

# Understanding the Triple Helix of ESG Activities and Purchase Intention —A Mixed Methods Cross-Case Investigation of Consumer Response Mechanisms

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**Abstract:** The ESG framework evaluates a company's impact based on three pillars: Environmental, Social, and Governance. There has been a rise in ESG adoption due to the increased awareness and consciousness of sustainability issues. Thus, investors have begun incorporating these considerations into their investment decisions. Despite this, ESG marketing remains uncommon among corporations. There have been limited studies conducted on ESG from the consumer's perspective. Different aspects of sustainability vary in how consumers value them depending on culture and demographic differences. Therefore, the effect of ESG activities on Filipino purchase intention and brand image has been examined through a case study investigating Levi Strauss & Co. and Uniqlo Co., Ltd.

**Objective** – This study seeks to expand existing theories about ESG activities' impact on purchase intention and brand image, aiming to determine whether ESG activities influence purchase intention and brand image within the fashion industry, specifically Levi Strauss & Co. and Uniqlo Co., Ltd. The study further contextualizes findings in Filipino culture.

**Design/methodology/approach** – Guided by a pragmatic research philosophy, the study employed a methods approach through a (1) qualitative content analysis of the companies' sustainability reports, and (2) quantitative survey questionnaire. Collecting data from Filipinos aged 18 and above with prior knowledge of ESG activities. Diverse insights are to be gathered by convenience sampling of 385 respondents.

**Originality/value** – This study explores the relationship between ESG and purchase intention, mediated by brand image, and contributes to the limited literature on ESG in the context of purchase intention in a developing country, particularly in the Philippines.

**Key Words:** ESG activities; fashion industry; purchase intention; brand image; Levi Strauss & Co.; Uniqlo Co., Ltd.

**Relevant SDGs:** SDG 8 Decent Work and Economic Growth, SDG 12 Responsible Consumption and Production

## 1. INTRODUCTION

### 1.1 Background of the Study

In recent years, adopting the ESG framework has gained momentum in regions like the United States and across Europe (PWC, 2024; Mathis & Stedman, 2023). In 2020, 88% of publicly traded companies and 79% of venture and private equity-backed companies implemented ESG initiatives (Lisam, 2023).

This study focuses on the fashion industry, arguably one of the most environmentally harmful and ethically questionable industries (Angganararas et al., 2023). The industry's immense contributions to waste generation, environmental degradation, unethical labor practices, and human rights violations have been well-documented. The discussion surrounding the fashion industry's ethicality becomes more relevant in the context of its size and impact. As of 2020, the fashion industry is worth 1.3 trillion dollars, employing and impacting the lives of over 300 million individuals around the globe (Gazzola et. al, 2020). Thus, the study examines two particular fashion brands: Levi's Strauss & Co. and Uniqlo Co. Ltd.

Despite the growing focus on ESG, promoting sustainability through ESG marketing remains uncommon among corporations (Stone, 2023). However, it may serve as a positive driver for purchase intention, as recent findings showed that 49% of respondents were willing to pay a premium for products labeled as sustainable and socially responsible (Bar Am et al., 2023). A study by Puriwat & Tripopsakul (2022) found that ESG activities influence purchase intention and brand image, mediating the relationship between ESG and purchase intention. The model displays how consumers first form a perception or image of a brand before developing any intent to purchase, thus establishing the mediating role of brand image. Additionally, the study found that sociological factors influenced these relationships. Thus, Puriwat & Tripopsakul (2022) highlighted that further research must be conducted on the cultural differences when applying the findings to other countries. According to Khalil & Khalil (2022), studying sustainable practices awareness in developing countries can yield diverse results. For instance, research in Thailand found that ESG activities significantly influence brand image and purchasing decisions (Puriwat & Tripopsakul, 2022).

To localize the study as Puriwat & Tripopsakul (2022) recommended, we look at how ESG activities influence consumer behavior, especially from a Filipino perspective within the fashion industry. Therefore, this

study aims to explore the relationship between ESG activities and consumer purchasing intention in the Philippines, using Levi Strauss & Co. and Uniqlo Co., Ltd. as case studies. It also explores whether brand image mediates the relationship between ESG and PI.

