

Green Procurement and Eco-Design Practices and Their Implications for Operational Performance in Indonesia's Food Retail Sector

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Abstract

This study examines the disclosure maturity of Green Procurement and Eco-Design practices in Indonesia's food retail sector and their alignment with disclosed patterns of Operational Performance. A descriptive comparative content analysis was conducted using annual and sustainability reports of five leading retailers: Alfamart, Alfamidi, MPPA (Hypermart), MAP Boga Adiperkasa, and Supra Boga Lestari. Fifteen indicators were assessed across three constructs and rated using a five-point disclosure maturity scale capturing the depth and clarity of reported practices. The findings reveal heterogeneous disclosure maturity across firms. Alfamart and Hypermart/MPPA show the highest maturity in Green Procurement and Eco-Design, while MAP Boga Adiperkasa exhibits a more balanced profile across both constructs. Alfamidi reports relatively strong Eco-Design disclosure despite limited Green Procurement maturity, whereas Supra Boga Lestari reflects less structured disclosure across constructs. Operational Performance disclosures vary within a narrower range, indicating that energy- and waste-related themes are commonly reported across firms. Overall, higher maturity in green practice disclosures is associated with more structured operational performance narratives, although gaps remain in process innovation and monitoring-related disclosures. These findings provide insights for retail sustainability governance and reporting practices and offer directions for future research on disclosure-based sustainability assessment in emerging market supply chains.

Keyword: *Green Procurement; Eco-Design; Operational Performance; Food Retail; Sustainability; Content Analysis*

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Introduction

Over the past two decades, Indonesia's modern food retail sector has experienced rapid expansion driven by urbanisation, rising household incomes, and shifts in consumer lifestyles. The growth of minimarkets, supermarkets, and organised food service chains has intensified environmental pressures, particularly in terms of energy consumption, packaging waste, and supply chain-related emissions (WRAP, 2024; WWF, 2024). In this context, food retailers are no longer passive intermediaries between producers and consumers but have become strategic actors shaping sustainability outcomes through procurement policies, product and packaging design, and operational practices.

In response to increasing environmental concerns and stakeholder expectations, Green Procurement and Eco-Design have emerged as key sustainability strategies in retail supply chains. Green Procurement focuses on integrating environmental criteria into supplier selection, evaluation, and purchasing decisions (ISO 20400:2017), while Eco-Design emphasises the incorporation of environmental considerations into product, packaging, and operational design across the life cycle (ISO 14006:2020). Prior studies suggest that these practices can contribute to operational efficiency, cost reduction, and enhanced

corporate legitimacy (Kozuch et al., 2024; Liu et al., 2024). However, empirical evidence remains largely concentrated in manufacturing contexts, whereas food retailing despite its high visibility and direct environmental footprint has received comparatively limited scholarly attention.

This gap is particularly evident in the Indonesian context. Existing studies on green supply chain management in Indonesia predominantly examine implementation and performance outcomes, with limited attention to how sustainability practices are institutionalised and communicated through corporate reporting (Erizaputri et al., 2024). In emerging market settings, sustainability initiatives often evolve incrementally and are first reflected in organisational narratives, policies, and commitments disclosed in annual and sustainability reports rather than in fully verified performance metrics. Consequently, disclosure analysis provides an important lens for understanding the maturity of sustainability practices in such contexts (Benameur et al., 2023).

Against this background, this study aims to examine the maturity of Green Procurement and Eco-Design disclosures among food retail companies in Indonesia and to explore their alignment with disclosed patterns of Operational Performance. Specifically, the study addresses two research questions: (1) to what extent do Indonesian food retailers disclose Green Procurement and Eco-Design practices; and (2) how do differences in the maturity of these practices relate to variations in disclosed operational performance. This study contributes to the literature by applying a disclosure-based maturity framework to assess the institutionalisation of green practices in Indonesia's food retail sector, an area that remains underexplored in emerging market research.

In this study, Green Procurement, Eco-Design, and Operational Performance are treated as the central analytical concepts. Green Procurement refers to the integration of environmental considerations into supplier selection, purchasing policies, and supplier monitoring practices, while Eco-Design encompasses environmentally oriented product, packaging, and operational design initiatives across the value chain. Operational Performance reflects efficiency-related outcomes commonly associated with energy use, waste reduction, logistics efficiency, and process innovation. Prior studies have examined the relationships among these concepts primarily in manufacturing settings, often focusing on performance outcomes rather than on the maturity of institutional adoption as reflected in corporate disclosures (Masudin et al., 2022; Rejeb et al., 2024). Building on this literature, the present study adopts a disclosure-based perspective to assess how these concepts are articulated and institutionalised within the Indonesian food retail context.

