



Conceptualization of Sustainable Marketing Tools among SME Managers in Selected Countries in Poland and Sri Lanka

Magdalena Kowalska 🗅



Department of Marketing, Faculty of Management, University of Szczecin, 70-453 Szczecin, Poland; magdalena.kowalska@usz.edu.pl; Tel.: +48-501342734

Abstract: The implementation of the concept of sustainable marketing in corporate strategies plays a significant role in the realities of the modern market. The failure to include actions for sustainable development in traditional marketing mix tools makes it necessary to redefine them. The main goal of this article is to provide a comprehensive understanding of the scope of implementing sustainable marketing tools (5P) in SMEs of the food and drink industry in socioeconomically diverse markets of Poland (as an example of a developed country) and Sri Lanka (as an example of a developing country). This empirical study was based on responses obtained from 262 questionnaires conducted among SMEs operating in two different countries, i.e., 150 companies operating in Poland (example of a developed country), and 112 in Sri Lanka (example of a developing country). The aim of this study is to provide a complete understanding of the scope of implementing a sustainable marketing mix in SMEs operating in the food industry within Poland and Sri Lanka—in particular, the ways of defining individual marketing tools, as well as the differences between enterprises operating in the two surveyed countries.

Keywords: sustainable marketing; sustainable marketing mix; sustainable development; Sri Lanka; Poland



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1. Introduction

The contemporary turbulent and ambiguous environment means that running a business according to the old rules is no longer effective, and changing market strategies so as to adapt to a dynamic environment is a necessity. The main challenges faced by enterprises are indicated by climate change, increased poverty, an increase in the population and scale of consumption, the degradation of ecosystems, higher global energy demand, the overexploitation of natural resources, and the production of an increasing amount of waste [1–3]. The authors emphasize that focusing on short-term activities aimed at immediate gratification by maximizing profits and providing shareholders with financial value can no longer be the rule of success. Lawrence and Weber [4] emphasize that a business must understand that today's market and financial success strongly depends on the relationship that the company has with society and the environment, not only with its shareholders. Research conducted by Trojanowski [5] shows that one of the main barriers to the implementation of sustainable marketing activities by managers is that they are mainly driven by the company's financial results. Concern for the environment and taking environmental aspects into account in their business operations are of less importance to them. As emphasized by Duicia et al. [6], there is an urgent need to develop new concepts, approaches, and methods for sustainable development, including tools that are applicable to business. In this context, sustainable development has become one of the concepts of corporate development that has gained global acceptance [7]. It becomes necessary to redefine the strategy to include marketing activities that are recognized as a link between business engagement and sustainability [8]. Traditional marketing mix tools are no longer sufficient; hence, the literature emphasizes the need to redefine them, adding to each of them the aspect of sustainability [9]. It is so important to conduct research on sustainable

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marketing tools that could be directly implemented by company managers, which, in the long term, will bring benefits both financially and in the pro-social and pro-environmental areas. Research conducted by Agrawal et al. [10] and Schulz and Flanigan [11] has shown that integrating sustainability into companies' strategies enables the achievement of such long-term goals.

In the literature of the field of marketing and management, there are studies on the new conceptualization of marketing tools related to sustainable products [12–15], sustainable prices [16–19], sustainable distribution [17,20–22], and sustainable promotion [23–26]. However, this research is often fragmented, limited to selected tools, or carried out from the customer's perspective. The reason for the lack of a comprehensive study is that it is a new area of research that requires further study and exploration [27,28]. The research conducted under the supervision of E. Rudawska [28] has made a significant contribution to the development of this area of knowledge. The original concept, of defining each of the tools of a sustainable marketing mix proposed by this research team, was adopted by the author of this study and verified in a diverse socioeconomic environment.

In particular, the impact of the identified challenges is observed in the food and drink sector, and results from the negative effects of the industrialization and globalization of agriculture and food processing, increasing insecurity in food production, and changing the dietary preferences of consumers to more diet-conscious ones (and thus popularizing more processed products). Ultimately, the growing global gap between the rich and the poor determines their eating habits and the food products they purchase [29]. The research conducted so far in the indicated sector has mainly focused on inequalities in the production of food and beverages [30] and product innovations [31], the creation of sustainable supply chains [32], or customer attitudes towards higher prices [33,34]. However, there is little comprehensive research on the complete marketing mix tools. Hence, in this article, it was decided to fill the identified research gap. Included among the tools are sustainable products, sustainable prices, sustainable distribution, sustainable promotion, and sustainable employees—which are considered as one of the most valuable assets of the company, enabling long-term benefits [35].

Sustainability has been a subject of consideration in large enterprises for two—three decades [36]. However, insufficient attention is still paid in particular to research on sustainable marketing in the context of small- and medium-sized enterprises (SMEs) [37,38]. It should be noted that 99% of enterprises operating in the food and drink sector are considered SMEs [39]. Few studies conducted among SMEs indicate that sustainability in the structure of enterprises is introduced slowly and is not the key objective of the activity [24,40]. Researchers suggest that this situation may be due, on the one hand, to the failure of SMEs to perceive themselves as having a significant negative impact on the environment, resulting in them having a lower sense of responsibility [41]. On the other hand, the abandonment of implementation may result from insufficient knowledge of managers and tools adjusted to implementation in entities of this size; as Wang [42] emphasizes, entities of various sizes should adopt different sustainable marketing tools. As a result, the need to explore this area is emphasized to develop tools tailored to SMEs specifically.

