

THE CASE STUDY OF THE ESG COSMETIC MARKETING STRATEGY

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ABSTRACT

This research would study the Taiwan Environmental Social Governance (ESG) beauty brand - "Pure Plus" (P+) who would use the E-Commerce of marketing strategy in Taiwan cosmetics market to get the revenue target and to be popular and famous. Nowadays, environmental social governance (ESG) has become a global trend, and growing societal urgency towards sustainable development, with companies increasingly acting on sustainability to prove social responsibility. The ESG actions is including E-Commerce, and it is becoming increasingly relevant where companies are leveraging these principles to enhance sustainability, promote ethical practices, and strengthen governance. Therefore, the purpose of this case study would discover the "Pure Plus" (P+) how to use E-Commerce marketing strategy to practice the long-term goal of the sustainable Environmental Social Governance (ESG). This research is adopting a qualitative approach to explore how the "Pure Plus" (P+) company uses E-Commerce marketing strategy to implement ESG goals. P+ is the general agent in Taiwan for a number of world-renowned beauty care and household brands. It is committed to providing customers with safe and reliable health products and reducing the damage of chemical substances to the human body and the global environment. Each product is based on personal experience and intelligent selection, and adheres to the concept of delivering a better and healthy life, sharing with customers pure, healthy and safe high-quality products from all over the world. Love health, love beauty, love sharing and love the earth are the business philosophy of P+. We believe there is no need to compromise between beauty, health and environmental protection. Therefore, P+ is committed to approaching the 17 goals of SDGs from production, packaging to sales. Take the self-developed makeup wipes in 2022 as an example. The material is developed from the internationally recognized biodegradable technology "spinning liquid", which can easily remove makeup with just water. No need to use environmentally harmful chemical makeup removers. The packaging uses biodegradable plant fibers and simplifies the design to reduce waste. The marketing strategy completely uses E-Commerce for sales, including the latest mainstream media: IG, FB, Line@, societies, official websites, and uses a membership system to replace membership publications for marketing and promotional activities.

Keywords: Environmental social governance (ESG), Cosmetic market, Marketing strategy.

1. INTRODUCTION

Thus, P+ Company believes that environmental sustainability is a decisive factor for the future survival of cosmetics companies.

Today, under the influence of global warming, cosmetics face strong criticism for their negative impact on the environment (Bom et al., 2019), and under continued pressure from different stakeholders, cosmetic company need to become more environmentally sustainable (Li & Leonas, 2019). The cosmetics industry experiences a surge in trends during the COVID-19 pandemic organic and green cosmetics (March 2020). One of the emerging trends is taking a more ethical approach: "When the crisis subsides, corporate brands with clear sustainability strategies will be able to win better than consumers" (Kapferer & Revised, 2020). Although consumers do not consider sustainability when purchasing, but they have expectations for the sustainability-oriented behaviour of cosmetics companies, which in turn affects brand trust and brand recognition (Jin et al., 2017; Kunz et al., 2020). This is consistent with stakeholder

pressure and strategic adjustments. Businesses must close the gap between expectations and reality. Cosmetics may redefine the standards of the entire industry and promote changes in corporate and consumer social behaviour (Choi, 2014; Joy, 2014).

The existing literature lacks research on how cosmetic companies can successfully integrate environmental sustainability into their business models. In order to make a meaningful contribution to academic knowledge while providing actionable insights for managers of P+. Therefore, the case study of P+, posing the following research questions: How can cosmetic companies become more environmentally sustainable, and during COVID-19 and under the influence of global warming, how does the P+ successfully developed environmentally sustainable products and implemented marketing strategies in different dimensions.

The objective of this research is to learn more about the business strategy and customer relation of P+, one of the e-commerce in Taiwan. This research aims to achieve these following objectives:

- 1) To study the business activities of P+ and its various products.
- 2) To analyze P+ core competencies and competitive advantages over competitors.
- 3) To learn more about P+ digital marketing strategies in order to increase market size and the numbers of transactions.
- 4) To acknowledge any existing and potential challenges and opportunities.