Methods

This study adopts a descriptive comparative content analysis design to examine the maturity of sustainability-related disclosures among food retail companies in Indonesia. This research design is appropriate for addressing the research questions because it enables systematic comparison of sustainability practices that are disclosed heterogeneously across firms through narrative-based corporate reports, which is commonly observed in sustainability reporting contexts (Benameur et al., 2023).

The objects of this study consist of annual reports and sustainability reports published by major food retail companies operating in Indonesia for the 2024 reporting year. Using purposive sampling, five companies were selected based on market presence, relevance to the modern food retail sector, and availability of publicly accessible reports, namely Alfamart, Alfamidi (PT Midi Utama Indonesia Tbk), MPPA (Hypermart), MAP Boga

Adiperkasa, and Supra Boga Lestari. These companies represent leading players with extensive operational coverage and significant environmental exposure within the Indonesian retail industry.

Data were collected exclusively from secondary sources in the form of official corporate publications obtained from company websites. The documents analysed include annual reports and sustainability reports containing disclosures related to procurement practices, packaging and design initiatives, and operational sustainability activities. Only information explicitly disclosed in these documents was included in the analysis to ensure consistency and verifiability of the recorded data.

The measurement instrument consists of fifteen indicators developed from prior studies on green procurement and eco-design within the broader green supply chain management domain and sustainability disclosure research (Masudin et al., 2022; Rejeb et al., 2024). These indicators are grouped into three analytical constructs: Green Procurement, Eco-Design, and Operational Performance. To strengthen construct clarity, the Green Procurement indicators were aligned with sustainable procurement guidance (ISO 20400:2017), while the Eco-Design indicators were aligned with ecodesign guidance within environmental management systems (ISO 14006:2020). Each indicator was assessed using a predefined coding rubric designed to capture the depth and clarity of disclosure rather than verified environmental or operational outcomes.

Disclosure maturity was evaluated using a five-point ordinal scale, where a score of one represents generic statements without substantive information, two reflects policy-level commitments, three indicates evidence of implementation through programmes or procedures, four denotes quantified or time-bound targets, and five represents disclosure supported by measurable or verifiable outcomes.

The coding process was conducted systematically using the same indicator definitions and scoring criteria for all companies. All documents were coded by a single coder following a structured coding manual to maintain consistency. As the analysis involved a single coder, inter-coder reliability statistics were not calculated; however, detailed scoring rationales were documented to enhance transparency and replicability. Data analysis focused on descriptive comparison across companies by aggregating indicator-level scores into construct-level mean values for Green Procurement, Eco-Design, and Operational Performance. The findings are interpreted as signals of institutionalisation reflected in corporate disclosures rather than as causal evidence of sustainability or operational performance effects.

Table 1 Complete 15-Indicator Measurement Framework for Green Practices Assessment

Construct	Indicator Code	Indicator Name	Operational Definition
Green Procurement (X1)	X1_GP1	Environmental Supplier Criteria	Company establishes environmental criteria in supplier selection process.
	X1_GP2	Supplier Environmental Audits/Assessments	Company conducts environmental audits or assessments of suppliers
	X1_GP3	Green Purchasing Policies	Company purchasing policies prioritize environmentally friendly materials/products.
	X1_GP4	Collaboration with Green Suppliers	Company collaborates with suppliers to improve environmental performance.
	X1_GP5	Monitoring & Reporting of Supplier Environmental Compliance	Company monitors and reports supplier environmental compliance.