When conducting research on sustainable marketing in the global dimension, it is necessary to notice the problems that may arise, both at the level of implementation, and at the level of conceptualization itself, in various parts of the globe. The results of the analyses taking into account various social, cultural and economic factors may yield different results. In developed countries, the concept of sustainable development is seen as a holistic concept that takes into account the relations between the environment, the economy, and society. From the perspective of developing countries in Asia, it can be perceived as an attempt to impose the dominance of Western thinking in order to modernize the region. Among Asian enterprises, some of them are still heavily under state control, which makes it difficult to implement flexible changes and widens the gap between the rich and poor [43].

Taking into account the current literature and the research carried out so far, it should be noted that the discussed topic is very current, under development, and not yet sufficiently Sustainability **2022**, 14, 6172 3 of 17

researched. Considering this, the main above-mentioned goal of the article is to provide a comprehensive understanding of the scope of implementing sustainable marketing in SMEs of the food and drink industry in socioeconomically diverse markets of Poland (as an example of a developed country) and Sri Lanka (as an example of a developing country).

2. Theoretical Background

Sustainable marketing is defined in many different perspectives, as presented by Lunde [44] in her article. The author concludes that a review of 20 years' worth of literature in the field of reverse marketing emphasizes that sustainable marketing is the strategic creation, communication, delivery, and exchange of offerings that produce value through consumption behaviors, business practices, and the marketplace, while lessening harm to the environment. Sustainable marketing also involves ethically and equitably increasing the quality of life (QOL) and well-being of consumers and global stakeholders, both presently and for future generations. In this approach, it can be noted that the most important aims of sustainable marketing form three pillars: environmental, economic, and social [45]. These pillars are implemented with the use of sustainable marketing mix tools, including sustainable products, sustainable prices, sustainable places (distribution), sustainable promotion (communication), and sustainable people (employees).

2.1. Sustainable Products

Traditionally, a product in marketing is defined as anything that can be offered to consumers to meet their needs while also considering the company's needs [46]. In terms of sustainability, the definition of product has been extended to classify it as something that not only meets the needs of customers, but also enables the achievement of environmental and social goals. The company's offer, understood in this way, should primarily focus on the creation of the highest-quality products, enabling the extension of their life cycles. Such products tend to be more durable and less toxic. A sustainable product, also known as green, is one that is produced with a minimal negative impact on the natural environment by saving energy, water, or other raw materials [47]. It often is made of materials that can be recycled [48,49]. This is a product that is more energy efficient and is less of a pollutant than conventional products [50,51]. In the case of the food and drink industry, the elimination of the production of pesticides, inorganic fertilizers, or other chemical additives is important when classifying a product as sustainable. In addition, sustainable products are characterized by reducing packaging materials, and are designed with the intention of reducing the cost of transportation [48]. Past research shows that eco-labeling is also an important product-related marketing tool for both manufacturers and retailers, because by providing valuable information, it allows them to stand out from the competition [52]. Eco-labeling should enable consumers to understand the ecological characteristics of the product, as well as its composition and origin, confidently and easily [53]. The perception of a product as sustainable also includes all activities related to building the image of the brand and the product as providing social and/or ecological benefits, which is strongly influenced by certificates and environmental management standards.

2.2. Sustainable Prices

The concept of sustainable prices explains the economic and environmental costs of production and marketing in the company [54]. Sustainable pricing should consider customers, competitors, corporate goals (including environmental and social ones), and costs [55]. Pricing, in this sense, should bring fair profits to business and deliver high value to customers. The production costs of sustainable products are higher than those produced with traditional methods; hence, sustainable prices are premium prices. Research [56] shows that eco-conscious customers are willing to pay more to purchase environmentally friendly products. Sometimes, higher sustainable prices result from the fact that firms must persuade customers to pay more willingly, so as to benefit either themselves, future generations, or the environment [57]. Firms can take some actions in pricing sustainable

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products to encourage customer support, e.g., by granting a discount to the customers who return packaging or recyclable parts of purchased products [58]. Companies that operate in the sustainable concept do not lower prices in order to maximize sales, but they try to invest in environmentally friendly devices that allow for lowering costs in the long term.

