Table S1. Market Orientation (MO) Dimensions, Items, and Sources

Customer orientation *(Adapted from Deng & Dart, 1994; Sargeant & Mohamad, 1999; Zhou et al., 2009)*
We continuously monitor our customers' needs to be ready to adapt our products/services accordingly.
We train our staff to provide satisfactory services.
We regularly measure customer satisfaction and take the necessary actions accordingly.
We encourage customer feedback, including complaints, because it helps us do a better job.
Competitor orientation *(Adapted from Deng & Dart, 1994; Sargeant & Mohamad, 1999)*
We regularly analyze our competitors' marketing programs.
We frequently gather market data to guide our new product plans in order to differentiate ourselves from competitors.
We respond quickly to competitors' actions.
Our managers often discuss competitors' programs.
Inter-functional coordination *(Adapted from Deng & Dart, 1994; Sargeant & Mohamad, 1999; Zhou et al., 2009)*
We hold interdepartmental meetings to discuss market trends and development.
Our departments share a great deal of information with each other.
All departments are involved in preparing the company's plans.
Our company's strategy emphasizes the coordination of various departments because it adds value to the customer.
Profit emphasis *(Adapted from Deng & Dart, 1994)*
Our management system can quickly determine the profitability of each of our product lines.
Our management system can quickly determine the profitability of each of our markets.
Our management system can quickly determine the profitability of each of our target customer groups.
Our management system can quickly determine the profitability of each of our distribution methods.

Table S2. Circular Economy (CE) Dimensions, Items, and Sources

Circular energy systems *(Adapted from Manniche et al., 2020; Marrucci et al., 2024; Menegaki, 2018; Rodríguez et al., 2020)*
We have an appropriate energy-saving policy that includes clear actions (e.g., energy automation systems, ventilation systems instead of air conditioning, etc.).
We use renewable energy resources and aim to completely replace conventional energy with renewable energy.
We promote the use of eco-friendly transportation (e.g., electric vehicles, bicycles, etc.).
Circular water systems *(Adapted from Manniche et al., 2020; Marrucci et al., 2024; Rodríguez et al., 2020)*
We have an appropriate water-saving policy that includes clear actions (e.g., encouraging customers to be mindful of water use, installing sensor faucets, etc.).
We have a wastewater treatment system or access to a regional wastewater treatment facility.
Our company manages its total water use through circular water systems (e.g., recycling, rainwater harvesting, reuse of greywater).
Waste management *(Adapted from Manniche et al., 2020; Marrucci et al., 2024; Menegaki, 2018; Rodríguez et al., 2020)*
We reduce waste volume through recycling, reuse, or selling it to a third-party company.
We work to reduce the amount and volume of food waste.
We work to reduce the amount and volume of packaging waste.
We work to reduce the amount and volume of paper waste.
Employee management *(Adapted from Albrecht, 2023; Marrucci et al., 2024; Rodríguez et al., 2020)*
Our employees are aware of the importance of the 3R principle: reduce, reuse, recycle.
We incentivize our staff to stay with the company by providing benefits to reduce employee turnover.
We encourage our staff to participate in environmental restoration activities (e.g., beach cleanups, tree planting, etc.).
Customer management *(Adapted from Rodríguez et al., 2020)*
We promote sustainable leisure activities (e.g., hiking, cycling routes, stargazing, visits to natural parks, etc.).
Our customer focus is aimed at introducing tourists to the island's environment and its environmental challenges.
We encourage tourists to participate in environmental restoration activities (e.g., beach cleanups, tree planting, etc.).

Table S3. Innovation (INN) Dimensions, Items, and Sources

Product/Service Innovations *(Adapted from OECD, 2005; Thongsri & Chang, 2019)*
We continuously replace obsolete products/services and improve our offerings to stay competitive in the market.
Our business strategy is focused on developing environmentally friendly products.
Customers choose us because our products/services are unique and different.
Process Innovations *(Adapted from Kim et al., 2012; OECD 2005)*
The use of technology helps us reduce response times to customers (e.g., AI assistants, intelligent chatbots, AI-powered flight forecasting apps, etc.).
Our strategic plan focuses on transitioning to mobile and cloud technologies (e.g., email, CRM, R&D, finance, online data storage, etc.).
We regularly perform data analysis to plan future actions, such as developing new products/services or identifying potential customers.
Our company records and analyzes customer information to personalize their experience (e.g., recognizing annual events like birthdays).
Internal relations *(Adapted from Kim et al., 2012; OECD, 2005; OECD 2005)*
We continuously improve communication and collaboration between departments while encouraging creative and innovative ideas from our employees.
We improve working conditions to increase employee satisfaction and loyalty.
Our company has a clear equality policy that ensures fair treatment and equitable opportunities for all employees, regardless of their background or identity.
We have a risk management plan to address the loss of key talent and maintain a strong, innovative workforce.
External relations *(Adapted from Kim et al., 2012; OECD, 2005; OECD 2005)*
We seek to establish cooperation with innovative suppliers to reduce environmental impacts.
We highly value the exchange and transfer of knowledge with other tourism companies.
Our company has the ability to quickly adapt to market changes to stay competitive.