Eco-Design (X2)	X2_ED1	Use of Recyclable/Biodegradable Materials	Use of environmentally friendly materials in packaging/products.
	X2_ED2	Packaging Reduction Initiatives	Efforts to reduce packaging volume (lightweighting).
	X2_ED3	Design for Waste Minimization	Product/operation design to reduce waste across product lifecycle.
	X2_ED4	Hazardous Material Reduction/Elimination	Reduction or elimination of hazardous/non-recyclable materials
	X2_ED5	Innovation in Eco-Friendly Design/Store Operations	Eco-friendly innovations in store design, equipment, or operations.
Operational Performance (Y)	Y_OP1	Energy Efficiency Initiatives	Energy efficiency programs (LED, inverter AC, green building, etc.).
	Y_OP2	Waste Reduction & Recycling Performance	Waste reduction levels and recycling programs.
	Y_OP3	Cost Efficiency Improvement	Operational cost efficiency improvements from green programs.
	Y_OP4	Logistics/Supply Chain Efficiency	Logistics efficiency improvements (cold chain, fleet efficiency, route optimization).
	Y_OP5	Process Innovation & Digitalization	Process innovations like operational digitalization enhancing performance.

Source: Annual Report Year (Researcher, 2025)

Result and Discussion

Results

This section presents the results of the descriptive comparative content analysis of Green Procurement, Eco-Design, and Operational Performance disclosures among five Indonesian food retail companies. The results are reported at both indicator and construct levels to facilitate systematic cross-company comparison.

Table 2 Indicator-Level Scores of Green Procurement, Eco-Design, and Operational Performance Across Five Indonesian Food Retailers

Company	X1_GP1	X1_GP2	X1_GP3	X1_GP4	X1_GP5	X2_ED1	X2_ED2	X2_ED3	X2_ED4	X2_ED5	Y_OP1	Y_OP2	Y_OP3	Y_OP4	Y_OP5
Alfamart	5	5	4	5	4	5	5	4	4	4	5	4	5	4	1
Alfamidi/Midi	1	1	1	2	1	4	5	3	4	5	5	3	5	2	3
Supraboga	1	1	1	2	1	2	3	2	3	3	4	3	4	2	3
Hypermart/MPPA	5	5	5	4	4	5	5	4	3	5	5	3	5	4	1
MAP Boga Adiperkasa	4	4	4	3	3	4	5	4	3	4	4	3	4	3	4

Table 2 presents the indicator-level disclosure maturity scores across the five food retail companies for all fifteen indicators. The results reveal substantial variation across firms, particularly within the Green Procurement indicators (X1_GP1–X1_GP5). Alfamart and Hypermart/MPPA consistently record the highest scores across most Green Procurement indicators, while MAP Boga Adiperkasa shows moderate-to-high scores. In contrast, Alfamidi and Supra Boga Lestari display low disclosure maturity for Green Procurement, with scores largely concentrated at the lower end of the scale.

For Eco-Design indicators (X2_ED1–X2_ED5), disclosure maturity appears generally higher across companies compared to Green Procurement. Alfamart and Hypermart/MPPA again demonstrate consistently high scores, while Alfamidi shows relatively strong Eco-Design

disclosure despite limited Green Procurement maturity. Supra Boga Lestari records lower and more uneven Eco-Design scores, whereas MAP Boga Adiperkasa shows consistently high disclosure across most Eco-Design indicators.

Operational Performance indicators (Y_OP1–Y_OP5) show less dispersion than the other two constructs. Energy efficiency (Y_OP1) and waste reduction and recycling (Y_OP2) are reported at moderate-to-high maturity levels by most companies, while logistics efficiency (Y_OP4) and process innovation and digitalisation (Y_OP5) exhibit greater variation across firms.

Table 3 Construct Mean Scores for Green Procurement, Eco-Design, and Operational Performance by Company

Company	Green Procurement Mean	Eco Design Mean	Operational Performance Mean
Alfamart	4.60	4.40	3.80
Alfamidi/Midi	1.20	4.20	3.60
Supraboga	1.20	2.60	3.20
Hypermart / MPPA	4.60	4.40	3.60
MAP Boga Adiperkasa	3.60	4.00	3.60

To summarise the results at the construct level, Table 3 reports the mean disclosure maturity scores for Green Procurement, Eco-Design, and Operational Performance for each company. Alfamart and Hypermart/MPPA record the highest Green Procurement mean scores (4.60), followed by MAP Boga Adiperkasa (3.60), while Alfamidi and Supra Boga Lestari show substantially lower Green Procurement maturity (both 1.20).

