu et al. show how ESG contracting may coexist with limited substantive environmental investment, this study explains how buyers respond upstream to such risks. Rather than assuming greenwashing succeeds due to information asymmetry, the findings show how professional buyers actively anticipate and mitigate greenwashing through sceptical scrutiny, longitudinal monitoring, and digital cross-checking. In this way, CESM provides a micro-level explanation of how ESG contracting and investment dynamics are filtered through buyer governance practices before formal outcomes materialise. Overall, by conceptualising ESG credibility as an anticipatory governance mechanism, the study strengthens its contribution to industrial marketing theory. ESG communication emerges not as a reputational signal but as a relational control device embedded in long-term exchange, shaping trust, governance, and supplier selection under uncertainty.

6.2 Managerial implications

The findings offer clear implications for both suppliers and buying organisations. For suppliers, ESG communication should not be treated as a branding or impression-management activity. Credibility depends on the ability to produce verifiable, consistent, and system-integrated ESG evidence over time. Investments in third-party certification, digital reporting infrastructures, and internal cross-functional alignment are essential not only to avoid greenwashing perceptions but to remain eligible for long-term procurement relationships. Inconsistent or exaggerated ESG claims risk being interpreted as indicators of organisational weakness or opportunism, with direct consequences for supplier nomination and retention. For buyers, the study highlights the strategic importance of developing and maintaining interpretive and verification capabilities. Embedding ESG criteria into procurement scorecards, supplier reviews, and renewal decisions enhances transparency and objectivity, while cross-functional collaboration between procurement, sustainability, quality, and compliance functions strengthens early detection of relational and governance risk. ESG assessment thus emerges as a strategic capability rather than a compliance burden. Beyond the automotive sector, these implications are relevant to other industries characterised by regulatory exposure, complex supply chains, and long-term inter-firm dependence. These include aerospace, energy, pharmaceuticals, chemicals, logistics, and industrial manufacturing, where supplier behaviour under uncertainty carries high operational and reputational stakes. In such contexts, ESG credibility can similarly function as an anticipatory governance mechanism, helping firms manage non-contractible risks and strengthen relational resilience.

6.3 Limitations and future research

This study has several limitations that open avenues for future research. First, the empirical focus on European automotive supply chains limits transferability to less regulated or less digitally mature contexts. Comparative studies across regions and industries would help clarify how regulatory intensity, cultural norms, and technological infrastructure shape ESG credibility assessment. Second, while this study adopts a deliberately buyer-centric perspective, future research could examine how suppliers interpret buyer scrutiny and adapt their ESG communication strategies in response. Investigating the interaction between buyer governance logics and supplier signalling strategies would provide a more complete understanding of ESG dynamics in B2B markets. Finally, future research could build directly on Liu et al. (2026) by examining how ESG credibility assessments influence the design,

enforcement, and effectiveness of ESG-related contracts and investments over time. Longitudinal and mixed-method studies could test the CESM across industries and geographies, refining its explanatory power and contributing to the development of more robust, trust-based, and accountable ESG governance systems. More broadly, this study suggests that ESG communication in industrial markets should no longer be understood primarily as a disclosure or signalling practice, but as an integral component of contemporary governance architectures. As regulatory demands intensify and supply chains become more complex and interdependent, buyers increasingly rely on ESG credibility to coordinate expectations, discipline behaviour, and manage uncertainty beyond the reach of formal contracts. In this sense, ESG credibility functions as a connective mechanism between sustainability objectives and the day-to-day governance of inter-firm relationships. By explicating how ESG credibility is constructed and mobilised at the buyer level, this study demonstrates that ESG has evolved within industrial markets from a predominantly reputational concern into an operational governance mechanism and provides a foundation for future research on the institutionalisation of sustainability in B2B exchange.