2.3. Sustainable Places (Distribution)

Distribution, which is the third marketing mix tool, is, according to some authors, the component with the greatest potential to reduce environmental impact [50]. Sustainable places involve the management of tactics for the delivery of sustainable products from their places of origin to their points of consumption [20]. Research on sustainable distribution focuses on gaining advantages from the transport network (by means of transport and routes) in order to minimize distances, reduce emissions, and reduce fuel consumption [59]. In addition, the design of supply chains to integrate direct and indirect logistics activities, ensuring an efficient flow of materials and information [60,61], is another common point of research. This requires determining the best location for facilities, distribution centers, and the final point of sale, so as to minimize the impact of logistics activities on the environment while achieving business results [20]. Due to the fact that relatively few consumers intentionally look for sustainable products, the place of their distribution is of great importance for sales success [62]. From a marketing perspective, sustainable distribution systems may require additional efforts, such as the redesign of the distribution network and the development of secondary markets where refurbished products or recycled components may be commercialized [56]. Companies implementing sustainable marketing should also ensure that their suppliers and distributors operate in an ethical and ecological manner, that their products are local, and that the prices are fair [54].

2.4. Sustainable Promotion (Communication)

Sustainable promotion tools play a significant role in marketing as they aims to promote the adopted sustainable marketing strategy in the enterprise and provide customers with information on sustainable products [63]. Such marketing communication is to provide the belief that customers' decisions about choosing green products are correct and have a positive impact on society and the natural environment [20]. Product information should be transparent and easy to understand for the recipient and should not contain misleading information that influences the consumer's purchase intention [64]. Sustainable development adaptation in promotional activities should cover all promotion tools. This includes replacing traditional forms of communication with more ecological ones, such as replacing traditional letters with electronic forms, or using recycled paper for catalog production [65], as well as engaging in charity and sponsorship activities, supporting local communities in particular. The communication of companies in the sustainable concept should inform and emphasize the company's commitment to social and ecological activities in order to build an image of a reliable and trustworthy company. In addition, it should be a two-way dialogue in which customers can obtain the information they need.

2.5. Sustainable People (Employees)

"Sustainable employees" refers to employees who are educated and committed to implementing sustainable development in their company's culture [66]. The activities of companies in this area relate to the entire human capital management process, including proper recruitment, training and education, incentive programs for employees, and informal activities (meetings, discussions, trips, talks) [67]. A sustainable employee is sensitive to environmental and social problems, and the category sometimes also includes volunteers. Employees' attitudes related to responsibility for the natural environment are strengthened. A company implementing sustainable marketing that is healthy and safe cares for transparency and openness of cooperation by implementing ethical standards that are respected. In the concept of sustainable marketing, company managers build long-term

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relationships not only with the environment but also with employees, because they treat them as one of the company's most valuable assets [35].

3. Materials and Methods

3.1. Research Context

Responsible marketing activities play a significant role in dealing with the negative effects of a turbulent environment, as well as in creating positive, pro-ecological, and pro-social behavior. The implementation of changes in business strategies is often a big challenge for managers with no experience [68]. It is associated with difficulties and higher costs of running a business, which discourages them from real changes involving not only the elements visible to the environment, but also those related to internal changes in the organization. That is why it becomes so important to indicate specific activities, tailored to both the industry and the size of the company, which will be a "road map" for introducing sustainability to marketing in each of its areas of impact on the market. The legitimacy of conducting research on sustainable marketing to a specific sector is also confirmed by Lee [69].

The choice of the food and drink sector is because it is one of the largest productive sectors in the world's economy. It is estimated that the global food and drink market is expected to grow from USD 3.2 trillion in 2021 to USD 3.7 trillion in 2022, at a compound annual growth rate (CAGR) of 13.8 percent [70]. Asia Pacific is the largest region in the global food and beverage stores market, accounting for 63% of the market in 2020 [71]. The EU food and drink industry employs 4.82 million people, and generates a turnover of EUR 1.2 trillion and EUR 266 billion in value added, making it the largest manufacturing industry in the EU [72].

An analysis of the literature indicated the existence of a research gap for the identification of sustainable marketing activities tailored for SMEs. Taking into account the significant role of these entities in economic development, stimulating innovation, and entrepreneurship [73], the conducted research focuses on this market segment. In response to the identified research gap, the aim of the article is to provide a comprehensive understanding of the scope of implementing sustainable marketing in SMEs in the food and drink industry in socioeconomically diverse markets of Poland (as an example of a developed country) and Sri Lanka (as an example of a developing country). The following research questions were asked to achieve the purpose of the study:

RQ1. How do SMEs of the food and drink industry define a sustainable marketing mix? RQ2. What are the differences and similarities between the conceptualization of sustainable marketing mix tools among SME managers in the developed countries of Europe (Poland) and the developing countries of Asia (Sri Lanka)?

To achieve the research goal, two countries were included in the study: Poland (as an example of a highly developed country in Europe) and Sri Lanka (as an example of a developing country in Asia). The participation of enterprises in the survey was voluntary. The data was collected in an ethical manner, and its subsequent processing took place anonymously.

The presented research allows for broadening the viewers in the field of research on sustainability in several areas. First, it allows for and understanding of the role and scope of sustainable marketing in implementing sustainability-oriented companies' strategies. Secondly, it extends the theoretical knowledge in the field of implementing sustainable marketing tools adapted to the specificity of SMEs operating in the food industry. Thirdly, it is the first article presenting the conceptualization and operationalization of the tools of sustainable marketing mix in a diverse socio-economic environment, thereby showing the differences and similarities between the activities of companies in the implementation of sustainable marketing for different markets. Finally, it allows the identification of activities that are not sufficiently implemented by SMEs in the markets studied, which may be indications for managers to improve in the future.