For Eco-Design, Alfamart and Hypermart/MPPA again report the highest mean scores (4.40), followed by Alfamidi (4.20) and MAP Boga Adiperkasa (4.00). Supra Boga Lestari records the lowest Eco-Design mean score (2.60). In contrast, Operational Performance mean scores fall within a narrower range across companies, with Alfamart reporting the highest score (3.80), while Alfamidi, Hypermart/MPPA, and MAP Boga Adiperkasa cluster at 3.60, and Supra Boga Lestari records the lowest mean score (3.20).

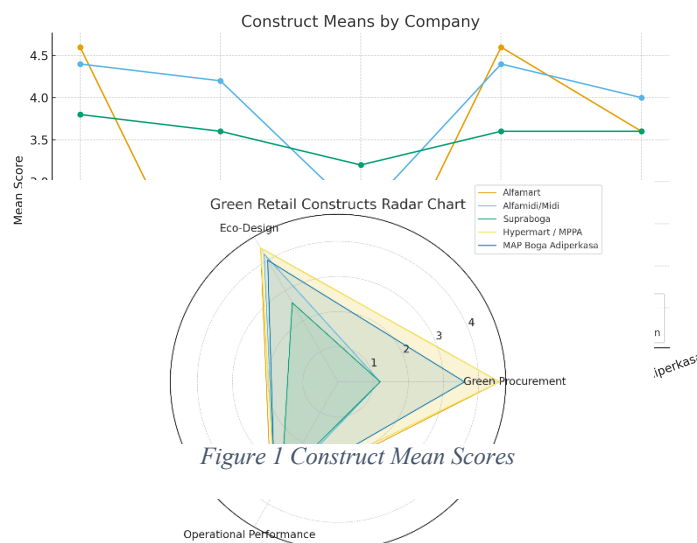


Figure 2 Radar chart of Green Procurement, Eco-Design, and Operational Performance

Figure 1 illustrates the construct-level mean scores for Green Procurement, Eco-Design, and Operational Performance across the five companies. The figure highlights pronounced differences in Green Procurement and Eco-Design maturity between companies, while Operational Performance scores show relatively smaller variation.

Figure 2 provides a radar chart comparison of the three constructs for each company. The figure visually emphasises differences in disclosure profiles across firms, particularly the contrast between Green Procurement and Eco-Design maturity among companies, as well as the more balanced distribution of Operational Performance scores. Overall, the results indicate heterogeneous disclosure maturity patterns across companies and constructs, providing the basis for further interpretation and discussion in the following section.

Discussion

This study examines the maturity of corporate disclosures related to Green Procurement, Eco-Design, and Operational Performance in Indonesia's food retail sector, with the results reflecting heterogeneous patterns of sustainability institutionalisation across firms. Importantly, the findings should be interpreted as signals of institutional adoption as reflected in corporate reporting rather than as evidence of verified environmental or operational performance outcomes.

The results indicate that Green Procurement disclosure maturity varies substantially across companies. Firms such as Alfamart and Hypermart/MPPA demonstrate consistently high scores across most Green Procurement indicators (Table 2), suggesting more formalised supplier governance structures, including environmental criteria, monitoring, and collaboration mechanisms. From an institutional theory perspective, this pattern reflects stronger alignment with coercive and normative pressures, where supplier-related sustainability practices are embedded within formal procurement policies and communicated explicitly in corporate disclosures. In contrast, Alfamidi and Supra Boga Lestari show limited Green Procurement disclosure maturity, indicating that supplier environmental governance may remain peripheral or insufficiently institutionalised within these firms.

In comparison, Eco-Design disclosures appear more mature and widespread across the sample, even among firms with weaker Green Procurement disclosure. As shown in Table 2 and summarised in Table 3, Alfamidi demonstrates relatively high Eco-Design maturity despite low Green Procurement scores. This finding suggests that Eco-Design initiatives, particularly those related to packaging reduction, recyclable materials, and store-level operational design, may be more readily adopted and communicated than upstream supplier governance practices. From a sustainability management perspective, such initiatives are often more visible to consumers and regulators and may therefore be prioritised as legitimacy-enhancing actions within the retail context.

Operational Performance disclosures show less variation across companies compared to Green Procurement and Eco-Design. As illustrated in Table 3 and Figure 1, most firms cluster within a relatively narrow range of Operational Performance mean scores, particularly for energy efficiency and waste reduction indicators. This pattern indicates that operational sustainability narratives related to resource efficiency have become relatively standardised within the food retail sector, regardless of differences in procurement or design maturity. However, indicator-level results (Table 2) reveal that disclosures related to process innovation and digitalisation remain less developed for some firms, suggesting an integration gap between sustainability initiatives and broader operational transformation.