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Appendices

Appendix A: Gap Table

Authors (Year)	Journal	Focus of Study	Key Findings	Identified Research Gap
Patala et al. (2016)	Industrial Marketing Management	Framework for sustainable value propositions among technology suppliers	Describes how suppliers communicate sustainability as part of value creation	Limited empirical evidence on how buyers interpret these sustainability propositions
Casidy & Yan (2022)	Industrial Marketing Management	Supplier sustainability positioning and its effect on buyer trust and performance	Shows ESG positioning can enhance buyer performance through trust	Does not explore how buyers assess the <i>credibility</i> of ESG messages before trust is formed
Casidy & Lie (2023)	Industrial Marketing Management	B2B sustainable brand positioning and relationship outcomes	Finds sustainable brand image positively influences relationship quality	Lacks insight into how buyers detect and react to potential <i>greenwashing</i>

Hebisch et al. (2022)	Industrial Marketing Management	Power and innovation among alternative automotive suppliers	Highlights innovation as a driver of supplier attractiveness in automotive	Focuses on innovation, not on ESG communication or sustainability credibility
Vangeli et al. (2023)	Industrial Marketing Management	Systematic review of greenwashing and green B2B marketing	Identifies growing B2B interest in sustainability communication	Notes absence of studies analyzing <i>buyer perceptions</i> of ESG credibility
Akpinar & Vincze (2016)	Industrial Marketing Management	Coopetition and stakeholder dynamics in the German automotive industry	Shows how collaboration and competition shape sustainability outcomes	Lacks empirical focus on how ESG messages influence trust in B2B buyer–supplier ties

Appendix B: Overview of the Interview Approach

This interview guide was developed to reflect the main themes emerging from the literature on ESG communication, interorganizational trust, signaling, and buyer–supplier relationships.

Its structure follows a logical progression from general perceptions to concrete decision-making situations, in line with recommended practices for semi-structured interviews in qualitative research.

The opening questions aim to contextualize the respondent’s role and experience, while the core questions explore how buyers evaluate ESG information, how they detect inconsistencies, and how these assessments influence trust and long-term cooperation. The script maintains flexibility to allow respondents to elaborate on issues particularly relevant within their company or category.

Introduction for Participants

Thank you for participating in this interview. The purpose of this study is to understand how B2B buyers in the automotive industry perceive and evaluate ESG (Environmental, Social, and Governance) communication from suppliers. Your answers will remain confidential. You may choose to remain anonymous or share your professional details if you wish.

Section 1: Background

1. Would you like to share your:
 - Name: _____ (optional)
 - Job function: _____

- Company name: _____ (optional)
- Years of experience in procurement: _____

Section 2: Core Questions

Credibility of ESG Signals

These questions explore how buyers assess the reliability of ESG information and what types of evidence or verification strengthen credibility.

When a supplier communicates their ESG initiatives, how do you decide whether their claims are credible?

2.1 What type of evidence or documentation increases your confidence in ESG claims?

2.2 How important are certifications or third-party audits?

Trust in Supplier Communication

This section examines how credible ESG communication shapes buyers' perceptions of supplier reliability and integrity.

How does credible ESG communication affect your trust in a supplier?

3.1 Can you recall a situation where ESG transparency strengthened your trust?

Suspicion of Greenwashing

These questions address how buyers identify misleading or exaggerated ESG claims and how they respond to them.

4. What makes you suspect that a supplier may be greenwashing?

4.1 Do you distinguish between intentional and unintentional greenwashing?

5. How does this suspicion influence your evaluation of that supplier?

5.1 How do you verify or challenge doubtful ESG statements?

Impact on Buyer–Supplier Relationships

This final section focuses on the implications of credible or non-credible ESG communication for long-term cooperation.

6. How does ESG communication, whether credible or not, affect your long-term relationship with suppliers?

6.1 Have ESG factors ever influenced your decision to renew or terminate a supplier contract?

Closing

Thank you very much for your time. Your insights will contribute to a better understanding of ESG communication in B2B relationships.