According to DeLone and McLean (2004), Information Technology (IT) has developed rapidly and influenced the conduct of business. The e-commerce success model was created in 1992 by DeLone and McLean and it has been updated in 2004. This framework is a tool to assess the performance of information systems for the e-commerce business. It consists of six dimensions, which are system quality, information quality, service quality, usage, user satisfaction and net benefits. Automation in supply chain and IT technology infrastructure facilitate the effectiveness of good management. A well-design architecture enables the company to implement cultural changes and support the value creation of the business (Farooq et al., 2019).

One of the main differences between the E-Commerce and traditional commerce is unlike the cusomer choices are influenced and interdependent with other participants' opinion. Thus, E-Commerce needs a different strategy that emphasizes on the value creation and value capture (Church, 2017). To strengthen company-customer relationships, there is a phenomenon called reciprocity which is basically giving something to the customers and in turn guiding them to help the business. One of the strategy to increase value is member ship, it can also be used for encouraging customers to stay loyal with the company. It make the customer eager to repay the incentives (such as discounts, points, etc). The interactions strengthened through effective and efficient management reduce trust deficit and step certainly to improve service quality (Farooq et al., 2019).

Customer retention is one of the most important tools to increase profitability because it directly affects the revenue received, and then building a strong and good brand online community. Through Corporate Social Responsibility (CSR), companies incorporate environmental and social issues into business operations and interactions with stakeholders, especially with customers and improve the level of loyalty (Farooq et al., 2019).

The purpose of founding this ESG green product marketing company is to create a brand product that can provide better services to manufacturers or enterprises and create a better consumption experience. It is committed to making ESG green products better integrated into

the living habits of the public. At the same time, through the propaganda of marketing advertising and actual experience, The public's idea of the high unit price and complicated abandonment process of ESG green products encourages consumers to think about the necessity and durability of ESG green products to improve the human living environment and slow down the rate of climate warming and greenhouse effects. This plan is also committed to being able to choose environmentally friendly ESG green products for tens of millions of life and beauty products in the market today. At the same time, it can support environmental protection and care about the earth, so that they can buy their favourite green environmental protection products at a relatively acceptable price, and create a popular Yes, it is an environmentally friendly commodity, but the price is a relatively friendly circular economic environment for consumers.

United Nations Sustainable Development Goals

Before delving into each aspect of Environmental, Social, and Governance (ESG) criteria, it is crucial to first introduce the Sustainable Development Goals (SDGs), as they play a foundational role in shaping ESG principles. The SDGs provide a comprehensive framework aimed at achieving global peace, economic prosperity, and environmental sustainability, thereby ensuring a more sustainable future for all (United Nations, 2022). Launched in 2015 as a successor to the Millennium Development Goals, the SDGs include 17 overarching goals and 169 specific targets (United Nations, 2022).

Below is a brief summary of the 17 United Nations Sustainable Development Goals (SDGs):

- 1) No Poverty: End poverty in all its forms everywhere.
- 2) Zero Hunger: Achieve food security, improve nutrition, and promote sustainable agriculture.
- 3) Good Health and Well-being: Ensure healthy lives and promote well-being for people of all ages.
- 4) Quality Education: Provide inclusive and equitable quality education and promote lifelong learning opportunities.
- 5) Gender Equality: Achieve gender equality and empower all women and girls.
- 6) Clean Water and Sanitation: Ensure access to safe water, sanitation, and hygiene for everyone.
- 7) Affordable and Clean Energy: Provide access to affordable, reliable, sustainable, and modern energy.
- 8) Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, full and productive employment, and decent work.
- 9) Industry, Innovation, and Infrastructure: Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.
- 10) Reduced Inequality: Reduce inequality within and among countries.
- 11) Sustainable Cities and Communities: Make cities and human settlements inclusive, safe, resilient, and sustainable.
- 12) Responsible Consumption and Production: Ensure sustainable consumption and production patterns.
- 13) Climate Action: Take urgent action to combat climate change and its impacts.
- 14) Life Below Water: Conserve and sustainably use the oceans, seas, and marine resources.
- 15) Life on Land: Protect, restore, and promote sustainable use of terrestrial ecosystems, manage forests sustainably, and halt biodiversity loss.
- 16) Peace, Justice, and Strong Institutions: Promote peaceful, inclusive societies, provide access to justice for all, and build accountable institutions.

17) Partnerships for the Goals: Strengthen global partnerships to achieve sustainable development.