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3.2. Sample and Data Collection

The target group of the research presented in the article includes presidents/directors of marketing departments of companies located in Poland and Sri Lanka. The presented research results are part of a wider project concerning the implementation of sustainable marketing in enterprises in Poland and Sri Lanka [74]. The study was quantitative and was based on a survey conducted in 2016–2017. In the sampling process, each of the surveyed countries was first stratified according to the size of the companies, for which the number of employees was taken into account. With the purpose of the study in mind, the following strata were included:

- micro-enterprises employing up to 10 people;
- small enterprises employing from 11 to 50 people;
- medium-sized enterprises employing from 51 to 250 people.

The selection of the number of surveyed entities for the strata was adjusted proportionally to the value-added generated by the SEMs sector. Thus, the structure of entities for each country was established as:

- 55 micro-enterprises;
- 47 small enterprises;
- 48 medium-sized enterprises.

The research sample was determined in accordance with the accepted assumptions of the size of international marketing research, for which the typical size of the sample ranges from 200 to 500 organizations, and the size of the sample from one country ranges from 50 to 150. To ensure that the research is representative, the sample size was adopted at the level of 150 organizations from each country. The selection of companies for the study was based on the lists of companies published by the Chambers of Commerce of each country. To contact the enterprises necessary for field research, a database of companies was purchased. The selection of the sample used a random stratified selection, considering the criterion of the size of the enterprise. In order to increase the diversity and, thus, the adequacy of the sample, enterprises located all over Poland and Sri Lanka participated in the study. The interviews were conducted in Polish among companies in Poland and in English among companies in Sri Lanka. The study was conducted by a team of independent researchers, which eliminated the risk of suggesting answers to the respondents. A computer-assisted method of internet interviews was used to obtain the data, as well as computer-assisted telephone interviews. The average interview time was 33 min. Among the companies located in Poland, all the questionnaires were completed correctly and accepted for the analysis, while for the research conducted in Sri Lankan SMEs, there were defective questionnaires that were rejected for further analysis (see Figure 1).

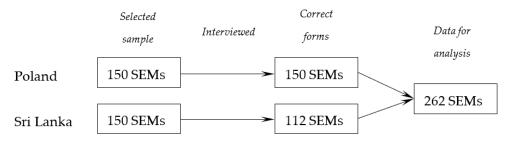


Figure 1. Data collection process.

As a result, after eliminating incorrectly completed questionnaires, 262 completed questionnaires were taken into consideration during the process of statistical analysis. The sample included 150 Polish respondents (57% of the sample size) and 112 Sri Lankan respondents (43% of the sample size).

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3.3. Research Methodology

Taking into consideration the objective of the survey, i.e., to provide a complete understanding of the scope of implementing a sustainable marketing mix in SMEs operating in the food industry in Asia and Europe, five marketing tools were analyzed: products, prices, distribution, promotion, and people, from the point of view of sustainable development in each of them. In order to adopt the measurement scale of the research, secondary sources of information were used [75-77]. A detailed review of the literature in the field of sustainable marketing indicated that there is no one conscientious conceptualization of the tools of the sustainable marketing mix. The study by E. Rudawska, who indicated a set of activities describing each of the tools and proposed a measurement scale for constructs, deserves attention. Due to the identity of the research industry, it was decided that the measuring scale of the five analyzed tools of sustainable marketing mix would be based on this research concept. The study in question was conducted under the supervision of Rudawska within the research project grant financed by the National Science Center in Cracow, titled "Sustainable Marketing Concept and Its Implementation in Selected European Markets: Identification of International Differences", registration no. 2014/14/M /HS4/00891. A total of 39 activities (Table 1) were adopted for the scale that companies could take as part of the implementation of the researched tools, of which 12 concerned activities related to a sustainable product; 6 concerned sustainable prices; 7 concerned sustainable distribution; 7 concerned sustainable promotion, and 7 activities concerned sustainable people (employees).

The degree of acceptance of individual activities constituting the measurement scale of the constructs was assessed using a five-point Likert scale (1 = total disagreement; 5 = total agreement). This is a popular technique for measuring social attitudes in research. Many authors [78,79] have discussed the legitimacy of using a five-point scale over a sevenor eleven-point one, but due to the purpose of the study, the use of a five-point scale was considered the most appropriate. The reliability of the adopted measurement scale was estimated using the Cronbach' alpha (a) coefficient. The results showed that, for each of the five tools of the balanced marketing mix, the adopted measurement scales can be considered reliable, as the obtained Cronbach's alpha index was higher than 0.6 (Table 2). It is generally accepted that the critical index value above which the measurement scale can be considered reliable and internally consistent is $\alpha \le 0.6$ [80]. Exploratory factor analyses with varimax rotation were used to identify the method of conceptualizing the individual tools of the sustainable marketing mix by SMEs in the studied countries. Varimax rotation is a statistical technique used at one level of factor analysis as an attempt to clarify the relationship among factors. The process involves adjusting the coordinates of data that result from a principal component analysis. The varimax rotation simplifies the loadings of items by removing the middle ground and, more specifically, identifying the factor upon which the data are loaded [81].