Appendix C: Interview overview

Appendix C provides a consolidated overview of the nine semi-structured interviews conducted with procurement professionals from Tier 1 and Tier 2 organisations operating in Europe’s automotive supply chain. The table summarises the functional role of each respondent, the interview format and date, and the most analytically relevant insight emerging from each discussion. Rather than serving merely descriptive purposes, the appendix clarifies the *situated nature* of each respondent’s evaluative experience, allowing the reader to link individual insights to the thematic dimensions developed in the findings and discussion chapters. These quotes are not isolated statements but interpretive markers that reveal how buyers actively construct credibility, authenticity and suspicion of greenwashing within their organisational contexts.

Interview ID	Company	Role / Function	Interview Date (2025)	Platform	Illustrative Insight (Most Relevant to Thesis)
I1	Continental	Purchaser	21 Oct	Zoom	<i>“Many suppliers use ESG as a promotional argument, but often without real follow-up, so we always verify data internally.”</i> This insight highlights the centrality of

					verification routines and the sceptical stance shaped by prior exposure to symbolic communication.
I2	Videoton Hungary	Sustainability Specialist – Procurement	20 Oct	Teams	<i>“Clients from Western Europe increasingly require proof of ESG performance before awarding contracts.”</i> This reflects institutional pressures driving credibility assessment across borders.
I3	MSL	Procurement Specialist	09 Oct	Teams	<i>“Suppliers who report consistently on sustainability are more likely to be retained for future programs.”</i> This reinforces longitudinal evaluation and relational continuity as credibility mechanisms.
I4	Valeo	Senior Project Buying Manager	30 Oct	Teams	<i>“Without verifiable data, statements or declarations don’t have any effect internally.”</i> A direct confirmation of the primacy of structural credibility over narrative ESG claims.
I5	Valeo	Segment Leader Purchasing	22 Oct	Teams	<i>“Third-party assessments such as EcoVadis or ISO certifications are essential to confirm a supplier’s ESG credibility.”</i> Illustrates high-cost signalling and benchmark-driven evaluation.
I6	Forvia	Commodity Buyer	16 Oct	Zoom	<i>“Credible ESG communication has a strong impact on trust, as it shows commitment beyond compliance.”</i> Demonstrates the relational and trust-building consequences of credible signalling.
I7	Forvia	Serial Buyer	17 Oct	Zoom	<i>“ESG statements only matter when suppliers provide concrete evidence; otherwise we treat them as green marketing.”</i> Clear articulation of the symbolic–substantive distinction.
I8	Forvia	Program Buyer	01 Oct	Teams	<i>“When a supplier’s ESG claims sound too optimistic, we immediately request evidence or reduce their trust</i>

					score.” Reveals interpretive vigilance and early detection behaviours.
19	Forvia	Division Commodity Manager	01 Oct	Teams	“The real signal of commitment is consistency over time; it separates truly engaged suppliers from opportunistic ones.” Captures the essence of relational authenticity.

Together, these interview insights substantiate the five dimensions of the CESM framework: structural credibility, relational authenticity, buyer interpretive capacity and digital transparency by grounding each dimension in the empirical voices of procurement professionals.

Appendix D: Interviewee Characterisation Table

Appendix D provides a characterisation of the interviewees that goes beyond simple demographic or organisational description. In line with qualitative research conventions in industrial marketing, this table illustrates the *evaluative lenses* through which each respondent interprets ESG communication. Experience level, country context and familiarity with ESG standards influence how credibility is constructed, and therefore this appendix is necessary to contextualise interpretive differences across the sample.

ID	Country	Tier Level	Company Size	Role	Experience	Familiarity with ESG Frameworks	Analytical Relevance for Thesis
I1	Germany	Tier 1	>2000	Purchaser	6–10	ISO 14001, EcoVadis, CSRD	Operates in a high-compliance environment; provides strong insights on verification routines and internal ESG dashboards.
I2	Hungary	Tier 2	500–1000	Sustainability Specialist	5–7	ISO 50001, CSR dashboards	Represents Central European suppliers adapting to Western European ESG expectations; brings cross-