## 2. METHODOLOGY

### 2.1 Conceptual Framework

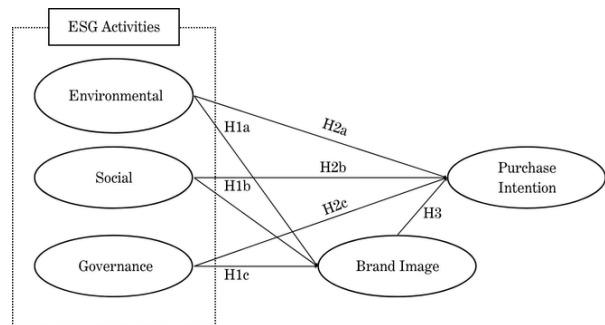


Figure 1. Conceptual framework

Using the relationships found from Puriwat and Tripopsakul (2022) and Hasan et al. (2024), we created the conceptual framework in Figure 1. The Stakeholder Theory and Signalling Theory were used to justify the relationships of the ESG, brand image, and purchase intention within our conceptual framework. Thus, we hypothesize the following:

H1a. Environmental activities (E) of a firm affect brand image (BI).

H1b. Social activities (S) of a firm affect brand image.

H1c. Governance activities (G) of a firm affect brand image.

H2a. Environmental (E) activities of a firm affect purchase intention (PI).

H2b. Social activities (S) of a firm affect purchase intention (PI).

H2c. Governance activities (G) of a firm affect purchase intention (PI).

H3a: Brand image (BI) of a firm mediates the effect of environmental activities (E) on purchase intention (PI) of consumers.



H3b: Brand image (BI) of a firm mediates the effect of social activities (S) on purchase intention (PI) of consumers.

H3c: Brand image (BI) of a firm mediates the effect of governance activities (G) on purchase intention (PI) of consumers.

### 2.2 Research Design

The study adopted a sequential exploratory mixed-methods design, guided by a pragmatic research philosophy. We combined a qualitative content analysis of 2 company sustainable reports with a quantitative survey (n=385; Sommet et al., 2023) capturing contextual depth and measuring relationships. These methods allowed us to compare the themes emerging from the sustainability reports with the statistical outcomes from the survey. Furthermore, the retrospective design of the study ensured prior understanding of ESG activities by determining prior completion of ESG-related courses such as COBCSRG, GEETHICS, and others from the respondents.

### 2.3 Data Collection and Analysis

Survey data will be collected using Google Forms for faster distribution of information and more accessible collection of data. The Cronbach's Alpha from each scale ranged from 0.8 to 0.95. To validate the scale's reliability (refer to Table 1), a Cronbach's Alpha of 0.70-0.79 is deemed to have an acceptable level of reliability, 0.80-0.89 as good, and 0.90 and above as excellent (Arof et al., 2018). These results indicate that the items under each construct are consistent and can reliably measure their respective concepts. To confirm this, a pre-test was conducted with 30 respondents with an acceptable range of 0.74 to 0.94 (SSPS, 2024).

Before administering the quantitative survey questionnaire, we conducted a thematic content analysis of the sustainability reports from Levi's and Uniqlo. The summary of this analysis was presented to survey respondents to provide context on the companies' ESG contributions, which would later contextualize the survey findings. Both of the companies selected exemplify strong brand images supported by exceptional ESG activities, with Levi's "Care for Our Planet Label" initiative (Ondogan et al., 2023) and Uniqlo's "LifeWear" line. Respondents gain a general understanding of the ESG activities executed by Levi's

Strauss & Co. and Uniqlo Co. Ltd., allowing participants to contextualize their responses for the quantitative portion. To gauge the understanding of the respondents, a comprehension check on the content analysis was done.

The data was analyzed using Jamovi and multiple regression analysis to examine the relationship between (1) ESG & brand image and (2) ESG & purchase intention. Mediation analysis explored the total effects of ESG on purchase intention through brand image to determine the impact of a mediator.

## 3. RESULTS AND DISCUSSION

Out of 487 collected responses, a final sample of 385 respondents (79.1%) was retained after excluding entries from individuals without prior exposure to ESG-related courses or those who failed to meet the minimum threshold of two-thirds correct answers in the comprehension check.