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Table 1. Measurement of variables.

Sustainable Products—(PRO)

- PRO-1 Focusing on products and services, which are of high quality and have a low impact on the environment.
- PRO-2 Focusing on environmentally friendly packaging.
- PRO-3 Reducing the amount of packaging used; i.e., we do not use additional boxes, bags, foil.
- PRO-4 Designing/choosing packaging with a focus on minimizing transportation costs.
- PRO-5 Focusing on clear marketing and advertising communication—we never use incomprehensible, incomplete, or misleading descriptions suggesting "eco-friendly" status.
- PRO-6 Providing full information about the origin of the product's components on the packaging.
- PRO-7 Providing full information about the environmental impact of our products on the packaging.
- PRO-8 Eliminating the use of pesticides, inorganic fertilizers, chemical additives, etc., in our products.
- PRO-9 Minimizing the negative impact of our business on the environment; e.g., by saving energy, water, raw materials, etc.
- PRO-10 Creating a brand image that focuses on social and/or environmental prosperity.
- PRO-11 Demonstrating, through certifications, our commitment to social and environmental issues; e.g., fair trade, not tested on animals, eco-mark, etc.
- PRO-12 Using environmental management standards (e.g., ISO 14001, Clean Production program, etc.)

Sustainable Prices—(PRI)

- PRI-1 We focus on good value for money.
- PRI-2 We do not lower our prices below the recommended retail price to increase sales.
- PRI-3 Our products/services are more expensive than our competitors' because they are sustainable.
- PRI-4 All activities relating to price differentiation are carried out in an ethical and honest way; e.g., discounts, geographic diversity, promotional prices.
- PRI-5 We include the costs of pro-social and pro-ecological actions in the price of our products/services.
- PRI-6 We lower the price of our offer through investments in environmentally friendly equipment.

Sustainable Distribution—(DIS)

- DIS-1 Our cooperation with suppliers is based on ethical and fair-trade principles.
- DIS-2 In choosing suppliers of raw materials/services/half-products, we pay special attention to their pro-social and/or environmental involvement in their daily activities.
- DIS-3 Our company has a written code of cooperation with business partners (suppliers, intermediaries).
- DIS-4 We prioritize the sourcing of raw materials from local suppliers.
- DIS-5 We pay special attention to the environmental impact of our logistics processes (e.g., carbon footprint).
- DIS-6 In choosing suppliers/contractors, we always make sure that they are aligned to our principles.
- DIS-7 In selecting suppliers/contractors, we primarily consider price when agreeing on terms of cooperation.

Sustainable Promotion (Communication)—(COM)

- COM-1 In our company, we engage in charitable and/or sponsorship activities.
- COM-2 In the process of communication with customers, we try to promote sustainable consumption.
- COM-3 We make sure that our communication with customers is honest and transparent.
- COM-4 We have two-way communication with our customers, asking questions about our products/services and guaranteeing our assistance.
- COM-5 We regularly communicate our commitment to socio-ecological activities to all stakeholders, to build their trust in the company and our credibility.
- COM-6 We regularly train our employees in the social and environmental activities that we undertake so they can communicate the benefits of sustainable products to customers.
- COM-7 We try to replace traditional forms of communication, e.g., leaflets, brochures, and other printed promotional materials, with email, telephone, and social networking.

Sustainable People (Employees)—(EMP)

- EMP-1 In our company, we try very hard to provide employees with a healthy and safe working environment.
- EMP-2 In our company, we care about cooperative transparency and openness, implementing codes of ethics as an expression of concern for respecting employee values and norms.
- EMP-3 We try to strengthen attitudes among our staff related to environmental responsibility.
- EMP-4 We encourage employees to participate in company-developed volunteer programmes.
- EMP-5 In the first instance, we offer jobs to people from the region when we need to recruit new employees.
- EMP-6 We consult with and involve our employees in our strategic planning process.
- EMP-7 We have created a work–life balance program.

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Table 2. Reliability coefficients for the analyzed construction
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Construct	Reliability Coefficient—Cronbach's α
Sustainable Products—PRO	0.89
Sustainable Prices—PRI	0.64
Sustainable Distribution—DIS	0.77
Sustainable Promotion (Communication)—COM	0.82
Sustainable People (Employees)—EMP	0.78

4. Results

An exploratory factor analysis with varimax rotation indicated that, among SMEs from Sri Lanka, only one construct (a sustainable product) has a multidimensional character. The remaining tools are unidimensional. Factor analyses among Polish SMEs revealed a multidimensional nature also in relation to the construct of sustainable employees (according to the rule of value > 1). The eigenvalues and percentages of explained variance are shown in Table 3.

Table 3. Eigenvalues and percentages of variance.