These goals collectively aim to address social, economic, and environmental challenges worldwide, creating a framework for sustainable development by 2030.

ESG is the abbreviation of environmental protection (E, Environmental), social responsibility (S, Social) and corporate governance (G, governance) respectively. It is a new type of data and indicators to evaluate enterprises. ESG represents corporate social responsibility. Many enterprises Industry or investors will regard the ESG score as an important indicator and investment decision to evaluate whether an enterprise is sustainable. After the extreme climate, epidemic and war in recent years, the world has paid more attention to sustainable issues than before. In order to meet the expectations of customers, investors and supervisory authorities, enterprises must show their commitment to assume environmental durability and social responsibility externally, and accelerate transformation internally to achieve a balance between business development and environmental maintenance. Actively promote the sustainable development of enterprises, reflect the added value of the sustainable operation of products and services, and link to the global consumption network's attention to environmental investment awareness, and drive enterprises to complete the strategic layout of environmental issues in advance.

Given that ESG is the key DNA for the sustainable operation of enterprises, net zero carbon emissions and low-carbon transformation will be the key to the victory of enterprises and the evaluation criteria for attracting investors to invest. However, the global new science of ESG is in the development stage. A wide range of enterprises and consumers do not understand ESG, and there are vague and misconceptions. In addition, carbon technology may be impure or under development. Therefore, enterprises need to provide conceptual guidance and action calls through the introduction of business models internally and external consumer markets. In order to achieve a balance between supply and demand in the market and achieve an economic scale, in order to reduce the cost of raw materials and recycling, create a circular economy at a reasonable price, and increase the use and popularity of ESG green products.

ESG is a new science. All walks of life, but any company has a certain scale or wants to do international business, must take into consideration the impact of business behaviour on the environment and society. From disclosing information and analysing data, to finally preparing professional reports that can communicate with stakeholders, the content must not only include carbon check, scientific carbon reduction goals (SBTi), etc. According to the global survey of Salesforce in 2022, for Among the questions of more than 1,300 senior managers, more than 80% of the respondents frankly said that their company needed people who knew ESG, but such talents were not easy to find. However, this study itself is worth further exploring: is it the "goal and practice of ESG first" that creates "good profit performance", or those companies that are "strong profit" that have more spare resources to invest in ESG and can better control the media's voice? In addition, whether the enterprise has really implemented ESG, or just played a word game and found a professional consulting company to write a beautiful sustainable report, it has always been a process of attack and Defence between groups representing different interests. To be able to go deep into the industry, analyse business models and put forward innovative sustainable development plans, it really needs to Only when you have certain work experience in the industry can you find the right medicine.

If you want to become a marketing company of ESG green products, you also need to have the qualification of ESG permanent manager. However, at present, the certification of permanent manager is mostly based on the information and technology certification of big data and detection of carbon emissions within the enterprise, but at present, there is no professional recognition related to ESG green marketing on the market. Certificate, so the professionalism of ESG green product marketing consultants may be questioned? Or if obtaining a permanent manager's license is enough to endorse the professional knowledge of a green product marketing consultant.

Top Companies in Cosmetic Market

The cosmetics industry continues to grow steadily, driven by a rising global focus on self-care and wellness. Although the Covid-19 pandemic caused a brief slowdown in 2020, the global cosmetics market has shown nearly constant growth since 2004. By 2028, it is projected to reach revenues of nearly 129 billion U.S. dollars. Competitive Landscape includes company profiling of the market share ranking of cosmetics brands is as follows: (ranked in no particular order)

- 1) L'Oréal
- 2) Pantene
- 3) Nivea
- 4) Lancôme
- 5) Avon
- 6) Pigeon
- 7) Olay
- 8) Estee Lauder
- 9) Top of head and shoulders
- 10) Christian Dior
- 11) Chanel
- 12) Aveeno
- 13) Garnier
- 14) Schwarzkopf
- 15) Maybelline
- 16) Clarins
- 17) Shiseido
- 18) Neat and tidy
- 19) Neutrogena
- 20) Nature

This study includes marketing decisions and actions, as well as the strategy development and implementation process, the company's expected goals in the future period, including the selection of target markets and customers, and the identification of the required value proposition. Design and develop integrated marketing plans to develop, deliver and communicate value offerings.