Table S4. SDGs Dimensions, Items, and Sources

SDG 1 – No poverty *(Adapted from UNWTO & UNDP, 2017)*
We have tourism products and services adapted for lower-income customers.
We recruit and train members of the local community, including those living in poverty, and integrate them into the tourism value chain (e.g., as producers, suppliers, or vendors).
We have partnered with civil society organizations to provide education or training in entrepreneurial skills (e.g., tour guides, artisans, cooks).
SDG 2 – Zero hunger *(Adapted from UNWTO & UNDP, 2017; UNWTO & UN Global Compact Spain, 2016)*
We work to strengthen collaboration with academic and scientific institutions to support sustainable agricultural suppliers.
We stimulate agricultural production through the consumption of local products in our company.
We provide tourists with information about where they can buy local products.
SDG 8 – Decent work and economic growth *(Adapted from AECID, 2017; UNWTO & UNDP, 2017)*
We offer learning opportunities.
We have a fair hiring policy, treating all potential workers equitably regardless of their age, gender, race, disability, or migration status.
Our company pays not only the minimum wage but a living wage for all workers.
SDG 9 – Industry, innovation and infrastructure *(Adapted from UNWTO & UNDP, 2017; UNWTO & UN Global Compact Spain, 2016)*
We are satisfied with government support for tourism innovations that help us offer creative solutions in sustainability.
We invest in sustainable facilities and infrastructure that allow universal access and use, especially for people with disabilities and other disadvantaged groups.
We invest in new technological solutions to provide easier access to information for tourists.
SDG 11 – Sustainable cities and communities *(Adapted from UNWTO & UNDP, 2017)*
We always strive to improve the energy efficiency of our workspace.
We collaborate with the government to find better transportation solutions for tourists that minimize environmental impact and are more affordable for everyone.
We aim to reform investment strategies to support integrated and sustainable urban development, such as sustainable urban transport, low-carbon buildings, and resilient infrastructure.
SDG 12 – Responsible consumption and production *(Adapted from AECID, 2017; UNWTO & UNDP, 2017; UNWTO & UN Global Compact Spain, 2016)*
We tend to significantly reduce waste and ensure that any unavoidable waste is used to its fullest extent (e.g., organic waste as fuel or fertilizer).
We carefully select products and suppliers to achieve sustainable production and/or consumption.
We offer shared transportation solutions to tourists (e.g., taxi sharing).
SDG 13 – Climate action *(Adapted from AECID, 2017; UNWTO & UNDP, 2017; UNWTO & UN Global Compact Spain, 2016)*
We participate in the fight against climate change by reducing energy consumption and using renewable energy sources.
We are aware of the negative impact of greenhouse gas (GHG) emissions and therefore tend to increase investment in innovation to improve the efficiency of energy, water, and waste.

We promote the use of public transportation, hybrid, and electric vehicles within the company as well as for our customers.
SDG 14 – Life below water *(Adapted from UNWTO & UNDP, 2017)*
We prevent poor waste management or litter that could pollute the marine environment.
We have campaigns to raise consumer awareness about effective ways to properly dispose of their waste, to discourage littering and promote responsible behavior.
We offer tourism practices that do not increase the risk of harm, exploitation, or depletion of marine species and resources.
SDG 15 – Life on land *(Adapted from UNWTO & UNDP, 2017)*
We participate in campaigns for the restoration of degraded lands for production and/or conservation purposes.
We educate consumers about appropriate behaviors when visiting forests or natural areas, including interaction with local cultures.
We create programs for tourists focused on how to preserve and care for the environment to minimize risks to ecosystems, biodiversity, and wildlife.
SDG 17 – Partnerships for the goals *(Adapted from UNWTO & UNDP, 2017)*
Our company collaborates with other organizations (e.g., local communities, government agencies, NGOs) to promote sustainable tourism practices.
Our company has formed partnerships with other tourism SMEs or stakeholders to share knowledge, resources, or best practices to achieve sustainability goals.
We actively participate in industry networks or associations aimed at promoting the SDGs in the tourism sector.