		Sri Lanka			Poland	
No.	Eigenvalue	% of Variance	Cumulative % of Variance	Eigenvalue	% of Variance	Cumulative % of Variance
Sustainable Products						
1	5.159	42.990	42.990	5.632	46.933	46.933
2	1.003	8.360	51.350	1.122	9.347	56.280
Sustainable Prices						
1	2.742	45.707	45.707	3.125	52.081	52.081
Sustainable Distribution						
1	3.337	47.672	47.672	3.866	55.221	55.221
Sustainable Communication	n					
1	3.531	50.441	50.441	3.869	55.269	55.269
Sustainable Employees						
1	3.376	48.223	48.223	3.202	45.737	45.737
2	-	_	-	1.116	15.940	61.678

In the case of the sustainable products construct, the two factors describing it were obtained for the two analyzed groups of companies (Table 4). Significant factors are shown in bold in Table 4. Among the companies operating in Sri Lanka, two factors account for over 51 percent of the total variance explained by the initial set of 12 variables. The first factor concerns activities related to focusing on clear marketing activities and credible communication in advertising, which does not lead to the misconception that the products are eco-friendly. This factor is called *clear marketing and advertising communication*. The second factor that defines a sustainable product relates to the use of certificates confirming commitment to social and environmental issues, and the implementation of environmental management standards in enterprises. This factor is called *certification and standardization*. Among Polish companies, a sustainable product is also explained by two factors that explain more than 56 percent of the overall variance. The first factor concerns offering high-quality products while eliminating the use of chemical substances and reducing the negative impact on the natural environment, as well as the use of environmentally friendly packaging and clear marketing and advertising communication. This factor is called responsible offer. The second factor identified is the same as that identified among the Sri Lankan SMEs—certification and standardization.

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Table 4. Factor loadings for items defining the following latent constructs	s—sustainable products.
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T1	Sri L	anka	Pol	and
Items	Factor 1	Factor 2	Factor 1	Factor 2
PRO-1	0.493667	0.479691	0.757045	0.276727
PRO-2	0.625584	0.319854	0.809469	0.084661
PRO-3	0.692528	0.091720	0.632766	0.238009
PRO-4	0.621739	0.367333	0.671684	0.345963
PRO-5	0.719570	0.190551	0.765188	0.214916
PRO-6	0.650228	0.324465	0.611593	0.428789
PRO-7	0.175472	0.633875	0.270025	0.630310
PRO-8	0.666387	0.194279	0.710762	0.267169
PRO-9	0.695768	0.254135	0.739258	0.150487
PRO-10	0.483075	0.335517	0.575015	0.146298
PRO-11	0.255679	0.761085	0.247186	0.761003
PRO-12	0.157718	0.790194	0.108014	0.777242

Taking into account the second researched construct—sustainable prices—it was noted that in both analyzed markets, it is characterized by one-dimensionality (see Table 5). Among the companies from Sri Lanka, the factor explains 46 percent of the variance. This factor concerns the concentration of actions to provide good value for money, and the ethical and honest implementation of price-differentiation actions. This factor was named—honest price-quality ratio. Among Polish enterprises, the identified factor explains over 52 percent of the total variance. The obtained results show that it is to a large extent defined similarly as among Sri Lankan enterprises. However, Polish managers additionally point to setting higher prices for sustainable products/services. Because the understanding of this factor is very close to the factor identified in the first analyzed market, it was also called the honest price-quality ratio.

Table 5. Factor loadings for items defining the following latent constructs—sustainable prices.

τ.	Sri Lanka	Poland
Items	Factor 1	Factor 1
PRI-1	-0.706059	-0.783483
PRI-2	-0.549492	-0.668527
PRI-3	-0.692660	-0.759305
PRI-4	-0.762139	-0.817468
PRI-5	-0.646047	-0.594681
PRI-6	-0.681151	-0.682380

The factors analyzed for sustainable distribution also include one-dimensional factors for both analyzed groups (see Table 6). They explain over 48 percent, for the Sri Lankan market, and over 55 percent, for the Polish market, of the total variance. The conceptual idea for both groups is the same. It is defined by cooperation and is based on the principles of ethical and fair trade, the selection of suppliers operating in a pro-social and pro-environmental manner that complies with the company's principles, signing written cooperation codes, and paying special attention to the impact of logistics processes on the environment. This factor has been named—sustainable suppliers and logistics.

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Table 6. Factor loadings for items defin	ng the following latent construct	ts—sustainable distribution.
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Τ.	Sri Lanka	Poland
Items	Factor 1	Factor 1
DIS-1	-0.704732	-0.808262
DIS-2	-0.700211	-0.731198
DIS-3	-0.725899	-0.777917
DIS-4	-0.615860	-0.638266
DIS-5	-0.709284	-0.774842
DIS-6	-0.759178	-0.802898
DIS-7	-0.603686	-0.648074

As concerns of the fourth analyzed construct—sustainable communication, the one-dimensional nature of factors was identified for both markets (see Table 7). A factor analysis showed that these factors explain 50 percent of the variance for Sri Lankan SMEs, and 55 percent of the variance for Polish entities. For Polish enterprises, all seven factors defining the communication tool were considered significant for the concept of the construct. It was, therefore, called sustainable communication with consumers and stakeholders. The idea of sustainable communication conceptualization among Sri Lankan subjects ruled out factors related to the significant role of transparency and honesty in communication and the replacement of traditional forms of communication with digital materials. Nevertheless, this factor, due to the overwhelming similarity to the idea of the conceptualization of Polish enterprises, was also called—sustainable communication with consumers and stakeholders.