This plan expects to open an ESG green product international marketing consulting company called "OURS to Olympic Aesthetics Marketing" to assist the global ESG green product development or create target markets, determine marketing strategies, expand sales channels, and break international barriers to sell on the Internet through cross-border e-commerce., use big data analysis for advertising and marketing, hold online public relations activities, or initiate community discussion topics to promote the importance of consumers' use of ESG green products to environmental durability and reduce carbon footprint, and establish

environmental protection awareness, so that when purchasing homogeneous products, they can identify and choose those with circular economic elements. Products, brand ESG green products, highlight the brand value and product characteristics, and create brand awareness, reputation and sales.

ESG is the abbreviation of environmental protection (E, Environmental), social responsibility (S, Social) and corporate governance (G, governance) respectively. The so-called "ESG green product" is from the four aspects of the product: (1) green materials; (2) green package materials; (3) product recycling; (4) the basic concept of product energy conservation in line with the circular economy is 3R, that is, reducing waste generation (Reduce), Reuse (Reuse) and Recycle (Recycle), that is, all resources can be reused, reduce the use of original materials and To reduce waste generation, the ultimate goal is to achieve "no waste generation" in the product Life cycle of raw materials and components selection, production and manufacturing, distribution and transportation, product use and waste recycling, reduce the impact on the environment, and Design innovative green products that meet international regulations and usage needs.

The company's main business project is to assist manufacturers of ESG green products in brand creation and marketing, sales or agency of products. It helps manufacturers develop the B2B or B2C consumer market, and sells them in domestic and foreign physical channels and online stores. The main product categories undertaken include daily necessities and cosmetics. Products, and launch experience activities such as response and trial through the online community platform, so that consumers can better understand the differences between ESG green products and general products while choosing ESG green products, and their social responsibility for the sustainable environment.

This study explores how to develop the global (Indonesia) international marketing channel ESG cosmetic products with relatively reasonable prices, differentiated services and clear brand positioning to improve the environmental protection, green and sustainable value that the products themselves can bring to consumers, by improving the willingness and proportion of using ESG cosmetic products, to implement the structure of ESG circular economy, which is different from the previous new business model.

Marketing Strategy

The American Marketing Association (1995) defines marketing as the process of planning and executing the conception, pricing, promotion and distribution of ideas, goods, and services to create exchanges that satisfy individual and organizational goals.

According to Kotler (2002), marketing management is an art and science that has a lot of concepts covering target markets and segmentation; marketers and prospects; need, want and demands; product or offering, value and satisfaction that evolve around how to get, keep and grow customers by creating superior value.

Marketing Strategy

Boncheck & Choudary (2017) also explained about the factors of success E-Commerce. They stated that the rise of E-Commerce is driven by cloud, social and mobile. The first one is connection, which is about the transact easiness or accessibility. The second is gravity which is the attractiveness of the platform for its participants including producers and consumers. The last factor is flow or how well the platform facilitates or encourages the exchange and development of value.

Thus, the success can be achieved by building:

- 1) Information quality is defined as e-commerce content. Digitization makes it easier to access images and information about products, and even enable digital interactive online simulation experiences, leading to more efficient and faster purchases. The entire process from development, pricing to distribution can be completed online.
- 2) The website must be simple and attractive to entice customers to make a purchase, including the availability of various payment methods and product options to satisfy the customer's needs. Customer satisfaction can strongly influence repeat order decisions. Price profit sharing (points, member discounts) can be achieved together with customer loyalty.
- 3) Media measurement and optimization: Keyword selection is very important to utilize search engine optimization. With the right keywords, a web page can be at the top of the listings even without paying search engines. Web optimization includes detecting errors and weaknesses, comparing it to other web pages, and testing web page performance.

2. RESEARCH METHOD

This study conducted a case study, thus addressing the research gap identified in the literature review on how companies integrate sustainability into their business models (Morioka & de Carvalho, 2016). By not only demonstrating the "why" of the phenomenon but also understanding the "how", this approach facilitates the development of new empirical knowledge that is highly managerially relevant and actionable, while laying fertile ground for future research hypotheses (Birkinshaw et al., 2017).