Most respondents were female (56.6%), whereas 97.1% (467/487) were 18 to 23 years old. This demographic indicates that the majority of the participants are college students.

Table 1. Descriptive Statistics

Variable	Min	Max	Cronbach's		
			$\alpha$	Ave	SD
Environmental activities (E)	1	5	0.868	4.35	0.52
Social activities (S)	1	5	0.767	4.43	0.51
Governance activities (G)	1	5	0.726	4.41	0.50
Brand Image (BI)	1	5	0.855	4.53	0.47
Purchase Intention(PI)	1	5	0.773	4.49	0.55

Table 1 presents the descriptive statistics for all variables measured by a 5-point Likert Scale. The variables averaged high scores, indicating positive consumer perceptions across all dimensions. The low



standard deviations (from 0.47 to 0.55) indicate low response variability and consistency.

Table 2. Summary of Hypotheses

Hypothesis	Results
<i>H1a. E activities of a firm affect BI.</i>	Supported
<i>H1b. S activities of a firm affect on BI.</i>	Unsupported
<i>H1c. G activities of a firm affect on BI.</i>	Supported
<i>H2a. E activities of a firm affect on PI.</i>	Unsupported
<i>H2b. S activities of a firm affect on PI.</i>	Supported
<i>H2c. G activities of a firm affect PI.</i>	Supported
<i>H3a: BI of a firm mediates the effect of E activities on PI of consumers.</i>	Unsupported
<i>H3b: BI of a firm mediates the effect of S activities on PI of consumers.</i>	Unsupported
<i>H3c: BI of a firm mediates the effect of G activities on PI of consumers.</i>	Supported

A multiple linear regression was conducted to assess how ESG factors influenced brand image. The model was statistically significant ( $F(3, 380) = 55.1, p < .001$ ), with ESG activities explaining 30.3% of the variance in Brand Image. Governance had the most significant positive effect on brand image ( $B = 0.328, \beta = 0.350, p < .001$ ), followed by Environmental activities ( $B = 0.142, \beta = 0.156, p = .011$ ). In contrast, the effect of Social activities was marginally significant ( $B = 0.109, \beta = 0.119, p = .052$ ).

Another regression model was used to examine the effect of ESG activities on purchase intention. This

model was also statistically significant ( $F(3, 380) = 31.7, p < .001$ ), with ESG activities explaining 20% of the variance in Purchase Intention. Governance also had the strongest effect on Purchase Intention ( $B = 0.262, \beta = 0.237, p < .001$ ), followed by Social activities ( $B = 0.189, \beta = 0.175, p = .008$ ). Meanwhile, Environmental activities did not have a statistically significant effect on Purchase Intention ( $B = 0.107, \beta = 0.100, p = .127$ ).

A mediation analysis revealed that brand image significantly mediates the relationship between governance and purchase intention, with governance demonstrating the most substantial indirect effect ( $\beta = 0.1085, p = .007$ ). While environmental and social factors contributed to brand image, their indirect effects on purchase intention were weaker or not statistically significant. Governance also had the most substantial direct and total impact on purchase intention, indicating its dual influence through brand perception and direct consumer decision-making. Brand image emerged as a strong predictor of purchase intention ( $\beta = 0.3164, p = .003$ ), reinforcing its mediating role. These findings highlight the strategic value of strong governance in ESG initiatives, especially for companies seeking to enhance consumer trust and buying behavior.

The analysis revealed that governance efforts were consistently and clearly communicated by both brands. Levi's highlighted its "Care for Our Planet Label" initiative and efforts in supplier accountability, third-party verification, and adherence to global standards such as TCFD and SASB. Similarly, Uniqlo emphasized its "LifeWear" line and efforts in ethical sourcing, human rights due diligence, and board-level oversight of sustainability. These governance themes directly aligned with the survey's quantitative results, which indicated that governance had the strongest positive effect on both brand image ( $B=0.328, \beta=0.350, p<.001$ ) and purchase intention ( $B=0.262, \beta=0.237, p<.001$ ). The prominence of governance in company communications likely contributed to participants' positive responses, as factors like transparency and ethical reliability resonate strongly with the primarily college-aged Filipino sample. Participants may have responded positively to governance factors because they represent transparency and ethical reliability, which are values that align with the primarily college-aged Filipino sample.