Table 7. Factor loadings for items defining the following latent constructs—sustainable communication.

T.	Sri Lanka	Poland
Items —	Factor 1	Factor 1
COM-1	-0.707568	-0.761647
COM-2	-0.703422	-0.725162
COM-3	-0.670352	-0.751089
COM-4	-0.717414	-0.758533
COM-5	-0.754027	-0.754218
COM-6	-0.744910	-0.745543
COM-7	-0.669288	-0.706179

Finally, the last analyzed construct was sustainable people (employees). Factor analysis shows that this construct is one-dimensional for the Sri Lankan market and two-dimensional for the Polish market (see Table 8). For the Sri Lankan market, the identified factor explains 48 percent of the variance. The factors that qualify for the conceptualization of the idea relate to transparency and openness of cooperation, the implementation of the work-life balance program, as well as consulting and involving employees in the strategic planning process. This factor has been called—*safe cooperation, balance, and employee engagement.* In the second surveyed group of SMEs, the factors identified explain 62 percent of the variance. The first identified factor concerns the consolidation of attitudes related to environmental responsibility among employees, encouraging them to participate in volunteering, and creating a work-life balance program. This factor has been called—*pro-environmental attitude, volunteering, and balance.* The second factor concerns providing employees with a healthy and safe working environment, as well as preferring to employ people from the region. This factor has been named *work safety and local recruitment.*

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Thomas	Sri Lanka	Pol	and
Items	Factor 1	Factor 1	Factor 2
EMP-1	-0.629509	0.013948	0.810320
EMP-2	-0.701586	0.391676	0.570735
EMP-3	-0.663928	0.719049	0.326024
EMP-4	-0.675127	0.887726	-0.032338
EMP-5	-0.655644	0.154944	0.713415
EMP-6	-0.769418	0.379573	0.665532
EMP-7	-0.754099	0.737549	0.324175

Table 8. Factor loadings for items defining the following latent constructs—sustainable employees.

5. Discussion

The implementation of the concept of sustainable marketing to corporate strategies plays a significant role in the realities of the modern market. The failure to include actions for sustainable development in traditional marketing mix tools makes it necessary to redefine them [9]. Knowledge of specific activities for each of the marketing mix tools tailored to a specific industry becomes a road map for entities that want to consider not only the economic dimension of running a business, but also those operating with regard to the environment and social responsibility.

Some researchers suggest that, in more developed countries, the level of implementation of sustainable marketing is at a more advanced stage. The conducted research shows that there are many differences and similarities in the conceptualization of the sustainable marketing tools by SMEs in the two analyzed markets. The greatest discrepancies are visible in the conceptualization of a sustainable product and sustainable people, while the smallest relates to sustainable distribution.

The conducted research shows that in sustainable products, external actions, which are directly visible to the consumer, dominate among Sri Lankan SMEs. These include activities related to credible advertising and the possession of certificates. Among Polish SMEs, apart from external activities, a great importance of internal activities was also noted. These activities concern areas that take place during the offer-creation process and mainly concern the elimination of harmful products in the production process, minimizing the negative impact of business on the environment by saving water or energy, and creating environmentally friendly packaging. This may suggest that Polish SMEs are more aware of the need to implement sustainable marketing in their entire offer-preparation process, and in companies' operations on the market.

Taking such comprehensive actions regarding a sustainable product can often result in higher costs. This was confirmed by the factors identified in sustainable prices for Polish SMEs, which indicate the need to increase prices for sustainable products. This action is in line with the concept of sustainable development advocated by Martin and Schouten [16] and Peattie and Belz [26,82], which emphasizes that sustainable prices should take a full account of production and marketing costs, not only economically, but also in environmental and social terms, ensuring mutual benefits for the consumer and the producer. One might suppose that among Sri Lankan SMEs sustainable prices do not take into account all these costs, and the adopted system makes it difficult to estimate social and environmental costs. Higher prices are indicated by many researchers as a barrier to the implementation of sustainable marketing. In accepting the price level, it may be helpful to target the offer of sustainable products to socially and ecologically sensitive market segments for which the condition of the environment and social problems are important [83]. In the food and drink sector, as will be emphasized by Willer and Kilcher [34], the acceptance of a higher price by consumers is possible for products that are produced by a farming method that supports a healthy agroecosystem and that does not use environmentally harmful agrochemicals.

The idea of conceptualizing sustainable distribution is the same for both analyzed markets. The results of the research show that both for the Sri Lankan and the Polish

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market, the selection of the right suppliers and partners is of great importance, as well as the implementation of this cooperation based on ethical and fair-trade behavior. A second key area includes logistics processes that enable the reduction of negative effects on the environment, e.g., carbon footprint. This result may be due to the fact that, in the research related to sustainability in enterprises conducted so far, the greatest attention has been focused on practices in distribution channels [84–87]. This area is one of the first undertaken by enterprises, and thus, the implementation of sustainability in this area is advanced and has well-established practices.