Research Design

Choosing companies to research is not a linear process. P+ has been the first startup to contact Taiwan from the very beginning. P+ makeup remover wet wipes are self-produced and self-operated from production, manufacturing, products to marketing. Compare with companies of different backgrounds, sizes and geographical locations to understand the prevalence and development of new ESG cosmetics in the global market. When developing the research list, to compared luxury goods companies that also released eco-friendly makeup remover wipes and used search engine keywords such as "sustainable," "beauty," "cosmetics," "luxury," and "environment" combination. After screening a large amount of secondary information, 14 companies were finally selected.

By comparing cosmetics leaders in the luxury industry (Cosmetics Market, 2019) with P+, we can identify contextual differences and analyze commonalities, advancing theory while helping other companies who want to develop environmentally friendly cosmetics achieve their goals. The collection of this study relies on primary data, based on interviews with the company's brand consultant Royal Wei and his experience in implementing marketing strategies. Royal Wei is the main decision-maker in the formulation, implementation and monitoring of P+ e-commerce strategies. Her insights are therefore extremely important in developing a case study of this little-known company.

Data Collection

This case study is about the Taiwanese brand P+ Purely, whose philosophy is "from nature, loyal to the environment." They produce a product called "makeup remover wiper" by "Tezil Cotton X" material.

Main Features

- 1) Natural and green concept: Tezil Cotton The entire production process is non-toxic and pollution-free.
- 2) Pure Silk Cotton Makeup Remover: This makeup remover mimics the soft touch of luxurious silk and completely breaks down when you add water. No additional makeup is required, making it easy to travel.
- 3) Moisturizing and antibacterial: Infused with moisturizing ingredients such as aloe vera extract, it provides meticulous care for the face. After use, the skin will be clean, supple and comfortable.
- 4) Environmentally friendly and biodegradable: Made of 100% plant-based Tencel cotton, soft, skin-friendly and highly elastic, ensuring it will not break or be damaged easily. It is also biodegradable, promoting environmental protection.

Suitable for all skin types

- 1) Apply water to face and neck.
- 2) Wipe gently with a cosmetic towel.
- 3) Repeat the above steps with a new towel until no makeup remains.
- 4) Clean your face with water and follow up with your daily skin care routine.

Benefit

- 1) Lightweight and breathable
- 2) Deep cleansing, deep into pores, removes dirt and residual makeup.
- 3) Mild, not drying or tight
- 4) Environmentally friendly and biodegradable.

Perfect for running errands, working overtime, or even after a beauty session, this product strikes the perfect balance between convenience, cleanliness, and eco-friendliness. The case study covers all aspects of ESG new cosmetics marketing, including an in-depth understanding of consumers' opinions and improvement directions on ESG new cosmetics, and comparison and summary to provide suggestions for improving operating efficiency in the domestic and international cosmetics markets.

Data Analysis

E-commerce has changed the way people shop. Compared with traditional physical stores, e-commerce provides convenience, a wider range of choices, and more diversified operations in marketing strategies and price setting. The case study is based on ESG, which means the company actively reduce negative impacts on the environment, including reducing carbon emissions, environmental sustainability, pollution control, etc., which is operate in an environmentally conscious, that using the active marketing strategies to create a healthy and sustainable consumption environment. And study the consistency and development of new ESG products in today's consumer market.

3. RESULTS AND DISCUSSIONS

“Love health, love beauty, love sharing, love the earth”. P+ adhering to the concept of delivering a beautiful and healthy life. To share with pure, healthy and reassuring products from all over the world. High-quality products do not require gorgeous packaging or exaggerated advertising slogans. Believe in personal experience and smart choices. It is committed to providing customer with safe and reliable health products and reducing the damage of chemical substances to the human body and the global environment. There is no

need to compromise between beauty and health and safety! “Pure · Clean · Good “, what it want is so simple!” That's what sets P+ apart.

After Covid-19, expected to continue on this trajectory. In 2021, the global beauty and personal care market was valued at 503 billion U.S. dollars, with projections indicating that it will reach \$863.61 billion by 2024. With such a vast market, competition is fierce, and cosmetics companies need to utilize effective marketing strategies to stand out from the crowd and succeed. The cosmetics industry has seen tremendous growth over the past few years and is expected to continue on this trajectory. In 2021, the global beauty and personal care market was valued at 503 billion U.S. dollars, with projections indicating that it will reach \$863.61 billion by 2024. With such a vast market, competition is fierce, and cosmetics companies need to utilize effective marketing strategies to stand out from the crowd and succeed.