							regional contrasts.
I3	France	Tier 1	>2000	Procurement Specialist	3–5	ISO 14001, CDP	Illustrates how early-career buyers internalise ESG criteria and connect them to supplier continuity.
I4	France	Tier 1	>2000	Senior Project Buying Manager	10+	All major certifications	Provides mature interpretive perspectives; emphasises credibility thresholds and internal decision-making structures.
I5	France	Tier 1	>2000	Segment Leader Purchasing	8–10	EcoVadis, ISO 14001, 50001	Highlights the strategic coordination of multi-departmental ESG evaluation.
I6	Germany	Tier 1	>2000	Commodity Buyer	3–5	ISO 14001, 50001	Offers operational insights into ESG evaluation across technical categories.
I7	France	Tier 1	>2000	Serial Buyer	3–5	ISO 14001, EcoVadis	Illustrates how continuous purchasing cycles shape perceptions of authenticity.
I8	France	Tier 1	>2000	Program Buyer	3–5	ISO 14001, EU Taxonomy	Brings strong insights regarding suspicion, optimism bias detection and trust scoring.
I9	Poland	Tier 1	>2000	Division Commodity Manager	10+	All relevant standards	Offers high-level strategic interpretation; emphasises multi-year consistency as decisive.

The diversity of profiles across geography, experience level, exposure to sustainability frameworks, and procurement categories strengthens the external validity of the CESM framework by showing that its five dimensions emerge consistently across contexts. This supports transferability to other ESG-scrutinised industrial sectors, including electronics, aerospace, energy, and FMCG.

Appendix E

CESM Dimensions and Illustrative Quotes

CESM dimension	Core empirical pattern observed	Illustrative interview evidence	Interpretive mechanism	Contribution beyond existing literature
Structural credibility	ESG claims are considered only when supported by externally validated, auditable evidence	<i>“Without verifiable data, statements or declarations don’t have any effect internally” (I4, Valeo)</i>	Buyers treat third-party certifications and audits as <i>entry conditions</i> allowing ESG information to enter formal procurement and risk-governance systems	Refines signalling theory by showing that costly signals enable evaluation but do not create trust
Relational authenticity	Credibility is assessed through behavioural consistency across time rather than isolated disclosures	<i>“The real signal of commitment is consistency over time; it separates truly engaged suppliers from opportunistic ones” (I9, Forvia Poland)</i>	Buyers rely on longitudinal observation to infer integrity and distinguish genuine commitment from opportunism	Extends trust theory by conceptualising ESG credibility as a temporal and process-based judgement
Buyer interpretive capacity	Buyers actively verify, benchmark and triangulate ESG information internally	<i>“Many suppliers use ESG as a promotional argument, but often without real follow-up, so we always verify data internally” (I1, Continental)</i>	ESG credibility is co-constructed through buyer-side organisational routines and sensemaking infrastructures	Challenges homogeneous-receiver assumptions in signalling theory by introducing receiver-side capability as a credibility condition
Digital transparency	ESG communication is increasingly constrained by standardised digital systems and regulatory platforms	<i>“Clients from Western Europe increasingly require proof of ESG performance before awarding contracts” (I2, Videoton Hungary)</i>	Digital infrastructures reduce narrative flexibility and amplify the consequences of inconsistencies	Reframes transparency as structurally imposed rather than voluntary disclosure
Relational risk control	ESG credibility functions as a proxy for overall supplier reliability and governance quality	<i>“Credible ESG communication has a strong impact on trust, as it shows commitment beyond compliance” (I6, Forvia Germany)</i>	Buyers use ESG credibility to anticipate future behaviour under regulatory and reputational uncertainty	Positions ESG credibility as an anticipatory governance mechanism in buyer–supplier relationships

Integrative logic of the CESM

The CESM conceptualises ESG credibility as an anticipatory governance mechanism rather than a persuasive communication tool. Structural credibility enables ESG information to be evaluated; relational authenticity sustains credibility over time; buyer interpretive capacity determines how signals are interpreted; digital transparency constrains symbolic disclosure; and relational risk control links ESG credibility to long-term governance and trust decisions. These dimensions interact dynamically rather than independently, jointly shaping how buyers assess trustworthiness and greenwashing risk in complex B2B procurement environments.