Regarding environmental activities, the content analysis

showed that both companies communicated ambitious climate goals, with Levi's reporting quantifiable reductions in emissions and Uniqlo targeting 100% renewable energy. These findings were reflected in the survey data, where environmental activities significantly influenced brand image ( $B=0.142$ ,  $\beta=0.156$ ,  $p=.011$ ), but did not have a statistically significant effect on purchase intention ( $B=0.107$ ,  $\beta=0.100$ ,  $p=.127$ ). This suggests that while environmental messaging can enhance a company's reputation, it may not directly motivate purchasing behavior among Filipino consumers, possibly due to a perceived lack of immediate personal relevance or benefit from these initiatives. This suggests that while environmental messaging may enhance reputation, it does not directly motivate purchase behavior among Filipino consumers—possibly due to a perceived lack of immediate personal relevance or benefit.

Finally, the content analysis also highlighted social activities, such as Uniqlo's partnerships with UN Women and clothing donations to refugees, as well as Levi's community grants and Diversity, Equity, and Inclusion (DEI) programs. These social initiatives were received more positively in terms of purchase intention ( $B=0.189$ ,  $\beta=0.175$ ,  $p=.008$ ) than brand image ( $B=0.109$ ,  $\beta=0.119$ ,  $p=.052$ ). This could imply that participants valued companies' social contributions when considering whether to support them through purchases, but did not necessarily associate these actions with a stronger, more defined brand identity. Again, the content analysis helped interpret this nuance by showing that while social themes were emphasized, they were often presented in more narrative or value-driven formats, which may not register as strongly as concrete performance outcomes.

Overall, the content analysis was not just descriptive, rather, it provided essential background and context for interpreting how participants understood and rated ESG aspects in the survey. It showed that the way ESG efforts are communicated affects how Filipino consumers form perceptions of brand image and develop purchase intention. The alignment between the qualitative findings and the quantitative results strengthens the conclusion that clear and credible ESG communication, especially in governance, is most effective in shaping both consumer perception and behavior.

#### 4. CONCLUSION

The data revealed the following results: environmental and governance activities positively impact brand image; social and governance activities have a positive impact on purchase intention; and brand image has a positive effect on purchase intention. This result indicates that consumers' perceptions of a company's governance and social efforts are directly linked to their intention to purchase. At the same time, environmental initiatives are more strongly associated with shaping brand image.

This study reveals key practical implications for companies in the fashion industry. First, the results showed that governance had the most significant impact on brand image and purchase intention. This result implies that transparent and responsible governance can improve a company's brand image and the purchase intentions of consumers, which can encourage companies, particularly in the fashion industry, to consider shifting to a different governance model. Furthermore, these results can help companies assess their current governance practices and promote improved methods based on ethical business practices, transparent communication, and social responsibility. Second, adapting environmental activities can positively affect the brand image of fashion brands in the industry. This finding reveals that consumers assess a brand's image and reputation through environmental activities, as consumers are becoming increasingly conscious and aware of the environment, with trends like the Green Consumer Movement. Companies must adapt to these changes to accommodate the shift in consumer trends and work on building their long-term brand image. Lastly, the results reveal the positive impact of social activities on consumers' purchase intention, which means that consumers also consider a brand's social initiatives before deciding to make a purchase. Overall, the results reveal that governance is the key factor in increasing purchase intention and brand image among the three factors: environmental, social, and governance, further reinforcing the need for ethical, transparent, and responsible governance among brands in the fashion industry.

Despite these practical implications, the researchers acknowledge the limitations of this study. First, the study primarily focused on two brands that

employ ESG activities in the fashion industry, Levi's Strauss & Co. and Uniqlo Co. Ltd. Therefore, results may vary based on the brands used as the basis for the online questionnaire. Second, the study was conducted using a convenience sampling method, which means that results may be influenced by the demographics of the respondents. Third, the study's variables were limited to three: Environmental, Social, and Governance (ESG), brand image, and purchase intention. In future studies, researchers can integrate related variables to explore various findings regarding ESG. Lastly, the study data collection was conducted in the Philippines. Therefore, social and cultural factors may have influenced the study's findings. Results can significantly vary depending on cultural and demographic factors. These limitations can be further addressed in future studies.

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