Product

P+ is the Taiwan general agent for world-renowned beauty care and household company. It adheres to the concept of starting from nature and being loyal to environmental protection. It selects natural and organic makeup and care brands from all over the world. During the 2020 Covid-19 epidemic prevention period, after more than a month of repeated research and development a “facial makeup remover wipe” that is both cleansing, maintaining and environmentally friendly was launched.

P+ makeup remover wipes is the first product of P+ Company to be launched under its own brand and manufactured in Taiwan. The natural environmentally friendly fiber is dissolved into a spinning liquid, and then incorporated into maintenance and cleansing ingredients. It is 100% no fluorescent, non-toxic and pollution-free, dry pressing molding. It's only needs to add water to clean up the face, and it can be used without adding any makeup remover products. It is very convenient. Disposable eco-friendly makeup remover wipes are completely biodegradable in the environment and will not cause decay, suitable taking out for overnight trips.

The surface of the paper is designed with a diamond pattern, and the weaving density has a consistent directionality. The cross-section of each plant fiber is one thousandth thinner than a human hair. It can be highly stretched without breaking or being easily torn. It has a luxurious texture comparable to silk and solves the problem of shedding of traditional cotton pads. It can completely fit the skin, penetrate deep into the skin grooves, and easily clean makeup. It is more suitable for people with eyelash transplants.

Price

The P+ makeup remover wipes is priced NTD 475 each box (75 packs). P+ makeup remover wipes is priced at NT\$475 per box (75 pieces). There is currently no equivalent product on the market. Compared with commercially available makeup remover towels which made of antibacterial fiber wool is priced at NT\$450 to NT\$690 is difference of NT\$25 to NT\$215. Due to it is a new product with a medium to high price, it adopts a membership system and period discounts. The first purpose is to consolidate the market and toward to customers experience the convenience, operability and effectiveness of products through actual contact is different other products. Promote the importance of using ESG products, and establish environmental protection concepts. The second is to create sustainable consumption to prevent competitors from developing homogeneous products.

Place

P+ makeup remover wet wipe is selling on e-commerce, including official websites, IG, shopping platforms, KOL, and LINE community. The customer can purchase from these places. The highest sales place is LINE community, KOL and official websites. The research result show that ESG new product need to proactively contact customer, explain the usage steps to consumers through videos, share the product for trial use, and let consumers experience it in person and express their feelings after use to create differentiation. Especially consistent with the claimed facts, making consumers trust the product value. There are 4,000-5,000 consumers on LINE community and continues to grow. Especially the consumers of LINE community is the most loyal to products, and when products are shipped slowly or have other problems, customers still provide understanding and support.

Promotion

The cosmetics industry has seen tremendous growth over the past few years and is expected to continue on this trajectory. In 2021, the global beauty and personal care market was valued at 503 billion U.S. dollars, with projections indicating that it will reach \$863.61 billion by 2024. With such a vast market, competition is fierce, and cosmetics companies need to utilize effective marketing strategies to stand out from the crowd and succeed. The cosmetics industry has seen tremendous growth over the past few years and is expected to continue on this trajectory. In 2021, the global beauty and personal care market was valued at 503 billion U.S. dollars, with projections indicating that it will reach \$863.61 billion by 2024. With such a vast market, competition is fierce, and cosmetics companies need to utilize effective marketing strategies to stand out from the crowd and succeed.

4. CONCLUSIONS AND SUGGESTIONS

In conclusion, this study focused on the operation issues of elderly cafeterias in Chiayi County, Taiwan, in order to provide recommendations for future improvements. Initially, a literature review was conducted to identify five major areas of concern in the operation of elderly cafeterias. A questionnaire was designed and distributed through online groups to operators of 57 elderly cafeterias in Chiayi County, resulting in 52 responses from 31 cafeterias. Due to the limited sample size, only descriptive statistics were used to provide a basic analysis and understanding of the current situation. Furthermore, to enhance the depth of the research, in-depth interviews were conducted with two cafeteria operators and two policy influencers in the field.

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