The combined patterns across the three constructs provide partial support for the complementarity between Green Procurement, Eco-Design, and Operational Performance. Firms exhibiting higher maturity in both Green Procurement and Eco-Design, such as Alfamart and Hypermart/MPPA, also tend to present more structured and coherent

Operational Performance disclosures (Figure 2). Nevertheless, the results do not indicate a strictly proportional relationship, as firms with limited Green Procurement maturity may still report moderate levels of operational sustainability initiatives. This finding highlights that store-level and downstream sustainability actions can progress independently from upstream supplier governance, particularly in retail-dominated supply chains.

Compared with prior studies that predominantly examine manufacturing contexts and rely on performance-based metrics, this study extends the green supply chain management literature by adopting a disclosure-based maturity perspective within the food retail sector. The findings suggest that sustainability institutionalisation in emerging market retail contexts may follow multiple trajectories, including governance-led approaches that emphasise supplier control and operations-led approaches that prioritise packaging and store-level initiatives. By focusing on disclosure maturity rather than verified outcomes, the study provides insight into how firms signal sustainability commitment and respond to institutional pressures through corporate reporting.

The novelty of this study lies in its application of a transparent, indicator-based disclosure maturity framework to assess the institutionalisation of Green Procurement and Eco-Design practices in an under-researched emerging market retail sector. Rather than treating sustainability disclosure as a proxy for performance, the study conceptualises disclosure as an institutional signal that reflects the degree to which sustainability practices have been formalised, integrated, and communicated within organisational structures. This perspective contributes to the literature by bridging sustainability management and institutional theory in the context of food retail supply chains.

Conclusion

This study assessed the disclosure maturity of Green Procurement and Eco-Design practices and their alignment with disclosed Operational Performance patterns in Indonesia's food retail sector using a descriptive comparative content analysis of five leading retailers. The results show heterogeneous disclosure maturity across companies. At the construct level, Alfamart and Hypermart/MPPA demonstrate the highest maturity in Green Procurement and Eco-Design, while MAP Boga Adiperkasa shows relatively balanced maturity across both constructs. In contrast, Alfamidi and Supra Boga Lestari display limited Green Procurement maturity, although Alfamidi reports relatively high Eco-Design disclosure. Operational Performance disclosures vary within a narrower range across companies, with variation more evident at the indicator level for logistics efficiency and process innovation and digitalisation.

From a scholarly perspective, the study contributes by applying a transparent, indicator-based disclosure maturity framework to evaluate the institutionalisation of green practices in an under-researched emerging market retail context. By conceptualising sustainability disclosure as an institutional signal rather than as a direct proxy for verified performance, the study extends the green supply chain management literature beyond manufacturing-dominated settings and highlights multiple sustainability trajectories in retail supply chains. Practically, the findings suggest that food retailers can strengthen sustainability maturity by improving supplier governance mechanisms for Green Procurement, sustaining store- and packaging-level Eco-Design initiatives, and enhancing the integration of these initiatives into operational monitoring and process innovation.

This study is subject to several limitations. First, the analysis relies on voluntary corporate disclosures that may be influenced by selective reporting and may not fully represent

implementation quality. Second, the study covers a single reporting year and a limited sample of five firms, which restricts generalisability and prevents causal inference. Third, coding was performed by a single coder, and inter-coder reliability statistics were not calculated. Future research should expand the sample and observation period, triangulate disclosure analysis with interviews or surveys, and incorporate externally verified environmental and operational metrics to strengthen inference on the practice–performance relationship.

Acknowledgements

The authors would like to express their sincere gratitude to Institut Teknologi dan Bisnis Kalla, Makassar, for providing institutional support and an academic environment that enabled the completion of this research. Appreciation is also extended to the management of the five Indonesian food retail companies whose publicly available annual and sustainability reports formed the primary data source for this study. The authors further acknowledge the contributions of scholars and prior studies in the fields of green procurement, eco-design, and sustainability reporting, which provided essential theoretical and methodological foundations for this research. Any remaining limitations or interpretations are solely the responsibility of the authors.

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