As indicated above, educating customers in disseminating the concept of sustainable development is significant; it should take place through companies communicating with the market. The results of the study indicate that in both analyzed markets, the conceptualization of sustainable marketing communication is a concept encompassing numerous activities that are largely focused on promoting the attitudes of sustainable consumption. The activities undertaken by SMEs are similar to a large extent, but the role of transparency and honesty in communication is emphasized in the Polish market. These activities seem to be consistent with the position of Peattie [36], who points out that effective sustainable promotion activities are not only a matter of creating positive information emphasizing the eco-features of the offer, but also of involving enterprises in a multilateral dialogue regarding business and the environment, creating trustworthy relations. According to Fuller [88], the activities of sustainable communication should concern, on the one hand, education and building consumer sensitivity in the field of environmental protection, and on the other hand, creating and maintaining the environmental credibility of both products and the entire company. Polish SMEs emphasize the role of searching for new forms of communication involving digitization in sustainable promotion. The significant role of this measure may result from both the willingness to reduce the costs of a sustainable offer and the fact of the increased digitization of European society [89], and is, thus, a better adjustment of this form to the recipients.

The conceptualization of the last marketing tool—sustainable employees (people) indicates a significant differentiation of ideas in the analyzed markets. One of the activities linking both markets is the implementation of programs for employees, e.g., work-life balance, which helps to ensure a balance between work and private life. In the Sri Lankan market, activities related to sustainable employees are focused on engaging them in the company's activities and ensuring their safety and respect. On the Polish market, the activities carried out in education and shaping pro-environmental and pro-social attitudes among employees were considered to be more significant. Moreover, Polish SMEs attach great importance to the development of the region by preferring the employment of people from the region as well as encouraging employees to engage in voluntary work. The obtained results are consistent with the views of Sarkis, Gonzalez-Terre, and Adenco-Diaz [68]; they argue that sensitivity to both external and internal stakeholder groups can initiate a positive spiral of benefits. Recognition of the interest of the internal group (employees) results in the acquisition of motivated employees who are ready to take on challenges, including those related to the implementation of sustainable marketing to the operationalization of the entire company.

6. Conclusions

The research area discussed in the article is still an unexploited research topic. The analysis of the literature and empirical research indicate the need for further research in the area of sustainable economy, including, in particular, sustainable marketing, which is sometimes considered [8] as a link between enterprises' commitment to sustainability. This paper provides its main contributions to the sustainable marketing literature in several ways. First, it is research that conceptualizes and operationalizes the idea of sustainable marketing tools (5P) in the food and drink industry for the first time, taking into account the specificity of a given country. Secondly, it allows for the adjustment of sustainable marketing activities for small and medium-sized enterprises, unlike what has, so far,

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often been the case only for large entities [27]. Thirdly, it highlights the differences and similarities, as SMEs from other culturally and economically developed countries define the implementation of sustainability in each of the analyzed marketing mix tools.

The obtained results of the presented study may have many practical applications, as they indicate 39 specific actions that SMEs may take in order to implement sustainable development in their corporate strategies. The benefits obtained from carrying out sustainable activities, but also intensified regulations and the necessity to apply them, make the change of corporate strategy towards sustainable marketing seem inevitable. The concept presented in this article enables a comprehensive understanding of the possibilities of implementing sustainable marketing in the food and drink sector. A ready tool can be a valuable tip, causing the intensification of activities carried out in this area. After all, knowledge about the similarities and differences in the conceptualization of individual tools of sustainable marketing in different countries can be valuable information when undertaking cooperation with entities from countries with different cultures and levels of economic and technological development. The conducted research shows, however, that less-developed countries do not deviate from the implementation of marketing based on the environment, economy, and social care aspects. The conclusion from the research is that Sri Lankan SMEs are more focused on the implementation of external actions, while in the Polish market, more activities are also undertaken within the organization. This may indicate that the implementation of the concept of sustainability in the Sri Lankan market is still at an early stage. The attempt to conceptualize and operationalize the tools of the sustainable marketing mix in culturally and economically diverse countries shows that, despite the existence of certain differences, the proposed set of 39 actions may be a widely used tool for the food and drink industry.

The conducted research also has its limitations, which also set the directions for future research. Firstly, the study was conducted in two specific countries, which may give results characteristic only for the countries studied, and not for all countries with similar socioeconomic factors. Therefore, a worthwhile research direction would be to extend the analysis to new countries. Secondly, the delimitation of the study to the food and drink sector, on the one hand, made it possible to identify the characteristics of this type of SME; however, the proposed conceptualization may not be correct for entities operating in other sectors of the economy. Hence, in further research directions, it is worth verifying the proposed concept of sustainable marketing tools in other industries. Moreover, the conducted study used cross-sectional data, which makes it difficult to observe the results and verify changes taking place in the companies. An interesting study would be to conduct a longitudinal study that would allow for observing changes in the implementation of sustainable marketing activities taking place in individual markets.

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